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### COVER NOTE

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From:	Mr Piotr SERAFIN, Member of the European Commission
date of receipt:	18 May 2026
To:	Mr Makis KERAVNOS, President of the Council of the European Union
No. Cion doc.:	BUDGET DEC(2026) 8
Subject:	Proposal for transfer of appropriations No DEC 08/2026 within Section III - Commission - of the general budget for 2026

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Delegations will find attached document BUDGET DEC(2026) 8.

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Encl.: BUDGET DEC(2026) 8



BRUSSELS, 18/05/2026

GENERAL BUDGET - 2026  
SECTION III - COMMISSION TITLES: 16, 30

TRANSFER OF APPROPRIATIONS N° **DEC08/2026**

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**FROM**

**CHAPTER - 3004** Solidarity mechanisms (special instruments)

ITEM - 30 04 01 01 European Solidarity Reserve

Commitments	-215 141 182,00
Payments	-215 141 182,00

**TO**

**CHAPTER - 1602** Mobilisation of solidarity mechanisms (special instruments)

ITEM - 16 02 01 01 Assistance to Member States in relation to events eligible under the European Union Solidarity Fund (EUSF)

Commitments	215 141 182,00
Payments	215 141 182,00

## Decrease

### a) Heading

#### **30 04 01 01 European Solidarity Reserve**

### b) Figures at 29/04/2026

	<b>Commitments</b>	<b>Payments</b>
1 Appropriations in budget (Initial Budget + AB)	1 140 405 931,00	1 140 405 931,00
2 Appropriations in budget (carried over from previous years)	449 506,00	449 506,00
3 Transfers (incl. transfers awaiting approval)	0,00	0,00
4 Total appropriations for the year (1+2+3)	1 140 855 437,00	1 140 855 437,00
5 Appropriations already used	0,00	0,00
<b>6 Appropriations available (4-5)</b>	<b>1 140 855 437,00</b>	<b>1 140 855 437,00</b>
<b>7 Decrease proposed</b>	<b>215 141 182,00</b>	<b>215 141 182,00</b>
<b>8 Total appropriations up to year end (6-7)</b>	<b>925 714 255,00</b>	<b>925 714 255,00</b>
9 Decrease as percentage of appropriations in budget [7/(1+2)]	18,86 %	18,86 %
10 Decrease, as a percentage of the final appropriations for the year, in the sum of transfers referred to in Article 30(1)(b) of the Financial Regulation	n/a	n/a

### c) Receipts arising from recovery (carried over from previous year)

	<b>Commitments</b>	<b>Payments</b>
1 Appropriations available at start of the year	0,00	0,00
2 Appropriations available on 29/04/2026	0,00	0,00
3 Implementation rate [(1-2)/1]	n/a	n/a

### d) Detailed grounds for the decrease

Pursuant to Article 9 of the Multiannual Financial Framework Regulation, the Solidarity and Emergency Aid Reserve (SEAR) is constituted of two instruments which may be used to finance, respectively:

- assistance to respond to emergency situations resulting from major disasters that are covered by the European Union Solidarity Fund, the objectives and scope of which are set out in Council Regulation (EC) No 2012/2002 (the "European Solidarity Reserve"); and
- rapid responses to specific emergency needs within the Union or in third countries following events which could not be foreseen when the budget was established, in particular for emergency responses and support operations following natural disasters not covered by point (a), man-made disasters, humanitarian crises in cases of largescale public health, veterinary or phytosanitary threats, as well as in situations of particular pressure at the Union's external borders resulting from migratory flows, where circumstances so require (the Emergency Aid Reserve").

Point 10 of the Interinstitutional Agreement of 16 December 2020 between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation on budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources (IIA), lays down the modalities for the mobilisation of the European Union Solidarity Fund (EUSF) in the context of the SEAR.

In accordance with Article 9(2) of the amended MFF Regulation, any portion of the annual amount not used in a given year n may be used up to year n+1. The amount of EUR 449 506 has been carried over from the financial year 2025 to 2026.

## Increase

### a) Heading

**16 02 01 01 Assistance to Member States in relation to events eligible under the European Union Solidarity Fund (EUSF)**

### b) Figures at 29/04/2026

	<b>Commitments</b>	<b>Payments</b>
1 Appropriations in budget (Initial Budget + AB)	50 000 000,00	50 000 000,00
2 Appropriations in budget (carried over from previous years)	20 854 849,00	20 854 849,00
3 Transfers (incl. transfers awaiting approval)	0,00	0,00
4 Total appropriations for the year (1+2+3)	70 854 849,00	70 854 849,00
5 Appropriations already used	0,00	0,00
<b>6 Appropriations available (4-5)</b>	<b>70 854 849,00</b>	<b>70 854 849,00</b>
<b>7 Increase proposed</b>	<b>215 141 182,00</b>	<b>215 141 182,00</b>
<b>8 Total appropriations up to year end (6-7)</b>	<b>285 996 031,00</b>	<b>285 996 031,00</b>
9 Increase as percentage of appropriations in budget [7/(1+2)]	303,64 %	303,64 %
10 Increase, as a percentage of the final appropriations for the year, in the sum of transfers referred to in Article 30(1)(b) of the Financial Regulation	n/a	n/a

