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**FIN 142**  
**INST 33**

## **OUTCOME OF PROCEEDINGS**

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Subject: Budget guidelines for 2027

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- *Council conclusions (17 February 2026)*

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Delegations will find in the Annex the Council conclusions on the budget guidelines for 2027, as approved by the Council (Economic and Financial Affairs) at its 4153<sup>rd</sup> meeting held on 17 February 2026.

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**COUNCIL CONCLUSIONS**  
**ON THE BUDGET GUIDELINES FOR 2027**

1. The Council underlines that the budgetary procedure for 2027 will be the last of the programming period 2021-2027. In this regard, the EU budget for 2027 has a key role in the delivery of the long-term objectives and political priorities agreed by the Union. The Council underlines the importance that all institutions take due account of all the relevant elements in the multiannual financial framework (MFF) for 2021-2027.
2. In the context of the still ongoing Russian war of aggression against Ukraine, the Council acknowledges the unwavering commitment, reconfirmed by 25 Heads of State or Government at the European Council meeting in December 2025<sup>1</sup>, to providing continued financial support to Ukraine for as long as it takes and as intensely as needed, and supporting its resilience and long-term reconstruction. The Council stresses the importance for the budget for 2027 to continue showing the Union's solidarity with the people of Ukraine and to respond to the related crises, including humanitarian needs. In light of this, the Council recalls the decision to address Ukraine's financial needs for 2026-2027, and the previous European Council (EUCO) conclusions<sup>2</sup> on European defence and security, as reflected in the EUCO conclusions of 18-19 December 2025<sup>3</sup>.

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<sup>1</sup> Doc. EUCO 26/25.

<sup>2</sup> Doc. EUCO 18/25.

<sup>3</sup> Doc. EUCO 24/25.

3. The Council recalls the principle of solidarity and underlines that the effective use of the EU budget will bolster the credibility of the Union with the European citizens.
4. The Council reiterates that the budget should be established in accordance with the budgetary principles set out in the Financial Regulation<sup>4</sup>, notably the principles of unity, annuality, sound financial management and transparency.
5. The Council considers that the budget for 2027 should be realistic, in line with actual needs, ensure prudent budgeting and, without prejudice to the provisions of the Interinstitutional Agreement (IIA)<sup>5</sup>, provide for sufficient margins under the MFF ceilings to deal with unforeseen circumstances and address the Union's challenges. At the same time, the budget for 2027 should provide sufficient resources to ensure the implementation of Union programmes, as outlined in the joint statement on payment appropriations attached to the budget for 2026, including resources resulting from the 2025 mid-term review of the cohesion policy, and to allow for commitments already made under the current MFF to be paid in due time. To this end, if necessary and in duly justified cases, after implementing all possible reallocations within the budget, adequate appropriations should be ensured through the use of available flexibilities, including through an amending budget, if necessary, in order to avoid any unpaid claims submitted by the Member States. The level of outstanding commitments (RAL) should be continuously monitored to avoid creating an excessive backlog.

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<sup>4</sup> Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast) (OJ L 2024/2509, 26.09.2024).

<sup>5</sup> 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 433I, 22.12.2020, p. 28).

6. The Council urges the Commission to include in the draft budget for 2027 the redeployments agreed in the revised MFF and that are necessary to finance the priorities laid down in the revised MFF 2021-2027, as well as the decommitments that are being made available again. The Council calls on the Commission to fully take into account and reflect in the draft budget for 2027 all the priorities commonly agreed in the revised MFF, including migration, taking into account the balance between commitment and payment appropriations and ensuring the agreed sufficient funding for the Neighbourhood, Development and International Cooperation Instrument (NDICI) cushion. As the Council considers this crucial, it calls on the Commission to provide for adequate regular reporting, including on a quarterly basis, on the achievement of the above as well as on the amount of decommitments materialising in heading 6 of the MFF, with special attention to NDICI and Pre-accession Assistance (IPA).
7. The Council stresses the need for all Union institutions, bodies, offices and agencies to respect and comply with all elements of the MFF 2021-2027 when establishing and implementing the budget for 2027.
8. The Council underlines that budgetary discipline should be maintained by all Union institutions, bodies, offices and agencies, and stresses the need to budget only expenditure items considered necessary.
9. The Council points out that the additional amounts included in the budget, such as from the re-use of decommitments under Article 15(3) Financial Regulation, should be fully compliant with and limited to the agreement on the revised MFF 2021-2027.

