European Parliament
2024-2029

TEXTS ADOPTED

P10_TA(2025)0294

2026 budgetary procedure: joint text

European Parliament legislative resolution of 26 November 2025 on the joint text on the draft general budget of the European Union for the financial year 2026 approved by the Conciliation Committee under the budgetary procedure (15487/2025 – C10-0318/2025 – 2025/0210(BUD))

The European Parliament,

– having regard to the joint text approved by the Conciliation Committee including the relevant Parliament, Council and Commission statements (15487/2025 – C10-0318/2025),

– having regard to the draft general budget of the European Union for the financial year 2026, which the Commission adopted on 9 July 2025 (COM(2025)0300),

– having regard to the position on the draft general budget of the European Union for the financial year 2026, which the Council adopted on 5 September 2025 and forwarded to Parliament on 12 September 2025 (11216/2025 – C10-0206/2025),

– having regard to Letter of amendment No 1/2026 to the draft general budget of the European Union for the financial year 2026, which the Commission presented on 8 October 2025 (COM(2025)0851),

– having regard to its resolution of 22 October 2025 on the Council position on the draft general budget of the European Union for the financial year 2026[1] and to the budget amendments contained therein,

– having regard to Article 314 of the Treaty on the Functioning of the European Union,

– having regard to Article 106a of the Treaty establishing the European Atomic Energy Community,

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[1] Texts adopted, P10_TA(2025)0244.

– having regard to Council Decision (EU, Euratom) 2020/2053 EU of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom[2],

– having regard to 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[3],

– having regard to Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021-2027[4] and to the joint declarations agreed between Parliament, the Council and the Commission in this context[5] and the related unilateral declarations[6],

– having regard to Council Regulation (EU, Euratom) 2022/2496 of 15 December 2022 amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027[7],

– having regard to the Council Regulation (EU, Euratom) 2024/765 of 29 February 2024 amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027[8] (MFF Revision),

– having regard to the Interinstitutional Agreement of 16 December 2020 between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources[9],

– having regard to Rule 97 and Rule 98 of its Rules of Procedure,

– having regard to the report of its delegation to the Conciliation Committee (A10-0235/2025),

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2 OJ L 424, 15.12.2020, p. 1, ELI: http://data.europa.eu/eli/dec/2020/2053/oj.
3 OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj.
4 OJ L 433 I, 22.12.2020, p. 11, ELI: http://data.europa.eu/eli/reg/2020/2093/oj.
5 OJ C 444 I, 22.12.2020, p. 4.
6 OJ C 445, 29.10.2021, p. 252.
7 OJ L 325, 20.12.2022, p. 11, ELI: http://data.europa.eu/eli/reg/2022/2496/oj.
8 OJ L, 2024/765, 29.2.2024, ELI: http://data.europa.eu/eli/reg/2024/765/oj.
9 OJ L 433 I, 22.12.2020, p. 28, ELI: http://data.europa.eu/eli/agree_interinstit/2020/1222/oj.

1. Approves the joint text;

2. Confirms the joint statement by Parliament and the Council annexed to this resolution;

3. Takes note of the Commission statement annexed to this resolution;

4. Instructs its President to declare that the general budget of the European Union for the financial year 2026 has been definitively adopted and to arrange for its publication in the *Official Journal of the European Union*;

5. Instructs its President to forward this legislative resolution to the Council, the Commission, the other institutions and bodies concerned and the national parliaments.

ANNEX

FINAL
Budget 2026 – **Elements for joint conclusions**

These joint conclusions cover the following sections:

1. Budget 2026
2. Budget 2025 – Draft Amending Budget No 3/2025
3. Statements

Summary overview

According to the elements for joint conclusions:

- The overall level of commitment appropriations in the 2026 budget is set at EUR 192 768,1 million. Overall, this leaves a margin below the MFF ceilings for 2026 of EUR 715,7 million in commitment appropriations.
- The overall level of payment appropriations in the 2026 budget is set at EUR 190 091,6 million. Overall, this leaves a margin below the MFF ceiling for 2026 of EUR 20 440,1 million in payment appropriations.
- The Flexibility Instrument for 2026 is mobilised in commitment appropriations for an amount of EUR 2 040,9 million, of which EUR 1,0 million for sub-heading 2a *Economic, social and territorial cohesion*, EUR 2 013,1 million for sub-heading 2b *Resilience and Values*, EUR 3,5 million for heading 5 *Security and Defence*, and EUR 23,3 million for heading 7 *European Public Administration*.
- In accordance with Article 11(1) a of the MFF Regulation, the Single Margin Instrument is mobilised in commitment appropriations for an amount of EUR 748,2 million for heading 7 *European Public Administration*.

The 2026 payment appropriations related to the mobilisation of the Flexibility Instrument in the years 2023 to 2026 are estimated by the Commission at EUR 2 226,4 million. The estimated payment schedule of the related outstanding amounts for these years is detailed in the following table:

	Flexibility Instrument - payment profile (in EUR million)			
Mobilisation year	**2026**	**2027**	**Beyond 2027**	**Total**
2023	83,2	0,0	0,0	**83,2**
2024	83,7	46,3	0,0	**129,9**
2025	15,8	9,4	5,7	**30,9**
2026	2 043,7	1,7	1,6	**2 046,9**
Total	**2 226,4**	**57,3**	**7,2**	**2 291,0**

1. Budget 2026

1.1. 'Closed' lines

Unless stated otherwise below in these conclusions, all budget lines are confirmed as proposed by the Commission in the Draft Budget for 2026 as amended in Amending Letter No 1/2026.

Additionally, unless stated otherwise, all budget lines amended by the Council and agreed by the Parliament in its reading are confirmed as amended by the Council.

For the other budget lines, the Conciliation Committee has agreed on the conclusions included in sections 1.2 to 1.7 below.

