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From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
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To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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Subject:	ANNEXES 1 to 3 to the Commission Decision on non-automatic carry-over of appropriations from 2025 to 2026

Delegations will find attached document C(2026) 816 final - ANNEXES 1 to 3.

Encl.: C(2026) 816 final - ANNEXES 1 to 3



Brussels, 4.2.2026
C(2026) 816 final

ANNEXES 1 to 3

ANNEXES
to the
COMMISSION DECISION
on non-automatic carry-over of appropriations from 2025 to 2026

ANNEX I

CARRY-OVER OF NON-DIFFERENTIATED APPROPRIATIONS

A. Overview

N°	2025 Budget	Heading	2026 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)	391 441 942,46
		Heading 3 - Total			391 441 942,46
		Grand Total			391 441 942,46

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

1 08 02 01 Agricultural reserve

Appropriations authorised 2025	646 699 999,59
Commitments made at 31.12.2025	255 258 057,13
Amount not used at 31.12.2025	391 441 942,46
Carry-over	391 441 942,46

Under the reformed Common Agricultural Policy applying from 2023, Article 16(2), third subparagraph of Regulation (EU) 2021/2116¹ sets out a derogation from Article 12(2), third subparagraph of Regulation (EU, Euratom) 2024/2509², allowing to carry over the unused appropriations of the agricultural reserve to finance the agricultural reserve in the following budgetary years until 2027. In 2025, the agricultural reserve amounted to EUR 646.7 million, consisting of EUR 280.2 million of budgeted fresh appropriations (voted budget) and an amount of EUR 366.5 million carried over from 2024. Out of the overall amount, EUR 255.3 million were used to cover payments related to the measures adopted in 2024, for which the eligibility date fell under the financial year 2025, as well as for the new measures adopted in 2025.

Therefore, the remaining amount of EUR 391.4 million, consisting of EUR 216.6 million in fresh appropriations (voted budget of 2025) and EUR 174.8 million in carried over appropriations, is carried over and made available to finance the agricultural reserve in 2026, including the outstanding payments to cover measures adopted in 2025 with eligibility dates in 2026.

¹ Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013, OJ L 435, 6.12.2021, ELI: <http://data.europa.eu/eli/reg/2021/2116/oj>.

² Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast), OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

ANNEX II

CARRY-OVER OF COMMITMENT APPROPRIATIONS

A. Overview

N°	2025 Budget	Heading	2026 Budget	Regulation (EU, Euratom) 2024/2509	Amount to be Carried over (in EUR)
1	12 10 01	European Union Agency for Law Enforcement Cooperation (Europol)	12 10 01	Article 12(2)(b)	11 758 000,00
		Heading 5 - Total			11 758 000,00
		Grand Total			11 758 000,00

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

1 12 10 01 European Union Agency for Law Enforcement Cooperation (Europol)

Appropriations authorised 2025	241 069 206,00
Commitments made at 31.12.2025	229 311 206,00
Amount not used at 31.12.2025	11 758 000,00
Carry-over	11 758 000,00

Regulation (EU) 2025/2611³ of the European Parliament and of the Council amending Regulation (EU) 2016/794 as regards the strengthening of Europol's support and enhancing police cooperation, for preventing and combating migrant smuggling and trafficking in human beings was adopted on 16 December 2025, and the appropriations (EUR 15.8 million) were transferred from the 'provisions' title in accordance with Article 30(2)(a) of Regulation (EU, Euratom) 2024/2509. Due to the late adoption of the Regulation, only part of the funds could be committed by the end of 2025 (EUR 4.0 million), which were used for the European Multidisciplinary Platform Against Criminal Threats (EMPACT) and Operational Task Force grants.

The remaining commitment appropriations of the financial year 2025, equalling EUR 11.8 million, are to be carried over to 2026 in accordance with Article 12(2)(b) of Regulation (EU, Euratom) 2024/2509, mainly for covering the costs of the development on Biometrics & upgrade of the Secure Information Exchange Network Application (SIENA) (hardware, software, consultancy) and for SIENA integrations. This amount will be committed via tenders in 2026 and will top up the allocation planned for the financial year.

