European Parliament
2024-2029

TEXTS ADOPTED

P10_TA(2026)0390

2027 budgetary procedure: joint text

European Parliament legislative resolution of 25 November 2026 on the joint text on the draft general budget of the European Union for the financial year 2027 approved by the Conciliation Committee under the budgetary procedure (11547/2026 – C10-0218/2026 – 2026/0196(BUD))

The European Parliament,

– having regard to the joint text approved by the Conciliation Committee including the relevant Parliament, Council and Commission statements (11547/2026 – C10-0218/2026),

– having regard to the draft general budget of the European Union for the financial year 2027, which the Commission adopted on 10 June 2026 (COM(2026)0300),

– having regard to the position on the draft general budget of the European Union for the financial year 2027, which the Council adopted on 11 September 2026 and forwarded to Parliament on the same day (11547/2026 – C10-0218/2026),

– having regard to Letter of amendment No 1/2027 to the draft general budget of the European Union for the financial year 2027, which the Commission presented on 9 October 2026 (COM(2026)0960),

– having regard to its resolution of 21 October 2026 on the Council position on the draft general budget of the European Union for the financial year 2027[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(2026)0272.

– having regard to Council Decision (EU, Euratom) 2020/2053 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 and the 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 (A10-0305/2026),

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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 the European Parliament and the Council and the joint statement by the European Parliament, the Council and the Commission annexed to this resolution;

3. Instructs its President to declare that the general budget of the European Union for the financial year 2027 has been definitively adopted and to arrange for its publication in the *Official Journal of the European Union*;

4. 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 2027 – **Elements for joint conclusions**

These joint conclusions cover the following sections:

1. Budget 2027
2. Budget 2026 – Draft Amending Budget No. 3/2026
3. Statements

Summary overview

According to the elements for joint conclusions:

- The overall level of commitment appropriations in the 2027 budget is set at EUR 199 707,5 million. Overall, this leaves a margin below the MFF ceilings for 2027 of EUR 710,1 million in commitment appropriations.
- The overall level of payment appropriations in the 2027 budget is set at EUR 211 525,8 million. Overall, this leaves a margin below the MFF ceiling for 2027 of EUR 949,7 million in payment appropriations.
- The Flexibility Instrument for 2027 is mobilised in commitment appropriations for an amount of EUR 1 990,2 million, of which EUR 1 943,5 million for sub-heading 2b *Resilience and Values* and EUR 46,7 million for the *Ukraine Support Loan*.
- 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 1 035,4 million, of which EUR 910,7 million for heading 7 *European Public Administration* and EUR 124,7 million for the *Ukraine Support Loan*.
- In accordance with Article 11(1) c of the MFF Regulation, the Single Margin Instrument is mobilised in commitment appropriations for an amount of EUR 478,6 million for the *Ukraine Support Loan*. The mobilisation is offset as follows: EUR 297,1 million against remaining 2026 margins and EUR 181,4 million against the margin in heading 6 in 2027.

  The 2027 payment appropriations related to the mobilisation of the Flexibility Instrument in the years 2024 to 2027 are estimated by the Commission at EUR 2 047,5 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	**2027**	**2028**	**Beyond 2028**	**Total**
2024	46,3	0,0	0,0	**46,3**
2025	9,4	5,7	0,0	**15,1**
2026	1,7	1,6	0,0	**3,2**
2027	1 990,2	0,0	0,0	**1 990,2**
Total	**2 047,5**	**7,2**	**0,0**	**2 054,7**

1. Budget 2027

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 2027 as amended in Amending Letter No.1/2027.

