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COVER NOTE

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Delegations will find attached document COM(2026) 822 final.

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COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

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1. INTRODUCTION

Article 6 of Council Regulation No 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021-2027[1] ('MFF Regulation') provides for an adjustment of the multiannual financial framework ('MFF') related to measures linked to sound economic governance or to a general regime of conditionality for the protection of the Union budget:

1. *In the case of the lifting of a suspension of budgetary commitments concerning Union funds in accordance with the relevant basic acts in the context of measures linked to sound economic governance or to measures adopted under the Regulation of the European Parliament and of the Council on a general regime of conditionality for the protection of the Union budget, the amounts corresponding to the suspended commitments shall be transferred to the following years and the corresponding MFF ceilings shall be adjusted accordingly.*
2. *The Commission shall communicate the result of any adjustments under paragraph 1 to the European Parliament and to the Council.*
3. *Suspended commitments of year n may not be entered in the general budget of the Union beyond year n+2.*

On 15 December 2022, based on a Commission's proposal pursuant to Article 6(9) of Council Regulation (EU, Euratom) 2020/2092 of the European Parliament and of the Council of 16 December 2020 on a general regime of conditionality for the protection of the Union budget ('Conditionality Regulation'), the Council adopted Implementing Decision (EU) 2022/2506 on measures for the protection of the Union budget against breaches of the principles of the rule of law in Hungary ('Council Implementing Decision'), pursuant to Article 6(10) of the same Regulation'. Article 2(1) of the Council Implementing Decision established that 55% of the budgetary commitments for three operational programmes in Cohesion Policy in Hungary, once approved, would be suspended: (a), Environmental and Energy Efficiency Operational Programme Plus; (b), Integrated Transport Operational Programme Plus; (c), Territorial and Settlement Development Operational Programme Plus. In addition, Article 2(2) of the Council Implementing Decision established that where the Commission implements the Union budget in direct or indirect management, no legal commitments would be entered into with any public interest trust established on the basis of the Hungarian Act IX of 2021 or any entity maintained by such a public interest trust.

[1] Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027, OJ L 433I, 22.12.2020, p. 6.

On 9 September 2026, Hungary transmitted to the Commission a written notification pursuant to Article 7(1) of the Conditionality Regulation, requesting the lifting of the measures adopted under the Council Implementing Decision.

On 23 September 2026, pursuant to Article 7(2) of the Conditionality Regulation, the Commission adopted its proposal to the Council to lift the adopted measures.

On 13 October 2026, on the basis of the Commission's proposal, the Council adopted its Implementing Decision, lifting the measures adopted under the Council Implementing Decision, including the suspension of budgetary commitments under its Article 2(1).

The adjustment of the MFF ceilings follows the Draft Amending Budget 3/2026 reflecting the impact of the transfer of the amounts corresponding to the suspended commitments on 2026 commitment appropriations[2].

2. SCOPE OF THE ADJUSTMENT

As per Article 6 of the MFF Regulation, in the event of the lifting of a suspension of budgetary commitments concerning Union funds, the amounts corresponding to the suspended commitments shall be transferred to the following years and the corresponding MFF ceilings shall be adjusted accordingly. Suspended commitments of year *n* may not be entered into the general budget of the Union beyond year *n+2*. Therefore, the sum of suspended commitments of 2024 and 2025 are transferred to 2026. The MFF ceiling for commitment appropriations is adjusted accordingly so that the transferred amounts may be entered into the 2026 general budget.

The following table summarises the detailed amounts in current prices corresponding to the suspended amounts in question:

Budget line	Fund	2024	2025
05.03.01	Cohesion Fund	241 903 583	251 256 764
05.02.01	European Regional Development Fund	775 337 620	805 677 214
09.03.01	Just Transition Fund	10 644 972	10 817 278
07.02.01	European Social Fund Plus	51 771 573	53 755 768
Total		**1 079 657 748**	**1 121 507 024**

Table 1 in the Annex shows the EU multiannual financial framework in 2018 prices of the MFF Regulation based on Article 6 of that Regulation.

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

3. RESULTS OF THE ADJUSTMENT

Allocations in commitment appropriations from 2024 and 2025 subject to the lifting of the suspension within the meaning of Article 6 of the MFF Regulation amount to EUR 2 201 164 772 in current prices, as laid down in the financing plans of the three concerned programmes.

[2] DAB 3/2026, COM(2026)XX.

As per Article 6 of the MFF Regulation, these allocations are transfered to 2026 as shown in the table below.

The amounts due to be transferred in current prices are converted into 2018 prices to adjust the multiannual financial framework table, which is expressed in 2018 prices. For this purpose, the annual amounts of the transfers are converted into 2018 prices by using the 2% fixed deflator.

The tables below summarise the changes to the ceilings in the multiannual financial framework based on Article 6 of the MFF Regulation in current and 2018 prices, compared to the latest technical adjustment made for 2027[3]:

EUR million, current prices	2021	2022	2023	2024	2025	2026	2027	2021-2027
1. Single Market, Innovation and Digital								
2. Cohesion, Resilience and Values				**-1 069**	**-1 111**	**2 180**		
2a. Economic, social and territorial cohesion				**-1 069**	**-1 111**	**2 180**		
2b. Resilience and Values								
3. Natural Resources and Environment				**-11**	**-11**	**22**		
of which: Market related expenditure and direct payments								
4. Migration and Border Management								
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				**-1 080**	**-1 122**	**2 202**		

EUR million, 2018 prices	2021	2022	2023	2024	2025	2026	2027	2021-2027
1. Single Market, Innovation and Digital								
2. Cohesion, Resilience and Values				**-949**	**-967**	**1 861**		**-55**
2a. Economic, social and territorial cohesion				-949	-967	1 861		-55
2b. Resilience and Values								
3. Natural Resources and Environment				**-10**	**-10**	**19**		**-1**
of which: Market related expenditure and direct payments								
4. Migration and Border Management								
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				**-959**	**-977**	**1 880**		**-56**

[3] COM(2026)299 final of 9 June 2026.