

DRAFT GENERAL BUDGET OF THE EUROPEAN UNION

Working Document Part V

#EUBudget

2027
FINANCIAL
YEAR

Budget implementation
and assigned revenue

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DRAFT GENERAL BUDGET of the European Union for the financial year 2027

Working Document Part V

**Draft General Budget
of the European Union
for the Financial Year 2027**

**Working document Part V
Budget implementation and assigned revenue**

Draft Budget Working Documents

The 2027 Draft Budget is accompanied by twelve ‘Working Documents’, as follows:

Part I: Programme Performance Statements of operational expenditure

Working Document I contains, pursuant to Article 41(3)(h) of the Financial Regulation, the Programme Performance Statements, which provide for each spending programme comprehensive information on the financial implementation and progress in achieving the programme objectives as of the end 2025.

Part II: Human Resources of the EU institutions and executive agencies

Working Document II presents information on the human resources of the EU institutions and executive agencies, and in particular for the Commission, both for the establishment plans and for external personnel and across all headings of the multiannual financial framework. Moreover, pursuant to Article 41(3)(b) of the Financial Regulation, it provides a summary table for the period 2025 – 2027 which shows the number of full-time equivalents for each category of staff and the related appropriations for all institutions and bodies referred to in Article 70 of the Financial Regulation.

Part III: Bodies set up by the European Union having legal personality

Working Document III presents detailed information relating to all decentralised agencies and Joint Undertakings, with a transparent presentation of revenue, expenditure and staff levels of various Union bodies, pursuant to Article 41(3)(c) of the Financial Regulation.

Part IV: Pilot projects and preparatory actions

Working Document IV presents information on all pilot projects and preparatory actions which have budget appropriations (commitments and/or payments) in the 2027 Draft Budget, pursuant to Article 41(3)(f) of the Financial Regulation.

Part V: Budget implementation and assigned revenue

Working Document V presents the budget implementation forecast for 2026, information on assigned revenue (implementation in 2025 and estimation for 2027) and a progress report on outstanding commitments (RAL) pursuant to Article 41(3)(d) of the Financial Regulation.

Part VI: Commission expenditure under the administrative heading of the multiannual financial framework

Working Document VI encompasses administrative expenditure to be implemented by the Commission under the administrative heading of the multiannual financial framework (heading 7) in accordance with Article 317 of the Treaty on the Functioning of the European Union, as well as the budgets of the Offices (OP, OLAF, EPSO, OIB, OIL and PMO), pursuant to Article 41(3)(e) of the Financial Regulation.

Part VII: Commission buildings

Working Document VII presents information on buildings under Section III - Commission, pursuant to Article 272(1) of the Financial Regulation.

Part VIII: Expenditure related to the external action of the European Union

Working Document VIII presents information on human resources and expenditure related to the external action of the European Union, pursuant to Article 41(9) and (10) of the Financial Regulation.

Part IX: Funding to international organisations

Working Document IX presents funding provided to international organisations, across all MFF headings, pursuant to Article 41(3)(g) of the Financial Regulation.

Part X: Financial Instruments

Working Document X presents the use made of financial instruments, pursuant to Article 41(4) of the Financial Regulation.

Part XI: Budgetary Guarantees and Contingent Liabilities

Working Document XI presents the implementation of Budgetary Guarantees, and the assessment of the sustainability of the contingent liabilities arising from budgetary guarantees and financial assistance pursuant to Article 41(5) of the Financial Regulation.

Part XII: Payment schedules

Working Document XII presents summary statements of the schedule of payments due in subsequent years to meet budgetary commitments entered into in previous years, pursuant to Article 41(3)(i) of the Financial Regulation.

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BUDGET IMPLEMENTATION FORECAST 2026

1. Introduction

This part of the working document V sets out the **Commission's budget implementation forecast** for 2026 based on the available appropriations on 29 May 2026. The implementation forecast is presented by heading of the Multiannual Financial Framework (MFF) and is derived from the monthly estimates provided by the Directorates-General (DGs) for the programmes and actions for which they are responsible. The use of commitment and payment appropriations as at 29 May 2026 is also presented in order to show the state of play of budget implementation.

2. 2026 Implementation and Forecast – Overview

The 2026 EU budget is the sixth one adopted under the multiannual financial framework (MFF) for 2021-2027¹. To date, the 2026 budget has been modified on the revenue side by Draft Amending Budget 1/2026 that entered to the 2026 budget the surplus of about EUR 2,1 billion resulting from the implementation of the financial year 2025.

The Commission has also proposed modifications to the 2026 budget in the Draft Amending Budget 2/2026 (DAB 2/2026). On the revenue side, it updates the own resources forecasts as agreed by the Advisory Committee on Own Resources (ACOR) on 29 May 2026 and the estimates for other revenues such as fines and the United Kingdom contribution.

On the expenditure side, DAB 2/2026 provides necessary adjustments reflecting the forecast of implementation.

The implementation of the 2026 budget commitment appropriations is expected to reach 100%, taking into account adjustments proposed in DAB 2/2026.

The forecast of the implementation of payment appropriations for differentiated expenditure shows a possible year-end shortage of about EUR 8,4 billion across the headings, with the most significant amounts identified for the European Agricultural Fund for Rural Development (EAFRD), European Regional Development Fund (ERDF), Cohesion Fund (CF) and the European Social Fund Plus (ESF+).

The forecasts for non-differentiated appropriations show the need for a reinforcement of the European Agricultural Guarantee Fund (EAGF) primarily to provide targeted, exceptional support to farmers facing severe liquidity challenges and to address the expected shortfall of agricultural assigned revenues in 2026. These additional needs are reflected in the DAB 2/2026.

The Commission constantly monitors the implementation of the EU budget. The appropriate budgetary proposals will be tabled to ensure the optimal implementation of the budget. More precise information on the expected level of implementation will be available for all programmes, including for shared management based on Member States' forecasts, in the autumn.

The thematic and non-thematic special instruments provided for in Chapter 3 of the MFF Regulation (i.e. the European Globalisation Adjustment Fund, the European Solidarity Reserve and the Emergency Aid Reserve) are included in the budget as a provision. These instruments allow the EU to respond swiftly to unforeseen circumstances and emergencies and are, therefore, only mobilised as and when needed. In this context, full implementation is not planned, and they are therefore excluded from the detailed overview tables.

¹ Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027.

2.1. Commitment Appropriations

The implementation of commitment appropriations under headings 1-7 reached EUR 155,9 billion (85,6% of available commitment appropriations) on 29 May 2026.

The consolidated forecast of implementation of commitment appropriations shows the need for the limited adjustments that have already been proposed in DAB 2/2026:

- Additional support expenditure of **EUR 1 million** is needed in **Heading 2b** for the administration of the borrowing operations related to the Ukraine Support Loan. The borrowing for the loan will be covered under the EU's unified funding approach, under which the Commission issues EU bonds and allocates the proceeds to a central funding pool, from which the Ukraine Support Loan will be funded.
- A reinforcement of **EUR 300 million in heading 3** to provide targeted exceptional support to the European farmers most affected by severe liquidity challenges due to the Middle East crisis, which has sharply increased agricultural input costs, particularly energy and fertilisers. In this context, the Commission adopted a Fertilisers Action Plan on 19 May, which, among its short-term measures to improve access to affordable fertilisers, announced a proposal to increase the agricultural reserve to deliver rapid exceptional relief to farmers. Heading 3 needs to be further reinforced by **EUR 140 million** to ensure timely reimbursement of EAGF expenditure to Member States by addressing the expected shortfall of agricultural assigned revenues in 2026.
- Given the standstill of the negotiations on the Green Claims Directive proposal and withdrawal of the Commission's European Forest monitoring proposal, EUR 1,1 million that were planned for the implementation of the relevant tasks by the European Environment Agency is returned to the LIFE programme from which the amounts were initially offset.
- **Heading 7** needs to be reinforced by **EUR 3,2 million** for the implementation of the Ukraine Support Loan, established under enhanced cooperation, which entails a new type of financial, budgetary and legal management. In combination with the volume and nature of the appropriations to be managed, this requires additional expertise in the Directorates-General involved in its set-up and implementation. The additional resources will allow for appropriate set-up and management of the new instrument. Some of the new posts will be located in the EU Delegation to Ukraine to oversee the implementation of the new instrument on the ground.

The following table provides a breakdown of the implementation of commitment appropriations as on 29 May 2026 and the forecast profiles for each MFF heading in indicative percentage terms for end June, end September and end December 2026.

Table 1: Implementation as on 29 May 2026 and indicative forecasts for commitment appropriations

in EUR millions

MFF HEADING	Implementation of 2026 Commitments							
(Section III - Commission)	Available appropriations	Implementation		End-June	End-September	End-December	End-December	(+) Surplus (-) Shortfall
		Amount	%	%	%	Amount	%	
1. Single Market, Innovation and Digital	22,163.0	15,447.9	69.7%	76.5%	88.1%	22,163.0	100.0%	0.0
2.1. Economic, social and territorial cohesion*	56,594.0	54,699.1	96.7%	97.3%	97.3%	56,594.0	100.0%	0.0
2.2. Resilience and values	15,080.8	12,953.5	85.9%	88.8%	93.4%	15,081.8	100.0%	-1.0
3. Natural Resources and Environment*	56,529.4	50,968.0	90.2%	91.5%	97.5%	56,969.4	100.8%	-440.0
4. Migration and Border Management	5,018.9	4,855.1	96.7%	96.7%	96.7%	5,018.9	100.0%	0.0
5. Security and Defence	2,813.5	962.9	34.2%	39.9%	53.6%	2,813.5	100.0%	0.0
6. Neighbourhood and the World	15,925.0	8,392.1	52.7%	53.0%	74.7%	15,925.0	100.0%	0.0
7. European Public Administration	7,868.1	7,591.4	96.5%	96.5%	97.6%	7,871.2	100.0%	-3.2
Total	181,992.7	155,870.0	85.6%	87.4%	93.3%	182,436.8	100.2%	-444.1
<i>O.0.4. Ukraine Facility</i>	<i>3,895.2</i>	<i>3,820.4</i>	<i>98.1%</i>	<i>87.4%</i>	<i>99.7%</i>	<i>3,895.2</i>	<i>100.0%</i>	<i>0.0</i>

* The forecast does not take into account the commitments suspended by Council Implementing Decision 2022/2056 of 15 December 2022

2.2. Payment Appropriations

The implementation of payment appropriations under headings 1-7 reached EUR 100,9 billion (56% of available appropriations) on 29 May 2026.

The following table provides a breakdown of the payment appropriations implementation on 29 May 2026 and the forecast profiles for each MFF heading in indicative percentage terms for end June, end September and end December 2026.

For payment appropriations, the consolidated forecasts prepared in May 2026 show a **potential deficit of about EUR 8,4 billion**.

Table 2: Implementation as on 29 May 2026 and indicative forecasts for payment appropriations

In EUR million

MFF HEADING	Implementation of 2026 Payments							
(Section III - Commission)	Available appropriations	Implementation		End-June	End-September	End-December	End-December	(+) Surplus (-) Shortfall
		Amount	%	%	%	Amount	%	
1. Single Market, Innovation and Digital	23,336.3	8,313.2	35.6%	46.8%	71.8%	23,482.9	100.6%	-146.6
2.1. Economic, social and territorial cohesion	58,297.8	34,694.5	59.5%	66.3%	84.4%	63,737.8	109.3%	-5,439.9

2.2. Resilience and values	14,893.9	4,975.8	33.4%	58.5%	71.9%	15,079.6	101.2%	-185.7
3. Natural Resources and Environment	52,577.3	43,035.5	81.9%	83.5%	95.4%	55,316.7	105.2%	-2,739.3
4. Migration and Border Management	3,887.9	1,062.8	27.3%	44.4%	71.8%	3,800.3	97.7%	87.6
5. Security and Defence	2,253.3	662.1	29.4%	32.2%	47.7%	2,253.3	100.0%	0.0
6. Neighbourhood and the World	16,894.7	4,910.6	29.1%	46.9%	67.5%	16,895.8	100.0%	-1.1
7. European Public Administration	7,868.1	3,233.3	41.1%	49.1%	73.1%	7,871.2	100.0%	-3.2
Total	180,009.3	100,887.8	56.0%	64.7%	82.1%	188,437.5	104.7%	-8,428.2
<i>O.0.4. Ukraine Facility</i>	<i>3164.06</i>	<i>1190.81</i>	<i>37.6%</i>	<i>42.7%</i>	<i>80.3%</i>	<i>3,164.1</i>	<i>100.0%</i>	<i>0.0</i>

The results of the forecast exercise for individual headings are the following:

- For **heading 1 (Single Market, Innovation and Digital)**, a deficit of around **EUR 146 million** is expected.

Additional payments (**EUR 231,7 million**) are necessary for **Horizon Europe**. The 2026 Draft Budget was drawn up before the adoption of the main 2026–2027 work programme. After the work programme was adopted, the planned timing for signing grants resulted in higher pre-financing payments to be made before the end of 2026. In addition, several interim and final payments first planned for the end of 2025 were moved to early 2026.

A shortfall (**EUR 89,4 million**) is also expected under the **Euratom Research and Training Programme**, due to higher funding needs arising from the 2026-2027 work programme, which was only adopted in 2026. In particular, additional resources are needed to reinforce EUROfusion and to cover unforeseen cost fluctuations from partners such as Switzerland and the Karlsruhe Institute of Technology, which have incurred higher than expected expenditures by accelerating their deliverables. These additional funds are essential to keep EUROfusion on track to meet its expanded objectives, including the fusion pilot plant, ITER support and stronger collaboration with industry.

A limited deficit of EUR 2 million was also identified for the **Single Market Programme**.

On the other hand, a surplus (**EUR 160 million**) is expected for **CEF-Digital** due to the cancellation of one large call for Digital Global Gateways, which was replaced subsequently by smaller calls for which most of the payments would take place from 2027 onwards. Furthermore, a surplus for the **European Space Programme (EUR 14 million)** is linked to the fact that, the development schedule for EGNOS V3 (European Geostationary Navigation Overlay Service Version 3) had to be reviewed and extended in 2025, meaning that the original planning and timing of the work were reassessed and adjusted. As a result of this review and the subsequent extension of the development phase, certain activities that had initially been foreseen and planned for implementation in 2025 have been postponed to a later date.

- For **sub-heading 2.a (Economic, social and territorial cohesion)**, a deficit of around **EUR 5,4 billion** is expected

The cohesion programmes showed strong implementation progress in 2025. The 2025 voted budget, including the EUR 2,7 billion reinforcement in Amending Budget 3/2025, was fully consumed. Many Member States submitted payment applications exceeding the ‘n+3’ decommitment target, so payment needs surpassed available appropriations. In addition, 32 % of all payment applications (EUR 14,4 billion) arrived in the last two weeks of 2025, resulting in a backlog of EUR 18 billion carried over to and paid from the 2026 budget.

The 2025 backlog and the accelerated pace of implementation put the 2026 budget under pressure. Current trends of implementation (projects already selected covering 69 % of the cohesion policy envelope) and Member States' forecasts point to full execution of the 2026 voted budget and a need for reinforcement. This is why the Commission proposed in DAB 2/2026 a reinforcement of cohesion programmes by **EUR 5,4 billion**, of which EUR 3,4 billion for the European Regional Development Fund (ERDF), EUR 0,6 billion for the Cohesion Fund (CF), EUR 1,4 billion for the European Social Fund Plus (ESF+).

At this stage an additional amount of EUR 80 million is expected to be needed for the Cohesion Fund's contribution to the Transport strand of the Connecting Europe Facility (CEF-T) to cover some closure payments originally foreseen in 2025.

The outlook for the end of 2026 will be reassessed in September, on the basis of the Member States' forecasts due by the end of July and of the updated state of implementation.

- For **sub-heading 2b (Resilience and values)**, a shortfall of **EUR 185,7 million** is foreseen.

EUR 136,3 million of deficit is expected under **Erasmus+ and EUR 7,1 million for the European Solidarity Corps** resulting from an upward revision of the payment needs, which has been carried out on the basis of the most recent data available. These data have been confirmed by the national agencies and indicate that payments are accelerating one year before the end of the programming period.

The deficit identified under **Creative Europe (EUR 14,9 million)** is primarily due to a change in the timing of certain payments within the programme. In particular, one of the calls will now receive its prefinancing more quickly than originally planned. In addition, there have been amendments which also bring forward part of the planned expenditure.

The shortfall of **EUR 15 million in Justice** is linked to higher IT-related expenditure, mainly from rolling out the digitalisation of Justice, while prefinancing rates for grants remain at the originally planned level after a possible reduction was considered during the preparation of DB 2026. The potential need for reinforcement of **EUR 16 million for Rights & Values** is due to higher needs for the implementation of the actions related to the Strategy for the rights of persons with disabilities 2021-2030 and the implementation of the EU-wide gender-based violence survey, which was not foreseen at the time of the DB 2026 preparation.

In addition, at this stage, a limited deficit (**EUR 1,3 million**) was also identified for the **Union Civil Protection Mechanism**.

As explained earlier, the line related to the **financing cost of the European Union Recovery Instrument (EURI)** needs a reinforcement of **EUR 1 million** for the administration of the borrowing operations related to the Ukraine Support Loan.

The above can be partly balanced by the surpluses expected for the **Technical Support Instrument** (EUR 6,0 million) deriving from delays in the implementation of some actions, as well as for **Employment & Social Innovation (EUR 0,8 million)**.

- More than full implementation of payments is expected also in **heading 3 (Natural Resources and Environment)**.

The need for reinforcement for the **European Agricultural Fund for Rural Development (EAFRD)** results from the acceleration of payments that has already been observed in previous years. This trend continues in 2026 and is largely driven by Member States' efforts to implement their CAP Strategic Plans during the shorter programming period for 2023-2027 and to catch up from earlier under-execution, while the closure of the previous programming period 2014-2022

also needs to be finalised. Based on the declarations of expenditure received so far and the latest upward revision of 2026 forecasts submitted by the Member States, a deficit of **EUR 2,2 billion** is currently estimated and reflected in DAB 2/2026. A more precise estimate will be available in autumn, taking into account expenditure declarations for the ongoing quarter and the updated Member States' forecasts due by the end of August.

- As already explained, a reinforcement of **EUR 440 million** is necessary for the EAGF (also reflected in DAB 2/2026): EUR 300 million for the agricultural reserve to provide targeted, exceptional support to farmers facing severe liquidity challenges and an additional **EUR 140 million** to ensure timely reimbursement of EAGF expenditure to Member States.

Moreover, a deficit of over **EUR 100 million** is also indicated for the **Programme for Environment and Climate Action (LIFE)** where the need for payments is high, particularly for further pre-financings, which can account for up to 50% of the maximum grant amount. In addition, the revision of parameters for assessing project completion has led to a higher final execution rate, largely due to high inflation, resulting in increased payment needs. Significant additional needs are also foreseen for ELENA (European Local Energy Assistance) due to an increased demand for funding observed since the end of 2025, following which higher pre-financing requests from the EIB are expected. This deficit is slightly reduced by a surplus of **EUR 1,1 million** which is expected for the European Environmental Agency due to the stand still of the negotiations on the Green Claims Directive proposal and the withdrawal of the Commission's European Forest monitoring proposal. Through DAB 2/2026 this is proposed to be returned to the LIFE programme, from which the amounts were initially offset.

- In **heading 4 (Migration and Border Management)**, a surplus of EUR 87,6 million is identified under the Instrument for financial support for customs control equipment (CCEi), due to the delayed adoption of the work programme and delays in implementation of the agreed projects at Member States' level.
- Full implementation of payment appropriations in **heading 5 (Security and Defence)** and of **heading 6 (Neighbourhood and the World)** is expected by the end of the year.
- For **heading 7 (European Public Administration)**, a deficit of EUR 3,2 million is identified which is linked with the additional needs related to the implementation of the Ukraine Support Loan, as explained earlier in detail.

Given the significant deficit in payments indicated at this stage (for which the Commission has proposed DAB 2/2026), the evolving situation across all headings will be very closely monitored. Adjustments to available appropriations will be proposed as necessary to ensure the most efficient implementation of the budget, and the European Parliament and the Council will be kept informed, including in the interinstitutional meetings on payments in July and October.

3. 2026 Forecast - Forecast tables by programme

Information on the implementation level as on 29 May 2026 and detailed implementation profiles by programme within each MFF heading are provided in Annex 1 for commitment appropriations and in Annex 2 for payment appropriations.

Annex 1: Indicative implementation plan for 2026 – COMMITMENTS

Excluding Assigned Revenues
By heading of Multiannual Financial Framework
Provisional Data

in EUR million

Programme	Description	Implementation			Forecast end of June		Forecast end of September		Forecast end of December		
		Commitments available	Commitments made	%	Commitments	%	Commitments	%	Commitments	%	Surplus/shortfall
Heading 1. Single Market, Innovation and Digital											
1.0.11	Horizon Europe	13,003.5	7,758.5	59.7%	9,095.7	69.9%	11,180.7	86.0%	13,003.5	100.0%	0.0
1.0.12	Euratom Research and Training Programme	283.8	97.9	34.5%	104.1	36.7%	186.4	65.7%	283.8	100.0%	0.0
1.0.13	International Thermonuclear Experimental Reactor (ITER)	852.4	851.7	99.9%	851.8	99.9%	852.1	100.0%	852.4	100.0%	0.0
1.0.1PPPA	Pilot projects and preparatory actions	4.4	0.0	0.0%	1.5	33.3%	2.9	66.7%	4.4	100.0%	0.0
1.0.21	InvestEU Fund	298.6	226.7	75.9%	297.5	99.7%	298.0	99.8%	298.6	100.0%	0.0
1.0.221	Connecting Europe Facility (CEF) - Transport	1,691.3	1,691.3	100.0%	1,691.3	100.0%	1,691.3	100.0%	1,691.3	100.0%	0.0
1.0.222	Connecting Europe Facility (CEF) - Energy	1,028.4	1,007.2	97.9%	1,023.7	99.5%	1,023.8	99.5%	1,028.4	100.0%	0.0
1.0.223	Connecting Europe Facility (CEF) - Digital	323.0	96.7	29.9%	97.9	30.3%	322.2	99.7%	323.0	100.0%	0.0
1.0.23	Digital Europe Programme	999.9	888.7	88.9%	896.5	89.7%	941.4	94.2%	999.9	100.0%	0.0
1.0.2DAG	Decentralised agencies	246.3	246.3	100.0%	246.3	100.0%	246.3	100.0%	246.3	100.0%	0.0
1.0.2PPPA	Pilot projects and preparatory actions	10.0	0.0	0.0%	0.0	0.0%	4.0	39.9%	10.0	100.0%	0.0

in EUR million

Programme	Description	Implementation			Forecast end of June		Forecast end of September		Forecast end of December		
		Commitments available	Commitments made	%	Commitments	%	Commitments	%	Commitments	%	Surplus/shortfall
1.0.2SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	26.4	7.0	26.7%	9.1	34.3%	15.0	56.9%	26.4	100.0%	0.0
1.0.31	Single Market Programme (incl. SMEs)	624.0	291.9	46.8%	313.8	50.3%	382.9	61.4%	624.0	100.0%	0.0
1.0.32	EU Anti-Fraud Programme	26.9	25.9	96.2%	26.6	98.9%	26.8	99.6%	26.9	100.0%	0.0
1.0.33	Cooperation in the field of taxation (Fiscalis)	40.0	6.2	15.5%	10.0	25.1%	21.6	54.1%	40.0	100.0%	0.0
1.0.34	Cooperation in the field of customs (Customs)	140.3	14.4	10.2%	42.9	30.6%	69.2	49.4%	140.3	100.0%	0.0
1.0.3DAG	Decentralised agencies	180.9	179.4	99.1%	179.4	99.1%	179.4	99.1%	180.9	100.0%	0.0
1.0.3OTH	Other actions	6.8	3.0	44.5%	3.6	53.1%	4.9	72.3%	6.8	100.0%	0.0
1.0.3PPPA	Pilot projects and preparatory actions	5.5	2.5	45.5%	2.5	45.5%	2.5	45.5%	5.5	100.0%	0.0
1.0.41	European Space Programme	2,094.4	1,954.1	93.3%	1,954.1	93.3%	1,954.1	93.3%	2,094.4	100.0%	0.0
1.0.4DAG	Decentralised agencies	83.4	83.4	100.0%	83.4	100.0%	83.4	100.0%	83.4	100.0%	0.0
1.0.4PPPA	Pilot projects and preparatory actions	43.0	0.0	0.0%	0.0	0.0%	0.0	0.0%	43.0	100.0%	0.0
1.0.4SC	Union Secure Connectivity	149.7	15.1	10.1%	15.1	10.1%	33.6	22.4%	149.7	100.0%	0.0
	Total Heading 1. Single Market,	22,163.0	15,447.9	69.7%	16,946.7	76.5%	19,522.5	88.1%	22,163.0	100.0%	0.0

in EUR million

Programme	Description	Implementation			Forecast end of June		Forecast end of September		Forecast end of December		
		Commitments available	Commitments made	%	Commitments	%	Commitments	%	Commitments	%	Surplus/shortfall
	Innovation and Digital										
Heading 2. Cohesion, Resilience and Values											
Heading 2.1 Economic, Social and territorial cohesion											
2.1.11	European Regional Development Fund (ERDF)	34,330.3	33,221.3	96.8%	33,506.8	97.6%	33,524.0	97.7%	34,330.3	100.0%	0.0
2.1.121	Cohesion Fund (CF)	6,025.7	5,726.1	95.0%	5,800.0	96.3%	5,802.5	96.3%	6,025.7	100.0%	0.0
2.1.122	Cohesion Fund (CF), contribution to the Connecting Europe Facility (CEF) - Transport	1,730.7	1,730.7	100.0%	1,730.7	100.0%	1,730.7	100.0%	1,730.7	100.0%	0.0
2.1.1PPPA	Pilot projects and preparatory actions	0.0	0.0		0.0		0.0		0.0		0.0
2.1.311	European Social Fund Plus (ESF+)	14,505.8	14,020.9	96.7%	14,022.0	96.7%	14,025.7	96.7%	14,505.8	100.0%	0.0
2.1.3PPPA	Pilot projects and preparatory actions	1.5	0.0	0.0%	1.5	100.0%	1.5	100.0%	1.5	100.0%	0.0
	Total Heading 2.1	56,594.0	54,699.1	96.7%	55,061.0	97.3%	55,084.5	97.3%	56,594.0	100.0%	0.0
Heading 2.2 Resilience and Values											
2.2.13	Support to the Turkish-Cypriot Community	36.2	2.2	6.1%	2.2	6.1%	2.2	6.1%	36.2	100.0%	0.0
2.2.21	European Recovery and Resilience Facility (incl. Technical Support Instrument)	52.5	52.5	100.0%	52.5	100.0%	52.5	100.0%	52.5	100.0%	0.0
2.2.22	Protection of the euro against counterfeiting	0.9	0.1	8.3%	0.1	9.6%	0.5	56.5%	0.9	100.0%	0.0

in EUR million

Programme	Description	Implementation			Forecast end of June		Forecast end of September		Forecast end of December		
		Commitments available	Commitments made	%	Commitments	%	Commitments	%	Commitments	%	Surplus/shortfall
	(the 'Pericles IV programme')										
2.2.23	Financing cost of the European Union Recovery Instrument (EURI)	7,976.0	7,976.0	100.0%	7,976.0	100.0%	7,976.0	100.0%	7,977.0	100.0%	-1.0
2.2.24	Union Civil Protection Mechanism (RescEU)	202.7	150.1	74.0%	182.2	89.9%	191.0	94.2%	202.7	100.0%	0.0
2.2.25	EU4Health	687.9	22.3	3.2%	22.3	3.2%	300.9	43.7%	687.9	100.0%	0.0
2.2.2DAG	Decentralised agencies	298.2	295.5	99.1%	295.5	99.1%	296.3	99.4%	298.2	100.0%	0.0
2.2.2SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	13.6	7.4	54.2%	9.4	69.3%	11.1	81.6%	13.6	100.0%	0.0
2.2.312	Employment and Social Innovation	108.7	12.1	11.1%	57.6	53.0%	73.9	67.9%	108.7	100.0%	0.0
2.2.32	Erasmus+	4,277.3	3,590.9	84.0%	3,898.5	91.1%	4,063.5	95.0%	4,277.3	100.0%	0.0
2.2.33	European Solidarity Corps (ESC)	149.8	121.4	81.0%	123.9	82.7%	144.7	96.6%	149.8	100.0%	0.0
2.2.34	Creative Europe	397.0	124.6	31.4%	156.7	39.5%	270.6	68.2%	397.0	100.0%	0.0
2.2.351	Justice	41.7	39.3	94.2%	40.8	97.7%	41.2	98.8%	41.7	100.0%	0.0
2.2.352	Rights and Values	291.9	123.3	42.2%	123.6	42.3%	173.8	59.5%	291.9	100.0%	0.0
2.2.3DAG	Decentralised agencies	339.3	339.3	100.0%	339.3	100.0%	339.3	100.0%	339.3	100.0%	0.0

in EUR million

Programme	Description	Implementation			Forecast end of June		Forecast end of September		Forecast end of December		
		Commitments available	Commitments made	%	Commitments	%	Commitments	%	Commitments	%	Surplus/shortfall
2.2.3OTH	Other actions	9.0	0.3	3.1%	0.3	3.1%	1.0	11.4%	9.0	100.0%	0.0
2.2.3PPPA	Pilot projects and preparatory actions	9.2	0.0	0.0%	1.2	13.0%	6.2	67.4%	9.2	100.0%	0.0
2.2.3SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	188.9	96.2	50.9%	105.5	55.9%	133.8	70.8%	188.9	100.0%	0.0
	Total Heading 2.2	15,080.8	12,953.5	85.9%	13,387.8	88.8%	14,078.7	93.4%	15,081.8	100.0%	-1.0
	Total Heading 2. Cohesion, Resilience and Values	71,674.8	67,652.6	94.4%	68,448.8	95.5%	69,163.1	96.5%	71,675.8	100.0%	-1.0
Heading 3. Natural Resources and Environment											
3.1.11	European Agricultural Guarantee Fund (EAGF)	40,011.3	34,802.4	87.0%	35,474.8	88.7%	38,807.1	97.0%	40,451.3	101.1%	-440.0
3.2.12	European Agricultural Fund for Rural Development (EAFRD)	13,331.7	13,307.8	99.8%	13,310.2	99.8%	13,315.3	99.9%	13,331.7	100.0%	0.0
3.2.13	European Maritime, Fisheries and Aquaculture Fund (EMFAF)	802.9	769.2	95.8%	772.4	96.2%	776.9	96.8%	802.9	100.0%	0.0
3.2.14	Sustainable Fisheries Partnership Agreements (SFPA) and Regional Fisheries Management Organisations (RFMO)	160.5	46.3	28.8%	46.3	28.8%	46.3	28.8%	160.5	100.0%	0.0

Budget Implementation Forecast 2026

in EUR million

Programme	Description	Implementation			Forecast end of June		Forecast end of September		Forecast end of December		
		Commitments available	Commitments made	%	Commitments	%	Commitments	%	Commitments	%	Surplus/shortfall
3.2.1DAG	Decentralised agencies	31.3	31.3	100.0%	31.3	100.0%	31.3	100.0%	31.3	100.0%	0.0
3.2.1PPPA	Pilot projects and preparatory actions	1.5	0.0	0.0%	0.0	0.0%	1.5	100.0%	1.5	100.0%	0.0
3.2.21	Programme for Environment and Climate Action (LIFE)	813.6	680.7	83.7%	741.1	91.1%	781.8	96.1%	815.1	100.2%	-1.5
3.2.22	Just Transition Fund	1,255.4	1,234.0	98.3%	1,242.1	98.9%	1,243.5	99.1%	1,255.4	100.0%	0.0
3.2.2DAG	Decentralised agencies	87.7	83.7	95.5%	86.1	98.2%	86.1	98.2%	86.1	98.2%	1.5
3.2.2PPPA	Pilot projects and preparatory actions	0.0	0.0		0.0		0.0		0.0		0.0
3.2.2SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	33.7	12.6	37.4%	19.0	56.3%	27.9	82.8%	33.7	100.0%	0.0
	Total Heading 3. Natural Resources and Environment	56,529.4	50,968.0	90.2%	51,723.2	91.5%	55,117.8	97.5%	56,969.4	100.8%	-440.0
Heading 4. Migration and Border Management											
4.0.11	Asylum, Migration and Integration Fund	2,074.5	2,061.7	99.4%	2,061.7	99.4%	2,061.7	99.4%	2,074.5	100.0%	0.0
4.0.1DAG	Decentralised agencies	248.5	248.5	100.0%	248.5	100.0%	248.5	100.0%	248.5	100.0%	0.0
4.0.211	Integrated Border Management Fund (IBMF) - Instrument for border management and visa (BMVI)	1,131.5	1,121.2	99.1%	1,121.2	99.1%	1,121.2	99.1%	1,131.5	100.0%	0.0

in EUR million

Programme	Description	Implementation			Forecast end of June		Forecast end of September		Forecast end of December		
		Commitments available	Commitments made	%	Commitments	%	Commitments	%	Commitments	%	Surplus/shortfall
4.0.212	Integrated Border Management Fund (IBMF) - Instrument for financial support for customs control equipment (CCEi)	140.7	0.0	0.0%	0.1	0.0%	0.1	0.0%	140.7	100.0%	0.0
4.0.2DAG	Decentralised agencies	1,423.6	1,423.6	100.0%	1,423.6	100.0%	1,423.6	100.0%	1,423.6	100.0%	0.0
	Total Heading 4. Migration and Border Management	5,018.9	4,855.1	96.7%	4,855.2	96.7%	4,855.2	96.7%	5,018.9	100.0%	0.0
Heading 5. Security and Defence											
5.0.11	Internal Security Fund (ISF)	326.9	325.2	99.5%	325.5	99.6%	325.7	99.6%	326.9	100.0%	0.0
5.0.12	Nuclear decommissioning (Lithuania)	74.6	0.0	0.0%	74.5	99.9%	74.5	99.9%	74.6	100.0%	0.0
5.0.13	Nuclear Safety and decommissioning (incl. For Bulgaria and Slovakia)	78.6	16.5	21.1%	29.4	37.4%	61.0	77.6%	78.6	100.0%	0.0
5.0.1DAG	Decentralised agencies	306.4	306.4	100.0%	306.4	100.0%	306.4	100.0%	306.4	100.0%	0.0
5.0.1SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	23.9	8.7	36.3%	10.8	45.4%	15.4	64.6%	23.9	100.0%	0.0
5.0.211	European Defence Fund (Research)	335.7	19.8	5.9%	19.8	5.9%	20.4	6.1%	335.7	100.0%	0.0
5.0.212	European Defence Fund (Non Research)	663.9	18.4	2.8%	18.4	2.8%	18.4	2.8%	663.9	100.0%	0.0

in EUR million

Programme	Description	Implementation			Forecast end of June		Forecast end of September		Forecast end of December		
		Commitments available	Commitments made	%	Commitments	%	Commitments	%	Commitments	%	Surplus/shortfall
5.0.22	Military Mobility	261.3	261.3	100.0%	261.3	100.0%	261.3	100.0%	261.2	100.0%	0.0
5.0.23	Short-term Defence instrument on common procurement	0.0	0.0		0.0		0.0		0.0		0.0
5.0.24	Defence Industrial Reinforcement Instrument	0.0	0.0		0.0		0.0		0.0		0.0
5.0.251	European Defence Industry Programme	471.3	6.4	1.4%	6.4	1.4%	307.5	65.2%	471.3	100.0%	0.0
5.0.252	Ukraine Support Instrument	150.0	0.3	0.2%	0.3	0.2%	48.0	32.0%	150.0	100.0%	0.0
5.0.2SC	Union Secure Connectivity	121.0	0.0	0.0%	70.0	57.9%	70.0	57.9%	121.0	100.0%	0.0
	Total Heading 5. Security and Defence	2,813.5	962.9	34.2%	1,122.7	39.9%	1,508.5	53.6%	2,813.5	100.0%	0.0
Heading 6. Neighbourhood and the World											
6.0.111	Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)	10,152.0	4,068.4	40.1%	4,068.4	40.1%	7,036.3	69.3%	10,152.0	100.0%	0.0
6.0.112	European Instrument for International Nuclear Safety Cooperation (INSC)	47.2	47.2	100.0%	47.2	100.0%	47.2	100.0%	47.2	100.0%	0.0
6.0.12	Humanitarian Aid (HUMA)	2,307.5	2,307.5	100.0%	2,307.5	100.0%	2,307.5	100.0%	2,307.5	100.0%	0.0
6.0.13	Common Foreign and Security Policy (CFSP)	404.2	271.7	67.2%	314.6	77.8%	338.6	83.8%	404.2	100.0%	0.0

in EUR million

Programme	Description	Implementation			Forecast end of June		Forecast end of September		Forecast end of December		
		Commitments available	Commitments made	%	Commitments	%	Commitments	%	Commitments	%	Surplus/shortfall
6.0.14	Overseas Countries and Territories (OCT) (including Greenland)	74.3	2.9	4.0%	2.9	4.0%	29.2	39.3%	74.3	100.0%	0.0
6.0.15	MFA+	0.3	0.3	100.0%	0.3	100.0%	0.3	100.0%	0.3	100.0%	0.0
6.0.1OTH	Other actions	83.0	22.1	26.7%	22.2	26.7%	24.1	29.1%	83.0	100.0%	0.0
6.0.1SC	Union Secure Connectivity	50.0	0.0	0.0%	0.0	0.0%	0.0	0.0%	50.0	100.0%	0.0
6.0.1SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	104.9	72.9	69.5%	72.9	69.5%	84.3	80.3%	104.9	100.0%	0.0
6.0.21	Pre-Accession Assistance (IPA III)	2,201.7	1,595.9	72.5%	1,595.9	72.5%	2,028.1	92.1%	2,201.7	100.0%	0.0
6.0.22	Reform and Growth Facility for Western Balkans	500.0	3.1	0.6%	3.1	0.6%	3.3	0.7%	500.0	100.0%	0.0
	Total Heading 6. Neighbourhood and the World	15,925.0	8,392.1	52.7%	8,435.0	53.0%	11,898.8	74.7%	15,925.0	100.0%	0.0
Heading 7. European Public Administration											
	Pensions and (European schools) Commission	3,276.3	3,273.6	99.9%	3,273.6	99.9%	3,273.6	99.9%	3,276.3	100.0%	0.0
	Administrative expenditure	4,591.8	4,317.9	94.0%	4,318.2	94.0%	4,406.8	96.0%	4,595.0	100.1%	-3.2
	Total Heading 7. European Public Administration	7,868.1	7,591.4	96.5%	7,591.8	96.5%	7,680.4	97.6%	7,871.2	100.0%	-3.2

in EUR million

Programme	Description	Implementation			Forecast end of June		Forecast end of September		Forecast end of December		
		Commitments available	Commitments made	%	Commitments	%	Commitments	%	Commitments	%	Surplus/shortfall
Heading O. Outside MFF											
O.0.4	Ukraine Facility	3,895.2	3,820.4	98.1%	3,873.3	99.4%	3,883.9	99.7%	3,895.2	100.0%	0.0
	Total Heading O. Outside MFF	3,895.2	3,820.4	98.1%	3,873.3	99.4%	3,883.9	99.7%	3,895.2	100.0%	0.0
	TOTAL	185.887.9	159.690.4	85.9%	162.996.6	87.7%	173.630.2	93.4%	186.332.0	100.2%	-444.1

* The forecast does not take into account the commitments suspended by Council Implementing Decision 2022/2056 of 15 December 2022.