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 2027 as amended in Amending Letter No.1/2027, with the following exceptions:

- Under heading 1:
    - For the European Union Aviation Safety Agency (EASA, budget article 02 10 01), for which the level of commitment and payment appropriations is increased by EUR 1,5 million.
    - For the Agency for Support for BEREC (BEREC Office, budget line 02 10 05), for which the level of commitment and payment appropriations is increased by EUR 0,5 million.
- Under sub-heading 2b:
    - The European Public Prosecutor’s Office (EPPO, budget article 07 10 08), for which the level of commitment and payment appropriations is increased by EUR 2,0 million.
- Under heading 4:
    - For the European Border and Coast Guard Agency (Frontex, budget article 11 10 01), 10 positions for Seconded National Experts are transformed into contract agent positions. This change has no budgetary impact.
- Under heading 5:

- For the EU Centre on Child Sexual Abuse (CSA, budget line 30 02 02, reserve for Article 12 10 04), for which the level of commitment and payment appropriations is decreased by EUR 10,0 million.

- Under heading 7:
  - For the Translation Centre for bodies of the European Union (CdT, budget line 20 10 01), for which the level of commitment and payment appropriations is decreased by EUR 0,3 million.

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 2027 as amended in Amending Letter No.1/2027.

Pilot Projects/Preparatory Actions

A comprehensive package of 26 pilot projects/preparatory actions (PP/PA), of which 19 new, for a total amount of EUR 69,7 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 1/2027 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 2027 (incl. AL 1/2027)	Budget 2027	Difference
1.0.11	*Horizon Europe*	*12 751 475 513*	*12 772 975 513*	*21 500 000*
01 02 02 10	Cluster ‘Health’	760 906 035	767 656 035	6 750 000
01 02 02 20	Cluster ‘Culture, Creativity and Inclusive Society’	315 749 388	317 749 388	2 000 000
01 02 02 41	Cluster ‘Digital, Industry and Space’ — European High-Performance	307 775 829	312 775 829	5 000 000

	Computing Joint Undertaking (EuroHPC)			
01 02 02 50	Cluster 'Climate, Energy and Mobility'	1 263 747 575	1 268 497 575	4 750 000
01 02 02 60	Cluster 'Food, Bioeconomy, Natural Resources, Agriculture and Environment'	1 042 288 981	1 045 288 981	3 000 000
1.0.221	*Connecting Europe Facility (CEF) - Transport*	*1 682 823 050*	*1 700 323 050*	*17 500 000*
02 03 01	Connecting Europe Facility (CEF) — Transport	1 669 539 799	1 687 039 799	17 500 000
1.0.222	*Connecting Europe Facility (CEF) - Energy*	*1 079 948 423*	*1 084 948 423*	*5 000 000*
02 03 02	Connecting Europe Facility (CEF) — Energy	1 074 435 266	1 079 435 266	5 000 000
1.0.23	*Digital Europe Programme*	*1 063 723 920*	*1 064 723 920*	*1 000 000*
02 04 01 11	European Cybersecurity Industrial, Technology and Research Competence Centre	91 793 171	92 793 171	1 000 000
1.0.2DAG	*Decentralised agencies*	*260 248 239*	*262 248 239*	*2 000 000*
02 10 01	European Union Aviation Safety Agency (EASA)	49 050 446	50 550 446	1 500 000
02 10 05	Agency for Support for BEREC (BEREC Office)	8 975 671	9 475 671	500 000
1.0.31	*Single Market Programme (incl. SMEs)*	*700 128 208*	*707 128 208*	*7 000 000*
03 02 02	Improving the competitiveness of enterprises, particularly SMEs, and supporting their access to markets	137 142 000	144 142 000	7 000 000
PPPA	*Pilot projects and preparatory actions*			57 850 000
	Total			**111 850 000**

As a consequence, the agreed level of commitment appropriations is set at EUR 22 007,5 million, leaving a margin of EUR 72,5 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. 1/2027 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 2027 (incl. AL 1/2027)	Budget 2027	Difference
PPPA	*Pilot projects and preparatory actions*			250 000
	Total			**250 000**

As a consequence, the agreed level of commitment appropriations is set at EUR 58 483,6 million, leaving a margin of EUR 0,4 million under the expenditure ceiling of heading 2a.

