



Luxembourg, 16 June 2026
(OR. en)

9919/26
ADD 1

**Interinstitutional File:
2026/0090 (BUD)**

BUDGET 23

EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 1 to the general budget for 2026: Entering the surplus of the financial year 2025: Council position of 16 June 2026
- *Technical annex*

TECHNICAL ANNEX

VOLUME 1

TOTAL REVENUE

2. Calculation of the financing of the budget

Allocation of resources of the Union to ensure, pursuant to Article 311 of the Treaty on the Functioning of the European Union (TFEU), the financing of the Union’s annual budget

Revenue description	Budget 2026	Budget 2025 ¹	Change (%)
Miscellaneous revenue (Titles 3 to 6)	3 536 104 775	5 496 479 429	- 35.67
Surplus available from the preceding financial year (Chapter 2 0, Article 2 0 0)	2 095 238 148	1 344 533 139	+ 55.83
Balances and adjustments (Chapters 2 1, 2 2, 2 3 and 2 4)	p.m.	p.m.	—
Total revenue for Titles 2 to 6	5 631 342 923	6 841 012 568	- 17.68
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	21 368 300 000	22 178 600 000	- 3.65
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	24 757 441 950	23 814 511 650	+ 3.96
Plastic packaging waste own resource (Table 3, Chapter 1 7)	6 826 530 720	6 848 152 160	- 0.32
Remainder to be financed by the additional resource (GNI-based own resource, Table 4, Chapter 1 4)	131 507 940 074	101 480 252 237	+ 29.59
Appropriations to be covered by the own resources referred to in Article 2 of Decision (EU, Euratom) 2020/2053^{2, 3}	184 460 212 744	154 321 516 047	+ 19.53
Total revenue⁴	190 091 555 667	161 162 528 615	+ 17.95

¹ The figures in this column correspond to those in the 2025 budget (OJ L, 2025/31, 27.2.2025, ELI: <http://data.europa.eu/eli/budget/2025/31/oj>) plus amending budgets No 1/2025 to No 3/2025.

² The own resources for the 2026 budget are determined based on the budget forecasts adopted at the 194th meeting of the Advisory Committee on Own Resources on 26 May 2025.

³ This amount includes EUR 7 970 000 000 in relation to liabilities of the Union resulting from the borrowing referred to in Article 5 of Decision (EU, Euratom) 2020/2053.

⁴ Article 310(1), third subparagraph, TFEU reads: “The revenue and expenditure shown in the budget shall be in balance”.

TABLE 1

Calculation of capping of value added tax (VAT) bases pursuant to Article 2(1), point (b), of Council Decision (EU, Euratom) 2020/2053

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base ⁵	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	2 494 752 000	6 614 962 000	50	3 307 481 000	2 494 752 000	
Bulgaria	588 703 000	1 116 401 000	50	558 200 500	558 200 500	Bulgaria
Czechia	1 412 546 000	3 376 618 000	50	1 688 309 000	1 412 546 000	
Denmark	1 585 943 000	4 457 407 000	50	2 228 703 500	1 585 943 000	
Germany	19 232 802 000	47 117 636 000	50	23 558 818 000	19 232 802 000	
Estonia	228 169 000	428 026 000	50	214 013 000	214 013 000	Estonia
Ireland	1 467 500 000	4 145 078 000	50	2 072 539 000	1 467 500 000	
Greece	1 120 600 000	2 547 929 000	50	1 273 964 500	1 120 600 000	
Spain	7 927 332 000	17 368 690 000	50	8 684 345 000	7 927 332 000	
France	14 352 526 000	31 241 384 000	50	15 620 692 000	14 352 526 000	
Croatia	570 630 000	965 743 000	50	482 871 500	482 871 500	Croatia
Italy	9 824 573 000	23 055 104 000	50	11 527 552 000	9 824 573 000	
Cyprus	252 649 000	336 266 000	50	168 133 000	168 133 000	Cyprus
Latvia	212 634 000	430 155 000	50	215 077 500	212 634 000	
Lithuania	364 822 000	857 010 000	50	428 505 000	364 822 000	
Luxembourg	490 137 000	609 823 000	50	304 911 500	304 911 500	Luxembourg
Hungary	866 441 000	2 238 976 000	50	1 119 488 000	866 441 000	
Malta	120 578 000	221 079 000	50	110 539 500	110 539 500	Malta
Netherlands	5 211 161 000	12 297 977 000	50	6 148 988 500	5 211 161 000	
Austria	2 495 135 000	5 090 841 000	50	2 545 420 500	2 495 135 000	
Poland	4 163 403 000	9 473 184 000	50	4 736 592 000	4 163 403 000	
Portugal	1 652 516 000	3 073 087 000	50	1 536 543 500	1 536 543 500	Portugal
Romania	1 463 838 000	4 042 013 000	50	2 021 006 500	1 463 838 000	
Slovenia	335 699 000	730 451 000	50	365 225 500	335 699 000	
Slovakia	609 706 000	1 404 150 000	50	702 075 000	609 706 000	
Finland	1 344 534 000	2 966 604 000	50	1 483 302 000	1 344 534 000	
Sweden	2 663 647 000	6 572 384 000	50	3 286 192 000	2 663 647 000	
Total	83 052 976 000	192 778 978 000		96 389 489 000	82 524 806 500	