1.2. Horizontal issues

Decentralised agencies

The EU contribution (in commitment and payment appropriations) and the number of establishment plan posts for all decentralised agencies are set at the level proposed by the Commission in the Draft Budget for 2026 as amended in Amending Letter No 1/2026, with the following exceptions:

- Under sub-heading 2b:
  - To allow for normal career progression, the establishment plan for the European Public Prosecutor's Office (EPPO, budget article 07 10 08) is amended as follows: the number of AD11 and AD 8 posts are both increased by 4, offset by a reduction in the number of AD6 posts by 7 and a reduction in the number of AD5 posts by 1. The number of AST7 and AST6 posts are both increased by 1 and the number of AST5 posts is increased by 9, offset by a reduction in the number of AST4 posts by 8 and a reduction in the number of AST3 posts by 3. The number of AST-SC4 posts is increased by 1, offset by a reduction in the number of AST-SC2 posts by 1.
- Under heading 4:
  - For the European Border and Coast Guard Agency (Frontex) (budget article 11 10 01), 7 posts are removed from the establishment plan (2 AD7 and 5 AD6).
- Under heading 5:
  - For the European Union Agency for Law Enforcement Cooperation (Europol, budget article 12 10 01), 7 posts are added to the establishment plan (2 AD7 and 5 AD6), while the number of contract agents is reduced by 7.

Executive agencies

The EU contribution (in commitment and payment appropriations) and the number of establishment plan posts for executive agencies are set at the level proposed by the Commission in the Draft Budget for 2026 as amended in Amending Letter No 1/2026.

Pilot Projects/Preparatory Actions

A comprehensive package of 24 pilot projects/preparatory actions (PP/PA), of which 17 new, for a total amount of EUR 75,1 million in commitment appropriations is agreed as proposed by the Parliament.

This package respects the ceilings for pilot projects and preparatory actions set out in the Financial Regulation.

1.3. Expenditure headings of the financial framework - commitment appropriations

After taking into account the above conclusions on agencies and pilot projects and preparatory actions, the Conciliation Committee has agreed on the following:

Heading 1 – Single Market, Innovation and Digital

Commitment appropriations are set at the level proposed by the Commission in the Draft Budget, as amended by Amending Letter 1/2026 but with the following adjustments, agreed by the Conciliation Committee, set out in the table below:

Budget line / Programme	Name	Variation in commitment appropriations (in EUR)		
		DB 2026 (incl. AL 1/2026)	Budget 2026	Difference
1.0.11	*Horizon Europe*	*12 973 534 084*	*12 993 534 084*	*20 000 000*
01 02 02 10	Cluster 'Health'	633 612 599	643 612 599	10 000 000
01 02 02 20	Cluster 'Culture, Creativity and Inclusive Society'	321 003 359	331 003 359	10 000 000
1.0.221	*CEF Transport*	*1 682 832 744*	*1 691 332 744*	*8 500 000*
02 03 01	Connecting Europe Facility (CEF) — Transport	1 669 776 945	1 678 276 945	8 500 000
1.0.222	*CEF Energy*	*1 013 427 101*	*1 028 427 101*	*15 000 000*
02 03 02	Connecting Europe Facility (CEF) — Energy	1 007 840 756	1 022 840 756	15 000 000
1.0.23	*Digital Europe Programme*	*999 735 911*	*999 897 911*	*162 000*
02 04 01 11	Support expenditure ECCC	122 676	122	162 000

		720	838 720	
1.0.31	*Single Market Programme (incl. SMEs)*	*622 015 999*	*624 015 999*	*2 000 000*
03 02 02	Improving the competitiveness of enterprises, particularly SMEs, and supporting their access to markets	134 197 119	136 197 119	2 000 000
PPPA	*Pilot projects and preparatory actions*			*62 920 000*
	Total			**108 582 000**

The reinforcement of the European Cybersecurity Industrial, Technology and Research Competence Centre of EUR 0,2 million is intended to finance two additional establishment plan posts.

As a consequence, the agreed level of commitment appropriations is set at EUR 22 163,0 million, leaving a margin of EUR 47,0 million under the expenditure ceiling of heading 1.

Sub-heading 2a – Economic, social and territorial Cohesion

Commitment appropriations are set at the level proposed by the Commission in the Draft Budget as amended in Amending Letter No 1/2026, but with the following adjustments, agreed by the Conciliation Committee, set out in the table below:

Budget line / Programme	Name	Variation in commitment appropriations (in EUR)		
		DB 2026 (incl. AL 1/2026)	Budget 2026	Difference
PPPA	*Pilot projects and preparatory actions*			*1 500 000*
	Total			**1 500 000**

As a consequence, the agreed level of commitment appropriations is set at EUR 56 594,0 million, with no margin left under the expenditure ceiling of sub-heading 2a and the mobilisation of the Flexibility Instrument for an amount of EUR 1,0 million in accordance with Article 12 of the MFF Regulation.

Sub-heading 2b – Resilience and Values

Commitment appropriations are set at the level proposed by the Commission in the Draft Budget, as amended by Amending Letter 1/2026 but with the following adjustments, agreed by the Conciliation Committee, set out in the table below:

Budget line / Programme	Name	Variation in commitment appropriations (in EUR)		
		DB 2026 (incl. AL 1/2026)	Budget 2026	Difference
2.2.13	*Support to the Turkish-Cypriot Community*	*35 671 000*	*36 171 000*	*500 000*
05 04 01	Financial support for encouraging the economic development of the Turkish Cypriot community	33 479 713	33 979 713	500 000
2.2.21	*European Recovery and Resilience Facility and the Technical Support Instrument*	*109 535 580*	*52 535 580*	*-57 000 000*
06 02 02	Technical Support Instrument	107 327 580	50 327 580	-57 000 000
2.2.24	*Union Civil Protection Mechanism (RescEU)*	*167 657 430*	*177 657 430*	*10 000 000*
06 05 01	Union Civil Protection Mechanism	167 657 430	177 657 430	10 000 000
2.2.25	*EU4Health*	*684 874*	*687 874*	*3 000 000*

