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Delegations will find attached document COM(2026) 950 final.

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2026/0314 (BUD)

DRAFT AMENDING BUDGET No 3 TO THE GENERAL BUDGET 2026

Adjustments in expenditure, update of revenues and other 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[1], which 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)[2], and in particular Article 44 thereof,

– the general budget of the European Union for the financial year 2026, as adopted on 26 November 2025[3],

– amending budget No 1/2026, adopted on 7 July 2026[4],

– amending budget No 2/2026, adopted on 15 September 2026[5],

– Regulation (EU, Euratom) 2020/2092 of the European Parliament and of the Council of 16 December 2020 on a general regime of conditionality for the protection of the Union budget ('Conditionality Regulation')[6], and in particular Article 7(3) thereof,

– Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027[7], and in particular Article 6 thereof,

– Proposal for a Council Implementing Decision pursuant to Article 7(2) of the Conditionality Regulation of 23 September 2026[8].

The European Commission hereby presents to the European Parliament and to the Council the draft amending budget No 3 to the 2026 budget.

CHANGES TO THE STATEMENT OF REVENUE AND EXPENDITURE BY SECTION

The changes to the general statement of revenue and to the individual section III are available on EUR-Lex (https://eur-lex.europa.eu/budget/www/index-en.htm).

1 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).
2 OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj.
3 OJ L, 2026/72, 26.2.2026, ELI: http://data.europa.eu/eli/budget/2026/72/oj.
4 OJ L, 2026/1855, 3.9.2026, ELI: http://data.europa.eu/eli/budget_suppl_amend/2026/1855/oj.
5 COM(2026) 460, 9.6.2026.
6 OJ L 433I, 22.12.2020, pp. 1–10, ELI: http://data.europa.eu/eli/reg/2020/2092/oj.
7 OJ L 433I, 22.12.2020, pp. 11–22, ELI: http://data.europa.eu/eli/reg/2020/2093/oj.
8 COM(2026) 516, 23.9.2026

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EXPLANATORY MEMORANDUM

1. INTRODUCTION

The Draft Amending Budget (DAB) No 3 for the year 2026 updates both the revenue and the expenditure side of the budget.

As regards the expenditure side, DAB 3/2026 includes the following specific elements:

- a reinforcement of payment appropriations of EUR 4,2 billion, of which EUR 2 billion for the European Regional Development Fund (ERDF), EUR 2 billion for the European Social Fund Plus (ESF+) and EUR 0,2 billion for the European Agricultural Fund for Rural Development (EAFRD);
- A reintroduction in the budget of the budgetary commitments under three Hungarian operational programmes in Cohesion Policy that are still suspended under a measure established by Council Implementing Decision (EU) 2022/2506 of 15 December 2022 on measures for the protection of the Union budget against breaches of the principles of the rule of law in Hungary, subject to the Council lifting that measure as proposed by the Commission in its proposal for a Council Implementing Decision pursuant to Article 7(2) of the Conditionality Regulation;
- An update of the needs for the Sustainable Fisheries Partnership Agreements (SFPAs), taking into account that several agreements and the related protocols will not be concluded in 2026, and of the needs for Regional Fisheries Management Organisations as the 2026 EU contribution to the respective budgets of these organisations is finalised;
- A reinforcement in commitment and payment appropriations for the European Agricultural Guarantee Fund (EAGF) to ensure the timely reimbursement of expenditure to Member States;
- A reinforcement of the emergency measures under the Food Chain strand of the Single Market Programme to co-finance measures implemented by Member States following outbreaks of animal diseases including Highly Pathogenic Avian Influenza and African Swine Fever;
- A return from the reserve to the operational line of the Asylum, Migration and Integration Fund (AMIF) due to the delayed adoption of the Regulation on the return of third-country nationals;
- An adjustment of the EU contribution to several decentralised agencies, linked to implementation or other specific reasons, as follows:
  - A return in commitment and payment appropriations from the European Chemicals Agency (ECHA) to the LIFE programme. Given the delays in the implementation of the One Substance One Assessment (OSOA) package, the agency will not need the corresponding appropriations;
  - A return in commitment and payment appropriations to the EU4Health programme from the European Medicines Agency (EMA), due to reduced needs for the agency's implementation of the Critical Medicines Act;
  - A return in commitment and payment appropriations to the Customs programme from the European Union Customs Authority (EUCA), due to delays in the agency's set-up;
  - An increase in commitment and payment appropriations for the European Union Agency for Railways (ERA) and an adjustment of its establishment plan following the adoption of the Regulation on the use of railway infrastructure capacity in the single European railway area.

