Council of the European Union

Brussels, 9 November 2026
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ADD 1

Interinstitutional File:
2026/0314 (BUD)

BUDGET 45

EXPLANATORY MEMORANDUM

Subject:	Draft amending budget No 3 to the general budget for 2026: Adjustments in expenditure, update of revenues and other technical updates: Council position of 9 November 2026 *- Technical annex*

TECHNICAL ANNEX

VOLUME 1

TOTAL REVENUE

2. Calculation of the financing of the budget

Allocation of resources of the Union to ensure, pursuant to Article 311 of the Treaty on the Functioning of the European Union (TFEU), the financing of the Union's annual budget

Revenue description	Budget 2026	Budget 2025[1]	Change (%)
Miscellaneous revenue (Titles 3 to 6)	8 942 757 998	5 496 479 429	+62.70
Surplus available from the preceding financial year (Chapter 2 0, Article 2 0 0)	2 095 238 148	1 344 533 139	+55.83
Balances and adjustments (Chapters 2 1, 2 2, 2 3 and 2 4)	p.m.	p.m.	—
Total revenue for Titles 2 to 6	**11 037 996 146**	**6 841 012 568**	+61.35
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	25 450 200 000	22 178 600 000	+14.75
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	25 086 273 600	23 814 511 650	+5.34
Plastic packaging waste own resource (Table 3, Chapter 1 7)	6 513 718 960	6 848 152 160	-4.88
Remainder to be financed by the additional resource (GNI-based own resource, Table 4, Chapter 1 4)	134 169 904 422	101 480 252 237	+32.21
Appropriations to be covered by the own resources referred to in Article 2 of Decision (EU, Euratom) 2020/2053[2],[3]	**191 220 096 982**	**154 321 516 047**	+23.91
Total revenue[4]	**202 258 093 128**	**161 162 528 615**	+25.50

1 The figures in this column correspond to those in the 2025 budget (OJ L, 2025/31, 27.2.2025, ELI: http://data.europa.eu/eli/budget/2025/31/oj) plus amending budgets No 1/2025 to No 3/2025.

2 The own resources for the 2026 budget are determined based on the budget forecasts adopted at the 197th meeting of the Advisory Committee on Own Resources on 29 May 2026.

3 This amount includes EUR 7 970 000 000 in relation to liabilities of the Union resulting from the borrowing referred to in Article 5 of Decision (EU, Euratom) 2020/2053.

4 Article 310(1), third subparagraph, TFEU reads: 'The revenue and expenditure shown in the budget shall be in balance'.

TABLE 1

Calculation of capping of value added tax (VAT) bases pursuant to Article 2(1), point (b), of Council Decision (EU, Euratom) 2020/2053

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base[5]	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	2 460 298 000	6 721 470 000	50	3 360 735 000	2 460 298 000	
Bulgaria	600 631 000	1 164 217 000	50	582 108 500	582 108 500	Bulgaria
Czechia	1 433 482 000	3 540 066 000	50	1 770 033 000	1 433 482 000	
Denmark	1 592 748 000	4 315 707 000	50	2 157 853 500	1 592 748 000	
Germany	19 261 976 000	47 758 591 000	50	23 879 295 500	19 261 976 000	
Estonia	238 113 000	433 485 000	50	216 742 500	216 742 500	Estonia
Ireland	1 480 332 000	4 574 229 000	50	2 287 114 500	1 480 332 000	
Greece	1 222 270 000	2 563 473 000	50	1 281 736 500	1 222 270 000	
Spain	8 379 572 000	17 725 310 000	50	8 862 655 000	8 379 572 000	
France	14 110 449 000	31 081 619 000	50	15 540 809 500	14 110 449 000	
Croatia	611 095 000	1 001 047 000	50	500 523 500	500 523 500	Croatia
Italy	9 907 091 000	23 154 238 000	50	11 577 119 000	9 907 091 000	
Cyprus	250 194 000	341 565 000	50	170 782 500	170 782 500	Cyprus
Latvia	220 846 000	449 313 000	50	224 656 500	220 846 000	
Lithuania	388 769 000	871 696 000	50	435 848 000	388 769 000	
Luxembourg	473 065 000	637 947 000	50	318 973 500	318 973 500	Luxembourg
Hungary	946 790 000	2 334 403 000	50	1 167 201 500	946 790 000	
Malta	123 084 000	231 745 000	50	115 872 500	115 872 500	Malta
Netherlands	5 260 639 000	12 129 885 000	50	6 064 942 500	5 260 639 000	
Austria	2 502 930 000	5 290 218 000	50	2 645 109 000	2 502 930 000	
Poland	4 639 313 000	9 523 076 000	50	4 761 538 000	4 639 313 000	
Portugal	1 644 820 000	3 164 702 000	50	1 582 351 000	1 582 351 000	Portugal
Romania	1 435 949 000	3 917 783 000	50	1 958 891 500	1 435 949 000	
Slovenia	339 468 000	737 741 000	50	368 870 500	339 468 000	
Slovakia	568 885 000	1 399 038 000	50	699 519 000	568 885 000	
Finland	1 358 685 000	2 908 364 000	50	1 454 182 000	1 358 685 000	
Sweden	2 623 066 000	6 589 821 000	50	3 294 910 500	2 623 066 000	
Total	**84 074 560 000**	**194 560 749 000**		**97 280 374 500**	**83 620 912 000**	

[5] The base to be used does not exceed 50 % of GNI.

TABLE 2

Breakdown of own resource accruing from VAT pursuant to Article 2(1), point (b), of Council Decision (EU, Euratom) 2020/2053 (Chapter 1 3)

Member State	1 % of capped VAT base	Uniform rate of VAT-based own resource (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	2 460 298 000	0.3000	738 089 400
Bulgaria	582 108 500	0.3000	174 632 550
Czechia	1 433 482 000	0.3000	430 044 600
Denmark	1 592 748 000	0.3000	477 824 400
Germany	19 261 976 000	0.3000	5 778 592 800
Estonia	216 742 500	0.3000	65 022 750
Ireland	1 480 332 000	0.3000	444 099 600
Greece	1 222 270 000	0.3000	366 681 000
Spain	8 379 572 000	0.3000	2 513 871 600
France	14 110 449 000	0.3000	4 233 134 700
Croatia	500 523 500	0.3000	150 157 050
Italy	9 907 091 000	0.3000	2 972 127 300
Cyprus	170 782 500	0.3000	51 234 750
Latvia	220 846 000	0.3000	66 253 800
Lithuania	388 769 000	0.3000	116 630 700
Luxembourg	318 973 500	0.3000	95 692 050
Hungary	946 790 000	0.3000	284 037 000
Malta	115 872 500	0.3000	34 761 750
Netherlands	5 260 639 000	0.3000	1 578 191 700
Austria	2 502 930 000	0.3000	750 879 000
Poland	4 639 313 000	0.3000	1 391 793 900
Portugal	1 582 351 000	0.3000	474 705 300
Romania	1 435 949 000	0.3000	430 784 700
Slovenia	339 468 000	0.3000	101 840 400
Slovakia	568 885 000	0.3000	170 665 500
Finland	1 358 685 000	0.3000	407 605 500
Sweden	2 623 066 000	0.3000	786 919 800
Total	**83 620 912 000**		**25 086 273 600**

TABLE 3

Breakdown of own resource accruing from plastic packaging waste pursuant to Article 2(1), point (c), of Council Decision (EU, Euratom) 2020/2053 (Chapter 1 7)

Member State	Plastic packaging waste that is not recycled (kg)	Call rate per kg in EUR	Gross amount	Lump-sum reduction	Net amount
	(1)	(2)	(3) = (1) × (2)	(4)	(5) = (3) – (4)
Belgium	146 503 600		117 202 880		117 202 880
Bulgaria	60 461 300		48 369 040	22 000 000	26 369 040
Czechia	145 795 300		116 636 240	32 187 600	84 448 640
Denmark	172 954 000		138 363 200		138 363 200
Germany	1 478 042 300		1 182 433 840		1 182 433 840
Estonia	26 725 600		21 380 480	4 000 000	17 380 480
Ireland	254 421 800		203 537 440		203 537 440
Greece	181 433 000		145 146 400	33 000 000	112 146 400
Spain	1 018 137 600		814 510 080	142 000 000	672 510 080
France	1 745 591 100		1 396 472 880		1 396 472 880
Croatia	54 536 800		43 629 440	13 000 000	30 629 440
Italy	1 130 437 100	0.80	904 349 680	184 048 000	720 301 680
Cyprus	12 021 500		9 617 200	3 000 000	6 617 200
Latvia	11 499 300		9 199 440	6 000 000	3 199 440
Lithuania	61 719 700		49 375 760	9 000 000	40 375 760
Luxembourg	12 474 100		9 979 280		9 979 280
Hungary	303 973 200		243 178 560	30 000 000	213 178 560
Malta	15 047 100		12 037 680	1 415 900	10 621 780
Netherlands	268 462 800		214 770 240		214 770 240
Austria	190 742 500		152 594 000		152 594 000
Poland	648 814 900		519 051 920	117 000 000	402 051 920
Portugal	226 139 000		180 911 200	31 322 000	149 589 200
Romania	378 921 200		303 136 960	60 000 000	243 136 960
Slovenia	31 986 200		25 588 960	6 279 700	19 309 260
Slovakia	65 660 500		52 528 400	17 000 000	35 528 400
Finland	115 055 400		92 044 320		92 044 320
Sweden	273 658 300		218 926 640		218 926 640
Total	**9 031 215 200**		**7 224 972 160**	**711 253 200**	**6 513 718 960**

TABLE 4

Determination of uniform rate and breakdown of own resource based on GNI pursuant to Article 2(1), point (d), of Council Decision (EU, Euratom) 2020/2053 (Chapter 1 4)

Member State	1 % of gross national income	Uniform rate of 'additional' own resource	'Additional' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	6 721 470 000		4 635 153 761
Bulgaria	1 164 217 000		802 848 902
Czechia	3 540 066 000		2 441 244 286
Denmark	4 315 707 000		2 976 129 557
Germany	47 758 591 000		32 934 523 652
Estonia	433 485 000		298 933 065
Ireland	4 574 229 000		3 154 407 407
Greece	2 563 473 000		1 767 781 678
Spain	17 725 310 000		12 223 447 745
France	31 081 619 000		21 434 014 168
Croatia	1 001 047 000		690 326 189
Italy	23 154 238 000		15 967 259 149
Cyprus	341 565 000		235 544 649
Latvia	449 313 000	0.6896042[6]	309 848 120
Lithuania	871 696 000		601 125 199
Luxembourg	637 947 000		439 930 913
Hungary	2 334 403 000		1 609 814 050
Malta	231 745 000		159 812 319
Netherlands	12 129 885 000		8 364 819 315
Austria	5 290 218 000		3 648 156 409
Poland	9 523 076 000		6 567 152 950
Portugal	3 164 702 000		2 182 391 706
Romania	3 917 783 000		2 701 719 506
Slovenia	737 741 000		508 749 272
Slovakia	1 399 038 000		964 782 443
Finland	2 908 364 000		2 005 619 951
Sweden	6 589 821 000		4 544 368 061
Total	**194 560 749 000**		**134 169 904 422**

[6] Calculation of rate: (134 169 904 422) / (194 560 749 000) = 0.689604173049313.

TABLE 5

Annual GNI lump-sum reductions for certain Member States and their financing pursuant to Article 2, paragraph (4), of Council Decision (EU, Euratom) 2020/2053 (Chapter 1 6)

Member State	Gross reduction	Percentage share of GNI base	Financing of the gross reduction in favour of Denmark, Germany, Netherlands, Austria and Sweden	Net financing of the reduction in favour of Denmark, Netherlands, Germany, Austria and Sweden
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		3.45	326 399 767	326 399 767
Bulgaria		0.60	56 535 275	56 535 275
Czechia		1.82	171 908 335	171 908 335
Denmark	-468 486 590	2.22	209 574 060	- 258 912 530
Germany	-4 561 841 570	24.55	2 319 194 009	-2 242 647 561
Estonia		0.22	21 050 366	21 050 366
Ireland		2.35	222 128 088	222 128 088
Greece		1.32	124 484 226	124 484 226
Spain		9.11	860 754 723	860 754 723
France		15.98	1 509 347 388	1 509 347 388
Croatia		0.51	48 611 614	48 611 614
Italy		11.90	1 124 387 653	1 124 387 653
Cyprus		0.18	16 586 660	16 586 660
Latvia		0.23	21 818 986	21 818 986
Lithuania		0.45	42 330 230	42 330 230
Luxembourg		0.33	30 979 198	30 979 198
Hungary		1.20	113 360 410	113 360 410
Malta		0.12	11 253 716	11 253 716
Netherlands	-2 387 169 070	6.23	589 036 567	-1 798 132 503
Austria	-702 108 550	2.72	256 897 066	- 445 211 484
Poland		4.89	462 447 914	462 447 914
Portugal		1.63	153 680 370	153 680 370
Romania		2.01	190 250 564	190 250 564
Slovenia		0.38	35 825 272	35 825 272
Slovakia		0.72	67 938 364	67 938 364
Finland		1.49	141 232 399	141 232 399
Sweden	-1 328 414 230	3.39	320 006 790	-1 008 407 440
Total	**-9 448 020 010**	**100.00**	**9 448 020 010**	**0**
EU GDP price deflator, in EUR, (spring 2025 economic forecast): (a) 2020 EU-27 = 100.0000; (b) 2026 EU-27 = 124.2670				
Lump sum for Denmark in 2026 prices: 377 000 000 EUR × [(b/a)] = 468 486 590 EUR				
Lump sum for Germany in 2026 prices: 3 671 000 000 EUR × [(b/a)] = 4 561 841 570 EUR				
Lump sum for Netherlands in 2026 prices: 1 921 000 000 EUR × [(b/a)] = 2 387 169 070 EUR				
Lump sum for Austria in 2026 prices: 565 000 000 EUR × [(b/a)] = 702 108 550 EUR				
Lump sum for Sweden in 2026 prices: 1 069 000 000 EUR × [(b/a)] = 1 328 414 230 EUR				

TABLE 6

Summary of financing[7] of the general budget by category of own resource and by Member State

Member State	Traditional own resources (TOR)		VAT, GNI and Plastics-based own resources						Total own resources[8]
	Net customs duties (75 %)	Collection costs (25 % of gross TOR) (p.m.)	VAT-based own resource	Plastics-based own resource	GNI-based own resource	GNI lump-sum reductions and their financing	Sub-total excluding net TOR	Share in Sub-total excluding net TOR (%)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7) = (3) + (4) + (5) + (6)	(8)	(9) = (1) + (7)
Belgium	2 983 972 247	994 657 416	738 089 400	117 202 880	4 635 153 761	326 399 767	5 816 845 808	3.51	8 800 818 055
Bulgaria	163 151 687	54 383 896	174 632 550	26 369 040	802 848 902	56 535 275	1 060 385 767	0.64	1 223 537 454
Czechia	432 179 518	144 059 839	430 044 600	84 448 640	2 441 244 286	171 908 335	3 127 645 861	1.89	3 559 825 379
Denmark	447 543 578	149 181 193	477 824 400	138 363 200	2 976 129 557	- 258 912 530	3 333 404 627	2.01	3 780 948 205
Germany	4 982 031 700	1 660 677 230	5 778 592 800	1 182 433 840	32 934 523 652	-2 242 647 561	37 652 902 731	22.71	42 634 934 431
Estonia	44 942 489	14 980 830	65 022 750	17 380 480	298 933 065	21 050 366	402 386 661	0.24	447 329 150
Ireland	516 002 486	172 000 829	444 099 600	203 537 440	3 154 407 407	222 128 088	4 024 172 535	2.43	4 540 175 021
Greece	354 836 630	118 278 877	366 681 000	112 146 400	1 767 781 678	124 484 226	2 371 093 304	1.43	2 725 929 934
Spain	2 376 726 056	792 242 019	2 513 871 600	672 510 080	12 223 447 745	860 754 723	16 270 584 148	9.82	18 647 310 204
France	2 294 157 296	764 719 099	4 233 134 700	1 396 472 880	21 434 014 168	1 509 347 388	28 572 969 136	17.24	30 867 126 432
Croatia	78 388 063	26 129 354	150 157 050	30 629 440	690 326 189	48 611 614	919 724 293	0.55	998 112 356
Italy	2 767 830 229	922 610 076	2 972 127 300	720 301 680	15 967 259 149	1 124 387 653	20 784 075 782	12.54	23 551 906 011
Cyprus	52 676 778	17 558 926	51 234 750	6 617 200	235 544 649	16 586 660	309 983 259	0.19	362 660 037
Latvia	51 318 052	17 106 017	66 253 800	3 199 440	309 848 120	21 818 986	401 120 346	0.24	452 438 398
Lithuania	116 014 333	38 671 444	116 630 700	40 375 760	601 125 199	42 330 230	800 461 889	0.48	916 476 222
Luxembourg	14 841 473	4 947 158	95 692 050	9 979 280	439 930 913	30 979 198	576 581 441	0.35	591 422 914
Hungary	316 792 290	105 597 430	284 037 000	213 178 560	1 609 814 050	113 360 410	2 220 390 020	1.34	2 537 182 310
Malta	30 519 086	10 173 029	34 761 750	10 621 780	159 812 319	11 253 716	216 449 565	0.13	246 968 651
Netherlands	3 715 385 129	1 238 461 710	1 578 191 700	214 770 240	8 364 819 315	-1 798 132 503	8 359 648 752	5.04	12 075 033 881
Austria	250 319 213	83 439 738	750 879 000	152 594 000	3 648 156 409	- 445 211 484	4 106 417 925	2.48	4 356 737 138
Poland	1 513 725 746	504 575 249	1 391 793 900	402 051 920	6 567 152 950	462 447 914	8 823 446 684	5.32	10 337 172 430
Portugal	317 732 947	105 910 982	474 705 300	149 589 200	2 182 391 706	153 680 370	2 960 366 576	1.79	3 278 099 523

7 p.m. (own resources + other revenue = total revenue = total expenditure); (191 220 096 982 + 11 037 996 146 = 202 258 093 128 = 202 258 093 128).

8 Total own resources as percentage of GNI: (191 220 096 982) / (19 456 074 900 000) = 0.98 %; total own resources ceiling in accordance with Articles 3 and 6 of Decision (EU, Euratom) 2020/2053: 2.00 %.

Member State	Traditional own resources (TOR)		VAT, GNI and Plastics-based own resources						Total own resources[8]
	Net customs duties (75 %)	Collection costs (25 % of gross TOR) (p.m.)	VAT-based own resource	Plastics-based own resource	GNI-based own resource	GNI lump-sum reductions and their financing	Sub-total excluding net TOR	Share in Sub-total excluding net TOR (%)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7) = (3) + (4) + (5) + (6)	(8)	(9) = (1) + (7)
Romania	389 536 412	129 845 471	430 784 700	243 136 960	2 701 719 506	190 250 564	3 565 891 730	2.15	3 955 428 142
Slovenia	225 548 585	75 182 862	101 840 400	19 309 260	508 749 272	35 825 272	665 724 204	0.40	891 272 789
Slovakia	147 996 662	49 332 221	170 665 500	35 528 400	964 782 443	67 938 364	1 238 914 707	0.75	1 386 911 369
Finland	166 496 245	55 498 748	407 605 500	92 044 320	2 005 619 951	141 232 399	2 646 502 170	1.60	2 812 998 415
Sweden	699 535 070	233 178 357	786 919 800	218 926 640	4 544 368 061	-1 008 407 440	4 541 807 061	2.74	5 241 342 131
Total	**25 450 200 000**	**8 483 400 000**	**25 086 273 600**	**6 513 718 960**	**134 169 904 422**	**0**	**165 769 896 982**	**100.00**	**191 220 096 982**

3 — Collection by institution

Revenue under Titles 1 and 2 are exclusively collected by the Commission, while the collection of the revenue under the other titles is spread across all institutions.

The table below set out the revenue by institution and by title. The breakdown by chapter, article and item is provided in the respective section of the institutions.