⁵ The base to be used does not exceed 50 % of GNI.

TABLE 2

Breakdown of own resource accruing from VAT pursuant to Article 2(1), point (b), of Council Decision (EU, Euratom) 2020/2053 (Chapter 1 3)

Member State	1 % of capped VAT base	Uniform rate of VAT-based own resource (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	2 494 752 000	0.30	748 425 600
Bulgaria	558 200 500	0.30	167 460 150
Czechia	1 412 546 000	0.30	423 763 800
Denmark	1 585 943 000	0.30	475 782 900
Germany	19 232 802 000	0.30	5 769 840 600
Estonia	214 013 000	0.30	64 203 900
Ireland	1 467 500 000	0.30	440 250 000
Greece	1 120 600 000	0.30	336 180 000
Spain	7 927 332 000	0.30	2 378 199 600
France	14 352 526 000	0.30	4 305 757 800
Croatia	482 871 500	0.30	144 861 450
Italy	9 824 573 000	0.30	2 947 371 900
Cyprus	168 133 000	0.30	50 439 900
Latvia	212 634 000	0.30	63 790 200
Lithuania	364 822 000	0.30	109 446 600
Luxembourg	304 911 500	0.30	91 473 450
Hungary	866 441 000	0.30	259 932 300
Malta	110 539 500	0.30	33 161 850
Netherlands	5 211 161 000	0.30	1 563 348 300
Austria	2 495 135 000	0.30	748 540 500
Poland	4 163 403 000	0.30	1 249 020 900
Portugal	1 536 543 500	0.30	460 963 050
Romania	1 463 838 000	0.30	439 151 400
Slovenia	335 699 000	0.30	100 709 700
Slovakia	609 706 000	0.30	182 911 800
Finland	1 344 534 000	0.30	403 360 200
Sweden	2 663 647 000	0.30	799 094 100
Total	82 524 806 500		24 757 441 950

TABLE 3

Breakdown of own resource accruing from plastic packaging waste pursuant to Article 2(1), point (c), of Council Decision (EU, Euratom) 2020/2053 (Chapter 1 7)

Member State	Plastic packaging waste that is not recycled (kg)	Call rate per kg in EUR	Gross amount	Lump-sum reduction	Net amount
	(1)	(2)	(3) = (1) × (2)	(4)	(5) = (3) – (4)
Belgium	171 313 900		137 051 120		137 051 120
Bulgaria	88 161 900		70 529 520	22 000 000	48 529 520
Czechia	142 738 000		114 190 400	32 187 600	82 002 800
Denmark	169 237 800		135 390 240		135 390 240
Germany	1 561 234 500		1 248 987 600		1 248 987 600
Estonia	23 429 800		18 743 840	4 000 000	14 743 840
Ireland	245 306 200		196 244 960		196 244 960
Greece	178 823 600		143 058 880	33 000 000	110 058 880
Spain	1 191 867 700		953 494 160	142 000 000	811 494 160
France	1 700 817 300		1 360 653 840		1 360 653 840
Croatia	57 707 300		46 165 840	13 000 000	33 165 840
Italy	1 168 508 600	0.80	934 806 880	184 048 000	750 758 880
Cyprus	13 750 600		11 000 480	3 000 000	8 000 480
Latvia	27 756 800		22 205 440	6 000 000	16 205 440
Lithuania	61 533 600		49 226 880	9 000 000	40 226 880
Luxembourg	13 623 000		10 898 400		10 898 400
Hungary	301 460 700		241 168 560	30 000 000	211 168 560
Malta	15 287 800		12 230 240	1 415 900	10 814 340
Netherlands	265 772 000		212 617 600		212 617 600
Austria	203 785 700		163 028 560		163 028 560
Poland	693 776 900		555 021 520	117 000 000	438 021 520
Portugal	288 900 100		231 120 080	31 322 000	199 798 080
Romania	391 263 900		313 011 120	60 000 000	253 011 120
Slovenia	32 311 400		25 849 120	6 279 700	19 569 420
Slovakia	68 347 800		54 678 240	17 000 000	37 678 240
Finland	109 188 500		87 350 800		87 350 800
Sweden	236 324 500		189 059 600		189 059 600
Total	9 422 229 900		7 537 783 920	711 253 200	6 826 530 720

