2026/2254

4.11.2026

DEFINITIVE ADOPTION (EU, Euratom) 2026/2254
of Amending budget No 2 of the European Union for the financial year 2026

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

having regard to the Treaty on the Functioning of the European Union, and in particular Article 314(4)(a) and (9) thereof,

having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,

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 ([1]),

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 ([2]), and in particular Article 43 thereof,

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 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 resources ([4]),

having regard to the annual budget of the European Union for the financial year 2026, as definitively adopted on 26 November 2025 ([5]),

having regard to Draft amending budget No 2 of the European Union for the financial year 2026, which the Commission adopted on 9 June 2026,

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,

having regard to Parliament's approval of 15 September 2026 of the Council position,

having regard to Rules 96 and 98 of Parliament's Rules of Procedure,

([1]) 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 433 I, 22.12.2020, p. 11, ELI: http://data.europa.eu/eli/reg/2020/2093/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, 2026/72, 26.2.2026, ELI: http://data.europa.eu/eli/budget/2026/72/oj.

DECLARES:

Sole Article

The procedure under Article 314 of the Treaty on the Functioning of the European Union is complete and Amending budget No 2 of the European Union for the financial year 2026 has been definitively adopted.

Done at Strasbourg, 15 September 2026.

The President
R. METSOLA

AMENDING BUDGET No 2 FOR THE FINANCIAL YEAR 2026

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GENERAL REVENUE

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)	4 177 393 848	5 496 479 429	– 24,00
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	**6 272 631 996**	**6 841 012 568**	– 8,31
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	24 350 200 000	22 178 600 000	+ 9,79
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	25 086 273 600	23 814 511 650	+ 5,34
Plastic packaging waste own resource (Table 3, Chapter 1 7)	6 513 718 960	6 848 152 160	– 4,88
Remainder to be financed by the additional resource (GNI-based own resource, Table 4, Chapter 1 4)	135 872 896 111	101 480 252 237	+ 33,89
Appropriations to be covered by the own resources referred to in Article 2 of Decision (EU, Euratom) 2020/2053 ([2]), ([3])	**191 823 088 671**	**154 321 516 047**	+ 24,30
Total revenue ([4])	**198 095 720 667**	**161 162 528 615**	+ 22,92

([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 197th meeting of the Advisory Committee on Own Resources on 29 May 2026.
([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 [1]	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	2 460 298 000	6 721 470 000	50	3 360 735 000	2 460 298 000	
Bulgaria	600 631 000	1 164 217 000	50	582 108 500	582 108 500	Bulgaria
Czechia	1 433 482 000	3 540 066 000	50	1 770 033 000	1 433 482 000	
Denmark	1 592 748 000	4 315 707 000	50	2 157 853 500	1 592 748 000	
Germany	19 261 976 000	47 758 591 000	50	23 879 295 500	19 261 976 000	
Estonia	238 113 000	433 485 000	50	216 742 500	216 742 500	Estonia
Ireland	1 480 332 000	4 574 229 000	50	2 287 114 500	1 480 332 000	
Greece	1 222 270 000	2 563 473 000	50	1 281 736 500	1 222 270 000	
Spain	8 379 572 000	17 725 310 000	50	8 862 655 000	8 379 572 000	
France	14 110 449 000	31 081 619 000	50	15 540 809 500	14 110 449 000	
Croatia	611 095 000	1 001 047 000	50	500 523 500	500 523 500	Croatia
Italy	9 907 091 000	23 154 238 000	50	11 577 119 000	9 907 091 000	
Cyprus	250 194 000	341 565 000	50	170 782 500	170 782 500	Cyprus
Latvia	220 846 000	449 313 000	50	224 656 500	220 846 000	
Lithuania	388 769 000	871 696 000	50	435 848 000	388 769 000	
Luxembourg	473 065 000	637 947 000	50	318 973 500	318 973 500	Luxembourg
Hungary	946 790 000	2 334 403 000	50	1 167 201 500	946 790 000	
Malta	123 084 000	231 745 000	50	115 872 500	115 872 500	Malta
Netherlands	5 260 639 000	12 129 885 000	50	6 064 942 500	5 260 639 000	
Austria	2 502 930 000	5 290 218 000	50	2 645 109 000	2 502 930 000	
Poland	4 639 313 000	9 523 076 000	50	4 761 538 000	4 639 313 000	
Portugal	1 644 820 000	3 164 702 000	50	1 582 351 000	1 582 351 000	Portugal
Romania	1 435 949 000	3 917 783 000	50	1 958 891 500	1 435 949 000	
Slovenia	339 468 000	737 741 000	50	368 870 500	339 468 000	
Slovakia	568 885 000	1 399 038 000	50	699 519 000	568 885 000	
Finland	1 358 685 000	2 908 364 000	50	1 454 182 000	1 358 685 000	
Sweden	2 623 066 000	6 589 821 000	50	3 294 910 500	2 623 066 000	
Total	84 074 560 000	194 560 749 000		97 280 374 500	83 620 912 000	

