



EUROPEAN  
COMMISSION

Brussels, 8.10.2025  
COM(2025) 851 final

2025/0210 (BUD)

**AMENDING LETTER No 1 TO THE DRAFT GENERAL BUDGET 2026**

**Adjustments in payment appropriations**  
**Updated estimated needs for agricultural expenditure**  
**Other adjustments and technical updates**

Having regard to:

- the Treaty on the Functioning of the European Union, and in particular Article 314 thereof, in conjunction with the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,
- Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union<sup>1</sup>, entered into force on 1 June 2021,
- 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)<sup>2</sup>, and in particular Article 42 thereof,
- the draft general budget of the European Union for the financial year 2026, as adopted by the Commission on 9 July 2025<sup>3</sup>,

The European Commission hereby presents to the European Parliament and to the Council Amending Letter No 1 to the draft general budget of the European Union for the financial year 2026, for the reasons set out in the explanatory memorandum.

## **CHANGES TO THE STATEMENT OF REVENUE AND EXPENDITURE BY SECTION**

The changes to the general statement of expenditure and revenue as well to the statements of revenue and expenditure by section are available on EUR-Lex (<https://eur-lex.europa.eu/budget/www/index-en.htm>). An English version of the changes to this statement is attached for information as a budgetary annex.

---

<sup>1</sup> Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom, OJ L 424, 15.12.2020, p. 1, ELI: <http://data.europa.eu/eli/dec/2020/2053/oj>.

<sup>2</sup> OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

<sup>3</sup> COM(2025) 300 final, 9.7.2025.

## 1. INTRODUCTION

Amending Letter No 1 (AL 1/2026) to the draft budget for the year 2026 (DB 2026) covers the following elements, as a result of new information available in the meaning of Article 42 of Regulation (EU, Euratom) 2024/2509:

- Adjustment of payment appropriations to reflect the estimated net budgetary impact in 2026 of the adopted legislation related to the mid-term review of cohesion policy;
- Update of the needs for the NextGenerationEU interest line;
- Update of the estimated needs, assigned revenue and appropriations for agricultural expenditure. In addition to changing market factors, AL 1/2026 also incorporates the impact of decisions in the agricultural sector since the adoption of DB 2026 in July 2025, as well as other proposals expected to have a significant effect during 2026;
- Update of the split between reserve and operational lines for the Sustainable Fisheries Partnership Agreements (SFPAs), taking into account the new protocols with Côte d'Ivoire, São Tomé and Príncipe and the Cook Islands;
- Adjustment of the number of posts in the establishment plan of the European Health and Digital Executive Agency (HaDEA) following a delegation of additional tasks under the Critical Raw Materials Act<sup>4</sup>;
- Reinforcement of payment appropriations for the Economic and Monetary Union (EMU) line to support Bulgaria's Euro changeover;
- Adjustment of the budgetary nomenclature related to the possibility to transfer resources from the Social Climate Fund (SCF) to the European Regional Development Fund (ERDF), the European Social Fund Plus (ESF+), the Cohesion Fund (CF), the Just Transition Fund (JTF) and the European Maritime, Fisheries and Aquaculture Fund (EMFAF);
- Adjustments of the EU contribution of several decentralised agencies, as follows:
  - A reinforcement of the European Environment Agency (EEA) to reflect the provisional agreement in the negotiations on the Soil Monitoring Law. The additional amounts are proposed to be compensated by an equivalent reduction of the Programme for the Environment and Climate Action (LIFE);
  - A reduction of the reserve for the Regulation on reattribution of tasks for the European Chemicals Agency – Environmental directives and International conventions (ECHA-ENV), due to the revised financial impact following a delay in the legislative negotiations. The corresponding appropriations will be returned to the LIFE programme;
  - An increase of the EU contribution to the European Union Agency for Law Enforcement Training (CEPOL) to ensure full functionality of the new IT solution as well as to improve cyber security in the Agency. The increase is proposed to be compensated by an equivalent reduction of the Internal Security Fund (ISF).

