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COVER NOTE

From:	Mr Piotr SERAFIN, Member of the European Commission
date of receipt:	23 February 2026
To:	Mr Makis Keravnos, President of the Council of the European Union
No. Cion doc.:	BUDGET DEC(2026) 6
Subject:	Proposal for transfer of appropriations No DEC 06/2026 within Section III - Commission - of the general budget for 2026

Delegations will find attached document BUDGET DEC(2026) 6.

Encl.: BUDGET DEC(2026) 6



BRUSSELS, 23/02/2026

GENERAL BUDGET - 2026
SECTION III - COMMISSION TITLES: 06, 14, 30

TRANSFER OF APPROPRIATIONS N° **DEC 06/2026**

FROM

CHAPTER - 3004 Solidarity mechanisms (special instruments)

ITEM - 30 04 01 02 Emergency Aid Reserve

Commitments	-350 000 000,00
Payments	-350 000 000,00

TO

CHAPTER - 0605 Union Civil Protection Mechanism

ARTICLE - 06 05 01 Union Civil Protection Mechanism

Commitments	25 000 000,00
Payments	25 000 000,00

CHAPTER - 1403 Humanitarian Aid

ARTICLE - 14 03 01 Humanitarian aid

Commitments	325 000 000,00
Payments	325 000 000,00

I. DECREASE

I.1

a) Heading

30 04 01 02 - Emergency Aid Reserve

b) Figures at 17/02/2026

	Commitments	Payments
1 Appropriations in budget (Initial Budget + AB)	595 202 966,00	595 202 966,00
2 Transfers	0,00	0,00
3 Total appropriations for the year (1+2)	595 202 966,00	595 202 966,00
4 Appropriations already used	0,00	0,00
5 Appropriations available (3-4)	595 202 966,00	595 202 966,00
6 Decrease proposed	350 000 000,00	350 000 000,00
7 Total appropriations up to year end (5-6)	245 202 966,00	245 202 966,00
8 Decrease as percentage of appropriations in budget (6/1)	58,80 %	58,80 %
9 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 17/02/2026	0,00	0,00
3 Implementation rate [(1-2)/1]	n/a	n/a

d) Detailed grounds for the decrease

Under Article 9(1)(b) of Council Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027, as amended by Regulation (EU, Euratom) 2024/765 of 29 February 2024, the Emergency Aid Reserve is intended to finance “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 large- scale 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”).

Following the Mid-term revision of the MFF – Council Regulation (EU, Euratom) 2024/765 amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027 – the EAR has a total of EUR 595 202 966 in commitment and payment appropriations for 2026. With the current proposed transfer, 59% of the availabilities of the EAR will have been consumed.

II. INCREASE

II.1

a) Heading

06 05 01 - Union Civil Protection Mechanism

b) Figures at 17/02/2026

	Commitments	Payments
1 Appropriations in budget (Initial Budget + AB)	177 657 430,00	191 500 000,00
2 Transfers	0,00	0,00
3 Total appropriations for the year (1+2)	177 657 430,00	191 500 000,00
4 Appropriations already used	30 054 907,14	82 839 868,81
5 Appropriations available (3-4)	147 796 945,75	108 662 782,19
6 Increase requested	25 000 000,00	25 000 000,00
7 Total appropriations up to year end (5+6)	172 796 945,75	133 662 782,19
8 Increase as percentage of appropriations in budget [6/1]	14,07 %	69,80 %
9 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	4 956 723,62	3 479 378,20
2 Appropriations available on 17/02/2026	4 956 723,62	3 479 378,20
3 Implementation rate [(1-2)/1]	0%	0%

d) Detailed grounds for the increase

The Commission requests the mobilisation of the Emergency Aid Reserve for a total of EUR 25 million in commitment and payment appropriations for the deployment of additional power generators to Ukraine. In light of the intensifying attacks on the energy infrastructure, these generators will provide essential power to households and support critical infrastructure, including hospitals.