TABLE 4**Determination of uniform rate and breakdown of own resource based on GNI pursuant to Article 2(1), point (d), of Council Decision (EU, Euratom) 2020/2053 (Chapter 1 4)**

Member State	1 % of gross national income	Uniform rate of “additional” own resource	“Additional” own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	6 614 962 000		4 512 525 356
Bulgaria	1 116 401 000		761 574 718
Czechia	3 376 618 000		2 303 425 831
Denmark	4 457 407 000		3 040 707 129
Germany	47 117 636 000		32 142 214 443
Estonia	428 026 000		291 986 285
Ireland	4 145 078 000		2 827 645 809
Greece	2 547 929 000		1 738 119 466
Spain	17 368 690 000		11 848 390 667
France	31 241 384 000		21 311 919 471
Croatia	965 743 000		658 800 425
Italy	23 055 104 000		15 727 488 893
Cyprus	336 266 000		229 390 411
Latvia	430 155 000	0.6821695 ⁶	293 438 624
Lithuania	857 010 000		584 626 088
Luxembourg	609 823 000		416 002 654
Hungary	2 238 976 000		1 527 361 151
Malta	221 079 000		150 813 352
Netherlands	12 297 977 000		8 389 304 888
Austria	5 090 841 000		3 472 816 487
Poland	9 473 184 000		6 462 317 244
Portugal	3 073 087 000		2 096 366 239
Romania	4 042 013 000		2 757 338 009
Slovenia	730 451 000		498 291 397
Slovakia	1 404 150 000		957 868 311
Finland	2 966 604 000		2 023 726 783
Sweden	6 572 384 000		4 483 479 943
Total	192 778 978 000		131 507 940 074

⁶ Calculation of rate: $(131\,507\,940\,074) / (192\,778\,978\,000) = 0.682169505401154$.

TABLE 5

Annual GNI lump-sum reductions for certain Member States and their financing pursuant to Article 2, paragraph (4), of Council Decision (EU, Euratom) 2020/2053 (Chapter 1 6)