Institution	1 — Own resources	2 — Surpluses, balances and adjustments	3 — Administrative revenue	4 — Financial revenue, default interest and fines	5 — Budgetary guarantees, borrowing and lending operations	6 — Revenue, contributions and refunds related to Union policies	Total
Parliament	—	—	267 228 658	p.m.	p.m.	p.m.	**267 228 658**
Council	—	—	84 500 000	p.m.	p.m.	p.m.	**84 500 000**
Commission	191 220 096 982	2 095 238 148	1 968 914 650	6 142 588 732	p.m.	250 718 626	**201 677 557 138**
Court of Justice of the European Union	—	—	85 506 000	50 000	p.m.	p.m.	**85 556 000**
European Court of Auditors	—	—	35 764 000	p.m.	p.m.	p.m.	**35 764 000**
European Economic and Social Committee	—	—	20 152 920	p.m.	p.m.	p.m.	**20 152 920**
European Committee of the Regions	—	—	17 525 885	p.m.	p.m.	p.m.	**17 525 885**
European Ombudsman	—	—	2 237 188	p.m.	p.m.	p.m.	**2 237 188**
European Data Protection Supervisor	—	—	2 757 339	p.m.	p.m.	p.m.	**2 757 339**
European External Action Service	—	—	64 464 000	350 000	p.m.	p.m.	**64 814 000**
Total	**191 220 096 982**	**2 095 238 148**	**2 549 050 640**	**6 142 988 732**	**p.m.**	**250 718 626**	**202 258 093 128**

SECTION III - COMMISSION

REVENUE — REVENUE

Figures

Title	Heading	2026 estimate	Council position on DAB No 3/2026	New amount
1	OWN RESOURCES	191 823 088 671	-602 991 689	191 220 096 982
2	SURPLUSES, BALANCES AND ADJUSTMENTS	2 095 238 148		2 095 238 148
3	ADMINISTRATIVE REVENUE	1 968 914 650		1 968 914 650
4	FINANCIAL REVENUE, DEFAULT INTEREST AND FINES	1 377 224 582	4 765 364 150	6 142 588 732
5	BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS	p.m.		p.m.
6	REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES	250 718 626		250 718 626
	Total	**197 515 184 677**	**4 162 372 461**	**201 677 557 138**

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	2026 estimate	Council position on DAB No 3/2026	New amount
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR	p.m.		p.m.
1 2	CUSTOMS DUTIES AND OTHER DUTIES	24 350 200 000	1 100 000 000	25 450 200 000
1 3	OWN RESOURCE BASED ON VALUE ADDED TAX	25 086 273 600		25 086 273 600
1 4	OWN RESOURCE BASED ON GROSS NATIONAL INCOME	135 872 896 111	-1 702 991 689	134 169 904 422
1 6	GNI LUMP-SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING	0		0
1 7	OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE	6 513 718 960		6 513 718 960
	Title 1 — Total	**191 823 088 671**	**-602 991 689**	**191 220 096 982**

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES

Figures

Title Chapter Article Item	Heading	2026 estimate	Council position on DAB No 3/2026	New amount
1 2	CUSTOMS DUTIES AND OTHER DUTIES			
1 2 0	***Customs duties and other duties***	24 350 200 000	1 100 000 000	25 450 200 000
	Chapter 1 2 — Total	**24 350 200 000**	**1 100 000 000**	**25 450 200 000**

Article 1 2 0 — Customs duties and other duties

Figures

2026 estimate	Council position on DAB No 3/2026	New amount
24 350 200 000	1 100 000 000	25 450 200 000

Remarks

The assignment of customs duties as own resource to the financing of common expenditure is the logical consequence of the free movement of goods within the Union. This article may comprise levies, premiums, additional or compensatory amounts, additional amounts or factors, Common Customs Tariff duties and other duties established or to be established by the institutions of the European Union in respect of trade with third countries and customs duties on products under the expired Treaty establishing the European Coal and Steel Community.

Figures are net of collection costs.

Legal basis

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 (OJ L 424, 15.12.2020, p. 1, ELI: http://data.europa.eu/eli/dec/2020/2053/oj), and in particular Article 2(1), point (a), thereof.

Member State	2026 estimate	Council position on DAB No 3/2026	New amount
Belgium	2 855 000 000	128 972 247	2 983 972 247
Bulgaria	156 100 000	7 051 687	163 151 687
Czechia	413 500 000	18 679 518	432 179 518
Denmark	428 200 000	19 343 578	447 543 578
Germany	4 766 700 000	215 331 700	4 982 031 700
Estonia	43 000 000	1 942 489	44 942 489
Ireland	493 700 000	22 302 486	516 002 486
Greece	339 500 000	15 336 630	354 836 630
Spain	2 274 000 000	102 726 056	2 376 726 056
France	2 195 000 000	99 157 296	2 294 157 296
Croatia	75 000 000	3 388 063	78 388 063
Italy	2 648 200 000	119 630 229	2 767 830 229
Cyprus	50 400 000	2 276 778	52 676 778
Latvia	49 100 000	2 218 052	51 318 052
Lithuania	111 000 000	5 014 333	116 014 333
Luxembourg	14 200 000	641 473	14 841 473
Hungary	303 100 000	13 692 290	316 792 290
Malta	29 200 000	1 319 086	30 519 086
Netherlands	3 554 800 000	160 585 129	3 715 385 129
Austria	239 500 000	10 819 213	250 319 213
Poland	1 448 300 000	65 425 746	1 513 725 746
Portugal	304 000 000	13 732 947	317 732 947
Romania	372 700 000	16 836 412	389 536 412
Slovenia	215 800 000	9 748 585	225 548 585
Slovakia	141 600 000	6 396 662	147 996 662
Finland	159 300 000	7 196 245	166 496 245
Sweden	669 300 000	30 235 070	699 535 070
Article 1 2 0 — Total	**24 350 200 000**	**1 100 000 000**	**25 450 200 000**

CHAPTER 1 4 — OWN RESOURCE BASED ON GROSS NATIONAL INCOME

Figures

Title Chapter Article Item	Heading	2026 estimate	Council position on DAB No 3/2026	New amount
1 4	OWN RESOURCE BASED ON GROSS NATIONAL INCOME			
1 4 0	***Own resource based on gross national income***	135 872 896 111	-1 702 991 689	134 169 904 422
	Chapter 1 4 — Total	**135 872 896 111**	**-1 702 991 689**	**134 169 904 422**

Article 1 4 0 — Own resource based on gross national income

Figures

2026 estimate	Council position on DAB No 3/2026	New amount
135 872 896 111	-1 702 991 689	134 169 904 422

Remarks

The GNI-based resource is an 'additional' resource, providing the revenue required to cover expenditure in excess of the amount yielded by traditional own resources, VAT-based payments, the plastic-based own resource and other revenue in any particular year. By implication, the GNI-based resource ensures that the budget is always balanced *ex ante*.

The GNI call rate is determined by the additional revenue needed to finance the budgeted expenditure not covered by the other resources (plastic-based own resource, VAT-based resource, traditional own resources and other revenue). Thus a call rate is applied to the GNI of each of the Member States.

The rate to be applied to the Member States' GNI for financial year 2026 is 0.6896 %.

Legal basis

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 (OJ L 424, 15.12.2020, p. 1, ELI: http://data.europa.eu/eli/dec/2020/2053/oj), and in particular Article 2(1), point (d), thereof.

Member State	2026 estimate	Council position on DAB No 3/2026	New amount
Belgium	4 693 986 838	-58 833 077	4 635 153 761
Bulgaria	813 039 302	-10 190 400	802 848 902
Czechia	2 472 230 511	-30 986 225	2 441 244 286
Denmark	3 013 904 972	-37 775 415	2 976 129 557
Germany	33 352 554 956	-418 031 304	32 934 523 652
Estonia	302 727 362	-3 794 297	298 933 065
Ireland	3 194 445 667	-40 038 260	3 154 407 407
Greece	1 790 219 777	-22 438 099	1 767 781 678
Spain	12 378 597 515	-155 149 770	12 223 447 745
France	21 706 071 811	-272 057 643	21 434 014 168
Croatia	699 088 360	-8 762 171	690 326 189
Italy	16 169 928 367	-202 669 218	15 967 259 149
Cyprus	238 534 370	-2 989 721	235 544 649
Latvia	313 780 960	-3 932 840	309 848 120
Lithuania	608 755 161	-7 629 962	601 125 199
Luxembourg	445 514 868	-5 583 955	439 930 913
Hungary	1 630 247 097	-20 433 047	1 609 814 050
Malta	161 840 785	-2 028 466	159 812 319

Member State	2026 estimate	Council position on DAB No 3/2026	New amount
Netherlands	8 470 992 289	-106 172 974	8 364 819 315
Austria	3 694 461 727	-46 305 318	3 648 156 409
Poland	6 650 508 505	-83 355 555	6 567 152 950
Portugal	2 210 092 366	-27 700 660	2 182 391 706
Romania	2 736 011 890	-34 292 384	2 701 719 506
Slovenia	515 206 725	-6 457 453	508 749 272
Slovakia	977 028 233	-12 245 790	964 782 443
Finland	2 031 076 883	-25 456 932	2 005 619 951
Sweden	4 602 048 814	-57 680 753	4 544 368 061
Article 1 4 0 — Total	**135 872 896 111**	**-1 702 991 689**	**134 169 904 422**

TITLE 4 — FINANCIAL REVENUE, DEFAULT INTEREST AND FINES

Figures

Title Chapter	Heading	2026 estimate	Council position on DAB No 3/2026	New amount
4 0	REVENUE FROM INVESTMENTS AND ACCOUNTS	72 146 472		72 146 472
4 1	DEFAULT INTEREST	5 000 000		5 000 000
4 2	FINES AND PENALTIES	1 300 078 110	4 765 364 150	6 065 442 260
	Title 4 — Total	**1 377 224 582**	**4 765 364 150**	**6 142 588 732**

CHAPTER 4 2 — FINES AND PENALTIES

Figures

Title Chapter Article Item	Heading	2026 estimate	Council position on DAB No 3/2026	New amount
4 2	FINES AND PENALTIES			
4 2 0	***Fines in connection with the implementation of the rules on competition***	955 327 953	4 125 310 876	5 080 638 829
4 2 1	***Penalty payments and lump sums imposed on a Member State***	268 063 119	234 172 707	502 235 826
4 2 2	***Fines imposed for fraud and irregularities which are damaging to the Union's financial interests***	p.m.		p.m.
4 2 3	***Fines in the framework of the Union's economic governance — Assigned revenue***	p.m.		p.m.
4 2 4	***Interest connected with fines and penalty payments***	98 536 784	406 191 443	504 728 227
4 2 5	***Interest, other charges due and negative returns on cancelled or reduced fines***	-22 715 250	-310 876	-23 026 126
4 2 8	***Other fines and penalty payments — Assigned revenue***	p.m.		p.m.
4 2 9	***Other non-assigned fines and penalty payments***	865 504		865 504
	Chapter 4 2 — Total	**1 300 078 110**	**4 765 364 150**	**6 065 442 260**

Article 4 2 0 — Fines in connection with the implementation of the rules on competition

Figures

2026 estimate	Council position on DAB No 3/2026	New amount
955 327 953	4 125 310 876	5 080 638 829

Remarks

The Commission may impose fines, periodic penalty payments and other penalties on undertakings and associations of undertakings for not respecting bans or not carrying out their obligations under the Regulations enumerated below or under Articles 101 and 102 TFEU.

The fines must normally be paid within three months of the Commission decision being notified. However, the Commission will not collect the amount due if the undertaking has lodged an appeal with the Court of Justice of the European Union. The undertaking must provide the Commission with either a provisional payment or a financial guarantee covering both the principal of the debt and interest or surcharges by the final date for payment.

Legal basis

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1, ELI: http://data.europa.eu/eli/reg/2003/1/oj).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (the EC Merger Regulation) (OJ L 24, 29.1.2004, p. 1, ELI: http://data.europa.eu/eli/reg/2004/139/oj), and in particular Articles 14 and 15 thereof.

Regulation (EU) 2022/1925 of the European Parliament and of the Council of 14 September 2022 on contestable and fair markets in the digital sector and amending Directives (EU) 2019/1937 and (EU) 2020/1828 (Digital Markets Act) (OJ L 265, 12.10.2022, p. 1, ELI: http://data.europa.eu/eli/reg/2022/1925/oj).

Regulation (EU) 2022/2560 of the European Parliament and of the Council of 14 December 2022 on foreign subsidies distorting the internal market (OJ L 330, 23.12.2022, p. 1, ELI: http://data.europa.eu/eli/reg/2022/2560/oj).

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 (OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj).

Article 4 2 1 — Penalty payments and lump sums imposed on a Member State

Figures

2026 estimate	Council position on DAB No 3/2026	New amount
268 063 119	234 172 707	502 235 826

Remarks

This article is intended to record penalty payments and lump sums imposed on a Member State, for instance for not complying with a judgment of the Court of Justice of the European Union on its failure to fulfil an obligation under the Treaty.

Legal basis

Treaty on the Functioning of the European Union, and in particular Article 260(2) thereof.

Article 4 2 4 — Interest connected with fines and penalty payments

Figures

2026 estimate	Council position on DAB No 3/2026	New amount
98 536 784	406 191 443	504 728 227

Remarks

This article is intended to record accrued interest on special accounts for fines and default interest connected with fines and penalty payments, including penalty payments related to Member States.

Legal basis

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1, ELI: http://data.europa.eu/eli/reg/2003/1/oj).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (OJ L 24, 29.1.2004, p. 1, ELI: http://data.europa.eu/eli/reg/2004/139/oj), and in particular Articles 14 and 15 thereof.

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 (OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj), and in particular Article 99 thereof.

Article 4 2 5 — Interest, other charges due and negative returns on cancelled or reduced fines

Figures

2026 estimate	Council position on DAB No 3/2026	New amount
-22 715 250	-310 876	-23 026 126

Remarks

This article is intended to record any interest or other charge due, including negative returns, where a fine or penalty payment under the TFEU or the Euratom Treaty is cancelled or reduced by the Court of Justice of the European Union. These amounts are deducted from the revenue side of the Union budget (negative revenue).

For the outturn please see the explanatory memorandum of the Draft Amending Budget No 1/2025 (COM(2025) 350 final of 9 April 2025).

Legal basis

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 (OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj), and in particular Article 48 thereof.

EXPENDITURE — EXPENDITURE

Figures

Title	Heading	2026 appropriations		Council position on DAB No 3/2026		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
01	Research and Innovation	14 144 125 944	15 023 626 032			14 144 125 944	15 023 626 032
02	European Strategic Investments	4 623 987 321	5 440 131 697			4 623 987 321	5 440 131 697
03	Single Market	1 022 845 917	951 984 382	47 104 803		1 069 950 720	951 984 382
	Reserves(30 02 02)	1 569 000	1 569 000	-98 000	-581 000	1 471 000	988 000
		1 024 414 917	953 553 382	47 006 803		1 071 421 720	952 972 382
04	Space	2 370 465 015	1 919 316 015			2 370 465 015	1 919 316 015
05	Regional Development and Cohesion	42 122 831 012	46 827 681 069	2 074 175 181	2 000 000 000	44 197 006 193	48 827 681 069
06	Recovery and Resilience	9 205 085 266	9 184 230 761	551 000	551 000	9 205 636 266	9 184 781 761
	Reserves(30 02 02)	2 653 000	2 110 000	-551 000	-551 000	2 102 000	1 559 000
		9 207 738 266	9 186 340 761			9 207 738 266	9 186 340 761
07	Investing in People, Social Cohesion and Values	20 320 269 147	22 513 635 336	105 527 341	2 000 000 000	20 425 796 488	24 513 635 336
08	Agriculture and Maritime Policy	54 664 948 341	52 956 444 888	39 244 984	245 836 061	54 704 193 325	53 202 280 949
	Reserves(30 02 02)	114 190 000	85 890 000	-107 682 600	-82 882 600	6 507 400	3 007 400
		54 779 138 341	53 042 334 888	-68 437 616	162 953 461	54 710 700 725	53 205 288 349
09	Environment and Climate Action	2 175 018 687	2 159 752 291	21 462 250		2 196 480 937	2 159 752 291
	Reserves(30 02 02)	15 258 052	15 258 052			15 258 052	15 258 052
		2 190 276 739	2 175 010 343			2 211 738 989	2 175 010 343
10	Migration	2 322 122 749	1 599 228 372	900 000	900 000	2 323 022 749	1 600 128 372
	Reserves(30 01 01)	900 000	900 000	-900 000	-900 000	p.m.	p.m.
		2 323 022 749	1 600 128 372			2 323 022 749	1 600 128 372
11	Border Management	2 695 843 766	2 287 767 757			2 695 843 766	2 287 767 757
12	Security	790 728 335	819 070 769			790 728 335	819 070 769
	Reserves(30 02 02)	19 678 000	19 678 000			19 678 000	19 678 000
		810 406 335	838 748 769			810 406 335	838 748 769
13	Defence	1 381 844 604	1 319 839 639			1 381 844 604	1 319 839 639
	Reserves(30 01 01, 30 02 02)	621 256 000	94 712 000			621 256 000	94 712 000
		2 003 100 604	1 414 551 639			2 003 100 604	1 414 551 639
14	External Action	12 898 366 618	14 367 254 149			12 898 366 618	14 367 254 149
15	Pre-accession Assistance	2 701 653 474	2 202 415 923			2 701 653 474	2 202 415 923
16	Expenditure outside the annual ceilings set out in the Multiannual Financial Framework	3 945 162 341	3 286 940 351			3 945 162 341	3 286 940 351
20	Administrative expenditure of the European Commission	4 594 914 035	4 594 914 035			4 594 914 035	4 594 914 035
21	European Schools and Pensions	3 276 253 552	3 276 253 552			3 276 253 552	3 276 253 552
30	Reserves	2 546 262 731	1 955 725 949	-109 231 600	-84 914 600	2 437 031 131	1 870 811 349
	Total	**187 802 728 855**	**192 686 212 967**	**2 179 733 959**	**4 162 372 461**	**189 982 462 814**	**196 848 585 428**
	Of which Reserves: 30 01 01, 30 02 02	**775 504 052**	**220 117 052**	**-109 231 600**	**-84 914 600**	**666 272 452**	**135 202 452**

TITLE 02 — EUROPEAN STRATEGIC INVESTMENTS

Figures

Title Chapter	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
02 01	Support administrative expenditure of the 'European Strategic Investments' cluster	1	52 421 290	52 421 290			52 421 290	52 421 290
02 02	InvestEU Fund	1	297 558 626	878 704 512			297 558 626	878 704 512
02 03	Connecting Europe Facility (CEF)	1	3 017 504 125	2 688 425 212	-400 000	-400 000	3 017 104 125	2 688 025 212
02 04	Digital Europe Programme	1	973 779 103	1 535 313 182			973 779 103	1 535 313 182

Title Chapter	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
02 10	Decentralised agencies	1	246 273 145	246 273 145	400 000	400 000	246 673 145	246 673 145
02 20	Pilot projects, preparatory actions, prerogatives and other actions	1	36 451 032	38 994 356			36 451 032	38 994 356
	Title 02 — Total		**4 623 987 321**	**5 440 131 697**			**4 623 987 321**	**5 440 131 697**

CHAPTER 02 03 — CONNECTING EUROPE FACILITY (CEF)

Figures

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
02 03	Connecting Europe Facility (CEF)							
02 03 01	***Connecting Europe Facility (CEF) — Transport***	1	1 678 276 945	892 125 000	-400 000	-400 000	1 677 876 945	891 725 000
02 03 02	***Connecting Europe Facility (CEF) — Energy***	1	1 022 840 756	403 750 000			1 022 840 756	403 750 000
02 03 03	***Connecting Europe Facility (CEF) — Digital***							
02 03 03 01	Connecting Europe Facility (CEF) — Digital	1	286 386 424	334 050 212			286 386 424	334 050 212
02 03 03 02	European High-Performance Computing joint undertaking (EuroHPC)	1	30 000 000	30 000 000			30 000 000	30 000 000
	Article 02 03 03 — Subtotal		316 386 424	364 050 212			316 386 424	364 050 212
02 03 99	***Completion of previous programmes and activities***							
02 03 99 01	Completion of previous Connecting Europe Facility (CEF) — Transport activities (prior to 2021)	1	p.m.	668 500 000			p.m.	668 500 000
02 03 99 02	Completion of previous Connecting Europe Facility (CEF) — Energy activities (prior to 2021)	1	p.m.	360 000 000			p.m.	360 000 000
02 03 99 03	Completion of previous Connecting Europe Facility (CEF) — ICT activities (prior to 2021)	1	p.m.	p.m.			p.m.	p.m.
02 03 99 04	Completion of previous energy projects to aid economic recovery (2007-2013)	1	p.m.	p.m.			p.m.	p.m.
	Article 02 03 99 — Subtotal		p.m.	1 028 500 000			p.m.	1 028 500 000
	Chapter 02 03 — Total		**3 017 504 125**	**2 688 425 212**	**-400 000**	**-400 000**	**3 017 104 125**	**2 688 025 212**

Remarks

Appropriations under this chapter are intended to cover actions focused on the development and modernisation of the trans-European networks in the fields of transport, energy and digital and to facilitate cross-border cooperation in the field of renewable energy, taking into account the long-term decarbonisation commitments and with an emphasis on synergies among sectors.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes and any other assigned revenue entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

Legal basis

Regulation (EU) 2021/1153 of the European Parliament and of the Council of 7 July 2021 establishing the Connecting Europe Facility and repealing Regulations (EU) No 1316/2013 and (EU) No 283/2014 (OJ L 249, 14.7.2021, p. 38, ELI: http://data.europa.eu/eli/reg/2021/1153/oj).

