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**COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN
PARLIAMENT AND THE COUNCIL**

**Technical adjustment of the multiannual financial framework for 2027 in accordance
with Article 4 of Council Regulation (EU, Euratom) 2020/2093 laying down the
multiannual financial framework for the years 2021 to 2027**

COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

Technical adjustment of the multiannual financial framework for 2027 in accordance with Article 4 of Council Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027

1. INTRODUCTION

The present communication provides the budgetary authority with the result of the technical adjustment ahead of the budgetary procedure for the year 2027 in accordance with Article 4 of Council Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027¹ (the ‘MFF Regulation’). In particular, the technical adjustment establishes the expenditure ceilings at current prices based on the fixed 2% deflator as provided for in Article 4(2) of the MFF Regulation.

On the basis of the latest economic forecasts², the communication also provides a calculation of the margin under the own resources ceiling set in application of the Council Decision on the system of own resources of the European Union in force at the time of the adoption of this communication.

The communication also presents the amounts available under the Single Margin Instrument under Article 11(1)(a) and 11(1)(c), the adjustment of the payment ceiling in accordance with Article 11(1)(b) and the programme specific adjustments as provided in Article 5 of the MFF Regulation. Following the adoption of Council Regulation (EU, Euratom) No 2024/765 of 29 February 2024³, it also includes the calculation of the amount available for the EURI Instrument for the year 2027 in accordance with Article 10a(3), point (a) of the MFF Regulation, as well as the calculation of the amounts to be made available in 2027 to the Flexibility Instrument under Article 12(1), second subparagraph from lapsed amounts of the Solidarity and Emergency Aid Reserve (European Solidarity Reserve and Emergency Aid Reserve).

Following the adoption of Council Regulation (EU) 2026/469 of 23 April 2026, Article 10c of the MFF Regulation establishes the thematic special instrument “Ukraine Support Loan Instrument” to be used for the sole purpose of financing debt service costs of a loan to Ukraine to be implemented in enhanced cooperation.

In accordance with Article 4(4) of the MFF Regulation, and without prejudice to Articles 6 and 7 of that Regulation, no further technical adjustments are made in respect of the year concerned, either during the year or as ex-post corrections during subsequent years.

¹ as amended by Council Regulation (EU, Euratom) No 2024/765 of 29 February 2024, [OJ L series, 2024/765, 29.2.2024, p.1](#). and Council Regulation (EU) 2026/469 of 23 April 2026 amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027, OJ L, 2026/469, 23.4.2026

² European Commission, European Economic Forecast Spring 2026: [European Economic Forecast. Spring 2026](https://economy-finance.ec.europa.eu/publications/european-economic-forecast-spring-2026_en); https://economy-finance.ec.europa.eu/publications/european-economic-forecast-spring-2026_en

³ OJ L, 2024/765, 29.2.2024

2. TERMS OF THE ADJUSTMENT OF THE MULTIANNUAL FINANCIAL FRAMEWORK TABLE (ANNEX - TABLES 1-2)

Table 1 in the Annex shows the EU multiannual financial framework in 2018 prices of the MFF Regulation adjusted in accordance with Articles 2(1), 5(2) and 11 of that Regulation.

Table 2 in the Annex shows the EU multiannual financial framework adjusted in current prices.

The financial framework expressed in percentage of the Union's gross national income (GNI) is updated with the latest economic forecasts. On that basis, the EU GNI for 2027 is established at EUR 20 191 686 million in current prices.

2.1. Main results of the technical adjustment of the Multiannual Financial Framework for 2027

The overall MFF ceiling for commitment appropriations for 2027 stands at EUR 188 761 million in current prices, which equals 0,93% of GNI. The overall MFF ceiling for payment appropriations corresponds to EUR 199 711 million in current prices, equivalent to 0,99% of GNI.

On 1 June 2021, Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources ('ORD 2020')⁴ entered into force. It applies retroactively as of 1 January 2021. The own resources ceiling for payment appropriations is set at 2,00% of the sum of all the Member States' GNIs. Out of this, 0,60 percentage points are a temporary increase for the sole purpose of covering all liabilities stemming from the European Union Recovery Instrument⁵.

The resulting margin for 2027 between the MFF ceiling for payment appropriations and the own resources ceiling for payment appropriations stands at EUR 204 123 million, or 1,01% of GNI⁶.

The table below provides information for the period 2021-2027 on the margin (in percentage of GNI) between the MFF ceiling for payment appropriations and the own resources ceiling for payment appropriations.

In % of EU GNI	2021	2022	2023	2024	2025	2026 ⁷	2027	2021-2027
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⁴ OJ L 424, 15.12.2020, p. 1.

⁵ 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.

⁶ The specific margin under the temporary increase of the own resources ceiling corresponding to 0,60% of the sum of all the Member States' GNIs will depend on the expenditure authorised for 2027 in relation to liabilities under the European Union Recovery Instrument and the corresponding own resources to finance it.

⁷ In accordance with Article 4(4) of the MFF Regulation, the MFF ceiling for payment appropriations and the margins for the year 2021, 2022, 2023 and 2024 are not further adjusted following the technical adjustment for 2021 (communicated to the European Parliament and the Council on 18.12.2020 (COM(2020)848 final)), 2022 (communicated to the European Parliament and the Council on 07.06.2021 (COM(2021)365 final)), 2023 (communicated to the European Parliament and the Council on 07.06.2022 (COM(2022)266 final)), 2024 (communicated to the European Parliament and the Council on 29.02.2024 (COM(2024)110 final)), 2025 (communicated to the European Parliament and the Council on 18.06.2024 (COM(2024)120 final)) and 2026 (communicated to the European Parliament and the Council on 4.06.2025 (COM(2025)800 final)).