Overall, the net impact of this DAB on expenditure amounts to an increase of EUR 2 180 million in commitment appropriations and an increase of EUR 4 162 million in payment appropriations.

On the revenue side, this DAB incorporates an additional EUR 4 765 million of definitive fines and penalty payments paid until 30 September 2026 and EUR 1 100 million of the estimated TOR surplus. The overall impact on the revenue side is thus a decrease in GNI contributions of EUR 1 703 million.

2. UPDATE OF EXPENDITURE ITEMS

2.1 Increased needs in payment appropriations for cohesion and rural development

The 'Global transfer' is an annual exercise organised within the Commission, in which all Directorates-Generals and Services are requested to review, by early September, their respective payment implementation of the current budget until the end of the year concerned. This exercise aims to determine exact needs and ensure maximum implementation of the budget in payment appropriations at year-end by matching additional needs with expected under-implementation. A request for a transfer in accordance with Article 31 of the Financial Regulation is submitted annually to the European Parliament and to the Council as a result.

The 'Global transfer' exercise showed that the remaining voted budget and the available assigned revenues will not be sufficient to cover estimated payment needs until the end of the year for the European Regional Development Fund (ERDF), the European Social Fund Plus (ESF+) and the European Agricultural Fund for Rural Development (EAFRD). Therefore, the Commission proposes to reinforce these programmes as follows:

- **ERDF and ESF+**

The backlog of payment claims for cohesion at the end of 2025 stood at EUR 18 billion. Awaiting further information on the final needs for 2026, the Amending Budget 2/2026 already included a reinforcement of payment appropriations for cohesion policy of EUR 5,36 billion.

Implementation on the ground is clearly accelerating: projects covering 74 % of the cohesion policy envelope have already been selected by the programme authorities, compared to 50 % at the same time last year. The latest Member States' forecasts from July 2026 also point to the need for a further reinforcement. The proposed reinforcement of EUR 4 billion for cohesion aims to reduce the end-2026 backlog compared to the level at the end of 2025, which will also mitigate the pressure on the 2027 budget.

- **EAFRD**

Earlier this year, Member States had already revised upwards their forecasts for 2026 for the 2023-2027 CAP Strategic Plans under the European Agricultural Fund for Rural Development (EAFRD), for which the Amending Budget 2/2026 included a first increase of payment appropriations of EUR 2,2 billion. The trend is confirmed by the latest Member States' forecasts for rural development interventions under the CAP Strategic Plans as submitted in August 2026: a shortfall of EUR 435 million is identified, of which EUR 229 million is included in the Global Transfer and the remaining amount of EUR 206 million is requested in this draft amending budget.

The detailed increase in payment appropriations requested in this DAB 3/2026 is set out below:

EUR

Budget line	**Name**	**Commitment appropriations**	**Payment appropriations**
Section III – Commission			
05 02 01	ERDF — Operational expenditure	0	2 000 000 000
07 02 01	ESF+ shared management strand — Operational expenditure	0	2 000 000 000
08 03 01 01	Rural development types of interventions under the CAP Strategic Plans	0	206 005 299
Total		**0**	**4 206 005 299**

2.2 Reintroduction of suspended commitments for Hungary

On 15 December 2022, following a proposal by the Commission, the Council adopted an implementing decision under the Conditionality Regulation[9] to suspend 55 % of the budgetary commitments allocated to Hungary under the Environmental and Energy Efficiency Operational Programme Plus, the Integrated Transport Operational Programme Plus and the Territorial and Settlement Development Operational Programme Plus[10].