Overall, the net impact of AL 1/2026 on expenditure in the DB 2026 is a decrease of EUR 386,1 million in commitment appropriations and of EUR 1 888,8 million in payment appropriations.

---

<sup>4</sup> Regulation (EU) 2024/1252 of the European Parliament and of the Council of 11 April 2024 establishing a framework for ensuring a secure and sustainable supply of critical raw materials and amending Regulations (EU) No 168/2013, (EU) 2018/858, (EU) 2018/1724 and (EU) 2019/1020 (Text with EEA relevance), OJ L, 2024/1252, 3.5.2024, ELI: <http://data.europa.eu/eli/reg/2024/1252/oj>

(In EUR million)

Programme	Commitment appropriations	Payment appropriations
European Regional Development Fund (ERDF)	0,0	-1 300,0
European Social Fund Plus (ESF+)	0,0	-100,0
EURI interest line	-51,0	-51,0
European Agricultural Guarantee Fund (EAGF)	-335,1	-440,1
Sustainable Fisheries Partnership Agreements (SFPAs)	0,0	0,0
Economic and Monetary Union (EMU)	0,0	2,3
Adjustments to some decentralised agencies	0,0	0,0
Technical corrections	0,0	0,0
<b>Total</b>	<b>-386,1</b>	<b>-1 888,8</b>

More information on each component is provided in the following sections.

The relevant budget lines are detailed in the budgetary annex, together with the update of the revenue resulting from the expenditure changes included in this amending letter.

## 2. ADJUSTMENT OF PAYMENT APPROPRIATIONS IN RELATION TO THE COHESION MID-TERM REVIEW

On 18 September 2025, Regulation (EU) 2025/1914 amending Regulations (EU) 2021/1058 and (EU) 2021/1056 as regards specific measures to address strategic challenges in the context of the mid-term review and Regulation (EU) 2025/1913 amending Regulation (EU) 2021/1057 establishing the European Social Fund (ESF+) as regards specific measures to address strategic challenges, have been adopted.<sup>5</sup>

These Regulations modify the level of financial incentives offered to Member States to adjust their programmes during the Cohesion mid-term review, as compared to the initial Commission proposals. This concerns in particular the pre-financing and co-financing rates, as well as changes to the thresholds which trigger these financial incentives. As a result, the net budgetary impact on payment appropriations in the 2026 budget is estimated at EUR 2,7 billion. This is a reduction by EUR 1,4 billion compared to the EUR 4,1 billion estimated budgetary impact of the Commission's proposal, originally included in the DB 2026.

In parallel, the Commission received the Member States' updated 2026 forecasts for cohesion at the end of July. These confirmed the general assumptions used by the Commission for the estimated payment needs for Heading 2a (Economic, social and territorial cohesion) in the DB 2026, and which resulted in an increase by 79,5% in the overall level of payment appropriations as compared to the 2025 budget.

It is therefore proposed to adapt the level of payment appropriations for the European Regional Development Fund (ERDF) and the European Social Fund Plus (ESF+) to reflect the outcome of the legislation related to the mid-term review of cohesion policy, as set out in the table below.

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
<i>Section III – Commission</i>			
05 02 01	ERDF — Operational expenditure	0	-1 300 000 000
07 02 01	ESF+ shared management strand — Operational expenditure	0	-100 000 000
<b>Total</b>		<b>0</b>	<b>-1 400 000 000</b>

<sup>5</sup> COM(2025) 123 and 164, 1.4.2025.

### 3. FUNDING COSTS OF NEXTGENERATIONEU

In the context of the DB 2026, based on projections of NGEU disbursements and interest rates until the end of the third quarter of 2025, the Commission proposed a total amount of EUR 8 021,0 million for the cost of NGEU borrowing (EURI interest line). This level of funding represented a reinforcement by EUR 4 276,4 million as compared to the financial programming for 2026.