II. INCREASE

II.2

a) Heading

14 03 01 - Humanitarian aid

b) Figures at 17/02/2026

	Commitments	Payments
1 Appropriations in budget (Initial Budget + AB)	1 868 505 988,00	2 095 862 000,00
2 Transfers	20 000 000,00	0,00
3 Total appropriations for the year (1+2)	1 888 505 988,00	2 095 862 000,00
4 Appropriations already used	1 620 975 988,00	131 060 931,06
5 Appropriations available (3-4)	267 530 000,00	1 964 801 068,94
6 Increase requested	325 000 000,00	325 000 000,00
7 Total appropriations up to year end (5+6)	592 530 000,00	2 289 801 068,94
8 Increase as percentage of appropriations in budget [6/1]	17,39 %	15,51 %
9 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	419 188,10	1 337 488,64
2 Appropriations available on 17/02/2026	419 188,10	1 175 685,57
3 Implementation rate [(1-2)/1]	0%	12,1%

d) Detailed grounds for the increase

The Commission requests the mobilisation of the Emergency Aid Reserve for a total of EUR 325 million in commitment and payment appropriations to provide humanitarian assistance for several humanitarian crises as listed below:

- the crisis in Ukraine (EUR 75 million);
- the Sudan regional crisis (EUR 124.5 million);
- the Syria regional and Lebanon crisis (EUR 67.5 million);
- the crisis in Afghanistan (EUR 58 million).

While awaiting the decision of the Budgetary Authority, the Commission is planning to announce the reinforcement for Ukraine during a visit to the country occurring on 24 February 2026. This will allow to respond to the increased needs and seize the political opportunity to give a positive signal to the country.

ANNEX 1

1. The crisis in Ukraine – Total increase of EUR 75 million for humanitarian aid + EUR 25 million for civil protection

Current allocated amount (under HUMA): EUR 145 million

In early 2026, Russia launched a new wave of large-scale attacks against Ukraine. These strikes have inflicted heavy damage on residential areas, leaving dozens dead and hundreds wounded, and are creating unbearable conditions for civilians during the coldest winter since the start of Russia's war of aggression. In January, authorities reported that 70% of Kyiv remained without electricity, with serious knock-on effects on heating and water networks. Damage to power generation across the country has resulted in an estimated 40% power deficit. Ukrainian authorities have repeatedly appealed to international partners to urgently scale up humanitarian assistance and funding. As of mid-February, the 2026 Humanitarian Needs and Response Plan for Ukraine, requiring USD 2.3 billion, is only 11% funded.

The additional funding of **EUR 75 million** will enable tailored assistance along the frontline, including rehabilitation and winterproofing of housing (repairs, insulation), support to health centres, rapid civilian evacuations, winter cash assistance and multisectoral emergency response. The remaining **EUR 25 million** will enable the deployment of additional power generators. In light of the intensifying attacks on the energy infrastructure, these generators will provide essential power to households and support critical infrastructure, including hospitals.

2. The Sudan Regional Crisis – Total increase of EUR 124.5 million

Current allocated amount: EUR 146.8 million

Sudan continues to require major assistance. Events in El Fasher in late October 2025 marked another grim milestone, with reports indicating more than 10 000 people killed in less than three days and approximately 130 000 newly displaced. Tawila in North Darfur has become the largest site hosting internally displaced persons worldwide. Meanwhile, intensifying conflict in Greater Kordofan is driving a rapid increase in needs. In neighbouring countries (Central African Republic, Chad, Egypt, Ethiopia, Libya, South Sudan, Uganda), six million refugees and host communities need assistance. While some return movements have been observed mainly to Khartoum, over four million people have crossed into neighbouring countries overstressing the already limited available basic services. Regional stability is at risk as Sudan's neighbouring countries are also facing their own internal challenges and humanitarian crises.

Addressing the crisis at its source will mitigate potential spillover effects, including increased migration pressures towards Europe, as Sudanese represented the 7th largest group of people seeking asylum in September 2025. The EU will co-host a High-Level Ministerial Humanitarian Pledging Conference on the Sudan crisis on 15 April 2026, marking the three years since the start of the conflict. Pledging at least the same amount as in 2025 will be essential to demonstrate the EU's commitment to provide needs-based humanitarian assistance.

Based on those humanitarian needs, the Commission intends to allocate **EUR 62 million** for humanitarian operations inside Sudan and **EUR 62.5 million** in the three neighbouring countries most affected by the influx of Sudanese refugees: Chad (**EUR 30 million**), South Sudan (**EUR 28.5 million**) and Ethiopia (**EUR 4 million**).

