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From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	5 February 2025
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	C(2025) 808 final - ANNEXES 1 to 3
Subject:	ANNEXES 1 to 3 to the Commission Decision on non-automatic carry-over of appropriations from 2024 to 2025

Delegations will find attached document C(2025) 808 final - ANNEXES 1 to 3.

Encl.: C(2025) 808 final - ANNEXES 1 to 3



EUROPEAN
COMMISSION

Brussels, 4.2.2025
C(2025) 808 final

ANNEXES 1 to 3

ANNEXES

to the

COMMISSION DECISION

on non-automatic carry-over of appropriations from 2024 to 2025

ANNEX I

CARRY-OVER OF NON-DIFFERENTIATED APPROPRIATIONS

A. Overview

N°	2024 Budget	Heading	2025 Budget	Regulation (EU, Euratom) 2024/2509	Amount to be Carried over (in EUR)
1	08 02 01	Agricultural reserve	08 02 01	Article 12(2)	366 480 959,59
		Heading 3.a - Total			366 480 959,59
		Grand Total			366 480 959,59

B. Amount in euros to be carried over for each line and reasons

1 08 02 01 – Agricultural reserve

Appropriation authorised 2024	832 006 944,88
Commitments made at 31.12.2024	465 525 985,29
Amount not used at 31.12.2024	366 480 959,59
Carry-over	366 480 959,59

Under the reformed Common Agricultural Policy applying from 2023, Article 16(2), third subparagraph of Regulation (EU) 2021/2116 sets out a derogation from Article 12(2), third subparagraph of Regulation (EU, Euratom) 2024/2509, allowing to carry over the unused appropriations of the agricultural reserve to finance the agricultural reserve for successive years until 2027. In 2024, the agricultural reserve amounted to EUR 832 006 944,88, consisting of EUR 516 500 000,00 of budgeted fresh appropriations and an amount of EUR 315 506 944,88 carried over from 2023. Of the overall amount, EUR 465 525 985,29 were used in 2024 for covering payments related to the measures adopted in 2023, for which the eligibility date fell under financial year 2024, as well as for new measures adopted in 2024.

Therefore, the remaining amount of EUR 366 480 959,59 is carried over and made available to finance the agricultural reserve in 2025, including the outstanding payments for measures adopted in 2024 with eligibility dates in 2025.

ANNEX II

CARRY-OVER OF COMMITMENT APPROPRIATIONS

A. Overview

N°	2024 Budget	Heading	2025 Budget	Regulation (EU, Euratom) 2024/2509	Amount to be Carried over (in EUR)
1	03 03 03	Provide funding for actions carried out in accordance with Regulation (EC) No 515/97	03 03 03	Article 12(2)(a)	439 156,32
		Heading 1 - Total			439 156,32
		Grand Total			439 156,32

B. Amount in euros to be carried over for each line and reasons

1 03 03 03 – Provide funding for actions carried out in accordance with Regulation (EC) No 515/97

Appropriation authorised 2024	8 445 091,00
Commitments made at 31.12.2024	8 005 934,68
Amount not used at 31.12.2024	439 156,32
Carry-over	439 156,32

The Anti-Fraud Information System (AFIS) operates under the Union Anti-Fraud Programme (UAFP). The AFIS contributes to the correct application of the law on customs and agricultural matters notably by providing tools for information exchange and by supporting mutual administrative assistance in customs and agricultural matters.

In order to cover the early needs for 2025 until the adoption of the corresponding new financing decision, the renewal of contracts for hardware maintenance, software licenses and subscriptions must be covered by a global commitment that could not be made timely for reasons related to the contractual party and despite the fact that most of the preparatory stages for the commitment procedure were completed. The OLAF's internal procedures are however sufficiently advanced to allow committing the appropriations by 31 March 2025.

Therefore, in accordance with Article 12(2)(a) of Regulation (EU, Euratom) 2024/2509, the amount of EUR 439 156,32 is to be carried over.

ANNEX III

CARRY-OVER OF PAYMENT APPROPRIATIONS

A. Overview

N°	2024 Budget	Heading	2025 Budget	Regulation (EU, Euratom) 2024/2509	Amount to be Carried over (in EUR)
1	11 03 01	Instrument for financial support for customs control equipment	11 03 01	Article 12(2)(c)	24 277 382,34
		Heading 4 - Total			24 277 382,34
		Grand Total			24 277 382,34

B. Amount in euros to be carried over for each line and reasons

1 11 03 01 – Instrument for financial support for customs control equipment

Appropriation authorised 2024	140 984 100,00
Payments made at 31.12.2024	116 706 717,66
Amount not used at 31.12.2024	24 277 382,34
Carry-over	24 277 382,34

The late decisions of some of the Customs Control Equipment Instrument's beneficiaries during the grant preparation phase led to a delay in the 2024 payment implementation. Notably, some Member States opted to forgo their pre-financing allocations, while others requested reductions in their maximum grant amounts. Additionally, several Member States requested different granting timelines to ensure alignment with their national budgetary cycles and commitments which resulted in a shift of pre-financing to 2025.

Therefore, an amount of EUR 24 277 382,34 in payment appropriations could not be used in 2024 as originally planned, but it will be needed for the delayed disbursement of pre-financing, which is now scheduled for 2025 on top of the payment appropriations already planned in the 2025 voted budget and which are insufficient to cover such needs.

Consequently, in accordance with Article 12(2)(c) of Regulation (EU, Euratom) 2024/2509, the amount of EUR 24 277 382,34 in payment appropriations is to be carried over.