Annex 2: Indicative Implementation plan for 2026 – PAYMENTS

Excluding Assigned Revenues
By heading of Multiannual Financial Framework
Provisional Data

in EUR million

Programme	Description	Implementation			Forecast end of June		Forecast end of September		Forecast end of December		
		Payments available	Payments made	%	Payments	%	Payments	%	Payments	%	Surplus/shortfall
Heading 1. Single Market, Innovation and Digital											
1.0.11	Horizon Europe	13,850.4	5,469.8	39.5%	7,364.6	53.2%	10,830.4	78.2%	14,082.1	101.7%	-231.7
1.0.12	Euratom Research and Training Programme	220.3	55.3	25.1%	55.3	25.1%	222.7	101.1%	309.8	140.6%	-89.4
1.0.13	International Thermonuclear Experimental Reactor (ITER)	931.5	487.0	52.3%	487.7	52.4%	528.7	56.8%	931.5	100.0%	0.0
1.0.1PPPA	Pilot projects and preparatory actions	21.4	5.5	25.7%	8.2	38.2%	15.0	70.2%	21.4	100.0%	0.0
1.0.21	InvestEU Fund	886.8	63.4	7.1%	92.7	10.5%	106.4	12.0%	886.3	100.0%	0.4
1.0.221	Connecting Europe Facility (CEF) - Transport	1,573.7	576.2	36.6%	699.7	44.5%	881.9	56.0%	1,573.1	100.0%	0.6
1.0.222	Connecting Europe Facility (CEF) - Energy	769.3	367.2	47.7%	387.5	50.4%	474.4	61.7%	768.3	99.9%	1.0
1.0.223	Connecting Europe Facility (CEF) - Digital	363.7	45.9	12.6%	66.5	18.3%	132.9	36.6%	203.3	55.9%	160.4
1.0.23	Digital Europe Programme	1,561.4	172.2	11.0%	482.6	30.9%	1,227.5	78.6%	1,561.4	100.0%	0.0
1.0.2DAG	Decentralised agencies	246.3	144.9	58.8%	158.6	64.4%	189.2	76.8%	246.3	100.0%	0.0
1.0.2PPPA	Pilot projects and preparatory actions	13.2	3.0	22.8%	3.0	22.8%	5.7	43.2%	13.2	100.0%	0.0

in EUR million

Programme	Description	Implementation			Forecast end of June		Forecast end of September		Forecast end of December		
		Payments available	Payments made	%	Payments	%	Payments	%	Payments	%	Surplus/shortfall
1.0.2SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	25.8	11.7	45.2%	12.7	49.2%	18.9	73.3%	25.8	100.0%	0.0
1.0.31	Single Market Programme (incl. SMEs)	525.9	134.2	25.5%	166.5	31.7%	306.5	58.3%	527.9	100.4%	-2.0
1.0.32	EU Anti-Fraud Programme	31.0	13.9	44.9%	18.3	59.2%	25.4	82.2%	31.0	100.0%	0.0
1.0.33	Cooperation in the field of taxation (Fiscalis)	37.2	13.2	35.5%	15.4	41.3%	27.6	74.2%	37.2	100.0%	0.0
1.0.34	Cooperation in the field of customs (Customs)	154.5	52.4	33.9%	81.6	52.8%	113.0	73.1%	154.5	100.0%	0.0
1.0.3DAG	Decentralised agencies	180.9	115.2	63.6%	115.2	63.6%	124.4	68.7%	180.9	100.0%	0.0
1.0.3OTH	Other actions	6.8	2.9	42.0%	3.5	51.9%	5.4	78.8%	6.8	100.0%	0.0
1.0.3PPPA	Pilot projects and preparatory actions	16.9	2.9	17.0%	2.9	17.0%	5.6	32.9%	16.9	100.0%	0.0
1.0.41	European Space Programme	1,769.2	512.2	28.9%	626.1	35.4%	1,416.5	80.1%	1,755.0	99.2%	14.1
1.0.4DAG	Decentralised agencies	83.4	62.8	75.4%	62.8	75.4%	83.4	100.0%	83.4	100.0%	0.0
1.0.4PPPA	Pilot projects and preparatory actions	16.6	0.3	1.6%	0.3	1.6%	8.3	49.8%	16.6	100.0%	0.0
1.0.4SC	Union Secure Connectivity	50.2	1.4	2.7%	1.4	2.7%	6.0	12.0%	50.2	100.0%	0.0
	Total Heading 1. Single Market, Innovation and Digital	23,336.3	8,313.2	35.6%	10,913.1	46.8%	16,755.7	71.8%	23,482.9	100.6%	-146.6
Heading 2. Cohesion, Resilience and Values											

in EUR million

Programme	Description	Implementation			Forecast end of June		Forecast end of September		Forecast end of December		
		Payments available	Payments made	%	Payments	%	Payments	%	Payments	%	Surplus/shortfall
Heading 2.1 Economic, Social and territorial cohesion											
2.1.11	European Regional Development Fund (ERDF)	34,991.3	19,990.3	57.1%	21,760.9	62.2%	27,923.3	79.8%	38,368.1	109.7%	-3,376.8
2.1.121	Cohesion Fund (CF)	6,143.3	3,382.8	55.1%	4,418.3	71.9%	5,821.8	94.8%	6,732.9	109.6%	-589.6
2.1.122	Cohesion Fund (CF), contribution to the Connecting Europe Facility (CEF) - Transport	1,686.5	702.8	41.7%	739.4	43.8%	1,142.0	67.7%	1,766.5	104.7%	-79.9
2.1.1PPPA	Pilot projects and preparatory actions	2.9	1.4	48.6%	1.4	48.6%	2.0	69.9%	2.9	100.0%	0.0
2.1.311	European Social Fund Plus (ESF+)	15,473.0	10,617.3	68.6%	11,739.3	75.9%	14,304.7	92.4%	16,866.6	109.0%	-1,393.6
2.1.3PPPA	Pilot projects and preparatory actions	0.8	0.0	0.0%	0.5	54.5%	0.5	54.5%	0.8	100.0%	0.0
	Toral Heading 2.1	58,297.8	34,694.5	59.5%	38,659.8	66.3%	49,194.3	84.4%	63,737.8	109.3%	-5,439.9
Heading 2.2 Resilience and Values											
2.2.13	Support to the Turkish-Cypriot Community	37.3	23.8	63.9%	24.9	66.6%	33.7	90.4%	41.3	110.7%	-4.0
2.2.21	European Recovery and Resilience Facility (incl. Technical Support Instrument)	114.6	32.7	28.5%	52.5	45.8%	87.4	76.3%	108.6	94.8%	6.0
2.2.22	Protection of the euro against counterfeiting (the `Pericles IV programme')	0.9	0.1	6.7%	0.1	13.6%	0.5	52.9%	0.8	90.0%	0.1
2.2.23	Financing cost of the European Union Recovery Instrument (EURI)	7,976.0	2,084.3	26.1%	4,047.8	50.7%	5,198.6	65.2%	7,977.0	100.0%	-1.0

in EUR million

Programme	Description	Implementation			Forecast end of June		Forecast end of September		Forecast end of December		
		Payments available	Payments made	%	Payments	%	Payments	%	Payments	%	Surplus/shortfall
2.2.24	Union Civil Protection Mechanism (RescEU)	236.0	98.6	41.8%	122.7	52.0%	181.8	77.0%	237.3	100.6%	-1.3
2.2.25	EU4Health	574.0	192.9	33.6%	228.6	39.8%	337.1	58.7%	570.9	99.5%	3.1
2.2.2DAG	Decentralised agencies	293.2	80.8	27.6%	144.1	49.1%	213.0	72.7%	293.2	100.0%	0.0
2.2.2SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	15.6	4.5	28.5%	6.1	39.0%	10.5	67.2%	15.6	100.0%	0.0
2.2.312	Employment and Social Innovation	104.6	52.5	50.2%	68.4	65.5%	89.5	85.6%	103.7	99.2%	0.8
2.2.32	Erasmus+	4,249.4	1,779.1	41.9%	3,232.4	76.1%	3,528.9	83.0%	4,385.6	103.2%	-136.3
2.2.33	European Solidarity Corps (ESC)	138.3	57.2	41.3%	111.9	80.9%	117.8	85.1%	145.4	105.1%	-7.1
2.2.34	Creative Europe	358.5	135.6	37.8%	167.8	46.8%	270.2	75.4%	373.4	104.2%	-14.9
2.2.351	Justice	32.0	10.5	32.8%	17.1	53.5%	22.1	68.9%	47.1	147.0%	-15.0
2.2.352	Rights and Values	216.4	84.7	39.2%	121.4	56.1%	154.1	71.2%	232.5	107.4%	-16.1
2.2.3DAG	Decentralised agencies	337.5	241.8	71.6%	257.5	76.3%	312.1	92.5%	337.5	100.0%	0.0
2.2.3OTH	Other actions	8.8	3.4	38.7%	3.4	38.7%	4.6	52.5%	8.8	100.0%	0.0
2.2.3PPPA	Pilot projects and preparatory actions	21.0	7.2	34.2%	11.5	54.8%	12.5	59.7%	21.0	100.0%	0.0
2.2.3SPEC	Actions financed under the prerogatives of the Commission	179.7	86.2	48.0%	97.0	53.9%	137.9	76.7%	179.7	100.0%	0.0

Budget Implementation Forecast 2026

in EUR million

Programme	Description	Implementation			Forecast end of June		Forecast end of September		Forecast end of December		
		Payments available	Payments made	%	Payments	%	Payments	%	Payments	%	Surplus/shortfall
	and specific competences conferred to the Commission										
	Total Heading 2.2	14,893.9	4,975.8	33.4%	8,715.1	58.5%	10,712.3	71.9%	15,079.6	101.2%	-185.7
	Total Heading 2. Cohesion, Resilience and Values	73,191.7	39,670.3	54.2%	47,374.9	64.7%	59,906.6	81.8%	78,817.3	107.7%	-5,625.7
Heading 3. Natural Resources and Environment											
3.1.11	European Agricultural Guarantee Fund (EAGF)	39,958.1	34,768.3	87.0%	35,370.1	88.5%	38,742.0	97.0%	40,398.1	101.1%	-440.0
3.2.12	European Agricultural Fund for Rural Development (EAFRD)	9,337.5	7,508.6	80.4%	7,508.6	80.4%	10,047.8	107.6%	11,537.5	123.6%	-2,200.0
3.2.13	European Maritime, Fisheries and Aquaculture Fund (EMFAF)	935.1	442.5	47.3%	488.7	52.3%	569.7	60.9%	935.1	100.0%	0.0
3.2.14	Sustainable Fisheries Partnership Agreements (SFPAs) and Regional Fisheries Management Organisations (RFMO)	137.0	22.4	16.3%	23.0	16.8%	23.3	17.0%	137.0	100.0%	0.0
3.2.1DAG	Decentralised agencies	31.3	20.0	63.9%	20.0	63.9%	20.0	63.9%	31.3	100.0%	0.0
3.2.1PPPA	Pilot projects and preparatory actions	3.3	0.2	6.9%	0.5	16.3%	1.0	31.1%	3.3	100.0%	0.0
3.2.21	Programme for Environment and Climate Action (LIFE)	716.2	176.8	24.7%	390.1	54.5%	649.3	90.7%	817.0	114.1%	-99.3

in EUR million

Programme	Description	Implementation			Forecast end of June		Forecast end of September		Forecast end of December		
		Payments available	Payments made	%	Payments	%	Payments	%	Payments	%	Surplus/shortfall
3.2.22	Just Transition Fund	1,339.6	1.2	0.1%	2.1	0.2%	3.9	0.3%	1,339.6	100.0%	0.0
3.2.2DAG	Decentralised agencies	87.7	83.7	95.5%	83.7	95.5%	86.1	98.2%	86.1	98.2%	1.5
3.2.2PPPA	Pilot projects and preparatory actions	4.9	1.5	29.7%	2.0	41.4%	3.2	65.2%	4.9	100.0%	0.0
3.2.2SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	26.7	10.4	38.9%	12.1	45.2%	20.6	77.1%	26.7	100.0%	0.0
	Total Heading 3. Natural Resources and Environment	52,577.3	43,035.5	81.9%	43,900.9	83.5%	50,167.0	95.4%	55,316.7	105.2%	-2,739.3
Heading 4. Migration and Border Management											
4.0.11	Asylum, Migration and Integration Fund	1,375.6	282.1	20.5%	651.2	47.3%	991.2	72.1%	1,375.6	100.0%	0.0
4.0.1DAG	Decentralised agencies	224.5	39.2	17.5%	92.7	41.3%	151.8	67.6%	224.5	100.0%	0.0
4.0.211	Integrated Border Management Fund (IBMF) - Instrument for border management and visa (BMVI)	751.1	72.3	9.6%	308.1	41.0%	488.5	65.0%	751.1	100.0%	0.0
4.0.212	Integrated Border Management Fund (IBMF) - Instrument for financial support for customs control equipment (CCEi)	114.4	1.5	1.3%	7.1	6.2%	20.2	17.6%	26.8	23.5%	87.6
4.0.2DAG	Decentralised agencies	1,422.2	667.8	47.0%	667.8	47.0%	1,140.8	80.2%	1,422.2	100.0%	0.0
	Total Heading 4. Migration and Border Management	3,887.9	1,062.8	27.3%	1,726.9	44.4%	2,792.5	71.8%	3,800.3	97.7%	87.6
Heading 5. Security and Defence											
5.0.11	Internal Security Fund (ISF)	270.8	31.6	11.7%	74.3	27.5%	147.7	54.6%	270.8	100.0%	0.0

in EUR million

Programme	Description	Implementation			Forecast end of June		Forecast end of September		Forecast end of December		
		Payments available	Payments made	%	Payments	%	Payments	%	Payments	%	Surplus/shortfall
5.0.12	Nuclear decommissioning (Lithuania)	130.1	6.7	5.1%	6.7	5.1%	106.0	81.4%	130.1	100.0%	0.0
5.0.13	Nuclear Safety and decommissioning (incl. For Bulgaria and Slovakia)	110.2	13.3	12.1%	21.4	19.5%	35.3	32.0%	110.2	100.0%	0.0
5.0.1DAG	Decentralised agencies	304.9	231.7	76.0%	241.3	79.2%	249.8	81.9%	304.9	100.0%	0.0
5.0.1SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	22.8	8.3	36.6%	9.4	41.5%	15.5	68.3%	22.8	100.0%	0.0
5.0.211	European Defence Fund (Research)	278.7	75.1	26.9%	75.1	26.9%	102.6	36.8%	278.7	100.0%	0.0
5.0.212	European Defence Fund (Non Research)	541.8	194.8	36.0%	194.8	36.0%	209.2	38.6%	541.8	100.0%	0.0
5.0.22	Military Mobility	169.4	87.8	51.9%	87.8	51.9%	96.5	57.0%	169.3	100.0%	0.0
5.0.23	Short-term Defence instrument on common procurement	100.0	0.0	0.0%	0.0	0.0%	30.0	30.0%	100.0	100.0%	0.0
5.0.24	Defence Industrial Reinforcement Instrument	100.0	8.7	8.7%	8.7	8.7%	25.9	25.9%	100.0	100.0%	0.0
5.0.251	European Defence Industry Programme	73.6	0.3	0.5%	0.7	0.9%	12.1	16.5%	73.7	100.0%	0.0
5.0.252	Ukraine Support Instrument	21.1	0.0	0.0%	0.0	0.0%	0.0	0.0%	21.1	100.0%	0.0
5.0.2SC	Union Secure Connectivity	130.0	3.7	2.8%	4.9	3.8%	44.3	34.1%	130.0	100.0%	0.0
	Total Heading 5. Security and Defence	2,253.3	662.1	29.4%	725.2	32.2%	1,074.9	47.7%	2,253.3	100.0%	0.0
Heading 6. Neighbourhood and the World											

in EUR million

Programme	Description	Implementation			Forecast end of June		Forecast end of September		Forecast end of December		
		Payments available	Payments made	%	Payments	%	Payments	%	Payments	%	Surplus/shortfall
6.0.111	Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)	11,367.2	3,159.7	27.8%	5,526.4	48.6%	7,599.5	66.9%	11,367.0	100.0%	0.2
6.0.112	European Instrument for International Nuclear Safety Cooperation (INSC)	44.6	6.0	13.5%	9.4	21.0%	29.8	67.0%	44.6	100.0%	0.0
6.0.12	Humanitarian Aid (HUMA)	2,514.2	905.5	36.0%	1,442.4	57.4%	2,002.1	79.6%	2,514.2	100.0%	0.0
6.0.13	Common Foreign and Security Policy (CFSP)	407.8	200.9	49.3%	295.0	72.3%	351.3	86.2%	407.8	100.0%	0.0
6.0.14	Overseas Countries and Territories (OCT) (including Greenland)	83.2	6.6	8.0%	6.6	8.0%	6.6	8.0%	83.2	100.0%	0.0
6.0.15	MFA+	0.3	0.0	0.0%	0.3	100.0%	0.3	100.0%	0.3	100.0%	0.0
6.0.10TH	Other actions	111.0	40.1	36.1%	42.4	38.2%	45.1	40.7%	111.0	100.0%	0.0
6.0.1SC	Union Secure Connectivity	70.0	1.5	2.1%	1.5	2.1%	31.5	45.0%	70.0	100.0%	0.0
6.0.1SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	93.9	52.1	55.5%	57.6	61.3%	71.6	76.3%	95.2	101.4%	-1.3
6.0.21	Pre-Accession Assistance (IPA III)	2,129.0	537.5	25.2%	543.2	25.5%	1,273.0	59.8%	2,129.0	100.0%	0.0
6.0.22	Reform and Growth Facility for Western Balkans	73.5	0.7	0.9%	1.0	1.3%	1.0	1.4%	73.5	100.0%	0.0
	Total Heading 6. Neighbourhood and the World	16,894.7	4,910.6	29.1%	7,925.8	46.9%	11,411.9	67.5%	16,895.8	100.0%	-1.1
Heading 7. European Public Administration											

in EUR million

Programme	Description	Implementation			Forecast end of June		Forecast end of September		Forecast end of December		
		Payments available	Payments made	%	Payments	%	Payments	%	Payments	%	Surplus/shortfall
	Pensions and (European schools) Commission	3,276.3	1,616.3	49.3%	1,890.4	57.7%	2,660.3	81.2%	3,276.3	100.0%	0.0
	Administrative expenditure	4,591.8	1,617.0	35.2%	1,969.9	42.9%	3,090.3	67.3%	4,595.0	100.1%	-3.2
	Total Heading 7. European Public Administration	7,868.1	3,233.3	41.1%	3,860.3	49.1%	5,750.6	73.1%	7,871.2	100.0%	-3.2
Heading O. Outside MFF											
O.0.4	Ukraine Facility	3,164.1	1,190.8	37.6%	1,350.4	42.7%	2,541.1	80.3%	3,164.1	100.0%	0.0
	Total Heading O. Outside MFF	3,164.1	1,190.8	37.6%	1,350.4	42.7%	2,541.1	80.3%	3,164.1	100.0%	0.0
	TOTAL	183,173.3	102,078.7	55.7%	117,777.4	64.3%	150,400.3	82.1%	191,601.6	104.6%	-8,428.2

**REVIEW OF IMPLEMENTATION OF ASSIGNED REVENUE
DURING 2025 AND ESTIMATE FOR 2027**

1. Introduction

This working document reviews the implementation of assigned revenue during 2025 and presents the estimated amounts of the internal and external revenues to be received in 2027 pursuant to the Article 41(8) FR.

An assigned revenue is a dedicated revenue received to finance specific items of expenditure. The complete list of items constituting assigned revenue is given in the Financial Regulation Article 21. Assigned revenue is a derogation from the universality principle, according to which total revenue covers total expenditure in terms of payment appropriations.

This report looks at each type of assigned revenue and provides an analysis by policy area and Multiannual Financial Framework (MFF) heading. The annexes provide an analysis, by budget line, of implementation by type of assigned revenue.

2. Overview of Implementation in 2025

In 2025, the total amount of assigned revenue available in the EU budget was EUR 26,5 billion in **commitment appropriations**.

By the end of the year, an overall amount of EUR 14,1 billion was implemented, giving an overall implementation rate of 53,0 % compared to 63,1% in 2024. The implementation of the assigned revenues commitments without the NextGenerationEU appropriations was at 53,3 % (62,6 % in 2024).

In 2025, the available commitments under NextGenerationEU related only to the technical and administrative assistance and amounted to EUR 232,3 million, of which EUR 39,3 million or 16,9 % was implemented.

Article 21.4 of the Financial Regulation stipulates that assigned revenue can be carried over and transferred in accordance with points (b) and (c) of Article 12(4) and with Article 32. Thus, in 2025, EUR 12,2 billion (46,1 % of assigned revenue available in 2025) of commitment appropriations was carried over to 2025.

Table 1 shows commitment appropriations by MFF heading available in the EU budget in 2025.

Table 1: Assigned revenue commitment appropriations available in the 2025 EU budget and implementation of the commitment appropriations in 2025 by MFF heading

In EUR million

MFF HEADING - COMMITMENTS	Available	% of total available	Implemented	as % of available appropriation	Carry-over to 2026	as % of available appropriation
1. Single Market, Innovation and Digital	8,808.9	33.2%	5,446.1	38.7%	3,361.7	27.5%
2a. Economic, social and territorial cohesion	768.6	2.9%	618.7	4.4%	120.1	1.0%
2b. Resilience and values	2,056.1	7.7%	1,399.9	9.9%	656.2	5.4%
3. Natural Resources and Environment	1,894.4	7.1%	995.0	7.1%	704.9	5.8%
4. Migration and Border Management	693.1	2.6%	94.1	0.7%	599.0	4.9%
5. Security and Defence	108.9	0.4%	45.9	0.3%	62.9	0.5%
6. Neighbourhood and the World	2,966.0	11.2%	2,497.6	17.7%	468.3	3.8%
7. European Public Administration	1,828.6	6.9%	865.8	6.2%	961.2	7.9%
O. Outside MFF	7,415.2	27.9%	2,109.6	15.0%	5,305.6	43.3%

S. Solidarity mechanisms within and outside the Union (Special instruments)	8.5	0.0%	0.0	0.0%	1.2	0.0%
Total	26,548.6	100.0%	14,072.7	100.0%	12,241.1	100.0%
<i>of which decentralised agencies</i>	<i>131.0</i>	<i>0.5%</i>	<i>87.0</i>	<i>0.6%</i>	<i>43.9</i>	<i>0.4%</i>

The amount of available **payment appropriations** in 2025 resulting from assigned revenue was EUR 85,4 billion. By the end of the year, an amount of EUR 57,3 billion was implemented, giving an overall implementation rate of 67,1 %, compared to 80 % in 2024. EUR 28 billion or 32,9 % of available appropriations was carried over to 2026.

Table 2 shows assigned revenue payment appropriations by MFF heading in 2025.

Table 2: Assigned revenue payment appropriations and implementation in 2025 by MFF heading
in EUR million

MFF HEADING - PAYMENTS	Available	% of total available	Imple-mented	as % of available appropriation	Carry-over to 2026	as % of available appropriation
1. Single Market, Innovation and Digital	13,672.9	16.0%	4,256.4	7.4%	9,416.2	33.6%
2a. Economic, social and territorial cohesion	5,524.6	6.5%	4,410.9	7.7%	1,113.6	4.0%
2b. Resilience and values	42,038.7	49.2%	40,769.5	71.1%	1,263.4	4.5%
3. Natural Resources and Environment	4,913.9	5.8%	3,590.3	6.3%	1,323.3	4.7%
4. Migration and Border Management	793.5	0.9%	239.0	0.4%	554.4	2.0%
5. Security and Defence	102.6	0.1%	52.0	0.1%	50.5	0.2%
6. Neighbourhood and the World	3,343.3	3.9%	2,637.3	4.6%	705.9	2.5%
7. European Public Administration	1,910.7	2.2%	825.7	1.4%	1,082.1	3.9%
O. Outside MFF	13,068.7	15.3%	513.6	0.9%	12,555.1	44.7%
S. Solidarity mechanisms within and outside the Union (Special instruments)	8.5	0.0%	8.5	0.0%	0.0	0.0%
Total	85,377.5	100.0%	57,303.3	100.0%	28,064.5	100.0%
<i>of which decentralised agencies</i>	<i>131.0</i>	<i>0.2%</i>	<i>87.0</i>	<i>0.2%</i>	<i>43.9</i>	<i>0.2%</i>

Article 21 of the Financial Regulation makes a distinction between **external assigned revenue** (article 21.2) and **internal assigned revenue** (article 21.3).

In 2025, EUR 5,9 billion or 22,5 % of total available assigned revenue in commitment appropriations was registered as internal assigned revenue. EUR 3,3 billion (55,7 %) was implemented.

EUR 20,6 billion or 77,5 % of total available assigned revenue in commitment appropriations was registered as external assigned revenue. The external assigned revenue excluding the NextGenerationEU appropriations amounted to EUR 20,3 billion and the implementation rate was at 52,6 % compared to 48,7 % in 2024.

According to Article 12.4(b) the appropriations corresponding to internal assigned revenue may be carried over only to the following financial year and may be committed up to 31 December of that year². The lifespan of the external assigned revenue is determined by article 12.4(c) of the Financial

² The exception is the internal assigned revenue from lettings and the sale of buildings and land which may be carried over until it is fully used.

Regulation which says that appropriations corresponding to the external assigned revenue shall be fully used by the time all the operations relating to the programme or action to which they are assigned have been carried out or they may be carried over from one year to another and used for the succeeding programme or action³.

The table 3 shows commitment appropriations by type and by MFF heading and their implementation in 2025.

In 2025, EUR 5,7 billion or 6,8 % of total available assigned revenue in payments was registered as internal assigned revenue and EUR 79,6 billion or 93,2 % as external assigned revenue. The implementation of the internal assigned revenue was at 63,4 % and of the external assigned revenue, excluding NextGenerationEU appropriations, was at 33,2 % compared to 36,4 % in 2024.

The table 4 shows assigned revenue payment appropriations by type and by MFF heading and their implementation in 2025.

³ The exception is the external assigned revenue coming from JRC activities undertaken under an administrative agreement with other Union institutions or other Commission departments for which appropriations not committed within five years shall be cancelled.

Table 3: Assigned revenue commitment appropriations by type (internal and external) and by MFF heading

in EUR million

MFF Headings - Commitments	Total available	Internal Assigned Revenue (AR)			External Assigned Revenue (AR)							
		Available internal AR	Implemented internal AR	Implemented internal AR (%)	Available external AR	Implemented external AR	Available external AR excl. NGUE	Implemented external AR excl. NGUE	Implemented external AR excl. NGUE (%)	Available NGEU	Implemented NGEU	Implemented NGEU (%)
1. Single Market, Innovation and Digital	8,808.9	904.0	609.3	67.4%	7,905.0	4,836.9	7,880.2	4,826.6	61.2%	24.8	10.3	41.5%
2a. Economic, social and territorial cohesion	768.6	591.6	474.7	80.2%	177.1	144.0	135.7	135.7	100.0%	41.4	8.3	20.1%
2b. Resilience and values	2,056.1	842.6	498.0	59.1%	1,213.6	901.9	1,149.3	882.3	76.8%	64.3	19.6	30.5%
3. Natural Resources and Environment	1,894.4	1,352.8	928.4	68.6%	541.6	66.6	439.8	65.5	14.9%	101.9	1.1	1.1%
4. Migration and Border Management	693.1	479.9	67.1	14.0%	213.2	27.0	213.2	27.0	12.7%	0.0	0.0	-
5. Security and Defence	108.9	70.9	7.9	11.1%	38.1	38.0	38.1	38.0	99.9%	0.0	0.0	-
6. Neighbourhood and the World	2,966.0	403.3	234.7	58.2%	2,562.7	2,262.9	2,562.7	2,262.9	88.3%	0.0	0.0	-
7. European Public Administration	1,828.6	1,337.6	519.4	38.8%	491.0	346.4	491.0	346.4	70.6%	0.0	0.0	-
O. Outside MFF	7,415.2	0.1	0.0	0.0%	7,415.1	2,109.6	7,415.1	2,109.6	28.4%	0.0	0.0	-
S. Solidarity mechanisms within and outside the Union (Special instruments)	8.5	8.5	0.0	0.0%	0.0	0.0	0.0	0.0	-	0.0	0.0	-
Total	26,548.6	5,991.3	3,339.4	55.7%	20,557.2	10,733.3	20,324.9	10,694.0	52.6%	232.3	39.3	16.9%

Table 4: Assigned revenue payment appropriations by type (internal and external) and by MFF heading

in EUR million

MFF Headings - Payments	Total available	Internal Assigned Revenue (AR)			External Assigned Revenue (AR)							
		Available internal AR	Imple- mented internal AR	Imple- mented internal AR (%)	Available external AR	Imple- mented external AR	Available external AR excl. NGUE	Imple- mented external AR excl. NGUE	Imple- mented external AR excl. NGUE (%)	Available NGEU	Imple- mented NGUE	Imple- mented NGUE (%)
1. Single Market, Innovation and Digital	13,672.9	833.9	560.8	67.2%	12,839.0	3,695.6	10,907.8	1,874.5	17.2%	1,931.2	1,821.1	94.3%
2a. Economic, social and territorial cohesion	5,524.6	518.7	278.6	53.7%	5,005.9	4,132.3	436.3	23.2	5.3%	4,569.6	4,109.1	89.9%
2b. Resilience and values	42,038.7	769.5	640.2	83.2%	41,269.2	40,129.3	7,081.6	6,673.5	94.2%	34,187.5	33,455.8	97.9%
3. Natural Resources and Environment	4,913.9	1,327.9	1,186.8	89.4%	3,586.0	2,403.5	514.1	50.1	9.7%	3,071.9	2,353.4	76.6%
4. Migration and Border Management	793.5	473.1	238.2	50.4%	320.4	0.8	320.4	0.8	0.3%	0.0	0.0	-
5. Security and Defence	102.6	70.9	20.4	28.8%	31.7	31.6	31.7	31.6	99.6%	0.0	0.0	-
6. Neighbourhood and the World	3,343.3	347.6	223.6	64.3%	2,995.7	2,413.7	2,995.7	2,413.7	80.6%	0.0	0.0	-
7. European Public Administration	1,910.7	1,416.6	499.9	35.3%	494.0	325.7	494.0	325.7	65.9%	0.0	0.0	-
O. Outside MFF	13,068.7	0.1	0.0	0.0%	13,068.6	513.6	13,068.6	513.6	3.9%	0.0	0.0	-
S. Solidarity mechanisms within and outside the Union (Special instruments)	8.5	8.5	8.5	100.0%	0.0	0.0	0.0	0.0	-	0.0	0.0	-
Total	85,377.5	5,766.935	3,657.0845	63.4%	79,610.6	53,646.2	35,850.3	11,906.9	33.2%	43,760.3	41,739.3	95.4%

As indicated in the table 5 below, in 2025 the NextGenerationEU was the main **source of assigned revenue** only in case of payment appropriations (54,9 % of inscribed payments). From the remaining sources of assigned revenue, the highest amounts were registered for the other external assigned revenue of EUR 19,6 billion in commitments and EUR 35,2 billion in payments (comprising mainly the third-party contributions). Other major sources of assigned revenue were the recoveries of the 2025 year (EUR 3,2 billion in commitments and payments) and recoveries carried over from previous years (EUR 2 billion in commitments and EUR 1,9 billion in payment appropriations).

Table 5: Assigned revenue commitment and payment appropriations and implementation in 2025 by type of assigned revenue

in EUR million

Fund Source	Assigned revenue - commitments			Assigned revenue - payments		
	Available appr.	Implementation	% implem.	Available appr.	Implementation	% implem.
Recoveries	3,191.70	1,368.90	42.9%	3,191.71	1,704.08	53.4%
Recoveries carried over	2,059.88	1,827.85	88.7%	1,886.91	1,847.10	97.9%
Repaid advances and financial corrections (Structural Funds)	105.36	37.77	35,8%	53.93	6.59	12.2%
Appropriation from Lettings	634.38	104.89	16.5%	634.38	99.31	15.7%
EFTA contributions	665.20	664.00	99.8%	625.48	621.84	99.4%
Other External Assigned Revenue	19,659.74	10,029.95	51.0%	35,224.85	11,285.05	32.0%
Total AR excluding NGEU	26,316.27	14,033.37	53.3%	41,617.26	15,563.97	37.4%
NGEU	232.30	39.32	16.9%	43,760.28	41,739.35	95.4%
Total AR including NGEU	26,548.58	14,072.69	53.0%	85,377.54	57,303.32	67.1%

3. Implementation 2025 by type of assigned revenue

The reporting on budget implementation, including assigned revenue for 2025, is based on the new financial system (SUMMA), which has been fully operational since 1 January 2025.

The definition of fund sources in SUMMA differs from that in ABAC and is based on the source of funding (with a focus on materiality) and on the validity of appropriations (i.e. how long they can be used).

- IAR2/2 – internal assigned revenue that expires after 2 years.
- IARN/2 – internal assigned revenue that does not expire for CA and expires after 2 years for PA.
- IARN/N – internal assigned revenue that does not expire.
- EARN/N – external assigned revenue that does not expire.
- EAR5/5 – external assigned revenue that expires after 5 years.
- EFTA – external assigned revenue that expires after 1 year.
- NGEU – external assigned revenue that expires on specific dates for CA and PA.

As a result, it is possible to identify the SUMMA equivalents of the following types of assigned revenue reported in ABAC, which are presented in the subchapters below.

ABAC	SUMMA
C4 – recoveries of the year	IAR2/2 with budget period of current year
C5 – recoveries carried forward from the previous year	IAR2/2 with budget period of previous year
C6 – repayment of advances	IARN/2
CL - assigned revenue from lettings and sale of buildings and lands	IARN/N
TF5 – Competitive Research Income (part of assigned revenue with 5-year validity)	EAR5/5
E0 – assigned revenue from EFTA countries	EFTA
NGEU	NGEU
R0 – Third Party contributions FCA – Coal and Steel income recoveries TFC, TCA – Competitive Research Income (assigned revenue which does not expire) P0 – Candidate countries contribution FRT- Facility for Refugees in Turkey	EARN/N

3.1. Recoveries of the Year

These appropriations are the result of the recovery orders issued and cashed during the budget year in question. In 2025, EUR 3,2 billion was recovered in both commitments and payments. Out of the total level of available commitments, EUR 164,8 million (5,2 % of recoveries) relate to the recoveries stemming from programmes implemented under shared management. Those commitment appropriations can only be used for exceptional cases of manifest error/judicial proceedings where prior decommitments need to be reversed.

From the overall amount recovered, EUR 1,4 billion in commitments and EUR 1,7 billion in payments were implemented. The implementation rate was 42,9 % for commitments (45,2 % if the commitments which could not have been implemented are excluded) and 53,4 % for payments. In 2024, the rate was 40,9 % for commitments and 46,7 % for payments.

Annex 1 shows recoveries by budget line, for both commitments and payments, and their respective implementation.

Any funds unused at the end of 2025 were carried over automatically to 2026.

These appropriations also include the surpluses accrued by the decentralised agencies during the previous year, which are recovered by the Commission in the following year as foreseen in Article 17 paragraph 1 of the Commission delegated Regulation (EU) 2019/715. In 2025, EUR 44 million in commitments and in payments was recovered by the Commission in this way. Annex 1a provides the details, showing all the agencies for which a surplus was recovered during 2025.

The table below shows the unused amounts that have been carried over to 2026 by policy area.

Table 6: Unused recoveries issued and cashed in 2025 by policy area

in EUR million

	POLICY AREA	Unused commitment appropriations	Unused payment appropriations
01	Research and Innovation	104.7	93.6
02	European Strategic Investments	185.3	168.9
03	Single Market	3.9	4.3
04	Space	0.7	0.7
05	Regional Development and Cohesion	17.7	192.5
06	Recovery and Resilience	16.8	14.9
07	Investing in People, Social Cohesion and Values	329.5	108.2
08	Agriculture and Maritime Policy	225.9	137.4
09	Environment and Climate Action	4.2	3.7
10	Migration	240.9	162.9
11	Border Management	171.8	72.0
12	Security	53.5	41.1
13	Defence	9.42	9.29
14	External Action	148.5	109.2
15	Pre-accession Assistance	20.2	14.3
16	Expenditure outside the annual ceilings set out in the Multiannual Financial Framework	1.3	0.1
20	Administrative expenditure of the European Commission	281.1	345.3
21	European Schools and Pensions	7.4	9.2

	Total	1,822.8	1,487.6
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3.2. Recoveries carried forward

These appropriations are the result of the carryover of recoveries from the previous year. EUR 2,0 billion in commitment appropriations were carried forward from 2024 to 2025 and out of this amount, EUR 224,4 million (10,9 % of total available commitments) relates to the recoveries which cannot be implemented as they relate to the shared management funds and the European Agricultural Fund for Rural Development - as explained in the previous section. The implementation rate was 88,7 % (99,6 % if the commitments which could not have been implemented are excluded).

As regards payment appropriations, EUR 1,9 billion were carried forward from 2025 to 2026 and 97,9 % of payments were implemented.

Annex 2 shows recoveries carried over by budget line, for both commitments and payments, and their respective implementation.

The unused surpluses of decentralised agencies that were carried over from 2024 to 2025 as foreseen in Article 17 paragraph 1 of the Commission delegated Regulation (EU) 2019/715 are included in these appropriations. EUR 87,0 million in commitments and in payments were carried forward to 2025 and fully implemented. Annex 2a provides the details, showing all the agencies for which a surplus was carried over from 2024 to 2025 and identifying the agencies for which the funds were re-used.

The table below shows the unused amounts of the recoveries carried over from the previous year at 31 December 2025 by policy area. The unused commitment appropriations lapsed at the end of 2025.

Table 7: Unused recoveries carried forward appropriations by policy area

in EUR million

	POLICY AREA	Unused commitment appropriations	Unused payment appropriations
01	Research and Innovation	0.1	5.6
02	European Strategic Investments	0.0	0.0
03	Single Market	0.0	0.0
04	Space	0.0	0.0
05	Regional Development and Cohesion	29.5	0.1
06	Recovery and Resilience	0.0	6.2
07	Investing in People, Social Cohesion and Values	0.4	0.0
08	Agriculture and Maritime Policy	194.4	0.0
09	Environment and Climate Action	0.0	0.0
10	Migration	0.0	0.1
11	Border Management	0.0	0.0
12	Security	0.1	0.1
14	External Action	0.0	0.5
15	Pre-accession Assistance	0.0	0.0
16	Expenditure outside the annual ceilings set out in the Multiannual Financial Framework	7.3	0.0
20	Administrative expenditure of the European Commission	0.2	27.1
21	European Schools and Pensions	0.0	0.0

	Total	232.0	39.8
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3.3 Internal assigned revenue from lettings and sale of buildings and lands

EUR 634,4 million of commitments and payment were available as internal assigned revenue from letting and sale of buildings and lands in 2025, with an implementation rate of 16,5 % for commitments and 15,7 % for payments appropriations. EUR 529,5 million of available commitments and EUR 535,1 million of payments were carried over to 2026 in accordance with Article 12.4(b) of the Financial Regulation which allows for carry-overs until they are fully used.

This level of assigned revenues originates from the sale in 2024 of 23 buildings by the European Commission for a total amount of EUR 900 million.

Annex 3 provides the detailed budget line availability and implementation of the Internal assigned revenue from lettings and sale of buildings and lands.

The table below shows the unused amounts at 31 December 2025 by policy area and carried over to 2026.

Table 8: Unused internal assigned revenue from lettings and sale of buildings and lands by policy area

		<i>in EUR million</i>	
POLICY AREA		Unused IARN/N commitment appropriations	Unused IARN/N payment appropriations
20	Administrative expenditure of the European Commission	529.5	535.1
	Total	529.5	535.1

3.4. Repayments of advances

Repaid advances are the result of recoveries of annual pre-financing following the examination of the annual accounts for the shared management programmes in accordance with Article 139 of the Common Provisions Regulation (CPR) for the 2014-2020 period and Article 100 of the CPR for 2021-2027. In 2025, there were EUR 105,4 million (EUR 7,3 billion in 2024) of commitments and EUR 53,9 million of payments with an implementation rate of 35,8 % for commitments and 12,2 % for payments.

The steep decrease in the level of this type of assigned revenue compared to previous years stems from two root causes: 1) for the 2014-2020 cohesion policy programmes, there was no obligation for Member States to submit annual accounts in 2025 as the deadline for submission of the accounts for the final accounting year was 15 February 2026, hence recoveries of pre-financing were very limited in 2025, and 2) for the 2021-2027 programmes, in line with Articles 90 and 100 of the 2021-2027 CPR, the amount paid as pre-financing for the years 2023 to 2026 shall be cleared from the Commission no later than with the final accounting year, hence no recoveries of pre-financing were made in 2025.

Annex 4 provides the detailed budget lines availability and implementation of the reimbursement of advances.

The table below shows the unused amounts at 31 December 2025 by policy area and carried over to 2026.

Table 9: Unused repayments of advances as at end 2025 by policy area

in EUR million

POLICY AREA		Unused IARN/2 commitment appropriations	Unused IARN/2 payment appropriations
05	Regional Development and Cohesion	65.1	47.3
07	Investing in People, Social Cohesion and Values	2.5	0
08	Agriculture and Maritime Policy	0.0	0
09	Environment and Climate Action	0.0	0
	Total	67.6	47.3

3.5. Funds from countries of the European Economic Area - European Free Trade Association (EFTA)

The Agreement on the European Economic Area (EEA), which entered into force on 1 January 1994, brings together the EU Member States and the three EEA EFTA States — Iceland, Liechtenstein and Norway — in a single market, referred to as the "Internal Market". The EEA Agreement ensures participation by the three EEA EFTA States in a number of EU programmes. The revenue arising from the participation of EEA EFTA countries in Union programmes is received and consumed within the same year. Available EEA EFTA appropriations in 2025 amounted to EUR 665,2 million in commitments and EUR 625,5 million in payments and nearly all appropriations were implemented in 2025.

Annex 5 shows an analysis by budget line of the available and implemented EEA EFTA funds.

The table below shows the unused amounts of EEA EFTA funds appropriations at 31 December 2025 by policy area. These appropriations lapsed at the end of 2025.

Table 10: Unused assigned revenue from funds from countries of the European Economic Area - European Free Trade Association (EFTA) as at end 2025 by policy area

in EUR million

POLICY AREA		Unused EFTA commitment appropriations	Unused EFTA payment appropriations
01	Research and Innovation	1.0	1.4
02	European Strategic Investments	0.0	0.1
03	Single Market	0.0	0.2
04	Space	0.0	0.2
06	Recovery and Resilience	0.0	0.2
07	Investing in People, Social Cohesion and Values	0.0	0.7
09	Environment and Climate Action	0.2	0.2
13	Defence	0.0	0.1
14	External Action	0.0	0.0
15	Pre- accession assistance	0.0	0.0
20	Administrative Expenditure of the European Commission	0.0	0.5
	Total	1.2	3.6

3.6. Other External Assigned Revenue

This assigned revenue consists primarily of the appropriations that result from the participation of third-party countries in a variety of EU projects as well as other earmarked appropriations such as those related to the sale of allowances under the Emissions Trading System (ETS). Regarding the participation of third parties in the EU programmes, the amounts are agreed via Memoranda of Understanding and are received during the course of the year via debit notes, depending on the terms of the Memoranda. The funds available on any given budget line are thus not static during the year and the consumption of funds available for a particular programme can take several years. The Financial Regulation provides for an automatic carry-over of these funds between years and also to successor programmes (Article 12.4(c)).

