The rules for implementing the 2014-2020 European Structural and Investment (ESI) Funds, as set out in the Common Provisions Regulation\(^1\), require all project expenditure to be completed by 31 December 2023. There is no earlier deadline set out in the Common Provisions Regulation, although it is possible for Member States to set their own earlier deadlines as the ESI Funds are implemented through shared management.

At programme level, programme authorities in the Member States do not have to submit the programme closure documents and the final implementation report before 15 February 2025.

The Commission is reflecting on how best to assist programme authorities in completing their 2014-2020 programmes as rapidly as possible. The Commission is fully aware of project implementation delays due to shortages of construction material and of labour in this context. It is important to note that extending the duration of the 2014-2020 period would slow down the completion of these programmes and would defer the take up of the 2021-2027 period.

---