MFF ceiling for payment appropriations	1,18%	1,12%	0,99%	0,81%	0,94%	1,04%	0,99%	1,01%
Margin beneath the 2,00% GNI own resources ceiling in application of Council Decision (EU, Euratom) 2020/2053	0,82%	0,88%	1,01%	1,19%	1,06%	0,96%	1,01%	0,99% ⁸

2.2. Adjustment of the sub-ceiling for Heading 3

The 2024 technical adjustment⁹ included all transfers between direct payments and rural development decided by Member States in their CAP Strategic plans. In accordance with Articles 17(5) and 103(5) of Regulation (EU) 2021/2115¹⁰ the transfer decisions were reviewed by some Member States in 2025. The outcome was set out in Commission Delegated Regulation 2026/1 of 01/12/2025¹¹. The review results in a slight increase of the sub-ceiling for 2027.

The amounts in current prices in the Heading 3 sub-ceiling are converted into 2018 prices to adjust the multiannual financial framework table which is expressed in 2018 prices. For this purpose, the net balance of transfers is first converted into 2018 prices by using the 2% fixed annual deflator. This result is then rounded up to express the adjusted sub-ceiling in millions of euros. The rounding-up is necessary to ensure that the MFF sub-ceiling is always higher than the net balance available for expenditure in the annual budget for the European Agricultural Guarantee Fund (EAGF). The resulting small difference does not constitute an available margin, but is exclusively arising from the rounding operation. For each annual budget, the Commission will use the exact amounts of the net balance available for EAGF expenditure.

The table below shows the net result (in million euro) of the transfers between the two pillars of CAP and their impact for the Heading 3 sub-ceiling.

Sub-ceiling for EAGF (market related expenditures and direct payments) after transfers in current and 2018 prices (EUR million)								
	2021	2022	2023	2024	2025	2026	2027	2021-2027
	- in current prices -							
Initial H3 sub-ceiling	40 925,000	41 257,000	41 518,000	41 649,000	41 782,000	41 913,000	42 047,000	291 091,000
Net transfers to date	-557,046	-618,811	-825,789	-1 046,922	-1 117,072	-1 222,773	-1 396,205	-6 784,618
H3 sub-ceiling change following the MFF mid-term revision					-136,000	-149,000	-155,000	-440,000

⁸ This percentage is calculated by subtracting the average of the annual MFF ceilings for payment appropriations for each year of the period 2021-2027 (namely 1,01% of the sum of all the Member States' GNIs) from the own resources ceiling for payment appropriations of 2.00% of the sum of all the Member States' GNIs, applicable throughout the whole period 2021-2027.

⁹ COM(2024)110 final of 29.02.2024

¹⁰ Regulation (EU) 2021/2115 of the European Parliament and 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 (EU) No 1307/2013.

¹¹ Commission Delegated Regulation (EU) 2026/1 of 1 December 2025 amending Regulation (EU) 2021/2115 of the European Parliament and of the Council as regards Member States' allocations for direct payments and the annual breakdown by Member State of the Union support for rural development.

H3 sub-ceiling set in the last technical adjustment (2026)	40 368,000	40 639,000	40 693,000	40 603,000	40 529,000	40 542,000	40 496,000	283 870,000
Net transfer in the current technical adjustment (2027)							94,698	94,698
Total net difference compared to initial sub-ceiling	-557,046	- 618,811	-825,789	-1 046,922	-1 253,072	-1 371,773	1 456,507	-7 129,920
EAGF net balance after all transfers and MFF mid-term revision	40 367,954	40 638,189	40 692,211	40 602,078	40 528,928	40 541,227	40 590,493	283 961,080
H3 sub-ceiling after transfers	40 368,000	40 639,000	40 693,000	40 603,000	40 529,000	40 542,000	40 591,000	283 965,000
<i>Rounding difference</i>	<i>0,046</i>	<i>0,811</i>	<i>0,789</i>	<i>0,922</i>	<i>0,072</i>	<i>0,773</i>	<i>0,507</i>	<i>3,920</i>
<i>Difference to original sub-ceiling after all transfers</i>	<i>-557,000</i>	<i>-618,000</i>	<i>-825,000</i>	<i>-1 046,000</i>	<i>-1 253,000</i>	<i>-1 371,000</i>	<i>-1 456,000</i>	<i>-7 126,000</i>
	- in 2018 prices -							
Initial H3 sub-ceiling	38 564,000	38 115,000	37 604,000	36 983,000	36 373,000	35 772,000	35 183,000	258 594,000
Net transfers to date	-524,375	-571,595	-747,811	-929,637	-972,478	-1 043,625	-1 168,282	-5 957,803
H3 sub-ceiling change following the MFF mid-term revision					-118,396	-127,170	-129,697	-375,263
H3 sub-ceiling set in the last technical adjustment (2025)	38 040,000	37 544,000	36 857,000	36 054,000	32 283,000	34 602,000	33 886,000	252 266,000
Net transfer in the current technical adjustment (2026)					-	-	79,239	79,239
Total net difference compared to initial sub-ceiling	-524,375	-571,595	-747,811	-929,637	-1 090,875	-1 170,795	-1 218,740	-6 253,827
EAGF net balance after all transfers and MFF mid-term revision	38 039,625	37 543,405	36 856,189	36 053,363	35 282,125	34 601,205	33 885,021	252 340,143
H3 sub-ceiling after transfers	38 040,000	37 544,000	36 857,000	36 054,000	35 283,000	34 602,000	33 886,000	252 345,000
<i>Rounding difference</i>	<i>0,375</i>	<i>0,595</i>	<i>0,811</i>	<i>0,637</i>	<i>0,875</i>	<i>0,795</i>	<i>0,740</i>	<i>4,827</i>
<i>Difference to original sub-ceiling after all transfers</i>	<i>-524,000</i>	<i>-571,000</i>	<i>-747,000</i>	<i>-929,000</i>	<i>-1 090,000</i>	<i>-1 170,000</i>	<i>-1 218,000</i>	<i>-6 249,000</i>

2.3. Programme specific adjustments in accordance with Article 5(2) of the MFF Regulation

In accordance with Articles 5(2) and 4(1)(e) of the MFF Regulation, this communication includes the calculation, for the year 2027, of the additional allocations for specific programmes referred to in Annex II to the MFF Regulation and the resulting upwards adjustments of the ceilings for commitment and payment appropriations.