The appropriations mainly concern:

- Recovery and Resilience Facility - Non-repayable support: The amended RRF Regulation (in line with Article 21a) made available EUR 20 billion in emissions trading system auctioning revenues and up to EUR 5,4 billion in voluntary transfers from the Brexit Adjustment Reserve as additional grant support to fund the measures included in the REPowerEU chapters. By the end of 2025, REPowerEU chapters for all Member States had been approved. They include reforms and investments that will help save energy, accelerate renewable energy production, and reduce Europe's dependence on Russian fossil fuels by increasing the resilience, security and sustainability of the Union's energy system. The total allocation of emissions trading system auctioning revenues and voluntary Brexit Adjustment Reserve transfers to REPowerEU chapters committed by the end of 2025 amounts to EUR 19 970 000 000 and EUR 2 089 446 003 respectively.
- Innovation Fund: the Innovation Fund has been established by Article 10a(8) of the revised Emissions Trading System (ETS) Directive⁴. The objective of the Innovation Fund is to support demonstration projects of breakthrough clean technologies. It aims to select innovative projects and contribute towards bridging their financing gap so that they can enter the market at an early stage. The 2023 revision of the ETS Directive, among others, extended the scope of the Fund to include scaling-up of innovative techniques, processes and technologies, with a view to their broad roll-out across the Union, and enabled the Commission to award Innovation Fund support through competitive bidding procedures. The Fund is based on the Union law, but it is financed fully outside the MFF. The auctioning of part of the allowances under the ETS specially allocated to the Innovation Fund generates external assigned revenue, which finances the Fund. In 2025, the auctioning of the Innovation Fund allowances resulted in EUR 2,4 billion in commitment and payment appropriations. Additionally, carried-over amounts were at the level of EUR 3,3 billion in commitment appropriations and EUR 9,9 billion in payment appropriations. By end-2025, EUR 8,3 billion, or 65 % of available commitment appropriations was committed and EUR 0,7 billion, or 6 % was used in payment appropriations. 2025 commitments cover 94 new projects in the areas of manufacturing, chemicals, hydrogen, cement and lime and others that were selected in the call for proposals of 2023 and 2024. Payments mainly covered project-related expenditure, as well as the administrative costs of the European Climate, Infrastructure and Environment Executive Agency (CINEA), which is responsible for implementing the Fund, including the costs related to the evaluation of proposals and other Innovation Fund support services.

Payments under the Innovation Fund grants are linked with the milestones achieved during the project lifetime. For regular grants, up to 40 % can be paid based on pre-defined milestones

⁴ Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC.

before the whole project is fully up and running, usually at the financial closure (there is no pre-financing). The period until a given project reaches financial closure could be long since ensuring the remaining financing from other sources could prove a difficult and lengthy process. However, projects must reach financial closure in maximum 4 years after the award decision (Art 11.1.c of the IF Delegated Regulation). The 2025 Innovation Fund calls were launched in December 2025 and included a Net-Zero Technologies call with a budget of EUR 2,9 billion, the third auction for hydrogen production under the European Hydrogen Bank with EUR 1,3 billion, and the first-ever auction for decarbonisation of industrial process heat under the Industrial Decarbonisation Bank with a EUR 1 billion budget. The evaluation results for these calls are expected to be published in the third quarter of 2026 while the award of the grants will follow in the first quarter of 2027.

- Policy area: Research and Innovation: the funds relate mostly to the participation of third countries in research programmes. These participations are negotiated at the start of each framework programme, the contributions then being valid for the whole of the programme. The programmes run over a number of years and payments are made in tranches over time. In 2025, EUR 6 billion in commitments and EUR 8,8 billion in payments were available for the Research and Innovation policy area.
- Just Transition Mechanism: public sector loan facility: assigned revenues correspond to the amounts foreseen in the PSLF legal base coming from previous MFF financial instruments reflows and the first release of EFSI surplus (in total EUR 402,2 million carried over from 2024). A transfer of EUR 3 million from support expenditure to operational expenditure was necessary to take stock of the MFF mid-term revision and adjust the former according to the ceiling laid down in the PSLF Regulation.
- European Development Fund - ACP Investment Facility reflows: The Commission has entered a Forecast of Revenue for the amount of EUR 1 billion to reflect the expected amount of reflows stemming from the African Caribbean and Pacific (ACP) Investment Facility, based on the transfer agreement concluded with the European Investment Bank.

Per the Declarations attached to the agreement on the MFF 2021-2027, up to EUR 1 billion (in 2018 prices), can be received in external assigned revenue from the Facility to NDICI in 2021-2027. Until 2025 included, EUR 1 billion was received, and 873 million was committed (EUR 127 million in 2025), of which EUR 725 million was paid (EUR 256 million in 2025). EUR 127 million in commitments and EUR 275 million in payments were carried over to 2026.

- Ukraine MFA+ interest rate subsidy: EU Member States contributed EUR 557,5 million to the EU budget in order to cover the interest rate subsidy in 2025 related to the MFA+ loans disbursed to Ukraine in 2023. The administrative costs were covered by the EU budget and amounted to EUR 0,4 million in 2025.
- Windfall profits stemming from frozen and immobilised Russian sovereign assets: In accordance with Council Regulation (EU) 833/2014 and Commission Implementing Regulation (EU) 2024/1673, the EU budget (Ukraine Facility) received in April 2025 10 % of the windfall profits generated in the second half of year 2024 (EUR 205,8 million) in the form of external assigned revenues, with the remainder 90 % (EUR 1 851,8 million) being assigned to the off-budget European Peace Facility (EPF).

In accordance with Regulation (EU) 2024/2773 of the European Parliament and the Council and Council Implementing Decision (CFSP) 2024/2760, the windfall profits generated as of the year 2025 are for the major part (95,0 %) allocated to the Ukraine Loan Cooperation Mechanism (ULCM) to support Ukraine's repayment of the G7 External Revenue Acceleration (ERA) loans, with the remainder (5,0 %) assigned to the EPF.

In August 2025, the EU budget received EUR 1 534,6 million of external assigned revenues, corresponding to the windfall profits of the first half of 2025, with the remainder EUR 80,8 million being assigned to the EPF.

These external assigned revenues are spent on a linear basis throughout the year and are carried forward as necessary.

The other external assigned revenues cover also:

- **Research Competitive Income** which results from the participation of the Joint Research Centre (JRC) in activities of a competitive nature, providing services to other DGs, Institutions or third parties as provided for by article 22.2(g) of the Financial Regulation.
The JRC programmes are generally spread over several years (up to eight), and implementation rates reflect this. The JRC competitive research income has a different accounting basis from the other sources of revenue, in that the commitment appropriations are made available within the Commission's accounting system as soon as a contract is signed while the payment appropriations are only made available once the related recovery order has been cashed. This accounting rule leads to a large time lag between the commitment of funds and actual payments.
- **Candidate Country Contributions** appropriations which result from participation of the Member States in a variety of EU programmes at the time when they were Candidate Countries and from the participation of current Candidate Countries in EU programmes.
- **Coal and Steel Income Recoveries** - relating to the revenue generated by the Research Fund for Coal and Steel in accordance with article 22.2(b) of the Financial Regulation.
- **Contributions to the Facility for Refugees in Turkey** which is a mechanism that coordinates the mobilisation of resources made available under both the EU budget, and additional contributions from Member States integrated into the EU budget as external assigned revenue pursuant to Article 21(2) of the Financial Regulation and assigned to the Instrument for Pre-Accession Assistance and Humanitarian Aid budget lines respectively. These appropriations are implemented according to the respective programmes' basic acts and the Financial Regulation

Available appropriations from other earmarked revenue in 2025 amounted to EUR 19,7 billion in commitment and EUR 35,2 billion in payment appropriations (compared to, respectively, EUR 14,5 billion and EUR 27,6 billion in 2024). EUR 10 billion of commitment and EUR 11,3 billion of payment appropriations have been used, resulting in an overall implementation rate of 51,0 % for commitments and 32,0 % for payments. The corresponding implementation rates for 2024 were 48,6 % for commitments and 35,0 % for payments.

Annex 6 shows an analysis by budget line of the available and implemented other earmarked revenue appropriations.

The table below shows the unused amounts appropriations on 31 December 2025 and carried over to 2026 by policy area.

Table 11: Unused other external assigned revenue appropriations as at end 2025 by policy area

in EUR million

	POLICY AREA	Unused R0 commitment appropriations	Unused R0 payment appropriations
01	Research and Innovation	2,512.9	8,013.7
02	European Strategic Investments	139.0	283.3
03	Single Market	26.7	57.4
04	Space	121.5	529.4
05	Regional Development and Cohesion	0.0	413.1

06	Recovery and Resilience	108.2	134.7
07	Investing in People, Social Cohesion and Values	158.8	272.6
09	Environment and Climate Action	374.1	463.7
10	Migration	0.3	0.3
11	Border Management	185.9	319.3
12	Security	0.0	0.0
14	External Action	270.1	524.4
15	Pre-accession Assistance	29.7	57.6
16	Expenditure outside the annual ceilings set out in the Multiannual Financial Framework	5,305.5	12,555.0
20	Administrative expenditure of the European Commission	144.0	157.7
21	European Schools and Pensions	0.6	10.0
	Total	9,377.3	23,792.2

3.7 NextGenerationEU external assigned revenue

In December 2020 the Council established the European Union Recovery Instrument (NextGenerationEU)⁵ to help the EU tackle the crisis caused by the COVID-19 pandemic. It was put in place for a temporary period to be used exclusively for crisis response and recovery measures. Commitments from NextGenerationEU were available until 2023, whereas payments can be made until the end of the lifetime of this instrument.

The non-repayable part of NextGenerationEU constitutes external assigned revenue. The corresponding appropriations have been inscribed on the relevant budget lines and are used to support investment and reform priorities, and to reinforce programmes that are key to recovery.

The NextGenerationEU appropriations were inscribed in full in 2021, i.e. EUR 421,1 billion in commitment appropriations.

2023 was the last year for which the related legal commitments could be entered into, except for technical and administrative assistance. In 2025, the commitments related to administrative and technical assistance amounted to EUR 232,3 million, with an implementation rate of 16,9 %. The remaining amount of EUR 192,9 million was almost fully carried over to 2026. In 2025, the NGEU payment appropriations amounted to EUR 41,7 billion and the implementation reached 95,4 %. The remaining amount of EUR 2 billion of payment appropriations was carried over to 2026.

Table 12: NextGenerationEU available appropriations and implemented in 2025, by MFF heading
In EUR million

MFF headings	NextGenerationEU commitment appropriations			NextGenerationEU payment appropriations		
	CA available	Implemented	%	PA available	Implemented	%
1. Single Market, Innovation and Digital	24.80	10.30	41.5%	1,931.20	1,821.06	94.3%
2a. Economic, social and territorial cohesion	41.36	8.31	20.1%	4,569.60	4,109.10	89.9%
2b. Resilience and values	64.29	19.60	30.5%	34,187.54	33,455.75	97.9%

⁵ Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis, OJ L 433I, 22.12.2020, p. 23–27.

3. Natural Resources and Environment	101.85	1.11	1.1%	3,071.94	2,353.43	76.6%
4. Migration and Border Management	-	-	-	-	-	-
5. Security and Defence	-	-	-	-	-	-
6. Neighbourhood and the World	-	-	-	-	-	-
7. European Public Administration	-	-	-	-	-	-
Total appropriations	232.30	39.32	16.9%	43,760.28	41,739.35	95.4%

Annex 7 shows the available and implemented funds related to the NextGenerationEU by budget line. The table below shows the unused amounts of the NextGenerationEU appropriations on 31 December 2025 and carried over to 2026 by policy area.

Table 13: Unused NextGenerationEU appropriations as at end 2025

in EUR million

POLICY AREA		Unused NGEU commitment appropriations	Unused NGEU payment appropriations
01	Research and Innovation	12.8	109.1
02	European Strategic Investments	1.7	1.0
05	Regional Development and Cohesion	19.0	100.5
06	Recovery and Resilience	44.7	731.8
07	Investing in People, Social Cohesion and Values	14.1	360.0
08	Agriculture and Maritime Policy	15.4	452.5
09	Environment and Climate Action	85.3	266.0
	Total	193.0	2,020.9

4. Estimated amounts of the internal and external assigned revenues for 2027

The article 41 (8) of the Financial Regulation⁶ requires the Commission to indicate the estimated amounts of the internal and external assigned revenue to be received. The table below shows the level of the expected assigned revenue (both commitment and payment appropriations) by MFF Heading to be received in 2027.

It is estimated that EUR 10,9 billion of commitments and EUR 11,1 billion of payment appropriations will be available as assigned revenue in 2027.

Table 14: Estimated amounts of the assigned revenue in 2027 by MFF Heading

In EUR million

MFF Headings	COMMITMENTS ASSIGNED REVENUES				PAYMENTS ASSIGNED REVENUE			
	Internal	External		Total	Internal	External		Total
		DB 2027	NextGenerationEU			DB 2027	NextGenerationEU	
	(a)	(b)	(c)	(d) = (a) + (b) + (c)	(a)	(b)	(c)	(d) = (a) + (b) + (c)
1. Single Market, Innovation and Digital	123.48	5,575.19	5.60	5,704.26	109.50	5,444.05	5.86	5,559.42
2. Cohesion and Values	820.18	1,089.76	32.75	1,942.70	820.18	1,086.73	33.84	1,940.75
2a. Economic, Social and territorial cohesion	800.00	0.00	14.74	814.74	800.00	0.00	15.83	815.83
2b. Investing in Competitiveness, People and Values	20.18	1,089.76	18.01	1,127.96	20.18	1,086.73	18.01	1,124.92
3. Natural Resources and Environment	541.25	82.75	1.09	625.10	643.25	312.47	6.36	962.09
4. Migration and Border Management	384.13	130.75	0.00	514.88	384.13	130.75	0.00	514.88
5. Resilience, Security and Defence	59.72	24.58	0.00	84.30	59.72	24.05	0.00	83.76
6. Neighbourhood and the World	50.00	677.80	0.00	727.80	50.00	681.80	0.00	731.80
7. European Public Administration	790.27	538.66	0.00	1,328.93	787.90	538.66	0.00	1,326.56
Total appropriations under headings	2,769.04	8,119.49	39.45	10,927.97	2,854.69	8,218.51	46.07	11,119.27
Other special instruments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Outside MFF	0.00	7.29	0.00	7.29	0.00	7.29	0.00	7.29
Total appropriations	2,769.04	8,126.78	39.45	10,935.26	2,854.69	8,225.81	46.07	11,126.56

Annex 8 provides detailed information on the estimated assigned revenue in commitments and payments to be received in 2027 by programme.

⁶ OJ L 193, 30.7.2018.

5. Annexes

The annexes that follow provide a detailed analysis by budget line for each type of assigned revenue.

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
01 01 01 03	Other management expenditure for Horizon Europe - Indirect research	14,854,777.77	1,332,672.33	9.0%	13,522,105.44	14,854,777.77	396,975.61	2.7%	14,457,802.16
01 01 01 12	External personnel implementing Horizon Europe - Direct research	556,193.10	0.00	0.0%	556,193.10	556,193.10	0.00	0.0%	556,193.10
01 01 01 13	Other management expenditure for Horizon Europe - Direct research	3,064,165.64	409,702.98	13.4%	2,654,462.66	3,064,165.64	255,189.19	8.3%	2,808,976.45
01 01 02 13	Other management expenditure for the Euratom Research and Training Programme - Direct research	22,635.90	2,992.76	13.2%	19,643.14	22,635.90	0.00	0.0%	22,635.90
01 01 03 03	Other management expenditure for ITER	1,230.60	0.00	0.0%	1,230.60	1,230.60	0.00	0.0%	1,230.60
01 02 01 01	European Research Council	19,658,507.84	18,280,550.12	93.0%	1,377,957.72	12,582,644.31	7,526,183.55	59.8%	5,056,460.76
01 02 01 02	Marie Sk-odowska-Curie Actions	9,944,717.03	0.00	0.0%	9,944,717.03	9,944,717.03	99,674.14	1.0%	9,845,042.89
01 02 02 10	Cluster `Health-	298,216.94	0.00	0.0%	298,216.94	298,216.94	160,977.25	54.0%	137,239.69
01 02 02 20	Cluster `Culture, Creativity and Inclusive Society-	71,198.87	0.00	0.0%	71,198.87	71,198.87	0.00	0.0%	71,198.87
01 02 02 40	Cluster `Digital, Industry and Space-	3,427,944.10	3,412,644.42	99.6%	15,299.68	5,595,943.94	2,319,448.46	41.4%	3,276,495.48
01 02 02 50	Cluster `Climate, Energy and Mobility-	530,536.32	0.00	0.0%	530,536.32	954,984.18	954,984.18	100.0%	0.00
01 02 02 60	Cluster `Food, Bioeconomy, Natural Resources, Agriculture and Environment-	86,461.40	0.00	0.0%	86,461.40	86,461.40	0.00	0.0%	86,461.40

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
01 02 02 61	Cluster 'Food, Bioeconomy, Natural Resources, Agriculture and Environment- - Circular Bio-based Europe Joint Undertaking	14,047,428.58	0.00	0.0%	14,047,428.58	13,622,980.72	0.00	0.0%	13,622,980.72
01 02 02 70	Non-nuclear direct actions of the Joint Research Centre	1,681,543.27	788,056.34	46.9%	893,486.93	1,681,543.27	1,486,711.79	88.4%	194,831.48
01 02 03 01	European Innovation Council	3,370,297.90	1,988,306.36	59.0%	1,381,991.54	3,370,297.90	991,161.23	29.4%	2,379,136.67
01 02 03 02	European innovation ecosystems	3,939,429.70	1,546,672.48	39.3%	2,392,757.22	3,939,429.70	55,722.90	1.4%	3,883,706.80
01 02 04 01	Widening participation and spreading excellence	2,888,751.08	766.56	0.0%	2,887,984.52	2,888,751.08	1,074,453.19	37.2%	1,814,297.89
01 02 04 02	Reforming and enhancing the European R&I system	1,168,791.86	593.48	0.1%	1,168,198.38	1,168,791.86	1,018,359.44	87.1%	150,432.42
01 02 05	Horizontal operational activities	10,525.00	5,800.00	55.1%	4,725.00	10,525.00	0.00	0.0%	10,525.00
01 02 99 01	Completion of previous research programmes (prior to 2021)	54,038,389.72	3,273,487.25	6.1%	50,764,902.47	58,946,253.41	25,773,590.70	43.7%	33,172,662.71
01 03 03	Nuclear direct actions of the Joint Research Centre	49,661.34	2,700.00	5.4%	46,961.34	49,661.34	47,382.75	95.4%	2,278.59
01 03 99 01	Completion of previous Euratom research programmes (prior to 2021)	238,454.89	0.00	0.0%	238,454.89	238,454.89	0.00	0.0%	238,454.89
01 04 01	Construction, operation and exploitation of the ITER facilities - European Joint Undertaking for ITER - and the Development of Fusion Energy	1,778,392.18	0.00	0.0%	1,778,392.18	1,778,392.18	0.00	0.0%	1,778,392.18
01 20 01	Pilot projects	25,835.89	0.00	0.0%	25,835.89	25,835.89	0.00	0.0%	25,835.89
01 20 02	Preparatory actions	29,877.02	0.00	0.0%	29,877.02	29,877.02	0.00	0.0%	29,877.02

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
02 01 21 74	European Climate, Infrastructure and Environment Executive Agency - Contribution from the Connecting Europe Facility - Transport	1,458,476.56	0.00	0.0%	1,458,476.56	1,458,476.56	0.00	0.0%	1,458,476.56
02 01 30 01	Support expenditure for the Digital Europe Programme	3,885.00	3,885.00	100.0%	0.00	3,885.00	0.00	0.0%	3,885.00
02 02 02	EU guarantee from the InvestEU Fund - Provisioning of the common provisioning fund	145,182,261.48	78,568,707.20	54.1%	66,613,554.28	145,182,261.48	78,278,010.66	53.9%	66,904,250.82
02 02 99 07	Completion of previous Connecting Europe Facility (CEF) - ICT programmes (prior to 2021) - Financial instruments	0.00	0.00	-	0.00	0.00	0.00	-	0.00
02 02 99 08	Completion of previous actions and programmes related to media, culture and language (prior to 2021) - Financial instruments	0.00	0.00	-	0.00	0.00	0.00	-	0.00
02 02 99 12	Completion of the European Fund for Strategic Investments (EFSI)	249,943,349.52	249,943,349.52	100.0%	0.00	249,943,349.52	249,943,349.52	100.0%	0.00
02 03 01	Connecting Europe Facility (CEF) - Transport	34,356,870.31	12,296.51	0.0%	34,344,573.80	31,556,870.31	5,871,272.66	18.6%	25,685,597.65
02 03 02	Connecting Europe Facility (CEF) - Energy	1,160,717.77	0.00	0.0%	1,160,717.77	1,160,717.77	6,030.00	0.5%	1,154,687.77
02 03 03 01	Connecting Europe Facility (CEF) - Digital	3,355.79	3,355.79	100.0%	0.00	3,355.79	3,355.79	100.0%	0.00

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implement- ation payments	Implem. rate payments	Carried over to 2026
02 03 99 01	Completion of previous Connecting Europe Facility (CEF) - Transport activities (prior to 2021)	8,179,081.48	1,560.98	0.0%	8,177,520.50	10,979,081.48	8,134,260.57	74.1%	2,844,820.91
02 03 99 02	Completion of previous Connecting Europe Facility (CEF) - Energy activities (prior to 2021)	68,873,891.73	0.00	0.0%	68,873,891.73	68,873,891.73	2,480,550.01	3.6%	66,393,341.72
02 03 99 03	Completion of previous Connecting Europe Facility (CEF) - ICT activities (prior to 2021)	787,249.84	0.00	0.0%	787,249.84	787,249.84	145,387.28	18.5%	641,862.56
02 04 01 11	European Cybersecurity Industrial, Technology and Research Competence Centre	1,285,344.61	0.00	0.0%	1,285,344.61	1,285,344.61	0.00	0.0%	1,285,344.61
02 04 05 01	Deployment	1,951,386.72	1,951,386.72	100.0%	0.00	1,951,386.72	1,873,936.44	96.0%	77,450.28
02 10 01	European Union Aviation Safety Agency (EASA)	472,303.47	0.00	0.0%	472,303.47	472,303.47	0.00	0.0%	472,303.47
02 10 02	European Maritime Safety Agency (EMSA)	1,292,665.29	0.00	0.0%	1,292,665.29	1,292,665.29	0.00	0.0%	1,292,665.29
02 10 03	European Union Agency for Railways (ERA)	42,728.15	0.00	0.0%	42,728.15	42,728.15	0.00	0.0%	42,728.15
02 10 04	European Union Agency for Cybersecurity (ENISA)	155,877.00	0.00	0.0%	155,877.00	155,877.00	0.00	0.0%	155,877.00
02 10 05	Agency for Support for BEREC (BEREC Office)	25,086.99	0.00	0.0%	25,086.99	25,086.99	0.00	0.0%	25,086.99
02 10 06	European Union Agency for the Cooperation of Energy Regulators (ACER)	446,696.25	0.00	0.0%	446,696.25	446,696.25	0.00	0.0%	446,696.25
02 20 02	Preparatory actions	21,169.57	0.00	0.0%	21,169.57	21,169.57	0.00	0.0%	21,169.57

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
02 20 04 01	Support activities to the European transport policy, transport security and passenger rights including communication activities	110,090.58	12,455.40	11.3%	97,635.18	110,090.58	103,182.14	93.7%	6,908.44
02 20 04 02	Support activities for the European energy policy and internal energy market	48,991.00	29,996.00	61.2%	18,995.00	48,991.00	37,276.21	76.1%	11,714.79
02 20 04 03	Definition and implementation of the Union-s policy in the field of electronic communications	2,535.50	1,860.00	73.4%	675.50	2,535.50	1,860.00	73.4%	675.50
03 02 01 02	Internal market governance tools	22,440.75	0.00	0.0%	22,440.75	22,440.75	0.00	0.0%	22,440.75
03 02 01 05	Competition policy for a stronger Union in the digital age	130,420.00	21,907.50	16.8%	108,512.50	130,420.00	838.41	0.6%	129,581.59
03 02 02	Improving the competitiveness of enterprises, particularly SMEs, and supporting their access to markets	1,179,983.46	12,500.00	1.1%	1,167,483.46	1,179,983.46	10,669.54	0.9%	1,169,313.92
03 02 03 01	European standardisation	39,798.75	5,000.00	12.6%	34,798.75	39,798.75	5,246.51	13.2%	34,552.24
03 02 04 01	Ensuring high level of consumer protection and product safety	321,965.35	96,199.80	29.9%	225,765.55	321,965.35	151,893.54	47.2%	170,071.81
03 02 05	Producing and disseminating high quality statistics on Europe	40,711.31	36,599.06	89.9%	4,112.25	40,711.31	36,599.06	89.9%	4,112.25
03 02 06	Contributing to a high level of health and welfare for humans, animals and plants	138,058.28	0.00	0.0%	138,058.28	138,058.28	74,607.94	54.0%	63,450.34

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
03 02 99 01	Completion of previous programmes in the field of small and medium-sized enterprises, including the Programme for the Competitiveness of Enterprises and small and medium-sized enterprises (COSME) (prior to 2021)	53,884.58	0.00	0.0%	53,884.58	53,884.58	143.79	0.3%	53,740.79
03 02 99 03	Completion of previous activities and programmes in the field of consumers (prior to 2021)	13,613.66	0.00	0.0%	13,613.66	13,613.66	0.00	0.0%	13,613.66
03 03 03	Provide funding for actions carried out in accordance with Regulation (EC) No 515/97	503,560.00	503,445.63	100.0%	114.37	503,560.00	33,647.87	6.7%	469,912.13
03 04 01	Cooperation in the field of taxation (Fiscalis)	30,636.63	9,132.53	29.8%	21,504.10	30,636.63	0.00	0.0%	30,636.63
03 05 01	Cooperation in the field of customs (Customs)	296,364.53	0.00	0.0%	296,364.53	296,364.53	0.00	0.0%	296,364.53
03 05 99 01	Completion of previous programmes in the field of customs (prior to 2021)	114,942.96	0.00	0.0%	114,942.96	114,942.96	0.00	0.0%	114,942.96
03 10 01 01	European Chemicals Agency - Chemicals legislation	928,409.62	0.00	0.0%	928,409.62	928,409.62	0.00	0.0%	928,409.62
03 10 01 02	European Chemicals Agency - Activities in the field of biocides legislation	138,049.20	0.00	0.0%	138,049.20	138,049.20	0.00	0.0%	138,049.20
03 10 02	European Banking Authority (EBA)	140,537.22	0.00	0.0%	140,537.22	140,537.22	0.00	0.0%	140,537.22

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
03 10 03	European Insurance and Occupational Pensions Authority (EIOPA)	94,490.64	0.00	0.0%	94,490.64	94,490.64	0.00	0.0%	94,490.64
03 10 04	European Securities and Markets Authority (ESMA)	400,047.81	0.00	0.0%	400,047.81	400,047.81	0.00	0.0%	400,047.81
03 10 05	Anti-Money Laundering Authority (AMLA)	17,124.45	0.00	0.0%	17,124.45	17,124.45	0.00	0.0%	17,124.45
03 20 03 01	Procedures for awarding and advertising public supply, works and service contracts	900.00	900.00	100.0%	0.00	900.00	0.00	0.0%	900.00
04 02 02	Copernicus	795,397.51	645,397.51	81.1%	150,000.00	795,397.51	645,397.51	81.1%	150,000.00
04 02 03	GOVSATCOM/SSA	122,585.11	0.00	0.0%	122,585.11	122,585.11	0.00	0.0%	122,585.11
04 10 01	European Union Agency for the Space Programme	410,952.48	0.00	0.0%	410,952.48	410,952.48	0.00	0.0%	410,952.48
05 02 01	ERDF - Operational expenditure	108,812,544.03	108,812,544.03	100.0%	0.00	108,812,544.03	99,198,074.68	91.2%	9,614,469.35
05 02 02	ERDF - Operational technical assistance	70,203.93	0.00	0.0%	70,203.93	70,203.93	0.00	0.0%	70,203.93
05 02 09	Horizon Europe - Contribution from the ERDF	224,006.49	0.00	0.0%	224,006.49	224,006.49	0.00	0.0%	224,006.49
05 02 99 01	Completion of the ERDF - Operational expenditure (prior to 2021)	6,182,719.34	0.00	0.0%	6,182,719.34	6,182,719.34	0.00	0.0%	6,182,719.34
05 03 01	Cohesion Fund (CF) - Operational expenditure	233,344,710.04	233,344,710.04	100.0%	0.00	233,344,710.04	67,471,059.84	28.9%	165,873,650.20
05 03 03	Connecting Europe Facility (CEF) - Transport - Cohesion Fund (CF) allocation	9,246,971.11	0.00	0.0%	9,246,971.11	9,246,971.11	0.00	0.0%	9,246,971.11
05 03 99 03	Completion of the Connecting Europe Facility (CEF) - Cohesion Fund (CF) allocation (2014-2020)	1,949,666.67	0.00	0.0%	1,949,666.67	1,949,666.67	620,621.60	31.8%	1,329,045.07

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implement- ation payments	Implem. rate payments	Carried over to 2026
05 04 01	Financial support for encouraging the economic development of the Turkish Cypriot community	33,694.86	10,000.00	29.7%	23,694.86	33,694.86	33,694.86	100.0%	0.00
06 01 03	Support expenditure for the European Union Recovery Instrument (EURI)	3,393,983.68	1,269,481.88	37.4%	2,124,501.80	3,393,983.68	339,771.04	10.0%	3,054,212.64
06 01 04	Support expenditure for the Union Civil Protection Mechanism	0.00	0.00	-	0.00	0.00	0.00	-	0.00
06 02 02	Technical Support Instrument	557,986.45	0.00	0.0%	557,986.45	563,122.45	195,019.79	34.6%	368,102.66
06 02 99 01	Completion of the Structural Reform Support Programme - Operational technical assistance transferred from the European Regional Development Fund (ERDF), the European Social Fund (ESF) and the Cohesion Fund (CF) (prior to 2021)	5,136.00	0.00	0.0%	5,136.00	0.00	0.00	-	0.00
06 05 01	Union Civil Protection Mechanism	12,437,563.34	7,480,839.72	60.1%	4,956,723.62	12,437,563.34	8,958,185.14	72.0%	3,479,378.20
06 05 99 01	Completion of previous programmes and actions in the field of civil protection within the Union (prior to 2021)	54,466.60	0.00	0.0%	54,466.60	54,466.60	0.00	0.0%	54,466.60
06 05 99 02	Completion of previous programmes and actions in the field of civil protection in third countries (prior to 2021)	26,605.63	0.00	0.0%	26,605.63	26,605.63	0.00	0.0%	26,605.63
06 06 01	EU4Health Programme	1,078,030.24	0.00	0.0%	1,078,030.24	944,837.31	900,353.71	95.3%	44,483.60

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
06 06 99 01	Completion of previous public health programmes (prior to 2021)	226,188.36	0.00	0.0%	226,188.36	359,381.29	0.00	0.0%	359,381.29
06 07 01	Emergency support within the Union	1,467,900.61	0.00	0.0%	1,467,900.61	1,467,900.61	210,020.61	14.3%	1,257,880.00
06 10 01	European Centre for Disease Prevention and Control	1,094,727.21	0.00	0.0%	1,094,727.21	1,094,727.21	0.00	0.0%	1,094,727.21
06 10 02	European Food Safety Authority	599,297.69	0.00	0.0%	599,297.69	599,297.69	0.00	0.0%	599,297.69
06 10 03 01	Union contribution to the European Medicines Agency	4,594,984.37	0.00	0.0%	4,594,984.37	4,594,984.37	0.00	0.0%	4,594,984.37
07 01 01 01	Support expenditure for the ESF+ - Shared management	807.42	0.00	0.0%	807.42	807.42	0.00	0.0%	807.42
07 01 02 01	Support expenditure for Erasmus+	21,882.25	0.00	0.0%	21,882.25	21,882.25	0.00	0.0%	21,882.25
07 01 04 01	Support expenditure for Creative Europe	2,740.30	2,740.30	100.0%	0.00	2,740.30	0.00	0.0%	2,740.30
07 01 04 75	European Education and Culture Executive Agency - Contribution from Creative Europe	1,264,588.23	0.00	0.0%	1,264,588.23	1,264,588.23	0.00	0.0%	1,264,588.23
07 01 05 75	European Education and Culture Executive Agency - Contribution from Citizens, Equality, Rights and Values	163,833.79	0.00	0.0%	163,833.79	163,833.79	0.00	0.0%	163,833.79
07 01 06	Support expenditure for Justice	0.00	0.00	-	0.00	0.00	0.00	-	0.00
07 02 01	ESF+ shared management strand - Operational expenditure	84,697,757.07	84,697,757.07	100.0%	0.00	84,856,219.96	84,856,219.96	100.0%	0.00
07 02 04	ESF+ - Employment and Social Innovation (EaSI) strand	1,606,359.34	0.00	0.0%	1,606,359.34	1,606,359.34	996,520.25	62.0%	609,839.09

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
07 02 99 01	Completion of the ESF - Operational expenditure (prior to 2021)	1,682,892.89	2,478.00	0.1%	1,680,414.89	1,524,430.00	1,524,430.00	100.0%	0.00
07 02 99 04	Completion of the FEAD (2014-2020)	105,759.42	0.00	0.0%	105,759.42	105,759.42	0.00	0.0%	105,759.42
07 02 99 05	Completion of the European Union Programme for Employment and Social Innovation and other related previous activities (prior to 2021)	91,188.38	0.00	0.0%	91,188.38	91,188.38	0.00	0.0%	91,188.38
07 02 99 06	Completion of the ESF - Article 25 (prior to 2021)	9,034.99	0.00	0.0%	9,034.99	9,034.99	0.00	0.0%	9,034.99
07 03 01 01	Promoting learning mobility of individuals and groups, and cooperation, inclusion and equity, excellence, creativity and innovation at the level of organisations and policies in the field of education and training - Indirect management	257,048,561.24	908,840.00	0.4%	256,139,721.24	233,247,332.59	169,940,184.98	72.9%	63,307,147.61
07 03 01 02	Promoting learning mobility of individuals and groups, and cooperation, inclusion and equity, excellence, creativity and innovation at the level of organisations and policies in the field of education and training - Direct management	118,993.63	0.00	0.0%	118,993.63	20,118,993.63	8,245,761.95	41.0%	11,873,231.68

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
07 03 02	Promoting non-formal and informal learning mobility and active participation among young people, and cooperation, inclusion, creativity and innovation at the level of organisations and policies in the field of youth	29,785,299.96	1,695,484.61	5.7%	28,089,815.35	29,785,299.96	28,241,439.08	94.8%	1,543,860.88
07 03 03	Promoting learning mobility of sport staff, and cooperation, inclusion, creativity and innovation at the level of sport organisations and sport policies	210,269.48	24,999.33	11.9%	185,270.15	4,010,269.48	1,722,256.88	42.9%	2,288,012.60
07 03 99 01	Completion of previous Erasmus programmes (prior to 2021)	5,870,535.69	1,680,692.40	28.6%	4,189,843.29	5,871,764.34	1,680,672.99	28.6%	4,191,091.35
07 04 01	European Solidarity Corps	30,443,248.18	1,865,561.48	6.1%	28,577,686.70	30,443,248.18	15,298,672.89	50.3%	15,144,575.29
07 04 99 01	Completion of the European Solidarity Corps (2018 to 2020)	337,337.61	216.47	0.1%	337,121.14	337,337.61	216.47	0.1%	337,121.14
07 04 99 02	Completion of the EU Aid Volunteers initiative - Strengthening the Union-s capacity to respond to humanitarian crises (2014 to 2020)	105,461.99	0.00	0.0%	105,461.99	105,461.99	0.00	0.0%	105,461.99
07 05 01	Culture strand	11,350.00	0.00	0.0%	11,350.00	11,350.00	11,350.00	100.0%	0.00
07 05 02	Media strand	467,467.70	274,672.57	58.8%	192,795.13	467,467.70	99,695.13	21.3%	367,772.57
07 05 03	Cross-sectoral strand	415,010.71	0.00	0.0%	415,010.71	415,010.71	81,871.34	19.7%	333,139.37

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implement- ation payments	Implem. rate payments	Carried over to 2026
07 05 99 01	Completion of previous actions and programmes related to media, culture and language (prior to 2021)	79,444.41	0.00	0.0%	79,444.41	79,444.41	1,328.00	1.7%	78,116.41
07 06 01	Equality and rights	87,137.25	87,137.25	100.0%	0.00	87,137.25	79,490.65	91.2%	7,646.60
07 06 02	Citizens engagement and participation in the democratic life of the Union	174,457.25	123,865.15	71.0%	50,592.10	174,457.25	174,457.25	100.0%	0.00
07 06 03	Daphne	28,150.01	0.00	0.0%	28,150.01	28,150.01	28,150.01	100.0%	0.00
07 06 04	Union values	14,735.20	14,735.20	100.0%	0.00	14,735.20	0.00	0.0%	14,735.20
07 06 99 01	Completion of previous Europe for Citizens programmes and European citizens-initiatives (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
07 06 99 02	Completion of previous actions in the field of rights, citizenship and equality (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
07 07 01	Promoting judicial cooperation	41,554.08	0.00	0.0%	41,554.08	41,554.08	21,017.84	50.6%	20,536.24
07 07 02	Supporting judicial training	480,383.66	0.00	0.0%	480,383.66	480,383.66	480,383.66	100.0%	0.00
07 07 03	Promoting effective access to justice	52,338.83	661.49	1.3%	51,677.34	52,338.83	15,786.73	30.2%	36,552.10
07 07 99 01	Completion of previous programmes and actions in the field of Justice (prior to 2021)	24,425.33	0.00	0.0%	24,425.33	24,425.33	0.00	0.0%	24,425.33
07 10 02	European Agency for Safety and Health at Work (EU-OSHA)	245,631.89	0.00	0.0%	245,631.89	245,631.89	0.00	0.0%	245,631.89
07 10 03	European Centre for the Development of Vocational Training (Cedefop)	245,736.64	0.00	0.0%	245,736.64	245,736.64	0.00	0.0%	245,736.64

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
07 10 04	European Union Agency for Fundamental Rights (FRA)	187,543.64	0.00	0.0%	187,543.64	187,543.64	0.00	0.0%	187,543.64
07 10 05	European Institute for Gender Equality (EIGE)	116,551.74	0.00	0.0%	116,551.74	116,551.74	0.00	0.0%	116,551.74
07 10 06	European Training Foundation (ETF)	737,987.51	0.00	0.0%	737,987.51	737,987.51	0.00	0.0%	737,987.51
07 10 07	European Union Agency for Criminal Justice Cooperation (Eurojust)	484,718.62	0.00	0.0%	484,718.62	484,718.62	0.00	0.0%	484,718.62
07 10 08	European Public Prosecutor's Office (EPPO)	1,504,355.54	0.00	0.0%	1,504,355.54	1,504,355.54	0.00	0.0%	1,504,355.54
07 10 09	European Labour Authority (ELA)	691,892.72	0.00	0.0%	691,892.72	691,892.72	0.00	0.0%	691,892.72
07 20 01 01	Pilot projects	31,384.00	0.00	0.0%	31,384.00	31,384.00	0.00	0.0%	31,384.00
07 20 02	Preparatory actions	371,754.29	0.00	0.0%	371,754.29	371,754.29	0.00	0.0%	371,754.29
07 20 04 01	Multimedia actions	6,191.47	0.00	0.0%	6,191.47	6,191.47	6,191.47	100.0%	0.00
07 20 04 02	Executive and corporate communication services	265,015.35	123,547.45	46.6%	141,467.90	265,015.35	199,348.77	75.2%	65,666.58
07 20 04 03	Commission Representations	3,265,530.62	3,071,130.64	94.0%	194,399.98	3,265,530.62	1,921,343.68	58.8%	1,344,186.94
07 20 04 04	Communication services for citizens	498,826.40	298,826.40	59.9%	200,000.00	498,826.40	256,288.33	51.4%	242,538.07
07 20 04 06	Specific competences in the area of social policy, including social dialogue	259,627.37	559.86	0.2%	259,067.51	259,627.37	255,589.69	98.4%	4,037.68
07 20 04 09	Information and training measures for workers-organisations	51,490.88	15,658.00	30.4%	35,832.88	51,490.88	51,490.88	100.0%	0.00
08 02 02 03	Wine sector	176,159,876.73	176,159,876.73	100.0%	0.00	176,159,876.73	176,159,876.73	100.0%	0.00

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implement- ation payments	Implem. rate payments	Carried over to 2026
08 02 03 03	Promotion of agricultural products - Multi-programmes and actions implemented by the Commission under direct management	563,826.60	0.00	0.0%	563,826.60	563,826.60	0.00	0.0%	563,826.60
08 02 04 01	Basic income support for sustainability	211,937,491.92	141,777,110.60	66.9%	70,160,381.32	211,937,491.92	141,777,110.60	66.9%	70,160,381.32
08 02 04 02	Complementary redistributive income support for sustainability	6,390,067.87	6,390,067.87	100.0%	0.00	6,390,067.87	6,390,067.87	100.0%	0.00
08 02 04 03	Complementary income support for young farmers	5,014,583.38	5,014,583.38	100.0%	0.00	5,014,583.38	5,014,583.38	100.0%	0.00
08 02 04 04	Schemes for the climate and the environment	23,257,960.88	23,257,960.88	100.0%	0.00	23,257,960.88	23,257,960.88	100.0%	0.00
08 02 04 05	Coupled income support	5,000,000.00	5,000,000.00	100.0%	0.00	5,000,000.00	5,000,000.00	100.0%	0.00
08 02 04 06	Crop-specific payment for cotton	0.00	0.00	-	0.00	0.00	0.00	-	0.00
08 02 05 10	Small farmers scheme	0.00	0.00	-	0.00	0.00	0.00	-	0.00
08 03 01 01	Rural development types of interventions under the CAP Strategic Plans	9,393,356.55	0.00	0.0%	9,393,356.55	9,393,356.55	0.00	0.0%	9,393,356.55
08 03 01 02	Rural development types of interventions - 2014-2022 programmes	114,640,236.65	0.00	0.0%	114,640,236.65	145,407,522.34	88,455,985.68	60.8%	56,951,536.66
08 03 99 01	Completion of previous rural development programmes - Operational expenditure (prior to 2014)	30,833,412.37	0.00	0.0%	30,833,412.37	66,126.68	0.00	0.0%	66,126.68
08 04 02	European Maritime, Fisheries and Aquaculture Fund (EMFAF) - Operational expenditure under direct and indirect management	49,720.85	0.00	0.0%	49,720.85	49,720.85	0.00	0.0%	49,720.85