As of 30 September 2025, all disbursements of non-repayable NGEU support in the third quarter of 2025 amount to a total of EUR 55,6 billion, or EUR 5,5 billion lower than at the time of establishing the DB 2026. This has resulted in lower costs of funding, which have been partially offset by an increase of about EUR 100 million in liquidity management costs (which are now estimated to amount to EUR 350 million in total).

The final estimated cost of funding for the 2026 budget is therefore EUR 7 970 million i.e. additional needs of EUR 4 225,4 million over and above the financial programming for 2026. This amount is final, in line with the revised approach providing that the Commission will base the budgeting of the EURI interest line on the volume of disbursements by the end of the third quarter of the previous year. As such, it provides a stable basis for the application of the 'EURI cascade mechanism' by the time of the amending letter to the draft budget.

The final cost for the interest line is thus reduced by EUR 51 million compared to the DB 2026. The Commission proposes to decrease the level of commitment and payment appropriations of the EURI interest line accordingly, as shown in the table below:

EUR			
Budget line	Name	Commitment appropriations	Payment appropriations
<i>Section III – Commission</i>			
06 04 01	European Union Recovery Instrument (EURI) – Payment of periodic coupon and redemption of maturity	-51 000 000	-51 000 000
<b>Total</b>		<b>-51 000 000</b>	<b>-51 000 000</b>

The final overall needs of EUR 4 225,4 million above the financial programming for 2026 are proposed to be financed in equal proportions, i.e. EUR 2 122,7 million each, from the existing availabilities and by the EURI instrument covered by past de-commitments. To cover the 50% from the existing availabilities, first the remaining margin under sub-Heading 2b of EUR 72,8 million is proposed to be used, complemented by the mobilisation of EUR 2 039,9 million under the Flexibility Instrument. Therefore, compared to the DB 2026, the recourse to both the Flexibility Instrument and the EURI instrument is reduced by EUR 25,5 million each.

### 4. EUROPEAN AGRICULTURAL GUARANTEE FUND (EAGF)

AL 1/2026 updates the estimates for agricultural expenditure based on the most recent data and legislative framework. By September 2025, the Commission had at its disposal updated information on the outlook for the agricultural markets as well as actual figures for most of the 2025 budget execution for the component of EAGF under shared management. These are the basis for the updated estimates of the budgetary needs for 2026.

In addition to accounting for these factors, AL 1/2026 also incorporates the impact of legislative decisions in the agricultural sector since the DB 2026 was adopted in July 2025.

Overall EAGF needs for 2026, including the agricultural reserve, are now estimated at EUR 41 331,2 million<sup>6</sup>. This is an increase of EUR 426 million compared to the DB 2026, which is due to:

<sup>6</sup> The total needs include EUR 40 130,1 million of fresh appropriations plus EUR 735 million of assigned revenue expected to be collected in 2026, EUR 109,8 million of 2025 surplus and EUR 356,3 million in carry-over of the agricultural reserve.

- 1) additional needs of EUR 78,9 million in the agricultural reserve for the exceptional measures adopted in 2025 and for which expenditure will be declared in the agricultural year 2026;
- 2) additional needs of EUR 91 million for Member States' market measures and interventions under budget articles 08 02 02 and 08 02 03. This amount includes a reinforcement for promotion measures of EUR 105 million and reductions for the fruit & vegetables and apiculture sectors of EUR 13 million and EUR 1 million respectively;
- 3) additional needs of EUR 157 million for direct payments, as execution levels in 2026 are expected to remain high, following the trend of 2025;
- 4) additional needs of EUR 98,6 million under budget article 08 02 06 'Policy strategy, coordination and audit', the potential financial consequences of judgements of the Court of Justice originally expected and budgeted for in 2025, but which were postponed;
- 5) an increase of the EAGF subsidy for the European Research Executive Agency (REA) by EUR 0,5 million for the implementation of the promotion measures referred to in point 2) above.