Reference acts

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 22 April 2025, amending Regulations (EU) 2021/694, (EU) 2021/695, (EU) 2021/697, (EU) 2021/1153, (EU) 2023/1525 and 2024/795, as regards incentivising defence-related investments in the EU budget to implement the ReArm Europe Plan (COM(2025) 188 final).

Article 02 03 01 — Connecting Europe Facility (CEF) — Transport

Figures

2026 appropriations		Council position on DAB No 3/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
1 678 276 945	892 125 000	-400 000	-400 000	1 677 876 945	891 725 000

Remarks

This appropriation is intended to cover actions to contribute to the development of projects of common interest relating to efficient, interconnected and multimodal networks and infrastructure for smart, interoperable, sustainable, inclusive, accessible, safe and secure mobility. Those projects will be implemented mainly through calls for proposals under multiannual work programmes constituting financing decisions within the meaning of Article 110 of the Financial Regulation.

This appropriation will support actions that take into account the long-term decarbonisation commitments of the Union. The implementation will take the form of studies, works and other accompanying measures necessary for the management and delivery of the CEF, in line with the sector specific guidelines, i.e. the TEN-T Guidelines.

Eligible actions will relate to the development of efficient, interconnected and multimodal networks in railways, inland waterways, maritime ports and road infrastructure along the TEN-T core network and for cross-border links, maritime ports and inland ports located on the TEN-T comprehensive network. Moreover, support will be provided to smart, interoperable, sustainable, multimodal, inclusive, accessible, safe and secure mobility, such as Motorways of the Sea, telematics application systems for all transport modes, new technologies and innovation with a specific focus on alternative fuels infrastructures, actions to remove interoperability barriers and actions improving transport infrastructure accessibility and resilience.

Assigned revenue received may give rise to additional appropriations under this budget line in accordance with Article 22(1) of the Financial Regulation.

Legal basis

Regulation (EU) 2024/1679 of the European Parliament and of the Council of 13 June 2024 on Union guidelines for the development of the trans-European transport network, amending Regulations (EU) 2021/1153 and (EU) No 913/2010 and repealing Regulation (EU) No 1315/2013 (OJ L, 2024/1679, 28.6.2024, ELI: http://data.europa.eu/eli/reg/2024/1679/oj).

CHAPTER 02 10 — DECENTRALISED AGENCIES

Figures

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
02 10	Decentralised agencies							
02 10 01	***European Union Aviation Safety Agency (EASA)***	1	44 719 125	44 719 125			44 719 125	44 719 125
02 10 02	***European Maritime Safety Agency (EMSA)***	1	112 356 158	112 356 158			112 356 158	112 356 158
02 10 03	***European Union Agency for Railways (ERA)***	1	30 778 434	30 778 434	400 000	400 000	31 178 434	31 178 434
02 10 04	***European Union Agency for Cybersecurity (ENISA)***	1	26 339 561	26 339 561			26 339 561	26 339 561
02 10 05	***Agency for Support for BEREC (BEREC Office)***	1	8 263 001	8 263 001			8 263 001	8 263 001
02 10 06	***European Union Agency for the Cooperation of Energy Regulators (ACER)***	1	23 816 866	23 816 866			23 816 866	23 816 866
	Chapter 02 10 — Total		**246 273 145**	**246 273 145**	**400 000**	**400 000**	**246 673 145**	**246 673 145**

Remarks

Appropriations under this chapter are intended to cover the decentralised agencies' staff and administrative expenditure (Titles 1 and 2) and, where applicable, operational expenditure relating to the work programme (Title 3).

The establishment plans of the agencies are set out in Annex 'Staff' to this section.

The agencies must inform the European Parliament and the Council about transfers of appropriations between operational and administrative expenditure.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes, amounts repaid in accordance with Article 17 of Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council (OJ L 122, 10.5.2019, p. 1, ELI: http://data.europa.eu/eli/reg_del/2019/715/oj) and any other assigned revenue entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

Article 02 10 03 — European Union Agency for Railways (ERA)

Figures

2026 appropriations		Council position on DAB No 3/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
30 778 434	30 778 434	400 000	400 000	31 178 434	31 178 434

Remarks

ERA contributes to the further development and effective functioning of a single European railway area without frontiers, by guaranteeing a high level of railway safety and interoperability, while improving the competitive position of the railway sector. In particular, the ERA contributes, on

technical matters, to the implementation of Union legislation by developing a common approach to safety on the Union rail system and by enhancing the level of interoperability on the Union rail system. Further objectives of the ERA are to follow the reduction of national railway rules in order to support the performance of national authorities acting in the fields of railway safety and interoperability, to promote the optimisation of procedures, to monitor national safety authorities and conformity assessment bodies and to manage and keep up-to-date a number of registers, which is vital for the smooth operation of the European railway area.

The entry into force of the technical pillar of the Fourth Railway Package designated ERA as the Union authority responsible for issuing authorisations for placing railway vehicles on the market, single safety certificates for railway undertakings and track-side approvals of the European Rail Traffic Management System.

Total Union contribution	31 221 162
of which amount coming from the recovery of surplus (revenue Article 6 6 2)	42 728
Amount entered in the budget	31 178 434

Assigned revenue (origin, estimated amounts and corresponding article or item of the statement of revenue).

EFTA-EEA	812 551	6 6 0 0

Legal basis

Directive 2007/59/EC of the European Parliament and of the Council of 23 October 2007 on the certification of train drivers operating locomotives and trains on the railway system in the Community (OJ L 315, 3.12.2007, p. 51, ELI: http://data.europa.eu/eli/dir/2007/59/oj).

Regulation (EU) 2016/796 of the European Parliament and of the Council of 11 May 2016 on the European Union Agency for Railways and repealing Regulation (EC) No 881/2004 (OJ L 138, 26.5.2016, p. 1, ELI: http://data.europa.eu/eli/reg/2016/796/oj).

Directive (EU) 2016/797 of the European Parliament and of the Council of 11 May 2016 on the interoperability of the rail system within the European Union (OJ L 138, 26.5.2016, p. 44, ELI: http://data.europa.eu/eli/dir/2016/797/oj).

Directive (EU) 2016/798 of the European Parliament and of the Council of 11 May 2016 on railway safety (OJ L 138, 26.5.2016, p. 102, ELI: http://data.europa.eu/eli/dir/2016/798/oj).

Reference acts

Commission Implementing Regulation (EU) 2018/764 of 2 May 2018 on the fees and charges payable to the European Union Agency for Railways and their conditions of payment (OJ L 129, 25.5.2018, p. 68, ELI: http://data.europa.eu/eli/reg_impl/2018/764/oj).

TITLE 03 — SINGLE MARKET

Figures

Title Chapter	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
03 01	Support administrative expenditure of the 'Single Market' cluster	1	28 324 802	28 324 802			28 324 802	28 324 802
03 02	Single Market Programme	1	596 291 197	498 142 803	47 006 803		643 298 000	498 142 803
03 03	Union Anti-Fraud Programme	1	26 902 000	30 957 707			26 902 000	30 957 707
03 04	Cooperation in the field of taxation (Fiscalis)	1	39 684 894	36 947 639			39 684 894	36 947 639
03 05	Cooperation in the field of customs (Customs)	1	139 969 000	154 504 859	98 000		140 067 000	154 504 859
03 10	Decentralised agencies	1	179 374 024	179 374 024			179 374 024	179 374 024
	Reserves(30 02 02)		1 569 000	1 569 000	-98 000	-581 000	1 471 000	988 000
			180 943 024	180 943 024			180 845 024	180 362 024
03 20	Pilot projects, preparatory actions, prerogatives and other actions	1	12 300 000	23 732 548			12 300 000	23 732 548
	Title 03 — Total		**1 022 845 917**	**951 984 382**	**47 104 803**		**1 069 950 720**	**951 984 382**
	Reserves(30 02 02)		**1 569 000**	**1 569 000**	**-98 000**	**-581 000**	**1 471 000**	**988 000**
	Total including reserves		**1 024 414 917**	**953 553 382**	**47 006 803**		**1 071 421 720**	**952 972 382**

CHAPTER 03 02 — SINGLE MARKET PROGRAMME

Figures

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
03 02	Single Market Programme							
03 02 01	***Making the internal market more effective***							
03 02 01 01	Operation and development of the internal market of goods and services	1	26 192 000	24 627 343			26 192 000	24 627 343
03 02 01 02	Internal market governance tools	1	5 770 000	6 064 197			5 770 000	6 064 197
03 02 01 03	Taxud regulatory work support – Implementation and development of the internal market	1	3 500 000	3 436 702			3 500 000	3 436 702
03 02 01 04	Company law	1	530 000	697 544			530 000	697 544
03 02 01 05	Competition policy for a stronger Union in the digital age	1	22 000 000	23 000 000			22 000 000	23 000 000
03 02 01 06	Implementation and development of the internal market for financial services	1	6 540 000	6 300 000			6 540 000	6 300 000
03 02 01 07	Market surveillance	1	16 867 303	15 130 878			16 867 303	15 130 878
	Article 03 02 01 — Subtotal		81 399 303	79 256 664			81 399 303	79 256 664
03 02 02	***Improving the competitiveness of enterprises, particularly SMEs, and supporting their access to markets***	1	136 197 119	109 838 871			136 197 119	109 838 871
03 02 03	***European standardisation and international financial reporting and auditing standards***							
03 02 03 01	European standardisation	1	23 531 624	20 924 005			23 531 624	20 924 005
03 02 03 02	International financial and non-financial reporting and auditing standards	1	9 720 000	10 900 000			9 720 000	10 900 000
	Article 03 02 03 — Subtotal		33 251 624	31 824 005			33 251 624	31 824 005
03 02 04	***Empowering consumer and civil society and ensuring high level of consumer protection and product safety including the participation of end users in financial services policymaking***							
03 02 04 01	Ensuring high level of consumer protection and product safety	1	24 988 953	19 831 643			24 988 953	19 831 643
03 02 04 02	The participation of end users in financial services policymaking	1	1 695 000	1 695 000			1 695 000	1 695 000
	Article 03 02 04 — Subtotal		26 683 953	21 526 643			26 683 953	21 526 643

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
03 02 05	***Producing and disseminating high quality statistics on Europe***	1	75 600 000	67 500 000			75 600 000	67 500 000
03 02 06	***Contributing to a high level of health and welfare for humans, animals and plants***	1	243 159 198	185 000 000	47 006 803		290 166 001	185 000 000
03 02 99	***Completion of previous programmes and activities***							
03 02 99 01	Completion of previous programmes in the field of small and medium-sized enterprises, including the Programme for the Competitiveness of Enterprises and small and medium-sized enterprises (COSME) (prior to 2021)	1	p.m.	640 643			p.m.	640 643
03 02 99 02	Completion of previous measures in food and feed safety, animal health, animal welfare and plant health (prior to 2021)	1	p.m.	200 000			p.m.	200 000
03 02 99 03	Completion of previous activities and programmes in the field of consumers (prior to 2021)	1	p.m.	p.m.			p.m.	p.m.
03 02 99 04	Completion of previous programmes related to standardisation, financial reporting and services, auditing and statistics (prior to 2021)	1	p.m.	1 899 477			p.m.	1 899 477
03 02 99 05	Completion of previous activities in the field of internal market and financial services (prior to 2021)	1	p.m.	456 500			p.m.	456 500
03 02 99 06	Completion of previous programmes related to company law (prior to 2021)	1	p.m.	p.m.			p.m.	p.m.
	Article 03 02 99 — Subtotal		p.m.	3 196 620			p.m.	3 196 620
	Chapter 03 02 — Total		**596 291 197**	**498 142 803**	**47 006 803**		**643 298 000**	**498 142 803**

Remarks

Appropriations under this chapter are intended to contribute to the good functioning of the single market for goods and services, including financial services, anti-money laundering and the free movement of capital, and to provide high quality European statistics on all Union policies, as per the purpose of the Programme for the single market, competitiveness of enterprises, including small and medium-sized enterprises, and European statistics ('Single Market Programme'). In particular, the programme will support the design, implementation and enforcement of the Union legislation underpinning the proper functioning of the single market for goods and services, including financial services, anti-money laundering and the free movement of capital, as well as capacity building, coordination of joint actions between Member States and the Commission, and the international dimension of the internal market. It will also support women's participation and contribute to the empowerment of all actors of the single market: businesses, citizens including consumers, civil society and public authorities. The Single Market Programme brings together six preceding programmes from different policy areas, notably the grants and contracts part of the Programme for the Competitiveness of Enterprises and small and medium-sized enterprises (COSME), programmes on consumer protection, enhancing the participation of consumers and other end users in financial services policymaking, the development of international financial, auditing and corporate reporting standards, measures to contribute to a high level of health for humans, animals and plants along the food chain and in related areas, and European statistics. In addition, the programme includes several other budgetary lines concerning, in particular market surveillance, company law, contract and extra-contractual law, standardisation and support for competition policy, customs and taxation. The impact assessment showed that one single programme will create synergies contributing to more agile and efficient budgetary spending.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes, and any other assigned revenue, entered in the statement of

revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

Legal basis

Regulation (EU) 2021/690 of the European Parliament and of the Council of 28 April 2021 establishing a programme for the internal market, competitiveness of enterprises, including small and medium-sized enterprises, the area of plants, animals, food and feed, and European statistics (Single Market Programme) and repealing Regulations (EU) No 99/2013, (EU) No 1287/2013, (EU) No 254/2014 and (EU) No 652/2014 (OJ L 153, 3.5.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/690/oj).

Article 03 02 06 — Contributing to a high level of health and welfare for humans, animals and plants

Figures

2026 appropriations		Council position on DAB No 3/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
243 159 198	185 000 000	47 006 803		290 166 001	185 000 000

Remarks

This appropriation is intended to support measures aiming to contribute to a high level of health for humans, animals and plants along the food chain and in related areas such as actions in the areas of animal welfare, sustainable food production and consumption, food fraud, coordinated control programmes, digitalisation, antimicrobial resistance and food waste prevention.

The animal welfare actions will aim at supporting innovative projects that replace, reduce or refine current practices that are detrimental to the welfare of animals as well as activities of data collection and training. Moreover, there will be initiatives to improve the sustainable use of food packaging materials and tableware as a way to reach the target of the circular economy and contribute to the zero pollution strategy.

CHAPTER 03 05 — COOPERATION IN THE FIELD OF CUSTOMS (CUSTOMS)

Figures

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
03 05	Cooperation in the field of customs (Customs)							
03 05 01	***Cooperation in the field of customs (Customs)***	1	139 969 000	154 504 859	98 000		140 067 000	154 504 859
03 05 99	***Completion of previous programmes and activities***							
03 05 99 01	Completion of previous programmes in the field of customs (prior to 2021)	1	p.m.	p.m.			p.m.	p.m.
	Article 03 05 99 — Subtotal		p.m.	p.m.			p.m.	p.m.
	Chapter 03 05 — Total		**139 969 000**	**154 504 859**	**98 000**		**140 067 000**	**154 504 859**

Remarks

Appropriations under this chapter are intended to cover expenditure to support the customs union and customs authorities to protect the financial and economic interests of the Union and its Member States, to ensure security and safety within the Union and to protect the Union from unfair and illegal trade, while facilitating legitimate business activity.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes, and any other assigned revenue, entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

Legal basis

Regulation (EU) 2021/444 of the European Parliament and of the Council of 11 March 2021 establishing the Customs programme for cooperation in the field of customs and repealing Regulation (EU) No 1294/2013 (OJ L 87, 15.3.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/444/oj).

Article 03 05 01 — Cooperation in the field of customs (Customs)

Figures

2026 appropriations		Council position on DAB No 3/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
139 969 000	154 504 859	98 000		140 067 000	154 504 859

Remarks

This appropriation is intended to cover meetings and similar ad hoc events; project-based structured collaboration; IT capacity building actions (in particular the development and operation of European electronic systems); human competency and capacity building actions; support and other actions, including:

– preparation, monitoring, control, audit, evaluation and other activities for managing the Customs programme and evaluating the achievement of its objectives,

– studies,

– meetings of experts,

– information and communication actions,

– innovation activities, in particular proof-of-concepts, pilots and prototyping initiatives,

– jointly developed communication actions,

– expenses linked to information technology networks focusing on information processing and exchange, including corporate information technology tools and other technical and

administrative assistance needed in connection with the management of the Customs programme,

– any other action necessary for attaining, or in support of, the objectives of the Customs programme.

CHAPTER 03 10 — DECENTRALISED AGENCIES

Figures

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
03 10	Decentralised agencies							
03 10 01	***European Chemical Agency (ECHA)***							
03 10 01 01	European Chemicals Agency — Chemicals legislation	1	77 474 769	77 474 769			77 474 769	77 474 769
03 10 01 02	European Chemicals Agency — Activities in the field of biocides legislation	1	8 040 425	8 040 425			8 040 425	8 040 425
	Article 03 10 01 — Subtotal		85 515 194	85 515 194			85 515 194	85 515 194
03 10 02	***European Banking Authority (EBA)***	1	20 723 957	20 723 957			20 723 957	20 723 957
03 10 03	***European Insurance and Occupational Pensions Authority (EIOPA)***	1	14 502 393	14 502 393			14 502 393	14 502 393
	Reserves(30 02 02)		231 000 14 733 393	231 000 14 733 393			231 000 14 733 393	231 000 14 733 393
03 10 04	***European Securities and Markets Authority (ESMA)***	1	21 571 530	21 571 530			21 571 530	21 571 530
	Reserves(30 02 02)		410 000 21 981 530	410 000 21 981 530			410 000 21 981 530	410 000 21 981 530
03 10 05	***Anti-Money Laundering Authority (AMLA)***	1	37 060 950	37 060 950			37 060 950	37 060 950
03 10 06	***European Union Customs Authority (EUCA)***	1	p.m.	p.m.			p.m.	p.m.
	Reserves(30 02 02)		928 000 928 000	928 000 928 000	-98 000	-581 000	830 000 830 000	347 000 347 000
	Chapter 03 10 — Total		**179 374 024**	**179 374 024**			**179 374 024**	**179 374 024**
	Reserves(30 02 02) **Total including reserves**		**1 569 000** **180 943 024**	**1 569 000** **180 943 024**	**-98 000**	**-581 000**	**1 471 000** **180 845 024**	**988 000** **180 362 024**

Remarks

Appropriations under this chapter are intended to cover the decentralised agencies' staff and administrative expenditure (Titles 1 and 2) and, where applicable, operational expenditure relating to the work programme (Title 3).

The establishment plans of the agencies are set out in Annex 'Staff' to this section.

The agencies must inform the European Parliament and the Council about transfers of appropriations between operational and administrative expenditure.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes, amounts repaid in accordance with Article 17 of Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council (OJ L 122,

10.5.2019, p. 1, ELI: http://data.europa.eu/eli/reg_del/2019/715/oj) and any other assigned revenue, entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

Article 03 10 06 — European Union Customs Authority (EUCA)

Figures

	2026 appropriations		Council position on DAB No 3/2026		New amount	
	Commitments	Payments	Commitments	Payments	Commitments	Payments
03 10 06	p.m.	p.m.			p.m.	p.m.
Reserves(30 02 02)	928 000	928 000	-98 000	-581 000	830 000	347 000
Total	**928 000**	**928 000**	**-98 000**	**-581 000**	**830 000**	**347 000**

Remarks

New article

Having regard to the TFEU, and in particular Article 114 thereof, as well as to Regulation (EU) No 952/2013, the European Customs Authority will contribute to a more effective and efficient operational management of the customs union. It will develop and manage the EU Custom Data Hub and perform EU level risk management, crisis management and performance measurement activities. It will provide operational coordination and support to national customs authorities to ensure a more harmonized application of customs controls and a uniform application of customs legislation. It will not only make the customs union stronger to better target illicit and non-compliant goods and 'bad' supply chains in close cooperation with other authorities and agencies, it will also make customs simpler by drastically simplifying customs processes for trade through the Data Hub.

Reference acts

Proposal for a Regulation of the European Parliament and of the Council establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 (COM(2023) 258 final).