		008	*008*	
06 06 01	EU4Health Programme	658 265 985	661 265 985	3 000 000
2.2.312	*Employment and Social Innovation*	*107 710 821*	*108 710 821*	*1 000 000*
07 02 04	ESF+ — Employment and Social Innovation (EaSI) strand	105 410 821	106 410 821	1 000 000
2.2.32	*Erasmus+*	*4 274 298 160*	*4 277 298 160*	*3 000 000*
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	3 042 584 266	3 045 584 266	3 000 000
2.2.34	*Creative Europe*	*396 025 017*	*397 025 017*	*1 000 000*
07 05 03	Cross-sectoral strand	33 030 185	34 030 185	1 000 000
2.2.352	*Citizens, Equality, Rights and Values*	*290 904 400*	*291 904 400*	*1 000 000*
07 06 04	Union values	120 762 466	121 762 466	1 000 000
2.2.3SPEC	*Prerogatives*	*187 366 177*	*188 866 177*	*1 500 000*
07 20 04 09	Information and training measures for workers' organisations	23 133 016	24 633 016	1 500 000
PPPA	*Pilot projects and preparatory actions*			*9 200 000*
	Total			**-26 800 000**

The overall needs of the EURI interest line of EUR 4 225,4 million above the financial programming for 2026 are financed in part by the remaining margin under sub-Heading 2b of EUR 99,6 million and the mobilisation of EUR 2 013,1 million under the Flexibility Instrument, for an overall amount of EUR 2 112,7 million corresponding to 50 % of the additional needs. The EURI instrument will be mobilised for the remaining 50 %, i.e. EUR 2 112,7 million. This amount is fully covered by the de-commitments made since 2021 in line with Article 10a para 3(a) of the MFF Regulation.

As a consequence, the agreed level of commitment appropriations is set at EUR 15 055,8 million, with no margin left under the expenditure ceiling of sub-heading 2b and the mobilisation of the Flexibility Instrument for an amount of EUR 2 013,1 million in accordance with Article 12 of the MFF Regulation and the mobilisation of the EURI instrument for an amount of EUR 2 112,7 million in accordance with Article 10a para 3(a) of the MFF Regulation.

Heading 3 – Natural Resources and Environment

Commitment appropriations are set at the level proposed by the

Commission in the Draft Budget, as amended by Amending Letter 1/2026 but with the following adjustments, agreed by the Conciliation Committee, set out in the table below:

Budget line / Programme	Name	Variation in commitment appropriations (in EUR)		
		DB 2026 (incl. AL 1/2026)	**Budget 2026**	**Difference**
3.1.11	*European Agricultural Guarantee Fund (EAGF)*	*40 130 086 767*	*40 011 259 481*	*-118 827 286*
08 02 01	Agricultural reserve	172 631 381	137 486 942	-35 144 439
08 02 04 01	Basic income support for sustainability	17 944 178 630	17 860 495 783	-83 682 847
3.2.21	*Programme for Environment and Climate Action (LIFE)*	*803 556 423*	*813 556 423*	*10 000 000*
09 02 01	Nature and biodiversity	323 258 983	328 258 983	5 000 000
09 02 04	Clean energy transition	137 443 577	142 443 577	5 000 000
PPPA	*Pilot projects and preparatory actions*			*1 500 000*
	Total			**-107 327 286**

As a consequence, the agreed level of commitment appropriations is set at EUR 56 529,4 million, leaving a margin of EUR 570,6 million under the expenditure ceiling of heading 3.

p.m. Overall EAGF needs for 2026, including the agricultural reserve, amount to EUR 41 331,2 million. This is an increase of EUR 426 million compared to the Draft Budget 2026, which includes full support for the young farmers based on the needs and a reinforcement for the promotional measures of EUR 105 million.

Heading 4 – Migration and Border Management

Commitment appropriations are set at the level proposed by the Commission in the Draft Budget, as amended by Amending Letter 1/2026 but with the following adjustments, agreed by the Conciliation Committee, set out in the table below:

Budget line / Programme	Name	Variation in commitment appropriations (in EUR)		
		DB 2026 (incl. AL 1/2026)	**Budget 2026**	**Difference**
4.0.211	*Integrated Border Management Fund (IBMF) - Instrument for border management and visa (BMVI)*	*1 121 476 375*	*1 131 476 375*	*10 000 000*
11 02 01	Instrument for Financial Support for Border Management and Visa	1 116 186 059	1 126 186 059	10 000 000

	Policy			
4.0.2DAG	Decentralised Agencies	1 424 770 391	1 423 636 391	-1 134 000
11 10 01	European Border and Coast Guard Agency (Frontex)	1 108 076 519	1 106 942 519	-1 134 000
	Total			**8 866 000**

As a consequence, the agreed level of commitment appropriations is set at EUR 5 018,9 million, leaving a margin of EUR 84,1 million under the expenditure ceiling of heading 4.

Heading 5 – Security and Defence

Commitment appropriations are set at the level proposed by the Commission in the Draft Budget, as amended by Amending Letter 1/2026 but with the following adjustments, agreed by the Conciliation Committee, set out in the table below:

Budget line / Programme	Name	Variation in commitment appropriations (in EUR)		
		DB 2026 (incl. AL 1/2026)	Budget 2026	Difference
5.0.22	*Military Mobility*	*251 250 954*	*261 250 954*	*10 000 000*
13 04 01	Military mobility	249 391 815	259 391 815	10 000 000
5.0.25	*European Defence Industry Programme*	*621 256 000*	*621 256 000*	*0*
13 01 06	Support expenditure for the European Defence Industry Programme	4 712 000	14 757 000	10 045 000
13 01 07	Support expenditure Ukraine Support Instrument		2 000 000	2 000 000
13 08 01	European Defence Industry Programme	616 544 000	456 499 000	-160 045 000
13 08 02	Ukraine Support Instrument		148 000 000	148 000 000
	Total			**10 000 000**

As a consequence, the agreed level of commitment appropriations is set at EUR 2 813,5 million, with no margin left under the expenditure the ceiling of heading 5 and the mobilisation of the Flexibility Instrument for an amount of EUR 3,5 million in accordance with Article 12 of the MFF Regulation.