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 1/2027 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 2027 (incl. AL 1/2027)	Budget 2027	Difference
2.2.13	*Support to the Turkish-Cypriot Community*	*36 197 000*	*37 197 000*	*1 000 000*
05 04 01	Financial support for encouraging the economic development of the Turkish Cypriot community	33 966 207	34 966 207	1 000 000
2.2.21	*European Recovery and Resilience Facility (incl. Technical Support Instrument)*	*112 241 000*	*62 241 000*	*- 50 000 000*
06 02 02	Technical Support Instrument	110 000 000	60 000 000	- 50 000 000
2.2.24	*Union Civil Protection Mechanism (RescEU)*	*180 015 271*	*193 515 271*	*13 500 000*
06 05 01	Union Civil Protection Mechanism	180 015 271	193 515 271	13 500 000
2.2.25	*EU4Health*	*635 057 918*	*636 057 918*	*1 000 000*
06 06 01	EU4Health Programme	605 768 985	606 768 985	1 000 000
2.2.32	*Erasmus+*	*4 511 360 950*	*4 525 360 950*	*14 000 000*
07 03 01 01	Promoting learning mobility of individuals and groups, and	3 112 467 103	3 126 467 103	14 000 000

	cooperation, inclusion and equity, excellence, creativity and innovation at the level of organisations and policies in the field of education and training — Indirect management			
2.2.34	*Creative Europe*	*417 348 436*	*418 348 436*	*1 000 000*
07 05 02	Media strand	226 405 577	227 405 577	1 000 000
2.2.352	*Rights and Values*	*311 239 270*	*312 239 270*	*1 000 000*
07 06 02	Citizens' engagement and participation in the democratic life of the Union	58 604 965	59 604 965	1 000 000
2.2.3DAG	*Decentralised agencies*	*360 608 655*	*362 608 655*	*2 000 000*
07 10 08	European Public Prosecutor's Office (EPPO)	102 556 619	104 556 619	2 000 000
2.2.3SPEC	*Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission*	*189 332 190*	*191 332 190*	*2 000 000*
07 20 04 09	Information and training measures for workers' organisations	23 286 348	25 286 348	2 000 000
PPPA	*Pilot projects and preparatory actions*			10 850 000
	Total			**- 3 650 000**

The overall needs of the EURI interest line of EUR 4 919,7 million above the financial programming for 2027 are financed in part by the remaining margin under sub-Heading 2b of EUR 516,4 million and the mobilisation of EUR 1 943,5 million under the Flexibility Instrument, for an overall amount of EUR 2 459,8 million corresponding to 50% of the additional needs. The EURI instrument will be mobilised for the remaining 50%, i.e. EUR 2 459,8 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 17 281,3 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 1 943,5 million in accordance with Article 12 of the MFF Regulation and the mobilisation of the EURI instrument for an amount of EUR 2 459,8 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 1/2027 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 2027 (incl. AL 1/2027)	Budget 2027	Difference
3.1.11	*European Agricultural Guarantee Fund (EAGF)*	*40 474 198 348*	*40 421 672 707*	*- 52 525 641*
08 02 01	Agricultural reserve	437 064 492	436 581 350	- 483 142
08 02 03 02	Promotion of agricultural products — Simple programmes under shared management	86 000 000	89 000 000	3 000 000
08 02 03 03	Promotion of agricultural products — Multi-programmes and actions implemented by the Commission under direct management	70 000 000	72 000 000	2 000 000
08 02 04 01	Basic income support for sustainability	17 957 000 000	17 897 957 501	- 59 042 499
08 02 04 03	Complementary income support for young farmers	721 000 000	723 000 000	2 000 000
3.2.21	*Programme for Environment and Climate Action (LIFE)*	*845 362 879*	*855 362 879*	*10 000 000*
09 02 01	Nature and biodiversity	348 542 606	355 542 606	7 000 000
09 02 04	Clean energy transition	139 530 119	142 530 119	3 000 000
PPPA	*Pilot projects and preparatory actions*			750 000
	Total			**- 41 775 641**

As a consequence, the agreed level of commitment appropriations is set at EUR 57 113,4 million, leaving a margin of EUR 202,6 million under the expenditure ceiling of heading 3.