As 2027 is the last year of the multiannual financial framework the adjustment is based on the residual amount to reach a total of EUR 10 155 million for all programme-specific adjustments over the period 2022-2027. Therefore, the adjustment for 2027 is EUR 2 155 million in 2018 prices.

The adjustment in current prices amounts to EUR 2 597 million after applying the 2% annual deflator and rounding up to million euro in line with how the MFF ceilings are expressed. This amount corresponds to the upward adjustment of the overall ceiling in commitment appropriations and the ceiling in payment appropriations for the year 2027.

The breakdown of the adjustment by MFF heading and programme is based on the column 'Distribution key' of Annex II to the MFF Regulation, as modified by Regulation (EU, Euratom) No 2024/765 for the years 2025 to 2027. The adjustments of the individual ceilings in commitment appropriations are rounded up to the nearest million euro¹².

¹² The amount for the heading with highest share is established as the difference between the total adjustment and the sum of the amounts for all other headings in order to avoid rounding discrepancies.

COMMITMENT CEILING:	Current prices	2018 prices
1. Single Market, Innovation and Digital	1 089 000 000	902 000 000
Horizon Europe	816 851 758	676 587 521
InvestEU Fund	272 148 242	225 412 479
2b. Resilience and Values	1 234 000 000	1 027 000 000
EU4Health	393 587 949	329 505 417
Erasmus+	461 050 263	381 935 570
Creative Europe	162 706 520	135 503 850
Rights and Values	216 655 268	180 055 163
4. Migration and Border Management	274 000 000	226 000 000
Integrated Border Management Fund	274 000 000	226 000 000
Total commitment ceiling:	2 597 000 000	2 155 000 000
PAYMENT CEILING:	2 597 000 000	2 155 000 000

2.4. Adjustment of the payment ceiling in accordance with Article 4(1)(d) and Article 11(1)(b) – Single Margin Instrument.

In accordance with Article 4(1)(d) of the MFF Regulation, the technical adjustment shall include the amount of the adjustment of the ceiling for payment appropriations under the Single Margin Instrument (SMI) as referred to in point (b) of the first subparagraph of Article 11(1).

The 2025 payment ceiling was EUR 175 378 million in current prices. The payments executed in 2025 amount to EUR 156 817 million. To this amount the carry-overs from 2025 to 2026 must be added (EUR 6 439 million) as they are considered as executed.

The payments and carry-overs related with the special instruments (EUR 6 527 million) are excluded from the execution as they are treated as being over and above the MFF ceilings in accordance with Article 3(2) of the MFF Regulation. Therefore the execution taken into account for the calculation of the SMI is EUR 156 729 million.

The remaining margin under the 2025 payment ceiling is EUR 18 786 million in current prices.

The table below shows the details of the calculation of the SMI part 11(1)(b).

Single Margin Instrument part 11(1)(b) (payments)		
<i>EUR million</i>		2025
(1)	PA ceiling (2018 prices) before SMI 11(1)(b)	152 677,0
(2)	PA ceiling (current prices) before SMI 11(1)(b)	175 378,0
(3)	Mobilisation SMI Art 11(1)(c) in payments (+/-)	0,0
(4) = (2) + (3)	TOTAL CEILING TO COMPARE THE IMPLEMENTATION ON VOTED BUDGET	175 378,0
(5)	Executed payments on the voted budget	156 817,2
(6)	<i>Executed payments on the voted budget for EGF</i>	<i>12,0</i>
(7)	<i>Executed payments on the voted budget for the SEAR - EUSF</i>	<i>169,9</i>
(8)	<i>Executed payments on the voted budget for the SEAR - EAR</i>	<i>583,5</i>

(9)	<i>Executed payments on the voted budget for Brexit Adjustment Reserve</i>	546,6
(10)	<i>Executed payments on the voted budget for Flexibility instrument</i>	1 395,1
(11)	<i>Executed payments on the voted budget for Ukraine Facility</i>	2 804,5
(12) = (6) + (7) + (8) + + (9) + (10)+(11)	<i>Executed payments on the voted budget for special instruments</i>	5 511,7
(13)	Carry-overs from year n to year n+1	6 438,9
(14)	<i>Carry-over from year n to year n+1 for the EGF</i>	0,1
(15)	<i>Carry-over from year n to year n+1 for the SEAR</i>	997,2
(16)	<i>Carry-over from year n to year n+1 for Brexit Adjustment Reserve</i>	17,8
(17) = (14) + (15)+(16)	<i>Carry-over of special instruments</i>	1 015,1
(18)	Lapsed carry-overs from year n-1 to year n	137,0
(19)	<i>Lapsed carry-over from year n-1 to year n EGF</i>	0,0
(20)	<i>Lapsed carry-over from year n-1 to year n SEAR</i>	0,0
(21)	<i>Lapsed carry-over from year n-1 to year n for Brexit Adjustment Reserve</i>	0,0
(22) = (19) + (20)+(21)	<i>Lapsed carry-over of special instruments</i>	0,0
(23) = (5) + (13) - (18)	TOTAL EXECUTED PAYMENTS n + CARRY-OVER n TO n+1 - LAPSED CARRY OVER n-1	163 119,1
(24) = (12) + (17) - (22)	<i>Special instruments: total execution + carry-over - lapsed carry-over</i>	6 526,8
(25) = (4) - (23) + (24)	Remaining margin	18 785,7
(26) = (25) rounded to millions	Single Margin Instrument part 11(1)(b) (current prices)	18 786,0
(27) = (26) adjusted to 2018 prices using 2% deflator and rounded to millions	Single Margin Instrument part 11(1)(b) (2018 prices)	16 354,0

The amount of the SMI part 11(1)(b) in 2018 prices corresponds to EUR 16 354 million. The amount of the SMI part 11(1)(b) is transferred partly to the payment ceilings of the year 2027 (EUR 1 563 million). Taking into account the provisions of Article 11(3), the payment ceiling in 2025 shall be decreased by this amount. No changes are made to the 2026 payment ceiling. This results in an unchanged overall payment ceiling for the period 2021-2027 in 2018 prices.