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
08 10 01	European Fisheries Control Agency	232,207.80	0.00	0.0%	232,207.80	232,207.80	0.00	0.0%	232,207.80
09 02 02	Circular economy and quality of life	605,787.00	0.00	0.0%	605,787.00	605,787.00	50,555.33	8.3%	555,231.67
09 02 03	Climate change mitigation and adaptation	1,332,671.63	120,340.56	9.0%	1,212,331.07	1,332,671.63	78,862.24	5.9%	1,253,809.39
09 02 99 01	Completion of previous programmes in the field of environment and climate action (LIFE) (prior to 2021)	1,696,028.94	302.58	0.0%	1,695,726.36	1,696,028.94	495,506.11	29.2%	1,200,522.83
09 10 01	European Chemicals Agency - Environmental directives and international conventions	42,991.43	0.00	0.0%	42,991.43	42,991.43	0.00	0.0%	42,991.43
09 10 02	European Environment Agency	606,511.44	0.00	0.0%	606,511.44	606,511.44	0.00	0.0%	606,511.44
10 02 01	Asylum, Migration and Integration Fund (AMIF)	223,706,417.44	0.00	0.0%	223,706,417.44	223,706,417.44	74,330,318.65	33.2%	149,376,098.79
10 02 99 01	Completion of previous actions in the areas of migration (prior to 2021)	13,706,661.31	0.00	0.0%	13,706,661.31	13,706,661.31	3,722,826.84	27.2%	9,983,834.47
10 10 01	European Union Agency for Asylum (EUAA)	3,504,663.72	0.00	0.0%	3,504,663.72	3,504,663.72	0.00	0.0%	3,504,663.72
11 02 01	Instrument for Financial Support for Border Management and Visa Policy	150,633,306.49	0.00	0.0%	150,633,306.49	150,633,306.49	99,836,043.55	66.3%	50,797,262.94
11 02 99 01	Completion of previous actions in the field of borders, visa and IT systems (prior to 2021)	326,104.35	0.00	0.0%	326,104.35	326,104.35	54,400.09	16.7%	271,704.26
11 10 02	European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	20,887,435.31	0.00	0.0%	20,887,435.31	20,887,435.31	0.00	0.0%	20,887,435.31

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Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
12 02 01	Internal Security Fund (ISF)	47,906,869.26	0.00	0.0%	47,906,869.26	47,915,259.74	12,123,504.83	25.3%	35,791,754.91
12 02 99 01	Completion of previous actions in the areas of security and drugs policy (prior to 2021)	1,759,818.98	0.00	0.0%	1,759,818.98	1,759,818.98	215,010.55	12.2%	1,544,808.43
12 10 01	European Union Agency for Law Enforcement Cooperation (Europol)	3,450,520.00	0.00	0.0%	3,450,520.00	3,450,520.00	0.00	0.0%	3,450,520.00
12 10 02	European Union Agency for Law Enforcement Training (CEPOL)	119,775.18	0.00	0.0%	119,775.18	119,775.18	0.00	0.0%	119,775.18
12 20 04 01	Nuclear safeguards	69,311.72	0.00	0.0%	69,311.72	69,311.72	0.00	0.0%	69,311.72
12 20 04 02	Nuclear safety and protection against radiation	159,615.12	0.00	0.0%	159,615.12	159,615.12	0.00	0.0%	159,615.12
13 02 99 01	Completion of the European Defence Industrial Development Programme (EDIDP) (2019 to 2020)	1,413,426.65	0.00	0.0%	1,413,426.65	1,413,426.65	0.00	0.0%	1,413,426.65
13 04 01	Military mobility	135,179.28	0.00	0.0%	135,179.28	135,179.28	135,179.28	100.0%	0.00
13 07 01	Defence Industrial Reinforcement Instrument	7,875,000.00	0.00	0.0%	7,875,000.00	7,875,000.00	0.00	0.0%	7,875,000.00
14 01 01 01	Support expenditure for the Neighbourhood, Development and International Cooperation Instrument - Global Europe	2,200,796.75	0.00	0.0%	2,200,796.75	2,200,796.75	0.00	0.0%	2,200,796.75
14 01 02	Support expenditure for humanitarian aid	0.00	0.00	-	0.00	0.00	0.00	-	0.00
14 02 01 10	Southern Neighbourhood	909,507.19	27,168.25	3.0%	882,338.94	909,507.19	7,620.50	0.8%	901,886.69
14 02 01 11	Eastern Neighbourhood	1,455,383.41	0.00	0.0%	1,455,383.41	1,455,383.41	0.00	0.0%	1,455,383.41
14 02 01 20	West Africa	12,858,631.02	0.00	0.0%	12,858,631.02	12,858,631.02	6,328,623.37	49.2%	6,530,007.65
14 02 01 21	East and Central Africa	294,720.96	0.00	0.0%	294,720.96	294,720.96	220,145.38	74.7%	74,575.58

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Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
14 02 01 22	Southern Africa and Indian Ocean	1,013,176.71	0.00	0.0%	1,013,176.71	1,013,176.71	3,775.00	0.4%	1,009,401.71
14 02 01 30	Middle East and Central Asia	421,185.28	52,806.33	12.5%	368,378.95	421,185.28	1,866.00	0.4%	419,319.28
14 02 01 31	South and East Asia	13,897.53	0.00	0.0%	13,897.53	213,897.53	0.00	0.0%	213,897.53
14 02 01 40	The Americas	3,827,282.80	3,027,322.80	79.1%	799,960.00	1,961,982.00	893,555.97	45.5%	1,068,426.03
14 02 01 50	Erasmus+ - NDICI - Global Europe contribution	37,654,436.94	0.00	0.0%	37,654,436.94	37,611,175.38	29,055,871.66	77.3%	8,555,303.72
14 02 01 70	NDICI - Global Europe - Provisioning of the common provisioning fund	8,726,011.55	4,580,074.36	52.5%	4,145,848.62	8,726,011.55	4,580,074.36	52.5%	4,145,848.62
14 02 02 10	Election observation missions - Human Rights and Democracy	3,135,164.28	1,850,848.14	59.0%	1,284,316.14	3,135,164.28	25,522.94	0.8%	3,109,641.34
14 02 02 11	Fundamental rights and freedoms - Human Rights and Democracy	2,097,580.70	0.00	0.0%	2,097,580.70	2,097,580.70	702,914.58	33.5%	1,394,666.12
14 02 02 20	Civil Society Organisations	40,262.60	0.00	0.0%	40,262.60	40,262.60	0.00	0.0%	40,262.60
14 02 02 30	Peace, Stability and Conflict Prevention	724,084.00	724,084.00	100.0%	0.00	724,084.00	677,776.21	93.6%	46,307.79
14 02 02 42	Prosperity - Global Challenges	274,611.24	0.00	0.0%	274,611.24	274,611.24	10,882.00	4.0%	263,729.24
14 02 03 10	Crisis response	1,630,732.54	1,056,485.31	64.8%	574,247.23	1,318,496.88	1.02	0.0%	1,318,495.86
14 02 03 20	Resilience	1,172.56	0.00	0.0%	1,172.56	1,172.56	0.00	0.0%	1,172.56
14 02 03 30	Foreign policy needs	729,086.14	729,086.14	100.0%	0.00	0.00	0.00	#DIV/0!	0.00
14 02 99 01	Completion of previous actions in the area of European Neighbourhood Policy and relations with Russia (prior to 2021)	25,446,849.76	61,591.26	0.2%	25,385,258.50	25,487,041.53	10,228,037.96	40.1%	15,259,003.57
14 02 99 02	Completion of previous development cooperation	41,423,943.90	1,494.58	0.0%	41,422,449.32	43,092,314.49	1,034,801.80	2.4%	42,057,512.69

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implement- ation payments	Implem. rate payments	Carried over to 2026
	instruments (prior to 2021)								
14 02 99 03	Completion of relations with third countries under the Partnership Instrument and the financing instrument for cooperation with industrialised countries (prior to 2021)	510,872.33	0.00	0.0%	510,872.33	1,239,958.47	463,479.84	37.4%	776,478.63
14 02 99 04	Completion of the European Instrument for Democracy and Human Rights and previous actions in the field of election observation missions (prior to 2021)	336,693.73	5,300.00	1.6%	331,393.73	336,693.73	0.00	0.0%	336,693.73
14 02 99 05	Completion of previous actions in the field of global threats to security, crisis response and preparedness (prior to 2021)	3,741,651.48	0.00	0.0%	3,741,651.48	4,053,887.14	250,620.11	6.2%	3,803,267.03
14 03 01	Humanitarian aid	2,462,327.64	2,043,139.54	83.0%	419,188.10	2,462,327.64	1,124,839.00	45.7%	1,337,488.64
14 03 02	Disaster prevention, disaster risk reduction and preparedness	4,315.14	0.00	0.0%	4,315.14	4,315.14	0.00	0.0%	4,315.14
14 04 01 01	EULEX Kosovo	0.00	0.00	-	0.00	0.00	0.00	-	0.00
14 04 01 02	Monitoring mission in Georgia	0.22	0.00	0.0%	0.22	0.22	0.00	0.0%	0.22
14 04 01 03	Other civilian CSDP missions	22,246,347.40	13,245,895.55	59.5%	9,000,451.85	22,372,514.80	14,354,584.96	64.2%	8,017,929.84
14 04 02	European Union Special Representatives	5,073,627.51	4,193,536.53	82.7%	880,090.98	6,547,460.11	5,602,199.12	85.6%	945,260.99
14 04 03	Non-proliferation and disarmament	7,313,378.71	7,193,461.97	98.4%	119,916.74	5,713,378.71	3,476,009.37	60.8%	2,237,369.34

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14 05 01	All overseas countries and territories	147,792.40	0.00	0.0%	147,792.40	147,792.40	119,453.25	80.8%	28,339.15
14 06 01	Nuclear safety, radiation protection and safeguards	1,246,002.19	1,246,002.19	100.0%	0.00	0.00	0.00	-	0.00
14 06 99 01	Completion of previous actions in the field of nuclear safety cooperation (prior to 2021)	28,839.46	0.00	0.0%	28,839.46	1,274,841.65	75,629.67	5.9%	1,199,211.98
14 20 03 06	International organisations and agreements	283,341.61	0.00	0.0%	283,341.61	283,341.61	0.00	0.0%	283,341.61
14 20 04 02	External trade relations and Aid for Trade	22,294.40	0.60	0.0%	22,293.80	22,294.40	22,294.40	100.0%	0.00
14 20 04 03	Information policy and strategic communication for external action	45,097.33	18,699.92	41.5%	26,397.41	45,097.33	18,699.92	41.5%	26,397.41
14 20 04 05	Promotion of the coordination between the Union and Member States on development cooperation and humanitarian aid	171,571.88	0.00	0.0%	171,571.88	171,571.88	34,832.11	20.3%	136,739.77
15 02 01 01	Preparation for accession	85,961.59	0.00	0.0%	85,961.59	85,961.59	0.00	0.0%	85,961.59
15 02 01 02	Erasmus+ - Contribution from IPA III	11,118,029.14	0.00	0.0%	11,118,029.14	11,022,735.44	5,425,361.46	49.2%	5,597,373.98
15 02 02 01	Preparation for accession	36,555.75	0.00	0.0%	36,555.75	36,555.75	0.00	0.0%	36,555.75
15 02 99 01	Completion of previous instruments for pre-accession assistance (prior to 2021)	8,924,481.88	45.65	0.0%	8,924,436.23	9,019,775.58	443,825.88	4.9%	8,575,949.70
16 02 02	European Globalisation Adjustment Fund for Displaced Workers (EGF)	1,225,149.88	0.00	0.0%	1,225,149.88	1,225,149.88	1,225,149.88	100.0%	0.00
16 06 02 01	Provisioning of the Common Provisioning Fund	96,550.93	0.00	0.0%	96,550.93	96,550.93	0.00	0.0%	96,550.93

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
20 01 01 02	Other management expenditure of Members of the institution	215,251.75	0.00	0.0%	215,251.75	215,251.75	0.00	0.0%	215,251.75
20 01 02 01	Remuneration and allowances - Headquarters and Representation offices	60,081,275.19	0.00	0.0%	60,081,275.19	60,081,275.19	0.00	0.0%	60,081,275.19
20 01 03	Officials temporarily assigned to national civil services, to international organisations or to public or private institutions or undertakings	70.40	0.00	0.0%	70.40	70.40	0.00	0.0%	70.40
20 01 05 01	Medical service	908,550.98	12,812.93	1.4%	895,738.05	908,550.98	0.00	0.0%	908,550.98
20 01 05 02	Childcare facilities	8,163,076.44	474,145.38	5.8%	7,688,931.06	8,163,076.44	90,730.51	1.1%	8,072,345.93
20 01 05 03	Other social-related expenditure	480,393.60	0.00	0.0%	480,393.60	480,393.60	0.00	0.0%	480,393.60
20 01 05 04	Mobility	28,651.70	0.00	0.0%	28,651.70	28,651.70	0.00	0.0%	28,651.70
20 01 05 05	Competitions, selection and recruitment expenditure	58,409.67	0.00	0.0%	58,409.67	58,409.67	0.00	0.0%	58,409.67
20 02 01 01	Contract staff	22,298,930.00	943,649.95	4.2%	21,355,280.05	22,298,930.00	943,649.95	4.2%	21,355,280.05
20 02 01 02	Agency staff and technical and administrative assistance in support of different activities	18,581.42	0.00	0.0%	18,581.42	18,581.42	0.00	0.0%	18,581.42
20 02 01 03	National civil servants temporarily assigned to the institution	3,859.00	0.00	0.0%	3,859.00	3,859.00	0.00	0.0%	3,859.00
20 02 02 02	Local agents	19,106.61	0.00	0.0%	19,106.61	19,106.61	0.00	0.0%	19,106.61
20 02 04	Cost of organising graduate traineeships with the institution	3,017,909.44	0.00	0.0%	3,017,909.44	3,017,909.44	0.00	0.0%	3,017,909.44
20 02 06 01	Mission and representation expenses	2,324,445.49	684,388.63	29.4%	1,640,056.86	2,324,445.49	655,415.92	28.2%	1,669,029.57

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implement- ation payments	Implem. rate payments	Carried over to 2026
20 02 06 02	Meetings, expert groups and conference-s expenses	378,723.34	131,200.18	34.6%	247,523.16	378,723.34	35,520.15	9.4%	343,203.19
20 02 06 03	Meetings of committees	254.60	0.00	0.0%	254.60	254.60	0.00	0.0%	254.60
20 02 06 04	Studies and consultations	5,011.65	0.00	0.0%	5,011.65	5,011.65	0.00	0.0%	5,011.65
20 02 06 05	Further training and management training	2,672,809.02	272,890.62	10.2%	2,399,918.40	2,672,809.02	123,429.62	4.6%	2,549,379.40
20 02 08	Language courses	2,179,227.20	1,627,903.47	74.7%	551,323.73	2,179,227.20	279.00	0.0%	2,178,948.20
20 03 01 01	Acquisition and renting of buildings	23,554,098.46	4,078,611.67	17.3%	19,475,486.79	23,554,098.46	1,904,444.86	8.1%	21,649,653.60
20 03 01 02	Expenditure related to buildings	20,793,954.02	99,079.65	0.5%	20,694,874.37	20,793,954.02	0.00	0.0%	20,793,954.02
20 03 01 03	Equipment and furniture	1,602,994.46	0.00	0.0%	1,602,994.46	1,602,994.46	0.00	0.0%	1,602,994.46
20 03 01 04	Services and other operating expenditure	23,546,057.35	16,701,152.99	70.9%	6,844,904.36	23,546,057.35	11,894,955.61	50.5%	11,651,101.74
20 03 02 01	Acquisition and renting of buildings	1,491,315.75	0.00	0.0%	1,491,315.75	1,491,315.75	0.00	0.0%	1,491,315.75
20 03 02 02	Expenditure related to buildings	1,124,193.77	0.00	0.0%	1,124,193.77	1,124,193.77	0.00	0.0%	1,124,193.77
20 03 02 03	Equipment and furniture	1,492,525.22	0.00	0.0%	1,492,525.22	1,492,525.22	0.00	0.0%	1,492,525.22
20 03 02 04	Services and other operating expenditure	5,000.00	0.00	0.0%	5,000.00	5,000.00	0.00	0.0%	5,000.00
20 03 04 01	Acquisition and renting of buildings	1,362,300.01	0.00	0.0%	1,362,300.01	1,362,300.01	0.00	0.0%	1,362,300.01
20 03 04 02	Expenditure related to buildings	966,938.18	0.00	0.0%	966,938.18	966,938.18	0.00	0.0%	966,938.18
20 03 04 03	Equipment and furniture	1,899.84	0.00	0.0%	1,899.84	1,899.84	0.00	0.0%	1,899.84
20 03 07 01	Security and monitoring - Headquarters	1,595,992.21	168,963.03	10.6%	1,427,029.18	1,595,992.21	107,151.91	6.7%	1,488,840.30
20 03 07 02	Guarding of buildings - Brussels	6,976,143.18	5,216,965.14	74.8%	1,759,178.04	6,976,143.18	2,337.49	0.0%	6,973,805.69
20 03 07 03	Guarding of buildings - Luxembourg	213,332.83	14,609.18	6.8%	198,723.65	213,332.83	0.00	0.0%	213,332.83
20 03 07 05	Security - Commission Representations	2,077,489.00	0.00	0.0%	2,077,489.00	2,077,489.00	0.00	0.0%	2,077,489.00

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implement- ation payments	Implem. rate payments	Carried over to 2026
20 03 08 01	Publications	142,736.88	0.00	0.0%	142,736.88	142,736.88	0.00	0.0%	142,736.88
20 03 08 02	Acquisition of data, research and information resources in support of evidence-based policymaking	304,933.62	101,445.60	33.3%	203,488.02	304,933.62	0.00	0.0%	304,933.62
20 03 08 04	Union contribution for operation of the historical archives of the Union	1,426,816.00	1,426,815.00	100.0%	1.00	1,426,816.00	1,119,261.00	78.4%	307,555.00
20 03 09 01	Legal advice, litigation and infringements - Legal expenses	29,177.40	0.00	0.0%	29,177.40	29,177.40	0.00	0.0%	29,177.40
20 03 10 01	Financial charges	26,193.27	971.60	3.7%	25,221.67	26,193.27	0.00	0.0%	26,193.27
20 03 11 01	Interpretation expenditure	24,637,017.80	15,610,000.00	63.4%	9,027,017.80	24,637,017.80	15,317,350.12	62.2%	9,319,667.68
20 03 11 02	Professional support	349,694.00	246,692.36	70.5%	103,001.64	349,694.00	172,888.68	49.4%	176,805.32
20 03 11 03	Interinstitutional cooperation - Interpretation	869.52	0.00	0.0%	869.52	869.52	0.00	0.0%	869.52
20 03 12 01	Technical equipment and services for the Commission meeting and conference spaces	605,154.96	600,730.34	99.3%	4,424.62	605,154.96	0.00	0.0%	605,154.96
20 03 13 01	Translation expenditure	17,882.80	0.00	0.0%	17,882.80	17,882.80	0.00	0.0%	17,882.80
20 03 14 01	Euratom contribution for operation of the Euratom Supply Agency	33,777.01	0.00	0.0%	33,777.01	33,777.01	0.00	0.0%	33,777.01
20 03 15 01	Publications Office	2,933,962.58	1,463,347.35	49.9%	1,470,615.23	2,933,962.58	515,949.82	17.6%	2,418,012.76
20 03 15 02	European Personnel Selection Office	458,053.06	9,545.02	2.1%	448,508.04	458,053.06	0.00	0.0%	458,053.06
20 03 16 01	Office for Administration and Payment of Individual Entitlements	16,799,660.44	8,565,203.69	51.0%	8,234,456.75	16,799,660.44	4,806,434.69	28.6%	11,993,225.75
20 03 16 02	Office for Infrastructure and Logistics - Brussels	16,164,720.78	645,985.14	4.0%	15,518,735.64	16,164,720.78	67,846.20	0.4%	16,096,874.58

Annex 1: Implementation of Internal assigned revenue recoveries									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
20 03 16 03	Office for Infrastructure and Logistics - Luxembourg	4,526,752.51	213,469.09	4.7%	4,313,283.42	4,526,752.51	213,469.09	4.7%	4,313,283.42
20 03 17	European Anti-Fraud Office (OLAF)	1,200.00	0.00	0.0%	1,200.00	1,200.00	0.00	0.0%	1,200.00
20 04 01	Information systems	53,349,316.15	33,520,054.44	62.8%	19,829,261.71	53,349,316.15	11,367,640.13	21.3%	41,981,676.02
20 04 02	Digital workplace	16,590,452.37	11,512,101.53	69.4%	5,078,350.84	16,590,452.37	280,223.43	1.7%	16,310,228.94
20 04 03	Data Centre and networking services	90,882,373.00	34,603,656.50	38.1%	56,278,716.50	90,882,373.00	26,321,539.67	29.0%	64,560,833.33
20 04 04	Cybersecurity Service for the Union institutions, bodies, offices and agencies (CERT-EU)	2,945,618.06	1,800,049.52	61.1%	1,145,568.54	2,945,618.06	682,159.09	23.2%	2,263,458.97
21 02 01 02	Brussels I (Uccle)	732,955.37	0.00	0.0%	732,955.37	732,955.37	0.00	0.0%	732,955.37
21 02 01 03	Brussels II (Woluwe)	626,691.69	0.00	0.0%	626,691.69	626,691.69	0.00	0.0%	626,691.69
21 02 01 04	Brussels III (Ixelles)	482,366.05	0.00	0.0%	482,366.05	482,366.05	0.00	0.0%	482,366.05
21 02 01 05	Brussels IV (Laeken)	404,496.48	0.00	0.0%	404,496.48	404,496.48	0.00	0.0%	404,496.48
21 02 01 06	Luxembourg I	948,658.09	0.00	0.0%	948,658.09	948,658.09	0.00	0.0%	948,658.09
21 02 01 07	Luxembourg II	1,048,277.59	0.00	0.0%	1,048,277.59	1,048,277.59	0.00	0.0%	1,048,277.59
21 02 01 09	Frankfurt am Main (DE)	952,685.21	0.00	0.0%	952,685.21	952,685.21	0.00	0.0%	952,685.21
21 02 01 14	Bergen (NL)	5,351,585.76	3,375,453.72	63.1%	1,976,132.04	5,351,585.76	3,375,453.72	63.1%	1,976,132.04
21 02 02	Union contribution to the Type 2 European Schools	18,526,757.63	18,292,702.40	98.7%	234,055.23	18,526,757.63	16,461,843.36	88.9%	2,064,914.27
	Total	3,191,701,329.64	1,368,903,901.41	42.9%	1,822,797,339.66	3,191,709,720.12	1,704,081,504.33	53.4%	1,487,628,127.22

Annex 1a - Implementation of the recoveries of the year - decentralised agencies									
Budget Line	Budget Line Description	Commitments available	Commitments made	%	Carried over to 2026	Payments available	Payments made	%	Carried over to 2026
02 10 01	European Union Aviation Safety Agency (EASA)	472,303.47	0.00	0.0%	472,303.47	472,303.47	0.00	0.0%	472,303.47
02 10 02	European Maritime Safety Agency (EMSA)	1,292,665.29	0.00	0.0%	1,292,665.29	1,292,665.29	0.00	0.0%	1,292,665.29
02 10 03	European Union Agency for Railways (ERA)	42,728.15	0.00	0.0%	42,728.15	42,728.15	0.00	0.0%	42,728.15
02 10 04	European Union Agency for Cybersecurity (ENISA)	155,877.00	0.00	0.0%	155,877.00	155,877.00	0.00	0.0%	155,877.00
02 10 05	Agency for Support for BEREC (BEREC Office)	25,086.99	0.00	0.0%	25,086.99	25,086.99	0.00	0.0%	25,086.99
02 10 06	European Union Agency for the Cooperation of Energy Regulators (ACER)	446,696.25	0.00	0.0%	446,696.25	446,696.25	0.00	0.0%	446,696.25
03 10 01 01	European Chemicals Agency - Chemicals legislation	928,409.62	0.00	0.0%	928,409.62	928,409.62	0.00	0.0%	928,409.62
03 10 01 02	European Chemicals Agency - Activities in the field of biocides legislation	138,049.20	0.00	0.0%	138,049.20	138,049.20	0.00	0.0%	138,049.20
03 10 02	European Banking Authority (EBA)	140,537.22	0.00	0.0%	140,537.22	140,537.22	0.00	0.0%	140,537.22
03 10 03	European Insurance and Occupational Pensions Authority (EIOPA)	94,490.64	0.00	0.0%	94,490.64	94,490.64	0.00	0.0%	94,490.64
03 10 04	European Securities and Markets Authority (ESMA)	400,047.81	0.00	0.0%	400,047.81	400,047.81	0.00	0.0%	400,047.81
03 10 05	Anti-Money Laundering Authority (AMLA)	17,124.45	0.00	0.0%	17,124.45	17,124.45	0.00	0.0%	17,124.45
04 10 01	European Union Agency for the Space Programme	410,952.48	0.00	0.0%	410,952.48	410,952.48	0.00	0.0%	410,952.48
06 10 01	European Centre for Disease Prevention and Control	1,094,727.21	0.00	0.0%	1,094,727.21	1,094,727.21	0.00	0.0%	1,094,727.21
06 10 02	European Food Safety Authority	599,297.69	0.00	0.0%	599,297.69	599,297.69	0.00	0.0%	599,297.69
06 10 03 01	Union contribution to the European Medicines Agency	4,594,984.37	0.00	0.0%	4,594,984.37	4,594,984.37	0.00	0.0%	4,594,984.37

Annex 1a - Implementation of the recoveries of the year - decentralised agencies									
Budget Line	Budget Line Description	Commitments available	Commitments made	%	Carried over to 2026	Payments available	Payments made	%	Carried over to 2026
07 10 02	European Agency for Safety and Health at Work (EU-OSHA)	245,631.89	0.00	0.0%	245,631.89	245,631.89	0.00	0.0%	245,631.89
07 10 03	European Centre for the Development of Vocational Training (Cedefop)	245,736.64	0.00	0.0%	245,736.64	245,736.64	0.00	0.0%	245,736.64
07 10 04	European Union Agency for Fundamental Rights (FRA)	187,543.64	0.00	0.0%	187,543.64	187,543.64	0.00	0.0%	187,543.64
07 10 05	European Institute for Gender Equality (EIGE)	116,551.74	0.00	0.0%	116,551.74	116,551.74	0.00	0.0%	116,551.74
07 10 06	European Training Foundation (ETF)	737,987.51	0.00	0.0%	737,987.51	737,987.51	0.00	0.0%	737,987.51
07 10 07	European Union Agency for Criminal Justice Cooperation (Eurojust)	484,718.62	0.00	0.0%	484,718.62	484,718.62	0.00	0.0%	484,718.62
07 10 08	European Public Prosecutor's Office (EPPO)	1,504,355.54	0.00	0.0%	1,504,355.54	1,504,355.54	0.00	0.0%	1,504,355.54
07 10 09	European Labour Authority (ELA)	691,892.72	0.00	0.0%	691,892.72	691,892.72	0.00	0.0%	691,892.72
08 10 01	European Fisheries Control Agency	232,207.80	0.00	0.0%	232,207.80	232,207.80	0.00	0.0%	232,207.80
09 10 01	European Chemicals Agency - Environmental directives and international conventions	42,991.43	0.00	0.0%	42,991.43	42,991.43	0.00	0.0%	42,991.43
09 10 02	European Environment Agency	606,511.44	0.00	0.0%	606,511.44	606,511.44	0.00	0.0%	606,511.44
10 10 01	European Union Agency for Asylum (EUAA)	3,504,663.72	0.00	0.0%	3,504,663.72	3,504,663.72	0.00	0.0%	3,504,663.72
11 10 02	European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	20,887,435.31	0.00	0.0%	20,887,435.31	20,887,435.31	0.00	0.0%	20,887,435.31
12 10 01	European Union Agency for Law Enforcement Cooperation (Europol)	3,450,520.00	0.00	0.0%	3,450,520.00	3,450,520.00	0.00	0.0%	3,450,520.00
12 10 02	European Union Agency for Law Enforcement Training (CEPOL)	119,775.18	0.00	0.0%	119,775.18	119,775.18	0.00	0.0%	119,775.18
	Total	43,912,501.02	0.00	0.0%	43,912,501.02	43,912,501.02	0.00	0.0%	43,912,501.02

Annex 2: Implementation of Internal assigned revenue recoveries carried forward									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implement- ation payments	Implem. rate payments	Carried over to 2026
01 01 01 03	Other management expenditure for Horizon Europe - Indirect research	8,751,969.02	8,751,969.02	100.0%	0.00	9,552,242.96	4,409,691.45	46.2%	5,142,551.51
01 01 01 12	External personnel implementing Horizon Europe - Direct research	480,446.42	480,446.42	100.0%	0.00	480,446.42	480,446.42	100.0%	0.00
01 01 01 13	Other management expenditure for Horizon Europe - Direct research	1,263,371.58	1,263,371.58	100.0%	0.00	2,123,535.14	1,938,533.64	91.3%	161,244.66
01 01 02 12	External personnel implementing the Euratom Research and Training Programme - Direct research	128,583.26	128,583.26	100.0%	0.00	128,583.26	128,583.26	100.0%	0.00
01 01 02 13	Other management expenditure for the Euratom Research and Training Programme - Direct research	1,475,994.76	1,475,994.76	100.0%	0.00	1,668,806.70	1,484,596.00	89.0%	177,221.73
01 02 01 01	European Research Council	5,283,641.66	5,283,641.66	100.0%	0.00	3,434,792.83	3,434,792.83	100.0%	0.00
01 02 01 02	Marie Sk-odowska-Curie Actions	9,208,859.09	9,208,859.09	100.0%	0.00	7,500,329.31	7,500,329.31	100.0%	0.00
01 02 01 03	Research infrastructures	29,491.81	29,491.81	100.0%	0.00	29,491.81	29,491.81	100.0%	0.00
01 02 02 10	Cluster `Health-	18,756,821.96	18,756,821.96	100.0%	0.00	0.00	0.00	-	0.00
01 02 02 20	Cluster `Culture, Creativity and Inclusive Society-	6,204,356.00	6,204,356.00	100.0%	0.00	0.00	0.00	-	0.00
01 02 02 30	Cluster `Civil Security for Society-	2,066,753.63	2,066,753.63	100.0%	0.00	0.00	0.00	-	0.00
01 02 02 40	Cluster `Digital, Industry and Space-	35,902,399.94	35,902,399.94	100.0%	0.00	2,153,531.28	2,153,531.28	100.0%	0.00
01 02 02 43	Cluster `Digital, Industry and Space- - Smart Networks and Services Joint Undertaking	0.00	0.00	-	0.00	0.00	0.00	-	0.00
01 02 02 50	Cluster `Climate, Energy and Mobility-	107,952.29	107,952.29	100.0%	0.00	204,459.35	204,459.35	100.0%	0.00
01 02 02 54	Cluster `Climate, Energy and Mobility- - Clean Hydrogen Joint Undertaking	33,681,930.16	33,681,930.16	100.0%	0.00	0.00	0.00	-	0.00
01 02 02 60	Cluster `Food, Bioeconomy, Natural Resources, Agriculture and Environment-	680,812.33	680,812.33	100.0%	0.00	725,795.54	725,795.54	100.0%	0.00
01 02 02 70	Non-nuclear direct actions of the Joint Research Centre	284,591.28	284,591.28	100.0%	0.00	124,898.15	124,898.15	100.0%	0.00
01 02 03 01	European Innovation Council	851,092.85	851,092.85	100.0%	0.00	2,386,407.71	2,386,407.71	100.0%	0.00
01 02 03 02	European innovation ecosystems	0.00	0.00	-	0.00	0.00	0.00	-	0.00

Annex 2: Implementation of Internal assigned revenue recoveries carried forward									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
01 02 03 03	European Institute of Innovation and Technology (EIT)	3,767,934.79	3,767,934.79	100.0%	0.00	3,767,934.79	3,767,934.79	100.0%	0.00
01 02 04 01	Widening participation and spreading excellence	1,605,871.79	1,605,871.79	100.0%	0.00	1,605,871.79	1,605,871.79	100.0%	0.00
01 02 04 02	Reforming and enhancing the European R&I system	0.00	0.00	-	0.00	0.00	0.00	-	0.00
01 02 05	Horizontal operational activities	156,660.28	156,660.28	100.0%	0.00	49,446.40	49,446.40	100.0%	0.00
01 02 99 01	Completion of previous research programmes (prior to 2021)	541,329.79	541,329.73	100.0%	0.00	48,688,997.82	48,688,997.82	100.0%	0.00
01 03 03	Nuclear direct actions of the Joint Research Centre	17,669.18	17,669.18	100.0%	0.00	42.28	14.49	34.3%	0.00
01 03 99 01	Completion of previous Euratom research programmes (prior to 2021)	0.00	0.00	-	0.00	23,261.14	23,261.14	100.0%	0.00
01 04 01	Construction, operation and exploitation of the ITER facilities - European Joint Undertaking for ITER - and the Development of Fusion Energy	1,496,811.56	1,496,811.56	100.0%	0.00	1,496,811.56	1,496,811.31	100.0%	0.00
01 04 99 01	Completion of previous ITER activities (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
01 20 01	Pilot projects	75,962.25	0.00	0.0%	0.00	75,962.25	0.00	0.0%	0.00
02 01 30 01	Support expenditure for the Digital Europe Programme	28,251.19	28,251.19	100.0%	0.00	28,251.19	18,000.00	63.7%	10,251.19
02 02 02	EU guarantee from the InvestEU Fund - Provisioning of the common provisioning fund	58,548,656.97	58,548,656.97	100.0%	0.00	58,548,656.97	58,548,656.97	100.0%	0.00
02 02 99 01	Completion of previous programmes in the field of small and medium-sized enterprises, including the Programme for the Competitiveness of Enterprises and small and medium-sized enterprises (COSME) (prior to 2021) - Financial instruments	0.00	0.00	-	0.00	0.00	0.00	-	0.00

Annex 2: Implementation of Internal assigned revenue recoveries carried forward									
Budget line	Budget line description	Commitments	Implement- tation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implement- tation payments	Implem. rate payments	Carried over to 2026
02 02 99 02	Completion of the European Union Programme for Employment and Social Innovation (EaSI) (prior to 2021) - Financial instruments under the Microfinance and Social Entrepreneurship axis	0.00	0.00	-	0.00	0.00	0.00	-	0.00
02 02 99 03	Completion of previous research programmes (prior to 2021) - Financial instruments	0.00	0.00	-	0.00	297,696.19	297,696.19	100.0%	0.00
02 03 01	Connecting Europe Facility (CEF) - Transport	25,617,777.54	25,617,777.54	100.0%	0.00	3,740,066.19	3,740,066.19	100.0%	0.00
02 03 02	Connecting Europe Facility (CEF) - Energy	510,155.67	510,155.67	100.0%	0.00	138,460.00	138,460.00	100.0%	0.00
02 03 03 01	Connecting Europe Facility (CEF) - Digital	2,912,084.44	2,912,084.44	100.0%	0.00	1,823,375.58	1,823,375.58	100.0%	0.00
02 03 99 01	Completion of previous Connecting Europe Facility (CEF) - Transport activities (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
02 03 99 02	Completion of previous Connecting Europe Facility (CEF) - Energy activities (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
02 03 99 03	Completion of previous Connecting Europe Facility (CEF) - ICT activities (prior to 2021)	0.00	0.00	-	0.00	389,871.31	389,871.31	100.0%	0.00
02 03 99 04	Completion of previous energy projects to aid economic recovery (2007-2013)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
02 10 01	European Union Aviation Safety Agency (EASA)	104,277.24	104,277.24	100.0%	0.00	104,277.24	104,277.24	100.0%	0.00
02 10 02	European Maritime Safety Agency (EMSA)	596,578.28	596,578.28	100.0%	0.00	596,578.28	596,578.28	100.0%	0.00
02 10 03	European Union Agency for Railways (ERA)	111,312.63	111,312.63	100.0%	0.00	111,312.63	111,312.63	100.0%	0.00
02 10 04	European Union Agency for Cybersecurity (ENISA)	150,298.00	150,298.00	100.0%	0.00	150,298.00	150,298.00	100.0%	0.00
02 10 05	Agency for Support for BEREC (BEREC Office)	16,725.37	16,725.37	100.0%	0.00	16,725.37	16,725.37	100.0%	0.00

Annex 2: Implementation of Internal assigned revenue recoveries carried forward									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
02 10 06	European Union Agency for the Cooperation of Energy Regulators (ACER)	348,562.48	348,562.48	100.0%	0.00	348,562.48	348,562.48	100.0%	0.00
02 20 04 01	Support activities to the European transport policy, transport security and passenger rights including communication activities	184,245.31	184,245.31	100.0%	0.00	457,617.10	457,617.10	100.0%	0.00
02 20 04 02	Support activities for the European energy policy and internal energy market	3,013,902.65	3,013,902.65	100.0%	0.00	1,883,291.66	1,883,291.66	100.0%	0.00
02 20 04 03	Definition and implementation of the Union-s policy in the field of electronic communications	1,170.00	0.00	0.0%	0.00	1,170.00	0.00	0.0%	0.00
03 02 01 05	Competition policy for a stronger Union in the digital age	204,625.00	197,677.90	96.6%	0.00	204,625.00	204,605.45	100.0%	0.00
03 02 01 06	Implementation and development of the internal market for financial services	5,780.20	5,780.20	100.0%	0.00	5,780.20	5,780.20	100.0%	0.00
03 02 02	Improving the competitiveness of enterprises, particularly SMEs, and supporting their access to markets	969,117.99	969,117.99	100.0%	0.00	969,117.99	969,117.99	100.0%	0.00
03 02 04 01	Ensuring high level of consumer protection and product safety	122,997.05	122,997.05	100.0%	0.00	165,746.18	165,746.18	100.0%	0.00
03 02 04 02	The participation of end users in financial services policy-making	0.00	0.00	-	0.00	24,706.75	24,706.75	100.0%	0.00
03 02 05	Producing and disseminating high quality statistics on Europe	240,030.40	240,030.40	100.0%	0.00	0.00	0.00	-	0.00
03 02 06	Contributing to a high level of health and welfare for humans, animals and plants	2,006,536.65	2,006,536.65	100.0%	0.00	1,983,528.03	1,983,528.03	100.0%	0.00
03 02 99 01	Completion of previous programmes in the field of small and medium-sized enterprises, including the Programme for the Competitiveness of Enterprises and small and medium-sized enterprises (COSME) (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00

Annex 2: Implementation of Internal assigned revenue recoveries carried forward									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
03 02 99 02	Completion of previous measures in food and feed safety, animal health, animal welfare and plant health (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
03 02 99 03	Completion of previous activities and programmes in the field of consumers (prior to 2021)	0.00	0.00	-	0.00	17,552.50	17,552.50	100.0%	0.00
03 02 99 04	Completion of previous programmes related to standardisation, financial reporting and services, auditing and statistics (prior to 2021)	595.00	0.00	0.0%	0.00	0.00	0.00	-	0.00
03 03 01	Preventing and combatting fraud, corruption and any other illegal activities affecting the financial interests of the Union	3,255.06	0.00	0.0%	0.00	3,255.06	0.00	0.0%	0.00
03 03 03	Provide funding for actions carried out in accordance with Regulation (EC) No 515/97	176.22	176.22	100.0%	0.00	434,378.15	434,378.15	100.0%	0.00
03 04 01	Cooperation in the field of taxation (Fiscalis)	279,698.56	279,698.56	100.0%	0.00	279,698.56	279,698.56	100.0%	0.00
03 05 01	Cooperation in the field of customs (Customs)	1,939,026.62	1,939,026.62	100.0%	0.00	1,939,026.62	1,937,292.32	99.9%	0.00
03 10 01 01	European Chemicals Agency - Chemicals legislation	1,393,522.90	1,393,522.90	100.0%	0.00	1,393,522.90	1,393,522.90	100.0%	0.00
03 10 01 02	European Chemicals Agency - Activities in the field of biocides legislation	31,340.42	31,340.42	100.0%	0.00	31,340.42	31,340.42	100.0%	0.00
03 10 02	European Banking Authority (EBA)	1,080,882.55	1,080,882.55	100.0%	0.00	1,080,882.55	1,080,882.55	100.0%	0.00
03 10 03	European Insurance and Occupational Pensions Authority (EIOPA)	135,224.41	135,224.41	100.0%	0.00	135,224.41	135,224.41	100.0%	0.00
03 10 04	European Securities and Markets Authority (ESMA)	728,374.37	728,374.37	100.0%	0.00	728,374.37	728,374.37	100.0%	0.00
03 20 03 01	Procedures for awarding and advertising public supply, works and service contracts	524,711.50	524,711.50	100.0%	0.00	324,874.54	324,874.54	100.0%	0.00
04 01 01	Support expenditure for the Union Space Programme	0.00	0.00	-	0.00	1,764.65	1,764.65	100.0%	0.00
04 02 01	Galileo / EGNOS	7,829,995.61	7,829,995.61	100.0%	0.00	7,829,995.61	7,829,995.61	100.0%	0.00

Annex 2: Implementation of Internal assigned revenue recoveries carried forward									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implement- ation payments	Implem. rate payments	Carried over to 2026
04 02 02	Copernicus	3,423,249.69	3,423,249.69	100.0%	0.00	3,057,199.63	3,057,199.63	100.0%	0.00
04 02 99 02	Completion of the Copernicus programme (2014 to 2020)	0.00	0.00	-	0.00	366,050.06	366,050.06	100.0%	0.00
04 10 01	European Union Agency for the Space Programme	580,498.86	580,498.86	100.0%	0.00	580,498.86	580,498.86	100.0%	0.00
05 02 01	ERDF - Operational expenditure	0.00	0.00	-	0.00	14,553,937.70	14,553,937.70	100.0%	0.00
05 02 02	ERDF - Operational technical assistance	416,091.12	416,091.12	100.0%	0.00	415,290.37	415,290.37	100.0%	0.00
05 02 09	Horizon Europe - Contribution from the ERDF	155,095.08	155,095.08	100.0%	0.00	155,095.08	155,095.08	100.0%	0.00
05 02 99 01	Completion of the ERDF - Operational expenditure (prior to 2021)	29,443,218.80	0.00	0.0%	0.00	118,514.29	118,514.29	100.0%	0.00
05 02 99 02	Completion of the ERDF - Operational technical assistance (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
05 02 99 03	Completion of the ERDF - Article 25 - Article 11 (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
05 03 02	Cohesion Fund (CF) - Operational technical assistance	123,245.57	123,245.57	100.0%	0.00	123,103.32	123,103.32	100.0%	0.00
05 03 03	Connecting Europe Facility (CEF) - Transport - Cohesion Fund (CF) allocation	9,373,829.35	9,373,829.35	100.0%	0.00	2,578,610.07	2,578,610.06	100.0%	0.00
05 03 99 02	Completion of the Cohesion Fund (CF) - Operational technical assistance (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
05 03 99 03	Completion of the Connecting Europe Facility (CEF) - Cohesion Fund (CF) allocation (2014-2020)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
05 03 99 04	Completion of the Cohesion Fund (CF) - Article 25 - Article 11 (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
05 04 01	Financial support for encouraging the economic development of the Turkish Cypriot community	348,604.00	348,604.00	100.0%	0.00	0.00	0.00	-	0.00
05 04 99 01	Completion of previous financial support for encouraging the economic development of the Turkish Cypriot community (prior to 2021)	5,205.68	0.00	0.0%	0.00	0.00	0.00	-	0.00