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 1/2027 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 2027 (incl. AL 1/2027)	Budget 2027	Difference
4.0.11	*Asylum, Migration and Integration Fund*	*2 109 688 000*	*2 114 688 000*	*5 000 000*
10 02 01	Asylum, Migration and Integration Fund (AMIF)	2 102 638 000	2 107 638 000	5 000 000
4.0.211	*Integrated Border Management Fund (IBMF) - Instrument for border management and visa (BMVI)*	*1 812 963 425*	*1 837 963 425*	*25 000 000*
11 02 01	Instrument for Financial Support for Border Management and Visa Policy	1 771 638 853	1 796 638 853	25 000 000
4.0.212	*Integrated Border Management Fund (IBMF) - Instrument for financial support for customs control equipment (CCEi)*	*144 032 000*	*131 532 000*	*- 12 500 000*
11 03 01	Instrument for financial support for customs control equipment	143 945 000	131 445 000	- 12 500 000
	Total			**17 500 000**

As a consequence, the agreed level of commitment appropriations is set at EUR 5 811,6 million, leaving a margin of EUR 81,4 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 1/2027 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 2027 (incl. AL 1/2027)	Budget 2027	Difference
5.0.11	*Internal Security Fund (ISF)*	*289 921 000*	*299 921 000*	*10 000 000*
12 02 01	Internal Security Fund (ISF)	287 451 000	297 451 000	10 000 000
5.0.1DAG	*Decentralised agencies*	*310 092 916*	*300 092 916*	*- 10 000 000*
12 10 04	EU Centre on Child Sexual Abuse (CSA)	11 122 000	1 122 000	- 10 000 000
5.0.22	*Military Mobility*	*256 192 743*	*266 192 743*	*10 000 000*
13 04 01	Military mobility	254 318 147	264 318 147	10 000 000

	Total	**10 000 000**

As a consequence, the agreed level of commitment appropriations is set at EUR 3 078,5 million, leaving a margin of EUR 1,5 million under the expenditure ceiling of heading 5.

Heading 6 – Neighbourhood and the World

Commitment appropriations are set at the level proposed by the Commission in the Draft Budget, as amended by Amending Letter 1/2027 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 2027 (incl. AL 1/2027)	**Budget 2027**	**Difference**
6.0.111	*Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)*	*10 066 775 102*	*10 106 775 102*	*40 000 000*
14 02 01 10	Southern Neighbourhood	1 784 100 000	1 810 100 000	26 000 000
14 02 01 11	Eastern Neighbourhood	253 239 461	266 239 461	13 000 000
14 02 01 13	Reform and Growth Facility for the Republic of Moldova	81 500 000	82 500 000	1 000 000
6.0.12	*Humanitarian Aid (HUMA)*	*1 962 449 941*	*1 992 449 941*	*30 000 000*
14 03 01	Humanitarian aid	1 866 615 379	1 896 615 379	30 000 000
	Total			**70 000 000**

As a consequence, the agreed level of commitment appropriations is set at EUR 15 537,9 million, leaving a margin of EUR 351,7 million under the expenditure ceiling of heading 6 after using EUR 181,4 million to offset the mobilisation of the Single Margin Instrument in accordance with Article 11(1)(c) of the MFF Regulation.

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 1/2027, are agreed by the Conciliation Committee with the following adjustments and technical corrections:

- For the Translation Centre for bodies of the European Union (CdT) under the section of the European Commission, for which the level of commitment and payment appropriations is decreased by EUR 0,3 million.

