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Eingelangt am 10/10/26

Council of the European Union

Brussels, 9 October 2026
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COVER NOTE

From:	Mr Piotr SERAFIN, Member of the European Commission
date of receipt:	9 October 2026
To:	Mr Simon HARRIS, President of the Council of the European Union
No. Cion doc.:	BUDGET DEC(2026) 20
Subject:	Proposal for transfer of appropriations No 20/2026 within Section III - Commission - of the general budget for 2026

Delegations will find attached document BUDGET DEC(2026) 20.

Encl.: BUDGET DEC(2026) 20

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EUROPEAN COMMISSION

BRUSSELS, 09/10/2026

GENERAL BUDGET - 2026
SECTION III - COMMISSION TITLES: 20, 21

TRANSFER OF APPROPRIATIONS N° **DEC 20/2026**

INTRODUCTION

The present transfer is the result of a fine-tuning exercise of Title 20 – Administrative expenditure of the European Commission, and Title 21 – European Schools and Pensions, which the Commission traditionally carries out at this time of the year. The purpose is to match the appropriations available to the Commission's priority needs, thus making the best use of the authorised appropriations, considering the current state of implementation.

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TRANSFER OF APPROPRIATIONS N° **DEC 20/2026**

FROM

CHAPTER	20 01	Members, officials and temporary staff	*ITEM*	*20 01 02 01*	*Remuneration and allowances - Headquarters and Representation offices*	Non-Diff	-13 462 000
			ITEM	*20 01 02 02*	*Expenses and allowances related to recruitment, transfers and termination of service - Headquarters and Representation offices*	Non-Diff	-1 500 000
			ITEM	*20 01 02 03*	*Remuneration and allowances - Union delegations*	Non-Diff	-5 500 000
			ARTICLE	*20 01 04*	*Officials in non-active status, retired in the interests of the service or dismissed*	Non-Diff	-1 250 000
CHAPTER	20 02	Other staff and expenditure relating to persons	*ITEM*	*20 02 06 01*	*Mission and representation expenses*	Non-Diff	-2 500 000
			ITEM	*20 02 06 02*	*Meetings, expert groups and conference-s expenses*	Non-Diff	-4 000 000
			ITEM	*20 02 06 03*	*Meetings of committees*	Non-Diff	-4 638 092
CHAPTER	20 03	Administrative operating expenditure	*ITEM*	*20 03 01 02*	*Expenditure related to buildings*	Non-Diff	-3 056 782
			ITEM	*20 03 02 01*	*Acquisition and renting of buildings*	Non-Diff	-12 000 000
			ITEM	*20 03 07 01*	*Security and monitoring - Headquarters*	Non-Diff	-6 500 000

TO

CHAPTER	21 01	Pensions	*ARTICLE*	*21 01 01*	*Pensions and allowances*	Non-Diff	51 906 874
CHAPTER	21 02	European Schools	*ITEM*	*21 02 01 01*	*Office of the Secretary-General of the European Schools (Brussels)*	Non-Diff	2 500 000

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Line	Line Desc		Initial Budget + AB (1)	Transfers (2)	Utilisation (3)	Available amount (4)=(1)+(2)-(3)	Transfer proposed (5)	Change (5/1)	Total (4±5)
20 01 02 01	Remuneration and allowances - Headquarters and Representation offices	Non-Diff	2 821 513 656	-4 888 000	2 801 799 656	14 826 000	-13 462 000	-0,48%	1 364 000
20 01 02 02	Expenses and allowances related to recruitment, transfers and termination of service - Headquarters and Representation offices	Non-Diff	16 817 000	0	14 766 000	2 051 000	-1 500 000	-8,92%	551 000
20 01 02 03	Remuneration and allowances - Union delegations	Non-Diff	154 431 000	0	148 421 000	6 010 000	-5 500 000	-3,56%	510 000
20 01 04	Officials in non-active status, retired in the interests of the service or dismissed	Non-Diff	7 709 000	0	6 409 000	1 300 000	-1 250 000	-16,21%	50 000
20 02 06 01	Mission and representation expenses	Non-Diff	38 223 000	17 828 538	51 716 091	4 335 447	-2 500 000	-6,54%	1 835 447
20 02 06 02	Meetings, expert groups and conference-s expenses	Non-Diff	10 832 400	3 094 107	8 070 760	5 855 748	-4 000 000	-36,93%	1 855 748
20 02 06 03	Meetings of committees	Non-Diff	4 900 250	2 535 989	2 551 640	4 884 598	-4 638 092	-94,65%	246 506
20 03 01 02	Expenditure related to buildings	Non-Diff	102 792 000	-800 975	89 000 377	12 990 648	-3 056 782	-2,97%	9 933 866
20 03 02 01	Acquisition and renting of buildings	Non-Diff	65 290 000	-3 450 000	46 828 024	15 011 976	-12 000 000	-18,38%	3 011 976
20 03 07 01	Security and monitoring - Headquarters	Non-Diff	21 343 457	8 352	10 380 248	10 971 562	-6 500 000	-30,45%	4 471 562
21 01 01	Pensions and allowances	Non-Diff	2 934 716 000	6 448 000	2 934 716 000	6 448 000	51 906 874	1,77%	58 354 874
21 02 01 01	Office of the Secretary-General of the European Schools (Brussels)	Non-Diff	18 603 690	0	18 603 690	0	2 500 000	13,44%	2 500 000
						Total DECREASE Payments	**0**		
						Total INCREASE Payments	**0**		
						Total DECREASE Commitments	**0**		
						Total INCREASE Commitments	**0**		
						Total DECREASE Non-Diff	**54 406 874**		
						Total INCREASE Non-Diff	**-54 406 874**		