In 2025, exceptional measures under the agricultural reserve were adopted for an amount of EUR 177,5 million. Of these, EUR 98,6 million will be paid in 2025, while EUR 78,9 million will be carried over to 2026 in accordance with Article 16(2) of the CAP Horizontal Regulation<sup>7</sup>. This will increase the agricultural reserve in 2026 to EUR 528,9 million, while leaving EUR 450 million available for new measures. The reserve will be financed through a combination of the unspent amount of the 2025 agricultural reserve carried over to 2026 (EUR 356,3 million) and additional 2026 EAGF voted appropriations (EUR 172,6 million).

On the other hand, the total amount of assigned revenue and appropriations carried over (including the agricultural reserve) which are expected to be available in 2026 will increase from EUR 440 million expected in the DB 2026 to EUR 1 201,1 million. Besides the EUR 356,3 million carry-over of the agricultural reserve mentioned in the previous paragraph, this surplus of EUR 761,1 million is mostly driven by higher-than-expected assigned revenue from the clearance of EAGF accounts in 2025. It will thus fully cover the expected additional needs in 2026, which amount to EUR 426 million.

As a result of these updates, the total amount of commitment appropriations for the EAGF is EUR 40 130,1 million (including EUR 172,6 million of fresh appropriations for the agricultural reserve). This leaves a margin of EUR 411,1 million under the sub-ceiling, net of transfers, available for the EAGF of EUR 40 541,2 million. As usual during the year, the Commission will closely monitor the needs for the EAGF, including for the agricultural reserve, and will propose relevant budgetary solutions if and as necessary.

*EUR*

Budget line	Name	Commitment appropriations	Payment appropriations
<i>Section III – Commission</i>			
08 01 01	Support expenditure for the European Agricultural Guarantee Fund	500 000	500 000
08 02 01	Agricultural reserve	-277 368 619	-277 368 619
08 02 02	Types of interventions in certain sectors under the CAP Strategic Plans	-11 000 000	-11 000 000
08 02 03	Market-related expenditure outside the CAP Strategic Plans	102 000 000	-3 000 000
08 02 04	Direct payments types of interventions under the CAP Strategic Plans	-247 821 370	-247 821 370
08 02 06	Policy strategy, coordination and audit	98 550 000	98 550 000
<b>Total</b>		<b>-335 139 989</b>	<b>-440 139 989</b>

<sup>7</sup> Regulation (EU) 2021/2116 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013, OJ L 435, 6.12.2021, p. 187, ELI: <http://data.europa.eu/eli/reg/2021/2116/oj>.



## 5. UPDATE OF THE SUSTAINABLE FISHERIES PARTNERSHIP AGREEMENTS

The Commission has examined the most recent information available concerning Sustainable Fisheries Partnership Agreements (SFPAs) and reviewed the expected needs for 2026 based on the developments in the negotiations with the third countries involved, as foreseen in point C of Part II of the Interinstitutional Agreement (IIA)<sup>8</sup>. On the basis of this review, the Commission proposes a transfer of EUR 2,0 million in commitment and payment appropriations from the reserve to the main operational SFPA line. This budgetary-neutral transfer relates to new protocols with Côte d'Ivoire, São Tomé and Príncipe and the Cook Islands.

With the proposed adjustment, the total commitment appropriations available for SFPAs will amount to EUR 114,2 million in the reserve and EUR 39,7 million on the main operational line. With respect to payment appropriations, the total amount of EUR 130,4 million will include an amount of EUR 85,9 million in the form of reserves.

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
<i>Section III – Commission</i>			
08 05 01	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	2 025 000	2 025 000
30 02 02	Differentiated appropriations ( <i>Reserve for budget article 08 05 01</i> )	-2 025 000	-2 025 000
<b>Total</b>		<b>0</b>	<b>0</b>

## 6. EUROPEAN HEALTH AND DIGITAL EXECUTIVE AGENCY (HADEA)

The establishment plan of HaDEA is proposed to be reinforced by one post in 2026. This will ensure the Agency can deliver on the additional tasks it was delegated under the Critical Raw Materials Act. The agency will be able to finance the related costs for 2026 within its budget as proposed in the DB 2026, and therefore this does not require additional appropriations.