- The European Court of Auditors requested that 29 temporary posts be converted into permanent posts, of which 10 AD 5 posts and 19 AD 7 posts. These posts were linked to the implementation of NGEU and had been authorised in the annual budgets for 2022 and 2023 as temporary posts until the end of 2027, to reflect the time-limited nature of the related tasks. While the Commission proposed not to take this request into account in DB2027 as clearly stated in the presentation of the draft budget, the statement of estimates of the European Court of Auditors (included in Section V of the budget) showed the Court's request without the intended adjustment. As a technical correction for the section of the European Court of Auditors, 29 permanent posts are converted back into temporary posts. This has no budgetary impact.
- For the section of the European Ombudsman, one post is added to the establishment plan. The corresponding level of commitment and payment appropriations is increased by EUR 0,1 million considering recruitment on average mid-year.
- For the section of the European Data Protection Supervisor, three posts are added to the establishment plan (of which two for the European Data Protection Supervisor and one for the European Data Protection Board), whereas the number of contract agents for the European Data Protection Supervisor is increased by one. The corresponding level of commitment and payment appropriations is increased by EUR 0,3 million considering recruitment on average mid-year.
- For the section of the European External Action Service (EEAS), for which the number of contract agents is increased by three. The level of commitment and payment appropriations is increased accordingly considering recruitment on average mid-year. Together with an increase for buildings and communications security, the combined effect results in a total increase of EUR 3,4 million.

The overall adjustment results in an increase of EUR 3,5 million of heading 7.

Section 3 – European Commission

Budget line / Programme	**Name**	**Variation in commitment appropriations (in EUR)**		
		DB 2027 (incl. AL 1/2027)	**Budget 2027**	**Difference**
20 10 01	Translation Centre for bodies of the European Union	3 000 000	2 700 000	- 300 000

	Total	**- 300 000**

Section 8 – European Ombudsman

Budget line / Programme	**Name**	**Variation in commitment appropriations (in EUR)**		
		DB 2027 (incl. AL 1/2027)	**Budget 2027**	**Difference**
1 2 0 0	Remuneration and allowances	12 041 716	12 126 716	85 000
	Total			**85 000**

Section 9 – European Data Protection Supervisor

Budget line / Programme	**Name**	**Variation in commitment appropriations (in EUR)**		
		DB 2027 (incl. AL 1/2027)	**Budget 2027**	**Difference**
1 1 0 0	Remuneration and allowances	11 926 000	12 096 000	170 000
3 0 1 0	Remuneration and allowances	3 509 000	3 594 000	85 000
1 1 1 0	Contract staff	3 316 643	3 355 593	38 950
	Total			**293 950**

Section 10 – European External Action Service

Budget line / Programme	**Name**	**Variation in commitment appropriations (in EUR)**		
		DB 2027 (incl. AL 1/2027)	**Budget 2027**	**Difference**
3 0 0 1	External staff and outside services	126 479 515	126 596 365	116 850
2 0 0 2	Fitting-out and security works	4 240 000	5 065 000	825 000
2 0 1 2	Security and surveillance of buildings	10 734 000	11 559 000	825 000
2 1 0 1	Cryptography and highly classified information and communications technology	23 112 000	23 937 000	825 000
2 1 0 2	Security of information and communication technology up to the level ‘EU restricted’	5 570 000	6 378 150	808 150
	Total			**3 400 000**

Also, the proposed - budgetary neutral – changes to the level of appropriations by budget lines for which amendments have been

introduced by the European Parliament to its own section are approved, as follows:

Section 1 – European Parliament

Budget line / Programme	Name	Variation in commitment appropriations (in EUR)		
		DB 2027 (incl. AL 1/2027)	Budget 2027	Difference
1 4 0 4	Traineeships, seconded national experts, exchanges of officials and study visits	17 745 039	17 445 039	- 300 000
4 2 2	Expenditure relating to parliamentary assistance	268 503 619	268 303 619	- 200 000
1 6 5 2	Expenditure on catering	1 000 000	1 500 000	500 000
	Total			**0**

As a consequence, the agreed level of commitment appropriations is set at EUR 13 869,7 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 910,7 million in accordance with Article 11(1)(a) of the MFF Regulation.