Member State	Gross reduction	Percentage share of GNI base	Financing of the gross reduction in favour of Denmark, Germany, Netherlands, Austria and Sweden	Net financing of the reduction in favour of Denmark, Netherlands, Germany, Austria and Sweden
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		3.43	324 196 621	324 196 621
Bulgaria		0.58	54 714 363	54 714 363
Czechia		1.75	165 486 687	165 486 687
Denmark	- 468 486 590	2.31	218 455 720	- 250 030 870
Germany	- 4 561 841 570	24.44	2 309 216 349	- 2 252 625 221
Estonia		0.22	20 977 382	20 977 382
Ireland		2.15	203 148 602	203 148 602
Greece		1.32	124 872 973	124 872 973
Spain		9.01	851 232 496	851 232 496
France		16.21	1 531 127 638	1 531 127 638
Croatia		0.50	47 330 675	47 330 675
Italy		11.96	1 129 921 354	1 129 921 354
Cyprus		0.17	16 480 261	16 480 261
Latvia		0.22	21 081 723	21 081 723
Lithuania		0.44	42 001 715	42 001 715
Luxembourg		0.32	29 887 179	29 887 179
Hungary		1.16	109 731 311	109 731 311
Malta		0.11	10 834 993	10 834 993
Netherlands	- 2 387 169 070	6.38	602 718 898	- 1 784 450 172
Austria	- 702 108 550	2.64	249 500 065	- 452 608 485
Poland		4.91	464 276 930	464 276 930
Portugal		1.59	150 610 755	150 610 755
Romania		2.10	198 097 428	198 097 428
Slovenia		0.38	35 799 109	35 799 109
Slovakia		0.73	68 816 826	68 816 826
Finland		1.54	145 392 066	145 392 066
Sweden	- 1 328 414 230	3.41	322 109 891	- 1 006 304 339
Total	- 9 448 020 010	100.00	9 448 020 010	0
EU GDP price deflator, in EUR, (spring 2025 economic forecast) :				
(a) 2020 EU-27 = 100.0000; (b) 2026 EU-27 = 124.2670				
Lump sum for Denmark in 2026 prices: 377 000 000 EUR × [(b/a)] = 468 486 590 EUR				
Lump sum for Germany in 2026 prices: 3 671 000 000 EUR × [(b/a)] = 4 561 841 570 EUR				
Lump sum for Netherlands in 2026 prices: 1 921 000 000 EUR × [(b/a)] = 2 387 169 070 EUR				
Lump sum for Austria in 2026 prices: 565 000 000 EUR × [(b/a)] = 702 108 550 EUR				
Lump sum for Sweden in 2026 prices: 1 069 000 000 EUR × [(b/a)] = 1 328 414 230 EUR				

TABLE 6

Summary of financing⁷ of the general budget by category of own resource and by Member State

Member State	Categories of own resources pursuant to Article 2 of Council Decision 2020/2053/EU, Euratom ⁸					
	Net traditional own resources	VAT-based own resource	Plastics-based own resource	GNI-based own resource	GNI lump-sum reductions and their financing	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6) = (1+2+3+4+5)
Belgium	2 521 100 000	748 425 600	137 051 120	4 512 525 356	324 196 621	8 243 298 697
Bulgaria	143 500 000	167 460 150	48 529 520	761 574 718	54 714 363	1 175 778 751
Czechia	364 200 000	423 763 800	82 002 800	2 303 425 831	165 486 687	3 338 879 118
Denmark	408 100 000	475 782 900	135 390 240	3 040 707 129	- 250 030 870	3 809 949 399
Germany	3 953 500 000	5 769 840 600	1 248 987 600	32 142 214 443	-2 252 625 221	40 861 917 422
Estonia	33 800 000	64 203 900	14 743 840	291 986 285	20 977 382	425 711 407
Ireland	447 500 000	440 250 000	196 244 960	2 827 645 809	203 148 602	4 114 789 371
Greece	298 600 000	336 180 000	110 058 880	1 738 119 466	124 872 973	2 607 831 319
Spain	2 019 700 000	2 378 199 600	811 494 160	11 848 390 667	851 232 496	17 909 016 923
France	2 032 000 000	4 305 757 800	1 360 653 840	21 311 919 471	1 531 127 638	30 541 458 749
Croatia	72 100 000	144 861 450	33 165 840	658 800 425	47 330 675	956 258 390
Italy	2 262 700 000	2 947 371 900	750 758 880	15 727 488 893	1 129 921 354	22 818 241 027
Cyprus	47 400 000	50 439 900	8 000 480	229 390 411	16 480 261	351 711 052
Latvia	43 600 000	63 790 200	16 205 440	293 438 624	21 081 723	438 115 987
Lithuania	90 700 000	109 446 600	40 226 880	584 626 088	42 001 715	867 001 283
Luxembourg	16 000 000	91 473 450	10 898 400	416 002 654	29 887 179	564 261 683
Hungary	237 000 000	259 932 300	211 168 560	1 527 361 151	109 731 311	2 345 193 322
Malta	20 400 000	33 161 850	10 814 340	150 813 352	10 834 993	226 024 535
Netherlands	3 285 600 000	1 563 348 300	212 617 600	8 389 304 888	-1 784 450 172	11 666 420 616
Austria	217 300 000	748 540 500	163 028 560	3 472 816 487	- 452 608 485	4 149 077 062
Poland	1 188 800 000	1 249 020 900	438 021 520	6 462 317 244	464 276 930	9 802 436 594
Portugal	264 100 000	460 963 050	199 798 080	2 096 366 239	150 610 755	3 171 838 124
Romania	309 500 000	439 151 400	253 011 120	2 757 338 009	198 097 428	3 957 097 957
Slovenia	184 100 000	100 709 700	19 569 420	498 291 397	35 799 109	838 469 626
Slovakia	213 500 000	182 911 800	37 678 240	957 868 311	68 816 826	1 460 775 177
Finland	150 200 000	403 360 200	87 350 800	2 023 726 783	145 392 066	2 810 029 849
Sweden	543 300 000	799 094 100	189 059 600	4 483 479 943	-1 006 304 339	5 008 629 304
Total	21 368 300 000	24 757 441 950	6 826 530 720	131 507 940 074	0	184 460 212 744