The related changes to the establishment plan are set out in the budgetary annex.

## 7. REINFORCEMENT OF THE ECONOMIC AND MONETARY UNION (EMU) LINE FOR BULGARIA'S ADOPTION OF THE EURO

Bulgaria will join the euro area on 1 January 2026. This follows the European Commission's positive Convergence Report of 4 June, confirmed by the European Parliament's opinion and the final ECOFIN Council decision of 8 July.

As with previous euro changeovers, and in line with the Partnership Agreement for the organisation of communication activities signed between the European Commission and the Republic of Bulgaria on 12 April 2024, the Commission will co-finance Bulgaria's communication activities, up to a maximum of 50% of costs. The total costs correspond to 1 euro per resident.

To provide for the EU cofinancing, a reinforcement of EUR 3,3 million in commitment appropriations and EUR 1 million in payment appropriations to cover the 2025 pre-financing was requested in the Amending Budget 2/2025, financed through an equivalent mobilisation of the Flexibility Instrument. To execute the final payment (corresponding to 70% of the amount of the Grant Agreement with Bulgaria) an additional EUR 2,3 million in payment appropriations is requested for 2026. In line with the mobilisation at Amending Budget 2/2025, this amount is financed through an equivalent mobilisation of the Flexibility Instrument.

EUR

<sup>8</sup> Interinstitutional Agreement 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, ELI: [http://data.europa.eu/eli/agree\\_interinstit/2020/1222/oj](http://data.europa.eu/eli/agree_interinstit/2020/1222/oj).

Budget line	Name	Commitment appropriations	Payment appropriations
<i>Section III – Commission</i>			
06 20 04 01	Coordination and surveillance of, and communication on, the Economic and Monetary Union, including the euro	0	2 334 500
<b>Total</b>		<b>0</b>	<b>2 334 500</b>

## 8. CREATION OF THE BUDGETARY NOMENCLATURE RELATED TO THE POSSIBILITY OF TRANSFERS FROM THE SOCIAL CLIMATE FUND (SCF) TO THE EUROPEAN REGIONAL DEVELOPMENT FUND (ERDF), THE EUROPEAN SOCIAL FUND PLUS (ESF+), THE COHESION FUND (CF), THE JUST TRANSITION FUND (JTF) AND THE EUROPEAN MARITIME, FISHERIES AND AQUACULTURE FUND (EMFAF)

An adjustment of the budgetary nomenclature is proposed, to allow for the possibility to transfer resources from the Social Climate Fund (SCF) to the European Regional Development Fund (ERDF), the European Social Fund Plus (ESF+), the Cohesion Fund (CF), the Just Transition Fund (JTF) and the European Maritime, Fisheries and Aquaculture Fund (EMFAF). Accordingly, the following new budget lines set out below are to be created:

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
<i>Section III – Commission</i>			
09 05 02	European Regional Development Fund (ERDF) — Contribution from the Social Climate Fund (SCF)	p.m.	p.m.
09 05 03	European Social Fund Plus (ESF+) — Contribution from the Social Climate Fund (SCF)	p.m.	p.m.
09 05 04	Cohesion Fund (CF) — Contribution from the Social Climate Fund (SCF)	p.m.	p.m.
09 05 05	Just Transition Fund (JTF) — Contribution from the Social Climate Fund (SCF)	p.m.	p.m.
09 05 06	European Maritime, Fisheries and Aquaculture Fund (EMFAF) — Contribution from the Social Climate Fund (SCF)	p.m.	p.m.
<b>Total</b>		<b>0</b>	<b>0</b>

The corresponding budgetary remarks are provided in the budgetary annex.