Ukraine Support Loan (USL) debt service costs

Commitment appropriations are set at the level proposed by the Commission in the Draft Budget, as amended by Amending Letter 1/2027. As a consequence, the agreed level of commitment appropriations is set at EUR 650 million.

Due to adjustments made in other headings impacting budgetary availabilities, agreed by the Conciliation Committee, the USL debt service costs are financed by: the mobilisation of the Flexibility Instrument for an amount of EUR 46,7 million in accordance with Article 12 of the MFF Regulation, the mobilisation of the Single Margin Instrument for an amount of EUR 124,7 million in accordance with Article 11(1)(a) of the MFF Regulation and the mobilisation of the Single Margin Instrument – last resort for an amount of EUR 478,6 million in accordance with Article 11(1)(c) of the MFF Regulation.

The latter mobilisation will be fully offset against margins of the ceilings in 2026 and 2027 as follows: EUR 297,1 million from the margins in headings 2a, 3, 4 and 6 in 2026 (leaving no margins available) and EUR 181,4 million from the margin in heading 6 in 2027.

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 2027 budget is set at the level of the Draft Budget, as amended by Amending Letter 1/2027 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 – under shared management – of EUR 54,5 million. Taking into account also the adjustment to the Union contribution to decentralised agencies (excluding the Translation Centre for bodies of the European Union; CdT) and EPPO, the combined effect is a decrease of EUR 60,5 million;
2. The adjustment under heading 7 resulting in an increase of EUR 3,5 million (including CdT);
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 1/2027 plus 25% of the corresponding new commitment appropriations. The combined effect is an increase of EUR 17,4 million;
4. The adjustments to differentiated expenditure budget lines, for which the combined effect is an increase of EUR 17,5 million.

The adjustments, resulting in an overall decrease of EUR 22,1 million, are set out in the following table:

Budget line / Programme	**Name**	**Variation in payment appropriations (in EUR)**		
		DB 2027 (incl. AL 1/2027)	**Budget 2027**	**Difference**
Heading 1				
1.0.11	*Horizon Europe*	*14 121 123 135*	*14 126 498 135*	*5 375 000*
01 02 02 10	Cluster ‘Health’	762 211 165	763 898 665	1 687 500
01 02 02 20	Cluster ‘Culture , Creativity and Inclusive Society’	276 250 246	276 750 246	500 000
01 02 02 41	Cluster ‘Digital, Industry and Space’ — European High-Performance Computing Joint Undertaking	339 849 858	341 099 858	1 250 000

	(EuroHPC)			
01 02 02 50	Cluster 'Climate, Energy and Mobility'	1 538 409 917	1 539 597 417	1 187 500
01 02 02 60	Cluster 'Food, Bioeconomy, Natural Resources, Agriculture and Environment'	958 318 841	959 068 841	750 000
1.0.221	*Connecting Europe Facility (CEF) - Transport*	*1 721 283 251*	*1 725 658 251*	*4 375 000*
02 03 01	Connecting Europe Facility (CEF) — Transport	1 668 000 000	1 672 375 000	4 375 000
1.0.222	*Connecting Europe Facility (CEF) - Energy*	*888 122 157*	*889 372 157*	*1 250 000*
02 03 02	Connecting Europe Facility (CEF) — Energy	542 609 000	543 859 000	1 250 000
1.0.2DAG	*Decentralised agencies*	*260 248 239*	*262 248 239*	*2 000 000*
02 10 01	European Union Aviation Safety Agency (EASA)	49 050 446	50 550 446	1 500 000
02 10 05	Agency for Support for BEREC (BEREC Office)	8 975 671	9 475 671	500 000
1.0.31	*Single Market Programme (incl. SMEs)*	*624 319 095*	*626 069 095*	*1 750 000*
03 02 02	Improving the competitiveness of enterprises, particularly SMEs, and supporting their access to markets	113 375 000	115 125 000	1 750 000
PPPA	*Pilot projects and preparatory actions*			14 462 500
	Total Heading 1			**29 212 500**
Sub-heading 2.1				
PPPA	*Pilot projects and preparatory actions*			62 500
	Total Sub-heading 2.1			**62 500**
Sub-heading				