TITLE 05 — REGIONAL DEVELOPMENT AND COHESION

Figures

Title Chapter	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
05 01	Support administrative expenditure of the 'Regional Development and Cohesion' cluster	2	17 190 677	17 190 677			17 190 677	17 190 677
05 02	European Regional Development Fund (ERDF)	2	34 324 397 089	38 362 221 273	1 581 014 834	2 000 000 000	35 905 411 923	40 362 221 273
05 03	Cohesion Fund (CF)	2	7 747 263 533	8 410 286 176	493 160 347		8 240 423 880	8 410 286 176
05 04	Support to the Turkish Cypriot community	2	33 979 713	35 125 000			33 979 713	35 125 000
05 20	Pilot projects, preparatory actions, prerogatives and other actions	2	p.m.	2 857 943			p.m.	2 857 943
	Title 05 — Total		**42 122 831 012**	**46 827 681 069**	**2 074 175 181**	**2 000 000 000**	**44 197 006 193**	**48 827 681 069**

CHAPTER 05 02 — EUROPEAN REGIONAL DEVELOPMENT FUND (ERDF)

Figures

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
05 02	European Regional Development Fund (ERDF)							
05 02 01	***ERDF — Operational expenditure***	2.1	34 070 850 917	38 096 177 238	1 581 014 834	2 000 000 000	35 651 865 751	40 096 177 238
05 02 02	***ERDF — Operational technical assistance***	2.1	72 091 679	92 555 317			72 091 679	92 555 317
05 02 03	***European Urban Initiative***	2.1	49 651 964	105 606 392			49 651 964	105 606 392
05 02 04	***Just Transition Fund (JTF) — Contribution from the ERDF***	2.1	65 457 087	p.m.			65 457 087	p.m.
05 02 05	***ERDF — Financing under REACT-EU***							
05 02 05 01	ERDF — Operational expenditure — Financing under REACT-EU	2.1	p.m.	p.m.			p.m.	p.m.
05 02 05 02	ERDF — Operational technical assistance — Financing under REACT-EU	2.1	p.m.	p.m.			p.m.	p.m.
05 02 05 03	European Territorial Cooperation — Operational expenditure — Financing under REACT-EU	2.1	p.m.	p.m.			p.m.	p.m.
	Article 05 02 05 — Subtotal		p.m.	p.m.			p.m.	p.m.
05 02 06	***InvestEU Fund — Contribution from the ERDF***	2.1	13 779 147	33 779 147			13 779 147	33 779 147
05 02 07	***Border Management and Visa Instrument (BMVI) — Contribution from the ERDF***	2.1	51 566 295	30 919 532			51 566 295	30 919 532
05 02 08	***European Maritime, Fisheries and Aquaculture Fund (EMFAF) — Contribution from the ERDF***	2.1	p.m.	p.m.			p.m.	p.m.
05 02 09	***Horizon Europe — Contribution from the ERDF***	2.1	1 000 000	3 183 647			1 000 000	3 183 647
05 02 10	***Digital Europe — Contribution from the ERDF***	2.1	p.m.	p.m.			p.m.	p.m.
05 02 11	***Recovery and Resilience Facility - Contribution from ERDF***	2.1	p.m.	p.m.			p.m.	p.m.
05 02 99	***Completion of previous programmes and activities***							
05 02 99 01	Completion of the ERDF — Operational expenditure (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.
05 02 99 02	Completion of the ERDF — Operational technical assistance (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.
05 02 99 03	Completion of the ERDF — Article 25 — Article 11 (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.
05 02 99 04	Completion of the ERDF — Innovative actions in the field of sustainable urban development (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.
	Article 05 02 99 — Subtotal		p.m.	p.m.			p.m.	p.m.
	Chapter 05 02 — Total		**34 324 397 089**	**38 362 221 273**	**1 581 014 834**	**2 000 000 000**	**35 905 411 923**	**40 362 221 273**

Remarks

ERDF support under the Investment for jobs and growth goal and for the European territorial cooperation goal (Interreg) in the 2021-2027 and preceding programming periods.

It will cover the following three categories of regions:

– less developed regions, with a GDP per capita less than 75 % of the average GDP of the Union,

– transition regions, with a GDP per capita between 75 % and 100 % of the average GDP of the Union,

– more developed regions, with a GDP per capita above 100 % of the average GDP of the Union.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes, and any other assigned revenue, entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

In addition, and in accordance with Regulation (EU) 2020/2094, external assigned revenue resulting from proceeds of the European Union Recovery Instrument entered in the statement of revenue give rise to the provision of appropriations for programmes financed under the REACT-EU under Titles 05 and 07 for a total amount of EUR 50 620 000 000 in commitments. Such amounts had to be legally committed before the end of 2023 with the exception of administrative expenditure for which the amounts are indicated in the budget remarks of the relevant budget lines under this title.

Legal basis

Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320, ELI: http://data.europa.eu/eli/reg/2013/1303/oj), and in particular Articles 92a and 92b thereof and Annex VIIa thereto.

Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis (OJ L 433 I, 22.12.2020, p. 23, ELI: http://data.europa.eu/eli/reg/2020/2094/oj).

Regulation (EU) 2020/2221 of the European Parliament and of the Council of 23 December 2020 amending Regulation (EU) No 1303/2013 as regards additional resources and implementing arrangements to provide assistance for fostering crisis repair in the context of the COVID-19 pandemic and its social consequences and for preparing a green, digital and resilient recovery of the economy (REACT-EU) (OJ L 437, 28.12.2020, p. 30, ELI: http://data.europa.eu/eli/reg/2020/2221/oj).

Regulation (EU) 2021/1056 of the European Parliament and of the Council of 24 June 2021 establishing the Just Transition Fund (OJ L 231, 30.6.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/1056/oj).

Regulation (EU) 2021/1058 of the European Parliament and of the Council of 24 June 2021 on the European Regional Development Fund and on the Cohesion Fund (OJ L 231, 30.6.2021, p. 60, ELI: http://data.europa.eu/eli/reg/2021/1058/oj).

Regulation (EU) 2021/1059 of the European Parliament and of the Council of 24 June 2021 on specific provisions for the European territorial cooperation goal (Interreg) supported by the

European Regional Development Fund and external financing instruments (OJ L 231, 30.6.2021, p. 94, ELI: http://data.europa.eu/eli/reg/2021/1059/oj).

Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L 231, 30.6.2021, p. 159, ELI: http://data.europa.eu/eli/reg/2021/1060/oj).

Regulation (EU) 2022/562 of the European Parliament and of the Council of 6 April 2022 amending Regulations (EU) No 1303/2013 and (EU) No 223/2014 as regards Cohesion's Action for Refugees in Europe (CARE) (OJ L 109, 8.4.2022, p. 1, ELI: http://data.europa.eu/eli/reg/2022/562/oj).

Regulation (EU) 2022/613 of the European Parliament and of the Council of 12 April 2022 amending Regulations (EU) No 1303/2013 and (EU) No 223/2014 as regards increased pre-financing from REACT-EU resources and the establishment of a unit cost (OJ L 115, 13.4.2022, p. 38, ELI: http://data.europa.eu/eli/reg/2022/613/oj).

Regulation (EU) 2022/2039 of the European Parliament and of the Council of 19 October 2022 amending Regulations (EU) No 1303/2013 and (EU) 2021/1060 as regards additional flexibility to address the consequences of the military aggression of the Russian Federation FAST (Flexible Assistance for Territories) – CARE (OJ L 275, 25.10.2022, p. 23, ELI: http://data.europa.eu/eli/reg/2022/2039/oj).

Regulation (EU) 2023/435 of the European Parliament and of the Council of 27 February 2023 amending Regulation (EU) 2021/241 as regards REPowerEU chapters in recovery and resilience plans and amending Regulations (EU) No 1303/2013, (EU) 2021/1060 and (EU) 2021/1755, and Directive 2003/87/EC (OJ L 63, 28.2.2023, p. 1, ELI: http://data.europa.eu/eli/reg/2023/435/oj).

Regulation (EU) 2024/795 of the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP), and amending Directive 2003/87/EC and Regulations (EU) 2021/1058, (EU) 2021/1056, (EU) 2021/1057, (EU) No 1303/2013, (EU) No 223/2014, (EU) 2021/1060, (EU) 2021/523, (EU) 2021/695, (EU) 2021/697 and (EU) 2021/241 (OJ L, 2024/795, 29.2.2024, ELI: http://data.europa.eu/eli/reg/2024/795/oj).

Regulation (EU) 2024/3236 of the European Parliament and of the Council of 19 December 2024 amending Regulations (EU) 2021/1057 and (EU) 2021/1058 as regards Regional Emergency Support to Reconstruction (RESTORE) (OJ L, 2024/3236, 23.12.2024, ELI: http://data.europa.eu/eli/reg/2024/3236/oj).

Regulation (EU) 2025/925 of the European Parliament and of the Council of 7 May 2025 on a Border Regions' instrument for development and growth (BRIDGEforEU) (OJ L, 2025/925, 19.5.2025, ELI: http://data.europa.eu/eli/reg/2025/925/oj).

Regulation (EU) 2025/1914 of the European Parliament and of the Council of 18 September 2025 amending Regulations (EU) 2021/1058 and (EU) 2021/1056 as regards specific measures to address strategic challenges in the context of the mid-term review (OJ L, 2025/1914, 19.9.2025, ELI: http://data.europa.eu/eli/reg/2025/1914/oj).

Article 05 02 01 — ERDF — Operational expenditure

Figures

2026 appropriations		Council position on DAB No 3/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
34 070 850 917	38 096 177 238	1 581 014 834	2 000 000 000	35 651 865 751	40 096 177 238

Remarks

This appropriation is intended to cover ERDF support under the Investment for jobs and growth goal and for the European territorial cooperation goal (Interreg) in the 2021-2027 programming period.

It will cover the following three categories of regions:

– less developed regions, with a GDP per capita less than 75 % of the average GDP of the Union,

– transition regions, with a GDP per capita between 75 % and 100 % of the average GDP of the Union,

– more developed regions, with a GDP per capita above 100 % of the average GDP of the Union.

CHAPTER 05 03 — COHESION FUND (CF)

Figures

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
05 03	Cohesion Fund (CF)							
05 03 01	***Cohesion Fund (CF) — Operational expenditure***	2.1	5 997 737 209	6 701 168 762	493 160 347		6 490 897 556	6 701 168 762
05 03 02	***Cohesion Fund (CF) — Operational technical assistance***	2.1	10 381 902	14 264 919			10 381 902	14 264 919
05 03 03	***Connecting Europe Facility (CEF) — Transport — Cohesion Fund (CF) allocation***	2.1	1 723 451 538	729 000 000			1 723 451 538	729 000 000
05 03 04	***InvestEU Fund — Contribution from the Cohesion Fund (CF)***	2.1	p.m.	5 000 000			p.m.	5 000 000
05 03 05	***Border Management and Visa Instrument (BMVI) — Contribution from the Cohesion Fund (CF)***	2.1	13 613 633	8 163 304			13 613 633	8 163 304
05 03 06	***European Maritime, Fisheries and Aquaculture Fund (EMFAF) — Contribution from the Cohesion Fund (CF)***	2.1	2 079 251	2 469 191			2 079 251	2 469 191
05 03 07	***Horizon Europe — Contribution from the Cohesion Fund (CF)***	2.1	p.m.	p.m.			p.m.	p.m.
05 03 08	***Digital Europe — Contribution from the Cohesion Fund (CF)***	2.1	p.m.	p.m.			p.m.	p.m.
05 03 09	***Recovery and Resilience Facility - Contribution from the CF***	2.1	p.m.	p.m.			p.m.	p.m.
05 03 99	***Completion of previous programmes and activities***							
05 03 99 01	Completion of the Cohesion Fund (CF) — Operational expenditure (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.
05 03 99 02	Completion of the Cohesion Fund (CF) — Operational technical assistance (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.
05 03 99 03	Completion of the Connecting Europe Facility (CEF) — Cohesion Fund (CF) allocation (2014-2020)	2.1	p.m.	950 220 000			p.m.	950 220 000
05 03 99 04	Completion of the Cohesion Fund (CF) — Article 25 – Article 11 (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
	Article 05 03 99 — Subtotal		p.m.	950 220 000			p.m.	950 220 000
	Chapter 05 03 — Total		**7 747 263 533**	**8 410 286 176**	**493 160 347**		**8 240 423 880**	**8 410 286 176**

Remarks

CF support under the Investment for jobs and growth goal in the 2021-2027 and preceding programming periods. The CF will support Member States whose gross national income (GNI) per capita, measured in Purchasing Power Standards (PPS) and calculated on the basis of Union figures for the period 2014-2016, is less than 90 % of the average GNI per capita of the EU-27 for the same reference period. The appropriation, while ensuring an appropriate balance and according to the investment and infrastructure needs specific to each Member State, is intended to support:

– investments in the environment, including areas related to sustainable development and energy which present environmental benefits,

– the Connecting Europe Facility (CEF).

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes and any other assigned revenue entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

Legal basis

Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320, ELI: http://data.europa.eu/eli/reg/2013/1303/oj), and in particular Articles 92a and 92b thereof and Annex VIIa thereto.

Regulation (EU) No 1315/2013 of the European Parliament and of the Council of 11 December 2013 on Union guidelines for the development of the trans-European transport network and repealing Decision No 661/2010/EU (OJ L 348, 20.12.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/1315/oj).

Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021 establishing the InvestEU Programme and amending Regulation (EU) 2015/1017 (OJ L 107, 26.3.2021, p. 30, ELI: http://data.europa.eu/eli/reg/2021/523/oj).

Regulation (EU) 2021/1058 of the European Parliament and of the Council of 24 June 2021 on the European Regional Development Fund and on the Cohesion Fund (OJ L 231, 30.6.2021, p. 60, ELI: http://data.europa.eu/eli/reg/2021/1058/oj).

Regulation (EU) 2021/1059 of the European Parliament and of the Council of 24 June 2021 on specific provisions for the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments (OJ L 231, 30.6.2021, p. 94, ELI: http://data.europa.eu/eli/reg/2021/1059/oj).

Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L 231, 30.6.2021, p. 159, ELI: http://data.europa.eu/eli/reg/2021/1060/oj).

Regulation (EU) 2021/1153 of the European Parliament and of the Council of 7 July 2021 establishing the Connecting Europe Facility and repealing Regulations (EU) No 1316/2013 and (EU) No 283/2014 (OJ L 249, 14.7.2021, p. 38, ELI: http://data.europa.eu/eli/reg/2021/1153/oj).

Regulation (EU) 2022/562 of the European Parliament and of the Council of 6 April 2022 amending Regulations (EU) No 1303/2013 and (EU) No 223/2014 as regards Cohesion's Action for Refugees in Europe (CARE) (OJ L 109, 8.4.2022, p. 1, ELI: http://data.europa.eu/eli/reg/2022/562/oj).

Regulation (EU) 2022/613 of the European Parliament and of the Council of 12 April 2022 amending Regulations (EU) No 1303/2013 and (EU) No 223/2014 as regards increased pre-financing from REACT-EU resources and the establishment of a unit cost (OJ L 115, 13.4.2022, p. 38, ELI: http://data.europa.eu/eli/reg/2022/613/oj).

Regulation (EU) 2022/2039 of the European Parliament and of the Council of 19 October 2022 amending Regulations (EU) No 1303/2013 and (EU) 2021/1060 as regards additional flexibility to address the consequences of the military aggression of the Russian Federation FAST (Flexible Assistance for Territories) – CARE (OJ L 275, 25.10.2022, p. 23, ELI: http://data.europa.eu/eli/reg/2022/2039/oj).

Regulation (EU) 2023/435 of the European Parliament and of the Council of 27 February 2023 amending Regulation (EU) 2021/241 as regards REPowerEU chapters in recovery and resilience plans and amending Regulations (EU) No 1303/2013, (EU) 2021/1060 and (EU) 2021/1755, and Directive 2003/87/EC (OJ L 63, 28.2.2023, p. 1, ELI: http://data.europa.eu/eli/reg/2023/435/oj).

Regulation (EU) 2024/795 of the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP), and amending Directive 2003/87/EC and Regulations (EU) 2021/1058, (EU) 2021/1056, (EU) 2021/1057, (EU) No 1303/2013, (EU) No 223/2014, (EU) 2021/1060, (EU) 2021/523, (EU) 2021/695, (EU) 2021/697 and (EU) 2021/241 (OJ L, 2024/795, 29.2.2024, ELI: http://data.europa.eu/eli/reg/2024/795/oj).

Regulation (EU) 2024/3236 of the European Parliament and of the Council of 19 December 2024 amending Regulations (EU) 2021/1057 and (EU) 2021/1058 as regards Regional Emergency Support to Reconstruction (RESTORE) (OJ L, 2024/3236, 23.12.2024, ELI: http://data.europa.eu/eli/reg/2024/3236/oj).

Regulation (EU) 2025/925 of the European Parliament and of the Council of 7 May 2025 on a Border Regions' instrument for development and growth (BRIDGEforEU) (OJ L, 2025/925, 19.5.2025, ELI: http://data.europa.eu/eli/reg/2025/925/oj).

Regulation (EU) 2025/1914 of the European Parliament and of the Council of 18 September 2025 amending Regulations (EU) 2021/1058 and (EU) 2021/1056 as regards specific measures to address strategic challenges in the context of the mid-term review (OJ L, 2025/1914, 19.9.2025, ELI: http://data.europa.eu/eli/reg/2025/1914/oj).

Article 05 03 01 — Cohesion Fund (CF) — Operational expenditure

Figures

2026 appropriations		Council position on DAB No 3/2026		New amount	
Commitments	**Payments**	**Commitments**	**Payments**	**Commitments**	**Payments**
5 997 737 209	6 701 168 762	493 160 347		6 490 897 556	6 701 168 762

Remarks

This appropriation is intended to cover CF support under the Investment for jobs and growth goal in the 2021-2027 programming period. The CF will support Member States whose GNI per capita, measured in Purchasing Power Standards (PPS) and calculated on the basis of Union figures for the period 2014-2016, is less than 90 % of the average GNI per capita of the EU-27 for the same reference period. The appropriation, while ensuring an appropriate balance and according to the investment and infrastructure needs specific to each Member State, is intended to support:

– investments in the environment, including areas related to sustainable development and energy which present environmental benefits,

– the Connecting Europe Facility (CEF).

TITLE 06 — RECOVERY AND RESILIENCE

Figures

Title Chapter	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	**Payments**	**Commitments**	**Payments**	**Commitments**	**Payments**
06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	2	35 816 023	35 816 023			35 816 023	35 816 023
06 02	Recovery and Resilience Facility and Technical Support Instrument	2	50 327 580	112 423 515			50 327 580	112 423 515
06 03	Protection of the euro against counterfeiting	2	920 145	916 200			920 145	916 200
06 04	European Union Recovery Instrument (EURI)	2	7 970 000 000	7 970 000 000			7 970 000 000	7 970 000 000
06 05	Union Civil Protection Mechanism	2	177 657 430	211 000 000			177 657 430	211 000 000
06 06	EU4Health Programme	2	661 265 985	547 350 000	551 000	551 000	661 816 985	547 901 000
06 07	Emergency support within the Union	2	p.m.	p.m.			p.m.	p.m.
06 10	Decentralised agencies	2	295 511 582	291 090 523			295 511 582	291 090 523
	Reserves(30 02 02)		2 653 000	2 110 000	-551 000	-551 000	2 102 000	1 559 000
			298 164 582	293 200 523			297 613 582	292 649 523
06 20	Pilot projects, preparatory actions, prerogatives and other actions	2	13 586 521	15 634 500			13 586 521	15 634 500
	Title 06 — Total		**9 205 085 266**	**9 184 230 761**	**551 000**	**551 000**	**9 205 636 266**	**9 184 781 761**
	Reserves(30 02 02)		**2 653 000**	**2 110 000**	**-551 000**	**-551 000**	**2 102 000**	**1 559 000**
	Total including reserves		**9 207 738 266**	**9 186 340 761**			**9 207 738 266**	**9 186 340 761**

CHAPTER 06 06 — EU4HEALTH PROGRAMME

Figures

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
06 06	EU4Health Programme							
06 06 01	***EU4Health Programme***	2.2	661 265 985	545 750 000	551 000	551 000	661 816 985	546 301 000
06 06 99	***Completion of previous programmes and activities***							
06 06 99 01	Completion of previous public health programmes (prior to 2021)	2.2	p.m.	1 600 000			p.m.	1 600 000
	Article 06 06 99 — Subtotal		p.m.	1 600 000			p.m.	1 600 000
	Chapter 06 06 — Total		**661 265 985**	**547 350 000**	**551 000**	**551 000**	**661 816 985**	**547 901 000**

Remarks

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes, and any other assigned revenue, entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

Legal basis

Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis (OJ L 433I, 22.12.2020, p. 23, ELI: http://data.europa.eu/eli/reg/2020/2094/oj).

Regulation (EU) 2021/522 of the European Parliament and of the Council of 24 March 2021 establishing a Programme for the Union's action in the field of health ('EU4Health Programme') for the period 2021-2027, and repealing Regulation (EU) No 282/2014 (OJ L 107, 26.3.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/522/oj).

Article 06 06 01 — EU4Health Programme

Figures

2026 appropriations		Council position on DAB No 3/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
661 265 985	545 750 000	551 000	551 000	661 816 985	546 301 000

Remarks

This appropriation is intended to cover the operational expenditure under the EU4Health Programme. Its objective is to protect people in the Union from serious cross-border threats to health; to improve the availability, accessibility and affordability, in the Union, of medicines, medical devices and crisis-relevant products, and to support innovation regarding such products; to strengthen health systems and the healthcare workforce, including by digital transformation and by increased integrated and coordinated work among the Member States, sustained implementation of best practice and data sharing; and to increase the general level of public health.