In accordance with Article 7(2) of the Conditionality Regulation, on 9 September 2026 Hungary transmitted to the Commission a written notification requesting the lifting of the measures adopted by the Council Implementing Decision of 2022. On 23 September 2026, the Commission adopted its proposal[11] to the Council, which found that Hungary had adequately addressed the concerns which gave rise to the adoption of protective measures and thus recommended to lift them.

In accordance with Article 7(3) of the Conditionality Regulation, where measures concerning the suspension of commitments are lifted, the amounts corresponding to the suspended commitments shall be entered in the Union budget, subject to Article 6 of the MFF Regulation. Moreover, according to the same article, suspended commitments of year n may not be entered into the budget beyond year n+2. As a result, the suspended commitments for the years 2022 and 2023 have already been definitively cancelled.

Should the Council now decide – based on the proposal from the Commission – that the suspension of commitments must be lifted, the suspended commitments under the cohesion policy programmes for the years 2024 and 2025 will need to be reinstated into the budget. Immediately after the Council's decision, the Commission will adopt a technical adjustment of the Multiannual Financial Framework to increase the MFF ceilings, in order to allow the above reinstatements to occur.

On this basis, this Draft Amending Budget proposes to reinstate the suspended amounts for 2024 and 2025 into the budget for 2026, conditional upon the Council adopting its decision to lift the suspension measure, and doing so within a timeframe that will still allow the European Parliament and the Council to adopt this amending budget before the end of the year.

The overall impact on expenditure – conditional on the above – is therefore as follows:

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
Section III – Commission			
05 02 01	ERDF — Operational expenditure	1 581 014 834	0
05 03 01	Cohesion Fund (CF) — Operational expenditure	493 160 347	0
07 02 01	ESF+ shared management strand — Operational expenditure	105 527 341	0
09 03 01	Just Transition Fund (JTF) — Operational expenditure	21 462 250	0
Total		**2 201 164 772**	**0**

2.3 Update of the Sustainable Fisheries Partnership Agreements and Regional Fisheries Management Organisations

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. On the basis of this review, the Commission does not expect the protocols with Gabon, Mauritania and Morocco to be signed in 2026 as initially foreseen.

9 Regulation (EU, Euratom) 2020/2092 of the European Parliament and of the Council of 16 December 2020 on a general regime of conditionality for the protection of the Union budget, OJ L 433I, 22.12.2020, p. 1.

10 Council Implementing Decision (EU) 2022/2506 of 15 December 2022 on measures for the protection of the Union budget against breaches of the principles of the rule of law in Hungary, OJ L 325, 20.12.2022, p. 94.

11 COM(2026) 516, 23.9.2026.

As a result, needs in 2026 will be reduced by EUR 107,7 million in commitment and EUR 82,9 million in payment appropriations.

At the same time, a surplus of EUR 0,8 million in commitment appropriations and EUR 0,2 million in payment appropriations has been identified on the Regional Fisheries Management Organisations budget line. This results from lower needs than initially foreseen, following the adoption of the 2026 budgets by the respective Regional Fisheries Management Organisations.

The net result increases the commitment margin under the ceiling in Heading 3 by EUR 108,4 million. The overall impact on expenditure is therefore as follows:

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
Section III – Commission			
30 02 02	Differentiated appropriations (*Reserve for budget article 08 05 01*)	-107 682 600	-82 882 600
08 05 02	Promoting sustainable development for fisheries management and maritime governance in line with the Common Fisheries Policy (CFP) objectives (compulsory contributions to international bodies)	-755 016	-169 238
Total		**-108 437 616**	**-83 051 838**

2.4 European Agricultural Guarantee Fund

Member States' forecasts until year-end for EAGF expenditure point towards a very high level of execution of the currently available funding. The revised estimates show that market-related expenditure, particularly in the fruit and vegetables sector, will be higher than budgeted. At the same time, based on a detailed analysis of the residual amounts due per Member State together with the offsetting possibilities, a lower overall amount of assigned revenues is expected to be collected in 2026. The resulting shortfall is partly compensated by lower estimates for direct payments and financial corrections in favour of Member States, following favourable rulings, but a net gap of EUR 40 million remains.

