European Parliament
2024-2029

TEXTS ADOPTED

P10_TA(2026)0283

Draft amending budget No 2/2026: update of revenue (own resources) and adjustments to expenditure

European Parliament resolution of 15 September 2026 on the Council position on Draft amending budget No 2/2026 of the European Union for the financial year 2026 – Update on revenue (own resources) and adjustments to expenditure (11540/2026 – C10-0207/2026 – 2026/0144(BUD))

The European Parliament,

– having regard to Article 314 of the Treaty on the Functioning of the European Union,

– having regard to Article 106a of the Treaty establishing the European Atomic Energy Community,

– 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[1], and in particular Article 44 thereof,

– having regard to the general budget of the European Union for the financial year 2026, as definitively adopted on 26 November 2025[2],

– having regard to Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027[3],

– having regard to the Interinstitutional Agreement (IIA) of 16 December 2020 between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in

1 OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj.
2 OJ L, 2026/72, 26.2.2026, ELI: http://data.europa.eu/eli/budget/2026/72/oj.
3 OJ L 433 I, 22.12.2020, p. 11, ELI: http://data.europa.eu/eli/reg/2020/2093/oj.

budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources[4],

– having regard to 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[5],

– having regard to its resolution of 28 April 2026 on the proposal for a Council regulation laying down the Multiannual Financial Framework for the years 2028 to 2034[6],

– having regard to Draft amending budget No 2/2026, which the Commission adopted on 9 June 2026 (COM(2026)460),

– having regard to the position on Draft amending budget No 2/2026, which the Council adopted on 4 September 2026 and forwarded to Parliament on the same day (11540/2026 – C10-0207/2026),

– having regard to Rules 96 and 98 of its Rules of Procedure,

– having regard to the report of the Committee on Budgets (A10-0224/2026),

A. whereas the purpose of Draft amending budget No 2/2026 is to make adjustments to the expenditure, in particular as regards payment appropriations, and to update revenue for the Union budget;

B. whereas, in relation to expenditure, Draft amending budget No 2/2026 entails a net increase of EUR 444,2 million in commitment appropriations and an increase of EUR 8 004,2 million in payment appropriations;

C. whereas, on the revenue side, Draft amending budget No 2/2026 entails an increase of the amount of own resources other than GNI by EUR 2 997,9 million, as well as an increase of other revenues by EUR 641,3 million (as the combined effect of the increase of revenue from fines by EUR 1 199,1 million and the decrease of the UK contribution by EUR 557,8 million);

D. whereas, as a result of these adjustments, additional GNI contributions of EUR 4 364,9 million compared to Draft amending budget No 1/2026 are requested to meet the payment needs;

E. whereas the deteriorating security situation in several Union eastern border regions, including repeated military drone incursions linked

---

4 OJ L 433 I, 22.12.2020, p. 28, ELI: http://data.europa.eu/eli/agree_interinstit/2020/1222/oj.
5 OJ L 424, 15.12.2020, p. 1, ELI: http://data.europa.eu/eli/dec/2020/2053/oj.
6 Text adopted, P10_TA(2026)0111.

to Russia's war of aggression against Ukraine, is already producing serious economic consequences across multiple sectors, in particular for SMEs;

1. Takes note of Draft amending budget No 2/2026 as submitted by the Commission;

2. Welcomes the increased payment appropriations for the cohesion programmes of EUR 5,4 billion, as well as the increased payment appropriations for the CAP Strategic Plans under the European Agricultural Fund for Rural Development (EAFRD), of EUR 2,2 billion, showing further build-up on the strong implementation progress started in 2025; notes however that the cohesion backlog from 2025, combined with the accelerated pace of implementation, puts the 2026 budget under pressure; calls on the Commission to continue to monitor implementation across the budget in the context of the upcoming Global Transfer exercise and to take any measure necessary to mitigate the risk of running out of payment appropriations; considers, furthermore, that increased payments in 2026 should help relieve the pressure on payments in 2027, and ensure the timely delivery of Union funds to beneficiaries, local and regional authorities and less developed regions;

3. Expresses deep concern about the deteriorating security situation in the Union's eastern border regions resulting from repeated incursions by military drones and other hybrid threats linked to Russia's war of aggression against Ukraine; calls on the Commission to closely monitor developments, urgently assess the resulting socio-economic and budgetary consequences and, where appropriate, propose the necessary budgetary measures, including through a subsequent Draft Amending Budget, to provide timely Union support to the affected regions; calls furthermore on the Commission to identify and mobilise, as a matter of urgency in 2026, the necessary funding for the establishment of European Maritime Security and Defence Hubs;