³ Regulation (EU) 2025/2611 of the European Parliament and of the Council of 16 December 2025 amending Regulation (EU) 2016/794 as regards the strengthening of Europol's support and enhancing police cooperation, for preventing and combating migrant smuggling and trafficking in human beings, OJ L, 2025/2611, 22.12.2025, ELI: <http://data.europa.eu/eli/reg/2025/2611/oj>.

ANNEX III

CARRY-OVER OF PAYMENT APPROPRIATIONS

A. Overview

N°	2025 Budget	Heading	2026 Budget	Regulation (EU, Euratom) 2024/2509	Amount to be Carried over (in EUR)
1	03 03 01	Preventing and combatting fraud, corruption and any other illegal activities affecting the financial interests of the Union	03 03 01	Article 12(2)(c)	8 956 869,11
		Heading 1 - Total			8 956 869,11
2	12 10 01	European Union Agency for Law Enforcement Cooperation (Europol)	12 10 01	Article 12(2)(c)	15 758 000,00
		Heading 5 - Total			15 758 000,00
3	16 02 04	Recovery and Resilience Facility - Contribution from the BAR	16 02 04	Article 12(2)(c)	17 779 074,00
		Special Instruments - Total			17 779 074,00
		Grand Total			42 493 943,11

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

1 03 03 01 Preventing and combatting fraud, corruption and any other illegal activities affecting the financial interests of the Union

Appropriations authorised 2025	18 701 856,45
Payments made at 31.12.2025	9 744 987,34
Amount not used at 31.12.2025	8 956 869,11
Carry-over	8 956 869,11

In 2025, the Union Anti-Fraud Programme (UAFP) published two calls for proposals: Technical Assistance (EUAF-2025-TA) and Training, Conferences, Staff Exchanges, and Studies (EUAF-2025-TRAI) on 13 March, with a submission deadline of 15 May for applicants from the 27 Member States and Ukraine. The EUAF-TA call team saw a significant 250% increase in applications, rising from 47 in 2022 to 117 in 2025. Despite challenges, evaluations proceeded normally, aiming to send notification letters by the end of October and concluding the process for the selection of the TA projects by mid-November. However, due to misalignment of the evaluation committees' composition with the Financial Regulation's rules, 3 out of 117 technical assistance proposals required re-evaluation in the second half of November, affecting the six-month applicant notification period specified in Article 197(2)(a) of Regulation (EU, Euratom) 2024/2509. This re-evaluation delayed the

grant agreement signature process, typically completed by late November, and also impacted the ‘TRAI’ call evaluations.

Therefore, the 50% pre-financing payment to beneficiaries expected upon grant agreement signature related to both EUAF-2025-TA and EUAF-2025-TRAI calls will be delayed to 2026. To maintain implementation continuity, the unspent 2025 payment appropriations, equal to EUR 8.96 million, should be carried over to 2026 in accordance with Article 12(2)(c) of Regulation (EU, Euratom) 2024/2509, to fulfil the payments in the course of the year. Without the requested carry over there will be further delays in the execution of the adopted 2025 Work Programme, postponements of payments legally due to beneficiaries and a reduced effectiveness of actions protecting the EU budget against fraud, corruption and other irregularities. There is also a risk of negative impact on the support provided to Member States.

2 12 10 01 European Union Agency for Law Enforcement Cooperation (Europol)

Appropriations authorised 2025	242 941 705,99
Payments made at 31.12.2025	227 183 705,99
Amount not used at 31.12.2025	15 758 000,00
Carry-over	15 758 000,00

Regulation (EU) 2025/2611 of the European Parliament and of the Council amending Regulation (EU) 2016/794 as regards the strengthening of Europol’s support and enhancing police cooperation, for preventing and combating migrant smuggling and trafficking in human beings was adopted on 16 December 2025, and the appropriations (EUR 15.8 million) were transferred from the ‘provisions’ title in accordance with Article 30(2)(a) of Regulation (EU, Euratom) 2024/2509. Due to the late adoption of the Regulation, only EUR 4.0 million of commitments could be made by the end of 2025 and no payments were executed.

