



EUROPEAN
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ANNEXES 1 to 3

ANNEXES

to the

COMMISSION DECISION

on non-automatic carryover of appropriations from 2018 to 2019

ANNEX I

CARRYOVER OF NON-DIFFERENTIATED APPROPRIATIONS

A. Overview

N°	2018 Budget	Heading	2019 Budget	Regulation (EU, Euratom) 2018/1046	Amount to be Carried over (in EUR)
1	15 01 04 03	Support expenditure for the European Solidarity Corps	15 01 04 03	Article 12(2)(b)	157 693,94
		Heading 1.a - Competitiveness for growth and jobs - Total			157 693,94
2	05 03 09	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	05 03 09	Article 12(2)(d)	459 500 000,00
		Heading 2 - Sustainable growth: natural resources - Total			459 500 000,00
3	03 01 02 11	Other management expenditure	03 01 02 11	Article 12(2)(a)	906 683,00
		Heading 5 - Administration - Total			906 683,00
		Grand Total			460 564 376,94

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

1 15 01 04 03 Support expenditure for the European Solidarity Corps

Appropriation authorised 2018	4 175 000,00
Commitments made at 31.12.2018	4 017 306,06
Amount not used at 31.12.2018	157 693,94
Carryover	157 693,94

Regulation (EU) 2018/1475 of the European Parliament and of the Council¹ on the European Solidarity Corps was adopted in the last quarter of the year, on 2 October 2018, later than initially planned. Despite the late adoption of that Regulation, significant efforts have been made to execute the available commitment appropriations, and a large majority of appropriations have been committed (more than 96%). However, due to the limited time, some IT expenditure related to reporting activities has to be implemented in 2019. Therefore, based on point (b) of the first subparagraph of Article 12(2) of Regulation (EU, Euratom) 2018/1046, an amount of EUR 157 693,94 is to be carried over.

2 05 03 09 Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline

Appropriation authorised 2018	459 500 000,00
Commitments made at 31.12.2018	0,00
Amount not used at 31.12.2018	459 500 000,00
Carryover	459 500 000,00

Based on point (d) of the first subparagraph of Article 12(2) of Regulation (EU, Euratom) 2018/1046, non-committed appropriations of European Agricultural Guarantee Fund (EAGF) under shared management may be carried over to the following financial year, respecting the limit of 2% of the initial appropriations or the amount of the adjustment of direct payments for financial discipline as referred to in Articles 25 and 26 of Regulation (EU) No 1306/2013 of the European Parliament and of the Council² which was applied during the preceding financial year. In accordance with Article 26(5) of Regulation (EU) No 1306/2013, this amount will be reimbursed to the final recipients who are subject, in the financial year to which the appropriations are carried over, to the adjustment rate.

A total amount of EUR 459 500 000,00 of non-committed appropriations has been transferred from item 05 03 10 - Reserve for crises in the agricultural sector, to item 05 03 09 - Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline.

¹ Regulation (EU) 2018/1475 of the European Parliament and of the Council of 2 October 2018 laying down the legal framework of the European Solidarity Corps and amending Regulation (EU) No 1288/2013, Regulation (EU) No 1293/2013 and Decision No 1313/2013/EU (OJ L 250, 4.10.2018, p. 1).

² Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549)

Commission Implementing Regulation (EU) 2018/1848³ sets the amounts that each Member State has to reimburse to farmers and determines that expenditure in relation to this reimbursement is only to be eligible for Union financing if the amounts have been paid to the beneficiaries before 16 October 2019. These amounts correspond to the financial discipline applied during financial year 2018 for a total amount of EUR 443 900 000,00 . Romania is not covered by that Regulation at this stage. An amount will be made available for reimbursement in Romania through an amendment to that regulation after the Romanian authorities have provided reliable figures allowing the Commission to calculate the exact amount in due time. The amount of EUR 459 500 000,00 from item 05 03 09 00 is to be carried over to budget 2019 and made available to the Member States for the reimbursement, covering also a potential reimbursement to Romania at a later stage.

3 03 01 02 11 Other management expenditure

Appropriation authorised 2018	11 897 189,00
Commitments made at 31.12.2018	10 862 511,25
Amount not used at 31.12.2018	1 034 677,75
Carryover	906 683,00

Due to unforeseen delays related to the monitoring of Google's compliance with the Commission Decision C(2017) 4444⁴ in Case AT.39740 - Google Search (Shopping), the signature of 5 contracts (two on State aid review, one on Artificial Intelligence, one on a whistle-blower communication tool and one on IT services) could not be finalised before 31 December 2018. However, the procedures are sufficiently advanced and the contracts will be signed before the end of March 2019. Therefore, based on point (a) of the first subparagraph of Article 12(2) of Regulation (EU, Euratom) 2018/1046, an amount of EUR 906 683,00 is to be carried over.

³ Commission Implementing Regulation (EU) 2018/1848 of 26 November 2018 on the reimbursement, in accordance with Article 26(5) of Regulation (EU) No 1306/2013 of the European Parliament and of the Council, of the appropriations carried over from financial year 2018 (OJ L 300, 27.11.2018, p. 4).

⁴ Commission Decision C(2017) 4444 of 27 June 2017 relating to proceedings under Article 102 of the Treaty on the Functioning of the European Union and Article 54 of the Agreement on the European Economic Area.

