Council of the European Union

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**Interinstitutional File:**
**2026/0314 (BUD)**

**BUDGET 45**

**EXPLANATORY MEMORANDUM**

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| Subject: | Draft amending budget No 3 to the general budget for 2026: Adjustments in expenditure, update of revenues and other technical updates: Council position of 9 November 2026 |

## I. INTRODUCTION

On 9 October 2026, the Commission submitted to the Council draft amending budget (DAB) No 3 to the general budget for 2026 concerning adjustments in expenditure, an update of revenues and other technical updates[1].

[1] Doc. 14177/26.

The aim of this proposal is to update both the expenditure and revenue side of the budget:

(a) The proposed changes on the expenditure side of the budget concern the following elements:

- a reinforcement of payment appropriations (p/a) 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[2];

- 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 both commitment appropriations (c/a) and p/a for the European Agricultural Guarantee Fund (EAGF) to ensure the timely reimbursement of expenditure to Member States;

[2] Following the submission of the Commission's proposal on DAB No 3/2026, the Council adopted Council Implementing Decision (EU) 2026/2324 of 13 October 2026, lifting the above-mentioned suspension measure.

- 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 c/a and p/a 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 c/a and p/a 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 c/a and p/a to the Customs programme from the European Union Customs Authority (EUCA), due to delays in the agency's set-up, and

    - an increase in c/a and p/a 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 c/a and an increase of EUR 4 162 million in p/a.

(b) 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.

## II. CONCLUSION

On 9 November 2026, the Council adopted its position on DAB No 3 to the general budget for 2026 as set out in the technical annex contained in Addendum 1 to this explanatory memorandum.