[1] 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	2 460 298 000	0,3000	738 089 400
Bulgaria	582 108 500	0,3000	174 632 550
Czechia	1 433 482 000	0,3000	430 044 600
Denmark	1 592 748 000	0,3000	477 824 400
Germany	19 261 976 000	0,3000	5 778 592 800
Estonia	216 742 500	0,3000	65 022 750
Ireland	1 480 332 000	0,3000	444 099 600
Greece	1 222 270 000	0,3000	366 681 000
Spain	8 379 572 000	0,3000	2 513 871 600
France	14 110 449 000	0,3000	4 233 134 700
Croatia	500 523 500	0,3000	150 157 050
Italy	9 907 091 000	0,3000	2 972 127 300
Cyprus	170 782 500	0,3000	51 234 750
Latvia	220 846 000	0,3000	66 253 800
Lithuania	388 769 000	0,3000	116 630 700
Luxembourg	318 973 500	0,3000	95 692 050
Hungary	946 790 000	0,3000	284 037 000
Malta	115 872 500	0,3000	34 761 750
Netherlands	5 260 639 000	0,3000	1 578 191 700
Austria	2 502 930 000	0,3000	750 879 000
Poland	4 639 313 000	0,3000	1 391 793 900
Portugal	1 582 351 000	0,3000	474 705 300
Romania	1 435 949 000	0,3000	430 784 700
Slovenia	339 468 000	0,3000	101 840 400
Slovakia	568 885 000	0,3000	170 665 500
Finland	1 358 685 000	0,3000	407 605 500
Sweden	2 623 066 000	0,3000	786 919 800
Total	83 620 912 000		25 086 273 600

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	146 503 600		117 202 880		117 202 880
Bulgaria	60 461 300		48 369 040	22 000 000	26 369 040
Czechia	145 795 300		116 636 240	32 187 600	84 448 640
Denmark	172 954 000		138 363 200		138 363 200
Germany	1 478 042 300		1 182 433 840		1 182 433 840
Estonia	26 725 600		21 380 480	4 000 000	17 380 480
Ireland	254 421 800		203 537 440		203 537 440
Greece	181 433 000		145 146 400	33 000 000	112 146 400
Spain	1 018 137 600		814 510 080	142 000 000	672 510 080
France	1 745 591 100		1 396 472 880		1 396 472 880
Croatia	54 536 800		43 629 440	13 000 000	30 629 440
Italy	1 130 437 100	0,80	904 349 680	184 048 000	720 301 680
Cyprus	12 021 500		9 617 200	3 000 000	6 617 200
Latvia	11 499 300		9 199 440	6 000 000	3 199 440
Lithuania	61 719 700		49 375 760	9 000 000	40 375 760
Luxembourg	12 474 100		9 979 280		9 979 280
Hungary	303 973 200		243 178 560	30 000 000	213 178 560
Malta	15 047 100		12 037 680	1 415 900	10 621 780
Netherlands	268 462 800		214 770 240		214 770 240
Austria	190 742 500		152 594 000		152 594 000
Poland	648 814 900		519 051 920	117 000 000	402 051 920
Portugal	226 139 000		180 911 200	31 322 000	149 589 200
Romania	378 921 200		303 136 960	60 000 000	243 136 960
Slovenia	31 986 200		25 588 960	6 279 700	19 309 260
Slovakia	65 660 500		52 528 400	17 000 000	35 528 400
Finland	115 055 400		92 044 320		92 044 320
Sweden	273 658 300		218 926 640		218 926 640
Total	9 031 215 200		7 224 972 160	711 253 200	6 513 718 960