4. Takes note of the Fertilisers Action Plan, which the Commission adopted on 19 May 2026, and the corresponding proposal to increase the agricultural reserve by EUR 300 million to provide rapid exceptional relief to farmers facing severe liquidity challenges; calls on the Commission to keep monitoring the global situation for potential additional market shocks affecting farmers; notes in addition the proposed reinforcement of EUR 140 million to cover the needs of the European agricultural guarantee fund (EAGF) and compensate for lower than expected assigned revenue to be collected in 2026 after incorporating actual clearance decisions; stresses that crisis support must not replace the need for a strong, predictable and adequately financed Common Agricultural Policy;

5. Takes note of the new type of financial, budgetary and legal

management needed for the Ukraine Support Loan, requiring additional expertise for its implementation by the Commission, with a total of 53 establishment plan posts, of which 41 posts over and above stable staffing, in line with the Legislative, Financial and Digital Statement as annexed to the Commission's proposal for a regulation of the European Parliament and of the Council implementing enhanced cooperation on the establishment of the Ukraine Support Loan for 2026 and 2027[7]; takes note of the estimated budgetary impact of EUR 3,2 million euros in heading 7 based on a six-month presence in 2026; notes with concern that the Commission's self-imposed stable staffing principle has proven counterproductive to meeting operational requirements; recalls that Parliament supported reinforcing heading 7 during the 2024 revision of the Multiannual Financial Framework (MFF) ; notes the ongoing efforts made by the institutions to redeploy staff and find additional efficiency gains but acknowledges the limits of this approach over the years; stresses the inevitability of increasing the amount of staff when necessary in order for the institutions to fulfil their mandates and in this context recalls Parliament's position that new tasks should be covered by additional resources;

6. Takes note, in addition, of the additional need for EUR 1 million in support expenditure under sub-heading 2b for the borrowing and debt management activities related to the Ukraine Support Loan, which will be covered under the Union's unified funding approach; recalls that these costs are an additional burden in a context of extremely scarce resources; recalls that the 2024 revision of the MFF created the Ukraine Support Loan Instrument for the sole purpose of financing the Ukraine Support Loan debt service costs; insists on the need for the Commission to provide reliable, timely and accurate information on borrowing costs as well as on the aggregation of liabilities to the headroom contingent on borrowing and lending operations;

7. Takes note that, in the absence of margins under sub-heading 2b and under heading 7, the Commission proposes to mobilise the Flexibility Instrument for an amount of EUR 1 million and the Single Margin Instrument amount of EUR 3,2 million; recalls its deep concerned about the very limited level of availabilities in the 2026 budget with regard to the Union's priorities and budgetary needs and ability to react to emergencies and unforeseen needs;

8. Takes note that negotiations on the Proposal for Green Claims Directive[8] are at a standstill and that the Commission's European forest monitoring proposal was withdrawn from the list of the Commission's pending initiatives; notes that, as a consequence, all the corresponding financial resources that were planned for the

---

[7] COM(2026) 20.
[8] COM(2023) 166.

implementation of the relevant tasks by the European Environment Agency can be returned to the LIFE programme, from which these appropriations were initially offset;

9. Takes note of the updated remarks for InvestEU following the adoption of the InvestEU Omnibus II Regulation[9], as a means for improving budgetary coherence and reflecting the current state of implementation;

10. Reiterates its long-standing call for sustainable, predictable and resilient revenue for the Union budget pursuant to Article 310 TFEU that should match the expenditure side and the strategic priorities and identified financing needs of the Union; reaffirms Parliament's strong commitment to the introduction of new own resources, not only for NGEU debt repayment but also to finance the Union's enhanced policy ambitions; recalls that, without new genuine own resources, the financial burden will inevitably fall on Member States through increased GNI-based contributions; reiterates, therefore, Parliament's position regarding the need to introduce a balanced basket of genuine, fair and sustainable new own resources of at least EUR 60 billion per year as an essential condition for an ambitious MFF for the years 2028 to 2034; highlights, in this context, that the Parliament proposed three new own resources in addition to the Commission's proposals: a digital levy, a levy on online gambling, and a levy on crypto assets; calls on the Council and the Commission to fully take into account Parliament's proposals in the ongoing discussions on the next MFF and on the future own resources system, with a view to ensuring predictable Union revenue commensurate with the Union's priorities;

11. Approves the Council position on Draft amending budget No 2/2026;

12. Instructs its President to declare that Amending budget No 2/2026 has been definitively adopted and arrange for its publication in the *Official Journal of the European Union*;

13. Instructs its President to forward this resolution to the Council, the Commission and the national parliaments.

---

9 Regulation (EU) 2025/2005 of the European Parliament and of the Council of 16 December 2025 amending Regulations (EU) 2015/1017, (EU) 2021/523, (EU) 2021/695 and (EU) 2021/1153 as regards increasing the efficiency of the EU guarantee under Regulation (EU) 2021/523 and simplifying reporting requirements (OJ L, 2025/2005, 23.12.2025, ELI: http://data.europa.eu/eli/reg/2025/2005/oj).