Annex 2: Implementation of Internal assigned revenue recoveries carried forward									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
05 20 02	Preparatory actions	95,730.92	0.00	0.0%	0.00	95,730.92	0.00	0.0%	0.00
06 01 03	Support expenditure for the European Union Recovery Instrument (EURI)	2,677,517.13	2,677,517.13	100.0%	0.00	4,260,956.24	3,720,621.25	87.3%	539,494.99
06 01 05 01	Support expenditure for the EU4Health Programme	0.00	0.00	-	0.00	649,232.34	599,342.89	92.3%	0.00
06 02 02	Technical Support Instrument	1,594,512.00	1,594,512.00	100.0%	0.00	195,787.28	195,787.28	100.0%	0.00
06 02 99 01	Completion of the Structural Reform Support Programme - Operational technical assistance transferred from the European Regional Development Fund (ERDF), the European Social Fund (ESF) and the Cohesion Fund (CF) (prior to 2021)	0.00	0.00	-	0.00	44,156.57	44,156.57	100.0%	0.00
06 02 99 02	Completion of the Structural Reform Support Programme - Operational technical assistance transferred from the European Agricultural Fund for Rural Development (EAFRD) (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
06 03 01	Protection of the euro against counterfeiting	15,440.30	15,440.30	100.0%	0.00	63,125.61	63,125.61	100.0%	0.00
06 05 01	Union Civil Protection Mechanism	3,337,914.74	3,337,914.74	100.0%	0.00	3,019,008.13	3,019,008.13	100.0%	0.00
06 05 99 01	Completion of previous programmes and actions in the field of civil protection within the Union (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
06 05 99 02	Completion of previous programmes and actions in the field of civil protection in third countries (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
06 06 01	EU4Health Programme	7,985,363.81	7,985,363.48	100.0%	0.00	1,630,000.00	1,630,000.00	100.0%	0.00
06 06 99 01	Completion of previous public health programmes (prior to 2021)	0.00	0.00	-	0.00	39,546.13	39,546.13	100.0%	0.00
06 07 01	Emergency support within the Union	702.59	0.00	0.0%	0.00	6,175,715.92	517,626.23	8.4%	0.00
06 10 01	European Centre for Disease Prevention and Control	10,755,088.58	10,755,088.58	100.0%	0.00	10,755,088.58	10,755,088.58	100.0%	0.00
06 10 02	European Food Safety Authority	839,754.82	839,754.82	100.0%	0.00	839,754.82	839,754.82	100.0%	0.00

Annex 2: Implementation of Internal assigned revenue recoveries carried forward									
Budget line	Budget line description	Commitments	Implement- tation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
06 10 03 01	Union contribution to the European Medicines Agency	20,938.59	20,938.59	100.0%	0.00	20,938.59	20,938.59	100.0%	0.00
06 20 04 01	Coordination and surveillance of, and communication on, the economic and monetary union, including the euro	0.00	0.00	-	0.00	0.00	0.00	-	0.00
07 01 01 01	Support expenditure for the ESF+ - Shared management	0.00	0.00	-	0.00	656.68	0.00	0.0%	0.00
07 01 02 01	Support expenditure for Erasmus+	0.00	0.00	-	0.00	72,422.32	72,422.32	100.0%	0.00
07 02 01	ESF+ shared management strand - Operational expenditure	0.00	0.00	-	0.00	313,582.90	313,582.90	100.0%	0.00
07 02 02	ESF+ shared management strand - Operational technical assistance	10,152.45	0.00	0.0%	0.00	7,615.83	7,615.83	100.0%	0.00
07 02 04	ESF+ - Employment and Social Innovation (EaSI) strand	2,152,922.32	2,152,922.32	100.0%	0.00	2,153,085.72	2,153,085.72	100.0%	0.00
07 02 99 01	Completion of the ESF - Operational expenditure (prior to 2021)	282,642.61	0.00	0.0%	0.00	0.00	0.00	-	0.00
07 02 99 04	Completion of the FEAD (2014-2020)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
07 02 99 05	Completion of the European Union Programme for Employment and Social Innovation and other related previous activities (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
07 02 99 06	Completion of the ESF - Article 25 (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
07 03 01 01	Promoting learning mobility of individuals and groups, and cooperation, inclusion and equity, excellence, creativity and innovation at the level of organisations and policies in the field of education and training - Indirect management	395,719,698.04	395,719,698.04	100.0%	0.00	329,536,897.82	329,536,897.82	100.0%	0.00

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Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
07 03 01 02	Promoting learning mobility of individuals and groups, and cooperation, inclusion and equity, excellence, creativity and innovation at the level of organisations and policies in the field of education and training - Direct management	4,188,986.99	4,188,986.99	100.0%	0.00	386,336.75	386,336.75	100.0%	0.00
07 03 02	Promoting non-formal and informal learning mobility and active participation among young people, and cooperation, inclusion, creativity and innovation at the level of organisations and policies in the field of youth	23,380,405.04	23,380,405.04	100.0%	0.00	22,718,610.09	22,718,610.09	100.0%	0.00
07 03 03	Promoting learning mobility of sport staff, and cooperation, inclusion, creativity and innovation at the level of sport organisations and sport policies	272,478.29	272,478.29	100.0%	0.00	77,880.49	77,880.49	100.0%	0.00
07 03 99 01	Completion of previous Erasmus programmes (prior to 2021)	0.00	0.00	-	0.00	1,990,974.20	1,990,974.20	100.0%	0.00
07 04 01	European Solidarity Corps	18,182,829.42	18,182,829.42	100.0%	0.00	14,215,244.82	14,215,244.82	100.0%	0.00
07 04 99 01	Completion of the European Solidarity Corps (2018 to 2020)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
07 04 99 02	Completion of the EU Aid Volunteers initiative - Strengthening the Union-s capacity to respond to humanitarian crises (2014 to 2020)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
07 05 01	Culture strand	560,051.28	560,051.28	100.0%	0.00	79,067.55	79,067.55	100.0%	0.00
07 05 02	Media strand	397,250.65	397,250.65	100.0%	0.00	545,162.27	545,162.27	100.0%	0.00
07 05 03	Cross-sectoral strand	431,663.81	431,663.81	100.0%	0.00	0.00	0.00	-	0.00
07 05 99 01	Completion of previous actions and programmes related to media, culture and language (prior to 2021)	0.00	0.00	-	0.00	286,000.45	286,000.45	100.0%	0.00
07 06 01	Equality and rights	511,459.90	511,459.90	100.0%	0.00	27,753.84	27,753.84	100.0%	0.00

Annex 2: Implementation of Internal assigned revenue recoveries carried forward									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
07 06 02	Citizens engagement and participation in the democratic life of the Union	257,942.25	257,942.25	100.0%	0.00	242,822.25	242,822.25	100.0%	0.00
07 06 03	Daphne	20,800.74	20,800.74	100.0%	0.00	20,800.74	20,800.74	100.0%	0.00
07 06 04	Union values	42,888.76	42,888.76	100.0%	0.00	5,737.24	5,737.24	100.0%	0.00
07 06 99 01	Completion of previous Europe for Citizens programmes and European citizens- initiatives (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
07 06 99 02	Completion of previous actions in the field of rights, citizenship and equality (prior to 2021)	0.00	0.00	-	0.00	111,753.00	111,753.00	100.0%	0.00
07 07 01	Promoting judicial cooperation	177,230.84	177,230.84	100.0%	0.00	9,419.06	9,419.06	100.0%	0.00
07 07 02	Supporting judicial training	4,716.95	4,716.95	100.0%	0.00	4,716.95	4,716.95	100.0%	0.00
07 07 03	Promoting effective access to justice	28,573.87	28,573.87	100.0%	0.00	25,003.87	25,003.87	100.0%	0.00
07 07 99 01	Completion of previous programmes and actions in the field of Justice (prior to 2021)	0.00	0.00	-	0.00	33,134.95	33,134.95	100.0%	0.00
07 10 01	European Foundation for the improvement of living and working conditions (Eurofound)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
07 10 02	European Agency for Safety and Health at Work (EU-OSHA)	490,731.41	490,731.41	100.0%	0.00	490,731.41	490,731.41	100.0%	0.00
07 10 03	European Centre for the Development of Vocational Training (Cedefop)	404,190.00	404,190.00	100.0%	0.00	404,190.00	404,190.00	100.0%	0.00
07 10 04	European Union Agency for Fundamental Rights (FRA)	190,792.27	190,792.27	100.0%	0.00	190,792.27	190,792.27	100.0%	0.00
07 10 05	European Institute for Gender Equality (EIGE)	178,176.40	178,176.40	100.0%	0.00	178,176.40	178,176.40	100.0%	0.00
07 10 06	European Training Foundation (ETF)	82,275.36	82,275.36	100.0%	0.00	82,275.36	82,275.36	100.0%	0.00
07 10 07	European Union Agency for Criminal Justice Cooperation (Eurojust)	440,903.09	440,903.09	100.0%	0.00	440,903.09	440,903.09	100.0%	0.00
07 10 08	European Public Prosecutor's Office (EPPO)	1,957,901.86	1,957,901.86	100.0%	0.00	1,957,901.86	1,934,146.00	98.8%	0.00
07 10 09	European Labour Authority (ELA)	934,046.00	934,046.00	100.0%	0.00	934,046.00	934,046.00	100.0%	0.00

Annex 2: Implementation of Internal assigned revenue recoveries carried forward									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
07 20 01 01	Pilot projects	0.00	0.00	-	0.00	0.00	0.00	-	0.00
07 20 01 02	Pilot projects	0.00	0.00	-	0.00	60,109.39	60,109.39	100.0%	0.00
07 20 02	Preparatory actions	47,064.06	0.00	0.0%	0.00	47,064.06	36,700.00	78.0%	0.00
07 20 03 01	Free movement of workers, coordination of social security schemes and measures for migrants, including migrants from third countries	0.00	0.00	-	0.00	0.00	0.00	-	0.00
07 20 04 02	Executive and corporate communication services	35,000.00	35,000.00	100.0%	0.00	691,203.51	691,203.51	100.0%	0.00
07 20 04 03	Commission Representations	53,682.19	53,682.19	100.0%	0.00	15,221.00	15,221.00	100.0%	0.00
07 20 04 04	Communication services for citizens	245,622.91	245,622.91	100.0%	0.00	233,881.64	233,881.64	100.0%	0.00
07 20 04 06	Specific competences in the area of social policy, including social dialogue	106,781.09	106,781.09	100.0%	0.00	106,781.01	106,781.01	100.0%	0.00
07 20 04 09	Information and training measures for workers- organisations	15,658.99	0.00	0.0%	0.00	15,658.99	15,658.99	100.0%	0.00
08 01 01 72	European Research Executive Agency - Contribution from the European Agricultural Guarantee Fund	9,716,876.00	9,716,876.00	100.0%	0.00	9,716,876.00	9,716,876.00	100.0%	0.00
08 02 03 03	Promotion of agricultural products - Multi-programmes and actions implemented by the Commission under direct management	1,417,649.97	1,417,649.97	100.0%	0.00	1,389,270.54	1,389,270.54	100.0%	0.00
08 02 04 01	Basic income support for sustainability	554,324,761.14	554,324,761.14	100.0%	0.00	554,324,761.14	554,324,761.14	100.0%	0.00
08 02 04 03	Complementary income support for young farmers	1,502,539.16	1,502,539.16	100.0%	0.00	1,502,539.16	1,502,539.16	100.0%	0.00
08 03 01 01	Rural development types of interventions under the CAP Strategic Plans	4,810.23	0.00	0.0%	0.00	4,810.23	4,810.23	100.0%	0.00
08 03 01 02	Rural development types of interventions - 2014-2022 programmes	129,654,324.56	348,826.05	0.3%	0.00	169,695,324.27	169,695,324.27	100.0%	0.00
08 03 99 01	Completion of previous rural development programmes - Operational expenditure (prior to 2014)	42,432,154.99	0.00	0.0%	0.00	0.00	0.00	-	0.00

Annex 2: Implementation of Internal assigned revenue recoveries carried forward									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
08 04 02	European Maritime, Fisheries and Aquaculture Fund (EMFAF) - Operational expenditure under direct and indirect management	552,916.97	552,916.97	100.0%	0.00	388,684.50	388,108.85	99.9%	0.00
08 04 99 01	Completion of the European Fisheries Fund (EFF) and of the European Maritime and Fisheries Fund (EMFF) - Operational expenditure under shared management (prior to 2021)	22,614,650.84	0.00	0.0%	0.00	1,466,301.98	1,466,301.98	100.0%	0.00
08 04 99 02	Completion of the European Fisheries Fund (EFF) and of the European Maritime and Fisheries Fund (EMFF) - Operational expenditure under direct management (prior to 2021)	82,302.88	82,302.88	100.0%	0.00	1,261.55	1,261.55	100.0%	0.00
08 10 01	European Fisheries Control Agency	1,128,828.07	1,128,828.07	100.0%	0.00	1,128,828.07	1,128,828.07	100.0%	0.00
09 02 01	Nature and biodiversity	5,036.24	0.00	0.0%	0.00	0.00	0.00	-	0.00
09 02 02	Circular economy and quality of life	84,510.00	84,510.00	100.0%	0.00	69,609.10	60,000.00	86.2%	0.00
09 02 03	Climate change mitigation and adaptation	1,103,213.92	1,102,888.23	100.0%	0.00	0.00	0.00	-	0.00
09 02 99 01	Completion of previous programmes in the field of environment and climate action (LIFE) (prior to 2021)	0.00	0.00	-	0.00	25,541.00	625.73	2.4%	0.00
09 03 01	Just Transition Fund (JTF) - Operational expenditure	0.00	0.00	-	0.00	0.00	0.00	-	0.00
09 03 02	Just Transition Fund (JTF) - Operational technical assistance	16,000.00	16,000.00	100.0%	0.00	53,016.32	53,016.32	100.0%	0.00
09 10 01	European Chemicals Agency - Environmental directives and international conventions	64,423.80	64,423.80	100.0%	0.00	64,423.80	64,423.80	100.0%	0.00
09 10 02	European Environment Agency	332,053.17	332,053.00	100.0%	0.00	332,053.17	332,053.00	100.0%	0.00
10 02 01	Asylum, Migration and Integration Fund (AMIF)	4,745,745.66	4,745,745.66	100.0%	0.00	1,206,068.25	1,206,068.25	100.0%	0.00
10 02 99 01	Completion of previous actions in the areas of migration (prior to 2021)	0.00	0.00	-	0.00	1,556,698.22	1,495,822.07	96.1%	0.00
10 10 01	European Union Agency for Asylum (EUAA)	5,586,553.43	5,586,553.00	100.0%	0.00	5,586,553.43	5,586,553.00	100.0%	0.00

Annex 2: Implementation of Internal assigned revenue recoveries carried forward									
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11 01 01	Support expenditure for the Integrated Border Management Fund - Instrument for Financial Support for Border Management and Visa Policy	0.00	0.00	-	0.00	12,072.36	12,072.36	100.0%	0.00
11 02 01	Instrument for Financial Support for Border Management and Visa Policy	4,805,600.98	4,805,600.98	100.0%	0.00	0.00	0.00	-	0.00
11 02 99 01	Completion of previous actions in the field of borders, visa and IT systems (prior to 2021)	0.00	0.00	-	0.00	5,372.98	0.00	0.0%	0.00
11 03 01	Instrument for financial support for customs control equipment	42,000.00	0.00	0.0%	0.00	0.00	0.00	-	0.00
11 10 01	European Border and Coast Guard Agency (Frontex)	50,872,404.24	50,872,404.00	100.0%	0.00	50,872,404.24	50,872,404.00	100.0%	0.00
11 10 02	European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	1,107,604.00	1,107,604.00	100.0%	0.00	1,107,604.00	1,107,604.00	100.0%	0.00
12 02 01	Internal Security Fund (ISF)	1,540,514.83	1,540,514.83	100.0%	0.00	133,755.70	133,755.70	100.0%	0.00
12 02 99 01	Completion of previous actions in the areas of security and drugs policy (prior to 2021)	0.00	0.00	-	0.00	1,406,759.13	1,406,759.13	100.0%	0.00
12 04 03	Decommissioning and Waste Management Programme of the Joint Research Centre (JRC)	2,900.00	2,900.00	100.0%	0.00	0.00	0.00	-	0.00
12 04 99 01	Completion of decommissioning of Euratom obsolete nuclear facilities and final disposal of wastes (2014 to 2020)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
12 10 01	European Union Agency for Law Enforcement Cooperation (Europol)	6,283,397.01	6,238,397.00	99.3%	0.00	6,283,397.01	6,283,397.01	100.0%	0.00
12 10 02	European Union Agency for Law Enforcement Training (CEPOL)	93,443.02	93,443.00	100.0%	0.00	93,443.02	93,443.00	100.0%	0.00
12 10 03	European Union Drugs Agency (EUDA)	12,143.92	12,143.00	100.0%	0.00	12,143.92	12,143.00	100.0%	0.00
12 20 04 02	Nuclear safety and protection against radiation	50,215.26	0.00	0.0%	0.00	50,215.26	0.00	0.0%	0.00

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Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
14 01 01 01	Support expenditure for the Neighbourhood, Development and International Cooperation Instrument - Global Europe	392,236.37	392,236.37	100.0%	0.00	967,847.87	537,430.84	55.5%	375,066.37
14 02 01 10	Southern Neighbourhood	12,862,613.87	12,862,613.87	100.0%	0.00	1,726,627.84	1,726,627.84	100.0%	0.00
14 02 01 11	Eastern Neighbourhood	770,365.42	770,365.42	100.0%	0.00	1,994,774.80	1,994,774.80	100.0%	0.00
14 02 01 12	Neighbourhood - Territorial and cross-border cooperation and supporting measures	0.00	0.00	-	0.00	500,840.58	500,840.58	100.0%	0.00
14 02 01 20	West Africa	167,752.62	167,752.62	100.0%	0.00	9,579.98	9,579.98	100.0%	0.00
14 02 01 21	East and Central Africa	0.00	0.00	-	0.00	0.00	0.00	-	0.00
14 02 01 22	Southern Africa and Indian Ocean	889,051.93	889,051.93	100.0%	0.00	0.00	0.00	-	0.00
14 02 01 30	Middle East and Central Asia	26,929,843.66	26,929,843.66	100.0%	0.00	340,578.73	340,578.73	100.0%	0.00
14 02 01 31	South and East Asia	2,652,255.00	2,652,255.00	100.0%	0.00	0.00	0.00	-	0.00
14 02 01 40	The Americas	9,946,670.04	9,946,670.04	100.0%	0.00	3,068,731.24	3,068,731.24	100.0%	0.00
14 02 01 50	Erasmus+ - NDICI - Global Europe contribution	66,462,292.22	66,462,292.22	100.0%	0.00	47,345,728.27	47,345,728.27	100.0%	0.00
14 02 01 70	NDICI - Global Europe - Provisioning of the common provisioning fund	1,182,496.53	1,182,496.53	100.0%	0.00	2,981,014.67	2,981,014.67	100.0%	0.00
14 02 02 10	Election observation missions - Human Rights and Democracy	1,425,116.71	1,425,116.71	100.0%	0.00	0.00	0.00	-	0.00
14 02 02 11	Fundamental rights and freedoms - Human Rights and Democracy	676,818.54	676,818.54	100.0%	0.00	415,061.87	415,061.87	100.0%	0.00
14 02 02 20	Civil Society Organisations	3,919,954.90	3,919,954.90	100.0%	0.00	194,777.55	194,777.45	100.0%	0.00
14 02 02 30	Peace, Stability and Conflict Prevention	391,840.27	391,840.27	100.0%	0.00	261,297.54	261,297.54	100.0%	0.00
14 02 02 40	People - Global Challenges	935,597.78	935,597.78	100.0%	0.00	11,353.07	11,353.07	100.0%	0.00
14 02 02 41	Planet - Global Challenges	9,135,917.24	9,135,917.24	100.0%	0.00	85,774.62	85,774.62	100.0%	0.00
14 02 02 42	Prosperity - Global Challenges	736,494.15	736,494.15	100.0%	0.00	71,686.75	71,686.75	100.0%	0.00
14 02 03 10	Crisis response	3,935,479.76	3,935,479.76	100.0%	0.00	2,843,983.01	2,841,563.14	99.9%	0.00
14 02 03 30	Foreign policy needs	252,582.27	252,582.27	100.0%	0.00	4,471.74	4,471.74	100.0%	0.00

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14 02 99 01	Completion of previous actions in the area of European Neighbourhood Policy and relations with Russia (prior to 2021)	0.00	0.00	-	0.00	172,610.63	172,610.63	100.0%	0.00
14 02 99 02	Completion of previous development cooperation instruments (prior to 2021)	833.01	833.01	100.0%	0.00	46,636,083.81	46,537,219.67	99.8%	0.00
14 02 99 03	Completion of relations with third countries under the Partnership Instrument and the financing instrument for cooperation with industrialised countries (prior to 2021)	0.00	0.00	-	0.00	1,455,427.40	1,455,427.40	100.0%	0.00
14 02 99 04	Completion of the European Instrument for Democracy and Human Rights and previous actions in the field of election observation missions (prior to 2021)	0.00	0.00	-	0.00	56,159.00	56,159.00	100.0%	0.00
14 02 99 05	Completion of previous actions in the field of global threats to security, crisis response and preparedness (prior to 2021)	0.00	0.00	-	0.00	1,063,602.62	1,063,602.62	100.0%	0.00
14 03 01	Humanitarian aid	1,523,031.34	1,523,031.34	100.0%	0.00	1,340,504.53	1,340,504.53	100.0%	0.00
14 03 02	Disaster prevention, disaster risk reduction and preparedness	150,000.00	150,000.00	100.0%	0.00	0.28	0.00	0.0%	0.00
14 04 01 03	Other civilian CSDP missions	0.00	0.00	-	0.00	1,316,482.60	1,316,482.60	100.0%	0.00
14 04 03	Non-proliferation and disarmament	0.00	0.00	-	0.00	1,236,339.94	1,236,339.94	100.0%	0.00
14 06 01	Nuclear safety, radiation protection and safeguards	20,001,371.02	20,001,371.02	100.0%	0.00	8,404,823.64	8,404,823.64	100.0%	0.00
14 06 99 01	Completion of previous actions in the field of nuclear safety cooperation (prior to 2021)	0.00	0.00	-	0.00	4,387,295.65	4,387,295.65	100.0%	0.00
14 20 01	Pilot projects	0.00	0.00	-	0.00	0.00	0.00	-	0.00
14 20 03 06	International organisations and agreements	393,859.58	366,917.31	93.2%	0.00	487,396.21	487,396.21	100.0%	0.00
14 20 04 02	External trade relations and Aid for Trade	35,108.89	35,108.89	100.0%	0.00	35,108.89	35,108.89	100.0%	0.00
14 20 04 03	Information policy and strategic communication for external action	150,527.72	144,254.66	95.8%	0.00	119,186.11	119,186.11	100.0%	0.00

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Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implement- ation payments	Implem. rate payments	Carried over to 2026
14 20 04 04	Strategic evaluations and audits	1,328.86	0.00	0.0%	0.00	0.00	0.00	-	0.00
14 20 04 05	Promotion of the coordination between the Union and Member States on development cooperation and humanitarian aid	121,370.46	121,370.46	100.0%	0.00	23,684.29	23,684.29	100.0%	0.00
15 02 01 01	Preparation for accession	0.00	0.00	-	0.00	0.00	0.00	-	0.00
15 02 01 02	Erasmus+ - Contribution from IPA III	11,132,600.05	11,132,600.05	100.0%	0.00	5,960,005.69	5,960,005.69	100.0%	0.00
15 02 02 01	Preparation for accession	9,349,608.20	9,349,608.20	100.0%	0.00	0.00	0.00	-	0.00
15 02 02 02	Transition to the rules of the Union	5,114,061.92	5,114,061.92	100.0%	0.00	0.00	0.00	-	0.00
15 02 03	Territorial and cross-border cooperation	3,000,000.00	3,000,000.00	100.0%	0.00	705,473.12	705,473.12	100.0%	0.00
15 02 99 01	Completion of previous instruments for pre-accession assistance (prior to 2021)	0.00	0.00	-	0.00	2,743,215.92	2,743,215.92	100.0%	0.00
16 02 02	European Globalisation Adjustment Fund for Displaced Workers (EGF)	7,303,954.18	0.00	0.0%	0.00	7,303,954.18	7,303,954.18	100.0%	0.00
20 01 01 02	Other management expenditure of Members of the institution	2,703.88	2,703.88	100.0%	0.00	2,736.38	2,736.38	100.0%	0.00
20 01 02 01	Remuneration and allowances - Headquarters and Representation offices	59,952,419.64	59,952,419.64	100.0%	0.00	59,952,419.64	59,952,419.64	100.0%	0.00
20 01 05 01	Medical service	1,084,260.10	1,082,390.90	99.8%	0.00	1,220,312.23	1,037,204.84	85.0%	150,263.73
20 01 05 02	Childcare facilities	7,296,735.99	7,291,990.52	99.9%	0.00	10,289,449.81	7,517,622.01	73.1%	2,495,453.01
20 01 05 03	Other social-related expenditure	521,349.06	510,325.44	97.9%	0.00	576,880.60	452,339.19	78.4%	97,599.11
20 01 05 04	Mobility	285,608.22	285,608.22	100.0%	0.00	409,755.20	275,834.69	67.3%	11,386.38
20 01 05 05	Competitions, selection and recruitment expenditure	52,667.00	52,667.00	100.0%	0.00	94,657.00	45,793.00	48.4%	25,646.00
20 02 01 01	Contract staff	17,278,650.11	17,278,650.04	100.0%	0.00	17,779,514.51	17,278,650.04	97.2%	0.00
20 02 01 02	Agency staff and technical and administrative assistance in support of different activities	551,945.87	551,945.87	100.0%	0.00	1,355,328.68	908,072.13	67.0%	447,256.55
20 02 01 03	National civil servants temporarily assigned to the institution	3,312.00	0.00	0.0%	0.00	3,312.00	0.00	0.0%	0.00
20 02 02 02	Local agents	64,854.82	64,854.82	100.0%	0.00	64,854.82	45,091.06	69.5%	0.00

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20 02 04	Cost of organising graduate traineeships with the institution	2,722,905.98	2,722,905.98	100.0%	0.00	2,793,505.98	2,759,023.12	98.8%	916.52
20 02 06 01	Mission and representation expenses	1,048,525.85	976,755.57	93.2%	0.00	1,172,039.14	928,215.76	79.2%	137,982.89
20 02 06 02	Meetings, expert groups and conference-s expenses	150,363.57	146,563.90	97.5%	0.00	159,740.95	74,057.59	46.4%	81,209.57
20 02 06 03	Meetings of committees	0.00	0.00	-	0.00	5,301.00	0.00	0.0%	0.00
20 02 06 04	Studies and consultations	0.00	0.00	-	0.00	0.00	0.00	-	0.00
20 02 06 05	Further training and management training	1,851,663.19	1,831,829.48	98.9%	0.00	2,651,336.11	1,757,159.55	66.3%	814,425.24
20 02 08	Language courses	522,059.99	522,059.99	100.0%	0.00	1,969,178.34	1,876,388.32	95.3%	86,432.80
20 03 01 01	Acquisition and renting of buildings	20,590,920.26	20,590,920.26	100.0%	0.00	21,401,662.65	21,401,662.65	100.0%	0.00
20 03 01 02	Expenditure related to buildings	18,982,696.03	18,982,696.03	100.0%	0.00	23,681,353.37	16,710,921.76	70.6%	6,874,170.84
20 03 01 03	Equipment and furniture	895,051.46	895,048.07	100.0%	0.00	1,077,556.67	1,033,546.50	95.9%	36,269.10
20 03 01 04	Services and other operating expenditure	4,600,323.27	4,599,236.17	100.0%	0.00	11,160,642.03	9,574,546.43	85.8%	1,060,523.49
20 03 02 01	Acquisition and renting of buildings	183,530.70	183,530.70	100.0%	0.00	183,530.70	183,530.70	100.0%	0.00
20 03 02 02	Expenditure related to buildings	628,770.24	628,769.35	100.0%	0.00	737,671.82	722,214.95	97.9%	15,455.98
20 03 02 03	Equipment and furniture	338,988.57	338,181.52	99.8%	0.00	365,110.81	312,454.52	85.6%	51,849.24
20 03 02 04	Services and other operating expenditure	55,000.00	52,000.00	94.5%	0.00	56,650.42	53,650.42	94.7%	0.00
20 03 04 01	Acquisition and renting of buildings	1,573,718.85	1,561,181.83	99.2%	0.00	1,575,231.05	1,562,568.20	99.2%	13.63
20 03 04 02	Expenditure related to buildings	1,165,551.03	1,165,551.03	100.0%	0.00	1,476,188.83	1,247,504.18	84.5%	215,361.27
20 03 04 03	Equipment and furniture	72,437.04	70,915.91	97.9%	0.00	77,828.47	61,316.33	78.8%	10,480.46
20 03 04 04	Services and other operating expenditure	6,656.34	5,011.98	75.3%	0.00	6,656.34	1,875.29	28.2%	3,136.69
20 03 07 01	Security and monitoring - Headquarters	1,297,080.44	1,297,065.53	100.0%	0.00	1,679,625.05	931,069.47	55.4%	559,075.12
20 03 07 02	Guarding of buildings - Brussels	549,588.46	549,588.46	100.0%	0.00	5,891,910.27	5,557,978.75	94.3%	333,931.52
20 03 07 03	Guarding of buildings - Luxembourg	0.00	0.00	-	0.00	282,874.25	282,846.98	100.0%	27.27
20 03 07 05	Security - Commission Representations	1,473,329.05	1,470,401.31	99.8%	0.00	2,466,980.01	1,729,564.57	70.1%	666,924.55
20 03 08 01	Publications	252,558.72	252,558.72	100.0%	0.00	280,710.83	261,461.44	93.1%	0.00

Annex 2: Implementation of Internal assigned revenue recoveries carried forward									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
20 03 08 02	Acquisition of data, research and information resources in support of evidence-based policymaking	438,868.96	438,868.96	100.0%	0.00	438,868.96	438,868.96	100.0%	0.00
20 03 08 03	Purchase of information	7.12	0.00	0.0%	0.00	7.12	0.00	0.0%	0.00
20 03 08 04	Union contribution for operation of the historical archives of the Union	0.00	0.00	-	0.00	287,869.40	281,161.21	97.7%	0.00
20 03 09 01	Legal advice, litigation and infringements - Legal expenses	79,752.72	79,752.72	100.0%	0.00	79,752.72	79,752.72	100.0%	0.00
20 03 10 01	Financial charges	0.00	0.00	-	0.00	122,980.45	122,980.45	100.0%	0.00
20 03 11 01	Interpretation expenditure	15,712,498.80	15,685,751.23	99.8%	0.00	16,208,732.87	16,163,459.38	99.7%	0.00
20 03 11 02	Professional support	100,305.71	100,305.71	100.0%	0.00	191,271.06	135,020.60	70.6%	42,913.47
20 03 11 03	Interinstitutional cooperation - Interpretation	25,812.72	25,812.72	100.0%	0.00	40,081.40	25,729.16	64.2%	13,998.11
20 03 12 01	Technical equipment and services for the Commission meeting and conference spaces	92,644.24	92,644.24	100.0%	0.00	1,454,367.14	1,281,254.86	88.1%	53,609.80
20 03 12 02	Expenditure for conferences organisation	87,115.72	54,690.93	62.8%	0.00	268,000.00	235,575.21	87.9%	0.00
20 03 13 01	Translation expenditure	0.00	0.00	-	0.00	43,884.69	42,809.16	97.5%	0.00
20 03 14 01	Euratom contribution for operation of the Euratom Supply Agency	29,610.36	29,610.00	100.0%	0.00	29,610.36	29,610.00	100.0%	0.00
20 03 15 01	Publications Office	1,401,837.78	1,401,837.78	100.0%	0.00	2,559,965.82	2,114,314.05	82.6%	404,863.09
20 03 15 02	European Personnel Selection Office	586,213.01	586,213.01	100.0%	0.00	665,161.33	461,848.73	69.4%	197,222.60
20 03 16 01	Office for Administration and Payment of Individual Entitlements	9,235,299.34	9,235,299.34	100.0%	0.00	11,223,866.02	11,024,497.33	98.2%	199,368.68
20 03 16 02	Office for Infrastructure and Logistics - Brussels	15,517,399.68	15,517,398.08	100.0%	0.00	16,026,133.74	16,010,885.46	99.9%	13,412.15
20 03 16 03	Office for Infrastructure and Logistics - Luxembourg	1,267,328.67	1,267,252.00	100.0%	0.00	1,369,818.73	1,320,941.22	96.4%	46,901.58
20 03 17	European Anti-Fraud Office (OLAF)	3,159.18	0.00	0.0%	0.00	3,159.18	0.00	0.0%	0.00
20 04 01	Information systems	19,007,464.64	19,006,627.20	100.0%	0.00	38,819,554.47	31,188,914.80	80.3%	7,530,997.22
20 04 02	Digital workplace	7,036,296.89	7,036,089.15	100.0%	0.00	14,703,144.42	13,602,585.00	92.5%	1,082,506.59
20 04 03	Data Centre and networking services	28,882,426.19	28,882,426.19	100.0%	0.00	40,916,801.12	40,286,551.70	98.5%	608,683.59

Annex 2: Implementation of Internal assigned revenue recoveries carried forward									
Budget line	Budget line description	Commitments	Implement- tation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
20 04 04	Cybersecurity Service for the Union institutions, bodies, offices and agencies (CERT-EU)	574,096.66	573,812.02	100.0%	0.00	3,082,125.12	2,910,383.31	94.4%	62,375.17
21 02 01 02	Brussels I (Uccle)	686,453.47	686,453.47	100.0%	0.00	686,453.47	686,453.47	100.0%	0.00
21 02 01 03	Brussels II (Woluwe)	555,704.26	555,704.26	100.0%	0.00	555,704.26	555,704.26	100.0%	0.00
21 02 01 04	Brussels III (Ixelles)	450,544.50	450,544.50	100.0%	0.00	450,544.50	450,544.50	100.0%	0.00
21 02 01 05	Brussels IV (Laeken)	456,242.87	456,242.87	100.0%	0.00	456,242.87	456,242.87	100.0%	0.00
21 02 01 06	Luxembourg I	835,594.06	835,594.06	100.0%	0.00	835,594.06	835,594.06	100.0%	0.00
21 02 01 07	Luxembourg II	883,885.23	883,885.23	100.0%	0.00	883,885.23	883,885.23	100.0%	0.00
21 02 01 09	Frankfurt am Main (DE)	836,040.84	836,040.84	100.0%	0.00	836,040.84	836,040.84	100.0%	0.00
21 02 01 14	Bergen (NL)	1,461,545.28	1,461,545.28	100.0%	0.00	4,461,545.28	4,461,545.28	100.0%	0.00
21 02 02	Union contribution to the Type 2 European Schools	0.00	0.00	-	0.00	684,773.72	684,583.72	100.0%	190.00
	Total	2,059,881,700.86	1,827,851,558.32	88.7%	0.00	1,886,911,928.76	1,847,104,267.08	97.9%	30,838,663.46

Annex 2a - Implementation of the recoveries from the previous year - decentralised agencies									
Budget Line	Budget Line Description	Commitments available	Commitments made	%	carried over to 2026	Payments available	Payments made	%	carried over to 2026
02 10 01	European Union Aviation Safety Agency (EASA)	104,277.24	104,277.24	100.0%	0.00	104,277.24	104,277.24	100%	0.00
02 10 02	European Maritime Safety Agency (EMSA)	596,578.28	596,578.28	100.0%	0.00	596,578.28	596,578.28	100%	0.00
02 10 03	European Union Agency for Railways (ERA)	111,312.63	111,312.63	100.0%	0.00	111,312.63	111,312.63	100%	0.00
02 10 04	European Union Agency for Cybersecurity (ENISA)	150,298.00	150,298.00	100.0%	0.00	150,298.00	150,298.00	100%	0.00
02 10 05	Agency for Support for BEREC (BEREC Office)	16,725.37	16,725.37	100.0%	0.00	16,725.37	16,725.37	100%	0.00
02 10 06	European Union Agency for the Cooperation of Energy Regulators (ACER)	348,562.48	348,562.48	100.0%	0.00	348,562.48	348,562.48	100%	0.00
03 10 01 01	European Chemicals Agency - Chemicals legislation	1,393,522.90	1,393,522.90	100.0%	0.00	1,393,522.90	1,393,522.90	100%	0.00
03 10 01 02	European Chemicals Agency - Activities in the field of biocides legislation	31,340.42	31,340.42	100.0%	0.00	31,340.42	31,340.42	100%	0.00
03 10 02	European Banking Authority (EBA)	1,080,882.55	1,080,882.55	100.0%	0.00	1,080,882.55	1,080,882.55	100%	0.00
03 10 03	European Insurance and Occupational Pensions Authority (EIOPA)	135,224.41	135,224.41	100.0%	0.00	135,224.41	135,224.41	100%	0.00
03 10 04	European Securities and Markets Authority (ESMA)	728,374.37	728,374.37	100.0%	0.00	728,374.37	728,374.37	100%	0.00
04 10 01	European Union Agency for the Space Programme	580,498.86	580,498.86	100.0%	0.00	580,498.86	580,498.86	100%	0.00
06 10 01	European Centre for Disease Prevention and Control	10,755,088.58	10,755,088.58	100.0%	0.00	10,755,088.58	10,755,088.58	100%	0.00
06 10 02	European Food Safety Authority	839,754.82	839,754.82	100.0%	0.00	839,754.82	839,754.82	100%	0.00
06 10 03 01	Union contribution to the European Medicines Agency	20,938.59	20,938.59	100.0%	0.00	20,938.59	20,938.59	100%	0.00
07 10 02	European Agency for Safety and Health at Work (EU-OSHA)	490,731.41	490,731.41	100.0%	0.00	490,731.41	490,731.41	100%	0.00
07 10 03	European Centre for the Development of Vocational Training (Cedefop)	404,190.00	404,190.00	100.0%	0.00	404,190.00	404,190.00	100%	0.00

Annex 2a - Implementation of the recoveries from the previous year - decentralised agencies									
Budget Line	Budget Line Description	Commitments available	Commitments made	%	carried over to 2026	Payments available	Payments made	%	carried over to 2026
07 10 04	European Union Agency for Fundamental Rights (FRA)	190,792.27	190,792.27	100.0%	0.00	190,792.27	190,792.27	100%	0.00
07 10 05	European Institute for Gender Equality (EIGE)	178,176.40	178,176.40	100.0%	0.00	178,176.40	178,176.40	100%	0.00
07 10 06	European Training Foundation (ETF)	82,275.36	82,275.36	100.0%	0.00	82,275.36	82,275.36	100%	0.00
07 10 07	European Union Agency for Criminal Justice Cooperation (Eurojust)	440,903.09	440,903.09	100.0%	0.00	440,903.09	440,903.09	100%	0.00
07 10 08	European Public Prosecutor's Office (EPPO)	1,957,901.86	1,957,901.86	100.0%	0.00	1,957,901.86	1,934,146.00	99%	0.00
07 10 09	European Labour Authority (ELA)	934,046.00	934,046.00	100.0%	0.00	934,046.00	934,046.00	100%	0.00
08 10 01	European Fisheries Control Agency	1,128,828.07	1,128,828.07	100.0%	0.00	1,128,828.07	1,128,828.07	100%	0.00
09 10 01	European Chemicals Agency - Environmental directives and international conventions	64,423.80	64,423.80	100.0%	0.00	64,423.80	64,423.80	100%	0.00
09 10 02	European Environment Agency	332,053.17	332,053.00	100.0%	0.00	332,053.17	332,053.00	100%	0.00
10 10 01	European Union Agency for Asylum (EUAA)	5,586,553.43	5,586,553.00	100.0%	0.00	5,586,553.43	5,586,553.00	100%	0.00
11 10 01	European Border and Coast Guard Agency (Frontex)	50,872,404.24	50,872,404.00	100.0%	0.00	50,872,404.24	50,872,404.00	100%	0.00
11 10 02	European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	1,107,604.00	1,107,604.00	100.0%	0.00	1,107,604.00	1,107,604.00	100%	0.00
12 10 01	European Union Agency for Law Enforcement Cooperation (Europol)	6,283,397.01	6,238,397.00	99.3%	0.00	6,283,397.01	6,283,397.01	100%	0.00
12 10 02	European Union Agency for Law Enforcement Training (CEPOL)	93,443.02	93,443.00	100.0%	0.00	93,443.02	93,443.00	100%	0.00
12 10 03	European Union Drugs Agency (EUDA)	12,143.92	12,143.00	100.0%	0.00	12,143.92	12,143.00	100%	0.00
	Total	87,053,246.55	87,008,244.76	99.9%	0.00	87,053,246.55	87,029,488.91	100%	0.00

Annex 3: Implementation of Internal assigned revenue recoveries from lettings and sale of building and lands									
Budget line	Budget line description	Commitments	Implement- tation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implement- tation payments	Implem. rate payments	Carried over to 2026
20 03 01 01	Acquisition and renting of buildings	634,383,598.96	104,892,227.18	16.5%	529,491,371.78	634,383,598.96	99,313,224.46	15.7%	535,070,374.50
	Total IARN/N	634,383,598.96	104,892,227.18	16.5%	529,491,371.78	634,383,598.96	99,313,224.46	15.7%	535,070,374.50