In accordance with Article 4(2) of the MFF Regulation, the 2% deflator shall be used for the calculation of the SMI part 11(1)(b) and the corresponding adjustment of the payment ceiling. When converted in current prices, the 2025 ceiling is therefore reduced by EUR 1 795 million and the 2027 ceiling is increased by EUR 1 868 million. As a result of the application of Article 11(1)(b), the overall payment ceiling in current prices for the period 2021-2027 corresponds to EUR 1 206 551 million.

The table below shows the details of the adjustment of the payment ceiling resulting from the implementation of the provisions of Article 11(1)(b).

Adjustment of the ceilings SMI part 11(1)(b) (EUR million)	2021	2022	2023	2024	2025	2026	2027	2021-2027
Initial payment ceiling (Annex I Regulation 2020/2093)								

	2018 prices	156 557	154 822	149 936	149 936	149 936	149 936	149 936	1 061 058
	current prices	166 140	167 585	165 542	168 853	172 230	175 674	179 187	1 195 211
Payment ceiling as last adjusted (Art. 7 adjustment COM(2022)80 of 28 January 2022),									
	2018 prices	156 557	156 322	149 936	149 936	149 936	149 936	149 936	1 062 558
	current prices	166 140	169 209	165 542	168 853	172 230	175 674	179 187	1 196 835
<i>Single Margin Instrument Part 11(1)(b) from 2021</i>									
	<i>adjustment of the payment ceiling (2018 prices)</i>	-2 492	1 246	1 246					0
	<i>adjustment of the payment ceiling (current prices)</i>	-2 644	1 349	1 376					81
Adjusted payment ceiling as per Article 11(1)(b) (Tech. adjustment for 2023)									
	2018 prices	154 065	157 568	151 182	149 936	149 936	149 936	149 936	1 062 558
	current prices	163 496	170 558	166 918	168 853	172 230	175 674	179 187	1 196 916
Payment ceiling as last adjusted (Technical adjustment for 2023 COM(2022)266 of 7 June 2022),									
	2018 prices	154 065	157 568	152 682	149 936	149 936	149 936	149 936	1 064 058
	current prices	163 496	170 558	168 575	168 853	172 230	175 674	179 187	1 198 573
<i>Single Margin Instrument Part 11(1)(b) from 2022</i>									
	<i>adjustment of the payment ceiling (2018 prices)</i>		-3 718			1 239,3	1 239,3	1 239,3	0,0
	<i>adjustment of the payment ceiling (current prices)</i>		-4 024			1 424,0	1 452,0	1 481,0	333,0
Adjusted payment ceiling as per Article 11(1)(b) (Tech. adjustment for 2024)									
	2018 prices	154 065	153 850	152 682	149 936	151 175	151 175	151 175	1 064 058
	current prices	163 496	166 534	168 575	168 853	173 654	177 126	180 668	1 198 906
Payment ceiling as last adjusted (Technical adjustment for 2024 COM(2024)110 of 29 February 2024),									
	2018 prices	154 065	153 850	152 682	151 436	151 175	151 175	151 175	1 065 558
	current prices	163 496	166 534	168 575	170 543	173 654	177 126	180 668	1 200 596
<i>Single Margin Instrument Part 11(1)(b) from 2023</i>									
	<i>adjustment of the payment ceiling (2018 prices)</i>			-5 907,0			2 953,5	2 953,5	0,0
	<i>adjustment of the payment ceiling (current prices)</i>			-6 522,0			3 460,0	3 530,0	468,0
Adjusted payment ceiling as per Article 11(1)(b) (Tech. adjustment for 2025)									
	2018 prices	154 065	153 850	146 775	151 436	151 175	154 128	154 128	1 065 558
	current prices	163 496	166 534	162 053	170 543	173 654	180 586	184 198	1 201 064
Payment ceiling as last adjusted (Technical adjustment for 2025 COM(2024)120 of 18 June 2024),									
	2018 prices	154 065	153 850	146 775	151 436	152 675	154 128	154 128	1 067 058
	current prices	163 496	166 534	162 053	170 543	175 378	180 586	184 198	1 202 788
<i>Single Margin Instrument Part 11(1)(b) from 2024</i>									
	<i>adjustment of the payment ceiling (2018 prices)</i>				-24 812,0		15 567,8	9 244,2	0,0
	<i>adjustment of the payment ceiling (current prices)</i>				-27 942,0		18 240,2	11 047,6	1 345,8

Adjusted payment ceiling as per Article 11(1)(b) (Tech. adjustment for 2026)								
2018 prices	154 065	153 850	146 775	126 624	152 675	171 696	163 373	1 067 058
current prices	163 496	166 534	162 053	142 601	175 378	198 826	195 246	1 204 134
Payment ceiling as last adjusted (Technical adjustment for 2026 COM(2025)800 of 4 June 2025),								
2018 prices	154 065	153 850	146 775	126 624	152 675	171 696	163 373	1 069 058
current prices	163 496	166 534	162 053	142 601	175 378	201 170	195 246	1 206 478
<i>Single Margin Instrument Part 11(1)(b) from 2025</i>								
<i>adjustment of the payment ceiling (2018 prices)</i>					-1 563,0		1 563,0	0
<i>adjustment of the payment ceiling (current prices)</i>					-1 795,0		1 868,0	73
Adjusted payment ceiling as per Article 11(1)(b) (Tech. adjustment for 2027)								
2018 prices	154 065	153 850	146 775	126 624	151 112	171 696	164 936	1 069 058
current prices	163 496	166 534	162 053	142 601	173 583	201 170	197 114	1 206 551

The table below shows the details of the application of the maximum amounts for the annual adjustment in 2025-2027 in accordance with Article 11(3). The transfers made to 2026 and 2027 are in line with the maximum amounts set in that Article. The amount for 2026 is established in accordance with Article 11(3a).