2.2				
2.2.13	*Support to the Turkish-Cypriot Community*	*39 430 793*	*39 680 793*	*250 000*
05 04 01	Financial support for encouraging the economic development of the Turkish Cypriot community	37 000 000	37 250 000	250 000
2.2.21	*European Recovery and Resilience Facility (incl. Technical Support Instrument)*	*114 333 357*	*94 333 357*	*- 20 000 000*
06 02 02	Technical Support Instrument	112 092 357	92 092 357	- 20 000 000
2.2.24	*Union Civil Protection Mechanism (RescEU)*	*115 000 000*	*118 375 000*	*3 375 000*
06 05 01	Union Civil Protection Mechanism	105 000 000	108 375 000	3 375 000
2.2.25	*EU4Health*	*670 738 933*	*670 988 933*	*250 000*
06 06 01	EU4Health Programme	641 450 000	641 700 000	250 000
2.2.32	*Erasmus+*	*4 428 671 179*	*4 432 171 179*	*3 500 000*
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	3 040 464 047	3 043 964 047	3 500 000
2.2.34	*Creative Europe*	*406 448 272*	*406 698 272*	*250 000*
07 05 02	Media strand	216 042 660	216 292 660	250 000
2.2.352	*Rights and Values*	*273 120 913*	*273 370 913*	*250 000*

07 06 02	Citizens' engagement and participation in the democratic life of the Union	68 580 107	68 830 107	250 000
2.2.3DAG	*Decentralised agencies*	*364 466 637*	*366 466 637*	*2 000 000*
07 10 08	European Public Prosecutor's Office (EPPO)	102 556 619	104 556 619	2 000 000
2.2.3SPEC	*Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission*	*180 717 238*	*181 217 238*	*500 000*
07 20 04 09	Information and training measures for workers' organisations	23 500 000	24 000 000	500 000
PPPA	*Pilot projects and preparatory actions*			2 712 500
	Total Sub-heading 2.2			**- 6 912 500**
Heading 3				
3.1.11	*European Agricultural Guarantee Fund (EAGF)*	*40 504 840 628*	*40 452 314 987*	*- 52 525 641*
08 02 01	Agricultural reserve	437 064 492	436 581 350	- 483 142
08 02 03 02	Promotion of agricultural products — Simple programmes under shared management	86 000 000	89 000 000	3 000 000
08 02 03 03	Promotion of agricultural products — Multi-programmes and actions implemented by the Commission under direct management	88 595 695	90 595 695	2 000 000
08 02 04 01	Basic income support for sustainability	17 957 000 000	17 897 957 501	- 59 042 499

08 02 04 03	Complementary income support for young farmers	721 000 000	723 000 000	2 000 000
3.2.21	*Programme for Environment and Climate Action (LIFE)*	*784 092 687*	*786 592 687*	*2 500 000*
09 02 01	Nature and biodiversity	217 663 278	219 413 278	1 750 000
09 02 04	Clean energy transition	165 000 000	165 750 000	750 000
PPPA	*Pilot projects and preparatory actions*			187 500
	Total Heading 3			**- 49 838 141**
Heading 4				
4.0.11	*Asylum, Migration and Integration Fund*	*1 141 600 577*	*1 142 850 577*	*1 250 000*
10 02 01	Asylum, Migration and Integration Fund (AMIF)	1 048 209 718	1 049 459 718	1 250 000
4.0.211	*Integrated Border Management Fund (IBMF) - Instrument for border management and visa (BMVI)*	*756 444 703*	*762 694 703*	*6 250 000*
11 02 01	Instrument for Financial Support for Border Management and Visa Policy	741 258 540	747 508 540	6 250 000
4.0.212	*Integrated Border Management Fund (IBMF) - Instrument for financial support for customs control equipment (CCEi)*	*205 464 179*	*202 339 179*	*- 3 125 000*
11 03 01	Instrument for financial support for customs control equipment	205 377 179	202 252 179	- 3 125 000
	Total Heading 4			**4 375 000**
Heading 5				