The EU4Health Programme is to cater for a solid legal and financial framework for health crisis prevention, preparedness and response in the Union. This programme is to reinforce national and Union capacity for contingency planning and enable Member States to jointly cope with common health threats, in particular cross-border threats, where Union intervention can add tangible value. The programme complements health policies of the Member States and supports a 'One Health' approach, where applicable, in improving health outcomes through resilient, resource-efficient and inclusive health systems across the Member States, through better disease prevention and surveillance, health promotion, access, diagnosis and treatment, including the fight against cancer as well as cross-border collaboration in health. This programme is to also address non-communicable diseases, which have been shown to be a strong determinant of mortality from COVID-19.

Assigned revenue (origin, estimated amounts and corresponding article or item of the statement of revenue).

EFTA-EEA	17 192 916	6 6 0 0

Legal basis

Regulation (EU) 2021/522 of the European Parliament and of the Council of 24 March 2021 establishing a Programme for the Union's action in the field of health ('EU4Health Programme') for the period 2021-2027, and repealing Regulation (EU) No 282/2014 (OJ L 107, 26.3.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/522/oj).

CHAPTER 06 10 — DECENTRALISED AGENCIES

Figures

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
06 10	Decentralised agencies							
06 10 01	***European Centre for Disease Prevention and Control***	2.2	90 939 554	90 939 554			90 939 554	90 939 554
06 10 02	***European Food Safety Authority***	2.2	161 327 012	156 905 953			161 327 012	156 905 953
	Reserves(30 02 02)		830 000	287 000			830 000	287 000
			162 157 012	157 192 953			162 157 012	157 192 953
06 10 03	***European Medicines Agency***							
06 10 03 01	Union contribution to the European Medicines Agency	2.2	29 245 016	29 245 016			29 245 016	29 245 016
	Reserves(30 02 02)		651 000	651 000	-551 000	-551 000	100 000	100 000
			29 896 016	29 896 016			29 345 016	29 345 016
06 10 03 02	Special contribution for orphan medicinal products	2.2	14 000 000	14 000 000			14 000 000	14 000 000
	Reserves(30 02 02)		1 172 000	1 172 000			1 172 000	1 172 000
			15 172 000	15 172 000			15 172 000	15 172 000
	Article 06 10 03 — Subtotal		43 245 016	43 245 016			43 245 016	43 245 016
	Reserves(30 02 02)		1 823 000	1 823 000	-551 000	-551 000	1 272 000	1 272 000
			45 068 016	45 068 016			44 517 016	44 517 016
	Chapter 06 10 — Total		**295 511 582**	**291 090 523**			**295 511 582**	**291 090 523**
	Reserves(30 02 02)		**2 653 000**	**2 110 000**	**-551 000**	**-551 000**	**2 102 000**	**1 559 000**
	Total including reserves		**298 164 582**	**293 200 523**			**297 613 582**	**292 649 523**

Remarks

Appropriations under this chapter are intended to cover the decentralised agencies' staff and administrative expenditure (Titles 1 and 2) and, where applicable, operational expenditure relating to the work programme (Title 3).

The establishment plans of the agencies are set out in Annex 'Staff' to this section.

The agencies must inform the European Parliament and the Council about transfers of appropriations between operational and administrative expenditure.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes, amounts repaid in accordance with Article 17 of Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council (OJ L 122, 10.5.2019, p. 1, ELI: http://data.europa.eu/eli/reg_del/2019/715/oj) and any other assigned revenue entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

Article 06 10 03 — European Medicines Agency

Item 06 10 03 01 — Union contribution to the European Medicines Agency

Figures

	2026 appropriations		Council position on DAB No 3/2026		New amount	
	Commitments	Payments	Commitments	Payments	Commitments	Payments
06 10 03 01	29 245 016	29 245 016			29 245 016	29 245 016
Reserves(30 02 02)	651 000	651 000	-551 000	-551 000	100 000	100 000
Total	**29 896 016**	**29 896 016**	**-551 000**	**-551 000**	**29 345 016**	**29 345 016**

Remarks

In order to promote the protection of human and animal health and of consumers of medicinal products throughout the Union, and in order to promote the completion of the internal market through the adoption of uniform regulatory decisions based on scientific criteria concerning the placing on the market and the use of medicinal products, the objective of the European Medicines Agency (EMA) is to provide the Member States and the institutions of the Union with the best possible scientific advice on any question relating to the evaluation of the quality, safety, and efficacy of medicinal products for human and veterinary use, in accordance with the provisions of the Union legislation relating to medicinal products.

Regulation (EU) 2022/123 strengthened the role of the EMA in crisis preparedness and the management of medicinal products and medical devices, allowing the EMA to closely monitor and mitigate shortages of medicines and facilitate the faster approval of medicines that could treat or prevent a disease causing a public health crisis. After an initial transition period, the EMA will also

coordinate responses of the Member States on shortages of critical medical devices in the event of a crisis.

Total Union contribution	33 940 000
of which amount coming from the recovery of surplus (assigned revenue 6 6 2)	4 594 984
Amount entered in the budget	29 345 016

Assigned revenue (origin, estimated amounts and corresponding article or item of the statement of revenue):

EFTA-EEA	789 255	6 6 0 0

Legal basis

Council Regulation (EC) No 297/95 of 10 February 1995 on fees payable to the European Agency for the Evaluation of Medicinal Products (OJ L 35, 15.2.1995, p. 1, ELI: http://data.europa.eu/eli/reg/1995/297/oj).

Regulation (EC) No 141/2000 of the European Parliament and of the Council of 16 December 1999 on orphan medicinal products (OJ L 18, 22.1.2000, p. 1, ELI: http://data.europa.eu/eli/reg/2000/141/oj).

Directive 2001/83/EC of the European Parliament and of the Council of 6 November 2001 on the Community code relating to medicinal products for human use (OJ L 311, 28.11.2001, p. 67, ELI: http://data.europa.eu/eli/dir/2001/83/oj).

Regulation (EC) No 726/2004 of the European Parliament and of the Council of 31 March 2004 laying down Community procedures for the authorisation and supervision of medicinal products for human and veterinary use and establishing a European Medicines Agency (OJ L 136, 30.4.2004, p. 1, ELI: http://data.europa.eu/eli/reg/2004/726/oj) (replacing Council Regulation (EEC) No 2309/93).

Commission Regulation (EC) No 2049/2005 of 15 December 2005 laying down, pursuant to Regulation (EC) No 726/2004 of the European Parliament and of the Council, rules regarding the payment of fees to, and the receipt of administrative assistance from, the European Medicines Agency by micro, small and medium-sized enterprises (OJ L 329, 16.12.2005, p. 4, ELI: http://data.europa.eu/eli/reg/2005/2049/oj).

Regulation (EC) No 1901/2006 of the European Parliament and of the Council of 12 December 2006 on medicinal products for paediatric use and amending Regulation (EEC) No 1768/92, Directive 2001/20/EC, Directive 2001/83/EC and Regulation (EC) No 726/2004 (OJ L 378, 27.12.2006, p. 1, ELI: http://data.europa.eu/eli/reg/2006/1901/oj).

Regulation (EC) No 1394/2007 of the European Parliament and of the Council of 13 November 2007 on advanced therapy medicinal products and amending Directive 2001/83/EC and Regulation (EC) No 726/2004 (OJ L 324, 10.12.2007, p. 121, ELI: http://data.europa.eu/eli/reg/2007/1394/oj).

Commission Regulation (EC) No 1234/2008 of 24 November 2008 concerning the examination of variations to the terms of marketing authorisations for medicinal products for human use and

veterinary medicinal products (OJ L 334, 12.12.2008, p. 7, ELI: http://data.europa.eu/eli/reg/2008/1234/oj).

Regulation (EC) No 470/2009 of the European Parliament and of the Council of 6 May 2009 laying down Community procedures for the establishment of residue limits of pharmacologically active substances in foodstuffs of animal origin, repealing Council Regulation (EEC) No 2377/90 and amending Directive 2001/82/EC of the European Parliament and of the Council and Regulation (EC) No 726/2004 of the European Parliament and of the Council (OJ L 152, 16.6.2009, p. 11, ELI: http://data.europa.eu/eli/reg/2009/470/oj).

Commission Regulation (EC) No 668/2009 of 24 July 2009 implementing Regulation (EC) No 1394/2007 of the European Parliament and of the Council with regard to the evaluation and certification of quality and non-clinical data relating to advanced therapy medicinal products developed by micro, small and medium-sized enterprises (OJ L 194, 25.7.2009, p. 7, ELI: http://data.europa.eu/eli/reg/2009/668/oj).

Regulation (EU) No 536/2014 of the European Parliament and the Council of 16 April 2014 on clinical trials on medicinal products for human use, and repealing Directive 2001/20/EC (OJ L 158, 27.5.2014, p. 1, ELI: http://data.europa.eu/eli/reg/2014/536/oj).

Regulation (EU) No 658/2014 of the European Parliament and of the Council of 15 May 2014 on fees payable to the European Medicines Agency for the conduct of pharmacovigilance activities in respect of medicinal products for human use (OJ L 189, 27.6.2014, p. 112, ELI: http://data.europa.eu/eli/reg/2014/658/oj).

Regulation (EU) 2017/745 of the European Parliament and of the Council of 5 April 2017 on medical devices, amending Directive 2001/83/EC, Regulation (EC) No 178/2002 and Regulation (EC) No 1223/2009 and repealing Council Directives 90/385/EEC and 93/42/EEC (OJ L 117, 5.5.2017, p. 1, ELI: http://data.europa.eu/eli/reg/2017/745/oj).

Regulation (EU) 2017/746 of the European Parliament and of the Council of 5 April 2017 on in vitro diagnostic medical devices and repealing Directive 98/79/EC and Commission Decision 2010/227/EU (OJ L 117, 5.5.2017, p. 176, ELI: http://data.europa.eu/eli/reg/2017/746/oj).

Regulation (EU) 2019/6 of the European Parliament and of the Council of 11 December 2018 on veterinary medicinal products and repealing Directive 2001/82/EC (OJ L 4, 7.1.2019, p. 43, ELI: http://data.europa.eu/eli/reg/2019/6/oj).

Regulation (EU) 2022/123 of the European Parliament and of the Council of 25 January 2022 on a reinforced role for the European Medicines Agency in crisis preparedness and management for medicinal products and medical devices (OJ L 20, 31.1.2022, p. 1, ELI: http://data.europa.eu/eli/reg/2022/123/oj).

Reference acts

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 26 April 2023, laying down Union procedures for the authorisation and supervision of medicinal products for human use and establishing rules governing the European Medicines Agency, amending Regulation (EC) No 1394/2007 and Regulation (EU) No 536/2014 and repealing Regulation (EC) No 726/2004, Regulation (EC) No 141/2000 and Regulation (EC) No 1901/2006 (COM(2023) 193 final).

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 11 March 2025, laying a framework for strengthening the availability and security of supply of critical medicinal products as well as the availability of, and accessibility of, medicinal products of common interest, and amending Regulation (EU) 2024/795 (COM(2025) 102 final).

TITLE 07 — INVESTING IN PEOPLE, SOCIAL COHESION AND VALUES

Figures

Title Chapter	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
07 01	Support administrative expenditure of the 'Investing in People, Social Cohesion and Values' cluster	2	122 723 493	122 723 493			122 723 493	122 723 493
07 02	European Social Fund Plus (ESF+)	2	14 604 773 306	16 961 391 343	105 527 341	2 000 000 000	14 710 300 647	18 961 391 343
07 03	Erasmus+	2	4 211 507 824	4 183 570 000			4 211 507 824	4 183 570 000
07 04	European Solidarity Corps	2	142 523 651	131 000 000			142 523 651	131 000 000
07 05	Creative Europe	2	369 509 654	330 965 534			369 509 654	330 965 534
07 06	Citizens, Equality, Rights and Values	2	280 681 120	205 248 071			280 681 120	205 248 071
07 07	Justice	2	40 643 000	30 917 358			40 643 000	30 917 358
07 10	Decentralised Agencies and European Public Prosecutor's Office	2	339 323 887	337 546 323			339 323 887	337 546 323
07 20	Pilot projects, preparatory actions, prerogatives and other actions	2	208 583 212	210 273 214			208 583 212	210 273 214
	Title 07 — Total		**20 320 269 147**	**22 513 635 336**	**105 527 341**	**2 000 000 000**	**20 425 796 488**	**24 513 635 336**

CHAPTER 07 02 — EUROPEAN SOCIAL FUND PLUS (ESF+)

Figures

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
07 02	European Social Fund Plus (ESF+)							
07 02 01	***ESF+ shared management strand — Operational expenditure***	2.1	14 424 864 209	16 803 600 000	105 527 341	2 000 000 000	14 530 391 550	18 803 600 000
07 02 02	***ESF+ shared management strand — Operational technical assistance***	2.1	23 815 375	27 500 000			23 815 375	27 500 000
07 02 03	***Just Transition Fund (JTF) — Contribution from the ESF+***	2.1	16 364 001	p.m.			16 364 001	p.m.
07 02 04	***ESF+ — Employment and Social Innovation (EaSI) strand***	2.2	106 410 821	102 250 000			106 410 821	102 250 000
07 02 05	***European Social Fund (ESF) — Financing under REACT-EU***							
07 02 05 01	ESF — Operational expenditure — Financing under REACT-EU	2.1	p.m.	p.m.			p.m.	p.m.
07 02 05 02	ESF — Operational technical assistance — Financing under REACT-EU	2.1	p.m.	p.m.			p.m.	p.m.
	Article 07 02 05 — Subtotal		p.m.	p.m.			p.m.	p.m.
07 02 06	***Fund for European Aid to the Most Deprived (FEAD) — Financing under REACT-EU***							
07 02 06 01	FEAD — Operational expenditure — Financing under REACT-EU	2.1	p.m.	p.m.			p.m.	p.m.
07 02 06 02	FEAD — Operational technical assistance — Financing under REACT-EU	2.1	p.m.	p.m.			p.m.	p.m.
	Article 07 02 06 — Subtotal		p.m.	p.m.			p.m.	p.m.
07 02 07	***Youth Employment Initiative (YEI) — Financing under REACT-EU***							
07 02 07 01	YEI — Operational expenditure — Financing under REACT-EU	2.1	p.m.	p.m.			p.m.	p.m.
	Article 07 02 07 — Subtotal		p.m.	p.m.			p.m.	p.m.
07 02 08	***InvestEU Fund — Contribution from the ESF+***	2.1	p.m.	p.m.			p.m.	p.m.

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
07 02 09	***Instrument for Financial Support for Border Management and Visa Policy (BMVI) — Contribution from the ESF+***	2.1	26 318 900	21 041 343			26 318 900	21 041 343
07 02 10	***European Maritime, Fisheries and Aquaculture Fund (EMFAF) — Contribution from the ESF+***	2.1	p.m.	p.m.			p.m.	p.m.
07 02 11	***Horizon Europe — Contribution from the ESF+***	2.1	p.m.	p.m.			p.m.	p.m.
07 02 12	***Digital Europe Programme — Contribution from the ESF+***	2.1	p.m.	p.m.			p.m.	p.m.
07 02 13	***Erasmus+ — Contribution from the ESF+***	2.1	7 000 000	7 000 000			7 000 000	7 000 000
07 02 14	***Recovery and Resilience Facility — Contribution from the ESF+***	2.1	p.m.	p.m.			p.m.	p.m.
07 02 99	***Completion of previous programmes and activities***							
07 02 99 01	Completion of the ESF — Operational expenditure (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.
07 02 99 02	Completion of the ESF — Operational technical assistance (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.
07 02 99 03	Completion of the YEI (2014-2020)	2.1	p.m.	p.m.			p.m.	p.m.
07 02 99 04	Completion of the FEAD (2014-2020)	2.1	p.m.	p.m.			p.m.	p.m.
07 02 99 05	Completion of the European Union Programme for Employment and Social Innovation and other related previous activities (prior to 2021)	2.2	p.m.	p.m.			p.m.	p.m.
07 02 99 06	Completion of the ESF — Article 25 (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.
	Article 07 02 99 — Subtotal		p.m.	p.m.			p.m.	p.m.
	Chapter 07 02 — Total		**14 604 773 306**	**16 961 391 343**	**105 527 341**	**2 000 000 000**	**14 710 300 647**	**18 961 391 343**

Remarks

Appropriations under this chapter are intended to cover expenditure to support Member States to achieve high employment levels, fair social protection and a skilled and resilient workforce ready for the future world of work, as well as expenditure to support, complement and add value to the policies of the Member States to ensure equal opportunities, access to the labour market, fair working conditions, social protection and inclusion.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes and any other assigned revenue entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

In addition, and in accordance with Regulation (EU) 2020/2094, external assigned revenue resulting from proceeds of the European Union Recovery Instrument entered in the statement of revenue gives rise to the provision of appropriations for programmes financed under REACT-EU under Titles 05 and 07 for a total amount of EUR 50 620 000 000 in commitments. Such amounts had to be legally committed before the end of 2023, with the exception of administrative expenditure, for which the amounts are indicated in the budget remarks of the relevant budget lines under this title.

Legal basis

Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European

Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320, ELI: http://data.europa.eu/eli/reg/2013/1303/oj).

Regulation (EU) No 223/2014 of the European Parliament and of the Council of 11 March 2014 on the Fund for European Aid to the Most Deprived (OJ L 72, 12.3.2014, p. 1, ELI: http://data.europa.eu/eli/reg/2014/223/oj).

Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis (OJ L 433 I, 22.12.2020, p. 23, ELI: http://data.europa.eu/eli/reg/2020/2094/oj).

Regulation (EU) 2020/2221 of the European Parliament and of the Council of 23 December 2020 amending Regulation (EU) No 1303/2013 as regards additional resources and implementing arrangements to provide assistance for fostering crisis repair in the context of the COVID-19 pandemic and its social consequences and for preparing a green, digital and resilient recovery of the economy (REACT-EU) (OJ L 437, 28.12.2020, p. 30, ELI: http://data.europa.eu/eli/reg/2020/2221/oj).

Regulation (EU) 2021/177 of the European Parliament and of the Council of 10 February 2021 amending Regulation (EU) No 223/2014 as regards the introduction of specific measures for addressing the crisis associated with the outbreak of COVID-19 (OJ L 53, 16.2.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/177/oj).

Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021 establishing the InvestEU Programme and amending Regulation (EU) 2015/1017 (OJ L 107, 26.3.2021, p. 30, ELI: http://data.europa.eu/eli/reg/2021/523/oj).

Regulation (EU) 2021/1056 of the European Parliament and of the Council of 24 June 2021 establishing the Just Transition Fund (OJ L 231, 30.6.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/1056/oj).

Regulation (EU) 2021/1057 of the European Parliament and of the Council of 24 June 2021 establishing the European Social Fund Plus (ESF+) and repealing Regulation (EU) No 1296/2013 (OJ L 231, 30.6.2021, p. 21, ELI: http://data.europa.eu/eli/reg/2021/1057/oj).

Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L 231, 30.6.2021, p. 159, ELI: http://data.europa.eu/eli/reg/2021/1060/oj).

Regulation (EU) 2025/1913 of the European Parliament and of the Council of 18 September 2025 amending Regulation (EU) 2021/1057 establishing the European Social Fund Plus (ESF+) as regards specific measures to address strategic challenges (OJ L, 2025/1913, 19.9.2025, ELI: http://data.europa.eu/eli/reg/2025/1913/oj).

Article 07 02 01 — ESF+ shared management strand — Operational expenditure

Figures

2026 appropriations		Council position on DAB No 3/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
14 424 864 209	16 803 600 000	105 527 341	2 000 000 000	14 530 391 550	18 803 600 000

Remarks

This appropriation is intended to cover expenditure aiming to reduce the economic, social and territorial disparities, which have arisen, particularly in countries and regions whose development is lagging behind, in connection with the speeding-up of economic and social restructuring, clean energy transition, digitalisation of the workplace, growing skills and labour shortages and the implications and impact of demographic change, including population ageing, in order to create a more social Europe. This is to be done in line with the principles of the European Pillar of Social Rights.

It will cover the following three categories of regions:

– less developed regions, with a GDP per capita less than 75 % of the average GDP of the Union,

– transition regions, with a GDP per capita between 75 % and 100 % of the average GDP of the Union,

– more developed regions, with a GDP per capita above 100 % of the average GDP of the Union.

Promotion of equality between women and men horizontally and through specific actions should be part of the support provided by the ESF+ in order to increase the participation of women in employment as well as conciliation between working and personal life and combat the feminisation of poverty and gender discrimination in the labour market and in education and training.