Adjustment cap (Article 11(3) and (3a)) <i>(EUR million)</i>	2021	2022	2023	2024	2025	2026	2027
Single Margin Instrument Part (1)(b) - Adjustment cap (2018 prices)					8 000	13 000	15 000
Payment ceiling adjustments 11(1)(b) before TAJU 2027 (2018 prices)					1 239	19 761	13 437
Remaining under cap before TAJU 2027 (2018 prices)						0	1 563
Payment ceiling adjustments 11(1)(b) to date (2018 prices)						0	1 563
Remaining under cap (2018 prices)							0
Remaining under cap (current prices)							0

3. SPECIAL INSTRUMENTS

Special instruments are available outside the expenditure ceilings of the 2021-2027 multiannual financial framework. These instruments aim to ensure rapid response to exceptional or unforeseen events, and to provide flexibility beyond the agreed expenditure ceilings within certain limits set in the MFF Regulation.

3.1. Thematic Special Instruments

3.1.1. European Globalisation Adjustment Fund

In accordance with Article 8 of the MFF Regulation, the European Globalisation Adjustment Fund for Displaced Workers (EGF)¹³ can be mobilised up to a maximum of EUR 30 million per year in 2018 prices, or EUR 35,9 million in current prices for 2027¹⁴. Unused amounts of the previous year cannot be carried over.

The table below shows the details of the annual availability of the EGF and, for information, the mobilisation at 31 December 2025.

European Globalisation Adjustment Fund for Displaced Workers (EGF) - commitments								
								<i>EUR million</i>
	2021	2022	2023	2024	2025	2026	2027	Total
Annual amounts in 2018 prices	186,0	186,0	186,0	30,0	30,0	30,0	30,0	678,0
Annual amounts in current prices	197,4	201,3	205,4	33,8	34,5	35,1	35,9	743,4
Annual mobilisation	24,0	28,0	8,4	8,4	20,7			89,6
<i>Lapsed</i>	<i>173,4</i>	<i>173,3</i>	<i>197,0</i>	<i>25,4</i>	<i>13,7</i>			582,7

3.1.2. Solidarity and Emergency Aid Reserve (European Solidarity Reserve and Emergency Aid Reserve)

In accordance with Article 9 of the MFF Regulation, the Solidarity and Emergency Aid Reserve (SEAR) is split as of 1 January 2024 into two separate instruments:

- The European Solidarity Reserve, which can be mobilised up to a maximum amount of EUR 1 016 million per year in 2018 prices, or EUR 1 214,2 million at current prices for 2027; and
- The Emergency Aid Reserve, which can be mobilised up to a maximum amount of EUR 508 million per year in 2018 prices, or EUR 607,1 million at current prices for 2027.

For both instruments, any portion of the unused amount of the previous year can be carried over to the following year. The portion of the annual amount stemming from the previous year shall be drawn on first. Any portion of the annual amount from year n which is not used in year n+1 shall be made available to the Flexibility Instrument in the following year.

The table below shows the details of the annual availability of the SEAR and its annual mobilisation for the years 2021 to 2023. The table also shows the details of the annual availability of the European Solidarity Reserve and of the Emergency Aid Reserve for the years 2024-2027. The mobilisation at 31 December 2025 is shown for the purpose

¹³ Regulation (EU) 2021/691 of the European Parliament and of the Council of 28 April 2021 on the European Globalisation Adjustment Fund for Displaced Workers (EGF) and repealing Regulation (EU) No 1309/2013, OJ L 153, 3.5.2021, p. 48.

¹⁴ In accordance with the MFF Regulation the conversion is based on the 2% fixed annual deflator. The result in current prices is expressed in millions and is rounded to three decimal digits. This is a horizontal approach applicable to all special instruments.

of the calculation of the Flexibility Instrument (cf. section 3.2.2). The EAR and ESR have been mobilised in full in 2025 (except around EUR 21,3 million of ESR which were carried-over to 2026) and therefore no amounts have been lapsed.

Solidarity and Emergency Aid Reserve (SEAR), European Solidarity Reserve and Emergency Aid Reserve - commitments								
<i>EUR million</i>								
	2021	2022	2023	2024	2025	2026	2027	Total
Solidarity and Emergency Aid Reserve (SEAR)								
Annual amounts in 2018 prices	1 200,0	1 200,0	1 200,0	-	-	-	-	3 600,0
Annual amounts in current prices	1 273,5	1 298,9	1 324,9	-	-	-	-	3 897,3
Carried-over from the previous year	48,0	40,8	-					
Frontloaded from the following year (EUSF)	-	-	-					
Annual mobilisation	1 280,7	1 339,7	1 324,9					3 945,2
Carried-over to the following year	40,8	-	-					
<i>Lapsed</i>	-	-	-					
European Solidarity Reserve (ESR)								
Annual amounts in 2018 prices				1 016,0	1 016,0	1 016,0	1 016,0	4 064,0
Annual amounts in current prices				1 144,2	1 167,1	1 190,4	1 214,2	4 715,9
Carried-over from the previous year				0,0	194,3	-	-	
Frontloaded from the following year (EUSF)				0,0	-	-	-	0,0
Annual mobilisation				949,9	1 340,1	-	-	2 289,9
Carried-over to the following year				194,3	21,3	-	-	-
<i>Lapsed</i>				-	-	-	-	-
Emergency Aid Reserve (EAR)								
Annual amounts in 2018 prices				508,0	508,0	508,0	508,0	2 032,0
Annual amounts in current prices				572,1	583,5	595,2	607,1	2 357,9
Carried-over from the previous year				0,0	0,0	-	-	
Frontloaded from the following year (EUSF)				-	-	-	-	-
Annual mobilisation				572,1	583,5	-	-	1 155,6
Carried-over to the following year				0,0	-	-	-	-
<i>Lapsed</i>				-	-	-	-	-

3.1.3. Brexit Adjustment Reserve

In accordance with Article 10 of the MFF Regulation, the Brexit Adjustment Reserve can be mobilised subject to and in accordance with the conditions set out in the relevant instrument for a total amount of maximum EUR 4 491,4 million in 2018 prices or EUR 4 886,2 million in current prices over the period 2021-2025.