Annex 4: Implementation of Reimbursement of advances recoveries									
Budget line	Budget line description	Commitments	Implement- tation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
05 02 99 01	Completion of the ERDF - Operational expenditure (prior to 2021)	96,834,669.86	31,769,791.23	32.8%	65,064,878.63	45,781,724.53	0.00	0.0%	45,781,724.53
05 02 01	ERDF - Operational expenditure	5,924,173.86	5,924,173.86	100.0%	0.00	5,924,173.86	4,361,782.28	73.6%	1,562,391.58
07 02 99 01	Completion of the ESF - Operational expenditure (prior to 2021)	2,223,752.86	0.00	0.0%	2,223,752.86	901,761.39	901,761.39	100.0%	0.00
07 02 99 04	Completion of the FEAD (2014-2020)	300,755.19	0.00	0.0%	300,755.19	0.00	0.00	-	0.00
07 02 99 03	Completion of the YEI (2014-2020)	72,234.85	72,234.85	100.0%	0.00	0.00	0.00	-	0.00
08 04 99 01	Completion of the European Fisheries Fund (EFF) and of the European Maritime and Fisheries Fund (EMFF) - Operational expenditure under shared management (prior to 2021)	6,854.35	0.00	0.0%	6,854.35	0.00	0.00	-	0.00
07 02 01	ESF+ shared management strand - Operational expenditure	0.00	0.00	-	0.00	1,321,991.47	1,321,991.47	100.0%	0.00
05 03 01	Cohesion Fund (CF) - Operational expenditure	0.00	0.00	-	0.00	0.00	0.00	-	0.00
05 03 99 01	Completion of the Cohesion Fund (CF) - Operational expenditure (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
08 04 01	European Maritime, Fisheries and Aquaculture Fund (EMFAF) - Operational expenditure under shared management	0.00	0.00	-	0.00	0.00	0.00	-	0.00
09 03 01	Just Transition Fund (JTF) - Operational expenditure	0.00	0.00	-	0.00	0.00	0.00	-	0.00
	Total IARN2	105,362,440.97	37,766,199.94	35.8%	67,596,241.03	53,929,651.25	6,585,535.14	12.2%	47,344,116.11

Annex 5: Implementation of External Assigned Revenue - EFTA									
Budget line	Budget line description	EFTA commitments	Implement- ation EFTA commitments	Implement. rate commit- ments	Carried over to 2026	EFTA payments	Implement- ation EFTA payments	Implem. rate payments	Carried over to 2026
01 01 01 01	Expenditure related to officials and temporary staff implementing Horizon Europe - Indirect research	5,041,209.00	5,041,209.00	100.0%	0.00	5,041,209.00	5,039,575.08	100.0%	0.00
01 01 01 02	External personnel implementing Horizon Europe - Indirect research	1,488,009.00	1,488,009.00	100.0%	0.00	1,515,840.96	1,408,200.18	92.9%	30,813.00
01 01 01 03	Other management expenditure for Horizon Europe - Indirect research	2,002,172.00	2,001,944.26	100.0%	0.00	3,842,122.65	2,570,839.21	66.9%	1,215,231.11
01 01 01 11	Expenditure related to officials and temporary staff implementing Horizon Europe - Direct research	4,820,393.00	4,820,393.00	100.0%	0.00	4,820,393.00	4,819,466.98	100.0%	0.00
01 01 01 12	External personnel implementing Horizon Europe - Direct research	1,032,103.00	1,032,103.00	100.0%	0.00	1,032,103.00	1,032,103.00	100.0%	0.00
01 01 01 13	Other management expenditure for Horizon Europe - Direct research	1,419,413.00	1,419,413.00	100.0%	0.00	1,439,080.51	1,394,368.30	96.9%	38,492.94
01 01 01 71	European Research Council Executive Agency - Contribution from Horizon Europe	1,812,325.00	1,812,325.00	100.0%	0.00	1,812,325.00	1,812,325.00	100.0%	0.00
01 01 01 72	European Research Executive Agency - Contribution from Horizon Europe	2,754,768.00	2,754,768.00	100.0%	0.00	2,754,768.00	2,754,768.00	100.0%	0.00
01 01 01 73	European Health and Digital Executive Agency - Contribution from Horizon Europe	704,858.00	704,858.00	100.0%	0.00	704,858.00	704,858.00	100.0%	0.00
01 01 01 74	European Climate, Infrastructure and Environment Executive Agency - Contribution from Horizon Europe	472,423.00	472,423.00	100.0%	0.00	472,423.00	472,423.00	100.0%	0.00
01 01 01 76	European Innovation Council and SMEs Executive Agency - Contribution from Horizon Europe	924,379.00	924,379.00	100.0%	0.00	924,379.00	924,379.00	100.0%	0.00
01 02 01 01	European Research Council	59,290,153.00	59,290,153.00	100.0%	0.00	54,638,704.00	54,638,704.00	100.0%	0.00
01 02 01 02	Marie Sk-odowska-Curie Actions	24,385,109.00	24,385,109.00	100.0%	0.00	22,847,863.00	22,847,863.00	100.0%	0.00
01 02 01 03	Research infrastructures	8,977,864.00	8,977,864.00	100.0%	0.00	6,976,014.00	6,976,014.00	100.0%	0.00
01 02 02 10	Cluster 'Health-	16,684,577.00	16,684,577.00	100.0%	0.00	15,093,743.00	15,093,743.00	100.0%	0.00

Annex 5: Implementation of External Assigned Revenue - EFTA									
Budget line	Budget line description	EFTA commitments	Implement- ation EFTA commitments	Implement. rate commit- ments	Carried over to 2026	EFTA payments	Implement- ation EFTA payments	Implem. rate payments	Carried over to 2026
01 02 02 11	Cluster 'Health- - Innovative Health Initiative Joint Undertaking	5,764,630.00	5,764,630.00	100.0%	0.00	2,841,259.00	2,841,259.00	100.0%	0.00
01 02 02 12	Cluster 'Health- - Global Health EDCTP3 Joint Undertaking	4,864,258.00	4,864,258.00	100.0%	0.00	2,830,991.00	2,830,991.00	100.0%	0.00
01 02 02 20	Cluster 'Culture, Creativity and Inclusive Society-	8,341,516.00	8,341,516.00	100.0%	0.00	5,731,969.00	5,731,969.00	100.0%	0.00
01 02 02 30	Cluster 'Civil Security for Society-	5,989,168.00	5,989,168.00	100.0%	0.00	4,935,766.00	4,935,766.00	100.0%	0.00
01 02 02 40	Cluster 'Digital, Industry and Space-	33,606,545.00	33,606,545.00	100.0%	0.00	21,437,768.00	21,437,768.00	100.0%	0.00
01 02 02 41	Cluster 'Digital, Industry and Space- - European High-Performance Computing Joint Undertaking (EuroHPC)	3,384,726.00	3,384,726.00	100.0%	0.00	91,498.00	91,498.00	100.0%	0.00
01 02 02 42	Cluster 'Digital, Industry and Space- - Chips Joint Undertaking	12,708,856.00	12,708,856.00	100.0%	0.00	13,488,997.00	13,488,997.00	100.0%	0.00
01 02 02 43	Cluster 'Digital, Industry and Space- - Smart Networks and Services Joint Undertaking	3,350,517.00	3,350,517.00	100.0%	0.00	3,334,359.00	3,334,359.00	100.0%	0.00
01 02 02 50	Cluster 'Climate, Energy and Mobility-	29,474,775.00	29,474,775.00	100.0%	0.00	23,232,233.00	23,232,233.00	100.0%	0.00
01 02 02 51	Cluster 'Climate, Energy and Mobility- - Single European Sky ATM Research 3 Joint Undertaking	2,411,469.00	2,411,469.00	100.0%	0.00	2,491,148.00	2,491,148.00	100.0%	0.00
01 02 02 52	Cluster 'Climate, Energy and Mobility- - Clean Aviation Joint Undertaking	11,093,923.00	11,093,923.00	100.0%	0.00	9,426,722.00	9,426,722.00	100.0%	0.00
01 02 02 53	Cluster 'Climate, Energy and Mobility- - Europe's Rail Joint Undertaking	2,416,940.00	2,416,940.00	100.0%	0.00	849,913.00	849,913.00	100.0%	0.00
01 02 02 54	Cluster 'Climate, Energy and Mobility- - Clean Hydrogen Joint Undertaking	2,430,419.00	2,430,419.00	100.0%	0.00	1,350,379.00	1,350,379.00	100.0%	0.00
01 02 02 60	Cluster 'Food, Bioeconomy, Natural Resources, Agriculture and Environment-	28,885,293.00	28,885,293.00	100.0%	0.00	15,942,372.00	15,942,372.00	100.0%	0.00

Annex 5: Implementation of External Assigned Revenue - EFTA									
Budget line	Budget line description	EFTA commitments	Implementation EFTA commitments	Implement. rate commitments	Carried over to 2026	EFTA payments	Implementation EFTA payments	Implem. rate payments	Carried over to 2026
01 02 02 61	Cluster 'Food, Bioeconomy, Natural Resources, Agriculture and Environment- - Circular Bio-based Europe Joint Undertaking	3,219,933.00	3,219,933.00	100.0%	0.00	4,218,737.00	4,218,737.00	100.0%	0.00
01 02 02 70	Non-nuclear direct actions of the Joint Research Centre	559,174.00	559,174.00	100.0%	0.00	825,000.00	824,993.77	100.0%	0.00
01 02 03 01	European Innovation Council	32,532,489.18	31,532,922.00	96.9%	0.00	38,281,049.00	38,281,049.00	100.0%	0.00
01 02 03 02	European innovation ecosystems	2,339,690.00	2,339,690.00	100.0%	0.00	2,030,068.00	2,030,068.00	100.0%	0.00
01 02 03 03	European Institute of Innovation and Technology (EIT)	11,273,168.00	11,273,168.00	100.0%	0.00	9,455,505.00	9,455,505.00	100.0%	0.00
01 02 04 01	Widening participation and spreading excellence	10,796,351.00	10,796,351.00	100.0%	0.00	6,359,723.00	6,359,723.00	100.0%	0.00
01 02 04 02	Reforming and enhancing the European R&I system	1,380,448.00	1,380,448.00	100.0%	0.00	1,310,590.00	1,310,590.00	100.0%	0.00
01 02 05	Horizontal operational activities	3,595,043.00	3,595,043.00	100.0%	0.00	2,776,329.00	2,776,328.99	100.0%	0.00
01 02 99 01	Completion of previous research programmes (prior to 2021)	0.00	0.00	-	0.00	25,962,992.00	25,960,662.00	100.0%	0.00
02 01 10	Support expenditure for the InvestEU Programme	41,250.00	41,250.00	100.0%	0.00	67,223.00	67,223.00	100.0%	0.00
02 01 30 01	Support expenditure for the Digital Europe Programme	534,990.00	534,955.53	100.0%	0.00	861,632.94	762,702.48	88.5%	71,823.36
02 01 30 73	European Health and Digital Executive Agency - Contribution from the Digital Europe Programme	180,404.00	180,404.00	100.0%	0.00	180,404.00	180,404.00	100.0%	0.00
02 02 03	InvestEU Advisory Hub, InvestEU Portal and accompanying measures	93,500.00	93,500.00	100.0%	0.00	83,765.00	83,765.00	100.0%	0.00
02 02 99 01	Completion of previous programmes in the field of small and medium-sized enterprises, including the Programme for the Competitiveness of Enterprises and small and medium-sized enterprises (COSME) (prior to 2021) - Financial instruments	0.00	0.00	-	0.00	526,347.00	526,347.00	100.0%	0.00

Annex 5: Implementation of External Assigned Revenue - EFTA									
Budget line	Budget line description	EFTA commitments	Implementation EFTA commitments	Implement. rate commitments	Carried over to 2026	EFTA payments	Implementation EFTA payments	Implement. rate payments	Carried over to 2026
02 02 99 03	Completion of previous research programmes (prior to 2021) - Financial instruments	0.00	0.00	-	0.00	687,350.00	687,350.00	100.0%	0.00
02 02 99 07	Completion of previous Connecting Europe Facility (CEF) - ICT programmes (prior to 2021) - Financial instruments	0.00	0.00	-	0.00	314,550.00	314,550.00	100.0%	0.00
02 02 99 08	Completion of previous actions and programmes related to media, culture and language (prior to 2021) - Financial instruments	0.00	0.00	-	0.00	262,632.00	262,632.00	100.0%	0.00
02 03 03 01	Connecting Europe Facility (CEF) - Digital	0.00	0.00	-	0.00	103,890.00	103,890.00	100.0%	0.00
02 03 99 03	Completion of previous Connecting Europe Facility (CEF) - ICT activities (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
02 04 01 10	Cybersecurity	436,300.00	436,300.00	100.0%	0.00	685,729.00	685,729.00	100.0%	0.00
02 04 01 11	European Cybersecurity Industrial, Technology and Research Competence Centre	3,276,014.00	3,276,014.00	100.0%	0.00	5,210,420.00	5,210,420.00	100.0%	0.00
02 04 02 10	High-performance computing	485,652.00	485,652.00	100.0%	0.00	602,421.00	602,421.00	100.0%	0.00
02 04 02 11	High-Performance Computing Joint Undertaking (EuroHPC)	5,473,281.00	5,473,281.00	100.0%	0.00	139,177.00	139,177.00	100.0%	0.00
02 04 03	Artificial intelligence	4,897,454.00	4,897,454.00	100.0%	0.00	8,260,483.00	8,260,483.00	100.0%	0.00
02 04 04	Skills	1,461,346.00	1,461,346.00	100.0%	0.00	2,646,499.00	2,646,499.00	100.0%	0.00
02 04 05 01	Deployment	2,625,439.00	2,625,439.00	100.0%	0.00	3,160,575.00	3,160,575.00	100.0%	0.00
02 04 05 02	Deployment / Interoperability	738,010.00	738,009.20	100.0%	0.00	713,837.00	713,837.00	100.0%	0.00
02 04 06 10	Semiconductors - Chips Fund InvestEU	837,000.00	837,000.00	100.0%	0.00	837,000.00	837,000.00	100.0%	0.00
02 04 06 11	Semiconductors - Chips Joint Undertaking	9,667,655.00	9,667,655.00	100.0%	0.00	8,723,930.00	8,723,930.00	100.0%	0.00
02 10 01	European Union Aviation Safety Agency (EASA)	1,233,823.00	1,233,823.00	100.0%	0.00	1,233,823.00	1,233,823.00	100.0%	0.00
02 10 02	European Maritime Safety Agency (EMSA)	2,807,148.00	2,807,148.00	100.0%	0.00	2,807,148.00	2,807,148.00	100.0%	0.00

Annex 5: Implementation of External Assigned Revenue - EFTA									
Budget line	Budget line description	EFTA commitments	Implementation EFTA commitments	Implement. rate commitments	Carried over to 2026	EFTA payments	Implementation EFTA payments	Implem. rate payments	Carried over to 2026
02 10 03	European Union Agency for Railways (ERA)	826,455.00	826,455.00	100.0%	0.00	826,455.00	826,455.00	100.0%	0.00
02 10 04	European Union Agency for Cybersecurity (ENISA)	721,020.00	721,020.00	100.0%	0.00	721,020.00	721,020.00	100.0%	0.00
02 10 05	Agency for Support for BEREC (BEREC Office)	226,237.00	226,237.00	100.0%	0.00	226,237.00	226,237.00	100.0%	0.00
02 10 06	European Union Agency for the Cooperation of Energy Regulators (ACER)	643,625.00	635,952.00	98.8%	0.00	643,625.00	635,952.00	98.8%	0.00
03 01 01 01	Support expenditure for the Single Market Programme	389,903.00	387,645.27	99.4%	0.00	576,693.19	463,489.71	80.4%	98,663.75
03 01 01 76	European Innovation Council and SMEs Executive Agency - Contribution from the Single Market Programme	335,777.00	335,777.00	100.0%	0.00	335,777.00	335,777.00	100.0%	0.00
03 02 01 01	Operation and development of the internal market of goods and services	697,082.00	697,082.00	100.0%	0.00	576,490.00	576,490.00	100.0%	0.00
03 02 01 02	Internal market governance tools	159,588.00	159,588.00	100.0%	0.00	156,122.00	156,122.00	100.0%	0.00
03 02 01 04	Company law	29,574.00	29,574.00	100.0%	0.00	26,689.00	26,689.00	100.0%	0.00
03 02 01 05	Competition policy for a stronger Union in the digital age	613,800.00	613,465.30	99.9%	0.00	641,700.00	641,600.50	100.0%	0.00
03 02 01 06	Implementation and development of the internal market for financial services	167,679.00	167,679.00	100.0%	0.00	147,870.00	147,870.00	100.0%	0.00
03 02 01 07	Market surveillance	461,613.00	461,569.43	100.0%	0.00	246,904.00	246,904.00	100.0%	0.00
03 02 02	Improving the competitiveness of enterprises, particularly SMEs, and supporting their access to markets	3,597,614.00	3,597,614.00	100.0%	0.00	4,545,955.00	4,545,955.00	100.0%	0.00
03 02 03 02	International financial and non-financial reporting and auditing standards	268,398.00	268,398.00	100.0%	0.00	245,520.00	245,520.00	100.0%	0.00
03 02 04 01	Ensuring high level of consumer protection and product safety	693,287.00	693,287.00	100.0%	0.00	823,465.00	822,574.21	99.9%	0.00

Annex 5: Implementation of External Assigned Revenue - EFTA									
Budget line	Budget line description	EFTA commitments	Implementation EFTA commitments	Implement. rate commitments	Carried over to 2026	EFTA payments	Implementation EFTA payments	Implement. rate payments	Carried over to 2026
03 02 04 02	The participation of end users in financial services policy-making	3,560.00	3,560.00	100.0%	0.00	3,140.00	3,140.00	100.0%	0.00
03 02 05	Producing and disseminating high quality statistics on Europe	1,585,828.27	1,584,022.50	99.9%	0.00	1,422,900.00	1,418,696.19	99.7%	0.00
03 02 99 01	Completion of previous programmes in the field of small and medium-sized enterprises, including the Programme for the Competitiveness of Enterprises and small and medium-sized enterprises (COSME) (prior to 2021)	0.00	0.00	-	0.00	2,686.00	2,686.00	100.0%	0.00
03 02 99 04	Completion of previous programmes related to standardisation, financial reporting and services, auditing and statistics (prior to 2021)	0.00	0.00	-	0.00	35,550.00	0.00	0.0%	0.00
03 02 99 05	Completion of previous activities in the field of internal market and financial services (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
03 10 01 01	European Chemicals Agency - Chemicals legislation	2,090,340.00	2,090,340.00	100.0%	0.00	2,090,340.00	2,090,340.00	100.0%	0.00
03 10 01 02	European Chemicals Agency - Activities in the field of biocides legislation	222,730.00	222,730.00	100.0%	0.00	222,730.00	222,730.00	100.0%	0.00
04 01 01	Support expenditure for the Union Space Programme	221,375.00	221,375.00	100.0%	0.00	373,595.00	152,220.00	40.7%	221,375.00
04 02 01	Galileo / EGNOS	31,787,303.00	31,787,303.00	100.0%	0.00	28,513,000.00	28,513,000.00	100.0%	0.00
04 02 02	Copernicus	21,336,764.00	21,336,764.00	100.0%	0.00	19,937,500.00	19,937,500.00	100.0%	0.00
04 02 03	GOVSATCOM/SSA	0.00	0.00	-	0.00	55,000.00	55,000.00	100.0%	0.00
04 02 99 01	Completion of previous programme in the field of satellite navigation (prior to 2021)	0.00	0.00	-	0.00	1,204,500.00	1,204,500.00	100.0%	0.00
04 02 99 02	Completion of the Copernicus programme (2014 to 2020)	0.00	0.00	-	0.00	535,900.00	535,900.00	100.0%	0.00
04 10 01	European Union Agency for the Space Programme	2,195,277.00	2,195,277.00	100.0%	0.00	2,195,277.00	2,195,277.00	100.0%	0.00

Annex 5: Implementation of External Assigned Revenue - EFTA									
Budget line	Budget line description	EFTA commitments	Implement- ation EFTA commitments	Implement. rate commit- ments	Carried over to 2026	EFTA payments	Implement- ation EFTA payments	Implem. rate payments	Carried over to 2026
06 01 04	Support expenditure for the Union Civil Protection Mechanism	71,500.00	71,500.00	100.0%	0.00	71,500.00	31,961.38	44.7%	0.00
06 01 05 01	Support expenditure for the EU4Health Programme	198,755.00	198,755.00	100.0%	0.00	326,036.30	205,794.73	63.1%	116,670.41
06 01 05 73	European Health and Digital Executive Agency - Contribution from the EU4Health programme	534,670.00	534,670.00	100.0%	0.00	534,670.00	534,670.00	100.0%	0.00
06 05 01	Union Civil Protection Mechanism	5,811,337.00	5,811,337.00	100.0%	0.00	8,547,735.00	8,547,735.00	100.0%	0.00
06 05 99 01	Completion of previous programmes and actions in the field of civil protection within the Union (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
06 05 99 02	Completion of previous programmes and actions in the field of civil protection in third countries (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
06 06 01	EU4Health Programme	15,288,349.00	15,288,349.00	100.0%	0.00	15,207,500.00	15,207,500.00	100.0%	0.00
06 06 99 01	Completion of previous public health programmes (prior to 2021)	0.00	0.00	-	0.00	116,500.00	116,500.00	100.0%	0.00
06 10 01	European Centre for Disease Prevention and Control	2,221,827.00	2,221,827.00	100.0%	0.00	2,221,827.00	2,221,827.00	100.0%	0.00
06 10 02	European Food Safety Authority	4,353,704.00	4,342,566.50	99.7%	0.00	4,018,897.00	4,018,897.00	100.0%	0.00
06 10 03 01	Union contribution to the European Medicines Agency	936,690.00	936,690.00	100.0%	0.00	936,690.00	936,690.00	100.0%	0.00
06 10 03 02	Special contribution for orphan medicinal products	390,600.00	390,600.00	100.0%	0.00	390,600.00	390,600.00	100.0%	0.00
07 01 01 02	Support expenditure for the Employment and Social Innovation strand	48,163.00	48,163.00	100.0%	0.00	48,163.00	0.00	0.0%	48,163.00
07 01 02 01	Support expenditure for Erasmus+	759,711.00	759,711.00	100.0%	0.00	1,219,123.67	766,977.43	62.9%	452,146.24
07 01 02 75	European Education and Culture Executive Agency - Contribution from Erasmus+	957,610.00	957,610.00	100.0%	0.00	957,610.00	957,610.00	100.0%	0.00

Annex 5: Implementation of External Assigned Revenue - EFTA									
Budget line	Budget line description	EFTA commitments	Implementation EFTA commitments	Implement. rate commitments	Carried over to 2026	EFTA payments	Implementation EFTA payments	Implement. rate payments	Carried over to 2026
07 01 03 01	Support expenditure for the European Solidarity Corps	11,847.00	11,847.00	100.0%	0.00	11,847.00	763.20	6.4%	11,083.80
07 01 03 75	European Education and Culture Executive Agency - Contribution from the European Solidarity Corps	3,279.00	3,279.00	100.0%	0.00	3,279.00	3,279.00	100.0%	0.00
07 01 04 01	Support expenditure for Creative Europe	175,420.00	175,420.00	100.0%	0.00	306,766.37	125,065.04	40.8%	139,508.47
07 01 04 75	European Education and Culture Executive Agency - Contribution from Creative Europe	538,565.00	538,565.00	100.0%	0.00	538,565.00	538,565.00	100.0%	0.00
07 02 04	ESF+ - Employment and Social Innovation (EaSI) strand	2,952,781.00	2,952,781.00	100.0%	0.00	2,035,000.00	2,035,000.00	100.0%	0.00
07 03 01 01	Promoting learning mobility of individuals and groups, and cooperation, inclusion and equity, excellence, creativity and innovation at the level of organisations and policies in the field of education and training - Indirect management	81,311,033.00	81,311,033.00	100.0%	0.00	76,587,438.00	76,587,438.00	100.0%	0.00
07 03 01 02	Promoting learning mobility of individuals and groups, and cooperation, inclusion and equity, excellence, creativity and innovation at the level of organisations and policies in the field of education and training - Direct management	14,191,470.00	14,191,470.00	100.0%	0.00	13,687,596.00	13,687,596.00	100.0%	0.00
07 03 02	Promoting non-formal and informal learning mobility and active participation among young people, and cooperation, inclusion, creativity and innovation at the level of organisations and policies in the field of youth	11,408,265.00	11,408,265.00	100.0%	0.00	10,613,850.00	10,613,850.00	100.0%	0.00
07 03 03	Promoting learning mobility of sport staff, and cooperation, inclusion, creativity and innovation at the level	2,111,369.00	2,111,369.00	100.0%	0.00	2,064,600.00	2,064,600.00	100.0%	0.00

Annex 5: Implementation of External Assigned Revenue - EFTA									
Budget line	Budget line description	EFTA commitments	Implementation EFTA commitments	Implement. rate commitments	Carried over to 2026	EFTA payments	Implementation EFTA payments	Implement. rate payments	Carried over to 2026
	of sport organisations and sport policies								
07 03 99 01	Completion of previous Erasmus programmes (prior to 2021)	0.00	0.00	-	0.00	336,540.00	336,540.00	100.0%	0.00
07 04 01	European Solidarity Corps	293,365.00	293,365.00	100.0%	0.00	264,538.00	264,538.00	100.0%	0.00
07 05 01	Culture strand	3,010,260.00	3,010,260.00	100.0%	0.00	3,062,332.00	3,062,332.00	100.0%	0.00
07 05 02	Media strand	5,285,928.00	5,285,928.00	100.0%	0.00	4,892,364.00	4,892,364.00	100.0%	0.00
07 05 03	Cross-sectoral strand	816,410.00	816,410.00	100.0%	0.00	883,009.00	883,009.00	100.0%	0.00
07 05 99 01	Completion of previous actions and programmes related to media, culture and language (prior to 2021)	0.00	0.00	-	0.00	109,692.00	109,692.00	100.0%	0.00
07 10 02	European Agency for Safety and Health at Work (EU-OSHA)	469,441.00	469,441.00	100.0%	0.00	469,441.00	469,441.00	100.0%	0.00
07 10 03	European Centre for the Development of Vocational Training (Cedefop)	560,299.00	560,299.00	100.0%	0.00	560,299.00	560,299.00	100.0%	0.00
07 10 09	European Labour Authority (ELA)	1,382,007.00	1,382,007.00	100.0%	0.00	1,328,481.00	1,328,481.00	100.0%	0.00
07 20 03 01	Free movement of workers, coordination of social security schemes and measures for migrants, including migrants from third countries	263,304.00	263,304.00	100.0%	0.00	206,460.00	206,085.91	99.8%	0.00
09 01 01 01	Support expenditure for the Programme for the Environment and Climate Action (LIFE)	17,939.00	17,717.20	98.8%	0.00	18,403.30	0.00	0.0%	17,717.20
09 01 01 74	European Climate, Infrastructure and Environment Executive Agency - Contribution from the Programme for Environment and Climate Action (LIFE)	29,339.00	29,339.00	100.0%	0.00	29,339.00	29,339.00	100.0%	0.00
09 02 01	Nature and biodiversity	519,085.00	519,085.00	100.0%	0.00	263,346.00	224,848.21	85.4%	0.00
09 02 02	Circular economy and quality of life	311,729.00	311,729.00	100.0%	0.00	195,406.00	191,042.20	97.8%	0.00

Annex 5: Implementation of External Assigned Revenue - EFTA									
Budget line	Budget line description	EFTA commitments	Implementation EFTA commitments	Implement. rate commitments	Carried over to 2026	EFTA payments	Implementation EFTA payments	Implement. rate payments	Carried over to 2026
09 02 03	Climate change mitigation and adaptation	209,382.00	209,382.00	100.0%	0.00	152,943.00	152,667.39	99.8%	0.00
09 02 04	Clean energy transition	231,758.00	231,758.00	100.0%	0.00	156,149.00	156,149.00	100.0%	0.00
09 10 01	European Chemicals Agency - Environmental directives and international conventions	291,525.00	194,329.00	66.7%	0.00	291,525.00	194,329.00	66.7%	0.00
09 10 02	European Environment Agency	1,862,539.00	1,781,642.00	95.7%	0.00	1,862,539.00	1,781,642.00	95.7%	0.00
13 01 01	Support expenditure for the European Defence Fund - Non-research	86,224.00	86,224.00	100.0%	0.00	170,474.00	79,282.80	46.5%	86,224.00
13 01 02 01	Expenditure related to officials and temporary staff implementing the European Defence Fund - Research	175,251.00	175,251.00	100.0%	0.00	175,251.00	175,251.00	100.0%	0.00
13 01 02 02	External personnel implementing the European Defence Fund - Research	48,540.00	48,540.00	100.0%	0.00	48,540.00	48,540.00	100.0%	0.00
13 01 02 03	Other management expenditure for the European Defence Fund - Research	80,014.00	80,014.00	100.0%	0.00	80,014.00	80,014.00	100.0%	0.00
13 01 05	Support expenditure for the Defence Industrial Reinforcement Instrument	0.00	0.00	-	0.00	15,065.08	15,065.08	100.0%	0.00
13 02 01	Capability development	26,486,033.00	26,486,033.00	100.0%	0.00	17,750,400.00	17,750,400.00	100.0%	0.00
13 03 01	Defence research	10,120,953.00	10,120,953.00	100.0%	0.00	7,786,569.00	7,786,569.00	100.0%	0.00
13 06 01	Instrument for the reinforcement of the European defence industry through common procurement (EDIRPA)	1,032,715.00	1,032,715.00	100.0%	0.00	2,580,000.00	2,580,000.00	100.0%	0.00
13 07 01	Defence Industrial Reinforcement Instrument	0.00	0.00	-	0.00	3,096,000.00	3,096,000.00	100.0%	0.00
14 01 01 75	European Education and Culture Executive Agency - Contribution from the Neighbourhood, Development and International Cooperation Instrument - Global Europe	190,349.00	190,349.00	100.0%	0.00	190,349.00	190,349.00	100.0%	0.00
14 02 01 50	Erasmus+ - NDICI - Global Europe contribution	7,673,887.00	7,673,887.00	100.0%	0.00	6,291,450.00	6,291,450.00	100.0%	0.00

Annex 5: Implementation of External Assigned Revenue - EFTA									
Budget line	Budget line description	EFTA commitments	Implementation EFTA commitments	Implement. rate commitments	Carried over to 2026	EFTA payments	Implementation EFTA payments	Implement. rate payments	Carried over to 2026
14 02 99 02	Completion of previous development cooperation instruments (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
14 02 99 03	Completion of relations with third countries under the Partnership Instrument and the financing instrument for cooperation with industrialised countries (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
15 01 01 75	European Education and Culture Executive Agency - Contribution from IPA	43,351.00	43,351.00	100.0%	0.00	43,351.00	43,351.00	100.0%	0.00
15 02 01 02	Erasmus+ - Contribution from IPA III	1,596,494.00	1,596,494.00	100.0%	0.00	1,389,390.00	1,389,390.00	100.0%	0.00
15 02 99 01	Completion of previous instruments for pre-accession assistance (prior to 2021)	0.00	0.00	-	0.00	0.00	0.00	-	0.00
20 02 01 02	Agency staff and technical and administrative assistance in support of different activities	214,740.00	214,740.00	100.0%	0.00	278,889.54	182,369.92	65.4%	41,864.48
20 02 06 01	Mission and representation expenses	325,720.00	325,720.00	100.0%	0.00	362,912.93	267,175.46	73.6%	68,925.28
20 02 06 02	Meetings, expert groups and conference-s expenses	284,466.07	284,466.07	100.0%	0.00	382,258.62	193,690.55	50.7%	130,674.38
20 02 06 03	Meetings of committees	56,777.93	56,777.93	100.0%	0.00	71,443.48	31,614.15	44.3%	27,370.06
20 02 06 04	Studies and consultations	4,000.00	4,000.00	100.0%	0.00	17,000.00	13,000.00	76.5%	4,000.00
20 03 01 01	Acquisition and renting of buildings	300,378.00	300,378.00	100.0%	0.00	300,378.00	300,378.00	100.0%	0.00
20 03 01 02	Expenditure related to buildings	206,728.00	206,728.00	100.0%	0.00	206,728.00	82,164.48	39.7%	124,563.52
20 03 02 01	Acquisition and renting of buildings	103,343.00	103,343.00	100.0%	0.00	103,343.00	103,343.00	100.0%	0.00
20 03 02 02	Expenditure related to buildings	49,551.00	49,551.00	100.0%	0.00	49,551.00	49,551.00	100.0%	0.00
	Total EFTA	665,203,951.45	664,002,554.19	99.8%	0.00	625,480,626.54	621,836,876.53	99.4%	2,945,310.00

Annex 6: Implementation of Other external assigned revenue									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
01 01 01 01	Expenditure related to officials and temporary staff implementing Horizon Europe - Indirect research	82,773,246.73	0.00	0.0%	82,773,246.73	82,773,246.73	0.00	0.0%	82,773,246.73
01 01 01 02	External personnel implementing Horizon Europe - Indirect research	27,792,142.49	8,991,955.14	32.4%	18,800,187.35	27,802,344.55	7,201,002.96	25.9%	20,601,341.59
01 01 01 03	Other management expenditure for Horizon Europe - Indirect research	35,336,009.48	944,159.98	2.7%	34,391,849.50	37,737,275.03	1,623,052.35	4.3%	36,114,222.68
01 01 01 11	Expenditure related to officials and temporary staff implementing Horizon Europe - Direct research	3,600,000.00	3,600,000.00	100.0%	0.00	3,600,000.00	3,600,000.00	100.0%	0.00
01 01 01 12	External personnel implementing Horizon Europe - Direct research	32,175,624.44	31,620,668.87	85.0%	554,955.57	32,177,624.44	30,964,668.87	65.2%	1,212,955.57
01 01 01 13	Other management expenditure for Horizon Europe - Direct research	120,226,536.70	80,818,618.32	65.1%	39,407,918.38	143,356,492.79	29,172,202.99	15.9%	114,184,289.80
01 01 01 71	European Research Council Executive Agency - Contribution from Horizon Europe	34,711,369.21	4,737,347.99	13.6%	29,974,021.22	34,711,369.21	4,737,347.99	13.6%	29,974,021.22
01 01 01 72	European Research Executive Agency - Contribution from Horizon Europe	58,816,264.63	997,520.99	1.7%	57,818,743.64	58,816,264.63	997,520.99	1.7%	57,818,743.64
01 01 01 73	European Health and Digital Executive Agency - Contribution from Horizon Europe	12,667,947.94	2,735,166.33	21.6%	9,932,781.61	12,667,947.94	2,735,166.33	21.6%	9,932,781.61
01 01 01 74	European Climate, Infrastructure and Environment Executive	8,996,629.41	3,567,535.00	39.7%	5,429,094.41	8,996,629.41	3,567,535.00	39.7%	5,429,094.41

Annex 6: Implementation of Other external assigned revenue									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
	Agency - Contribution from Horizon Europe								
01 01 01 76	European Innovation Council and SMEs Executive Agency - Contribution from Horizon Europe	18,839,754.86	1,656,976.00	8.8%	17,182,778.86	18,839,754.86	1,656,976.00	8.8%	17,182,778.86
01 01 02 02	External personnel implementing the Euratom Research and Training Programme - Indirect research	374,298.30	0.00	0.0%	374,298.30	374,298.30	0.00	0.0%	374,298.30
01 01 02 03	Other management expenditure for the Euratom Research and Training Programme - Indirect research	1,205,824.59	0.00	0.0%	1,205,824.59	1,205,824.59	0.00	0.0%	1,205,824.59
01 01 02 11	Expenditure related to officials and temporary staff implementing the Euratom Research and Training Programme - Direct research	881,921.36	861,078.26	97.6%	20,843.10	881,921.36	860,619.95	97.6%	21,301.41
01 01 02 12	External personnel implementing the Euratom Research and Training Programme - Direct research	8,965,565.01	8,965,564.01	100.0%	1.00	8,965,565.01	8,117,619.83	100.0%	847,945.18
01 01 02 13	Other management expenditure for the Euratom Research and Training Programme - Direct research	90,985,603.22	78,116,164.68	85.7%	12,869,438.54	98,764,632.63	3,489,323.39	3.4%	95,275,309.24
01 01 03 03	Other management expenditure for ITER	600,026.77	0.00	0.0%	600,026.77	715,963.05	100,210.56	14.0%	615,752.49
01 02 01 01	European Research Council	1,288,147,532.38	832,979,848.75	64.7%	455,167,683.63	1,994,597,707.15	112,302,391.31	5.6%	1,882,295,315.84

Annex 6: Implementation of Other external assigned revenue									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
01 02 01 02	Marie Sk-odowska-Curie Actions	487,890,410.97	344,283,091.02	70.6%	143,607,319.95	838,503,076.06	2,944,721.04	0.4%	835,558,355.02
01 02 01 03	Research infrastructures	132,328,942.35	78,784,969.29	59.5%	53,543,973.06	143,725,515.67	117,871.24	0.1%	143,607,644.43
01 02 02 10	Cluster `Health-	464,058,219.58	353,892,862.69	76.3%	110,165,356.89	517,598,960.54	1,535,280.85	0.3%	516,063,679.69
01 02 02 12	Cluster `Health- - Global Health EDCTP3 Joint Undertaking	36,714,000.00	36,714,000.00	100.0%	0.00	91,713,301.86	185,099.11	0.2%	91,528,202.75
01 02 02 20	Cluster `Culture, Creativity and Inclusive Society-	88,232,200.55	63,053,644.99	71.5%	25,178,555.56	93,863,098.18	81,368.67	0.1%	93,781,729.51
01 02 02 30	Cluster `Civil Security for Society-	63,748,022.57	36,431,700.38	57.1%	27,316,322.19	88,977,120.12	10,797,299.54	12.1%	78,179,820.58
01 02 02 40	Cluster `Digital, Industry and Space-	591,507,152.70	373,387,296.85	63.1%	218,119,855.85	801,444,828.09	51,802,666.43	6.5%	749,642,161.66
01 02 02 41	Cluster `Digital, Industry and Space- - European High-Performance Computing Joint Undertaking (EuroHPC)	24,000,000.00	24,000,000.00	100.0%	0.00	24,000,000.00	0.00	0.0%	24,000,000.00
01 02 02 42	Cluster `Digital, Industry and Space- - Chips Joint Undertaking	12,000,000.00	12,000,000.00	100.0%	0.00	12,000,000.00	0.00	0.0%	12,000,000.00
01 02 02 43	Cluster `Digital, Industry and Space- - Smart Networks and Services Joint Undertaking	4,206,055.00	4,206,055.00	100.0%	0.00	4,206,055.00	123,152.50	2.9%	4,082,902.50
01 02 02 50	Cluster `Climate, Energy and Mobility-	580,066,180.41	406,294,011.72	70.0%	173,772,168.69	701,745,727.61	2,227,576.12	0.3%	699,518,151.49
01 02 02 51	Cluster `Climate, Energy and Mobility- - Single European Sky ATM Research 3 Joint Undertaking	9,666,666.68	9,666,666.00	100.0%	0.68	9,666,666.68	9,112,915.65	94.3%	553,751.03
01 02 02 52	Cluster `Climate, Energy and Mobility- - Clean Aviation Joint Undertaking	32,000,000.00	32,000,000.00	100.0%	0.00	32,000,000.00	100,000.00	0.3%	31,900,000.00

Annex 6: Implementation of Other external assigned revenue									
Budget line	Budget line description	Commitments	Implementa- tion commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
01 02 02 53	Cluster `Climate, Energy and Mobility- - Europe's Rail Joint Undertaking	9,666,666.68	9,666,666.68	100.0%	0.00	9,666,666.68	9,666,666.68	100.0%	0.00
01 02 02 54	Cluster `Climate, Energy and Mobility- - Clean Hydrogen Joint Undertaking	66,318,069.84	66,318,069.84	100.0%	0.00	109,318,070.84	47,000,000.00	43.0%	62,318,070.84
01 02 02 60	Cluster `Food, Bioeconomy, Natural Resources, Agriculture and Environment-	289,841,973.93	122,349,061.94	42.2%	167,492,911.99	313,006,065.44	10,440,316.87	3.3%	302,565,748.57
01 02 02 61	Cluster `Food, Bioeconomy, Natural Resources, Agriculture and Environment- - Circular Bio-based Europe Joint Undertaking	25,000,000.00	25,000,000.00	100.0%	0.00	25,000,000.00	50,000.00	0.2%	24,950,000.00
01 02 02 70	Non-nuclear direct actions of the Joint Research Centre	63,317,252.12	22,096,924.03	34.9%	41,220,328.09	67,213,368.64	5,839,602.57	8.7%	61,373,766.07
01 02 03 01	European Innovation Council	555,116,809.22	255,840,929.46	46.1%	299,275,879.76	775,118,248.12	52,066,872.64	6.7%	723,051,375.48
01 02 03 02	European innovation ecosystems	14,707,782.55	10,791,908.44	73.4%	3,915,874.11	20,447,130.77	3,140,323.06	15.4%	17,306,807.71
01 02 03 03	European Institute of Innovation and Technology (EIT)	160,659,576.92	72,705,558.57	45.3%	87,954,018.35	160,659,576.92	69,008,060.54	43.0%	91,651,516.38
01 02 04 01	Widening participation and spreading excellence	93,847,888.63	44,704,030.75	47.6%	49,143,857.88	115,241,474.43	2,704,395.53	2.3%	112,537,078.90
01 02 04 02	Reforming and enhancing the European R&I system	23,767,350.53	9,243,542.84	38.9%	14,523,807.69	42,061,626.63	8,631,279.85	20.5%	33,430,346.78
01 02 05	Horizontal operational activities	71,683,410.77	31,597,715.99	44.1%	40,085,694.78	74,390,632.78	7,726,834.01	10.4%	66,663,798.77
01 02 99 01	Completion of previous research programmes (prior to 2021)	69,623,721.91	1,317,364.77	1.9%	68,306,357.14	991,590,121.25	289,096,016.72	29.2%	702,494,104.53
01 03 01	Fusion research and development	6,139,929.70	290,848.00	4.7%	5,849,081.70	11,030,754.05	0.00	0.0%	11,030,754.05