ANNEX II

CARRYOVER OF COMMITMENT APPROPRIATIONS

A. Overview

N°	2018 Budget	Heading	2019 Budget	Regulation (EU, Euratom) 2018/1046	Amount to be Carried over (in EUR)
1	15 05 01	European Solidarity Corps	15 05 01	Article 12(2)(b)	84 999,00
		Heading 1.a - Competitiveness for growth and jobs - Total			84 999,00
		Grand Total			84 999,00

B. Amounts in euros to be carried over for each line and reasons**1 15 05 01 European Solidarity Corps**

Appropriation authorised 2018	38 235 652,00
Commitments made at 31.12.2018	38 150 653,00
Amount not used at 31.12.2018	84 999,00
Carryover	84 999,00

Regulation (EU) 2018/1475 on the European Solidarity Corps was adopted in the last quarter of the year, on 2 October 2018, later than initially planned. Despite the late adoption of that Regulation, significant efforts have been made to execute the available commitment appropriations: all funds related to the indirect management implementation (managed by National agencies) have been fully committed as well as the great majority of funds dedicated to centralised actions (in total 99,8% of the available appropriations). However, some activities related to the European Solidarity Corps Portal planned in 2018 could not be finalised yet due to the lack of time.

Therefore, based on point (b) of the first subparagraph of Article 12(2) of Regulation (EU, Euratom) 2018/1046, an amount of EUR 84 999,00 is to be carried over, which will help implementing these activities in 2019.

ANNEX III

CARRYOVER OF PAYMENT APPROPRIATIONS

A. Overview

N°	2018 Budget	Heading	2019 Budget	Regulation (EU, Euratom) 2018/1046	Amount to be Carried over (in EUR)
1	15 05 01	European Solidarity Corps	15 05 01	Article 12(2)(c)	3 334 975,30
		Heading 1.a – Competitiveness for growth and jobs - Total			3 334 975,30
2	26 03 77 06	Preparatory action -- Governance and quality of software code -- Auditing of free and open-source software	26 03 77 06	Article 12(2)(c)	835 194,22
3	26 03 77 07	Pilot project -- Deployment of online eIDs and digital signatures by way of implementation of the eIDAS Regulation by the European Parliament and the Commission	26 03 77 07	Article 12(2)(c)	62 622,98
4	26 03 77 09	Preparatory action -- Data analytics solutions for policy-making	26 03 77 09	Article 12(2)(c)	280 000,00
		Heading 5 – Administration - Total			1 177 817,20
		Grand Total			4 512 792,50

B. Amounts in euros to be carried over for each line and reasons**1 15 05 01 European Solidarity Corps**

Appropriation authorised 2018	28 676 000,00
Payments made at 31.12.2018	25 341 024,70
Amount not used at 31.12.2018	3 334 975,30
Carryover	3 334 975,30

Regulation (EU) 2018/1475 on the European Solidarity Corps was adopted in the last quarter of the year, on 2 October 2018, later than initially planned. Despite the late adoption of that Regulation, significant efforts have been made to execute the available payment appropriations (in total about 88 % of the available payment appropriations have been consumed within less than 3 months). However, because the commitments have taken place only very late in the year (including for indirect management funds managed by National Agencies), the related payments had to be partially postponed to 2019. This concerns mainly the second pre-financings towards National Agencies, which can only be paid once 70% of the first pre-financing is consumed. Since the payment appropriations available for 2019 are insufficient to fully meet contractual obligations towards National Agencies, based on point (c) of the first subparagraph of Article 12(2) of Regulation (EU, Euratom) No 2018/1046, an amount of EUR 3 300 000, 00 is to be carried over.

2 26 03 77 06 Preparatory action -- Governance and quality of software code -- Auditing of free and open-source software

Appropriation authorised 2018	1 100 000,00
Payments made at 31.12.2018	264 805,78
Amount not used at 31.12.2018	835 194,22
Carryover	835 194,22

Due to the late adoption of the financial decision linked to this new preparatory action in 2017, its implementation has been delayed and most of the actions have been launched in 2018. Since the 2019 voted payment appropriations (EUR 1 300 000,00) will not be sufficient to honour all the commitments concluded in 2018, based on point (c) of the first subparagraph of Article 12(2) of Regulation (EU, Euratom) 2018/1046, the 2018 balance of EUR 835 194,22 is to be carried over.

3 26 03 77 07 Pilot project -- Deployment of online eIDs and digital signatures by way of implementation of the eIDAS Regulation by the European Parliament and the Commission

Appropriation authorised 2018	275 000,00
Payments made at 31.12.2018	212 377,02
Amount not used at 31.12.2018	62 622,98
Carryover	62 622,98

The 2018 payment execution was delayed because the launching and set-up of the Pilot Project has been slower than expected and therefore its implementation. Since the 2019 voted payment appropriations (EUR 300 000,00) will not be sufficient to honour all the commitments concluded in 2018, based on point (c) of the first subparagraph of Article 12(2) of Regulation (EU, Euratom) 2018/1046, the 2018 balance of EUR 62 622,98 is to be carried over.

4 26 03 77 09 Preparatory action -- Data analytics solutions for policy-making

Appropriation authorised 2018	280 000,00
Payments made at 31.12.2018	0,00
Amount not used at 31.12.2018	280 000,00
Carryover	280 000,00

The financing decision of this preparatory action was adopted only in September and this has delayed its implementation. Since the 2019 voted payment appropriations (EUR 400 000,00) will not be sufficient to honour the related commitments, based on point (c) of the first subparagraph of Article 12(2) of Regulation (EU, Euratom) 2018/1046, the 2018 balance of EUR 280 000,00 is to be carried over.