To avoid the risk of a shortfall of appropriations and ensure timely reimbursement of EAGF expenditure to Member States, a reinforcement of EUR 40 million is requested from the margin under the EAGF sub-ceiling in heading 3.

The overall impact on expenditure is therefore as follows:

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
Section III – Commission			
08 02 02 01	Fruit and vegetables sector	40 000 000	40 000 000
Total		**40 000 000**	**40 000 000**

2.5 Reinforcement of the Food Chain strand of the Single Market Programme

The Food Chain strand of the Single Market Programme supports Member States' emergency measures for animal disease outbreaks.

The Union is facing a sustained and unprecedented pressure from major animal disease outbreaks, notably Highly Pathogenic Avian Influenza, African Swine Fever, sheep and goat pox, Foot-and-Mouth Disease and Lumpy Skin Disease. During the period 2021-2026, the number of outbreaks of the Highly Pathogenic Avian Influenza has multiplied by six compared to the previous MFF 2014-2020, and the number of outbreaks of African Swine Fever has almost doubled. The Commission supports the essential emergency measures required to contain these outbreaks and limit their sanitary, economic and trade impacts, through *ex post* reimbursements. These measures limit the risk of further spread and

higher costs at a later stage, which would have significant consequences for the functioning of the Single Market, trade with third countries and even human health.

Since 2021, EUR 482 million has already been mobilised under the Single Market Programme for this purpose. However, the sharp increase in the frequency, scale and cost of outbreaks has far exceeded the resources available under the Food Chain strand. As a result, co-financing rates already had to be reduced from 50–75 % in the past to 20–30 % for outbreaks from 2023 onwards. Despite these reductions, outstanding obligations for signed and forthcoming grant agreements are estimated at around EUR 430 million, for which only around EUR 305 million in appropriations are currently available in 2026 and 2027. While outbreaks dating from the year 2024 can be covered by the existing availabilities, an additional amount of EUR 125 million in commitment appropriations is needed in 2026 and 2027 to cover reimbursements for outbreaks that occurred in 2025.

Additional appropriations are therefore urgently needed to allow the Union to start the grant agreement process on 2025 outbreaks of animal diseases and to support Member States' emergency response capacity. It is proposed to provide a reinforcement of EUR 47 million in this Draft Amending Budget, by fully using the remaining margin under the expenditure ceiling of Heading 1. The remaining amount of EUR 78 million is proposed to be financed through a reinforcement in Amending Letter 1/2027. Grant agreements are going to be signed progressively, and most payments for co-financing will be implemented in 2027, which is why no additional payment appropriations are requested in 2026.

The overall impact on expenditure is therefore as follows:

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
Section III – Commission			
03 02 06	Contributing to a high level of health and welfare for humans, animals and plants	47 006 803	0
Total		**47 006 803**	**0**

2.6 Return of a reserve – Support expenditure for the Asylum, Migration and Integration Fund

In the 2026 budget, an amount of EUR 900 000 in both commitment and payment appropriations was placed in reserve to the benefit of the Asylum, Migration and Integration Fund (AMIF), to fund the recruitment of five contract agents once the Regulation on the return of third-country nationals[12] was adopted. Due to the delayed adoption of the Regulation, it is now proposed that these appropriations are transferred to the operational line of AMIF, reinforcing the Thematic Facility.

The overall impact on expenditure is therefore as follows:

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
Section III – Commission			
10 02 01	Asylum, Migration and Integration Fund (AMIF)	900 000	900 000
30 01 01	Administrative reserve (*Reserve for budget article (10 01 01*)	-900 000	-900 000
Total		**0**	**0**

[12] Proposal for a Regulation of the European Parliament and of the Council establishing a common system for the return of third-country nationals staying illegally in the Union, and repealing Directive 2008/115/EC of the European Parliament and the Council, Council Directive 2001/40/EC and Council Decision 2004/191/EC.

