



2026/0314(BUD)

19.10.2026

DRAFT REPORT

on the Council position on Draft amending budget No 3/2026 of the European Union for the financial year 2026 – Adjustments in expenditure, update of revenues and other technical updates
(00000/2026 – C10-0000/2026 – 2026/0314(BUD))

Committee on Budgets

Rapporteur: Andrzej Halicki

CONTENTS

	Page
MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION.....	3

MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

**on the Council position on Draft amending budget No 3/2026 of the European Union for the financial year 2026 – Adjustments in expenditure, update of revenues and other technical updates
(00000/2026 – C10-0000/2026 – 2026/0314(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 Union¹, 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 2025²,
- having regard to Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027³, and in particular Article 6 thereof,
- 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 budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources⁴,
- having regard to Council Decision (EU, Euratom) 2020/2053 EU of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom⁵,
- having regard to 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,
- having regard to its resolution of 28 April 2026 on the proposal for a Council regulation

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/2020/433/oj>.

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 OJ L 433 I, 22.12.2020, p. 1, ELI: <http://data.europa.eu/eli/reg/2020/2092/oj>.

- laying down the Multiannual Financial Framework for the years 2028 to 2034⁷,
- having regard to the lifting on 13 October 2026 by the Council of its decision of 15 December 2022 under the Conditionality Regulation⁸,
 - having regard to Draft amending budget No 3/2026, which the Commission adopted on 9 October 2026 (COM(2026)950),
 - having regard to the position on Draft amending budget No 3/2026, which the Council adopted on [XX 11 2026] and forwarded to Parliament on [XX 11 2026] (00000/2026 – C10-0000/2026)
 - having regard to Rules 96 and 98 of its Rules of Procedure,
 - having regard to the report of the Committee on Budgets (A10-0000/2026),
- A. whereas the purpose of Draft amending budget No 3/2026 is to update the revenue side of the budget to take account of the latest developments, to adjust the expenditure side of the budget and, additionally, to adjust the expenditure side of the budget in relation to a number of decentralised agencies;
- B. whereas, on the revenue side, Draft amending budget No 3/2026 incorporates an additional EUR 4 765 million of definitive fines and penalty payments, as well as EUR 1 100 million, increasing the traditional own resources (TOR) estimates due to a higher amount of customs duties made available;
- C. whereas, in relation to expenditure, Draft amending budget No 3/2026 proposes the reintroduction into the budget of suspended commitments for the years 2024 and 2025 under three Hungarian cohesion policy operational programmes; whereas the Council has confirmed on 13 October 2026 the lifting of the suspension of those commitment appropriations; whereas the Commission will adopt a technical adjustment of the Multiannual Financial Framework (MFF) to increase the MFF ceilings, in order to allow the above reinstatements to occur;
- D. whereas Draft amending budget No 3/2026 proposes a substantial increase in payment appropriations, comprising EUR 2 billion for the European Regional Development Fund (ERDF) and EUR 2 billion for the European Social Fund Plus (ESF+), as well as EUR 206 million for the European Agricultural Fund for Rural Development (EAFRD);
- E. whereas Draft amending budget No 3/2026 proposes a number of updates of commitment and payment appropriations, some of which related to the financing of decentralised agencies;
- F. whereas Draft amending budget No 3/2026 entails a net increase of EUR 2 179,7 million in commitment appropriations, and an increase of EUR 4 162,4 million in payment appropriations, and as a result of the above adjustments, the overall impact on the revenue side is a decrease in GNI contributions of EUR 1 703 million;

⁷ Text adopted, P10_TA(2025)0111.

⁸ Council Implementing Decision (EU) 2022/2506 (adopted on 15 December 2022).

1. Takes note of Draft amending budget No 3/2026 as submitted by the Commission;
2. Takes note of the exceptionally high amount of competition fines included in Draft amending budget No 3/2026; recalls its long-standing position that windfall gains stemming from fines, or equivalent amounts thereof, should be used as supplementary revenue for the Union budget, for common Union financing needs, including the repayment of EURI or unexpected needs and should not lead to a corresponding decrease in GNI-based contributions;
3. Reiterates, furthermore, 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; considers, therefore, that the introduction of genuine new revenue streams of at least EUR 60 billion per year is an essential and urgent pre-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;
4. Welcomes, on the expenditure side, the substantial increase in payment appropriations for cohesion policy of EUR 4 billion, reflecting continued acceleration of implementation on the ground, contributing to ensuring the timely reimbursement of expenditure and the continued implementation of Union programmes; welcomes in addition the increase in payment appropriations for rural development; takes note that the above increases are proposed in conjunction with the reinforcements in this year's Global Transfer (DEC 18/2026);
5. Takes note of the proposed reintroduction of suspended commitments for the years 2024 and 2025 under the Hungarian cohesion policy programmes, following the lifting of the relevant Council decision under the Conditionality Regulation; stresses that such reinstatement of commitments should be accompanied by appropriate safeguards to ensure their effective and timely implementation before the applicable decommitment deadline;
6. Welcomes the reinforcement of the European Agricultural Guarantee Fund related to revised estimates showing that market-related expenditure, particularly in the fruit and vegetable sector, will be higher than budgeted;
7. Takes note of the proposed reinforcement of emergency measures under the Food Chain strand of the Single Market Programme in response to the increased incidence and costs of animal disease outbreaks; urges the Commission to continue monitoring the effects of the reduced co-financing rates on the response capacity, as well as the evolution of outbreaks and to anticipate their impact on the future budgets;

8. Welcomes the proposed increase for the EU Agency for Railways (ERA) following the adoption of the Regulation on the use of Railway Infrastructure Capacity in the single European railway area⁹;
9. Approves the Council position on Draft amending budget No 3/2026;
10. Instructs its President to declare that Amending budget No 3/2026 has been definitively adopted and arrange for its publication in the *Official Journal of the European Union*;
11. Instructs its President to forward this resolution to the Council, the Commission and the national parliaments.

⁹ Regulation (EU) 2026/1184 of the European Parliament and of the Council of 20 May 2026 on the use of Railway Infrastructure Capacity in the single European railway area, amending Directive 2012/34/EU and repealing Regulation (EU) No 913/2010 (OJ L, 2026/1184, 10.6.2026, ELI: <http://data.europa.eu/eli/reg/2026/1184/oj>).