TITLE 08 — AGRICULTURE AND MARITIME POLICY

Figures

Title Chapter	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
08 01	Support administrative expenditure of the 'Agriculture and Maritime Policy' cluster	3	12 302 079	12 302 079			12 302 079	12 302 079
08 02	European Agricultural Guarantee Fund (EAGF)	3	40 449 300 940	40 396 108 274	40 000 000	40 000 000	40 489 300 940	40 436 108 274
08 03	European Agricultural Fund for Rural Development (EAFRD)	3	13 329 580 754	11 535 438 204		206 005 299	13 329 580 754	11 741 443 503
08 04	European Maritime, Fisheries and Aquaculture Fund (EMFAF)	3	794 658 872	926 849 985			794 658 872	926 849 985
08 05	Sustainable Fisheries Partnership Agreements (SFPAs) and Regional Fisheries Management Organisations (RFMOs)	3	46 270 427	51 145 427	-755 016	-169 238	45 515 411	50 976 189
	Reserves(30 02 02)		114 190 000 160 460 427	85 890 000 137 035 427	-107 682 600 -108 437 616	-82 882 600 -83 051 838	6 507 400 52 022 811	3 007 400 53 983 589
08 10	Decentralised agencies	3	31 335 269	31 335 269			31 335 269	31 335 269
08 20	Pilot projects, preparatory actions, prerogatives and other actions	3	1 500 000	3 265 650			1 500 000	3 265 650

Title Chapter	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
	Title 08 — Total		**54 664 948 341**	**52 956 444 888**	**39 244 984**	**245 836 061**	**54 704 193 325**	**53 202 280 949**
	Reserves(30 02 02)		**114 190 000**	**85 890 000**	**-107 682 600**	**-82 882 600**	**6 507 400**	**3 007 400**
	Total including reserves		**54 779 138 341**	**53 042 334 888**	**-68 437 616**	**162 953 461**	**54 710 700 725**	**53 205 288 349**

CHAPTER 08 02 — EUROPEAN AGRICULTURAL GUARANTEE FUND (EAGF)

Figures

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
08 02	European Agricultural Guarantee Fund (EAGF)							
08 02 01	***Agricultural reserve***	3.1	437 486 942	437 486 942			437 486 942	437 486 942
08 02 02	***Types of interventions in certain sectors under the CAP Strategic Plans***							
08 02 02 01	Fruit and vegetables sector	3.1	1 025 000 000	1 025 000 000	40 000 000	40 000 000	1 065 000 000	1 065 000 000
08 02 02 02	Apiculture products sector	3.1	57 000 000	57 000 000			57 000 000	57 000 000
08 02 02 03	Wine sector	3.1	946 000 000	946 000 000			946 000 000	946 000 000
08 02 02 04	Hops sector	3.1	2 200 000	2 200 000			2 200 000	2 200 000
08 02 02 05	Olive oil and table olives sector	3.1	44 000 000	44 000 000			44 000 000	44 000 000
08 02 02 06	Other sectors	3.1	48 000 000	48 000 000			48 000 000	48 000 000
	Article 08 02 02 — Subtotal		2 122 200 000	2 122 200 000	40 000 000	40 000 000	2 162 200 000	2 162 200 000
08 02 03	***Market-related expenditure outside the CAP Strategic Plans***							
08 02 03 01	POSEI and smaller Aegean islands (excluding direct payments)	3.1	229 000 000	229 000 000			229 000 000	229 000 000
08 02 03 02	Promotion of agricultural products — Simple programmes under shared management	3.1	81 000 000	81 000 000			81 000 000	81 000 000
08 02 03 03	Promotion of agricultural products — Multi-programmes and actions implemented by the Commission under direct management	3.1	105 000 000	69 927 713			105 000 000	69 927 713
08 02 03 04	School schemes	3.1	202 000 000	202 000 000			202 000 000	202 000 000
08 02 03 05	Olive oil	3.1	p.m.	p.m.			p.m.	p.m.
08 02 03 06	Fruit and vegetables	3.1	175 000 000	175 000 000			175 000 000	175 000 000
08 02 03 07	Wine	3.1	49 000 000	49 000 000			49 000 000	49 000 000
08 02 03 08	Apiculture	3.1	p.m.	p.m.			p.m.	p.m.
08 02 03 09	Hops	3.1	p.m.	p.m.			p.m.	p.m.
08 02 03 10	Public and private storage measures	3.1	p.m.	p.m.			p.m.	p.m.
08 02 03 11	Exceptional measures	3.1	p.m.	p.m.			p.m.	p.m.
	Article 08 02 03 — Subtotal		841 000 000	805 927 713			841 000 000	805 927 713
08 02 04	***Direct payment types of interventions under the CAP Strategic Plans***							
08 02 04 01	Basic income support for sustainability	3.1	18 000 495 783	18 000 495 783			18 000 495 783	18 000 495 783
08 02 04 02	Complementary redistributive income support for sustainability	3.1	3 970 000 000	3 970 000 000			3 970 000 000	3 970 000 000
08 02 04 03	Complementary income support for young farmers	3.1	697 000 000	697 000 000			697 000 000	697 000 000
08 02 04 04	Schemes for the climate, the environment and animal welfare	3.1	9 014 000 000	9 014 000 000			9 014 000 000	9 014 000 000
08 02 04 05	Coupled income support	3.1	4 480 000 000	4 480 000 000			4 480 000 000	4 480 000 000
08 02 04 06	Crop-specific payment for cotton	3.1	224 000 000	224 000 000			224 000 000	224 000 000
08 02 04 07	Complementary crisis payments	3.1	p.m.	p.m.			p.m.	p.m.
	Article 08 02 04 — Subtotal		36 385 495 783	36 385 495 783			36 385 495 783	36 385 495 783
08 02 05	***Direct payments outside the CAP Strategic Plans***							
08 02 05 01	POSEI and smaller Aegean islands (direct payments)	3.1	444 000 000	444 000 000			444 000 000	444 000 000
08 02 05 02	Single area payment scheme (SAPS)	3.1	920 000	920 000			920 000	920 000
08 02 05 03	Redistributive payment	3.1	66 000	66 000			66 000	66 000
08 02 05 04	Basic payment scheme (BPS)	3.1	4 400 000	4 400 000			4 400 000	4 400 000

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
08 02 05 05	Payment for agricultural practices beneficial for the climate and the environment	3.1	2 997 000	2 997 000			2 997 000	2 997 000
08 02 05 06	Payment for farmers in areas with natural constraints	3.1	p.m.	p.m.			p.m.	p.m.
08 02 05 07	Payment for young farmers	3.1	198 000	198 000			198 000	198 000
08 02 05 08	Crop-specific payment for cotton	3.1	66 000	66 000			66 000	66 000
08 02 05 09	Voluntary coupled support scheme	3.1	1 188 000	1 188 000			1 188 000	1 188 000
08 02 05 10	Small farmers scheme	3.1	99 000	99 000			99 000	99 000
08 02 05 11	Reserve for crises in the agricultural sector	3.1	p.m.	p.m.			p.m.	p.m.
08 02 05 12	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	3.1	p.m.	p.m.			p.m.	p.m.
	Article 08 02 05 — Subtotal		453 934 000	453 934 000			453 934 000	453 934 000
08 02 06	***Policy strategy, coordination and audit***							
08 02 06 01	Financial corrections in favour of Member States following clearance of accounts and conformity clearance decisions	3.1	104 650 000	104 650 000			104 650 000	104 650 000
08 02 06 02	Settlement of disputes	3.1	p.m.	p.m.			p.m.	p.m.
08 02 06 03	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance	3.1	103 534 215	85 413 836			103 534 215	85 413 836
	Article 08 02 06 — Subtotal		208 184 215	190 063 836			208 184 215	190 063 836
08 02 99	***Completion of previous programmes and activities***							
08 02 99 01	Completion of previous measures under the European Agricultural Guarantee Fund (EAGF) — Shared management	3.1	1 000 000	1 000 000			1 000 000	1 000 000
	Article 08 02 99 — Subtotal		1 000 000	1 000 000			1 000 000	1 000 000
	Chapter 08 02 — Total		**40 449 300 940**	**40 396 108 274**	**40 000 000**	**40 000 000**	**40 489 300 940**	**40 436 108 274**

Remarks

Appropriations under this chapter are intended to cover market-related expenditure, direct payments and certain actions under direct management by the Commission, all financed from the European Agricultural Guarantee Fund (EAGF).

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes, and any other assigned revenue entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

Legal basis

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, ELI: http://data.europa.eu/eli/reg/2013/1306/oj).

Regulation (EU) No 1307/2013 of the European Parliament and of the Council of 17 December 2013 establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and repealing Council Regulation (EC) No 637/2008 and

Council Regulation (EC) No 73/2009 (OJ L 347, 20.12.2013, p. 608, ELI: http://data.europa.eu/eli/reg/2013/1307/oj).

Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671, ELI: http://data.europa.eu/eli/reg/2013/1308/oj).

Regulation (EU) No 1310/2013 of the European Parliament and of the Council of 17 December 2013 laying down certain transitional provisions on support for rural development by the European Agricultural Fund for Rural Development (EAFRD), amending Regulation (EU) No 1305/2013 of the European Parliament and of the Council as regards resources and their distribution in respect of the year 2014 and amending Council Regulation (EC) No 73/2009 and Regulations (EU) No 1307/2013, (EU) No 1306/2013 and (EU) No 1308/2013 of the European Parliament and of the Council as regards their application in the year 2014 (OJ L 347, 20.12.2013, p. 865, ELI: http://data.europa.eu/eli/reg/2013/1310/oj).

Council Regulation (EU) No 1370/2013 of 16 December 2013 determining measures on fixing certain aids and refunds related to the common organisation of the markets in agricultural products (OJ L 346, 20.12.2013, p. 12, ELI: http://data.europa.eu/eli/reg/2013/1370/oj).

Regulation (EU) 2020/2220 of the European Parliament and of the Council of 23 December 2020 laying down certain transitional provisions for support from the European Agricultural Fund for Rural Development (EAFRD) and from the European Agricultural Guarantee Fund (EAGF) in the years 2021 and 2022 and amending Regulations (EU) No 1305/2013, (EU) No 1306/2013 and (EU) No 1307/2013 as regards resources and application in the years 2021 and 2022 and Regulation (EU) No 1308/2013 as regards resources and the distribution of such support in respect of the years 2021 and 2022 (OJ L 437, 28.12.2020, p. 1, ELI: http://data.europa.eu/eli/reg/2020/2220/oj).

Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP Strategic Plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013 (OJ L 435, 6.12.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/2115/oj).

Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (OJ L 435, 6.12.2021, p. 187, ELI: http://data.europa.eu/eli/reg/2021/2116/oj).

Regulation (EU) 2021/2117 of the European Parliament and of the Council of 2 December 2021 amending Regulations (EU) No 1308/2013 establishing a common organisation of the markets in agricultural products, (EU) No 1151/2012 on quality schemes for agricultural products and foodstuffs, (EU) No 251/2014 on the definition, description, presentation, labelling and the protection of geographical indications of aromatised wine products and (EU) No 228/2013 laying down specific measures for agriculture in the outermost regions of the Union (OJ L 435, 6.12.2021, p. 262, ELI: http://data.europa.eu/eli/reg/2021/2117/oj).

Regulation (EU) 2025/2649 of the European Parliament and of the Council of 19 December 2025 amending Regulation (EU) 2021/2115 as regards the conditionality system, types of intervention in

the form of direct payment, types of intervention in certain sectors and rural development and annual performance reports and Regulation (EU) 2021/2116 as regards suspensions of payments, annual performance clearance and controls and penalties (OJ L, 2025/2649, 31.12.2025, ELI: http://data.europa.eu/eli/reg/2025/2649/oj).

Article 08 02 02 — Types of interventions in certain sectors under the CAP Strategic Plans

Remarks

This appropriation is intended to cover expenditure as from 1 January 2023 for sectoral types of interventions for fruit and vegetables, apiculture, wine, hops, olive oil and table olives and other sectors referred to in Chapter III of Title III of Regulation (EU) 2021/2115.

Item 08 02 02 01 — Fruit and vegetables sector

Figures

2026 appropriations	Council position on DAB No 3/2026	New amount
1 025 000 000	40 000 000	1 065 000 000

Remarks

This appropriation is intended to cover expenditure as from 1 January 2023 for interventions in the fruit and vegetables sector in accordance with Articles 49 to 53 of Regulation (EU) 2021/2115.

CHAPTER 08 03 — EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT (EAFRD)

Figures

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
08 03	European Agricultural Fund for Rural Development (EAFRD)							
08 03 01	***Rural development types of interventions***							
08 03 01 01	Rural development types of interventions under the CAP Strategic Plans	3.2	13 301 388 944	10 700 000 000		206 005 299	13 301 388 944	10 906 005 299
08 03 01 02	Rural development types of interventions — 2014-2022 programmes	3.2	p.m.	800 000 000			p.m.	800 000 000
08 03 01 03	Rural development types of interventions financed from the European Union Recovery Instrument (EURI)	3.2	p.m.	p.m.			p.m.	p.m.
	Article 08 03 01 — Subtotal		13 301 388 944	11 500 000 000		206 005 299	13 301 388 944	11 706 005 299
08 03 02	***European Agricultural Fund for Rural Development (EAFRD) — Operational technical assistance***	3.2	28 191 810	35 438 204			28 191 810	35 438 204
08 03 03	***European Agricultural Fund for Rural Development (EAFRD) — Operational technical assistance financed from the European Union Recovery Instrument (EURI)***	3.2	p.m.	p.m.			p.m.	p.m.
08 03 04	***InvestEU Fund — Contribution from the EAFRD***	3.2	p.m.	p.m.			p.m.	p.m.
08 03 99	***Completion of previous programmes and activities***							
08 03 99 01	Completion of previous rural development programmes — Operational expenditure (prior to 2014)	3.2	p.m.	p.m.			p.m.	p.m.
08 03 99 02	Completion of the European Agricultural Fund for Rural Development (EAFRD) — Operational technical assistance (prior to 2021)	3.2	p.m.	p.m.			p.m.	p.m.
	Article 08 03 99 — Subtotal		p.m.	p.m.			p.m.	p.m.
	Chapter 08 03 — Total		**13 329 580 754**	**11 535 438 204**		**206 005 299**	**13 329 580 754**	**11 741 443 503**

Remarks

Appropriations under this chapter are intended to cover the financing of the CAP Strategic Plans interventions funded by the European Agricultural Fund for Rural Development (EAFRD) under the programming period 2023-2027, as well as 2014-2020 programmes in accordance with Regulation (EU) No 1305/2013 that are extended to 2021 and 2022 under transitional rules set out by Regulation (EU) 2020/2220. Those appropriations may also be used for covering any outstanding payments for EAFRD measures prior to 2014 and for financing technical assistance at the initiative of the Commission within the limit of 0.25 % of the EAFRD envelope.

The EAFRD delivers specific climate and environmental public goods, improves the competitiveness of the agriculture and forestry sectors, and promotes the diversification of economic activity and quality of life and work in rural areas including areas with specific constraints.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes, and any other assigned revenue, entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

In addition, and in accordance with Regulation (EU) 2020/2094, external assigned revenue resulting from proceeds of the NextGenerationEU / European Union Recovery Instrument entered in the statement of revenue gave rise to the provision of appropriations for this programme under this chapter for a total amount of EUR 8 070 486 840 in commitments in 2021 and 2022.

Legal basis

Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320, ELI: http://data.europa.eu/eli/reg/2013/1303/oj).

Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 (OJ L 347, 20.12.2013, p. 487, ELI: http://data.europa.eu/eli/reg/2013/1305/oj).

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, ELI: http://data.europa.eu/eli/reg/2013/1306/oj).

Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis (OJ L 433I, 22.12.2020, p. 23, ELI: http://data.europa.eu/eli/reg/2020/2094/oj).

Regulation (EU) 2020/2220 of the European Parliament and of the Council of 23 December 2020 laying down certain transitional provisions for support from the European Agricultural Fund for Rural Development (EAFRD) and from the European Agricultural Guarantee Fund (EAGF) in the years 2021 and 2022 and amending Regulations (EU) No 1305/2013, (EU) No 1306/2013 and (EU) No 1307/2013 as regards resources and application in the years 2021 and 2022 and Regulation (EU) No 1308/2013 as regards resources and the distribution of such support in respect of the years 2021 and 2022 (OJ L 437, 28.12.2020, p. 1, ELI: http://data.europa.eu/eli/reg/2020/2220/oj).

Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021 establishing the InvestEU Programme and amending Regulation (EU) 2015/1017 (OJ L 107, 26.3.2021, p. 30, ELI: http://data.europa.eu/eli/reg/2021/523/oj).

Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP Strategic Plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013 (OJ L 435, 6.12.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/2115/oj).

Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (OJ L 435, 6.12.2021, p. 187, ELI: http://data.europa.eu/eli/reg/2021/2116/oj).

Article 08 03 01 — Rural development types of interventions

Item 08 03 01 01 — Rural development types of interventions under the CAP Strategic Plans

Figures

2026 appropriations		Council position on DAB No 3/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
13 301 388 944	10 700 000 000		206 005 299	13 301 388 944	10 906 005 299

Remarks

This appropriation is intended to cover the different types of interventions for rural development financed by the EAFRD in accordance with the Member States' CAP Strategic Plans for the programming period 2023-2027.

CHAPTER 08 05 — SUSTAINABLE FISHERIES PARTNERSHIP AGREEMENTS (SFPAS) AND REGIONAL FISHERIES MANAGEMENT ORGANISATIONS (RFMOS)

Figures

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
08 05	Sustainable Fisheries Partnership Agreements (SFPAs) and Regional Fisheries Management Organisations (RFMOs)							

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
08 05 01	***Establishing a governance framework for fishing activities carried out by Union fishing vessels in third-country waters***	3.2	39 661 857	44 536 857			39 661 857	44 536 857
	Reserves(30 02 02)		114 190 000	85 890 000	-107 682 600	-82 882 600	6 507 400	3 007 400
			153 851 857	130 426 857			46 169 257	47 544 257
08 05 02	***Promoting sustainable development for fisheries management and maritime governance in line with the Common Fisheries Policy (CFP) objectives (compulsory contributions to international bodies)***	3.2	6 608 570	6 608 570	-755 016	-169 238	5 853 554	6 439 332
	Chapter 08 05 — Total		**46 270 427**	**51 145 427**	**-755 016**	**-169 238**	**45 515 411**	**50 976 189**
	Reserves(30 02 02)		**114 190 000**	**85 890 000**	**-107 682 600**	**-82 882 600**	**6 507 400**	**3 007 400**
	Total including reserves		**160 460 427**	**137 035 427**	**-108 437 616**	**-83 051 838**	**52 022 811**	**53 983 589**

Remarks

Appropriations under this chapter are intended to cover expenditure related to the implementation of the Sustainable Fisheries Partnership Agreements and Protocols thereto concluded between the Union and third countries as well as the membership of regional fisheries management organisations.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes and any other assigned revenue entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

Article 08 05 01 — Establishing a governance framework for fishing activities carried out by Union fishing vessels in third-country waters

Figures

	2026 appropriations		Council position on DAB No 3/2026		New amount	
	Commitments	Payments	Commitments	Payments	Commitments	Payments
08 05 01	39 661 857	44 536 857			39 661 857	44 536 857
Reserves(30 02 02)	114 190 000	85 890 000	-107 682 600	-82 882 600	6 507 400	3 007 400
Total	153 851 857	130 426 857	-107 682 600	-82 882 600	46 169 257	47 544 257

Remarks

This appropriation is intended to cover the expenditure arising from the fisheries agreements which the Union has negotiated or intends to renew or renegotiate with third countries.

In addition, the Union may negotiate new fisheries partnership agreements which would need to be financed under this article.

Legal basis

Regulation (EU) No 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and

(EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC (OJ L 354, 28.12.2013, p. 22, ELI: http://data.europa.eu/eli/reg/2013/1380/oj), and in particular Article 31 thereof.