⁷ p.m. (own resources + other revenue = total revenue = total expenditure); (184 460 212 744 + 5 631 342 923 = 190 091 555 667 = 190 091 555 667).

⁸ Total own resources as percentage of GNI: (184 460 212 744) / (19 277 897 800 000) = 0.96 %; total own resources ceiling in accordance with Articles 3 and 6 of Decision (EU, Euratom) 2020/2053: 2.00 %.

SECTION III - COMMISSION

REVENUE — REVENUE

Figures

Title	Heading	2026 estimate	Council position on DAB No 1/2026	New amount
1	OWN RESOURCES	186 555 450 892	-2 095 238 148	184 460 212 744
2	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	2 095 238 148	2 095 238 148
3	ADMINISTRATIVE REVENUE	1 968 914 650		1 968 914 650
4	FINANCIAL REVENUE, DEFAULT INTEREST AND FINES	178 146 472		178 146 472
5	BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS	p.m.		p.m.
6	REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES	808 507 663		808 507 663
	Total	189 511 019 677		189 511 019 677

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	2026 estimate	Council position on DAB No 1/2026	New amount
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR	p.m.		p.m.
1 2	CUSTOMS DUTIES AND OTHER DUTIES	21 368 300 000		21 368 300 000
1 3	OWN RESOURCE BASED ON VALUE ADDED TAX	24 757 441 950		24 757 441 950
1 4	OWN RESOURCE BASED ON GROSS NATIONAL INCOME	133 603 178 222	-2 095 238 148	131 507 940 074
1 6	GNI LUMP-SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING	0		0
1 7	OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE	6 826 530 720		6 826 530 720
	Title 1 — Total	186 555 450 892	-2 095 238 148	184 460 212 744

CHAPTER 1 4 — OWN RESOURCE BASED ON GROSS NATIONAL INCOME

Figures

Title Chapter Article Item	Heading	2026 estimate	Council position on DAB No 1/2026	New amount
1 4	OWN RESOURCE BASED ON GROSS NATIONAL INCOME			
<i>1 4 0</i>	<i>Own resource based on gross national income</i>	133 603 178 222	-2 095 238 148	131 507 940 074
	Chapter 1 4 — Total	133 603 178 222	-2 095 238 148	131 507 940 074

Article 1 4 0 — Own resource based on gross national income

Figures

2026 estimate	Council position on DAB No 1/2026	New amount
133 603 178 222	-2 095 238 148	131 507 940 074

Remarks

The GNI-based resource is an ‘additional’ resource, providing the revenue required to cover expenditure in excess of the amount yielded by traditional own resources, VAT-based payments, the plastic-based own resource and other revenue in any particular year. By implication, the GNI-based resource ensures that the budget is always balanced *ex ante*.

The GNI call rate is determined by the additional revenue needed to finance the budgeted expenditure not covered by the other resources (plastic-based own resource, VAT-based resource, traditional own resources and other revenue). Thus a call rate is applied to the GNI of each of the Member States.

The rate to be applied to the Member States’ GNI for financial year 2026 is 0,6822 %.

Legal basis

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>), and in particular Article 2(1), point (d), thereof.