Heading 6 – Neighbourhood and the World

Commitment appropriations are set at the level proposed by the Commission in the Draft Budget but with the following adjustments, agreed by the Conciliation Committee, set out in the table below:

Budget line / Programme	Name	Variation in commitment appropriations (in EUR)		
		DB 2026 (incl. AL 1/2026)	Budget 2026	Difference
6.0.111	*Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)*	*10 111 959 311*	*10 171 959 311*	*60 000 000*
14 02 01 10	Southern Neighbourhood	1 828 764 508	1 863 764 508	35 000 000
14 02 01 11	Eastern Neighbourhood	339 730 635	249 930 635	-89 800 000
14 02 01 13	Reform and Growth Facility for the Republic of Moldova	0	114 800 000	114 800 000
6.0.12	*Humanitarian Aid (HUMA)*	*1 927 496 735*	*1 962 496 735*	*35 000 000*
14 03 01	Humanitarian aid	1 833 505 988	1 868 505 988	35 000 000
	Total			**95 000 000**

The decrease for budget line 14 02 01 11 with EUR 89,8 million is the net result of transferring EUR 114,8 million to the newly created budget line 14 02 01 13 and a reinforcement of EUR 25 million for the Eastern Neighbourhood.

As a consequence, the agreed level of commitment appropriations is set at EUR 15 600,0 million, leaving a margin of EUR 14,0 million under the expenditure ceiling of heading 6.

Heading 7 – European Public Administration

The number of posts in the establishment plans of the institutions and the appropriations proposed by the Commission in the Draft Budget, as amended by Amending Letter 1/2026, are agreed by the Conciliation Committee with the following adjustments to reflect the budgetary impact of the lower-than-expected salary increase for 2025 on administrative expenditure for 2026:

- The section of the European Parliament for which the level of commitment and payment appropriations is decreased by EUR 31,4 million;
- The section of the European Council and Council for which the level of commitment and payment appropriations is decreased by EUR 9,3 million;
- The section of the European Commission for which the level of commitment and payment appropriations is decreased by EUR 140,1 million;
- The section of the Court of Justice of the European Union for the level of commitment and payment appropriations is decreased by EUR 8,4 million;
- The section of the European Court of Auditors for which the level of commitment and payment appropriations is decreased by EUR 3,4 million;
- The section of the European Economic and Social Committee for which the level of commitment and payment appropriations is decreased by EUR 1,9 million;
- The section of the European Committee of the Regions for which the level of commitment and payment appropriations is decreased by EUR 1,8 million;
- The section of the European Ombudsman for which the level of commitment and payment appropriations is decreased by EUR 0,1 million;
- The section of the European Data Protection Supervisor for which the level of commitment and payment appropriations is decreased by EUR 0,4 million;
- The section of the European External Action Service for which the level of commitment and payment appropriations is decreased by EUR 6,0 million.

In addition, the following adjustments are agreed:

- For the section of the Court of Justice of the European Union, six posts are added to the establishment plan, whereas the number of contract agents is increased by five. The corresponding level of commitment and payment appropriations is increased by EUR 0,7 million considering recruitment on average mid-year.
- For the section of the European Ombudsman, the level of commitment and payment appropriations is increased by EUR 0,3 million.
- For the section of the European Data Protection Supervisor, 12 posts are added to the establishment plan (of which seven for the European Data Protection Supervisor and five for the European Data Protection

Board), whereas the number of contract agents is increased by five. The corresponding level of commitment and payment appropriations is increased by EUR 1,2 million considering recruitment on average mid-year.

- For the section of the European External Action Service, the level of commitment and payment appropriations for security in Delegations (budget line 3 0 0 3) increases by EUR 3,0 million.

The overall adjustment results in a decrease of EUR 197,7 million of heading 7.

Section 1 – European Parliament

Budget line / Programme	Name	Variation in commitment appropriations (in EUR)		
		DB 2026 (incl. AL 1/2026)	Budget 2026	Difference
1 0 0 0	Salaries	100 920 000	98 955 941	-1 964 059
1 0 2	Transitional allowances	2 287 000	2 242 491	-44 509
1 0 3 1	Invalidity pensions (PEAM)	102 000	100 015	-1 985
1 0 3 2	Survivors' pensions (PEAM)	2 160 000	2 117 963	-42 037
1 2 0 0	Remuneration and allowances	973 382 485	954 438 964	-18 943 521
1 2 0 2	Paid overtime	57 573	56 453	-1 120
1 2 2 0	Allowances for staff retired or placed on leave in the interests of the service	4 790 000	4 696 779	-93 221
1 4 0 0	Other staff — Secretariat and political groups	100 945 810	98 981 249	-1 964 561
1 4 0 1	Other staff — Security	57 780 573	56 656 074	-1 124 499
1 4 0 2	Other staff — Drivers in the Secretariat	10 316 589	10 115 812	-200 777
1 4 0 4	Traineeships, seconded national experts, exchanges of officials and study visits	15 912 203	15 602 527	-309 676
1 4 0 5	Expenditure on interpretation	64 850 000	63 587 919	-1 262 081
4 2 2	Expenditure relating to parliamentary assistance	279 165 340	273 732 353	-5 432 987
	Total			**-31 385 033**

Section 2 – European Council and Council

Budget line / Programme	Name	Variation in commitment appropriations (in EUR)		
		DB 2026 (incl. AL 1/2026)	Budget 2026	Difference
1 0 0 0	Basic salary	470 000	465 000	-5 000
1 0 0 1	Entitlements related to the post held	104 000	103 000	-1 000
1 0 1 0	Transitory allowance	270 000	267 000	-3 000
1 1 0 0	Basic salaries	349 188 591	343 985 187	-5 203 404
1 1 0 1	Entitlements under the Staff Regulations related to the post held	2 011 000	1 989 000	-22 000
1 1 0 2	Entitlements under the Staff Regulations related to the personal circumstances of the staff member	88 737 000	87 315 000	-1 422 000
1 1 0 3	Social security cover	14 099 000	13 875 000	-224 000
1 1 0 4	Salary weightings	162 000	161 000	-1 000
1 1 0 7	Annual adjustment of the remuneration	9 835 000	7 626 000	-2 209 000
1 2 0 0	Other staff	14 164 000	14 022 000	-142 000
1 2 0 1	National experts on	1 541 000	1 524 000	-17 000

	secondment			
1 2 0 2	Traineeships	1 004 000	999 000	-5 000
1 2 0 7	Annual adjustment of the remuneration	299 000	233 000	-66 000
	Total			**-9 320 404**

