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COVER NOTE

From:	Mr Piotr SERAFIN, Member of the European Commission
date of receipt:	9 November 2026
To:	Mr Simon HARRIS, President of the Council of the European Union
No. Cion doc.:	BUDGET DEC(2026) 23 final
Subject:	Proposal for transfer of appropriations No DEC 23/2026 within Section III - Commission - of the general budget for 2026

EUROPEAN COMMISSION

BRUSSELS, 09/11/2026

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

TRANSFER OF APPROPRIATIONS N° **DEC 23/2026**

FROM

CHAPTER - 30 04 Solidarity mechanisms (special instruments)

ITEM - 30 04 01 01 European Solidarity Reserve	Commitments	-56 904 585,00
	Payments	-56 904 585,00

TO

CHAPTER - 16 02 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	56 904 585,00
	Payments	56 904 585,00

I. Decrease

I.1

a) Heading

30 04 01 01 European Solidarity Reserve

b) Figures at 23/10/2026

	Commitments	Payments
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)	-600 723 594,00	-600 723 594,00
4 Total appropriations for the year (1+2+3)	540 131 843,00	540 131 843,00
5 Appropriations already used	0,00	0,00
6 Appropriations available (4-5)	**540 131 843,00**	**540 131 843,00**
7 Decrease requested	**56 904 585,00**	**56 904 585,00**
8 Total appropriations up to year end (6-7)	**483 227 258,00**	**483 227 258,00**
9 Decrease as percentage of appropriations in budget [7/(1+2)]	4,99%	4,99%
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)

	Commitments	Payments
1 Appropriations available at start of the year	0,00	0,00
2 Appropriations available on 23/10/2026	0,00	0,00
3 Implementation rate [(1-2)/1]	-	-

d) Detailed grounds for the Decrease

Pursuant to Article 9(1) of the Multiannual Financial Framework (MFF) Regulation, the Solidarity and Emergency Aid Reserve (SEAR) is constituted of two instruments which may be used to finance, respectively:

a) assistance to respond to emergency situations resulting from major disasters that are covered by the European Union Solidarity Fund (EUSF), the objectives and scope of which are set out in Council Regulation (EC) No 2012/2002 (the “European Solidarity Reserve”); and

b) 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 EUSF in the context of the SEAR.

In accordance with Article 9(2) of the amended MFF Regulation, the European Solidarity Reserve shall not exceed a maximum annual amount of EUR 1 016 million in 2018 prices, equivalent to EUR 1 190.4 million in 2026 prices and shall

be used to provide assistance in respond to emergency situations covered by the European Union Solidarity Fund (EUSF). In addition, 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, which brings the total to EUR 1 190.8 million in 2026 (including EUR 50 million for advances)

Out of this total, EUR 600.7 million has already been used, including EUR 215.1 million (DEC 08/2026) and EUR 385.6 million (DEC 16/2026). The current transfer proposal of EUR 56.9 million in commitment and payment appropriations is necessary to cover advance payments to Spain, France and Hungary following the wildfires, extreme heat and drought occurred during the summer of 2026.

After processing the aforementioned transfer proposal, a balance of approximately EUR 483.2 million will be left on the budget line, which would be carried over to 2027.

II. Increase

II.1

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 23/10/2026

	Commitments	Payments
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)	600 723 594,00	600 723 594,00
4 Total appropriations for the year (1+2+3)	671 578 443,00	671 578 443,00
5 Appropriations already used	238 456 341,00	238 456 341,00
6 Appropriations available (4-5)	**433 122 102,00**	**433 122 102,00**
7 Increase requested	**56 904 585,00**	**56 904 585,00**
8 Total appropriations up to year end (6+7)	**490 026 687,00**	**490 026 687,00**
9 Increase as percentage of appropriations in budget [7/(1+2)]	80,31%	80,31%
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)

	Commitments	Payments
1 Appropriations available at start of the year	0,00	0,00
2 Appropriations available on 23/10/2026	0,00	0,00
3 Implementation rate [(1-2)/1]	-	-

d) Detailed grounds for the Increase

In accordance with Article 4a (4) of the EUSF Regulation, 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.