Member State	2026 estimate	Council position on DAB No 1/2026	New amount
Belgium	4 584 420 751	- 71 895 395	4 512 525 356
Bulgaria	773 708 437	- 12 133 719	761 574 718
Czechia	2 340 124 951	- 36 699 120	2 303 425 831
Denmark	3 089 152 915	- 48 445 786	3 040 707 129
Germany	32 654 317 320	- 512 102 877	32 142 214 443
Estonia	296 638 329	- 4 652 044	291 986 285
Ireland	2 872 697 016	- 45 051 207	2 827 645 809
Greece	1 765 811 894	- 27 692 428	1 738 119 466
Spain	12 037 164 060	- 188 773 393	11 848 390 667
France	21 651 469 666	- 339 550 195	21 311 919 471
Croatia	669 296 702	- 10 496 277	658 800 425
Italy	15 978 065 661	- 250 576 768	15 727 488 893
Cyprus	233 045 153	- 3 654 742	229 390 411
Latvia	298 113 807	- 4 675 183	293 438 624
Lithuania	593 940 589	- 9 314 501	584 626 088
Luxembourg	422 630 578	- 6 627 924	416 002 654
Hungary	1 551 695 691	- 24 334 540	1 527 361 151
Malta	153 216 172	- 2 402 820	150 813 352
Netherlands	8 522 966 715	- 133 661 827	8 389 304 888
Austria	3 528 146 816	- 55 330 329	3 472 816 487
Poland	6 565 277 518	- 102 960 274	6 462 317 244
Portugal	2 129 766 401	- 33 400 162	2 096 366 239
Romania	2 801 269 043	- 43 931 034	2 757 338 009
Slovenia	506 230 379	- 7 938 982	498 291 397
Slovakia	973 129 460	- 15 261 149	957 868 311
Finland	2 055 969 624	- 32 242 841	2 023 726 783
Sweden	4 554 912 574	- 71 432 631	4 483 479 943
Article 1 4 0 — Total	133 603 178 222	-2 095 238 148	131 507 940 074

TITLE 2 — SURPLUSES, BALANCES AND ADJUSTMENTS

Figures

Title Chapter	Heading	2026 estimate	Council position on DAB No 1/2026	New amount
2 0	SURPLUS FROM PREVIOUS FINANCIAL YEAR	p.m.	2 095 238 148	2 095 238 148
2 1	BALANCES ADJUSTMENT	p.m.		p.m.
2 2	ADJUSTMENT FOR THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN SPECIFIC POLICIES	p.m.		p.m.
2 3	ADJUSTMENT FOR THE IMPLEMENTATION OF OWN RESOURCES DECISIONS	p.m.		p.m.
2 4	ADJUSTMENT FOR EXCHANGE RATE DIFFERENCES FOR OWN RESOURCES	p.m.		p.m.
	Title 2 — Total	p.m.	2 095 238 148	2 095 238 148

CHAPTER 2 0 — SURPLUS FROM PREVIOUS FINANCIAL YEAR

Figures

Title Chapter Article Item	Heading	2026 estimate	Council position on DAB No 1/2026	New amount
2 0	SURPLUS FROM PREVIOUS FINANCIAL YEAR			
2 0 0	<i>Surplus from previous financial year</i>	p.m.	2 095 238 148	2 095 238 148
	Chapter 2 0 — Total	p.m.	2 095 238 148	2 095 238 148

Article 2 0 0 — Surplus from previous financial year

Figures

2026 estimate	Council position on DAB No 1/2026	New amount
p.m.	2 095 238 148	2 095 238 148

Remarks

In accordance with Article 18 of the Financial Regulation, the balance from each financial year, whether surplus or deficit, is entered as revenue or expenditure in the budget of the subsequent financial year.

The relevant estimates of such revenue or expenditure are entered in the budget during the budgetary procedure and, where appropriate, in a letter of amendment submitted pursuant to Article 42 of the Financial Regulation. They are drawn up in accordance with the principles set out in Article 1(1) of Regulation (EU, Euratom) 2021/768.

After the closure of the accounts for each financial year, any discrepancy in relation to the estimates is entered in the budget for the following financial year through an amending budget that must be presented by the Commission within 15 days following the submission of the provisional accounts.

A deficit is entered in Article 16 05 01 of the statement of expenditure in Section III “Commission”.

Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39, ELI: <http://data.europa.eu/eli/reg/2014/609/oj>).

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>), and in particular Article 8 thereof.

Council Regulation (EU, Euratom) 2021/768 of 30 April 2021 laying down implementing measures for the system of own resources of the European Union and repealing Regulation (EU, Euratom) No 608/2014 (OJ L 165, 11.5.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/768/oj>).

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 (OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>), and in particular Article 18 thereof.