Section 3 – European Commission

Budget line / Programme	Name	Variation in commitment appropriations (in EUR)		
		DB 2026 (incl. AL 1/2026)	Budget 2026	Difference
20 01 01 01	Salaries, allowances and payments of Members of the institution	13 461 000	13 198 000	-263 000
20 01 01 03	Allowances of former Members	1 527 000	1 497 000	-30 000
20 01 02 01	Remuneration and allowances — Headquarters and Representation offices	2 876 647 656	2 819 649 656	-56 998 000
20 01 02 02	Expenses and allowances related to recruitment, transfers and termination of service — Headquarters and Representation offices	16 565 000	16 266 000	-299 000
20 01 02 03	Remuneration and allowances — Union delegations	156 981 000	153 921 000	-3 060 000
20 01 02 04	Expenses and allowances related to recruitment, transfers and termination of service — Union delegations	9 649 000	9 589 000	-60 000
20 01 04	Officials in non-active status, retired in the interests of the service or dismissed	7 864 000	7 709 000	-155 000
20 02 01 01	Contract staff	112 839 876	111 055 971	-1 783 905
20 02 01 02	Agency staff and technical and administrative assistance in support of different activities	12 152 867	12 015 404	-137 463
20 02 01 03	National civil servants temporarily assigned to the institution	52 175 883	51 310 308	-865 575
20 02 02 01	Contract staff	21 808 000	21 686 000	-122 000
20 02 03 01	Contract staff	941 000	924 000	-17 000
20 02 04	Cost of organising graduate traineeships with the institution	13 900 000	13 700 000	-200 000
20 02 05	Special advisers	1 728 000	1 710 000	-18 000
20 03 15 01	Publications Office	125 577 575	123 994 575	-1 583 000
O1 01 01 01	Remuneration and allowances	79 484 080	77 943 080	-1 541 000
O1 01 01 02	Expenses and allowances related to recruitment, transfers and termination of service	436 000	429 000	-7 000
O1 01 02	External personnel	2 936 000	2 901 000	-35 000
20 03 15 02	European Personnel Selection Office	29 390 474	29 063 474	-327 000
O2 01 01	Remuneration and	15 336 224	15 035 224	-301 000

01	allowances			
O2 01 02	External personnel	1 752 000	1 726 000	-26 000
20 03 16 01	Office for Administration and Payment of Individual Entitlements	62 228 744	61 168 744	-1 060 000
O3 01 01 01	Remuneration and allowances	18 610 200	18 182 200	-428 000
O3 01 01 02	Expenses and allowances related to recruitment, transfers and termination of service	115 000	113 000	-2 000
O3 01 02	External personnel	25 437 536	24 807 536	-630 000
20 03 16 02	Office for Infrastructure and Logistics — Brussels	106 944 674	104 979 674	-1 965 000
O4 01 01 01	Remuneration and allowances	39 352 000	38 562 000	-790 000
O4 01 01 02	Expenses and allowances related to recruitment, transfers and termination of service	163 000	161 000	-2 000
O4 01 02 01	External personnel — OIB	34 860 000	34 077 000	-783 000
O4 01 02 02	External personnel — Child care facilities	13 868 000	13 478 000	-390 000
20 03 16 03	Office for Infrastructure and Logistics — Luxembourg	34 688 290	34 199 290	-489 000
O5 01 01 01	Remuneration and allowances	13 335 088	13 078 088	-257 000
O5 01 01 02	Expenses and allowances related to recruitment, transfers and termination of service	91 000	90 000	-1 000
O5 01 02 01	External personnel — OIL	10 818 336	10 624 336	-194 000
O5 01 02 02	External personnel — Child care facilities	3 606 000	3 569 000	-37 000
20 03 17	European Anti-Fraud Office (OLAF)	74 122 474	73 057 474	-1 065 000
O6 01 01 01	Remuneration and allowances	53 692 224	52 646 224	-1 046 000
O6 01 01 02	Expenses and allowances related to recruitment, transfers and termination of service	181 000	179 000	-2 000
O6 01 02	External personnel	3 376 000	3 359 000	-17 000
21 01 01	Pensions and allowances	2 995 843 000	2 934 716 000	-61 127 000
21 01 02 01	Pensions of former Members of the European Parliament	24 257 000	23 785 000	-472 000
21 01 02 02	Pensions of former Presidents of the European Council and of former Secretaries-General of the Council of the European Union	821 000	805 000	-16 000
21 01 02 03	Pensions of former Members of the Commission	14 289 000	14 010 000	-279 000
21 01 02 04	Pensions of former Members of the Court of Justice of the	21 132 000	20 722 000	-410 000

	European Union			
21 01 02 05	Pensions of former Members of the Court of Auditors	8 386 000	8 222 000	-164 000
21 01 02 06	Pensions of former European Ombudsmen	320 000	313 000	-7 000
21 01 02 07	Pensions of former European Data Protection Supervisors	400 000	394 000	-6 000
21 02 01 01	Office of the Secretary-General of the European Schools (Brussels)	18 658 217	18 603 690	-54 527
21 02 01 02	Brussels I (Uccle)	50 074 677	48 794 818	-1 279 859
21 02 01 03	Brussels II (Woluwe)	43 910 339	42 866 655	-1 043 684
21 02 01 04	Brussels III (Ixelles)	36 979 862	36 046 764	-933 098
21 02 01 05	Brussels IV (Laeken)	35 501 500	34 562 938	-938 562
21 02 01 06	Luxembourg I	25 789 995	25 083 629	-706 366
21 02 01 07	Luxembourg II	16 744 841	16 223 379	-521 462
21 02 01 08	Mol (BE)	11 831 023	11 511 347	-319 676
21 02 01 09	Frankfurt am Main (DE)	8 973 151	8 706 543	-266 608
21 02 01 10	Karlsruhe (DE)	7 605 891	7 252 166	-353 725
21 02 01 11	Munich (DE)	645 945	630 788	-15 157
21 02 01 12	Alicante (ES)	1 703 986	1 650 153	-53 833
21 02 01 13	Varese (IT)	14 227 750	13 769 743	-458 007
21 02 01 14	Bergen (NL)	5 013 500	4 883 939	-129 561
	Total			**-140 053 068**

