



Brussels, 8 July 2026
(OR. en)

11539/26

Interinstitutional File:
2026/0144 (BUD)

FIN 1014
PE-L 20

'I' ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee

Subject: Council position on draft amending budget No 2 to the general budget for 2026: Update of revenue (own resources) and adjustments to expenditure

- *Approval*
- *Decision to use the written procedure*

1. On 9 June 2026¹, the Commission submitted to the Council draft amending budget (DAB) No 2 to the general budget for 2026 concerning updates to both the revenue and the expenditure side of the budget ².

¹ All language versions became available on 22 June 2026.

² Doc. 10212/26.

2. The aim of this proposal is to update the **revenue side** of the budget to take into account the latest developments as regards:

- the updated own resources forecasts for the budget 2026 agreed by the Advisory Committee on Own Resources (ACOR) on 29 May 2026. This update is typically presented shortly after the ACOR forecast meeting, in line with the Member States' expectations that the ACOR updates are budgeted as soon as possible;
- the other revenues such as fines and the United Kingdom contribution.

As regards the **expenditure side**, DAB No 2/2026 includes the following specific elements:

- a reinforcement of payment appropriations (p/a) of EUR 7.6 billion, of which EUR 3.4 billion for the European Regional Development Fund (ERDF), EUR 0.6 billion for the Cohesion Fund (CF), EUR 1.4 billion for the European Social Fund Plus (ESF+) and EUR 2.2 billion for the European Agricultural Fund for Rural Development (EAFRD);
- a reinforcement of the agricultural reserve for an amount of EUR 300 million in c/a and p/a to provide targeted, exceptional support to farmers facing severe liquidity challenges in particular due to the rising cost of fertilisers;
- a reinforcement of the European Agricultural Guarantee Fund (EAGF) for an amount of EUR 140 million in c/a and p/a to ensure timely reimbursement of EAGF expenditure to Member States;
- an increase in the number of establishment plan posts for the Commission, a reinforcement of administrative expenditure in heading 7 and a reinforcement of the support line for borrowing and debt management activities to ensure effective administration of the Ukraine Support Loan, in line with the related Legislative Financial Digital Statement;
- two budgetary neutral transfers from the European Environment Agency (EEA) back to the LIFE programme following the withdrawal of the European forest monitoring proposal and delays in the adoption of the Green Claims Directive;

- changes to the budget remarks for budget line 02 02 02 (*EU guarantee from the InvestEU Fund – Provisioning of the common provisioning fund*) to accommodate the possibility for Member States to contribute funds from the Recovery and Resilience Facility (RRF) to the InvestEU financial instrument, following the InvestEU Omnibus II Regulation.

Overall, the net impact of DAB No 2/2026 on expenditure amounts to an increase of EUR 444.2 million in c/a and an increase of EUR 8.0 billion in p/a.

3. The Budget Committee examined DAB No 2/2026 at its meeting on 11 June 2026 and was able to accept it without any changes.
4. In view of the above, the Permanent Representatives Committee is invited to:
 - confirm its agreement on:
 - Council's position on DAB No 2/2026 as set out in point 3 above,
 - instructing the Presidency to prepare the budgetary documents to be sent to the European Parliament and to approve the draft letter in ANNEX 2 to that effect,
 - proposing that the Council enter in its minutes the statement recorded in Addendum 1 to this document, and
 - having the Council's position on draft amending budget No 2 to the general budget for 2026, as set out in ANNEX 1, published in the *Official Journal of the European Union*;
 - decide, in accordance with the first subparagraph of Article 12(1) of the Council's Rules of Procedure and Article 1 of Council Decision (EU) 2022/1242³, that the Council uses the written procedure for its adoption.

³ Council Decision (EU) 2022/1242 of 18 July 2022 amending the Council's Rules of Procedure (OJ L 190, 19.7.2022, p. 137).

Draft amending budget No 2 to the general budget for 2026: Update of revenue (own resources) and adjustments to expenditure

COUNCIL POSITION

THE COUNCIL OF THE EUROPEAN UNION,

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,

Having regard to 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)⁴, and in particular Article 44 thereof,

Whereas:

- the Union's budget for the financial year 2026 was definitively adopted on 26 November 2025⁵;
- on 9 June 2026, the Commission submitted a proposal containing draft amending budget No 2 to the general budget for 2026,

⁴ OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

⁵ OJ L, 2026/72, 26.2.2026, ELI: <http://data.europa.eu/eli/budget/2026/72/oj>.

HAS DECIDED AS FOLLOWS:

Sole Article

The Council's position on draft amending budget No 2 to the general budget for 2026 was adopted on 4 September 2026.

The full text⁶ is available for consultation or download on the Council's website:

<https://www.consilium.europa.eu/en/documents/public-register/public-register-search>.

Done at Brussels, 4 September 2026.

For the Council

The President

⁶ Doc. 11540/26 + ADD 1.

DRAFT LETTER

from : President of the Council
to : President of the European Parliament
copy : President of the Commission

Madam,

I am forwarding under separate cover the Council's position on draft amending budget No 2 for the financial year 2026⁷, adopted by the Council on 4 September 2026.

(Complimentary close).

⁷ Doc. 11540/26 + ADD 1.