The profile for the annual amounts for the Brexit Adjustment Reserve is set out in the relevant basic act¹⁵ and amended on 20 January 2026¹⁶ to reflect the modification of the

¹⁵ Regulation (EU) 2021/1755 of the European Parliament and of the Council of 6 October 2021 establishing the Brexit Adjustment Reserve, OJ L 357, 8.10.2021, p. 1.

¹⁶ Regulation (EU) 2026/211 of the European Parliament and of the Council of 20 January 2026 amending Regulation (EU) 2021/1755 as regards the amounts allocated to Member States under the Brexit Adjustment Reserve, OJ L 2026/211, 23.01.2026, p. 1.

maximum amount in the MFF Regulation, as amended in the context of the mid-term revision. The table below shows the details of the annual allocation profile of the overall amount in commitment appropriations and, for information, the mobilisation at 31 December 2025¹⁷.

Brexit Adjustment Reserve - commitments								
<i>EUR million</i>								
	2021	2022	2023	2024	2025	2026	2027	Total
Annual amounts in 2018 prices	1 600,0	1 200,0	1 200,0		491,4			4 491,4
Annual amounts in current prices	1 697,9	1 298,9	1 324,9		564,4			4 886,2
Annual mobilisation	407,2	2 543,9	1 363,5	7,1	564,4			4 886,2

3.1.4. EURI Instrument

In accordance with Article 10a of the MFF Regulation, as of 2026, the EURI Instrument may be used to finance, for a given year, part of the costs of the interest and coupon payments due in respect of the funds borrowed on the capital markets in accordance with Article 5(2) of Council Decision (EU, Euratom) 2020/2053.

The EURI Instrument may be mobilised by the European Parliament and the Council in the framework of the budgetary procedure provided for in Article 314 TFEU in accordance with the conditions defined in Article 10a.

In accordance with Article 4(1)(f) of the MFF Regulation, this communication provides the calculation of the amount available for the budget year 2027 under the first compartment of the EURI Instrument under paragraph 3(a) of Article 10a¹⁸.

Should a decision to mobilise the EURI Instrument be adopted in the framework of the annual budgetary procedure, this amount should be drawn on first.

European Union Recovery Instrument (EURI) Instrument – decommitments									
<i>EUR million (current prices)</i>									
		2021	2022	2023	2024	2025	2026	2027	Total
Total decommitments¹ on outstanding commitments	(1a)	1 607,1	2 207,1	2 575,9	1 845,4	1 330,4			9 628,9
Total decommitments in relation to 2022 suspended commitments definitively cancelled	(1b)				1 014,0	1 047,8			2 061,9

¹⁷ Following the adoption of Regulation (EU) 2023/435 amending Regulation (EU) 2021/241 as regards REPowerEU chapters in recovery and resilience plans and amending Regulations (EU) 1303/2013, (EU) 2021/1060 and (EU) 2021/1755, and Directive 2003/87/EC (OJ L 63, 28.02.2023, p. 1), Member States were allowed to voluntarily transfer all or part of their provisional allocation from the resources of the Brexit Adjustment Reserve to the Recovery and Resilience Facility. Based on the requests submitted by Member States, the total amount to be transferred from the Brexit Adjustment Reserve to the Recovery and Resilience Facility is EUR 2,1 billion.

¹⁸ Article 10a(3)(a) of the MFF Regulation provides as follows: “an amount equivalent to decommitments of appropriations, other than external assigned revenue, made cumulatively since 2021, which were not mobilised under this instrument in the previous years, with the exclusion of the amounts of decommitments made available again in accordance with the provisions of Article 15 of the Financial Regulation and specific rules on making appropriations available again as referred to in the relevant basic acts”.

European Union Recovery Instrument (EURI) Instrument – decommitments									
<i>EUR million (current prices)</i>									
Technical decommitments and decommitments linked to Brexit	(2)	244,9	137,2	182,6	138,5	23,1			750,7
Decommitments excluded from the EURI Instrument under Article 15 of the Financial Regulation, of which:	(3)	148,8	95,3	72,9	74,3	31,7			423,0
<i>Article 15(1) of the Financial Regulation</i>		-	-	-	-				-
<i>Article 15(2) of the Financial Regulation</i>		-	-	-	-				-
<i>Article 15(3) of the Financial Regulation</i>		148,8	95,3	72,9	74,3**	31,7			423,0
Decommitments excluded from the EURI Instrument, of which²:	(4)	0,2	732,5	890,5	218,3	192,1			2 033,6
<i>Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)</i>		0,1	712,9	887,6	202,6	136,8			1 940,0
<i>European Instrument for International Nuclear Safety Cooperation (INSC)</i>		-	5,1	0,3	0,1	0,5			6,0
<i>Instrument for Pre-accession (IPA III)</i>		-	14,6	1,5	15,6	53,5			85,2
<i>Western Balkan Facility (WBF)</i>		-	-	-	-	-			-
<i>Overseas Countries and Territories (OCT) (including Greenland)</i>		-	-	1,1	0,0	1,3			2,4
<i>European Defence Industry Programme and a framework of measures to ensure the timely availability and supply of defence products ('EDIP')</i>		-	-	-	-	-			-
Total net decommitments available for the EURI Instrument by year of origin	(5) = (1) - (2) - (3) - (4)	1 213,2	1 305,0	1 429,9	2 428,2	2 131,4			8 507,8
Total amounts mobilised under the EURI Instrument	(6)	-	0	0	0	1 141,6	2 112,7		3 254,3
Total remaining available under the EURI Instrument	(7) = (5) - (6)							(*)	5 253,5

(1) In the sense of Article 2(22) of the Financial Regulation.

(2) Basic acts in force which provide for specific rules on making appropriations available again. Future annual technical adjustments may include other basic acts which may include such provisions.