10. The Council reaffirms that the ceiling for heading 7 of the MFF 2021-2027 is founded on the premise that all Union institutions adopt a comprehensive and strict approach for ensuring that staff resources are optimised in respect of the stable staffing principle, as well as for achieving efficiency gains and corresponding cost savings in non-salary related administrative expenditure. Several years of increases in the staff levels, automatic salary updates and general price changes in an inflationary environment, which has recently begun to ease, are putting significant pressure on heading 7. The Council therefore continues to strongly support a common approach to contain that heading, which is also intended to finance the staff of the Union's institutions, instead of relying on appropriations of thematic headings for this purpose. The Council calls on all Union institutions to adopt a prudent building policy. To that end, it calls on the Commission to exercise its powers under Article 314(1) TFEU in a manner consistent with the above objectives. The Council also reiterates its requests towards the Commission, without prejudice to its right of initiative, to present, before establishing the statement of estimates for the financial year 2027, effective measures, including input from the ongoing large-scale review, to mitigate administrative expenditure and ensure that the current ceilings of heading 7 of the MFF would not be exceeded and that the special instruments should not be mobilised for this heading. In addition, the Council calls upon the Commission to closely monitor the administrative support expenditure under the programmes ensuring that appropriations reflect actual needs, as well as, also bearing in mind the unilateral statement of the Commission on agencies in the context of the joint text on the general budget of the EU for the financial year 2026<sup>6</sup>, the budgetary needs of the agencies, which should deliver on their mandates in the most cost-efficient manner.

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<sup>6</sup> See Annex 2 to the ANNEX of document 15487/25.

11. The Council invites the Commission to consider the increased accuracy in the long term of Member States' forecasts<sup>7</sup> when estimating the level of payments in the draft budget. The Council emphasises the need for predictability of both Member States' contributions to the Union budget and payments from the Union budget to Member States, recalling that accurate budgeting avoids unwelcome challenges for national budgets, particularly in the light of an accelerated implementation of programmes resulting in increasing payment levels amid tight national budgetary constraints. In this regard, the Council invites the Commission to provide in a transparent way and without delay accurate and reliable forecasts of all revenues, including recoveries, reflows, fines and the annual amount payable by the United Kingdom in 2027 in accordance with the Withdrawal Agreement<sup>8</sup>, which will allow Member States to assess their expected contribution to the Union budget in a timely manner.
12. The Council underlines that corrective budgetary tools, such as amending budgets, should be kept to a justified minimum, introduced in a timely manner in order to allow for proper examination and to avoid disruptions in the functioning of Union programmes, and financed primarily by redeployments. In particular, the Council invites the Commission to present separate revenue driven draft amending budgets without delay, once the relevant information becomes available. The Council remains strongly committed to take a position on draft amending budgets as soon as possible.

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<sup>7</sup> As reported in Table 1 of Cohesion policy overview and Member States' forecasts of 1 April 2025 (WK 4061/2025).

<sup>8</sup> Agreement on the Withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ L 29, 31.1.2020, p. 7).