2.7 Additional adjustments to decentralised agencies

2.7.1 Return of unused appropriations by the European Chemicals Agency (ECHA)

Due to delays and constraints affecting the implementation timetable of the 'One Substance One Assessment' legislative package[13] and the revised water legislation[14], ECHA has not been able to carry out its planned activities in 2026. Part of the appropriations initially planned for 2026, amounting to EUR 4,1 million, will thus no longer be needed by ECHA.

The Commission therefore proposes to return to the LIFE programme those appropriations still available on the budget line for the EU contribution to ECHA, for an amount of EUR 2,4 million. It is proposed to recover the remaining EUR 1,7 million – which were already paid to the Agency – as internal assigned revenue. This latter amount is planned to be carried over the agency's budget for 2027, to partly cover the increased needs for IT expenditure resulting from the revised implementation schedule.

The overall impact on expenditure is therefore as follows:

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
Section III – Commission			
09 10 01	European Chemicals Agency – Environmental directives and international conventions	-2 426 722	-2 426 722
09 02 01	Nature and biodiversity	0	2 426 722
09 02 02	Circular economy and quality of life	2 426 722	0
Total		**0**	**0**

2.7.2 Return of a reserve – European Medicines Agency (EMA)

In the 2026 budget, EUR 651 000 in both commitment and payment appropriations were placed in a reserve to enable EMA to implement tasks under the Critical Medicines Act (CMA)[15]. Following the revision of the CMA proposal in May 2026, and due to the delay of the adoption of the proposal, the needs for EMA have reduced to EUR 100 000. Therefore, an amount of EUR 551 000 is proposed to be returned from the reserve to the EU4Health programme.

The overall impact on expenditure is therefore as follows:

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
Section III – Commission			
30 02 02	Differentiated appropriations (*Reserve for budget item 06 10 03 01*)	-551 000	-551 000
06 06 01	EU4Health Programme	551 000	551 000
Total		**0**	**0**

[13] Regulation (EU) 2025/2457 of the European Parliament and of the Council of 26 November 2025 amending Regulations (EC) No 178/2002, (EC) No 401/2009, (EU) 2017/745 and (EU) 2019/1021 as regards the reattribution of scientific and technical tasks and improving cooperation among Union agencies in the area of chemicals, (OJ L, 2025/2457, 12.12.2025, ELI: http://data.europa.eu/eli/reg/2025/2457/oj).

[14] Directive (EU) 2026/805 of the European Parliament and of the Council of 30 March 2026 amending Directive 2000/60/EC establishing a framework for Community action in the field of water policy, Directive 2006/118/EC on the protection of groundwater against pollution and deterioration and Directive 2008/105/EC on environmental quality standards in the field of water policy, (OJ L, 2026/805, 20.4.2026, ELI: http://data.europa.eu/eli/dir/2026/805/oj).

[15] Proposal for a Regulation of the European Parliament and of the Council laying a framework for strengthening the availability and security of supply of critical medicinal products as well as the availability of, and accessibility of, medicinal products of common interest, and amending Regulation (EU) 2024/795.

2.7.3 Return of a reserve – European Union Customs Authority (EUCA)

In the 2026 budget, EUR 928 000 in both commitment and payment appropriations were put in a reserve for the start-up of EUCA. Following delays in the set-up of the decentralised agency, however, the needs for EUCA have reduced by EUR 98 000 in commitment appropriations and EUR 581 000 in payment appropriations. Therefore, an amount of EUR 98 000 in commitment appropriations are proposed to be returned from the reserve to the Customs programme, while the payment appropriations are returned to the budget.

The overall impact on expenditure is therefore as follows:

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
Section III – Commission			
30 02 02	Differentiated appropriations (*Reserve for budget article 03 10 06*)	-98 000	-581 000
03 05 01	Cooperation in the field of customs (Customs)	98 000	0
Total		**0**	**-581 000**

2.7.4 Transfer from CEF-Transport to the European Union Agency for Railways (ERA)

The EU contribution to the European Union Agency for Railways is proposed to be increased by EUR 400 000 in both commitment and payment appropriations following the adoption of the Regulation on the use of Railway Infrastructure Capacity in the single European railway area[16]. This increase is proposed to be financed by a redeployment from the existing budgetary envelope of the Connecting Europe Facility (CEF) — Transport strand.