Annex 6: Implementation of Other external assigned revenue									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
01 03 02	Nuclear fission, safety and radiation protection (indirect actions)	2,983,298.69	0.00	0.0%	2,983,298.69	4,451,393.94	0.00	0.0%	4,451,393.94
01 03 03	Nuclear direct actions of the Joint Research Centre	161,883.80	0.00	0.0%	161,883.80	161,883.80	0.00	0.0%	161,883.80
01 03 99 01	Completion of previous Euratom research programmes (prior to 2021)	4,184,280.18	32,764.43	0.8%	4,151,515.75	7,235,286.11	1,241,579.74	17.2%	5,993,706.37
01 20 03 01	Research programme for steel	137,273,566.70	82,136,303.65	59.8%	55,137,263.05	54,446,140.92	40,425,171.97	74.2%	14,020,968.95
01 20 03 02	Research programme for coal	42,035,367.92	27,376,489.68	65.1%	14,658,878.24	24,571,281.63	12,117,473.41	49.3%	12,453,808.22
01 20 03 03	Provision of services and work on behalf of outside bodies - Joint Research Centre	57,892,577.92	3,687,423.86	6.4%	54,205,154.06	63,816,068.33	3,382,296.21	5.3%	60,433,772.12
01 20 03 04	Scientific and technical support for Union policies on a competitive basis - Joint Research Centre	341,439,786.59	46,789,800.41	0.0%	294,649,986.18	218,534,972.03	43,867,644.27	0.0%	174,667,327.76
01 20 03 05	Operation of the high-flux reactor (HFR) - HFR supplementary research programme	14,503,207.28	7,218,648.63	49.8%	7,284,558.65	15,930,830.61	8,114,176.78	50.9%	7,816,653.83
01 20 99 01	Completion of previous supplementary research programmes (prior to 2020)	36,089,485.81	0.00	0.0%	36,089,485.81	35,632,760.08	0.00	0.0%	35,632,760.08
02 01 30 01	Support expenditure for the Digital Europe Programme	2,133,669.70	0.00	0.0%	2,133,669.70	2,133,669.70	0.00	0.0%	2,133,669.70
02 01 30 73	European Health and Digital Executive Agency - Contribution from the Digital Europe Programme	880,077.41	167,329.28	19.0%	712,748.13	880,077.41	167,329.28	19.0%	712,748.13

Annex 6: Implementation of Other external assigned revenue									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
02 02 02	EU guarantee from the InvestEU Fund - Provisioning of the common provisioning fund	452,860,024.00	452,860,024.00	100.0%	0.00	452,860,024.00	452,860,024.00	100.0%	0.00
02 02 03	InvestEU Advisory Hub, InvestEU Portal and accompanying measures	4,000,000.00	2,000,000.00	50.0%	2,000,000.00	6,750,000.00	0.00	0.0%	6,750,000.00
02 02 99 03	Completion of previous research programmes (prior to 2021) - Financial instruments	2,730,652.96	0.00	0.0%	2,730,652.96	21,964,873.71	716,400.00	3.3%	21,248,473.71
02 02 99 10	Completion of previous Erasmus programmes (prior to 2021) - Financial instruments	200,000.00	0.00	0.0%	200,000.00	0.00	0.00	#DIV/0!	0.00
02 03 01	Connecting Europe Facility (CEF) - Transport	0.00	0.00	-	0.00	0.00	0.00	-	0.00
02 03 99 03	Completion of previous Connecting Europe Facility (CEF) - ICT activities (prior to 2021)	2,110.52	0.00	0.0%	2,110.52	40,543.89	0.00	0.0%	40,543.89
02 04 02 10	High-performance computing	2,472,538.87	599,050.45	24.2%	1,873,488.42	2,472,538.87	599,050.45	24.2%	1,873,488.42
02 04 03	Artificial intelligence	29,146,453.22	9,265.70	0.0%	29,137,187.52	29,160,586.99	9,265.70	0.0%	29,151,321.29
02 04 04	Skills	6,116,470.60	0.00	0.0%	6,116,470.60	7,962,455.71	3,361.32	0.0%	7,959,094.39
02 04 05 01	Deployment	14,016,532.68	6,515,139.04	46.5%	7,501,393.64	14,833,864.49	0.00	0.0%	14,833,864.49
02 04 05 02	Deployment / Interoperability	2,987,482.79	5,911.00	0.2%	2,981,571.79	3,621,972.79	634,337.12	17.5%	2,987,635.67
02 20 03 04	Union renewable energy financing mechanism	52,400,000.00	46,101,791.40	88.0%	6,298,208.60	79,900,000.00	0.00	0.0%	79,900,000.00
02 20 03 05	Digital Services Act (DSA) - Supervision of very large online platforms	115,411,094.60	38,283,600.99	33.2%	77,127,493.61	146,068,859.77	30,601,362.33	20.9%	115,467,497.44
02 20 04 01	Support activities to the European transport policy, transport security	205,846.68	0.00	0.0%	205,846.68	432,928.49	227,039.92	52.4%	205,888.57

Annex 6: Implementation of Other external assigned revenue									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
	and passenger rights including communication activities								
03 01 01 01	Support expenditure for the Single Market Programme	769,697.96	380,000.00	49.4%	389,697.96	769,792.96	374,889.60	48.7%	394,903.36
03 02 01 01	Operation and development of the internal market of goods and services	95,229.00	0.00	0.0%	95,229.00	95,229.00	0.00	0.0%	95,229.00
03 02 01 05	Competition policy for a stronger Union in the digital age	71,168.00	0.00	0.0%	71,168.00	71,168.00	0.00	0.0%	71,168.00
03 02 01 07	Market surveillance	53,663.00	0.00	0.0%	53,663.00	53,663.00	0.00	0.0%	53,663.00
03 02 02	Improving the competitiveness of enterprises, particularly SMEs, and supporting their access to markets	13,806,378.54	8,611,006.53	62.4%	5,195,372.01	25,384,853.53	4,423,685.76	17.4%	20,961,167.77
03 02 03 02	International financial and non-financial reporting and auditing standards	6,909.00	6,909.00	100.0%	0.00	6,909.00	6,909.00	100.0%	0.00
03 02 04 01	Ensuring high level of consumer protection and product safety	92,360.00	0.00	0.0%	92,360.00	92,360.00	0.00	0.0%	92,360.00
03 02 05	Producing and disseminating high quality statistics on Europe	18,770,857.42	10,851,184.79	57.8%	7,919,672.63	27,064,279.32	4,621,447.81	17.1%	22,442,831.51
03 02 99 01	Completion of previous programmes in the field of small and medium-sized enterprises, including the Programme for the Competitiveness of Enterprises and small and medium-sized	325,336.94	0.00	0.0%	325,336.94	421,166.94	0.00	0.0%	421,166.94

Annex 6: Implementation of Other external assigned revenue									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
	enterprises (COSME) (prior to 2021)								
03 02 99 04	Completion of previous programmes related to standardisation, financial reporting and services, auditing and statistics (prior to 2021)	7,363.33	0.00	0.0%	7,363.33	7,877.13	513.80	6.5%	7,363.33
03 04 01	Cooperation in the field of taxation (Fiscalis)	778,515.00	0.00	0.0%	778,515.00	787,829.06	0.00	0.0%	787,829.06
03 04 99 01	Completion of previous programmes in the field of taxation (prior to 2021)	117.00	0.00	0.0%	117.00	117.00	0.00	0.0%	117.00
03 05 01	Cooperation in the field of customs (Customs)	7,298,989.23	229,863.41	3.1%	7,069,125.82	7,314,860.55	15,226.66	0.2%	7,299,633.89
03 05 99 01	Completion of previous programmes in the field of customs (prior to 2021)	7,528.98	0.00	0.0%	7,528.98	7,528.98	0.00	0.0%	7,528.98
03 10 05	Anti-Money Laundering Authority (AMLA)	4,760,633.09	35,011.76	0.7%	4,725,621.33	4,762,312.97	1,679.88	0.0%	4,760,633.09
04 01 01	Support expenditure for the Union Space Programme	1,973,481.58	991,562.45	50.2%	981,919.13	2,155,660.07	207,291.59	9.6%	1,948,368.48
04 02 01	Galileo / EGNOS	96,438,097.66	11,494,285.44	11.9%	84,943,812.22	248,818,638.02	4,347,570.18	1.7%	244,471,067.84
04 02 02	Copernicus	153,277,358.29	117,667,671.76	76.8%	35,609,686.53	283,155,733.59	43,190,467.45	15.3%	239,965,266.14
04 02 99 01	Completion of previous programme in the field of satellite navigation (prior to 2021)	0.00	0.00	-	0.00	43,217,662.07	193,164.00	0.4%	43,024,498.07
05 02 01	ERDF - Operational expenditure	135,689,241.24	135,689,241.24	100.0%	0.00	436,347,001.26	23,247,990.13	5.3%	413,099,011.13
06 01 01 02	Support expenditure for the Recovery and Resilience Facility	23,582,933.32	7,916,892.76	33.6%	15,666,040.56	25,082,101.29	4,920,902.16	19.6%	20,161,199.13

Annex 6: Implementation of Other external assigned revenue									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
06 01 05 01	Support expenditure for the EU4Health Programme	4,927.29	0.00	0.0%	4,927.29	4,927.29	0.00	0.0%	4,927.29
06 02 01	Recovery and Resilience Facility - Non-repayable support	479,327,545.00	479,327,545.00	100.0%	0.00	6,287,907,275.00	6,287,907,275.00	100.0%	0.00
06 02 02	Technical Support Instrument	102,700.00	0.00	0.0%	102,700.00	1,713,034.53	716,258.13	41.8%	996,776.40
06 04 01	European Union Recovery Instrument (EURI) - Payment of periodic coupon and redemption at maturity	137,589,262.27	46,240,964.98	33.6%	91,348,297.29	137,589,262.27	46,240,964.98	33.6%	91,348,297.29
06 05 01	Union Civil Protection Mechanism	7,039,448.00	7,039,448.00	100.0%	0.00	8,550,536.00	3,598,543.81	42.1%	4,951,992.19
06 05 99 01	Completion of previous programmes and actions in the field of civil protection within the Union (prior to 2021)	0.00	0.00	-	0.00	565.70	0.00	0.0%	565.70
06 05 99 02	Completion of previous programmes and actions in the field of civil protection in third countries (prior to 2021)	83,705.47	0.00	0.0%	83,705.47	408,615.85	0.00	0.0%	408,615.85
06 06 01	EU4Health Programme	1,432,922.91	404,850.13	28.3%	1,028,072.78	1,432,922.91	0.00	0.0%	1,432,922.91
06 06 99 01	Completion of previous public health programmes (prior to 2021)	0.00	0.00	-	0.00	147,362.00	0.00	0.0%	147,362.00
06 07 01	Emergency support within the Union	0.00	0.00	-	0.00	18,825,384.73	3,598,530.00	19.1%	15,226,854.73
07 01 02 01	Support expenditure for Erasmus+	4,685,973.40	1,629,343.89	34.8%	3,056,629.51	5,873,833.13	1,350,145.95	23.0%	4,523,687.18
07 01 02 75	European Education and Culture Executive Agency - Contribution from Erasmus+	4,518,211.43	1,131,186.00	25.0%	3,387,025.43	4,518,211.43	1,131,186.00	25.0%	3,387,025.43

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Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
07 01 03 01	Support expenditure for the European Solidarity Corps	878,188.50	187,565.89	21.4%	690,622.61	1,151,773.15	273,584.65	23.8%	878,188.50
07 01 03 75	European Education and Culture Executive Agency - Contribution from the European Solidarity Corps	274,956.00	110,604.00	40.2%	164,352.00	274,956.00	110,604.00	40.2%	164,352.00
07 01 04 01	Support expenditure for Creative Europe	277,265.72	44,800.01	16.2%	232,465.71	281,320.54	4,054.82	1.4%	277,265.72
07 01 04 75	European Education and Culture Executive Agency - Contribution from Creative Europe	336,563.00	0.00	0.0%	336,563.00	336,563.00	0.00	0.0%	336,563.00
07 01 05 01	Support expenditure for Citizens, Equality, Rights and Values	16,195.36	16,195.36	100.0%	0.00	16,195.36	0.00	0.0%	16,195.36
07 01 05 75	European Education and Culture Executive Agency - Contribution from Citizens, Equality, Rights and Values	0.38	0.00	0.0%	0.38	0.38	0.00	0.0%	0.38
07 02 04	ESF+ - Employment and Social Innovation (EaSI) strand	2,010,184.31	0.00	0.0%	2,010,184.31	4,787,230.93	1,179,643.44	24.6%	3,607,587.49
07 02 99 05	Completion of the European Union Programme for Employment and Social Innovation and other related previous activities (prior to 2021)	51,914.91	0.00	0.0%	51,914.91	51,954.04	0.00	0.0%	51,954.04
07 03 01 01	Promoting learning mobility of individuals and groups, and cooperation, inclusion and equity, excellence, creativity and innovation at the level of	168,841,658.24	129,555,165.00	76.7%	39,286,493.24	189,580,390.88	130,712,081.89	68.9%	58,868,308.99

Annex 6: Implementation of Other external assigned revenue									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
	organisations and policies in the field of education and training - Indirect management								
07 03 01 02	Promoting learning mobility of individuals and groups, and cooperation, inclusion and equity, excellence, creativity and innovation at the level of organisations and policies in the field of education and training - Direct management	47,522,339.13	21,281,652.29	44.8%	26,240,686.84	103,852,528.90	19,165,633.11	18.5%	84,686,895.79
07 03 02	Promoting non-formal and informal learning mobility and active participation among young people, and cooperation, inclusion, creativity and innovation at the level of organisations and policies in the field of youth	32,901,126.93	18,969,606.57	57.7%	13,931,520.36	40,478,980.29	11,636,994.66	28.7%	28,841,985.63
07 03 03	Promoting learning mobility of sport staff, and cooperation, inclusion, creativity and innovation at the level of sport organisations and sport policies	9,012,674.65	3,822,033.11	42.4%	5,190,641.54	12,501,038.63	2,039,718.37	16.3%	10,461,320.26
07 03 99 01	Completion of previous Erasmus programmes (prior to 2021)	40,514,606.16	0.00	0.0%	40,514,606.16	40,755,135.16	40,528.99	0.1%	40,714,606.17

Annex 6: Implementation of Other external assigned revenue									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
07 04 01	European Solidarity Corps	23,273,128.38	4,275,798.62	18.4%	18,997,329.76	31,652,155.06	4,111,716.51	13.0%	27,540,438.55
07 04 99 01	Completion of the European Solidarity Corps (2018 to 2020)	360.17	0.00	0.0%	360.17	360.17	0.00	0.0%	360.17
07 05 01	Culture strand	2,753,744.14	864,985.12	31.4%	1,888,759.02	3,706,095.23	871,974.54	23.5%	2,834,120.69
07 05 02	Media strand	2,841,576.83	1,837,646.07	64.7%	1,003,930.76	3,422,942.69	562,160.49	16.4%	2,860,782.20
07 05 03	Cross-sectoral strand	1,154,509.22	481,683.48	41.7%	672,825.74	1,513,845.91	338,678.37	22.4%	1,175,167.54
07 05 99 01	Completion of previous actions and programmes related to media, culture and language (prior to 2021)	0.00	0.00	-	0.00	715,929.66	715,929.66	100.0%	0.00
07 06 01	Equality and rights	219,119.48	219,119.48	100.0%	0.00	219,119.48	0.00	0.0%	219,119.48
07 06 02	Citizens engagement and participation in the democratic life of the Union	724,603.99	0.00	0.0%	724,603.99	724,603.99	0.00	0.0%	724,603.99
07 06 99 01	Completion of previous Europe for Citizens programmes and European citizens-initiatives (prior to 2021)	46.95	0.00	0.0%	46.95	46.95	0.00	0.0%	46.95
07 06 99 02	Completion of previous actions in the field of rights, citizenship and equality (prior to 2021)	33,400.60	0.00	0.0%	33,400.60	41,864.27	0.00	0.0%	41,864.27
07 07 01	Promoting judicial cooperation	334,122.00	0.00	0.0%	334,122.00	334,122.00	0.00	0.0%	334,122.00
07 07 99 01	Completion of previous programmes and actions in the field of Justice (prior to 2021)	0.00	0.00	-	0.00	26,165.84	0.00	0.0%	26,165.84
07 10 04	European Union Agency for Fundamental Rights (FRA)	583,000.00	583,000.00	100.0%	0.00	583,000.00	583,000.00	100.0%	0.00
07 20 04 02	Executive and corporate communication services	4,459.00	0.00	0.0%	4,459.00	4,459.00	0.00	0.0%	4,459.00

Annex 6: Implementation of Other external assigned revenue									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implement- ation payments	Implem. rate payments	Carried over to 2026
09 01 01 01	Support expenditure for the Programme for the Environment and Climate Action (LIFE)	62,075.39	62,075.39	100.0%	0.00	62,075.39	0.00	0.0%	62,075.39
09 01 03 01	Support expenditure for the Public sector loan facility under the Just Transition Mechanism	22,037,377.20	556,210.03	2.5%	21,481,167.17	22,225,132.10	527,662.98	2.4%	21,697,469.12
09 01 03 74	European Climate, Infrastructure and Environment Executive Agency - Contribution from the Public sector loan facility under the Just Transition Mechanism	995,594.97	575,272.00	57.8%	420,322.97	995,594.97	575,272.00	57.8%	420,322.97
09 02 01	Nature and biodiversity	243,522.00	95,000.00	39.0%	148,522.00	338,977.00	95,455.00	28.2%	243,522.00
09 02 02	Circular economy and quality of life	152,842.00	0.00	0.0%	152,842.00	152,842.00	0.00	0.0%	152,842.00
09 02 03	Climate change mitigation and adaptation	2,049,795.00	0.00	0.0%	2,049,795.00	2,049,795.00	0.00	0.0%	2,049,795.00
09 02 04	Clean energy transition	157,707.00	0.00	0.0%	157,707.00	157,707.00	0.00	0.0%	157,707.00
09 04 01	Public sector loan facility under the Just Transition Mechanism (JTM)	405,157,951.67	55,479,261.33	13.7%	349,678,690.34	479,652,200.68	40,728,682.41	8.5%	438,923,518.27
09 10 02	European Environment Agency	5,458,730.00	5,450,287.10	99.8%	8,442.90	5,458,730.00	5,450,287.10	99.8%	8,442.90
10 02 99 01	Completion of previous actions in the areas of migration (prior to 2021)	349,432.89	0.00	0.0%	349,432.89	349,432.89	0.00	0.0%	349,432.89
11 01 01	Support expenditure for the Integrated Border Management Fund - Instrument for Financial Support for Border Management and Visa Policy	1,966,412.99	545,942.09	27.8%	1,420,470.90	1,966,412.99	545,942.09	27.8%	1,420,470.90

Annex 6: Implementation of Other external assigned revenue									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
11 02 01	Instrument for Financial Support for Border Management and Visa Policy	210,877,686.94	26,423,889.85	12.5%	184,453,797.09	263,505,424.22	0.00	0.0%	263,505,424.22
11 02 99 01	Completion of previous actions in the field of borders, visa and IT systems (prior to 2021)	0.00	0.00	-	0.00	54,608,390.81	274,653.34	0.5%	54,333,737.47
12 02 99 01	Completion of previous actions in the areas of security and drugs policy (prior to 2021)	30,511.00	0.00	0.0%	30,511.00	30,511.00	0.00	0.0%	30,511.00
14 01 01 01	Support expenditure for the Neighbourhood, Development and International Cooperation Instrument - Global Europe	7,724,923.82	700,000.00	9.1%	7,024,923.82	7,125,531.82	582,289.22	8.2%	6,543,242.60
14 01 01 75	European Education and Culture Executive Agency - Contribution from the Neighbourhood, Development and International Cooperation Instrument - Global Europe	1,255,684.09	0.00	0.0%	1,255,684.09	1,255,684.09	0.00	0.0%	1,255,684.09
14 01 02	Support expenditure for humanitarian aid	4,391,681.44	380,326.50	8.7%	4,011,354.94	587,681.44	379,076.39	64.5%	208,605.05
14 01 03	Support expenditure for the Common Foreign and Security Policy	993,226.26	669,136.54	67.4%	324,089.72	1,015,764.92	631,051.26	62.1%	384,713.66
14 02 01 10	Southern Neighbourhood	6,000,000.00	5,250,000.00	87.5%	750,000.00	10,304,000.00	378,120.30	3.7%	9,925,879.70
14 02 01 20	West Africa	3,982,456.04	1,461,428.50	36.7%	2,521,027.54	10,192,166.03	2,360,522.79	23.2%	7,831,643.24
14 02 01 21	East and Central Africa	21,715,456.04	1,461,428.50	6.7%	20,254,027.54	19,877,526.03	3,031,201.68	15.2%	16,846,324.35
14 02 01 22	Southern Africa and Indian Ocean	2,736,462.36	1,252,653.00	45.8%	1,483,809.36	12,729,779.90	2,218,703.41	17.4%	10,511,076.49

Annex 6: Implementation of Other external assigned revenue									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
14 02 01 50	Erasmus+ - NDICI - Global Europe contribution	38,567,481.89	1,132,773.37	2.9%	37,434,708.52	39,732,443.62	952,986.86	2.4%	38,779,456.76
14 02 01 60	European Development Fund - ACP Investment Facility reflows	254,964,704.30	127,482,352.15	50.0%	127,482,352.15	531,306,401.96	256,058,522.50	48.2%	275,247,879.46
14 02 02 42	Prosperity - Global Challenges	1,500,000.00	1,500,000.00	100.0%	0.00	1,500,000.00	0.00	0.0%	1,500,000.00
14 02 03 10	Crisis response	0.00	0.00	-	0.00	1,623,376.62	1,623,376.62	100.0%	0.00
14 02 99 01	Completion of previous actions in the area of European Neighbourhood Policy and relations with Russia (prior to 2021)	452,039.20	0.00	0.0%	452,039.20	1,572,568.17	1,049,800.84	66.8%	522,767.33
14 02 99 02	Completion of previous development cooperation instruments (prior to 2021)	4,822,882.97	1,322,998.96	27.4%	3,499,884.01	13,640,958.59	3,530,882.10	25.9%	10,110,076.49
14 03 01	Humanitarian aid	10,653,402.54	1,796,778.57	16.9%	8,856,623.97	11,978,852.69	3,600,874.26	30.1%	8,377,978.43
14 05 01	All overseas countries and territories	33,500,000.00	0.00	0.0%	33,500,000.00	25,049,302.46	0.00	0.0%	25,049,302.46
14 07 01	Ukraine MFA+ interest rate subsidy	591,103,688.09	569,817,526.28	96.4%	21,286,161.81	679,313,621.27	568,051,906.80	83.6%	111,261,714.47
14 11 01	Ukraine Loan Cooperation Mechanism	1,534,603,916.45	1,534,603,916.45	100.0%	0.00	1,534,603,916.45	1,534,603,916.45	100.0%	0.00
15 01 01 01	Support expenditure for IPA	12,590,246.15	3,656,762.89	29.0%	8,933,483.26	12,599,496.04	3,409,170.69	27.1%	9,190,325.35
15 01 01 75	European Education and Culture Executive Agency - Contribution from IPA	264,722.00	0.00	0.0%	264,722.00	264,722.00	0.00	0.0%	264,722.00
15 02 01 02	Erasmus+ - Contribution from IPA III	5,101,373.98	914,413.09	17.9%	4,186,960.89	5,176,684.72	914,413.07	17.7%	4,262,271.65
15 02 99 01	Completion of previous instruments for pre-accession assistance (prior to 2021)	16,284,014.01	0.00	0.0%	16,284,014.01	66,335,627.82	22,425,271.17	33.8%	43,910,356.65

Annex 6: Implementation of Other external assigned revenue									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
16 01 02 01	Support expenditure for the Innovation Fund	19,663,474.91	9,973,975.90	50.7%	9,689,499.01	19,693,333.33	5,478,297.09	27.8%	14,215,036.24
16 01 02 74	European Climate, Infrastructure and Environment Executive Agency - Contribution from the Innovation Fund	27,522,896.33	12,500,000.00	45.4%	15,022,896.33	27,522,896.33	12,500,000.00	45.4%	15,022,896.33
16 01 03	Support expenditure for the European Peace Facility	4,577,459.56	3,885,119.90	84.9%	692,339.66	4,659,939.51	2,808,991.98	60.3%	1,850,947.53
16 01 04	Support expenditure for trust funds managed by the Commission	24,565,587.54	14,929,051.23	60.8%	9,636,536.31	26,531,000.63	13,917,499.68	52.5%	12,613,500.95
16 01 05	Support expenditure for the European Development Fund	83,233,799.46	40,628,651.46	48.8%	42,605,148.00	83,233,799.46	39,728,860.05	47.7%	43,504,939.41
16 01 06	Support Expenditure for the Ukraine Facility	912,267.89	20,000.00	2.2%	892,267.89	912,267.89	0.00	0.0%	912,267.89
16 03 01	Innovation Fund (IF) - Operational expenditure	6,740,776,987.02	1,528,078,805.90	22.7%	5,212,698,181.12	12,245,431,186.42	206,386,358.84	1.7%	12,039,044,827.58
16 06 01	Pillar I: Ukraine Plan	68,555,758.68	68,555,758.68	100.0%	0.00	68,555,758.68	0.00	0.0%	68,555,758.68
16 06 02 02	Other actions under the Ukraine Investment Framework	190,067,785.78	190,067,785.78	100.0%	0.00	236,488,815.37	128,339,962.96	54.3%	108,148,852.41
16 06 03 01	Union accession assistance and other measures	251,686,637.34	240,936,637.34	95.7%	10,750,000.00	352,042,670.09	104,442,089.98	29.7%	247,600,580.11
16 06 03 02	Borrowing costs subsidy	3,528,573.98	0.00	0.0%	3,528,573.98	3,528,573.98	0.00	0.0%	3,528,573.98
20 01 05 02	Childcare facilities	10,241,825.31	4,442,091.72	43.4%	5,799,733.59	10,859,001.89	3,603,188.06	33.2%	7,255,813.83
20 02 01 01	Contract staff	81,096,023.28	10,482,964.64	12.9%	70,613,058.64	81,096,023.28	10,482,964.64	12.9%	70,613,058.64
20 02 01 02	Agency staff and technical and administrative assistance in support of different activities	563,840.96	22,472.40	4.0%	541,368.56	641,822.42	100,453.86	15.7%	541,368.56
20 02 01 03	National civil servants temporarily assigned to the institution	0.00	0.00	-	0.00	854,496.00	617,833.25	72.3%	236,662.75

Annex 6: Implementation of Other external assigned revenue									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
20 02 06 01	Mission and representation expenses	633,632.59	68,298.85	10.8%	565,333.74	668,846.50	84,143.57	12.6%	584,702.93
20 02 06 02	Meetings, expert groups and conference-s expenses	949,936.77	254,399.64	26.8%	695,537.13	1,038,535.19	151,603.76	14.6%	886,931.43
20 02 06 03	Meetings of committees	325,375.48	85,696.40	26.3%	239,679.08	348,670.85	60,712.22	17.4%	287,958.63
20 02 06 04	Studies and consultations	130.05	0.00	0.0%	130.05	130.05	0.00	0.0%	130.05
20 02 06 05	Further training and management training	116,134.20	0.00	0.0%	116,134.20	116,134.20	0.00	0.0%	116,134.20
20 03 15 01	Publications Office	1,499,431.00	1,126,497.54	75.1%	372,933.46	1,499,431.00	250,268.57	16.7%	1,249,162.43
20 03 16 01	Office for Administration and Payment of Individual Entitlements	500,000.00	499,998.62	100.0%	1.38	500,000.00	0.00	0.0%	500,000.00
20 04 01	Information systems	73,580,979.30	8,706,840.53	11.8%	64,874,138.77	74,731,461.85	2,489,946.43	3.3%	72,241,515.42
20 04 02	Digital workplace	4,000,000.00	4,000,000.00	100.0%	0.00	4,000,000.00	3,998,288.35	100.0%	1,711.65
20 04 03	Data Centre and networking services	3,630,000.00	3,521,117.73	97.0%	108,882.27	3,630,000.00	435,827.86	12.0%	3,194,172.14
20 04 04	Cybersecurity Service for the Union institutions, bodies, offices and agencies (CERT-EU)	34,753.50	3,150.00	9.1%	31,603.50	34,753.50	3,150.00	9.1%	31,603.50
21 01 01	Pensions and allowances	312,248,907.16	311,663,452.16	99.8%	585,455.00	312,248,907.16	302,241,368.15	96.8%	10,007,539.01
	Total EARN/N, EARN5/5	19,659,741,487.22	10,029,953,087.24	51.0%	9,629,788,399.98	35,224,845,201.67	11,285,053,266.66	32.0%	23,939,791,935.01

Annex 7: Implementation of NGEU									
Budget line	Budget line description	Commitments	Implement- tation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
01 01 01 02	External personnel implementing Horizon Europe - Indirect research	7,895,838.74	2,536,962.20	32.1%	5,358,876.54	3,269,352.10	1,860,379.01	56.9%	1,408,973.09
01 01 01 03	Other management expenditure for Horizon Europe - Indirect research	3,403,273.17	1,079,453.77	31.7%	2,323,819.40	2,205,178.07	1,046,000.66	47.4%	1,159,177.41
01 01 01 73	European Health and Digital Executive Agency - Contribution from Horizon Europe	3,921,210.00	2,152,700.00	54.9%	1,768,510.00	3,470,130.00	2,152,700.00	62.0%	1,317,430.00
01 01 01 74	European Climate, Infrastructure and Environment Executive Agency - Contribution from Horizon Europe	2,902,933.00	1,595,470.00	55.0%	1,307,463.00	1,626,294.00	1,595,470.00	98.1%	30,824.00
01 01 01 76	European Innovation Council and SMEs Executive Agency - Contribution from Horizon Europe	4,631,910.00	2,545,130.00	54.9%	2,086,780.00	2,545,130.00	2,545,130.00	100.0%	0.00
01 02 02 10	Cluster `Health-	0.00	0.00	-	0.00	225,891,419.86	198,880,959.77	88.0%	27,010,460.09
01 02 02 40	Cluster `Digital, Industry and Space-	0.00	0.00	-	0.00	130,670,399.61	97,012,593.06	74.2%	33,657,806.55
01 02 02 50	Cluster `Climate, Energy and Mobility-	0.00	0.00	-	0.00	71,081,936.89	44,713,932.01	62.9%	26,368,004.88
01 02 03 01	European Innovation Council	0.00	0.00	-	0.00	436,534,736.24	418,345,011.62	95.8%	18,189,724.62
02 01 10	Support expenditure for the InvestEU Programme	2,048,007.67	391,176.80	19.1%	1,656,830.87	1,051,832.03	289,697.81	27.5%	762,134.22

Annex 7: Implementation of NGEU									
Budget line	Budget line description	Commitments	Implement- tation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
02 02 02	EU guarantee from the InvestEU Fund - Provisioning of the common provisioning fund	0.00	0.00	-	0.00	1,015,000,000.00	1,015,000,000.00	100.0%	0.00
02 02 03	InvestEU Advisory Hub, InvestEU Portal and accompanying measures	0.00	0.00	-	0.00	37,852,406.75	37,618,399.36	99.4%	234,007.39
05 01 01 01	Support expenditure for the European Regional Development Fund	9,051,731.75	1,271,097.13	14.0%	7,780,634.62	2,008,401.33	1,266,336.69	63.1%	742,064.64
05 02 05 01	ERDF - Operational expenditure - Financing under REACT-EU	0.00	0.00	-	0.00	1,902,610,778.37	1,822,539,220.13	95.8%	80,071,558.24
05 02 05 02	ERDF - Operational technical assistance - Financing under REACT-EU	17,177,054.86	6,002,357.69	34.9%	11,174,697.17	32,243,135.74	12,582,641.48	39.0%	19,660,494.26
06 01 01 02	Support expenditure for the Recovery and Resilience Facility	54,955,770.12	17,298,649.99	31.5%	37,657,120.13	24,585,631.74	14,600,451.14	59.4%	9,985,180.60
06 01 04	Support expenditure for the Union Civil Protection Mechanism	9,331,160.61	2,300,000.00	24.6%	7,031,160.61	5,870,037.90	2,827,233.61	48.2%	3,042,804.29
06 02 01	Recovery and Resilience Facility - Non-repayable support	0.00	0.00	-	0.00	33,882,384,061.00	33,242,973,765.00	98.1%	639,410,296.00

Annex 7: Implementation of NGEU									
Budget line	Budget line description	Commitments	Implement- ation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
06 05 01	Union Civil Protection Mechanism	0.00	0.00	-	0.00	274,700,421.71	195,353,117.01	71.1%	79,347,304.70
07 01 01 01	Support expenditure for the ESF+ - Shared management	2,469,666.57	1,037,652.00	42.0%	1,432,014.57	2,220,717.44	875,703.81	39.4%	1,345,013.63
07 02 05 01	ESF - Operational expenditure - Financing under REACT-EU	0.00	0.00	-	0.00	2,609,919,084.20	2,270,319,826.36	87.0%	339,599,257.84
07 02 05 02	ESF - Operational technical assistance - Financing under REACT-EU	12,662,549.83	0.00	0.0%	12,662,549.83	20,600,491.34	1,518,072.27	7.4%	19,082,419.07
08 01 02	Support expenditure for the European Agricultural Fund for Rural Development	722,601.51	351,247.00	48.6%	371,354.51	346,500.51	266,439.95	76.9%	80,060.56
08 03 01 03	Rural development types of interventions financed from the European Union Recovery Instrument (EURI)	0.00	0.00	-	0.00	1,638,023,289.94	1,185,861,546.88	72.4%	452,161,743.06
08 03 03	European Agricultural Fund for Rural Development (EAFRD) - Operational technical assistance financed from the European Union Recovery Instrument (EURI)	15,073,421.00	0.00	0.0%	15,073,421.00	1,158,177.50	926,542.00	80.0%	231,635.50

Annex 7: Implementation of NGEU									
Budget line	Budget line description	Commitments	Implement- tation commitments	Implement. rate commit- ments	Carried over to 2026	Payments	Implemen- tation payments	Implem. rate payments	Carried over to 2026
09 01 02	Support expenditure for the Just Transition Fund	14,477,775.17	754,889.33	5.2%	13,722,885.84	1,152,064.21	752,040.56	65.3%	400,023.65
09 03 01	Just Transition Fund (JTF) - Operational expenditure	60,479,919.95	5,695.95	0.0%	60,474,224.00	1,424,778,095.02	1,161,968,447.84	81.6%	262,809,647.18
09 03 02	Just Transition Fund (JTF) - Operational technical assistance	11,099,503.31	0.00	0.0%	11,099,503.31	6,477,488.82	3,656,985.21	56.5%	2,820,503.61
	Total NGEU	232,304,327.26	39,322,481.86	16.9%	192,981,845.40	43,760,277,192.32	41,739,348,643.24	95.4%	2,020,928,549.08

Annex 8: Forecast of the assigned revenue for 2027								
Description	COMMITMENTS ASSIGNED REVENUES				PAYMENTS ASSIGNED REVENUE			
	Internal	External		Total	Internal	External		Total
		DB 2027	NextGenerationEU			DB 2027	NextGenerationEU	
	(a)	(b)	(c)	(d) = (a) + (b) + (c)	(a)	(b)	(c)	(d) = (a) + (b) + (c)
1 Single Market, Innovation and Digital	123.48	5,575.19	5.60	5,704.26	109.50	5,444.05	5.86	5,559.42
1.0.1 Research and Innovation	123.48	3,891.78	5.10	4,020.36	108.38	3,834.85	5.36	3,948.59
1.0.11 Horizon Europe	1.58	3,736.20	5.10	3,742.88	1.58	3,687.36	5.36	3,694.31
1.0.12 Euratom Research and Training Programme	1.29	14.00	0.00	15.29	1.29	14.05	0.00	15.34
1.0.13 International Thermonuclear Experimental Reactor (ITER)	2.07	30.49	0.00	32.56	2.07	30.49	0.00	32.56
1.0.1OTH Other actions	118.54	111.10	0.00	229.64	103.44	102.95	0.00	206.39
1.0.1PPPA Pilot projects and preparatory actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.0.1SPEC Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.0.1DAG Decentralised agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.0.2 European Strategic Investments	0.00	1,380.98	0.50	1,381.48	0.00	1,314.39	0.50	1,314.89
1.0.21 InvestEU Fund	0.00	1,187.37	0.50	1,187.87	0.00	1,192.00	0.50	1,192.50
1.0.22 Connecting Europe Facility (CEF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.0.221 Connecting Europe Facility (CEF) - Transport	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.0.222 Connecting Europe Facility (CEF) - Energy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.0.223 Connecting Europe Facility (CEF) - Digital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.0.23 Digital Europe Programme	0.00	93.34	0.00	93.34	0.00	72.12	0.00	72.12
1.0.24 European Fund for Strategic Investments (EFSI)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.0.2DAG Decentralised agencies	0.00	6.89	0.00	6.89	0.00	6.89	0.00	6.89
1.0.2OTH Other actions	0.00	93.37	0.00	93.37	0.00	43.37	0.00	43.37
1.0.2PPPA Pilot projects and preparatory actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Annex 8: Forecast of the assigned revenue for 2027								
Description	COMMITMENTS ASSIGNED REVENUES				PAYMENTS ASSIGNED REVENUE			
	Internal	External		Total	Internal	External		Total
		DB 2027	NextGenerationEU			DB 2027	NextGenerationEU	
	(a)	(b)	(c)	(d) = (a) + (b) + (c)	(a)	(b)	(c)	(d) = (a) + (b) + (c)
1.0.2SPEC Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.0.3 Single Market	0.00	17.62	0.00	17.62	1.12	19.51	0.00	20.63
1.0.31 Single Market Programme (incl. SMEs)	0.00	15.27	0.00	15.27	0.00	14.76	0.00	14.76
1.0.32 EU Anti-Fraud Programme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.0.33 Cooperation in the field of taxation (FISCALIS)	0.00	0.00	0.00	0.00	0.02	0.20	0.00	0.22
1.0.34 Cooperation in the field of customs (CUSTOMS)	0.00	0.00	0.00	0.00	1.10	2.20	0.00	3.30
1.0.3OTH Other actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.0.3PPPA Pilot projects and preparatory actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.0.3SPEC Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.0.3DAG Decentralised agencies	0.00	2.36	0.00	2.36	0.00	2.36	0.00	2.36
1.0.4 Space	0.00	284.80	0.00	284.80	0.00	275.30	0.00	275.30
1.0.41 European Space Programme	0.00	278.43	0.00	278.43	0.00	268.93	0.00	268.93
1.0.4SC Union Secure Connectivity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.0.4OTH Other actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.0.4PPPA Pilot projects & preparatory actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.0.4SPEC Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.0.4DAG Decentralised agencies	0.00	6.37	0.00	6.37	0.00	6.37	0.00	6.37
2 Cohesion and Values	820.18	1,089.76	32.75	1,942.70	820.18	1,086.73	33.84	1,940.75
2.1 Economic, Social and territorial cohesion	800.00	0.00	14.74	814.74	800.00	0.00	15.83	815.83
2.1.1 Regional Development and Cohesion	500.00	0.00	2.08	502.08	500.00	0.00	12.83	512.83