13. In order for the national parliaments to have adequate time to carry out detailed scrutiny and for the Council to thoroughly prepare its position, the Council calls on the Commission to present the draft budget for 2027 as soon as possible in June. It also encourages the Commission to continuously improve the content of its budgetary documents by making them simpler, more concise and transparent, and to ensure that the most recent data is available. The Council invites the Commission to include, in a reserve, commitment and payment appropriations foreseen for new legal acts or amendments to existing legal acts not yet adopted, in line with the provisions of the Financial Regulation.
14. In addition, the Council urges the Commission to accompany the draft budget with the complete set of applicable documents listed in Article 41 Financial Regulation. The Council calls on the Commission to guarantee full transparency and visibility of the financial assistance provided and related interest payments to be made for debt issued as referred to in Article 224 Financial Regulation and also of all funds under the European Union Recovery Instrument (EURI) by providing all relevant information in a timely manner, including summary tables on budget appropriations and information on the management of debt and other liabilities of the Union budget and an overview on how to finance the EURI interest payments cost overruns in 2027 in accordance with the revised MFF 2021-2027. In this regard, the Council invites the Commission to conduct its borrowing operations in line with the actual needs to avoid excessive liquidity and corresponding interest costs. Furthermore, the Council calls on the Commission to provide, whenever available and appropriate, the transmission of confirmation notices for transfers of non-repayable support made from the funding pool to the EU budget giving rise to the cost claim from the Commission, expected Recovery and Resilience Facility (RRF) disbursements and decommitments forecasts affecting 2027. The Council notes that, for it to adopt a meaningful position on the draft budget in regard to interest costs, it can only consider information transmitted in time to allow for a comprehensive assessment by Member States.

15. The Council calls on the Commission to take into account in the draft budget for 2027 the agreement laid down in the final elements for joint conclusions on the budget for 2025<sup>9</sup> and 2026<sup>10</sup>. In this regard, the Council recalls, that in line with points 16 and 17 of the conclusions of the European Council of 1 February 2024 as reflected in Recital 12 and Article 10a of the amended MFF Regulation<sup>11</sup>, if the NextGenerationEU (NGEU) interest payments cost cannot be met from the existing EURI budget line in heading 2b, financing will be sought to cover a substantial part of the necessary amounts, as far as possible, with a view to mobilising an amount equivalent to about 50 % of the NGEU interest payments cost overruns as a benchmark. This will be done by drawing from room created by budgetary implementation of the programmes and reprioritisation, as well as non-thematic special instruments, in accordance with the applicable sectoral rules and other legal obligations, taking into account priorities and prudent budgeting. National envelopes of Member States which have been legally committed will not be affected by the redeployments and reprioritization referred to in this paragraph. If further financing is needed, additional resources will be made available by mobilising the EURI instrument.
16. The Council calls on the Commission to regularly inform Member States on the assigned revenue entered in the budget, including from the EURI and the Trade and Cooperation Agreement with the United Kingdom<sup>12</sup>, and to comply with its obligations in the Financial Regulation as regards other assigned revenue allocated to certain programmes in accordance with the agreement on the revised MFF 2021-2027. Furthermore, the Council insists on a transparent presentation of assigned revenue stemming from recoveries per programme and type, along with forecasts of expected assigned revenue to facilitate the determination of the appropriate level of budgetary appropriations for each respective programme.

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<sup>9</sup> Doc. WK 14457/2024.

<sup>10</sup> Doc. WK 15592/2025 REV 1.

<sup>11</sup> Council Regulation (EU, Euratom) 2024/765 of 29 February 2024 amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027 (OJ L, 2024/765, 29.02.2024).

<sup>12</sup> Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, Part Five on Participation in Union programmes, Sound Financial Management and Financial Provisions and the related protocol (OJ L 444, 31.12.2020, p. 14).

17. The Council encourages all institutions to collaborate efficiently and constructively, allowing for a smooth budgetary procedure and the establishment of the budget for 2027 within the deadlines set by the TFEU. Notably, the Council invites the Commission to act as honest broker during the whole budgetary procedure and provide detailed information requested by the Council in a timely manner. In order to facilitate the conciliation process, the Council calls on the Commission to provide timely access to draft elements for joint conclusions, which should be comprehensive and contain all the relevant information (including a comparison with the previous version of the draft elements). The Council also invites the Commission to continue to present in the draft elements for joint conclusions appropriate changes in payments following changes proposed in commitments, as compared to a previous version of the draft.
18. The Council stresses the need to preserve the annual character of the budgetary procedure and to avoid discussions on issues not directly linked to the annual budget negotiations. It recalls that the purpose of the Conciliation Committee, convened in respect of Article 314 TFEU, is to establish the budget for 2027.
19. The Council reiterates the great importance it attaches to these guidelines and expects the Commission to duly take them into account in the preparation of the draft budget for 2027.
20. In order to raise awareness, these guidelines will be made available to the European Parliament and the Commission, as well as to all the other Union institutions and bodies.

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