Section 4 – Court of Justice of the European Union

Budget line / Programme	Name	Variation in commitment appropriations (in EUR)		
		DB 2026 (incl. AL 1/2026)	**Budget 2026**	**Difference**
1 0 0 0	Remunerations and allowances	42 395 000	41 558 000	-837 000
1 0 0 2	Entitlements on entering the service, transfer and leaving the service	884 000	870 000	-14 000
1 0 2	Temporary allowances	4 020 000	3 941 000	-79 000
1 2 0 0	Remunerations and allowances	362 240 000	355 627 000	-6 613 000
1 2 0 2	Paid overtime	798 000	782 000	-16 000
1 2 0 4	Entitlements related to entering the service, transfer	2 373 000	2 330 000	-43 000

	and leaving the service			
1 4 0 0	Other staff	13 617 133	13 560 633	-56 500
1 4 0 4	In-service training and staff exchanges	4 016 000	3 996 000	-20 000
	Total			**-7 678 500**

Section 5 – European Court of Auditors

Budget line / Programme	Name	Variation in commitment appropriations (in EUR)		
		DB 2026 (incl. AL 1/2026)	Budget 2026	Difference
1 0 0 0	Remuneration, allowances and pensions	11 709 000	11 477 000	-232 000
1 0 0 2	Entitlements on entering and leaving the service	594 000	585 000	-9 000
1 0 2	Temporary allowances	410 000	402 000	-8 000
1 2 0 0	Remuneration and allowances	154 736 000	151 728 000	-3 008 000
1 2 0 2	Paid overtime	219 000	214 000	-5 000
1 2 0 4	Entitlements on entering the service, transfer and leaving the service	1 114 000	1 095 000	-19 000
1 4 0 0	Other staff	7 053 000	6 917 000	-136 000
	Total			**-3 417 000**

Section 6 – European Economic and Social Committee

Budget line / Programme	Name	Variation in commitment appropriations (in EUR)		
		DB 2026 (incl. AL 1/2026)	Budget 2026	Difference
1 2 0 0	Remuneration and allowances	100 702 000	98 880 971	-1 821 029
1 4 0 0	Other staff	3 272 581	3 207 850	-64 731
1 4 0 4	Graduate traineeships, grants and exchanges of officials	1 041 195	1 022 777	-18 418
	Total			**-1 904 178**

Section 7 – European Committee of the Regions

Budget line / Programme	Name	Variation in commitment appropriations (in EUR)		
		DB 2026 (incl. AL 1/2026)	Budget 2026	Difference
1 2 0 0	Remuneration and allowances	80 480 000	78 830 160	-1 649 840
1 4 0 0	Other staff	6 414 907	6 283 401	-131 506
	Total			**-1 781 346**

Section 8 – European Ombudsman

Budget line / Programme	Name	Variation in commitment appropriations (in EUR)		
		DB 2026 (incl. AL 1/2026)	Budget 2026	Difference
1 0 0	Salaries, allowances and payments related to salaries	575 000	563 000	-12 000
1 2 0 0	Remuneration and allowances	11 920 000	11 820 000	-100 000
1 4 0 0	Other staff	585 000	580 000	-5 000
1 4 0 4	Graduate traineeships, grants and exchanges of officials	260 000	255 000	-5 000
2 0 0 2	Cleaning, maintenance and energy consumption	225 589	319 000	93 411
2 3 2	Support for activities	182 000	382 000	200 000
	Total			**171 411**

Section 9 – European Data Protection Supervisor

Budget line / Programme	Name	Variation in commitment appropriations (in EUR)		
		DB 2026 (incl. AL 1/2026)	Budget 2026	Difference
1 0 0 0	Remuneration and allowances	504 500	494 000	-10 500
1 1 0 0	Remuneration and allowances	12 306 902	12 622 693	315 791
1 1 1 0	Contract staff	2 655 898	2 697 099	41 201
3 0 1 0	Remuneration and allowances	3 338 154	3 664 293	326 139
3 0 2 0	Contract staff	1 407 981	1 453 247	45 266
	Total			**717 897**

Section 10 – European External Action Service

Budget line / Programme	Name	Variation in commitment appropriations (in EUR)		
		DB 2026 (incl. AL 1/2026)	Budget 2026	Difference
1 1 0 0	Basic salaries	142 939 000	139 939	-3 000 000

			000	
3 0 0 0	Remuneration and entitlements of statutory staff	168 774 000	165 774 000	-3 000 000
3 0 0 3	Buildings and associated costs	197 026 260	200 026 260	3 000 000
	Total			**-3 000 000**

As a consequence, the agreed level of commitment appropriations is set at EUR 13 277,5 million, with no margin left under the expenditure the ceiling of heading 7 and the mobilisation of the Single Margin Instrument for an amount of EUR 748,2 million in accordance with Article 11(1)(a) of the MFF Regulation and of the Flexibility Instrument for an amount of EUR 23,3 million in accordance with Article 12 of the MFF Regulation.

Thematic special instruments: EGF, ESR, EAR and BAR

Commitment appropriations for the European Globalisation Adjustment Fund for Displaced Workers (EGF), the European Solidarity Reserve (ESR), the Emergency Aid Reserve (EAR) and the Brexit Adjustment Reserve (BAR) are set at the level proposed by the Commission in the Draft Budget.

1.4. Payment appropriations

The overall level of payment appropriations in the 2026 budget is set at the level of the Draft Budget, as amended by Amending Letter 1/2026 with the following adjustments agreed by the Conciliation Committee:

1. The agreed level of commitment appropriations for non-differentiated expenditure (headings 1 to 6), for which the level of payment appropriations is equal to the level of commitment appropriations, is taken into account. This applies to the overall reduction for the EAGF by EUR 118,8 million. Taking into account also the adjustment to the Support expenditure for the European Defence Industry Programme and the Support expenditure Ukraine Support Instrument, the combined effect is a decrease of EUR 107,9 million;
2. The adjustment under heading 7 resulting in a decrease of EUR 197,7 million;
3. The payment appropriations for all *new* pilot projects and preparatory actions proposed by the Parliament are set at 25% of the corresponding commitment appropriations, or at the level proposed by Parliament, if lower. In the case of extension of existing pilot projects and preparatory actions, the level of payment appropriations is the level defined in the Draft Budget as amended by the Amending letter 1/2026 plus 25% of the corresponding new commitment appropriations. The combined effect is an increase of EUR 18,8 million;

4. The adjustments to differentiated expenditure budget lines, for which the combined effect is an increase of EUR 60,2 million.

