Council of the European Union

Brussels, 16 November 2026
(OR. en)

15716/26

Interinstitutional File:
2026/0196 (BUD)

FIN 1599

'A' ITEM NOTE

From:	General Secretariat of the Council
To:	Council
Subject:	Joint text on the general budget of the European Union for the financial year 2027

- *Approval*

1. Following the meetings of the Conciliation Committee on 3, 10 and 11 November 2026, an agreement has been reached between the European Parliament and the Council on a joint text as provided for in Article 314(5) TFEU.

2. This joint text and its annexes have been forwarded to the European Parliament and the Council on 11 November 2026, which each have a period of fourteen days from this day to approve it (see the ANNEX), and consists of the following documents taken together, recorded in Addenda 1 to 5 to this document:

   – summary figures by financial framework headings (see document 15716/26 ADD 1);

   – line by line figures on all budget items (see documents 15716/26 ADD 2 and ADD 3);

   – a consolidated document showing the figures and final text of all lines amended during the Conciliation (see documents 15716/26 ADD 4 and ADD 5).

3. The Conciliation Committee has also agreed on the statements recorded in Annex 2 to the ANNEX.

4. The Council is invited to:

– approve the joint text on the budget 2027 as set out in the ANNEX and in Addenda 1 to 5 to this document; and

– record in its minutes the statements agreed on in the context of the joint text set out in Annex 2 to the ANNEX.

IM 6637 2026
11-11-2026

EUROPEAN UNION

Conciliation Committee on the budget 2027

Brussels, 11 November 2026

President-in-Office of the Council of the European Union
175, rue de la Loi
B - 1048 Brussels

Dear President,

Based on Article 314(4) and (5) of the Treaty on the Functioning of the European Union (TFEU), and following information by the Council that it could not accept all the amendments adopted by the European Parliament on 21 October 2026 on the Council's position on the draft budget for 2027[1], the Conciliation Committee was convened for 27 October 2026, with a view to reaching agreement on a joint text.

The Conciliation Committee had at its disposal the following elements:

- draft budget proposed by the Commission (COM(2026) 300 final of 9 July 2026), as amended by letter of amendment No 1 (COM(2026) 960 final of 9 October 2026);
- Council's position on the draft budget (4 September 2026);
- European Parliament's amendments to the Council's position (21 October 2026).

Following meetings on 3, 10 and11 November 2026 an agreement has been reached on 11 November 2026 on a joint text as provided for in Article 314(5) TFEU.

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1 See letter by the President of the Council of 21 October 2026.

In accordance with Point 24 of Annex 1 to the Interinstitutional Agreement of 16 December 2020[1], the joint text for the budget 2027 shall consist of this letter and the following documents taken together, which are recorded in Annex 1:

- line by line figures for all budget items and summary figures by MFF headings;
- a consolidated document, indicating the figures and final text of all lines that have been amended during the conciliation procedure;
- the list of the lines not amended with regard to the draft budget or the Council's position on it.

Pursuant to Article 314(6) TFEU, the joint text is hereby forwarded to the European Parliament and the Council, which shall each have a period of fourteen days from this day, in which to approve the text for the purposes of paragraphs 7 and 8 of the same Article.

The Conciliation Committee has also agreed on or taken note of the statements recorded in Annex 2 to this letter.

An identical letter is addressed to the President of the European Parliament.

Johan VAN OVERTVELDT
Co-chair

Simon HARRIS
Co-chair

Annexes: List of documents forming part of the joint text

Statements

cc: Piotr SERAFIN, Commissioner for Budget, Anti-Fraud and Public Administration

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1 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 in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources (OJ L 433 I, 22.12.2020, p. 28).

2027 BUDGETARY PROCEDURE

CONCILIATION DOCUMENT

LIST OF DOCUMENTS FORMING PART OF THE JOINT TEXT

- BUDGET 2027[1] -

Doc No 1: SUMMARY TABLES

FIGURES BY MFF HEADING

FIGURES BY PROGRAMME

AUTHORISED ESTABLISHMENT PLANS BY SECTION

Doc No 2: FIGURES BY BUDGET LINE

Doc No 2.1: OTHER SECTIONS

Doc No 2.2: SECTION III - COMMISSION

Doc No 3: AMENDMENTS BY BUDGET LINE

Doc No 3.1: OTHER SECTIONS

Doc No 3.2: SECTION III - COMMISSION

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[1] The documents listed in this Annex will only be sent electronically.

2027 BUDGETARY PROCEDURE
CONCILIATION DOCUMENT
STATEMENTS

1. Joint statement by the European Parliament and the Council on payment appropriations

In order to ensure the proper implementation of Union's programmes and to avoid an excessive level of outstanding commitments (RAL) in the final year of the current MFF, the European Parliament and the Council call on the Commission to continue closely and actively monitoring, during the year 2027, the implementation of the programmes (particularly in sub-heading 2a (Economic, social and territorial cohesion) and Rural Development). To that end, taking into account the forecasts accuracy of the Member States where applicable and the payments margin in the draft budget 2027 - mainly driven by sub heading 2a, the European Parliament and the Council expect the Commission to present in a timely manner updated figures concerning the state of affairs and estimates regarding 2027 payment appropriations.

If the figures show that the appropriations entered in the 2027 budget are insufficient to cover the justified needs, the European Parliament and the Council invite the Commission to present as soon as possible an appropriate solution, inter alia a draft amending budget, with a view to allowing the European Parliament and the Council to take any necessary decisions as soon as possible without undue delay for justified needs. Where applicable, the European Parliament and the Council will take into account the urgency of the matter, shortening the eight-week period for a decision if deemed necessary. The same applies mutatis mutandis if the figures show that the appropriations entered in the 2027 budget are higher than needed.

2. Joint statement by the European Parliament, the Council and the Commission on the use of special instruments in the 2027 budget

While the European Parliament and the Council did not mobilise the Ukraine Support Loan special instrument in the context of the 2027 budget, the mobilisation of the USL instrument remains possible in 2027 in accordance with Article 10(c) of the MFF Regulation. Should new unforeseen and exceptional circumstances emerge, the European Parliament and the Council invite the Commission to present an appropriate solution, inter alia a draft amending budget, with a view to allowing the European Parliament and the Council to take any necessary decisions for such justified needs.