As the relative credits will be used by Europol in 2026 to cover the cost of the grants initiated in 2025 along with the ones planned for 2026, EUR 15.8 million are to be carried over to 2026 in accordance with Article 12(2)(c) of Regulation (EU, Euratom) 2024/2509. The current 2026 allocation of payment appropriations will otherwise not be sufficient to cover the mentioned costs.

3 16 02 04 Recovery and Resilience Facility - Contribution from the BAR

Appropriations authorised 2025	564 421 910,00
Payments made at 31.12.2025	546 642 836,00
Amount not used at 31.12.2025	17 779 074,00
Carry-over	17 779 074,00

Following the adoption of Regulation (EU) 2023/435⁴ regarding amendments to the Recovery and Resilience Facility (RRF) and incorporating REPowerEU chapters, EU Member States

⁴ Regulation (EU) 2023/435 of the European Parliament and of the Council of 27 February 2023 amending Regulation (EU) 2021/241 as regards REPowerEU chapters in recovery and resilience plans

gained the option to transfer funds from the Brexit Adjustment Reserve (BAR) to the RRF. Under Article 4a of Regulation (EU) 2021/1755⁵, Member States submitted transfer requests by 1 March 2023.

On 17 April 2023, as a result of transfer of resources to the RRF, the European Commission adopted Implementing Decision C(2023) 2459⁶ amending Implementing Decision (EU) 2021/1803 setting out the provisional amounts allocated to each Member State from the resources of the BAR and the minimum amount of support to local and regional coastal communities.

Luxembourg requested a partial transfer from its BAR allocation to the RRF to support investments under the REPowerEU chapter and EUR 75.6 million were made available from the budgetary reserve.

The revised Recovery and Resilience plan of Luxembourg, adopted by the Council on 13 November 2025⁷, reduced the number of payment requests from three to two, simplifying implementation. The audit for the remaining payment requests is still ongoing, delaying the next payment submission until the beginning of 2026. For this reason, only EUR 57.8 million of the transferred EUR 75.6 million in payment appropriations were used for disbursements to Luxembourg in 2025, leaving the remaining EUR 17.8 million unspent.

As the Luxembourg's open commitment in 2026 amounts to EUR 70.7 million and the 2026 voted budget is insufficient (EUR 52.9 million in payment appropriations), the appropriations unspent in 2025 (EUR 17.8 million) are to be carried over to 2026 in accordance with Article 12(2)(c) of Regulation (EU, Euratom) 2024/2509.

It is noteworthy that Luxembourg remains the only Member State with an open commitment under the RRF, which prevents the reallocation of expiring payment appropriations to other Member States.

and amending Regulations (EU) No 1303/2013, (EU) 2021/1060 and (EU) 2021/1755, and Directive 2003/87/EC, OJ L 63, 28.2.2023, ELI: <http://data.europa.eu/eli/reg/2023/435/oj>.

⁵ Regulation (EU) 2021/1755 of the European Parliament and of the Council of 6 October 2021 establishing the Brexit Adjustment Reserve, OJ L 357, 8.10.2021, ELI: <http://data.europa.eu/eli/reg/2021/1755/oj>.

⁶ Commission Implementing Decision (EU) 2023/837 of 17 April 2023 amending Implementing Decision (EU) 2021/1803 setting out the provisional amounts allocated to each Member State from the resources of the Brexit Adjustment Reserve and the minimum amount of support to local and regional coastal communities (notified under document C(2023) 2459), OJ L 105, 20.4.2023, ELI: http://data.europa.eu/eli/dec_impl/2023/837/oj.

⁷ Pending publication of the Council Implementing Decision in the Official Journal.