5.0.11	*Internal Security Fund (ISF)*	*183 011 180*	*188 011 180*	*5 000 000*
12 02 01	Internal Security Fund (ISF)	172 541 180	177 541 180	5 000 000
5.0.1DAG	*Decentralised agencies*	*313 076 444*	*303 076 444*	*- 10 000 000*
12 10 04	EU Centre on Child Sexual Abuse (CSA)	11 122 000	1 122 000	- 10 000 000
5.0.22	*Military Mobility*	*151 874 596*	*154 374 596*	*2 500 000*
13 04 01	Military mobility	150 000 000	152 500 000	2 500 000
	Total Heading 5			**- 2 500 000**
Heading 7				
7.2	Administrative expenditure of the institutions	10 329 248 287	10 332 727 237	3 478 950
7.2.1	*European Parliament*	2 694 311 136	2 694 311 136	*0*
7.2.3	*Commission*	4 757 249 906	4 756 949 906	*- 300 000*
7.2.8	*European Ombudsman*	16 900 612	16 985 612	*85 000*
7.2.9	*European Data Protection Supervisor*	30 634 189	30 928 139	*293 950*
7.2.X	*European External Action Service*	969 858 055	973 258 055	*3 400 000*
	Total Heading 7			**3 478 950**
TOTAL				**- 22 121 691**

Overall, this results in a level of payment appropriations of EUR 211 525,8 million, which represents a decrease of EUR 22,1 million in comparison with the Draft Budget, as amended by Amending Letter 1/2027.

1.5. Reserves

Compared to the Draft Budget, as amended by Amending Letter 1/2027, EUR 10,0 million in commitment and payment appropriations are moved from the reserve under Article 30 02 02 Differentiated appropriations to the Internal Security Fund programme under budget line 12 02 01.

1.6. Budget remarks

The text of budget remarks corresponds to the Draft Budget, as amended by Amending Letter 1/2027 with the following adjustments proposed in the letter of executability and agreed by the Conciliation Committee:

- Budget lines for which amendments have been introduced by the European Parliament to its own section are approved without modifications.

This is with the understanding that amendments introduced by the European Parliament or the Council cannot modify or extend the scope of an existing legal base, or impinge on the administrative autonomy of the institutions, and that the action can be covered by available resources.

1.7. Budget nomenclature

The budget nomenclature proposed by the Commission in the Draft Budget, as amended by Amending Letter 1/2027, is agreed, with the inclusion of the *new* pilot projects and preparatory actions.

2. Budget 2026

DAB 3/2026 is approved as proposed by the Commission.

3. Statements

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

In order to ensure the proper implementation of Union's programmes and to avoid an excessive level of outstanding commitments (RAL) in the final year of the current MFF, the European Parliament and the Council call on the Commission to continue closely and actively monitoring, during the year 2027, the implementation of the programmes (particularly in sub-heading 2a (Economic, social and territorial cohesion) and Rural Development). To that end, taking into account the forecasts accuracy of the Member States where applicable and the payments margin in the draft budget 2027 - mainly driven by sub heading 2a, the European Parliament and the Council expect the Commission to present in a timely manner updated figures concerning the state of affairs and estimates regarding 2027 payment appropriations.

If the figures show that the appropriations entered in the 2027 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 2027 budget are higher than needed.

3.2. Joint statement by the European Parliament, the Council and the Commission on the use of special instruments in the 2027 budget

While the European Parliament and the Council did not mobilise the Ukraine Support Loan special instrument in the context of the 2027 budget, the mobilisation of the USL instrument remains possible in 2027 in accordance with Article 10(c) of the MFF Regulation. Should new unforeseen and exceptional circumstances emerge, the European Parliament and the Council invite the Commission to present 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 for such justified needs.