Regulations and Decisions concerning the conclusion of agreements and protocols adopted with regard to fisheries between the Union and the governments of the following countries:

Status (as of December 2024)	Country	Legal basis	Date	Official Journal	Duration
Agreements and Protocols in provisional application or in force (and financial compensation due in 2024 entered in Article 08 05 01)	Cabo Verde	Decision (EU) 2024/2152	15 July 2024	L, 2024/2152, 21.8.2024	23.7.2024 to 22.7.2029
	Cook Islands	Decision (EU) 2025/2625	12 November 2025	L, 2025/2625, 23.12.2025	9.12.2025 to 08.12.2032
	Côte d'Ivoire	Decision (EU) 2025/1194	25 April 2025	L, 2025/1194, 2.7.2025	6.6.2025 to 5.6.2029
	Gabon	Decision (EU) 2021/1116	28 June 2021	L 242, 8.7.2021	29.6.2021 to 28.6.2026
	Greenland	Decision (EU) 2024/3202	5 December 2024	L, 2024/3202, 30.12. 2024	Expires on 11.12.2030
	Guinea-Bissau	Decision (EU) 2024/2588	10 September 2024	L, 2024/2588, 3.10. 2024	18.9.2024 to 17.9.2029
	Kiribati	Decision (EU) 2023/2187	6 September 2023	L 2023/2187, 18.10.2023	2.10.2023 to 1.10.2028
	Madagascar	Decision (EU) 2023/1476	26 June 2023	L 182, 19.7.2023	1.7.2023 to 30.6.2027
	Mauritania	Decision (EU) 2021/2123	11 November 2021	L 439, 8.12.2021	16.11.2021 to 15.11.2026
	Mauritius	Decision (EU) 2022/2585	8 November 2022	L 338, 30.12.2022	21.12.2022 to 20.12.2026
	São Tomé and Príncipe	Decision EU) 2025/2139	30 September 2025	L, 2025/2139 22.10.2025	6.10.2025 to 5.10.2029
	Seychelles	Decision (EU) 2020/272	20 February 2020	L 60, 28.2.2020	24.2.2020 to 23.2.2026
Agreements and Protocols to be renegotiated, already under negotiation or with legislative procedure under way (financial compensation entered in Article 30 02 02)	Angola	New agreement			
	Gambia	Decision (EU) 2020/392	5 March 2020	L 75, 11.3.2020	Expired on 30.7.2025
	Guinea (Guinée)	Decision 2009/473/CE	22 December 2009	L 348, 29.12.2009	Expired
	Liberia	Decision (EU) 2016/1062	24 May 2016	L 177, 1.7.2016	Expired
	Morocco	Decision (EU) 2019/441	4 March 2019	L 77, 20.3.2019	Expired
	Senegal	Decision (EU) 2019/1925	14 November 2019	L 299, 20.11.2019	Expired

Article 08 05 02 — Promoting sustainable development for fisheries management and maritime governance in line with the Common Fisheries Policy (CFP) objectives (compulsory contributions to international bodies)

Figures

2026 appropriations		Council position on DAB No 3/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
6 608 570	6 608 570	-755 016	-169 238	5 853 554	6 439 332

Remarks

This appropriation is intended to cover the Union's active participation in international fisheries organisations responsible for the long-term conservation and sustainable exploitation of marine fisheries resources. It relates to compulsory contributions, amongst others, to the following regional fisheries management organisations and other international organisations:

– Commission for the Conservation of Antarctic Marine Living Resources (CCAMLR),

– North Atlantic Salmon Conservation Organisation (NASCO),

– International Commission for the Conservation of Atlantic Tunas (ICCAT),

– North-East Atlantic Fisheries Commission (NEAFC),

– Northwest Atlantic Fisheries Organisation (NAFO),

– Indian Ocean Tuna Commission (IOTC),

– General Fisheries Commission for the Mediterranean (GFCM),

– South East Atlantic Fisheries Organisation (SEAFO),

– Southern Indian Ocean Fisheries Agreement (SIOFA),

– Western and Central Pacific Fisheries Commission (WCPFC),

– Agreement on the International Dolphin Conservation Programme (AIDCP),

– Inter-American Tropical Tuna Commission (IATTC),

– South Pacific Regional Fisheries Management Organisation (SPRFMO),

– Commission of the Convention for the Conservation of Southern Bluefin Tuna (CCSBT),

– Convention on the conservation of migratory species of wild animals (CMS),

– Convention for the Conservation and management of High Seas Fisheries Resources in the North Pacific Ocean (NPFC).

This appropriation is also intended to cover the Union's financial contributions to the bodies set up by the United Nations Convention on the Law of the Sea of 1982, in particular the International Seabed Authority and the International Tribunal for the Law of the Sea.

Legal basis

Council Regulation (EEC) No 3179/78 of 28 December 1978 concerning the conclusion by the European Economic Community of the Convention on Future Multilateral Cooperation in the Northwest Atlantic Fisheries (OJ L 378, 30.12.1978, p. 1, ELI: http://data.europa.eu/eli/reg/1978/3179/oj).

Council Decision 81/608/EEC of 13 July 1981 concerning the conclusion of the Convention on Future Multilateral Cooperation in the North-East Atlantic Fisheries (OJ L 227, 12.8.1981, p. 21, ELI: http://data.europa.eu/eli/dec/1981/608/oj).

Council Decision 81/691/EEC of 4 September 1981 on the conclusion of the Convention on the conservation of Antarctic marine living resources (OJ L 252, 5.9.1981, p. 26, ELI: http://data.europa.eu/eli/dec/1981/691/oj).

Council Decision 82/461 of 24 June 1982 on the conclusion of the Convention on the conservation of migratory species of wild animals (OJ L 210, 19.7.1982, p. 10, ELI: http://data.europa.eu/eli/dec/1982/461/oj).

Council Decision 82/886/EEC of 13 December 1982 concerning the conclusion of the Convention for the Conservation of Salmon in the North Atlantic Ocean (OJ L 378, 31.12.1982, p. 24, ELI: http://data.europa.eu/eli/dec/1982/886/oj).

Council Decision 86/238/EEC of 9 June 1986 on the accession of the Community to the International Convention for the Conservation of Atlantic Tunas, as amended by the Protocol annexed to the Final Act of the Conference of Plenipotentiaries of the States Parties to the Convention signed in Paris on 10 July 1984 (OJ L 162, 18.6.1986, p. 33, ELI: http://data.europa.eu/eli/dec/1986/238/oj).

Council Decision 95/399/EC of 18 September 1995 on the accession of the Community to the Agreement for the establishment of the Indian Ocean Tuna Commission (OJ L 236, 5.10.1995, p. 24, ELI: http://data.europa.eu/eli/dec/1995/399/oj).

Council Decision 98/392/EC of 23 March 1998 concerning the conclusion by the European Community of the United Nations Convention of 10 December 1982 on the Law of the Sea and the Agreement of 28 July 1994 relating to the implementation of Part XI thereof (OJ L 179, 23.6.1998, p. 1, ELI: http://data.europa.eu/eli/dec/1998/392/oj).

Council Decision 98/416/EC of 16 June 1998 on the accession of the European Community to the General Fisheries Commission for the Mediterranean (OJ L 190, 4.7.1998, p. 34, ELI: http://data.europa.eu/eli/dec/1998/416/oj).

Council Decision 2002/738/EC of 22 July 2002 on the conclusion by the European Community of the Convention on the Conservation and Management of Fishery Resources in the South-East Atlantic Ocean (OJ L 234, 31.8.2002, p. 39, ELI: http://data.europa.eu/eli/dec/2002/738/oj).

Council Decision 2005/75/EC of 26 April 2004 on the accession of the Community to the Convention on the Conservation and Management of Highly Migratory Fish Stocks in the Western and Central Pacific Ocean (OJ L 32, 4.2.2005, p. 1, ELI: http://data.europa.eu/eli/dec/2005/75(1)/oj).

Council Decision 2005/938/EC of 8 December 2005 on the approval on behalf of the European Community of the Agreement on the International Dolphin Conservation Programme (OJ L 348, 30.12.2005, p. 26, ELI: http://data.europa.eu/eli/dec/2005/938/oj).

Council Decision 2006/539/EC of 22 May 2006 on the conclusion, on behalf of the European Community of the Convention for the Strengthening of the Inter-American Tropical Tuna Commission established by the 1949 Convention between the United States of America and the Republic of Costa Rica (OJ L 224, 16.8.2006, p. 22, ELI: http://data.europa.eu/eli/dec/2006/539/oj).

Council Decision 2008/780/EC of 29 September 2008 on the conclusion, on behalf of the European Community, of the Southern Indian Ocean Fisheries Agreement (OJ L 268, 9.10.2008, p. 27, ELI: http://data.europa.eu/eli/dec/2008/780/oj).

Council Decision 2012/130/EU of 3 October 2011 on the approval, on behalf of the European Union, of the Convention on the Conservation and Management of High Seas Fishery Resources in the South Pacific Ocean (OJ L 67, 6.3.2012, p. 1, ELI: http://data.europa.eu/eli/dec/2012/130(1)/oj).

Regulation (EU) No 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC (OJ L 354, 28.12.2013, p. 22, ELI: http://data.europa.eu/eli/reg/2013/1380/oj), and in particular Articles 29 and 30 thereof.

Council Decision (EU) 2015/2437 of 14 December 2015 on the conclusion, on behalf of the European Union, of the Agreement in the form of an Exchange of Letters between the European Union and the Commission for the Conservation of Southern Bluefin Tuna (CCSBT) concerning the membership of the Union in the Extended Commission of the Convention for the Conservation of Southern Bluefin Tuna (OJ L 336, 23.12.2015, p. 27, ELI: http://data.europa.eu/eli/dec/2015/2437/oj).

Council Decision (EU) 2022/314 of 15 February 2022 on the accession of the European Union to the Convention on the Conservation and Management of High Seas Fisheries Resources in the North Pacific Ocean (OJ L 55, 28.2.2022, p. 12, ELI: http://data.europa.eu/eli/dec/2022/314/oj).

TITLE 09 — ENVIRONMENT AND CLIMATE ACTION

Figures

Title Chapter	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
09 01	Support administrative expenditure of the 'Environment and Climate Action' Cluster	3	29 866 726	29 866 726			29 866 726	29 866 726
09 02	Programme for the Environment and Climate Action (LIFE)	3	785 226 970	688 741 138	2 426 722	2 426 722	787 653 692	691 167 860
09 03	Just Transition Fund (JTF)	3	1 255 349 335	1 339 600 000	21 462 250		1 276 811 585	1 339 600 000
09 04	Public sector loan facility under the Just Transition Mechanism (JTM)	3	p.m.	p.m.			p.m.	p.m.
09 05	Social Climate Fund (SCF)	3	p.m.	p.m.			p.m.	p.m.
09 10	Decentralised agencies	3	70 875 656	70 875 656	-2 426 722	-2 426 722	68 448 934	68 448 934
	Reserves(30 02 02)		15 258 052	15 258 052			15 258 052	15 258 052
			86 133 708	86 133 708			83 706 986	83 706 986
09 20	Pilot projects, preparatory actions, prerogatives and other actions	3	33 700 000	30 668 771			33 700 000	30 668 771
	Title 09 — Total		**2 175 018 687**	**2 159 752 291**	**21 462 250**		**2 196 480 937**	**2 159 752 291**
	Reserves(30 02 02)		**15 258 052**	**15 258 052**			**15 258 052**	**15 258 052**
	Total including reserves		**2 190 276 739**	**2 175 010 343**			**2 211 738 989**	**2 175 010 343**

CHAPTER 09 02 — PROGRAMME FOR THE ENVIRONMENT AND CLIMATE ACTION (LIFE)

Figures

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
09 02	Programme for the Environment and Climate Action (LIFE)							
09 02 01	***Nature and biodiversity***	3.2	328 811 533	200 506 415		2 426 722	328 811 533	202 933 137
09 02 02	***Circular economy and quality of life***	3.2	186 713 073	139 432 172	2 426 722		189 139 795	139 432 172
09 02 03	***Climate change mitigation and adaptation***	3.2	127 258 787	100 552 551			127 258 787	100 552 551
09 02 04	***Clean energy transition***	3.2	142 443 577	119 250 000			142 443 577	119 250 000
09 02 99	***Completion of previous programmes and activities***							
09 02 99 01	Completion of previous programmes in the field of environment and climate action (LIFE) (prior to 2021)	3.2	p.m.	129 000 000			p.m.	129 000 000
	Article 09 02 99 — Subtotal		p.m.	129 000 000			p.m.	129 000 000
	Chapter 09 02 — Total		**785 226 970**	**688 741 138**	**2 426 722**	**2 426 722**	**787 653 692**	**691 167 860**

Remarks

Appropriations under this chapter are intended to cover actions contributing to the shift towards a clean, circular, energy-efficient, low-carbon and climate-resilient economy, including through the transition to clean energy, to the protection and improvement of the quality of the environment and to halting and reversing biodiversity loss, thereby contributing to sustainable development.

The LIFE programme may provide funding in any of the forms laid down in the Financial Regulation, in particular grants, prizes and procurement. It may also provide financing in the form of financial instruments within blending operations, which shall be implemented in accordance with Regulation (EU) 2021/523.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes and any other assigned revenue, entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

Legal basis

Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021 establishing the InvestEU Programme and amending Regulation (EU) 2015/1017 (OJ L 107, 26.3.2021, p. 30, ELI: http://data.europa.eu/eli/reg/2021/523/oj).

Regulation (EU) 2021/783 of the European Parliament and of the Council of 29 April 2021 establishing a Programme for the Environment and Climate Action (LIFE), and repealing Regulation (EU) No 1293/2013 (OJ L 172, 17.5.2021, p. 53, ELI: http://data.europa.eu/eli/reg/2021/783/oj).

Decision (EU) 2022/591 of the European Parliament and of the Council of 6 April 2022 on a General Union Environment Action Programme to 2030 (OJ L 114,12.4.2022, p. 22, ELI: http://data.europa.eu/eli/dec/2022/591/oj).

Regulation (EU) 2024/573 of the European Parliament and of the Council of 7 February 2024 on fluorinated greenhouse gases, amending Directive (EU) 2019/1937 and repealing Regulation (EU) No 517/2014 (OJ L, 2024/573, 20.2.2024, ELI: http://data.europa.eu/eli/reg/2024/573/oj).

Reference acts

Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions of 11 December 2019, The European Green Deal (COM(2019) 640 final).

Article 09 02 01 — Nature and biodiversity

Figures

2026 appropriations		Council position on DAB No 3/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
328 811 533	200 506 415		2 426 722	328 811 533	202 933 137

Remarks

This appropriation is intended to cover the expenditure related to the implementation of the specific sub-programme for nature and biodiversity of the LIFE programme.

It will provide support for the implementation of the EU Biodiversity Strategy and of Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (OJ L 20, 26.1.2010, p. 7, ELI: http://data.europa.eu/eli/dir/2009/147/oj) and Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7, ELI: http://data.europa.eu/eli/dir/1992/43/oj). Actions will cover both the terrestrial and the marine environment.

It includes:

– the financing of innovative techniques, methods and approaches for reaching the objectives of the Union legislation and policy on nature and biodiversity, and for contributing to the knowledge base and to the application of best practice, including through the support of the Natura 2000 network,

– the development, implementation, monitoring, reporting and enforcement of the relevant Union legislation and policy on nature and biodiversity objectives and tracking the Union's biodiversity-related expenditure, as well as related support. It also includes improving governance at all levels through enhancing capacities of public and private actors and the involvement of civil society in nature and biodiversity-related policy development,

– the support of actions intended to catalyse the large-scale deployment of successful solutions/approaches for implementing the relevant Union legislation and policy on nature and biodiversity, by replicating results, integrating related objectives into other policies and into public and private sector practices, mobilising investment and improving access to finance.

Costs of technical assistance for selecting, monitoring, evaluating and auditing projects and of support for communication, IT actions, organising workshops, conferences and meetings, as well as other governance activities (including support to non-governmental organisations via operating grants), may also be financed by this appropriation.

Assigned revenue (origin, estimated amounts and corresponding article or item of the statement of revenue).

EFTA-EEA	558 040	6 6 0 0
Other assigned revenue	101 356	6 0 1 0

Article 09 02 02 — Circular economy and quality of life

Figures

2026 appropriations		Council position on DAB No 3/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
186 713 073	139 432 172	2 426 722		189 139 795	139 432 172

Remarks

This appropriation is intended to cover the expenditure related to the implementation of the specific sub-programme for circular economy and quality of life of the LIFE programme.

This sub-programme aims to facilitate the transition towards a sustainable, circular, energy-efficient and climate-resilient economy and to protect, restore and improve the quality of the environment.

It supports projects focusing on delivering the European Green Deal. These will be actions related to the shift towards a resource-efficient economy, the management of natural resources, such as air, water and land, towards achieving the zero-pollution ambition, strengthening the implementation of environmental legislation, as well as the promotion of good environmental governance.

It includes:

– the financing of innovative techniques, methods and approaches for reaching the objectives of the Union legislation and policy on the environment and to contribute to the knowledge base and to the application of best practice,

– the development, implementation, monitoring and enforcement of the relevant Union legislation and policy on the environment, including by improving governance at all levels, in particular through enhancing capacities of public and private actors and the involvement of civil society,

– the support of actions intended to catalyse the large-scale deployment of successful technical and policy-related solutions for implementing the relevant Union legislation and policy on the environment, by replicating results, integrating related environmental objectives into other policies and into public and private sector practices, mobilising sustainable investments, and improving access to finance.

Costs of technical assistance for selecting, monitoring, evaluating and auditing projects and of support for communication, IT actions, organising workshops, conferences and meetings, as well as other governance activities (including non-governmental organisations supported via operating grants) may also be financed by this appropriation.

Assigned revenue (origin, estimated amounts and corresponding article or item of the statement of revenue).

EFTA-EEA	316 678	6 6 0 0
Other assigned revenue	63 613	6 0 1 0

CHAPTER 09 03 — JUST TRANSITION FUND (JTF)

Figures

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
09 03	Just Transition Fund (JTF)							
09 03 01	***Just Transition Fund (JTF) — Operational expenditure***	3.2	1 250 955 612	1 333 000 000	21 462 250		1 272 417 862	1 333 000 000
09 03 02	***Just Transition Fund (JTF) — Operational technical assistance***	3.2	4 393 723	6 600 000			4 393 723	6 600 000
	Chapter 09 03 — Total		**1 255 349 335**	**1 339 600 000**	**21 462 250**		**1 276 811 585**	**1 339 600 000**

Remarks

Appropriations under this chapter are intended to cover support from the Just Transition Fund (JTF) to territories facing serious socio-economic challenges deriving from the transition process towards a climate-neutral economy of the Union by 2050.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes and any other assigned revenue entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

In addition, and in accordance with Regulation (EU) 2020/2094, external assigned revenue resulting from the proceeds of the European Union Recovery Instrument entered in the statement of revenue give rise to the provision of appropriations for programmes financed under the Just Transition Fund under Title 09 for a total amount of EUR 10 868 467 855 in commitments. Such amounts had to be legally committed before the end of 2023, with the exception of administrative expenditure for which the amounts are indicated in the budget remarks of the relevant budget lines under this title.

Legal basis

Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis (OJ L 433 I, 22.12.2020, p. 23, ELI: http://data.europa.eu/eli/reg/2020/2094/oj).

Regulation (EU) 2021/1056 of the European Parliament and of the Council of 24 June 2021 establishing the Just Transition Fund (OJ L 231, 30.6.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/1056/oj).

Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L 231, 30.6.2021, p. 159, ELI: http://data.europa.eu/eli/reg/2021/1060/oj).

Regulation (EU) 2024/795 of the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP), and amending Directive 2003/87/EC and Regulations (EU) 2021/1058, (EU) 2021/1056, (EU) 2021/1057, (EU) No 1303/2013, (EU) No 223/2014, (EU) 2021/1060, (EU) 2021/523, (EU) 2021/695, (EU) 2021/697 and (EU) 2021/241 (OJ L, 2024/795, 29.2.2024, ELI: http://data.europa.eu/eli/reg/2024/795/oj).

Regulation (EU) 2025/1914 of the European Parliament and of the Council of 18 September 2025 amending Regulations (EU) 2021/1058 and (EU) 2021/1056 as regards specific measures to address strategic challenges in the context of the mid-term review (OJ L, 2025/1914, 19.9.2025, ELI: http://data.europa.eu/eli/reg/2025/1914/oj).

Article 09 03 01 — Just Transition Fund (JTF) — Operational expenditure

Figures

2026 appropriations		Council position on DAB No 3/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
1 250 955 612	1 333 000 000	21 462 250		1 272 417 862	1 333 000 000

Remarks

This appropriation is intended to cover support from the Just Transition Fund (JTF) to territories facing serious socio-economic challenges deriving from the transition process towards a climate-neutral economy of the Union by 2050 in accordance with Regulation (EU) 2021/1056.

CHAPTER 09 10 — DECENTRALISED AGENCIES

Figures

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
09 10	Decentralised agencies							
09 10 01	***European Chemicals Agency – Environmental directives and international conventions***	3.2	6 729 846	6 729 846	-2 426 722	-2 426 722	4 303 124	4 303 124
	Reserves(30 02 02)		11 407 115 18 136 961	11 407 115 18 136 961			11 407 115 15 710 239	11 407 115 15 710 239
09 10 02	***European Environment Agency***	3.2	64 145 810	64 145 810			64 145 810	64 145 810
	Reserves(30 02 02)		3 850 937 67 996 747	3 850 937 67 996 747			3 850 937 67 996 747	3 850 937 67 996 747
	Chapter 09 10 — Total		**70 875 656**	**70 875 656**	**-2 426 722**	**-2 426 722**	**68 448 934**	**68 448 934**
	Reserves(30 02 02) **Total including reserves**		**15 258 052** **86 133 708**	**15 258 052** **86 133 708**			**15 258 052** **83 706 986**	**15 258 052** **83 706 986**

Remarks

Appropriations under this chapter are intended to cover the decentralised agencies' staff and administrative expenditure (Titles 1 and 2) and, where applicable, operational expenditure relating to the work programme (Title 3).

The establishment plans of the agencies are set out in Annex 'Staff' to this section.