## 9. ADJUSTMENTS TO DECENTRALISED AGENCIES

### 9.1 Reinforcement of the European Environment Agency (EEA)

The co-legislators' provisional agreement on the Soil Monitoring Law requires an increase the EEA's resources by the equivalent of 1 additional contract agent from 2026 onwards. The agreement also provides additional procurement budget to develop a new Copernicus product on soil removal, to monitor soil sealing and integrate the data in the digital soil health data portal. The agreement required a revision of the Legislative Financial and Digital Statement which could only be issued in May, and due to the production timeline, it was too late to be included in the Commission's proposal for the Draft Budget 2026. It is therefore now proposed to include the increase in the commitment and payment appropriations for EEA by EUR 0,3 million in 2026. This amount is proposed to be fully offset from the LIFE programme.

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
<i>Section III – Commission</i>			
09 10 02	European Environment Agency	296 135	296 135
09 02 01	Nature and biodiversity	-296 135	-296 135
<b>Total</b>		<b>0</b>	<b>0</b>



## 9.2 *Return from a reserve for the European Chemicals Agency – Environmental directives and International conventions (ECHA – ENV)*

The reserve created for the Regulation on reattribution of tasks for the ECHA-ENV is proposed to be reduced by EUR 1 million in 2026, due to a delay in the legislative negotiations. The corresponding appropriations are proposed to be returned to the LIFE programme.

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
<i>Section III – Commission</i>			
30 02 02	Differentiated appropriations (Reserve for budget article 09 10 01)	-1 000 000	-1 000 000
09 02 02	Circular economy and quality of life	1 000 000	1 000 000
<b>Total</b>		<b>0</b>	<b>0</b>

## 9.3 *Reinforcement for the European Union Agency for Law Enforcement Training (CEPOL)*

The Commission proposes to reinforce the EU contribution to the European Union Agency for Law Enforcement Training (CEPOL) with EUR 0,5 million in commitment and payment appropriations, to ensure the full functionality of the new IT solution provided by the Commission following the cyber-attack in 2024, as well as to improve cyber security in the Agency.

The reinforcement is proposed to be financed through an equivalent reduction in the appropriations of the Internal Security Fund.

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
<i>Section III – Commission</i>			
12 02 01	Internal Security Fund (ISF)	-500 000	-500 000
12 10 02	European Union Agency for Law Enforcement Training (CEPOL)	500 000	500 000
<b>Total</b>		<b>0</b>	<b>0</b>

## 10. TECHNICAL CORRECTIONS RELATED TO THE EUROPEAN DATA PROTECTION SUPERVISOR

The following technical adjustments should be implemented, related to the European Data Protection Supervisor in Heading 7:

- At DB 2026, the Commission maintained stable staffing for all institutions, which resulted in reductions in institutions' requests for remuneration and allowances. For the European Data Protection Supervisor (EDPS), the reduction in the remuneration and allowances budget was applied exclusively to the EDPS budget line. However, this adjustment should have been applied to both the EDPS and the European Data Protection Board (EDPB) budget lines, as initially intended by the EDPS in their additional staff request at DB 2026. As a result, the EDPB lines are reduced by EUR 593 104 in commitment and payment appropriations, with a corresponding increase in the EDPS lines.
- In addition, EDPS has requested a technical correction between budget lines 3 0 4 1 (Translation and interpretation costs) and 3 0 4 7 (Other operating expenditure), which is hereby implemented.

Both adjustments have a neutral budgetary impact, and are reflected in the table below:

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
<i>Section IX – European Data Protection Supervisor</i>			
1 1 0 0	Remuneration and allowances	519 000	519 000
1 1 1 0	Contract staff	74 104	74 104
3 0 1 0	Remuneration and allowances	-519 000	-519 000
3 0 2 0	Contract staff	-74 104	-74 104

3 0 4 1	Translation and interpretation costs	-59 126	-59 126
3 0 4 7	Other operating expenditure	59 126	59 126
<b>Total</b>		<b>0</b>	<b>0</b>

## 11. FINANCING

Overall, the net impact of AL 1/2026 on expenditure in the DB 2026 is a decrease of EUR 386,1 million in commitment appropriations and of EUR 1 888,8 million in payment appropriations.

The reduction of EUR 51 million in the additional needs above the financial programming for the EURI line in 2026 results in a decrease in the mobilisation of both the Flexibility Instrument and the EURI Instrument in commitment and payment appropriations of EUR 25,5 million each.