Since the beginning of 2026, the Commission has paid EUR 238.5 million. This amount includes EUR 134.9 million provided to Romania and Spain for the disasters which took place in the second half of 2025 as well as three advance payments of EUR 103.6 million (DEC08/2026) which were granted to Malta, Portugal and Spain for the storms in January and February 2026.

Following the wildfires, extreme heat and drought which occurred during the summer of 2026, three new applications were submitted by Spain, France and Hungary between the end of September and October. All three countries have requested advance payments of EUR 97.5 million in total (of which EUR 22.2 million to Spain, EUR 69.4 million to France, and EUR 6 million to Hungary). Considering the earmarked amounts linked to the mobilisations adopted in 2026, COM(2026) 1002 with accompanying DEC08/2026, and COM(2026) 7001 with accompanying DEC16/2026) which are still to be paid, only EUR 40.6 million is currently available for advances on the EUSF operational budget line. Therefore, a transfer of EUR 56.9 million in commitment and payment appropriations from the European Solidarity Reserve is necessary to award the advance payments to the applicant countries.

After processing the aforementioned transfer proposal, all the availabilities for advance payments on the budget line will be exhausted.

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 01*
(1) General Budget 2026 - Initial appropriations	**1.211.710.286**	**1.140.855.437**	**70.854.849**	
(2) Out of which, voted budget 2026, main allocation	***842.804.448***	*842.804.448*		
(3) Out of which, voted budget 2026 - EUSF advances (Article 4a EUSF Regulation)	***50.000.000***		*50.000.000*	
(4) Out of which, carried over appropriations	***21.304.355***	*449.506*	*20.854.849*	
(5) Out of which, end of year cushion (until 30/09)	***297.601.483***	*297.601.483*		
(2) Advance payments	**-231.256.039**	**-160.401.190**	**-70.854.849**	
(2.1) Out of which, DEC 08/2026 transfer proposal		*-103.496.605*	*103.496.605*	
(2.2) Out of which, DEC 23/2026 transfer proposal		*-56.904.585*	*56.904.585*	
(2.3) Out of which, payment of advances to Spain (*)	***-89.561.338***		*-89.561.338*	
(2.4) Out of which, payment of advances to Portugal	***-65.370.952***		*-65.370.952*	
(2.5) Out of which, payment of advances to Malta	***-931.014***		*-931.014*	
(2.6) Out of which, payment of advances to France	***-69.354.561***		*-69.354.561*	
(2.7) Out of which, payment of advances to Hungary	***-6.038.174***		*-6.038.174*	
(3) 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	**-111.644.577**	**-111.644.577**		
(3.1) DEC accompanying Mobilisation COM(2026) 1002 - DEC 08/2026		*-111.644.577*	*111.644.577*	
(3.2) Payment to Romania, Cyprus and Spain	***-111.644.577***		*-111.644.577*	
(4) Mobilisation of the European Union Solidarity Fund to provide assistance to Spain, Italy, Malta and Portugal relating to storms that occurred in 2026. COM(2026) 7001	**-385.582.412**	**-385.582.412**		
(4.1) DEC accompanying Mobilisation COM(2026) 7001 - DEC 16/2026		*-385.582.412*	*385.582.412*	
(4.2) Payment to Spain, Italy, Malta and Portugal	***-385.582.412***		*-385.582.412*	
Remainder (1) + (2) + (3) + (4)	**483.227.258**	**483.227.258**		

(*) The total amount for Spain includes three advance payments: EUR 30 137 714 in relation to the wildfires which occurred in August 2025, EUR 37 263 842 for the storms of January and February 2026, and EUR 22 159 782 to be granted after the adoption of the present transfer request.