(*) Yearly mobilisation of the EURI Instrument is contingent on the cost overrun and the other financing sources identified.

(**) Commitments made available again in relation to decommitments made in 2025, as proposed in the Draft Budget 2027.

3.1.5. Ukraine Reserve

In accordance with Article 10b of the MFF Regulation, a new Ukraine Reserve is created for the period 2024 to 2027 with a maximum overall amount of EUR 17 000 million in current prices for that period.

The maximum annual amount mobilised under the Ukraine Reserve in a given year must not exceed EUR 5 000 million in current prices. The unused portion of the annual amount in a given year may be used in the following years, until 2027, in addition to the maximum annual amount for the relevant year, without prejudice to the overall amount of EUR 17 000 million in current prices.

2027 is the fourth year of the Ukraine Reserve: the maximum annual amount available is therefore EUR 5 000 million in current prices, without prejudice to the possible carry-

over of the unused 2026 annual amount. The table below shows the details of the annual amounts mobilised in the budget for 2024, 2025 and 2026.

Ukraine Reserve - commitments								
								<i>EUR million</i>
	2021	2022	2023	2024	2025	2026	2027	Total
Maximum annual amounts in current prices, Maximum total amount 2024-2027				5 000,0	5 000,0	5 000,0	5 000,0	17 000,0
Annual mobilisation				4 767,5	4 320,4	3 895,2		12 983,1
Possible carry over to following years				232,5	679,6	1 104,8		

3.1.6. Ukraine Support Loan Instrument

In accordance with Article 10c a new thematic special instrument - the Ukraine Support Loan Instrument is created for the sole purpose of financing debt service costs of a loan to Ukraine to be implemented in enhanced cooperation.

The Ukraine Support Loan Instrument may be mobilised by the European Parliament and the Council in the framework of the budgetary procedure provided for in Article 314 TFEU.

3.2. Non-thematic Special Instruments

3.2.1. Single Margin Instrument

3.2.1.1. Amount of commitment appropriations available under the Single Margin Instrument part 11(1)(a)

In accordance with Article 4(1)(c) of the MFF Regulation, the Commission shall calculate and communicate, as part of the annual technical adjustment of the MFF, the amount available in commitment appropriations under the Single Margin Instrument (SMI) as referred to in point (a) of the first subparagraph of Article 11(1). This amount is calculated in this communication.

Article 11(1)(a) of the MFF Regulation provides that margins left available below the MFF ceilings for commitment appropriations of year n-1 will be made available over and above the MFF ceilings for commitment appropriations for the years 2023 to 2027.

In the annual EU budget for 2025, the margin left available under the commitment ceiling amounts to EUR 919,5 million in current prices. The commitments on Special Instruments (including the mobilisation of the SMI parts 11(1)(a) and 11(1)(c)) are not taken into account as they are entered in the budget over and above the MFF ceilings in accordance with Article 2(2) of the MFF Regulation.

In accordance with Article 4(2) of the MFF Regulation, the 2% annual fixed deflator shall be used for the calculation of the technical adjustment. The amount of the remaining margin from 2025 which shall be made available for 2026 corresponds to EUR 919,5 million in current prices in 2025 or EUR 937,9 million in current prices in

2026. In case it is not used in 2026, the SMI available in 2027 will therefore be equal to EUR 956,7 million (in current prices in 2027).

The table below shows the details of the calculation of the SMI originating from 2025.

		SMI Art 11(1)(a) - originating in 2025
		<i>EUR million, current prices</i>
(1)	Ceiling CA 2025 (at 31/12/2024)	190 544,000
(2)	Total authorised appropriations budget 2025*	199 239,250
(3)= (4)+(5)+(6)+ (7)+(8)+(9)+(10)	<i>of which special instruments:</i>	9 614,759
(4)	<i>SEAR (European Union Solidarity Fund + Emergency Aid Reserve)</i>	1 750,597
(5)	<i>European Globalisation Adjustment Fund</i>	34,461
(6)	<i>Brexit Adjustment Reserve</i>	564,422
(7)	<i>Flexibility instrument</i>	1 161,059
(8)	<i>SMI 11(1)(c) mobilised in 2025 (net of offsetting done in 2025)</i>	-
(9)	<i>SMI 11(1)(a) mobilised in 2025</i>	642,252
(10)	<i>Ukraine Facility</i>	4 320,387
(11)	<i>EURI Instrument</i>	1 141,582
(12)= (1)-(2)+(3)	SMI 11(1)(a) 2025 (current prices)	919,509
(13)	<i>SMI 11(1)(a) (2018 prices)</i>	800,488
(14) = (12)*1,02	SMI 11(1)(a) available in 2026 (current prices)	937,899
(15)= (12)*1,02	SMI 11(1)(a) available in 2027 (current prices)	956,657

* -including DAB N°1

The table below shows the details of the availabilities and the use of the SMI since 2021 up to budget 2026 as adopted on 26 November 2025:

<i>EUR million</i>	2021	2022	2023	2024	2025	2026
Commitment margin available at year-end (confirmed by annual technical adjustment)	628,966	705,426	561,285	392,416	919,509	715,705
Annual SMI art. 11(1)(a) available		641,545	1 373,910	1 688,300	1 454,564	1 766,457
<i>SMI art. 11(1)(a) from 2021</i>		641,545	654,376	381,864	0,000	0,000
<i>SMI art. 11(1)(a) from 2022</i>			719,534	733,925	470,339	0,000
<i>SMI art. 11(1)(a) from 2023</i>				572,511	583,961	420,289
<i>SMI art. 11(1)(a) from 2024</i>					400,264	408,269
<i>SMI art. 11(1)(a) from 2025</i>						937,899
<i>SMI art. 11(1)(a) from 2026</i>						
Annual use of SMI art. 11(1)(a)		0,000	280,000	654,672	642,252	748,203
<i>SMI art. 11(1)(a) from 2021</i>		0,000	280,000	381,864	0,000	0,000
<i>SMI art. 11(1)(a) from 2022</i>				272,808	470,339	0,000
<i>SMI art. 11(1)(a) from 2023</i>					171,913	420,289
<i>SMI art. 11(1)(a) from 2024</i>						327,914
<i>SMI art. 11(1)(a) from 2025</i>						
<i>SMI art. 11(1)(a) from 2026</i>						