The agencies must inform the European Parliament and the Council about transfers of appropriations between operational and administrative expenditure.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes, amounts repaid in accordance with Article 17 of Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and the Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council (OJ L 122, 10.5.2019, p. 1, ELI: http://data.europa.eu/eli/reg_del/2019/715/oj) and any other assigned revenue entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

Article 09 10 01 — European Chemicals Agency – Environmental directives and international conventions

Figures

	2026 appropriations		Council position on DAB No 3/2026		New amount	
	Commitments	Payments	Commitments	Payments	Commitments	Payments
09 10 01	6 729 846	6 729 846	-2 426 722	-2 426 722	4 303 124	4 303 124
Reserves(30 02 02)	11 407 115	11 407 115			11 407 115	11 407 115
Total	18 136 961	18 136 961	-2 426 722	-2 426 722	15 710 239	15 710 239

Remarks

This appropriation is intended to cover staff, administrative and operational expenditure for the activities of the European Chemicals Agency related to the implementation of legislation on the export and import of hazardous chemicals, persistent organic pollutants, water, waste, industrial emissions and batteries and waste batteries.

Total Union contribution	15 753 230
of which amount coming from the recovery of surplus (revenue Article 6 6 2)	42 991
Amount entered in the budget	15 710 239

Assigned revenue (origin, estimated amounts and corresponding article or item of the statement of revenue):

EFTA-EEA	478 816	6 6 2

Legal basis

Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj).

Regulation (EU) No 649/2012 of the European Parliament and of the Council of 4 July 2012 concerning the export and import of hazardous chemicals (OJ L 201, 27.7.2012, p. 60, ELI: http://data.europa.eu/eli/reg/2012/649/oj).

Directive (EU) 2018/851 of the European Parliament and of the Council of 30 May 2018 amending Directive 2008/98/EC on waste (OJ L 150, 14.6.2018, p. 109, ELI: http://data.europa.eu/eli/dir/2018/851/oj).

Regulation (EU) 2019/1021 of the European Parliament and of the Council of 20 June 2019 on persistent organic pollutants (OJ L 169, 25.6.2019, p. 45, ELI: http://data.europa.eu/eli/reg/2019/1021/oj).

Directive (EU) 2020/2184 of the European Parliament and of the Council of 16 December 2020 on the quality of water intended for human consumption (OJ L 435, 23.12.2020, p. 1, ELI: http://data.europa.eu/eli/dir/2020/2184/oj).

Decision (EU) 2022/591 of the European Parliament and of the Council of 6 April 2022 on a General Union Environment Action Programme to 2030 (OJ L 114, 12.4.2022, p. 22, ELI: http://data.europa.eu/eli/dec/2022/591/oj).

Regulation (EU) 2023/1542 of the European Parliament and of the Council of 12 July 2023 concerning batteries and waste batteries, amending Directive 2008/98/EC and Regulation (EU) 2019/1020 and repealing Directive 2006/66/EC (OJ L 191, 28.7.2023, p. 1, ELI: http://data.europa.eu/eli/reg/2023/1542/oj).

Directive (EU) 2024/1785 of the European Parliament and of the Council of 24 April 2024 amending Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions (integrated pollution prevention and control) and Council Directive 1999/31/EC on the landfill of waste (OJ L, 2024/1785, 15.7.2024, ELI: http://data.europa.eu/eli/dir/2024/1785/oj).

Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC (OJ L, 2025/40, 22.1.2025, ELI: http://data.europa.eu/eli/reg/2025/40/oj).

Regulation (EU) 2025/2457 of the European Parliament and of the Council of 26 November 2025 amending Regulations (EC) No 178/2002, (EC) No 401/2009, (EU) 2017/745 and (EU) 2019/1021 as regards the reattribution of scientific and technical tasks and improving cooperation among Union agencies in the area of chemicals (OJ L, 2025/2457, 12.12.2025, ELI: http://data.europa.eu/eli/reg/2025/2457/oj).

Reference acts

Proposal for a Directive of the European Parliament and of the Council, submitted by the Commission on 26 October 2022, amending Directive 2000/60/EC establishing a framework for Community action in the field of water policy, Directive 2006/118/EC on the protection of groundwater against pollution and deterioration and Directive 2008/105/EC on environmental quality standards in the field of water policy (COM(2022) 540 final).

TITLE 10 — MIGRATION

Figures

Title Chapter	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
10 01	Support administrative expenditure of the 'Migration' Cluster	4	3 300 000	3 300 000			3 300 000	3 300 000
	Reserves(30 01 01)		900 000	900 000	-900 000	-900 000	p.m.	p.m.
			4 200 000	4 200 000			3 300 000	3 300 000
10 02	Asylum, Migration and Integration Fund (AMIF)	4	2 070 309 800	1 371 415 423	900 000	900 000	2 071 209 800	1 372 315 423
10 10	Decentralised Agencies	4	248 512 949	224 512 949			248 512 949	224 512 949
	Title 10 — Total		**2 322 122 749**	**1 599 228 372**	**900 000**	**900 000**	**2 323 022 749**	**1 600 128 372**
	Reserves(30 01 01)		**900 000**	**900 000**	**-900 000**	**-900 000**	**p.m.**	**p.m.**
	Total including reserves		**2 323 022 749**	**1 600 128 372**			**2 323 022 749**	**1 600 128 372**

CHAPTER 10 01 — SUPPORT ADMINISTRATIVE EXPENDITURE OF THE 'MIGRATION' CLUSTER

Figures

Title Chapter Article Item	Heading	FF	2026 appropriations	Council position on DAB No 3/2026	New amount
10 01	Support administrative expenditure of the 'Migration' Cluster				
10 01 01	***Support expenditure for the Asylum, Migration and Integration Fund (AMIF)***	4	3 300 000		3 300 000
	Reserves(30 01 01)		900 000	-900 000	p.m.
			4 200 000		3 300 000
	Chapter 10 01 — Total		**3 300 000**		**3 300 000**
	Reserves(30 01 01)		**900 000**	**-900 000**	**p.m.**
	Total including reserves		**4 200 000**		**3 300 000**

Remarks

Appropriations under this chapter are intended to cover expenditure of an administrative nature (such as studies, meetings of experts, and information and publications) directly linked to the achievement of the objectives of the programmes or measures coming under this cluster and any other expenditure on technical and administrative assistance not involving public authority tasks outsourced by the Commission under ad hoc service contracts.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes and any other assigned revenue entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

Article 10 01 01 — Support expenditure for the Asylum, Migration and Integration Fund (AMIF)

Figures

	2026 appropriations	Council position on DAB No 3/2026	New amount
10 01 01	3 300 000		3 300 000
Reserves(30 01 01)	900 000	-900 000	p.m.
Total	**4 200 000**	**-900 000**	**3 300 000**

Remarks

This appropriation is intended to cover the technical assistance measures financed by the Asylum, Migration and Integration Fund (AMIF) under Article 35 of Regulation (EU) 2021/1060.

This appropriation may, in particular, be used to cover:

– expenditure of an administrative nature (such as studies, meetings of experts, missions, and information and publications) directly linked to the achievement of the objectives of the AMIF or other measures falling under this article and any other expenditure on technical and administrative assistance not involving public authority tasks outsourced by the Commission under ad hoc service contracts,

– expenditure on external personnel at headquarters (contract staff, seconded national experts or agency staff), including missions relating to the external personnel financed under this article,

– expenditure on external personnel in Union delegations (contract staff, local staff or seconded national experts) for the purposes of implementation and monitoring of the returns proposal in third countries, this covers remuneration of the staff concerned and the additional cost of training, meetings, missions, information technology, telecommunications and other costs directly relating to the presence in delegations of external personnel financed under this article, including logistical and infrastructure costs, such as the renting of accommodation.

Legal basis

See Chapter 10 02.

CHAPTER 10 02 — ASYLUM, MIGRATION AND INTEGRATION FUND (AMIF)

Figures

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
10 02	Asylum, Migration and Integration Fund (AMIF)							
10 02 01	***Asylum, Migration and Integration Fund (AMIF)***	4	2 068 558 639	1 316 121 777	900 000	900 000	2 069 458 639	1 317 021 777
10 02 02	***Border Management and Visa Policy Instrument (BMVI) — Contribution from AMIF***	4	149 978	133 528			149 978	133 528
10 02 03	***Internal Security Fund (ISF) – Contribution from AMIF***	4	1 601 183	160 118			1 601 183	160 118
10 02 99	***Completion of previous programmes and activities***							
10 02 99 01	Completion of previous actions in the areas of migration (prior to 2021)	4	p.m.	55 000 000			p.m.	55 000 000

Title Chapter Article Item	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
	Article 10 02 99 — Subtotal		p.m.	55 000 000			p.m.	55 000 000
	Chapter 10 02 — Total		**2 070 309 800**	**1 371 415 423**	**900 000**	**900 000**	**2 071 209 800**	**1 372 315 423**

Remarks

Appropriations under this chapter are intended to cover actions contributing to an efficient management of migration flows in accordance with the relevant Union *acquis* and in compliance with the Union's commitments on fundamental rights.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes and any other assigned revenue entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

Legal basis

Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L 231, 30.6.2021, p. 159, ELI: http://data.europa.eu/eli/reg/2021/1060/oj).

Regulation (EU) 2021/1147 of the European Parliament and of the Council of 7 July 2021 establishing the Asylum, Migration and Integration Fund (OJ L 251, 15.7.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/1147/oj).

Regulation (EU) 2022/585 of the European Parliament and of the Council of 6 April 2022 amending Regulations (EU) No 514/2014 laying down general provisions on the Asylum, Migration and Integration Fund and on the instrument for financial support for police cooperation, preventing and combating crime, and crisis management, (EU) No 516/2014 establishing the Asylum, Migration and Integration Fund and (EU) 2021/1147 establishing the Asylum, Migration and Integration Fund (OJ L 112, 11.4.2022, p. 1, ELI: http://data.europa.eu/eli/reg/2022/585/oj).

Regulation (EU) 2024/1348 of the European Parliament and of the Council of 14 May 2024 establishing a common procedure for international protection in the Union and repealing Directive 2013/32/EU (OJ L, 2024/1348, 22.5.2024, ELI: http://data.europa.eu/eli/reg/2024/1348/oj).

Regulation (EU) 2024/1349 of the European Parliament and of the Council of 14 May 2024 establishing a return border procedure, and amending Regulation (EU) 2021/1148 (OJ L, 2024/1349, 22.5.2024, ELI: http://data.europa.eu/eli/reg/2024/1349/oj).

Regulation (EU) 2024/1350 of the European Parliament and of the Council of 14 May 2024 establishing a Union Resettlement and Humanitarian Admission Framework, and amending

Regulation (EU) 2021/1147 (OJ L, 2024/1350, 22.5.2024,
ELI: http://data.europa.eu/eli/reg/2024/1350/oj).

Regulation (EU) 2024/1351 of the European Parliament and of the Council of 14 May 2024 on asylum and migration management, amending Regulations (EU) 2021/1147 and (EU) 2021/1060 and repealing Regulation (EU) No 604/2013 (OJ L, 2024/1351, 22.5.2024,
ELI: http://data.europa.eu/eli/reg/2024/1351/oj).

Regulation (EU) 2024/1358 of the European Parliament and of the Council of 14 May 2024 on the establishment of 'Eurodac' for the comparison of biometric data in order to effectively apply Regulations (EU) 2024/1351 and (EU) 2024/1350 of the European Parliament and of the Council and Council Directive 2001/55/EC and to identify illegally staying third-country nationals and stateless persons and on requests for the comparison with Eurodac data by Member States' law enforcement authorities and Europol for law enforcement purposes, amending Regulations (EU) 2018/1240 and (EU) 2019/818 of the European Parliament and of the Council and repealing Regulation (EU) No 603/2013 of the European Parliament and of the Council (OJ L, 2024/1358, 22.5.2024, ELI: http://data.europa.eu/eli/reg/2024/1358/oj).

Regulation (EU) 2024/1359 of the European Parliament and of the Council of 14 May 2024 addressing situations of crisis and *force majeure* in the field of migration and asylum and amending Regulation (EU) 2021/1147 (OJ L, 2024/1359, 22.5.2024,
ELI: http://data.europa.eu/eli/reg/2024/1359/oj).

Reference acts

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 15 November 2023 establishing a EU Talent Pool (COM(2023) 716 final).

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 11 March 2025, establishing a common system for the return of third-country nationals staying illegally in the Union, and repealing Directive 2008/115/EC of the European Parliament and the Council, Council Directive 2001/40/EC and Council Decision 2004/191/EC (COM(2025) 101 final).

Article 10 02 01 — Asylum, Migration and Integration Fund (AMIF)

Figures

2026 appropriations		Council position on DAB No 3/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
2 068 558 639	1 316 121 777	900 000	900 000	2 069 458 639	1 317 021 777

Remarks

This appropriation is intended to cover actions contributing to the efficient management of migration flows in accordance with the relevant Union *acquis* and in compliance with the Union's commitments on fundamental rights.

In particular, the AMIF is intended to contribute to strengthening and developing all aspects of the Common European Asylum System, including its external dimension; to strengthening and developing legal migration to the Member States including to the integration of third-country nationals; and to countering irregular migration and ensuring effective, safe and dignified return to and readmission in third countries. In this context, this appropriation can cover mission expenditure

for experts of the Commission participating in the monitoring of the asylum and reception systems of the Member States, in accordance with the Article 47(5) of Regulation (EU) 2021/2303.

The AMIF promotes common measures in the area of asylum, including Member States' efforts in receiving persons in need of international protection through resettlement and transfers between Member States of applicants for or beneficiaries of international protection, supports integration strategies, and develops and strengthens a more effective legal migration policy, so as to ensure the Union's long-term competitiveness and the future of its social model and reduce incentives for irregular migration through a sustainable return and readmission policy. The AMIF supports the strengthening of cooperation with third countries to reinforce the management of flows of persons applying for asylum or other forms of international protection and avenues of legal migration and to counter irregular migration and ensure sustainability of return to and effective readmission in third countries.

Assigned revenue (origin, estimated amounts and corresponding article or item of the statement of revenue).

Other assigned revenue	1 407 938	6 0 1 0

TITLE 30 — RESERVES

Figures

Title Chapter	Heading	FF	2026 appropriations		Council position on DAB No 3/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
30 01	Reserves for administrative expenditure	7	17 657 000	17 657 000	-900 000	-900 000	16 757 000	16 757 000
30 02	Reserves for operational expenditure		757 847 052	202 460 052	-108 331 600	-84 014 600	649 515 452	118 445 452
30 03	Negative reserve	O	p.m.	p.m.			p.m.	p.m.
30 04	Solidarity mechanisms (special instruments)	S	1 770 758 679	1 735 608 897			1 770 758 679	1 735 608 897
	Title 30 — Total		**2 546 262 731**	**1 955 725 949**	**-109 231 600**	**-84 914 600**	**2 437 031 131**	**1 870 811 349**

CHAPTER 30 01 — RESERVES FOR ADMINISTRATIVE EXPENDITURE

Figures

Title Chapter Article Item	Heading	FF	2026 appropriations	Council position on DAB No 3/2026	New amount
30 01	Reserves for administrative expenditure				
30 01 01	***Administrative reserve***		17 657 000	-900 000	16 757 000
30 01 02	***Contingency reserve***	7.2	p.m.		p.m.
	Chapter 30 01 — Total		**17 657 000**	**-900 000**	**16 757 000**

Article 30 01 01 — Administrative reserve

Figures

2026 appropriations	Council position on DAB No 3/2026	New amount
17 657 000	-900 000	16 757 000

Remarks

The appropriations entered in this article are purely provisional and may only be used after their transfer to another budget line in accordance with the Financial Regulation.

The breakdown is as follows:

1.	Article	10 01 01	Support expenditure for the Asylum, Migration and Integration Fund (AMIF)	p.m.
2.	Article	13 01 06	Support expenditure for the European Defence Industry Programme	14 757 000
3.	Article	13 01 07	Support expenditure for Ukraine Support Instrument	2 000 000
			Total	**16 757 000**

Legal basis

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 (OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj).

CHAPTER 30 02 — RESERVES FOR OPERATIONAL EXPENDITURE

Figures

Title Chapter Article Item	Heading	2026 appropriations		Council position on DAB No 3/2026		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
30 02	Reserves for operational expenditure						
30 02 01	***Non-differentiated appropriations***	p.m.	p.m.			p.m.	p.m.
30 02 02	***Differentiated appropriations***	757 847 052	202 460 052	-108 331 600	-84 014 600	649 515 452	118 445 452
	Chapter 30 02 — Total	**757 847 052**	**202 460 052**	**-108 331 600**	**-84 014 600**	**649 515 452**	**118 445 452**

Article 30 02 02 — Differentiated appropriations

Figures

2026 appropriations		Council position on DAB No 3/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
757 847 052	202 460 052	-108 331 600	-84 014 600	649 515 452	118 445 452

Remarks

The appropriations in this title are intended for two circumstances only: (a) where no basic act exists for the action concerned when the budget is established; and (b) where there are serious grounds for doubting the adequacy of the appropriations or the possibility of implementing, under conditions consistent with sound financial management, the appropriations entered in the budget lines concerned. The appropriations entered in this article may be used only after transfer in accordance with the procedure laid down in Article 30 of the Financial Regulation for cases under point (a) and in Article 31 of the Financial Regulation for cases under point (b).

The breakdown is as follows (commitments, payments):

1.	Article	03 10 03	European Insurance and Occupational Pensions Authority (EIOPA)	231 000	231 000
2.	Article	03 10 04	European Securities and Markets Authority (ESMA)	410 000	410 000
3.	Article	03 10 06	European Union Customs Authority (EUCA)	830 000	347 000
4.	Article	06 10 02	European Food Safety Authority	830 000	287 000
5.	Item	06 10 03 01	Union contribution to the European Medicines Agency	100 000	100 000
6.	Item	06 10 03 02	Special contribution for orphan medicinal products	1 172 000	1 172 000
7.	Article	08 05 01	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third-country waters	6 507 400	3 007 400
8.	Article	09 10 01	European Chemicals Agency – Environmental directives and international conventions	11 407 115	11 407 115
9.	Article	09 10 02	European Environment Agency	3 850 937	3 850 937
10.	Article	12 10 01	European Union Agency for Law Enforcement Cooperation (Europol)	19 678 000	19 678 000
11.	Article	13 08 01	European Defence Industry Programme	456 499 000	58 869 212

12.	Article	13 08 02	Ukraine Support Instrument	148 000 000	19 085 788
			Total	**649 515 452**	**118 445 452**

Legal basis

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 (OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj).

S — STAFF

S 03 — Bodies set up by the European Union and having legal personality

S 03 01 — Decentralised agencies

S 03 01 07 — European Maritime Safety Agency (EMSA)

Function group and grade	European Maritime Safety Agency (EMSA)					
	Budget 2026		Council position on DAB No 3/2026		Budget 2026 (incl. DAB No 3/2026)	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Permanent posts	Temporary posts
AD 16						
AD 15		1				1
AD 14		5				5
AD 13	1	6			1	6
AD 12	1	23			1	23
AD 11		23				23
AD 10	1	29			1	29
AD 9		23				23
AD 8		17				17
AD 7		16				16
AD 6		22		1		23
AD 5		8				8
AD Subtotal	*3*	*173*		*1*	*3*	*174*
AST 11						
AST 10		2				2
AST 9		5		-1		4
AST 8		11				11
AST 7		16				16
AST 6		12				12
AST 5		8				8
AST 4		3				3
AST 3		4				4
AST 2		1				1
AST 1						
AST Subtotal		*62*		*-1*		*61*
AST/SC 6						
AST/SC 5						
AST/SC 4						
AST/SC 3						
AST/SC 2						
AST/SC 1						
AST/SC Subtotal						
Total	**3**	**235**			**3**	**235**
Grand total	**238**				**238**	

S 03 01 08 — European Union Agency for Railways (ERA)

Function group and grade	European Union Agency for Railways (ERA)					
	Budget 2026		Council position on DAB No 3/2026		Budget 2026 (incl. DAB No 3/2026)	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Permanent posts	Temporary posts
AD 16						
AD 15						
AD 14		1				1
AD 13		1				1
AD 12		10				10
AD 11		23				23
AD 10		17				17
AD 9		26				26
AD 8		21				21
AD 7		18				18
AD 6		15				15
AD 5		2		1		3
AD Subtotal		*134*		*1*		*135*
AST 11						
AST 10						
AST 9		4				4
AST 8		4				4
AST 7		5				5
AST 6		7				7
AST 5		5				5
AST 4		3				3
AST 3				1		1
AST 2						
AST 1						
AST Subtotal		*28*		*1*		*29*
AST/SC 6						
AST/SC 5						
AST/SC 4						
AST/SC 3						
AST/SC 2						
AST/SC 1						
AST/SC Subtotal						
Total		**162**		**2**		**164**
Grand total	**162**		**2**		**164**	