Changes to the EMU line and the previous mobilisation of the Flexibility Instrument in Amending Budget 2/2025 result in an increase in the mobilisation of the Flexibility Instrument of EUR 2,3 million for payment appropriations. The net impact in AL 1/2026 is thus a decrease in the mobilisation of the Flexibility Instrument of EUR 23,2 million in payment appropriations.

The 2026 payment appropriations related to the mobilisation of the Flexibility Instrument in the years 2023 to 2026 are therefore now estimated at EUR 2 443,6 million, in current prices. The estimated payment schedule of the related outstanding amounts for these years is detailed in the following table:

<i>Flexibility Instrument - payment profile (in EUR million)</i>				
<i>Mobilisation year</i>	<b>2026</b>	<b>2027</b>	<b>Beyond MFF</b>	<b>Total</b>
2023	83,2	0,0	0,0	<b>83,2</b>
2024	83,7	46,3	0,0	<b>129,9</b>
2025	15,8	9,4	5,7	<b>30,9</b>
2026	2 260,9	0,0	0,0	<b>2 260,9</b>
<b>Total</b>	<b>2 443,6</b>	<b>55,7</b>	<b>5,7</b>	<b>2 540,9</b>

## 12. SUMMARY TABLE BY MFF HEADING

		Draft Budget 2026		Amending Letter 1 (AL1) to Draft Budget 2026		Draft Budget 2026 incl. AL1	
		CA	PA	CA	PA	CA	PA
<b>1</b>	<b>Single Market, Innovation and Digital</b>	<b>22 054 411 197</b>	<b>23 309 360 126</b>			<b>22 054 411 197</b>	<b>23 309 360 126</b>
	<i>Ceiling</i>	22 210 000 000				22 210 000 000	
	<i>Margin</i>	155 588 803				155 588 803	
<b>2</b>	<b>Cohesion, Resilience and Values</b>	<b>71 726 138 425</b>	<b>74 617 397 666</b>	<b>-51 000 000</b>	<b>-1 448 665 500</b>	<b>71 675 138 425</b>	<b>73 168 732 166</b>
	<i>Ceiling</i>	67 523 000 000				67 523 000 000	
	<i>Of which under Flexibility Instrument</i>	2 065 413 428		-25 500 000		2 039 913 428	
	<i>Of which under EURI</i>	2 138 223 000		-25 500 000		2 112 723 000	
	<i>Margin</i>	498 003				498 003	
2a.	Economic, social and territorial cohesion	56 592 501 997	59 697 735 625		-1 400 000 000	56 592 501 997	58 297 735 625
	<i>Ceiling</i>	56 593 000 000				56 593 000 000	
	<i>Of which under Flexibility Instrument</i>						
	<i>Margin</i>	498 003				498 003	
2b.	Resilience and values	15 133 636 428	14 919 662 041	-51 000 000	-48 665 500	15 082 636 428	14 870 996 541
	<i>Ceiling</i>	10 930 000 000				10 930 000 000	
	<i>Of which under Flexibility Instrument</i>	2 065 413 428		-25 500 000		2 039 913 428	
	<i>Of which under EURI</i>	2 138 223 000		-25 500 000		2 112 723 000	
	<i>Margin</i>						
<b>3</b>	<b>Natural Resources and Environment</b>	<b>56 971 882 355</b>	<b>53 133 437 506</b>	<b>-335 139 989</b>	<b>-440 139 989</b>	<b>56 636 742 366</b>	<b>52 693 297 517</b>
	<i>Ceiling</i>	57 100 000 000				57 100 000 000	
	<i>Margin</i>	128 117 645		335 139 989		463 257 634	
	<b>Of which: Market related expenditure and direct payments</b>	<b>40 465 226 756</b>	<b>40 517 034 090</b>	<b>-335 139 989</b>	<b>-440 139 989</b>	<b>40 130 086 767</b>	<b>40 076 894 101</b>
	<i>EAGF sub-ceiling</i>	41 764 000 000				41 764 000 000	
	<i>Rounding difference excluded for calculating the sub-margin</i>	773 000				773 000	
	<i>Net transfers between EAGF and EAFRD</i>	-1 222 773 000				-1 222 773 000	
	<i>Net balance available for EAGF expenditure</i>	40 541 227 000				40 541 227 000	
	<i>Adjusted EAGF sub-ceiling corrected by transfers between EAGF and EAFRD</i>	40 542 000 000				40 542 000 000	
	<i>EAGF sub-margin</i>	76 773 244		335 139 989		411 913 233	
	<i>EAGF sub-margin (excluding the rounding difference)</i>	76 000 244		335 139 989		411 140 233	
<b>4</b>	<b>Migration and Border Management</b>	<b>5 010 000 515</b>	<b>3 886 530 129</b>			<b>5 010 000 515</b>	<b>3 886 530 129</b>
	<i>Ceiling</i>	5 103 000 000				5 103 000 000	
	<i>Margin</i>	92 999 485				92 999 485	
<b>5</b>	<b>Security and Defence</b>	<b>2 803 506 939</b>	<b>2 250 800 408</b>			<b>2 803 506 939</b>	<b>2 250 800 408</b>
	<i>Ceiling</i>	2 810 000 000				2 810 000 000	