Remaining SMI art. 11(1)(a) at year-end		641,545	1 093,910	1 033,628	812,312	1 018,254
<i>SMI art. 11(1)(a) from 2021</i>		641,545	374,376	0,000	0,000	0,000
<i>SMI art. 11(1)(a) from 2022</i>			719,534	461,117	0,000	0,000
<i>SMI art. 11(1)(a) from 2023</i>				572,511	412,048	0,000
<i>SMI art. 11(1)(a) from 2024</i>					400,264	80,355
<i>SMI art. 11(1)(a) from 2025</i>						937,899
<i>SMI art. 11(1)(a) from 2026</i>						

3.2.1.2. Total maximum amounts in commitments and payments that may be mobilised under the Single Margin Instrument parts 11(1)(a) and 11(1)(c).

The total maximum amount referred to in point (a) of the first subparagraph of Article 11(2) is 0,04% of the EU GNI, that is equivalent to EUR 8 077 million in 2027.

The total maximum amount referred to in point (b) of the first subparagraph of Article 11(2) is 0,03% of the EU GNI, that is equivalent to EUR 6 058 million in 2027.

3.2.2. Flexibility Instrument

In accordance with Article 12 of the MFF Regulation, the Flexibility Instrument may be mobilised as of 1 January 2027 up to a maximum annual amount of EUR 1 346 million in 2018 prices, or EUR 1 608,6 million in current prices for 2027. Any portion of the unused annual amounts of the previous two years may be carried over.

In addition, in accordance with Article 4(1)(g) referring to Article 12(1), second subparagraph, ‘each year the annual amount available for the Flexibility Instrument shall be increased by an amount equivalent to the portions of the annual amounts for the European Solidarity Reserve and the Emergency Aid Reserve which have lapsed in the previous year in accordance with Article 9’. The ESR and EAR have been mobilised in full in 2025 (except around EUR 21,3 million of ESR which were carried-over to 2026) and therefore no amounts have lapsed.

The table below details the annual availabilities of the Flexibility Instrument and, for information, the mobilisation commitment appropriations up to budget 2026 as adopted on 26 November 2025¹⁹.

Flexibility Instrument								
								EUR million
	2021	2022	2023	2024	2025	2026	2027	Total
Annual amounts in 2018 prices	915,0	915,0	915,0	1 346,0	1 346,0	1 346,0	1 346,0	8 129,0
Annual amounts in current prices	971,0	990,4	1 010,2	1 515,8	1 546,1	1 577,1	1 608,6	9 219,3
Increased with lapsed amount of SEAR (ESR+EAR)				-	-	-		
Carried-over from the previous year	-	208,6	830,6	605,1	461,4	846,5		
Annual mobilisation	762,4	368,4	1 235,7	1 635,5	1 162,4	2 040,9		7 228,1
Carried-over to the following year	208,6	830,6	605,1	461,4	846,5			
<i>Lapsed</i>	-	-	-	-	-			

¹⁹ OJ L, 2026/72, 26.11.2025

The payment schedule of the mobilisations of the Flexibility Instrument up to the adopted annual EU budget 2026 as well as of outstanding amounts stemming from mobilisations under the 2014-2020 multiannual financial framework is detailed in the following table.

Flexibility Instrument - payment profile (current prices)									
<i>EUR million</i>									
<i>Mobilisation origin</i>	2021	2022	2023	2024	2025	2026	2027	Beyond MFF	Total
MFF 2014-2020	583,0	207,1	122,2	-	-	-	-	-	912,3
2021	703,5	40,9	10,3	7,6	-	-	-	-	762,4
2022		219,2	62,7	49,8	36,7	-	-	-	368,4
2023			752,9	279,0	120,6	83,2	-	-	1 235,7
2024				1 421,9	107,6	83,7	46,3		1 659,4
2025					1 130,1	15,8	9,4	5,7	1 161,1
2026						2 037,7	1,7	1,6	2 040,9
Total	1 286,6	467,2	948,1	1 758,3	1 395,1	2 220,4	57,3	7,3	8 140,4

4. SUMMARY TABLE AND CONCLUSIONS

The tables below summarise the changes to the ceilings for commitment and payment appropriations in the multiannual financial framework in accordance with Articles 2(1), 5 and 11(1)(b) of the MFF Regulation in current and 2018 prices as included in this Communication:

EUR million, current prices	2021	2022	2023	2024	2025	2026	2027	2021-2027
1. Single Market, Innovation and Digital							1 089	1 089
2. Cohesion, Resilience and Values							1 234	1 234
2a. Economic, social and territorial cohesion								
2b. Resilience and Values							1 234	1 234
3. Natural Resources and Environment								
of which: Market related expenditure and direct payments							95	95
4. Migration and Border Management							274	274
5. Security and Defence								
6. Neighbourhood and the World								
7. European Public Administration								
of which: Administrative expenditure of the institutions								
Total change in commitment appropriations							2 597	2 597
Total change in payment appropriations						-1 795	4 465	2 670

EUR million, 2018 prices	2021	2022	2023	2024	2025	2026	2027	2021-2027
1. Single Market, Innovation and Digital							902	902
2. Cohesion, Resilience and Values							1 027	1 027
2a. Economic, social and territorial cohesion								
2b. Resilience and Values							1 027	1 027
3. Natural Resources and Environment								
of which: Market related expenditure and direct payments							79	79
4. Migration and Border Management							226	226
5. Security and Defence								
6. Neighbourhood and the World								
7. European Public Administration								
of which: Administrative expenditure of the institutions								
Total change in commitment appropriations							2 155	2 155
Total change in payment appropriations					-1 563		3 718	2 155