Annex 8: Forecast of the assigned revenue for 2027								
Description	COMMITMENTS ASSIGNED REVENUES				PAYMENTS ASSIGNED REVENUE			
	Internal	External		Total	Internal	External		Total
		DB 2027	NextGenerationEU			DB 2027	NextGenerationEU	
	(a)	(b)	(c)	(d) = (a) + (b) + (c)	(a)	(b)	(c)	(d) = (a) + (b) + (c)
2.1.11 European Regional Development Fund (ERDF)	400.00	0.00	2.08	402.08	400.00	0.00	12.83	412.83
2.1.12 Cohesion Fund (CF)	100.00	0.00	0.00	100.00	100.00	0.00	0.00	100.00
2.1.121 Cohesion Fund (CF)	100.00	0.00	0.00	100.00	100.00	0.00	0.00	100.00
2.1.122 Cohesion Fund (CF), contribution to the Connecting Europe Facility (CEF) - Transport	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.1.10TH Other actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.1.1PPPA Pilot projects and preparatory actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.1.3 Investing in People, Social Cohesion and Values	300.00	0.00	12.66	312.66	300.00	0.00	3.00	303.00
2.1.31 European Social Fund+	300.00	0.00	12.66	312.66	300.00	0.00	3.00	303.00
2.1.311 European Social Fund (ESF)	300.00	0.00	12.66	312.66	300.00	0.00	3.00	303.00
2.2 Investing in Competitiveness, People and Values	20.18	1,089.76	18.01	1,127.96	20.18	1,086.73	18.01	1,124.92
2.2.1 Regional Development and Cohesion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2.13 Support to the Turkish-Cypriot Community	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2.10TH Other actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2.1PPPA Pilot projects and preparatory actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2.1SPEC Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2.1DAG Decentralised agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2.2 Recovery and Resilience	0.00	41.85	18.01	59.86	0.00	41.07	18.01	59.08
2.2.21 European Recovery and Resilience Facility (incl. Technical Support Instrument)	0.00	7.79	15.63	23.41	0.00	7.79	15.63	23.41
2.2.22 Protection of the euro against counterfeiting (the 'Pericles IV programme')	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Annex 8: Forecast of the assigned revenue for 2027								
Description	COMMITMENTS ASSIGNED REVENUES				PAYMENTS ASSIGNED REVENUE			
	Internal	External		Total	Internal	External		Total
		DB 2027	NextGenerationEU			DB 2027	NextGenerationEU	
	(a)	(b)	(c)	(d) = (a) + (b) + (c)	(a)	(b)	(c)	(d) = (a) + (b) + (c)
2.2.23 Financing cost of the European Union Recovery Instrument (EURI)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2.24 Union Civil Protection Mechanism (RescEU)	0.00	9.28	2.38	11.66	0.00	7.53	2.38	9.92
2.2.25 Instrument for emergency support within the Union (ESI)	0.00	16.65	0.00	16.65	0.00	17.58	0.00	17.58
2.2.26 EU4Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2.2OTH Other actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2.2PPPA Pilot projects and preparatory actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2.2SPEC Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2.2DAG Decentralised agencies	0.00	8.14	0.00	8.14	0.00	8.17	0.00	8.17
2.2.3 Investing in People, Social Cohesion and Values	20.18	1,047.92	0.00	1,068.10	20.18	1,045.65	0.00	1,065.84
2.2.31 European Social Fund+	0.00	3.05	0.00	3.05	0.00	3.27	0.00	3.27
2.2.312 Employment and Social Innovation	0.00	3.05	0.00	3.05	0.00	3.27	0.00	3.27
2.2.32 Erasmus+	0.00	1,020.20	0.00	1,020.20	0.00	1,017.99	0.00	1,017.99
2.2.33 European Solidarity Corps (ESC)	19.62	8.15	0.00	27.77	19.62	8.11	0.00	27.73
2.2.34 Creative Europe	0.00	13.34	0.00	13.34	0.00	13.05	0.00	13.05
2.2.35 Justice, Rights and Values	0.00	0.50	0.00	0.50	0.00	0.50	0.00	0.50
2.2.351 Justice	0.00	0.11	0.00	0.11	0.00	0.11	0.00	0.11
2.2.352 Rights and Values	0.00	0.40	0.00	0.40	0.00	0.40	0.00	0.40
2.2.3DAG Decentralised agencies	0.00	2.43	0.00	2.43	0.00	2.48	0.00	2.48
2.2.3OTH Other actions	0.00	0.24	0.00	0.24	0.00	0.24	0.00	0.24
2.2.3PPPA Pilot projects and preparatory actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Annex 8: Forecast of the assigned revenue for 2027								
Description	COMMITMENTS ASSIGNED REVENUES				PAYMENTS ASSIGNED REVENUE			
	Internal	External		Total	Internal	External		Total
		DB 2027	NextGenerationEU			DB 2027	NextGenerationEU	
	(a)	(b)	(c)	(d) = (a) + (b) + (c)	(a)	(b)	(c)	(d) = (a) + (b) + (c)
2.2.3SPEC Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	0.56	0.00	0.00	0.56	0.56	0.00	0.00	0.56
3 Natural Resources and Environment	541.25	82.75	1.09	625.10	643.25	312.47	6.36	962.09
3.1 Market related expenditure and direct payments	493.00	0.00	0.00	493.00	493.00	0.00	0.00	493.00
3.1.1 Agriculture and Maritime Policy	493.00	0.00	0.00	493.00	493.00	0.00	0.00	493.00
3.1.1.1 European Agricultural Guarantee Fund (EAGF)	493.00	0.00	0.00	493.00	493.00	0.00	0.00	493.00
3.2 Other programmes of Natural Resources and Environment	48.25	82.75	1.09	132.10	150.25	312.47	6.36	469.09
3.2.1 Agriculture and Maritime policy	42.00	0.00	0.00	42.00	144.00	0.00	0.00	144.00
3.2.1.2 European Agricultural Fund for Rural Development (EAFRD)	42.00	0.00	0.00	42.00	42.00	0.00	0.00	42.00
3.2.1.3 European Maritime and Fisheries Fund (EMFF)	0.00	0.00	0.00	0.00	102.00	0.00	0.00	102.00
3.2.1.4 Sustainable Fisheries Partnership Agreements (SFPA) and Regional Fisheries Management Organisations (RFMO)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.1.1DAG Decentralised agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.1.1OTH Other actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.1.1PPPA Pilot projects and preparatory actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.1SPEC Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.2 Environment and Climate Action	6.25	82.75	1.09	90.10	6.25	312.47	6.36	325.09
3.2.2.1 Programme for Environment and Climate Action (LIFE)	6.25	4.52	0.00	10.77	6.25	4.24	0.00	10.49
3.2.2.2 Just Transition Fund	0.00	0.00	1.09	1.09	0.00	0.00	6.36	6.36
3.2.2.3 Public sector loan facility under the Just Transition Mechanism (JTM)	0.00	70.00	0.00	70.00	0.00	300.00	0.00	300.00

Annex 8: Forecast of the assigned revenue for 2027								
Description	COMMITMENTS ASSIGNED REVENUES				PAYMENTS ASSIGNED REVENUE			
	Internal	External		Total	Internal	External		Total
		DB 2027	NextGenerationEU			DB 2027	NextGenerationEU	
	(a)	(b)	(c)	(d) = (a) + (b) + (c)	(a)	(b)	(c)	(d) = (a) + (b) + (c)
3.2.24 Social Climate Fund(SCF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.2DAG Decentralised agencies	0.00	8.23	0.00	8.23	0.00	8.23	0.00	8.23
3.2.2OTH Other actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.2PPPA Pilot projects and preparatory actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.2SPEC Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 Migration and Border Management	384.13	130.75	0.00	514.88	384.13	130.75	0.00	514.88
4.0.1 Migration	231.23	0.00	0.00	231.23	231.23	0.00	0.00	231.23
4.0.11 Asylum and Migration Fund (AMF)	231.23	0.00	0.00	231.23	231.23	0.00	0.00	231.23
4.0.1OTH Other actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.0.1DAG Decentralised agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.0.1PPPA Pilot projects and preparatory actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.0.1SPEC Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.0.2 Border Management	152.90	130.75	0.00	283.65	152.90	130.75	0.00	283.65
4.0.21 Integrated Border Management Fund (IBMF)	152.90	130.75	0.00	283.65	152.90	130.75	0.00	283.65
4.0.211 Integrated Border Management Fund (IBMF) - Instrument for border management and visa (BMVI)	152.90	130.75	0.00	283.65	152.90	130.75	0.00	283.65
4.0.212 Integrated Border Management Fund (IBMF) - Instrument for financial support for customs control equipment (CCEi)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.0.2OTH Other actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.0.2PPPA Pilot projects & preparatory actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.0.2SPEC Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Annex 8: Forecast of the assigned revenue for 2027								
Description	COMMITMENTS ASSIGNED REVENUES				PAYMENTS ASSIGNED REVENUE			
	Internal	External		Total	Internal	External		Total
		DB 2027	NextGenerationEU			DB 2027	NextGenerationEU	
	(a)	(b)	(c)	(d) = (a) + (b) + (c)	(a)	(b)	(c)	(d) = (a) + (b) + (c)
4.0.2DAG Decentralised agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 Resilience, Security and Defence	59.72	24.58	0.00	84.30	59.72	24.05	0.00	83.76
5.0.1 Security	59.72	0.00	0.00	59.72	59.72	0.00	0.00	59.72
5.0.11 Internal Security Fund (ISF)	59.72	0.00	0.00	59.72	59.72	0.00	0.00	59.72
5.0.12 Nuclear decommissioning (Lithuania)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.13 Nuclear Safety and decommissioning (incl. For Bulgaria and Slovakia)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.1DAG Decentralised agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.1OTH Other actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.1PPPA Pilot projects and preparatory actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.1SPEC Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.2 Defence	0.00	24.58	0.00	24.58	0.00	24.05	0.00	24.05
5.0.21 European Defence Fund	0.00	24.58	0.00	24.58	0.00	20.84	0.00	20.84
5.0.211 European Defence Fund (Research)	0.00	6.62	0.00	6.62	0.00	6.46	0.00	6.46
5.0.212 European Defence Fund (Non Research)	0.00	17.95	0.00	17.95	0.00	14.38	0.00	14.38
5.0.22 Military Mobility	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.23 Short-term Defence instrument on common procurement	0.00	0.00	0.00	0.00	0.00	1.63	0.00	1.63
5.0.24 Defence Industrial Reinforcement Instrument	0.00	0.00	0.00	0.00	0.00	1.58	0.00	1.58
5.0.25 European Defence Industry Performance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.251 European Defence Industry Performance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.26 Programme for agile and rapid defence innovation (AGILE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.2SC Union Secure Connectivity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.2OTH Other actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Annex 8: Forecast of the assigned revenue for 2027								
Description	COMMITMENTS ASSIGNED REVENUES				PAYMENTS ASSIGNED REVENUE			
	Internal	External		Total	Internal	External		Total
		DB 2027	NextGenerationEU			DB 2027	NextGenerationEU	
	(a)	(b)	(c)	(d) = (a) + (b) + (c)	(a)	(b)	(c)	(d) = (a) + (b) + (c)
5.0.2PPPA Pilot projects and preparatory actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.2SPEC Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.2DAG Decentralised agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.3 Resilience and crisis Response	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.31 Union Civil Protection Mechanism (RescEU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.32 Instrument for emergency support within the Union (ESI)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.33 EU4Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.3OTH Other actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.3PPPA Pilot projects and preparatory actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.3SPEC Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.0.3DAG Decentralised agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Neighbourhood and the World	50.00	677.80	0.00	727.80	50.00	681.80	0.00	731.80
6.0.1 External Action	0.00	664.44	0.00	664.44	0.00	668.44	0.00	668.44
6.0.11 Neighbourhood, Development and International Cooperation Instrument	0.00	67.89	0.00	67.89	0.00	67.69	0.00	67.69
6.0.111 Neighbourhood, Development and International Cooperation Instrument (NDICI)	0.00	67.89	0.00	67.89	0.00	67.69	0.00	67.69
6.0.112 European Instrument for Nuclear Safety (EINS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.0.12 Humanitarian Aid (HUMA)	0.00	5.50	0.00	5.50	0.00	5.50	0.00	5.50
6.0.13 Common Foreign and Security Policy (CFSP)	0.00	1.05	0.00	1.05	0.00	1.05	0.00	1.05
6.0.14 Overseas Countries and Territories (OCT) (including Greenland)	0.00	0.00	0.00	0.00	0.00	4.20	0.00	4.20

Annex 8: Forecast of the assigned revenue for 2027								
Description	COMMITMENTS ASSIGNED REVENUES				PAYMENTS ASSIGNED REVENUE			
	Internal	External		Total	Internal	External		Total
		DB 2027	NextGenerationEU			DB 2027	NextGenerationEU	
	(a)	(b)	(c)	(d) = (a) + (b) + (c)	(a)	(b)	(c)	(d) = (a) + (b) + (c)
6.0.15 MFA+	0.00	590.00	0.00	590.00	0.00	590.00	0.00	590.00
6.0.15 Ukraine Support Instrument	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.0.1OTH Other actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.0.1PPPA Pilot projects and preparatory actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.0.1SPEC Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.0.1DAG Decentralised agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.0.2 Pre-Accession assistance	50.00	13.36	0.00	63.36	50.00	13.36	0.00	63.36
6.0.21 Pre-Accession Assistance (IPA III)	50.00	13.36	0.00	63.36	50.00	13.36	0.00	63.36
6.0.21 Reform and Growth Facility for Western Balkans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.0.2OTH Other actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.0.2PPPA Pilot projects and preparatory actions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.0.2SPEC Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.0.2DAG Decentralised agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7 European Public Administration	790.27	538.66	0.00	1,328.93	787.90	538.66	0.00	1,326.56
7.1.1 Pensions	0.00	351.01	0.00	351.01	0.00	351.01	0.00	351.01
7.1.2 European schools	10.33	0.00	0.00	10.33	10.33	0.00	0.00	10.33
7.2.1 European Parliament	54.75	0.00	0.00	54.75	54.75	0.00	0.00	54.75
7.2.2 European Council and Council	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.2.3 Commission	385.47	187.65	0.00	573.12	383.10	187.65	0.00	570.75
7.2.4 Court of justice of the European Union	0.05	0.00	0.00	0.05	0.05	0.00	0.00	0.05
7.2.5 European Court of Auditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.2.6 European Economic and Social Committee	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00

Annex 8: Forecast of the assigned revenue for 2027								
Description	COMMITMENTS ASSIGNED REVENUES				PAYMENTS ASSIGNED REVENUE			
	Internal	External		Total	Internal	External		Total
		DB 2027	NextGenerationEU			DB 2027	NextGenerationEU	
	(a)	(b)	(c)	(d) = (a) + (b) + (c)	(a)	(b)	(c)	(d) = (a) + (b) + (c)
7.2.7 European Committee of the Regions	0.03	0.00	0.00	0.03	0.03	0.00	0.00	0.03
7.2.8 European Ombudsman	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.2.9 European Data Protection Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.2.X European External Action Service	333.64	0.00	0.00	333.64	333.64	0.00	0.00	333.64
Total appropriations under Headings	2,769.04	8,119.49	39.45	10,927.97	2,854.69	8,218.51	46.07	11,119.27
Other special instruments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
European Solidarity Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Aid Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
European Globalisation Adjustment Fund (EGF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
European Union Solidarity Fund (EUSF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Brexit Adjustment Reserve (BAR)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Outside MFF	0.00	7.29	0.00	7.29	0.00	7.29	0.00	7.29
Innovation Fund (IF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Guarantees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ukraine Facility	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other actions	0.00	7.29	0.00	7.29	0.00	7.29	0.00	7.29
Total appropriations	2,769.04	8,126.78	39.45	10,935.26	2,854.69	8,225.81	46.07	11,126.56

PROGRESS REPORTS ON RAL 2025

1. RAL evolution in 2025

1.1. Introduction

The amount of outstanding commitments (RAL) at the end of 2025 is derived from:

- initial outstanding commitments (initial RAL) on 1 January 2025;
- plus new commitments made in 2025;
- minus payments made during 2025 on the initial RAL and on the new commitments made in 2025;
- minus decommitments/revaluations/cancellations made in 2025 on the initial RAL and cancellations of commitments that cannot be carried forward.

The following analysis of the RAL is provided by MFF heading and MFF programme. A breakdown of the RAL by policy area is also provided.

Following the principle of continuity, the starting point of the annual presentation of the evolution of the RAL is the situation at the end of the previous year.

1.2. RAL by MFF heading

In EUR million

MFF heading	RAL at beginning of 2025	Commitments 2025	Payments on RAL and on 2025 Commitments	Decommitments 2025 and cancellation of commitments which cannot be carried over	RAL at end of 2025	Evolution %
1. Single Market, Innovation and Digital	51,164.4	27,094.7	24,481.8	-582.8	53,194.5	3.8%
2a. Economic, social and territorial cohesion	174,169.7	65,872.5	40,419.6	-84.1	199,538.4	12.7%
2b. Resilience and values	169,918.2	13,011.8	51,941.7	-190.4	130,797.8	- 29.9%
3. Natural Resources and Environment	50,866.9	57,658.4	59,544.0	-263.0	48,718.3	- 4.4%
4. Migration and Border Management	5,754.0	4,738.4	3,809.0	0.0	6,683.4	13.9%
5. Security and Defence	4,445.4	2,666.4	1,871.5	-1.1	5,239.3	15.2%
6. Neighbourhood and the World	42,096.6	19,645.1	17,169.7	-443.4	44,128.7	4.6%
7. European Public Administration	388.1	8,381.2	8,326.0	-13.3	430.1	9.8%
Total	498,803.4	199,068.4	207,563.2	-1,578.1	488,730.5	- 2.1%
O. Outside MFF	7,898.5	6,408.9	2,319.3	-409.8	11,578.3	31.8%
S. Solidarity mechanisms (Special Instruments)	53.0	1,065.3	1,047.5	0.0	70.8	25.1%
Total	7,951.5	7,474.2	3,366.8	-409.8	11,649.1	31.7%
GRAND TOTAL	506,755.0	206,542.6	210,930.1	-1,987.9	500,379.6	- 1.3%
<i>of which Next Generation EU (NGEU)</i>	<i>166,296.4</i>	<i>39.3</i>	<i>42,235.0</i>	<i>-17.9</i>	<i>124,082.9</i>	- 34.0%
<i>of which excluding Next Generation EU (NGEU)</i>	<i>340,458.5</i>	<i>206,503.3</i>	<i>168,695.1</i>	<i>-1,970.0</i>	<i>376,296.7</i>	9.5%

Outstanding commitments (commonly referred to as RAL – *reste à liquider*), which are committed amounts not yet paid for, stood at EUR 500,4 billion at the end of 2025. The outstanding commitments decreased as compared to end 2024 (by EUR 6,4 billion).

The main driver of the decrease of RAL continues to be the significant drop of the outstanding commitments related to NextGenerationEU (non-repayable part). These outstanding commitments reached their peak in 2023, which was the last year in which commitments could be made (except for appropriations to cover the technical administrative assistance). The NextGenerationEU has had a temporary effect on the RAL and it should be completely phased out by the end of the lifetime of this instrument.

The level of RAL in 2025 has also been impacted by an increase in the outstanding commitments for cohesion policy. 2025 was in practice only the third year of implementation of the 2021-2027 programmes and, as usual at this stage, the budgetary commitments exceeded the payments made. The RAL for cohesion policy is expected to start decreasing as of 2026, when the policy implementation will reach cruising speed.

1.3. RAL by MFF heading and programme and by policy area

The table 15 shows the breakdown of outstanding commitment appropriations by programme and the table 16 presents the breakdown of outstanding commitment appropriations by policy area.

Table 15: RAL by MFF by programme

In EUR million

Programme		RAL at beginning of 2025	Commitments 2025	Payments on RAL and on 2025 Commitments	Decommitments 2025 and cancellation of commitments which cannot be carried over	RAL at end of 2025	Evolution %
1.0.1 OTH	Other actions	263.2	167.2	107.9	-4.3	318.2	17.3%
1.0.1 PPPA	Pilot projects and preparatory actions	50.4	9.7	16.0	-1.8	42.3	-18.9%
1.0.11	Horizon Europe	28,645.7	16,814.8	13,110.0	-345.6	32,005.0	10.5%
1.0.12	Euratom Research and Training Programme	234.1	376.1	276.6	-3.7	329.8	29.0%
1.0.13	International Thermonuclear Experimental Reactor (ITER)	1,448.9	488.0	643.0	0.0	1,293.8	-12.0%
1.0.2 DAG	Decentralised agencies	35.7	237.5	237.5	0.0	35.7	0.0%
1.0.2 OTH	Other actions	61.3	85.3	31.6	-1.8	113.3	45.9%
1.0.2 PPPA	Pilot projects and preparatory actions	26.0	9.4	13.0	-0.4	22.0	-18.3%
1.0.2 SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	36.0	29.0	29.5	-0.3	35.2	-2.1%
1.0.21	InvestEU Fund	4,663.2	1,220.7	2,396.6	-16.2	3,471.1	-34.3%
1.0.221	Connecting Europe Facility (CEF) - Transport	6,088.5	1,701.0	2,412.8	-156.9	5,219.9	-16.6%
1.0.222	Connecting Europe Facility (CEF) - Energy	3,934.0	926.2	735.7	-35.9	4,088.6	3.8%
1.0.223	Connecting Europe Facility (CEF) - Digital	556.4	228.9	175.4	0.0	609.9	8.8%
1.0.23	Digital Europe Programme	2,351.2	1,137.2	1,082.6	-0.9	2,404.8	2.2%
1.0.3 DAG	Decentralised agencies	0.1	158.0	153.2	0.0	4.9	97.6%
1.0.3 OTH	Other actions	5.2	7.5	7.7	-0.1	4.9	-6.0%
1.0.3 PPPA	Pilot projects and preparatory actions	25.1	13.3	10.4	-0.7	27.3	8.1%
1.0.31	Single Market Programme (incl. SMEs)	914.3	646.9	724.0	-8.5	828.7	-10.3%
1.0.32	EU Anti-Fraud Programme	33.7	28.2	20.4	-5.0	36.4	7.5%
1.0.33	Cooperation in the field of taxation (Fiscalis)	44.0	39.4	42.0	-0.2	41.3	-6.7%
1.0.34	Cooperation in the field of customs (Customs)	147.5	200.3	144.9	-0.5	202.5	27.1%
1.0.4 DAG	Decentralised agencies	16.7	82.6	82.6	0.0	16.7	0.0%
1.0.4 PPPA	Pilot projects and preparatory actions	17.0	45.0	6.3	0.0	55.7	69.5%
1.0.4 SC	Union Secure Connectivity	83.4	196.3	88.7	0.0	191.1	56.4%
1.0.41	European Space Programme	1,482.8	2,246.1	1,933.5	-0.2	1,795.3	17.4%
Total heading 1		51,164.4	27,094.7	24,481.8	-582.8	53,194.5	3.8%
2.1.1 PPPA	Pilot projects and preparatory actions	3.6	4.0	0.8	-0.6	6.2	41.5%

In EUR million

Programme		RAL at beginning of 2025	Commitments 2025	Payments on RAL and on 2025 Commitments	Decommitments 2025 and cancellation of commitments which cannot be carried over	RAL at end of 2025	Evolution %
2.1.11	European Regional Development Fund (ERDF)	105,188.1	39,940.4	22,852.2	-54.4	122,221.9	13.9%
2.1.121	Cohesion Fund (CF)	16,048.1	7,033.6	5,590.0	-0.3	17,491.4	8.3%
2.1.122	Cohesion Fund (CF), contribution to the Connecting Europe Facility (CEF) - Transport	5,402.2	1,677.3	1,353.1	-26.1	5,700.3	5.2%
2.1.3 PPPA	Pilot projects and preparatory actions	0.0	1.5	0.5	0.0	1.0	100.0%
2.1.311	European Social Fund Plus (ESF+)	47,527.7	17,215.7	10,623.1	-2.7	54,117.6	12.2%
Total heading 2a		174,169.7	65,872.5	40,419.6	-84.1	199,538.4	12.7%
2.2.13	Support to the Turkish-Cypriot Community	95.3	35.8	40.3	0.0	90.8	-5.0%
2.2.2 DAG	Decentralised agencies	49.6	305.3	293.2	-0.3	61.5	19.3%
2.2.2 PPPA	Pilot projects and preparatory actions	0.0	0.0	0.0	0.0	0.0	0.0%
2.2.2 SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	9.6	15.6	13.3	-0.2	11.6	17.9%
2.2.21	European Recovery and Resilience Facility (incl. Technical Support Instrument)	161,569.8	627.1	39,671.1	-11.6	122,514.1	-31.9%
2.2.22	Protection of the euro against counterfeiting (the 'Pericles IV programme')	0.5	0.9	0.7	-0.1	0.6	19.0%
2.2.23	Financing cost of the European Union Recovery Instrument (EURI)	1,865.0	5,017.2	5,004.7	0.0	1,877.5	0.7%
2.2.24	Union Civil Protection Mechanism (RescEU)	1,192.6	237.4	354.8	-8.9	1,066.3	-11.8%
2.2.25	EU4Health	1,507.0	607.2	552.7	-2.1	1,559.5	3.4%
2.2.26	Instrument for emergency support within the Union (ESI)	28.3	0.0	4.3	0.0	23.9	-18.1%
2.2.3 DAG	Decentralised agencies	52.7	332.0	328.4	0.0	56.3	6.5%
2.2.3 OTH	Other actions	12.7	9.2	9.2	0.0	12.7	-0.5%
2.2.3 PPPA	Pilot projects and preparatory actions	58.0	18.5	24.9	-8.2	43.4	-33.7%
2.2.3 SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	197.1	190.2	181.8	-2.1	203.4	3.1%
2.2.312	Employment and Social Innovation	185.2	111.6	84.8	-0.3	211.7	12.5%
2.2.32	Erasmus+	2,251.0	4,684.1	4,635.3	-109.0	2,190.9	-2.7%
2.2.33	European Solidarity Corps (ESC)	148.8	171.8	171.5	-42.7	106.4	-39.9%

In EUR million

Programme		RAL at beginning of 2025	Commitments 2025	Payments on RAL and on 2025 Commitments	Decommitments 2025 and cancellation of commitments which cannot be carried over	RAL at end of 2025	Evolution %
2.2.34	Creative Europe	353.8	366.9	337.5	-1.8	381.4	7.2%
2.2.351	Justice	53.4	42.0	41.8	-1.5	52.1	-2.6%
2.2.352	Rights and Values	287.8	239.0	191.6	-1.5	333.8	13.8%
Total heading 2b		169,918.2	13,011.8	51,941.7	-190.4	130,797.8	-29.9%
3.1.11	European Agricultural Guarantee Fund (EAGF)	371.0	40,875.4	40,904.1	-7.1	335.2	-10.7%
3.2.1 DAG	Decentralised agencies	0.0	31.4	31.4	0.0	0.0	100.0%
3.2.1 PPPA	Pilot projects and preparatory actions	9.6	1.0	3.0	0.0	7.5	-26.6%
3.2.12	European Agricultural Fund for Rural Development (EAFRD)	35,516.8	13,226.7	15,852.4	-239.0	32,652.1	-8.8%
3.2.13	European Maritime, Fisheries and Aquaculture Fund (EMFAF)	3,340.9	946.2	670.0	-4.2	3,612.8	7.5%
3.2.14	Sustainable Fisheries Partnership Agreements (SFPA) and Regional Fisheries Management Organisations (RFMO)	37.5	117.1	111.4	-1.6	41.6	9.8%
3.2.2 DAG	Decentralised agencies	0.0	78.6	78.6	0.0	0.0	100.0%
3.2.2 PPPA	Pilot projects and preparatory actions	15.0	2.0	3.4	-0.1	13.6	-10.6%
3.2.2 SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	16.0	34.6	21.3	0.0	29.3	45.4%
3.2.21	Programme for Environment and Climate Action (LIFE)	2,690.7	784.9	677.1	-11.0	2,787.5	3.5%
3.2.22	Just Transition Fund	8,765.5	1,504.0	1,124.3	-0.1	9,145.0	4.1%
3.2.23	Public sector loan facility under the Just Transition Mechanism (JTM)	104.0	56.6	66.8	0.0	93.8	-10.9%
Total heading 3		50,866.9	57,658.4	59,544.0	-263.0	48,718.3	-4.4%
4.0.1 DAG	Decentralised agencies	13.0	191.7	201.7	0.0	3.0	-333.3%
4.0.11	Asylum, Migration and Integration Fund	2,862.0	1,921.2	1,288.1	0.0	3,495.0	18.1%
4.0.2 DAG	Decentralised agencies	359.3	1,358.9	1,386.1	0.0	332.1	-8.2%
4.0.211	Integrated Border Management Fund (IBMF) - Instrument for border management and visa (BMVI)	2,215.2	1,266.3	909.6	0.0	2,572.0	13.9%
4.0.212	Integrated Border Management Fund (IBMF) - Instrument for financial support for customs control equipment (CCEi)	304.6	0.2	23.5	0.0	281.3	-8.3%

In EUR million

Programme		RAL at beginning of 2025	Commitments 2025	Payments on RAL and on 2025 Commitments	Decommitments 2025 and cancellation of commitments which cannot be carried over	RAL at end of 2025	Evolution %
Total heading 4		5,754.0	4,738.4	3,809.0	0.0	6,683.4	13.9%
5.0.1 DAG	Decentralised agencies	5.5	282.9	280.8	0.0	7.6	27.4%
5.0.1 PPPA	Pilot projects and preparatory actions	1.2	0.0	0.8	0.0	0.4	-221.5%
5.0.1 SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	21.8	23.3	21.8	-0.2	23.1	5.5%
5.0.11	Internal Security Fund (ISF)	636.4	337.9	257.0	0.0	717.2	11.3%
5.0.12	Nuclear decommissioning (Lithuania)	330.6	74.7	90.1	0.0	315.2	-4.9%
5.0.13	Nuclear Safety and decommissioning (incl. For Bulgaria and Slovakia)	296.0	70.4	60.3	-0.2	305.9	3.2%
5.0.2 PPPA	Pilot projects and preparatory actions	0.5	0.0	0.0	0.0	0.5	0.0%
5.0.2 SC	Union Secure Connectivity	16.0	158.2	50.8	0.0	123.4	87.0%
5.0.211	European Defence Fund (Research)	787.6	400.1	295.5	0.0	892.3	11.7%
5.0.212	European Defence Fund (Non Research)	1,457.6	1,025.6	562.4	-0.5	1,920.3	24.1%
5.0.22	Military Mobility	290.8	252.3	136.4	-0.1	406.6	28.5%
5.0.23	Short-term Defence instrument on common procurement	258.9	41.1	63.0	0.0	237.0	-9.3%
5.0.24	Defence Industrial Reinforcement Instrument	342.6	0.0	52.8	0.0	289.8	-18.2%
5.0.251	European Defence Industry Programme	0.0	0.0	0.0	0.0	0.0	-
Total heading 5		4,445.4	2,666.4	1,871.5	-1.1	5,239.3	15.2%
6.0.1 OTH	Other actions	57.0	88.3	47.6	0.0	97.7	41.7%
6.0.1 PPPA	Pilot projects and preparatory actions	0.1	0.0	0.0	0.0	0.1	-51.7%
6.0.1 SC	Union Secure Connectivity	0.0	50.0	0.0	0.0	50.0	100.0%
6.0.1 SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	150.7	95.0	87.8	-2.7	155.3	2.9%
6.0.111	Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)	32,396.6	11,361.4	9,934.0	-299.6	33,524.5	3.4%
6.0.112	European Instrument for International Nuclear Safety Cooperation (INSC)	136.8	65.9	63.2	-0.6	138.9	1.5%
6.0.12	Humanitarian Aid (HUMA)	1,126.7	2,574.8	2,475.9	-11.4	1,214.2	7.2%
6.0.13	Common Foreign and Security Policy (CFSP)	96.4	418.6	426.2	-12.8	76.0	-27.0%

In EUR million

Programme		RAL at beginning of 2025	Commitments 2025	Payments on RAL and on 2025 Commitments	Decommitments 2025 and cancellation of commitments which cannot be carried over	RAL at end of 2025	Evolution %
6.0.14	Overseas Countries and Territories (OCT) (including Greenland)	146.6	67.7	61.1	-1.3	151.9	3.5%
6.0.15	MFA+	152.9	570.2	568.4	0.0	154.7	1.1%
6.0.17	Ukraine Loan Cooperation Mechanism	0.0	1,534.6	1,534.6	0.0	0.0	-
6.0.21	Pre-Accession Assistance (IPA III)	7,433.6	2,222.9	1,894.0	-115.0	7,647.6	2.8%
6.0.22	Reform and Growth Facility for Western Balkans	399.0	595.6	76.8	0.0	917.9	56.5%
Total heading 6		42,096.6	19,645.1	17,169.7	-443.4	44,128.7	4.6%
7.1.11	Staff Pensions	0.0	3,101.3	3,091.9	0.0	9.5	100.0%
7.1.121	(Pensions of former Members) European Parliament	0.0	19.2	19.2	0.0	0.0	-
7.1.122	(Pensions of former Members) European Council and Council	0.0	0.8	0.8	0.0	0.0	-
7.1.123	(Pensions of former Members) Commission	0.0	9.4	9.4	0.0	0.0	-
7.1.124	(Pensions of former Members) Court of Justice of the European Union	0.0	17.2	17.2	0.0	0.0	-
7.1.125	(Pensions of former Members) European Court of Auditors	0.0	7.3	7.3	0.0	0.0	-
7.1.128	(Pensions of former Members) European Ombudsman	0.0	0.5	0.5	0.0	0.0	-
7.1.129	(Pensions of former Members) European Data Protection Supervisor	0.0	0.4	0.4	0.0	0.0	-
7.1.23	(European schools) Commission	3.9	290.7	292.8	0.0	1.8	-111.8%
7.2.311	Remuneration statutory staff	0.1	3,092.2	3,092.2	0.0	0.1	-28.9%
7.2.312	Remuneration external staff	23.1	351.4	341.9	-0.3	32.3	28.6%
7.2.321	Members - Salaries and allowances	0.9	20.4	20.1	-0.5	0.7	-25.7%
7.2.322	Members - Temporary allowances	0.0	2.1	1.9	0.0	0.2	100.0%
7.2.331	Recruitment costs	3.4	33.2	33.2	-0.3	2.9	-13.9%
7.2.332	Termination of service	0.0	7.2	7.1	0.0	0.2	100.0%
7.2.333	Training costs	11.8	21.4	20.0	-0.3	12.9	8.2%
7.2.334	Social and Mobility	12.5	37.2	35.6	-1.9	12.1	-2.9%
7.2.341	Information and communication technology	165.7	451.7	442.4	-1.6	173.4	4.5%
7.2.351	Rents and purchases	31.0	457.6	447.6	0.0	41.0	24.3%
7.2.352	Linked to buildings	49.4	134.5	132.3	-2.6	49.0	-0.8%
7.2.353	Security	32.0	86.6	86.4	-2.4	29.8	-7.5%

In EUR million

Programme		RAL at beginning of 2025	Commitments 2025	Payments on RAL and on 2025 Commitments	Decommitments 2025 and cancellation of commitments which cannot be carried over	RAL at end of 2025	Evolution %
7.2.361	Mission and representation	10.0	63.4	57.3	-1.0	15.1	33.8%
7.2.362	Meetings, committees, conference	5.5	13.1	11.8	-0.4	6.4	14.3%
7.2.371	Official journal	1.2	1.9	2.1	-0.1	1.0	-23.4%
7.2.372	Publications	6.5	15.9	15.1	-0.1	7.1	8.2%
7.2.373	Acquisition of information	1.7	7.3	6.4	0.0	2.6	35.0%
7.2.374	Studies and investigations	4.8	5.1	5.3	0.0	4.6	-3.5%
7.2.381	General equipment, vehicle, furniture	10.5	27.0	21.9	-0.4	15.2	30.6%
7.2.382	Linguistic external services	2.3	62.3	62.0	-0.1	2.6	8.4%
7.2.383	Other administrative expenditure	11.8	39.5	40.6	-1.1	9.6	-23.2%
7.2.39 DAG	Decentralised agencies	0.0	3.4	3.4	0.0	0.0	-
Total heading 7		388.1	8,381.2	8,326.0	-13.3	430.1	9.8%
O.0. OTH	Other actions	5.9	59.4	56.5	-3.9	5.0	-18.0%
O.0.1	Innovation Fund (IF)	6,642.6	1,550.6	224.4	-405.0	7,563.8	12.2%
O.0.4	Ukraine Facility	1,250.0	4,798.9	2,038.5	-1.0	4,009.5	68.8%
Total heading O		7,898.5	6,408.9	2,319.3	-409.8	11,578.3	31.8%
S.0.11	European Solidarity Reserve	0.0	480.2	480.2	0.0	0.0	-
S.0.12	Emergency Aid Reserve	0.0	0.0	0.0	0.0	0.0	-
S.0.2	European Globalisation Adjustment Fund (EGF)	0.1	20.7	20.7	0.0	0.1	-0.6%
S.0.4	Brexit Adjustment Reserve	52.9	564.4	546.6	0.0	70.7	25.2%
Total heading S		53.0	1,065.3	1,047.5	0.0	70.8	25.1%
GRAND TOTAL		506,755.0	206,542.6	210,930.1	-1,987.9	500,379.6	-1.3%
<i>of which Next Generation EU (NGEU)</i>		<i>166,296.4</i>	<i>39.3</i>	<i>42,235.0</i>	<i>-17.9</i>	<i>124,082.9</i>	<i>-34.0%</i>
<i>of which excluding Next Generation EU (NGEU)</i>		<i>340,458.5</i>	<i>206,503.3</i>	<i>168,695.1</i>	<i>-1,970.0</i>	<i>376,296.7</i>	<i>9.5%</i>

Table 16: RAL by policy area

In EUR million

Policy Area	RAL at beginning of 2025	Commitments 2025	Payments on RAL and on 2025 Commitments	Decommitments 2025 and cancellation of commitments which cannot be carried over	RAL at end of 2025	Evolution %
01. Research and Innovation	30,642.2	17,855.9	14,153.5	-355.4	33,989.2	9.8%
02. European Strategic Investments	17,752.3	5,575.2	7,114.7	-212.3	16,000.5	- 10.9%
03. Single Market	1,169.9	1,093.6	1,102.6	-15.0	1,146.0	- 2.1%
04. Space	1,600.0	2,570.1	2,111.1	-0.2	2,058.8	22.3%
05. Regional Development and Cohesion	126,737.3	48,691.0	29,836.3	-81.4	145,510.7	12.9%
06. Recovery and Resilience	166,222.3	6,810.7	45,894.7	-23.3	127,115.0	- 30.8%
07. Investing in People, Social Cohesion and Values	51,128.3	23,382.5	16,630.3	-169.8	57,710.6	11.4%
08. Agriculture and Maritime Policy	39,275.8	55,197.7	57,572.3	-251.9	36,649.3	- 7.2%
09. Environment and Climate Action	11,591.1	2,460.7	1,971.7	-11.2	12,069.1	4.0%
10. Migration	2,875.0	2,112.9	1,489.9	0.0	3,498.0	17.8%
11. Border Management	2,879.0	2,625.5	2,319.1	0.0	3,185.4	9.6%
12. Security	1,291.5	789.1	710.8	-0.4	1,369.4	5.7%
13. Defence	3,154.0	1,877.3	1,160.7	-0.6	3,869.9	18.5%
14. External Action	34,264.0	16,826.6	15,198.9	-328.4	35,563.2	3.7%
15. Pre-accession Assistance	7,832.6	2,818.5	1,970.7	-115.0	8,565.4	8.6%
16. Expenditure outside the annual ceilings set out in the Multiannual Financial Framework	7,951.5	7,474.2	3,366.8	-409.8	11,649.1	31.7%
20. Administrative expenditure of the European Commission	384.2	4,934.3	4,886.5	-13.3	418.7	8.2%
21. European Schools and Pensions	3.9	3,446.9	3,439.4	0.0	11.3	65.5%
30. Reserves	0.0	0.0	0.0	0.0	0.0	-
Total	506,755.0	206,542.6	210,930.1	-1,987.9	500,379.6	- 1.3%

In EUR million

Policy Area	RAL at beginning of 2025	Commitments 2025	Payments on RAL and on 2025 Commitments	Decommitments 2025 and cancellation of commitments which cannot be carried over	RAL at end of 2025	Evolution %
<i>of which Next Generation EU (NGEU)</i>	<i>166,296.4</i>	<i>39.3</i>	<i>42,235.0</i>	<i>-17.9</i>	<i>124,082.9</i>	<i>- 34.0%</i>
<i>of which excluding Next Generation EU (NGEU)</i>	<i>340,458.5</i>	<i>206,503.3</i>	<i>168,695.1</i>	<i>-1,970.0</i>	<i>376,296.7</i>	<i>9.5%</i>

2. 2025 RAL in context

2.1. Breakdown of RAL of differentiated appropriations by heading

The RAL can be best put into context when the annual expenditure (non-differentiated appropriations) is excluded from comparison, as these have to be liquidated in the following financial year.

The table below shows the breakdown of the RAL of differentiated appropriations by heading.

Table 17: Breakdown of the RAL of differentiated appropriations by MFF heading

In EUR million

MFF Heading	RAL from differentiated approp. at the end of 2025	%	Differentiated commitment appropriations voted in the initial budget 2025	%	RAL in years of differentiated commitm. approp. of the initial budget 2025
	1	2	3	4	5=1/3
1. Single Market, Innovation and Digital	52,913.1	0.1	20,470.4	0.1	2.6
2a. Economic, social and territorial cohesion	199,536.5	0.4	66,344.7	0.5	3.0
2b. Resilience and values	128,877.6	0.3	6,508.6	0.0	19.8
3. Natural Resources and Environment	48,709.8	0.1	16,859.0	0.1	2.9
4. Migration and Border Management	6,680.3	0.0	4,785.8	0.0	1.4
5. Security and Defence	5,232.5	0.0	2,608.8	0.0	2.0
6. Neighbourhood and the World	44,069.2	0.1	15,871.6	0.1	2.8
O. Outside MFF	11,549.4	0.0	4,276.9	0.0	2.7
S. Solidarity mechanisms (Special Instruments)	70.7	0.0	2,349.5	0.0	0.0
Total	497,639.0	1.0	140,075.3	1.0	3.6
<i>of which Next Generation EU (NGEU)</i>	<i>124,074.7</i>	<i>0.2</i>	<i>0.0</i>	<i>0.0</i>	<i>-</i>
<i>of which excluding Next Generation EU (NGEU)</i>	<i>373,564.4</i>	<i>0.8</i>	<i>140,075.3</i>	<i>1.0</i>	<i>2.7</i>

The outstanding commitments correspond to 3,6 years of differentiated commitment appropriations at the end of 2025 compared to 3,8 years at the end of 2024. For the purposes of the table above, it has to be noted that the NextGenerationEU is an external assigned revenue. This means that while it is counted in the first column “RAL from differentiated appropriations at the end of 2025”, it is not counted in the third column “Differentiated commitment appropriations voted in the initial budget 2025”. As a result, it heavily impacts the above-mentioned figures for the MFF sub-heading 2b Resilience and values, which contains the largest part of the NextGenerationEU, i.e. Recovery and Resilience Facility (RRF).

2.2. RAL by source of funding

The table below shows the outstanding commitments by source of funding (voted appropriations, internal assigned revenue and external assigned revenue) and by MFF heading.

Table 18: RAL by source of funding

In EUR million

MFF Heading	From budget appropriations	From internal assigned revenue	From external assigned revenue	Total
1. Single Market, Innovation and Digital	44,233.6	403.6	8,557.3	53,194.5
2a. Economic, social and territorial cohesion	193,623.3	5,061.0	854.2	199,538.4
2b. Resilience and values	7,569.4	107.4	123,121.0	130,797.8
3. Natural Resources and Environment	42,798.7	330.1	5,589.5	48,718.3
4. Migration and Border Management	6,504.4	45.7	133.4	6,683.4
5. Security and Defence	5,175.0	4.1	60.2	5,239.3
6. Neighbourhood and the World	43,258.9	452.8	416.9	44,128.7
7. European Public Administration	309.9	96.6	23.7	430.1
O. Outside MFF	3,595.9	0.0	7,982.4	11,578.3
S. Solidarity mechanisms (Special Instruments)	70.8	0.0	0.0	70.8
Total	347,139.8	6,501.2	146,738.6	500,379.6
<i>of which Next Generation EU (NGEU)</i>	–	–	124,082.9	124,082.9
<i>of which excl. Next Generation EU (NGEU)</i>	347,139.8	6,501.2	22,655.7	376,296.7

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