	<i>Of which under Flexibility Instrument</i>					
	<i>Margin</i>	6 493 061			6 493 061	
<b>6</b>	<b>Neighbourhood and the World</b>	<b>15 505 020 092</b>	<b>16 511 670 072</b>		<b>15 505 020 092</b>	<b>16 511 670 072</b>
	<i>Ceiling</i>	15 614 000 000			15 614 000 000	
	<i>Of which under Flexibility Instrument</i>					
	<i>Margin</i>	108 979 908			108 979 908	
<b>7</b>	<b>European Public Administration</b>	<b>13 475 160 508</b>	<b>13 475 160 508</b>		<b>13 475 160 508</b>	<b>13 475 160 508</b>
	<i>Ceiling</i>	12 506 000 000			12 506 000 000	
	<i>Of which under Flexibility Instrument</i>	220 957 069				
	<i>Of which under Single Margin Instrument 11(1)(a)</i>	748 203 439			748 203 439	
	<i>Margin</i>					
	<b>of which: Administrative expenditure of the institutions</b>	<b>10 127 840 831</b>	<b>10 127 840 831</b>		<b>10 127 840 831</b>	<b>10 127 840 831</b>
	<i>Sub-ceiling</i>	9 464 000 000			9 464 000 000	
	<i>Of which under Flexibility Instrument</i>					
	<i>Of which under Single Margin Instrument 11(1)(a)</i>	663 840 831			663 840 831	
	<i>Sub-margin</i>					
	<b>Appropriations for headings</b>	<b>187 546 120 031</b>	<b>187 184 356 415</b>	<b>-386 139 989</b>	<b>- 1 888 805 489</b>	<b>187 159 980 042</b>
	<i>Ceiling</i>	182 866 000 000	201 170 000 000			182 866 000 000
	<i>Of which under Flexibility Instrument</i>	2 286 370 497	2 466 761 755	-25 500 000	-23 165 000	2 260 870 497
	<i>Of which under Single Margin Instrument 11(1)(a)</i>	748 203 439				748 203 439
	<i>Of which under EURI</i>	2 138 223 000	2 138 223 000	-25 500 000	-25 500 000	2 112 723 000
	<i>Margin</i>	492 676 905	18 590 628 340	335 139 989	1 840 140 489	827 816 894
	<b>Thematic special instruments</b>	<b>5 715 921 020</b>	<b>5 022 549 248</b>			<b>5 715 921 020</b>
	<b>Total appropriations</b>	<b>193 262 041 051</b>	<b>192 206 905 663</b>	<b>-386 139 989</b>	<b>-1 888 805 489</b>	<b>192 875 901 062</b>
						<b>190 318 100 174</b>