3. Syria Regional Crisis – Total increase of EUR 67.5 million

Current allocated amount: EUR 235 million

3.1. Syria – EUR 39 million

In 2026, one year into the transitional period following the fall of the Assad regime in December 2024, humanitarian needs in Syria remain at record levels, with an estimated 16.5 million people in need of humanitarian assistance and nearly 14 million people experiencing food insecurity. The return of Syrian refugees from neighbouring countries, combined with continued internal population movements, is exerting very significant pressure on already overstretched systems and services. Many people lack adequate housing, access to basic services (schools, hospitals, functioning markets) and livelihood opportunities, and remain at risk from explosive ordnance. The security situation remains unpredictable, aggravated by economic deterioration, soaring unemployment, limited access to basic services, currency depreciation, rising food prices and severe water shortages linked to prolonged drought. Under such conditions, continued tensions and conflicts in the Northeast and South, combined with unresolved humanitarian needs, risk reigniting internal conflict dynamics and triggering a new wave of migration towards Europe. In this context, the situation in Northeast Syria is of particular concern given the ethnic

component of the conflict, the role of external powers and the presence of ISIS terrorist cells. The situation in the South of Syria is also very delicate and volatile given the potential links with the conflicts in Palestine and Lebanon.

The additional funding of **EUR 39 million** will address emergency needs of the most vulnerable in Syria, including those affected by recent conflicts through life-saving assistance in health, nutrition, water, sanitation and hygiene services (WASH), shelter, protection and multi-purpose cash assistance.

***To note:** The requested reinforcement of EUR 39 million comes in addition to the EUR 171 million in Humanitarian Aid already announced by President von der Leyen on 8 January during her visit to Syria. Given the persistently high level of humanitarian needs and recent developments on the ground, additional resources are required to sustain life-saving operations. If the requested reinforcement of EUR 39 million is approved, the total allocation for Syria will amount to EUR 210 million in 2026.*

3.2. Lebanon – EUR 28.5 million

The humanitarian crisis in Lebanon is deepening. Despite a ceasefire following the significant escalation of hostilities between Israel and Hezbollah agreed at the end of 2024, daily Israeli airstrikes and the extensive destruction of homes and basic services in the South of Lebanon are sustaining internal displacements and impede the return of the Lebanese population to their communities.

The situation is further compounded by the arrival of newly displaced Syrians fleeing outbreaks of violence in Syria, adding pressure to a country already hosting a very large Syrian refugee population amid a severe and protracted economic crisis. At the same time, global funding cuts have led to reductions in essential services for refugees, increasing vulnerabilities. As conditions for safe and dignified large-scale return to Syria are not yet in place, the deterioration of living conditions may trigger further displacement of these refugees to Europe.

The additional funding of **EUR 28.5 million** will help to respond to the increased humanitarian needs in Lebanon, focusing on life-saving assistance, protection, health, shelter, WASH and multi-purpose cash support.

4. Afghanistan Crisis – Total increase of EUR 58 million

Current allocated amount: EUR 126 million

Mass returns have exceeded Afghanistan's absorptive capacity, overwhelming host communities and public services in a country already facing one of the world's most severe humanitarian crises. Nearly 22 million people are in need of humanitarian assistance. Despite the scale and severity of the crisis, Afghanistan remains critically underfunded. The United States has dramatically reduced its support. This, together with reductions from key EU donors, is leaving a massive funding gap of around USD 770 million.

4.1. Afghanistan – EUR 48 million

In Afghanistan, the additional funding will primarily address the most urgent needs of Afghan returnees with a particular focus on the most vulnerable populations. Support will extend beyond one-off assistance at Reception and Transit Centres by bridging emergency relief and longer-term support, thereby creating conditions for the reintegration of returnees and mitigating the risk of potential migratory movements towards Europe.

4.2. Iran – EUR 6 million

In Iran increased cash assistance, education and protection services will be provided to the most vulnerable Afghans.

4.3. Pakistan – EUR 4 million

In Pakistan the Commission intends to address the most pressing protection and health needs of Afghans, with a particular focus on maternal and child health, malnutrition and protection of women.

ANNEX 2

COMMISSION TRANSFER PROPOSALS RELATED TO THE EMERGENCY AID RESERVE IN 2026

The table below shows the transfer proposals transmitted to the Budgetary Authority to date during 2026, which relate to the Emergency Aid Reserve (EAR), and the remaining amount under the EAR reserve following the approval of these proposals.

Commitment and Payment Appropriations 2026 Reserve (EUR)

Transfer Ref	Content	TOTAL Commitments	TOTAL Payments
	General Budget 2026 - Initial appropriations	595,202,966	595,202,966
DEC 06	Mobilisation of the EAR for humanitarian aid and civil protection for Ukraine, and humanitarian aid for Sudan, Syria, Lebanon, and Afghanistan (total value of DEC: EUR 350 million in CA and PA)	<i>350,000,000</i>	<i>350,000,000</i>
	Total DEC transfer proposals	350,000,000	350,000,000
	Remainder	245,202,966	245,202,966