The adjustments, resulting in an overall decrease of EUR 226,5 million, are set out in the following table:

Budget line / Programme	Name	Variation in payment appropriations (in EUR)		
		DB 2026 (incl. AL 1/2026)	Budget 2026	Difference
Heading 1				
1.0.11	*Horizon Europe*	*13 845 426 545*	*13 850 426 545*	*5 000 000*
01 02 02 10	Cluster ‘Health’	657 984 229	660 484 229	2 500 000
01 02 02 20	Cluster ‘Culture, Creativity and Inclusive Society’	249 754 819	252 254 819	2 500 000
1.0.221	*CEF Transport*	*1 571 555 799*	*1 573 680 799*	*2 125 000*
02 03 01	Connecting Europe Facility (CEF) — Transport	890 000 000	892 125 000	2 125 000
1.0.222	*CEF Energy*	*765 586 345*	*769 336 345*	*3 750 000*
02 03 02	Connecting Europe Facility (CEF) — Energy	400 000 000	403 750 000	3 750 000
1.0.23	*Digital Europe Programme*	*1 561 269 990*	*1 561 431 990*	*162 000*
02 04 01 11	Support expenditure ECCC	158 672 439	158 834 439	162 000
1.0.31	*Single Market Programme (incl. SMEs)*	*525 367 605*	*525 867 605*	*500 000*
03 02 02	Improving the competitiveness of enterprises, particularly SMEs, and supporting their access to markets	109 338 871	109 838 871	500 000
PPPA	*Pilot projects and preparatory actions*			*15 730 000*
	Total Heading 1			**27 267 000**
Sub-heading 2a				
PPPA	*Pilot projects and preparatory actions*			*375 000*
	Total Sub-heading 2a			**375 000**
Sub-heading 2b				
2.2.13	*Support to the Turkish-Cypriot Community*	*37 191 287*	*37 316 287*	*125 000*
05 04 01	Financial support for encouraging the economic development of the Turkish Cypriot community	33 000 000	33 125 000	125 000
2.2.21	*European Recovery and Resilience Facility and the Technical Support Instrument*	*124 631 515*	*114 631 515*	*-10 000 000*

06 02 02	Technical Support Instrument	122 423 515	112 423 515	-10 000 000
2.2.24	*Union Civil Protection Mechanism (RescEU)*	*208 500 000*	*211 000 000*	*2 500 000*
06 05 01	Union Civil Protection Mechanism	189 000 000	191 500 000	2 500 000
2.2.25	*EU4Health*	*573 208 023*	*573 958 023*	*750 000*
06 06 01	EU4Health Programme	545 000 000	545 750 000	750 000
2.2.312	*Employment and Social Innovation*	*104 300 000*	*104 550 000*	*250 000*
07 02 04	ESF+ — Employment and Social Innovation (EaSI) strand	102 000 000	102 250 000	250 000
2.2.32	*Erasmus+*	*4 248 610 336*	*4 249 360 336*	*750 000*
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	2 985 720 000	2 986 470 000	750 000
2.2.34	*Creative Europe*	*358 230 897*	*358 480 897*	*250 000*
07 05 03	Cross-sectoral strand	27 295 140	27 545 140	250 000
2.2.352	*Citizens, Equality, Rights and Values*	*216 221 351*	*216 471 351*	*250 000*
07 06 04	Union values	89 176 175	89 426 175	250 000
2.2.3SPEC	*Prerogatives*	*179 370 713*	*179 745 713*	*375 000*
07 20 04 09	Information and training measures for workers' organisations	25 000 000	25 375 000	375 000
PPPA	*Pilot projects and preparatory actions*			*2 300 000*
	Total sub-heading 2b			**-2 450 000**
Heading 3				
3.1.11	*European Agricultural Guarantee Fund (EAGF)*	*40 076 894 101*	*39 958 066 815*	*-118 827 286*
08 02 01	Agricultural reserve	172 631 381	137 486 942	-35 144 439
08 02 04 01	Basic income support for sustainability	17 944 178 630	17 860 495 783	-83 682 847
3.2.21	*Programme for Environment and Climate Action (LIFE)*	*714 570 591*	*717 070 591*	*2 500 000*
09 02 01	Nature and biodiversity	198 703 865	199 953 865	1 250 000
09 02 04	Clean energy transition	118 000 000	119 250 000	1 250 000
PPPA	*Pilot projects and preparatory actions*			*375 000*
	Total Heading 3			**-115 952 286**

Heading 4				
4.0.211	*Integrated Border Management Fund (IBMF) - Instrument for border management and visa (BMVI)*	*748 591 799*	*751 091 799*	*2 500 000*
11 02 01	Instrument for Financial Support for Border Management and Visa Policy	670 914 087	673 414 087	2 500 000
4.0.2DAG	*Decentralised Agencies*	*1 423 370 943*	*1 422 236 943*	*-1 134 000*
11 10 01	European Border and Coast Guard Agency (Frontex)	1 108 076 519	1 106 942 519	-1 134 000
PPPA	*Pilot projects and preparatory actions*			*0*
	Total Heading 4			**1 366 000**
Heading 5				
5.0.22	*Military Mobility*	*166 859 139*	*169 359 139*	*2 500 000*
13 04 01	Military mobility	165 000 000	167 500 000	2 500 000
5.0.25	*European Defence Industry Programme*	*621 256 000*	*621 256 000*	*0*
13 01 06	External personnel – delegations	4 712 000	14 757 000	10 045 000
13 01 07	Support expenditure Ukraine Support Instrument	0	2 000 000	2 000 000
13 08 01	European Defence Industry Programme	90 000 000	58 869 212	-31 130 788
13 08 02	Ukraine Support Instrument	0	19 085 788	19 085 788
	Total Heading 5			**2 500 000**
Heading 6				
6.0.111	*Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)*	*11 337 203 790*	*11 367 203 790*	*30 000 000*
14 02 01 10	Southern Neighbourhood	1 126 441 967	1 143 941 967	17 500 000
14 02 01 11	Eastern Neighbourhood	362 827 899	326 977 899	-35 850 000
14 02 01 13	Reform and Growth Facility for the Republic of Moldova	0	48 350 000	48 350 000
6.0.12	*Humanitarian Aid (HUMA)*	*2 161 184 687*	*2 189 184 687*	*28 000 000*
14 03 01	Humanitarian aid	2 067 862 000	2 095 862 000	28 000 000
	Total Heading 6			**58 000 000**
Heading 7				
7.1.1	Pensions	3 065 448 000	3 002 967 000	-62 481 000
7.1.2	European Schools	281 871 677	274 797 552	-7 074 125
7.2	Administrative expenditure of the institutions	10 127 840 831	9 999 745 735	-128 095 096
7.2.1	*European Parliament*	*2 634 993 620*	*2 603 608 587*	*-31 385 033*