The overall impact on expenditure is therefore as follows:

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
Section III – Commission			
02 03 01	Connecting Europe Facility (CEF) — Transport	-400 000	-400 000
02 10 03	European Union Agency for Railways (ERA)	400 000	400 000
Total		**0**	**0**

The adoption of the new tasks also requires an additional two establishment plan posts and two contract agents in 2026. The updated establishment plan is set out in the budgetary annex.

2.7.5 Adjustments to the establishment plan of the European Maritime Safety Agency

The Commission proposes an updated establishment plan for EMSA (transforming one AST9 post into one AD6 post, without budgetary impact). This follows a request by the agency following the retirement of an AST colleague and an internal workload assessment.

The updated establishment plan is set out in the budgetary annex.

3. UPDATE OF REVENUE

DAB 3/2026 proposes to incorporate in the 2026 budget an amount of EUR 6 065 million in definitive fines and penalty payments paid until October 2026 (i.e. an increase of EUR 4 765 million compared to AB 2/2026) and an amount of EUR 1 100 million in additional Traditional Own Resources due to higher receipts than forecast in the budget.

16 OJ L, 2026/1184, 10.6.2026, ELI: http://data.europa.eu/eli/reg/2026/1184/oj

3.1 Fines and penalty payments

Considering the definitive fines and penalty payments paid until October 2026, it is proposed to enter the following amounts in the 2026 budget:

a) EUR 4 125 million of competition fines.
b) EUR 234 million of penalty payments and lump sums imposed on Member States, which did not comply with judgments of the Court of Justice of the European Union on their failure to fulfil an obligation under the Treaties.
c) EUR 406 million of interest connected with fines and penalty payments.
d) EUR 0,3 million of negative returns on cancelled or reduced fines.

It is therefore proposed to increase the amounts reported in AB 2/2026 of EUR 1 300 million by EUR 4 765 million, thus totalling EUR 6 065 million. The detail by line is shown in the table below.

EUR

Revenue line	Name	AB 2/2026	DAB 3/2026	New amount
4 2 0	Fines in connection with the implementation of the rules on competition	955 327 953	4 125 310 876	5 080 638 829
4 2 1	Penalty payments and lump sums imposed on a Member State	268 063 119	234 172 707	502 235 826
4 2 4	Interest connected with fines and penalty payments	98 536 784	406 191 443	504 728 227
4 2 5	Interest, other charges due and negative returns on cancelled or reduced fines	-22 715 250	-310 876	-23 026 126
4 2 9	Other non-assigned fines and penalty payments	865 504	0	865 504
Total		**1 300 078 110**	**4 765 364 150**	**6 065 442 260**

3.2 Traditional Own Resources - Surplus

The Amending Budget 2/2026 included the revised forecasts for 2026 for the revenue side of the budget, as agreed in the 197th ACOR meeting on 29 May 2026. However, based on a higher amount of customs duties made available than forecast during the period January-September, it is appropriate to increase the estimates for Traditional Own Resources (TOR) for a total amount of EUR 1 100 million.

3.3 Impact on the GNI-based own resource contribution for 2026

The revised GNI-based own resources contributions compared to the AB 2/2026 are set out in the following table:

Member state	DAB 2/2026	DAB 3/2026	New amount
	(1)	(2)	(3) = (1) +(2)
Belgium	4 693 986 838	-58 833 077	4 635 153 761
Bulgaria	813 039 302	-10 190 400	802 848 902
Czech Republic	2 472 230 511	-30 986 225	2 441 244 286
Denmark	3 013 904 972	-37 775 415	2 976 129 557
Germany	33 352 554 956	-418 031 304	32 934 523 652
Estonia	302 727 362	-3 794 297	298 933 065
Ireland	3 194 445 667	-40 038 260	3 154 407 407
Greece	1 790 219 777	-22 438 099	1 767 781 678
Spain	12 378 597 515	-155 149 770	12 223 447 745
France	21 706 071 811	-272 057 643	21 434 014 168
Croatia	699 088 360	-8 762 171	690 326 189
Italy	16 169 928 367	-202 669 218	15 967 259 149
Cyprus	238 534 370	-2 989 721	235 544 649
Latvia	313 780 960	-3 932 840	309 848 120