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Justifications

Decreased 20 01 02 01
Remuneration and allowances — Headquarters and Representation offices
The forecasted needs for headquarters salaries shows a surplus for 2026. These forecasts are based on expenditure already committed to date and on an estimate of needs until the end of the year. The surplus of EUR 13,5 million stems in particular from slower-than-expected recruitment, which is notably due to the absence of reserve lists and the need to comply with measures aimed at ensuring a geographical balance across staff members.

Decreased 20 01 02 02
Expenses and allowances related to recruitment, transfers and termination of service — Headquarters and Representation offices
The forecast for expenditure relating to headquarters allowances shows a surplus for 2026. These forecasts are based on expenditure already committed to date and on an estimate of needs until the end of the year. The EUR 1,5 million surplus stems in particular from lower-than-expected expenditure on installation and resettlement allowances.

Decreased 20 01 02 03
Remuneration and allowances — Union delegations
The forecast for expenditure relating to salaries in delegations shows a surplus for 2026. These forecasts are based on expenditure already committed to date and on an estimate of needs until the end of the year. The EUR 5,5 million surplus stems in particular from recruitment being slower than expected, notably because of the absence of reserve lists and the need to comply with measures aimed at ensuring a geographical balance across staff members.

Decreased 20 01 04
Officials in non-active status, retired in the interests of the service or dismissed
The forecast for expenditure relating to termination-related payments shows a surplus for 2026. These forecasts are based on expenditure already committed to date and on an estimate of needs until the end of the year. The EUR 1,3 million surplus stems in particular from fewer monthly payments than were expected when preparing the 2026 budget.

Decreased 20 02 06 01
Mission and representation expenses
The EUR 2,5 million surplus is due to a more restrictive approach to missions and travel and an increase of hybrid meetings, which reduce the needs for physical attendance.

Decreased 20 02 06 02
Meetings, expert groups and conference's expenses
The EUR 4 million surplus is due to a more restrictive approach to missions and travel and an increase of hybrid meetings, which reduce the needs for physical attendance.

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Decreased 20 02 06 03
Meetings of committees
The EUR 4,6 million surplus is due to a more restrictive approach to missions and travel and an increase of hybrid meetings, which reduce the needs for physical attendance.

Decreased 20 03 01 02
Expenditure related to buildings
Due to a lower-than-expected energy expenditure and to delays in the security installations in meeting rooms, a surplus of EUR 3,1 million is identified.

Decreased 20 03 02 01
Acquisition and renting of buildings
The EUR 12 million surplus is linked to a delay in the delivery of the Jean Monnet 2 building project in Luxembourg. As the project has been delayed until 2028, this amount cannot be fully spent this year and can be returned.

Decreased 20 03 07 01
Security and monitoring - Headquarters
The immediate need for expenditure related to the Integrated Security Operations Centre (ISOC) in 2026 is lower than originally anticipated, due to delays stemming from external regulatory and administrative factors, such as mandatory asbestos checks and safety plan validation. A surplus of EUR 6,5 million is therefore identified.

Increased 21 01 01
Pensions and allowances
The forecast deficit for 2026 is based on expenditure already committed to date and the latest forecasts. This deficit is mainly due to a higher number of pensioners than initially projected and an upward revision of the salary adjustment rate compared with the assumptions underlying the 2026 voted budget. Consequently, a reinforcement for a total of EUR 51,9 million is needed on this budget line to cover pension requirements until the end of 2026.

Increased 21 02 01 01
Office of the Secretary-General of the European Schools (Brussels)
The current implementation and the forecast for the needs until year-end, including the future instalments to be paid towards the European Schools, point to a shortage of appropriations. A reinforcement of EUR 2,5 million is therefore requested.

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