### c) Receipts arising from recovery (carried over from previous year)

	<b>Commitments</b>	<b>Payments</b>
1 Appropriations available at start of the year	0,00	0,00
2 Appropriations available on 29/04/2026	0,00	0,00
3 Implementation rate [(1-2)/1]	n/a	n/a

### d) Detailed grounds for the Increase

In accordance with Article 4a (4) of the EUSF Regulation, an amount of EUR 50 million has been inscribed in the General Budget 2026 (in commitments and payments) for the payment of possible advances on budget line 16 02 01 01, together with an amount of EUR 20.9 million, carried over from the financial year 2025.

#### 1. Current EUSF mobilisation: applications from Romania, Cyprus and Spain

Following the floods which occurred in Romania at the end of May 2025, as well as the wildfires in Cyprus and Spain (July and August 2025, respectively), the three countries submitted applications for a financial contribution from the EUSF. A transfer of EUR 111.6 million in commitment and payment appropriations from the European Solidarity Reserve to the EUSF operational line is therefore requested to award assistance to the concerned Member States. As Cyprus and Spain requested advance payments, the current transfer proposal excludes the advances granted (EUR 2.3 million paid to Cyprus in 2025, and EUR 30.1 million to be awarded to Spain upon adoption of the Commission Implementing Decision).

#### 2. Upcoming EUSF mobilisation: advance payments to Malta, Portugal and Spain

Further to the amount related to the applications from Romania, Cyprus and Spain, the current transfer proposal also includes an amount of EUR 103.5 million in commitment and payment appropriations to cover upcoming advance payments related to recently submitted applications from Malta, Portugal and Spain.

After processing the aforementioned payments, a balance of EUR 40.7 million will be left on the budget line to cover potential new applications for advances during 2026.

## ANNEX

### COMMISSION TRANSFER PROPOSALS RELATED TO THE EUROPEAN SOLIDARITY RESERVE IN 2026

The table below shows the transfer proposals transmitted to the Budgetary Authority to date during 2026, which relate to the European Solidarity Reserve (ESR), and the remaining amount under the ESR following the approval of these proposals, including any carried over appropriations.

Content	TOTAL	European Solidarity Reserve	European Solidarity Fund operational line 16 02 01 01	European Solidarity Fund operational line 16 02 01 02
<b>(1) General Budget 2026 - Initial appropriations</b>	<b>1.211.710.286</b>	<b>1.140.855.437</b>	<b>70.854.849</b>	
<i>(2) Out of which, voted budget 2026, main allocation</i>	<b>842.804.448</b>	842.804.448		
<i>(3) Out of which, voted budget 2026 - EUSF advances (Article 4a EUSF Regulation)</i>	<b>50.000.000</b>		50.000.000	
<i>(4) Out of which, carried over appropriations</i>	<b>21.304.355</b>	449.506	20.854.849	
<i>(5) Out of which, end of year cushion (until 30/09)</i>	<b>297.601.483</b>	297.601.483		
<b>(6) Advance payments</b>	<b>-133.634.319</b>	<b>-103.496.605</b>	<b>-30.137.714</b>	
<i>(7) Out of which, DEC 08/2026 transfer proposal</i>		-103.496.605	103.496.605	
<i>(8) Out of which, payment of advances to Spain (*)</i>	<b>-67.401.557</b>		-67.401.557	
<i>(9) Out of which, payment of advances to Portugal</i>	<b>-65.370.952</b>		-65.370.952	
<i>(10) Out of which, payment of advances to Malta</i>	<b>-861.810</b>		-861.810	
<b>(11) Mobilisation of the European Union Solidarity Fund to provide assistance to Romania, Cyprus and Spain relating to floods and wildfires occurred in 2025. COM(2026) 1002</b>	<b>-111.644.577</b>	<b>-111.644.577</b>		
<i>(12) DEC accompanying Mobilisation COM(2026) 1002 - DEC 08/2026</i>		-111.644.577	111.644.577	
<i>(12.1) Payment to Romania, Cyprus and Spain</i>	<b>-111.644.577</b>		-111.644.577	
<b>Remainder (1) + (6) + (11)</b>	<b>966.431.390</b>	<b>925.714.255</b>	<b>40.717.135</b>	

(\*) Spain requested an advance payment of EUR 30 137 714 from the EUSF in relation to the wildfires which occurred in August 2025. Upon adoption of the related Commission Implementing Decision, this amount will be consumed directly from the appropriations already available on the EUSF operational budget line.