Lithuania	608 755 161	-7 629 962	601 125 199
Luxembourg	445 514 868	-5 583 955	439 930 913
Hungary	1 630 247 097	-20 433 047	1 609 814 050
Malta	161 840 785	-2 028 466	159 812 319
Netherlands	8 470 992 289	-106 172 974	8 364 819 315
Austria	3 694 461 727	-46 305 318	3 648 156 409
Poland	6 650 508 505	-83 355 555	6 567 152 950
Portugal	2 210 092 366	-27 700 660	2 182 391 706
Romania	2 736 011 890	-34 292 384	2 701 719 506
Slovenia	515 206 725	-6 457 453	508 749 272
Slovak Republic	977 028 233	-12 245 790	964 782 443
Finland	2 031 076 883	-25 456 932	2 005 619 951
Sweden	4 602 048 814	-57 680 753	4 544 368 061
Total	**135 872 896 111**	**-1 702 991 689**	**134 169 904 422**

4. FINANCING

Overall, the net impact of this Draft Amending Budget on expenditure amounts to an increase of EUR 2 179,7 million in commitment appropriations and EUR 4 162,4 million in payment appropriations. The revenue side of the budget is proposed to be adjusted as set out in this DAB 3/2026.

The 2026 payment appropriations related to the mobilisation of the Flexibility Instrument in the years 2023 to 2026 are estimated at EUR 2 286,0 million. The estimated payment schedule of the related outstanding amounts for these years is detailed in the following table:

Flexibility Instrument - payment profile (in EUR million)				
Mobilisation year	**2026**	**2027**	**Beyond 2021-2027 MFF**	**Total**
2023	83,2	0,0	0,0	**83,2**
2024	83,7	46,3	0,0	**129,9**
2025	15,8	9,4	5,7	**30,9**
2026	2 038,7	1,7	1,6	**2 041,9**
Total	**2 221,4**	**57**,3	**7,2**	**2 286,0**

5. SUMMARY TABLE BY MFF HEADING

In EUR

		Budget 2026 (incl. ABs 1-2/2026)		Draft Amending Budget 3/2026		Budget 2026 (incl. DABs 1-3/2026)	
		CA	**PA**	**CA**	**PA**	**CA**	**PA**
1	**Single Market, Innovation and Digital**	**22 162 993 197**	**23 336 627 126**	**47 006 803**	**-581 000**	**22 210 000 000**	**23 336 046 126**
	Ceiling	*22 210 000 000*				*22 210 000 000*	
	Margin	*47 006 803*		*-47 006 803*			
2	**Cohesion, Resilience and Values**	**71 650 838 425**	**78 527 657 166**	**2 179 702 522**	**4 000 000 000**	**73 830 540 947**	**82 527 657 166**
	Ceiling	*67 523 000 000*		*2 180 000 000*		*69 703 000 000*	
	Of which under Flexibility Instrument	*2 015 115 425*				*2 015 115 425*	
	Of which under EURI	*2 112 723 000*				*2 112 723 000*	
	Margin			*297 478*		*297 478*	
2a.	Economic, social and territorial cohesion	56 594 001 997	63 658 110 625	2 179 702 522	4 000 000 000	58 773 704 519	67 658 110 625
	Ceiling	*56 593 000 000*		*2 180 000 000*		*58 773 000 000*	
	Of which under Flexibility Instrument	*1 001 997*				*1 001 997*	
	Margin			*297 478*		*297 478*	
2b.	Resilience and values	15 056 836 428	14 869 546 541			15 056 836 428	14 869 546 541
	Ceiling	*10 930 000 000*				*10 930 000 000*	
	Of which under Flexibility Instrument	*2 014 113 428*				*2 014 113 428*	
	Of which under EURI	*2 112 723 000*				*2 112 723 000*	
	Margin						
3	**Natural Resources and Environment**	**56 969 415 080**	**55 217 345 231**	**-46 975 366**	**162 953 461**	**56 922 439 714**	**55 380 298 692**
	Ceiling	*57 100 000 000*		*22 000 000*		*57 122 000 000*	
	Margin	*130 584 920*		*68 975 366*		*199 560 286*	
	Of which: Market related expenditure and direct payments	**40 451 259 481**	**40 398 066 815**	**40 000 000**	**40 000 000**	**40 491 259 481**	**40 438 066 815**
	EAGF sub-ceiling	*41 764 000 000*				*41 764 000 000*	
	Rounding difference excluded for calculating the sub-margin	*773 000*				*773 000*	
	Net transfers between EAGF and EAFRD	*-1 222 773 000*				*-1 222 773 000*	
	Net balance available for EAGF expenditure (sub-ceiling corrected by transfers between EAGF and EAFRD)	*40 542 000 000*				*40 542 000 000*	
	EAGF sub-margin	*89 967 519*		*-40 000 000*		*49 967 519*	
4	**Migration and Border Management**	**5 018 866 515**	**3 887 896 129**			**5 018 866 515**	**3 887 896 129**
	Ceiling	*5 103 000 000*				*5 103 000 000*	
	Margin	*84 133 485*				*84 133 485*	
5	**Security and Defence**	**2 813 506 939**	**2 253 300 408**			**2 813 506 939**	**2 253 300 408**