7.2.2	*European Council and Council*	*748 899 091*	*739 578 687*	*-9 320 404*
7.2.3	Commission	4 662 246 978	4 591 749 035	-70 497 943
7.2.4	*Court of Justice of the European Union*	*562 366 133*	*554 687 633*	*-7 678 500*
7.2,5	*European Court of Auditors*	*203 610 000*	*200 193 000*	*-3 417 000*
7.2.6	*European Economic and Social Committee*	*181 530 830*	*179 626 652*	*-1 904 178*
7.2.7	*European Committee of the Regions*	*137 087 241*	*135 305 895*	*-1 781 346*
7.2.8	*European Ombudsman*	*16 356 389*	*16 527 800*	*171 411*
7.2.9	*European Data Protection Supervisor*	*30 077 439*	*30 795 336*	*717 897*
7.2.X	*European External Action Service*	*950 673 110*	*947 673 110*	*-3 000 000*
	Total Heading 7			**-197 650 221**
TOTAL				**-226 544 507**

Overall, this results in a level of payment appropriations of EUR 190 091,6 million, which represents a decrease of EUR 226,5 million in comparison with the Draft Budget, as amended by Amending Letter 1/2026.

1.5. Reserves

Compared to the Draft Budget, as amended by Amending Letter 1/2026, EUR 293,8 million in commitment appropriations and EUR 149,6 million in payment appropriations are moved from the reserves under Title 30 01 01 Administrative reserve (EUR 112,3 million) and 30 02 02 Differentiated appropriations (EUR 181,5 million in commitment appropriations and EUR 37,3 million in payment appropriations) to the Euratom programme lines[1], following the adoption of the basic act.

1.6. Budget remarks

The text of budget remarks corresponds to the Draft Budget, as amended by Amending Letter 1/2026.

1.7. Budget nomenclature

The budget nomenclature proposed by the Commission in the Draft Budget, as amended by Amending Letter 1/2026, is agreed, with the inclusion of the *new* pilot projects and preparatory actions. The Conciliation Committee also agrees on the deletion of budget lines 14 01 07 Support expenditure for Ukraine Support Instrument and 14 09 01 Ukraine Support Instrument to be replaced by budget lines 13 01 07 Support expenditure for Ukraine Support Instrument and 13 08 02 Ukraine Support Instrument, as well as on the addition of budget

[1] The amounts are moved from the reserves to budget lines 01 01 02 01, 01 01 02 02, 01 01 02 03, 01 01 02 11, 01 01 02 12, 01 01 02 13, 01 03 01, 01 03 02, 01 03 03.

line 14 02 01 13 Reform and Growth Facility for the Republic of Moldova for Section 3.

The corresponding budget remarks will be introduced accordingly, as follows:

- 13 01 07 Support expenditure for Ukraine Support Instrument: “This appropriation is intended to cover the expenditure described in this chapter relating to the establishment of a cooperation programme with Ukraine with a view to the recovery, reconstruction and modernisation of the Ukraine defence technological and industrial base (the ‘Ukraine Support Instrument’) in accordance with the Proposal for a Regulation of the European Parliament and of the Council establishing the European Defence Industry Programme and a framework of measures to ensure the timely availability and supply of defence products (‘EDIP’).”

- 13 08 02 Ukraine Support Instrument: “Appropriations are intended to cover operational expenditure and provide financial support to the establishment of a cooperation programme with Ukraine with a view to the recovery, reconstruction and modernisation of the Ukraine defence technological and industrial base (the ‘Ukraine Support Instrument’).”

- 14 02 01 13 Reform and Growth Facility for the Republic of Moldova: “Appropriations under this chapter are intended to cover operational expenditure and provide financial support to Moldova in the framework of the Reform and Growth Facility. The Facility will provide assistance to Moldova for the delivery of socio-economic reforms and investments outlined in its Reform Agenda in view to accelerate its convergence with the EU.”

2. Budget 2025

DAB 3/2025 will be approved as proposed by the Commission, with technical amendments reflecting the updated salary adjustment for 2025.

3. Statements

3.1. Joint statement by the European Parliament and the Council on payment appropriations

The European Parliament and the Council call on the Commission to continue closely and actively monitoring during the year 2026 the implementation of the programmes (particularly in sub-heading 2a and Rural Development). To that end, the European Parliament and the Council invite the Commission to present, in a timely manner, updated figures concerning the state of affairs and estimates regarding 2026 payment appropriations.

If the figures show that the appropriations entered in the 2026 budget are insufficient to cover the justified needs, the European Parliament and the Council invite the Commission to present as soon as possible an appropriate solution, inter alia a draft amending budget, with a view to allowing the European Parliament and the Council to take any necessary decisions as soon as possible without undue delay for justified needs. Where applicable, the European Parliament and the Council will take into account the urgency of the matter, shortening the eight-week period for a decision if deemed necessary. The same applies mutatis mutandis if the figures show that the appropriations entered in the 2026 budget are higher than needed.

3.2. Unilateral statement of the Commission on agencies

To ensure that the agencies deliver on their mandates in the most cost efficient way, the Commission acknowledges the need to continue to be extremely vigilant when assessing the budgetary needs of the agencies, whilst striving for efficiencies and rationalisations.