	Ceiling	*2 810 000 000*				*2 810 000 000*	
	Of which under Flexibility Instrument	*3 506 939*				*3 506 939*	
	Margin						
6	**Neighbourhood and the World**	**15 600 020 092**	**16 569 670 072**			**15 600 020 092**	**16 569 670 072**
	Ceiling	*15 614 000 000*				*15 614 000 000*	
	Margin	*13 979 908*				*13 979 908*	
7	**European Public Administration**	**13 280 675 287**	**13 280 675 287**			**13 280 675 287**	**13 280 675 287**
	Ceiling	*12 506 000 000*				*12 506 000 000*	
	Of which under Flexibility Instrument	*23 306 848*				*23 306 848*	
	Of which under Single Margin Instrument 11(1)(a)	*751 368 439*				*751 368 439*	
	Margin						
	of which: Administrative expenditure of the institutions	**10 002 910 735**	**10 002 910 735**			**10 002 910 735**	**10 002 910 735**
	Sub-ceiling	*9 464 000 000*				*9 464 000 000*	
	Of which under Single Margin Instrument 11(1)(a)	*538 910 735*				*538 910 735*	
	Sub-margin						
	Appropriations for headings	**187 496 315 535**	**193 073 171 419**	**2 179 733 959**	**4 162 372 461**	**189 676 049 494**	**197 235 543 880**
	Ceiling	***182 866 000 000***	***201 170 000 000***	***2 202 000 000***		***185 068 000 000***	***201 170 000 000***
	Of which under Flexibility Instrument	***2 041 929 212***	***2 221 417 865***			***2 041 929 212***	***2 221 417 865***
	Of which under Single Margin Instrument 11(1)(a)	***751 368 439***				***751 368 439***	
	Of which under EURI	***2 112 723 000***	***2 112 723 000***			***2 112 723 000***	***2 112 723 000***
	Margin	***275 705 116***	***12 430 969 446***	***22 266 041***	***-4 162 372 461***	***297 971 157***	***8 268 596 985***
	Thematic special instruments	**5 715 921 020**	**5 022 549 248**			**5 715 921 020**	**5 022 549 248**
	Total appropriations	**193 212 236 555**	**198 095 720 667**	**2 179 733 959**	**4 162 372 461**	**195 391 970 514**	**202 258 093 128**

**All figures assume adoption by the Council of an implementing decision lifting the suspension of Cohesion policy commitments for Hungary, and consequent adoption by the Commission of a technical adjustment of the Multiannual Financial Framework to increase the relevant ceilings accordingly.*