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	6 721 470 000		4 693 986 838
Bulgaria	1 164 217 000		813 039 302
Czechia	3 540 066 000		2 472 230 511
Denmark	4 315 707 000		3 013 904 972
Germany	47 758 591 000		33 352 554 956
Estonia	433 485 000		302 727 362
Ireland	4 574 229 000		3 194 445 667
Greece	2 563 473 000		1 790 219 777
Spain	17 725 310 000		12 378 597 515
France	31 081 619 000		21 706 071 811
Croatia	1 001 047 000		699 088 360
Italy	23 154 238 000		16 169 928 367
Cyprus	341 565 000		238 534 370
Latvia	449 313 000	0,6983572 [1]	313 780 960
Lithuania	871 696 000		608 755 161
Luxembourg	637 947 000		445 514 868
Hungary	2 334 403 000		1 630 247 097
Malta	231 745 000		161 840 785
Netherlands	12 129 885 000		8 470 992 289
Austria	5 290 218 000		3 694 461 727
Poland	9 523 076 000		6 650 508 505
Portugal	3 164 702 000		2 210 092 366
Romania	3 917 783 000		2 736 011 890
Slovenia	737 741 000		515 206 725
Slovakia	1 399 038 000		977 028 233
Finland	2 908 364 000		2 031 076 883
Sweden	6 589 821 000		4 602 048 814
Total	194 560 749 000		135 872 896 111

[1] Calculation of rate: (135 872 896 111) / (194 560 749 000) = 0,698357180517433.

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		3,45	326 399 767	326 399 767
Bulgaria		0,60	56 535 275	56 535 275
Czechia		1,82	171 908 335	171 908 335
Denmark	– 468 486 590	2,22	209 574 060	– 258 912 530
Germany	– 4 561 841 570	24,55	2 319 194 009	– 2 242 647 561
Estonia		0,22	21 050 366	21 050 366
Ireland		2,35	222 128 088	222 128 088
Greece		1,32	124 484 226	124 484 226
Spain		9,11	860 754 723	860 754 723
France		15,98	1 509 347 388	1 509 347 388
Croatia		0,51	48 611 614	48 611 614
Italy		11,90	1 124 387 653	1 124 387 653
Cyprus		0,18	16 586 660	16 586 660
Latvia		0,23	21 818 986	21 818 986
Lithuania		0,45	42 330 230	42 330 230
Luxembourg		0,33	30 979 198	30 979 198
Hungary		1,20	113 360 410	113 360 410
Malta		0,12	11 253 716	11 253 716
Netherlands	– 2 387 169 070	6,23	589 036 567	– 1 798 132 503
Austria	– 702 108 550	2,72	256 897 066	– 445 211 484
Poland		4,89	462 447 914	462 447 914
Portugal		1,63	153 680 370	153 680 370
Romania		2,01	190 250 564	190 250 564
Slovenia		0,38	35 825 272	35 825 272
Slovakia		0,72	67 938 364	67 938 364
Finland		1,49	141 232 399	141 232 399
Sweden	– 1 328 414 230	3,39	320 006 790	– 1 008 407 440
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 financing ([1]) of the general budget by category of own resource and by Member State

Member State	Traditional own resources (TOR)		VAT, GNI and Plastics-based own resources						Total own resources ([2])
	Net customs duties (75 %)	Collection costs (25 % of gross TOR) (p.m.)	VAT-based own resource	Plastics-based own resource	GNI-based own resource	GNI lump-sum reductions and their financing	Sub-total excluding net TOR	Share in Sub-total excluding net TOR (%)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7) = (3) + (4) + (5) + (6)	(8)	(9) = (1) + (7)
Belgium	2 855 000 000	951 666 667	738 089 400	117 202 880	4 693 986 838	326 399 767	5 875 678 885	3,51	8 730 678 885
Bulgaria	156 100 000	52 033 333	174 632 550	26 369 040	813 039 302	56 535 275	1 070 576 167	0,64	1 226 676 167
Czechia	413 500 000	137 833 333	430 044 600	84 448 640	2 472 230 511	171 908 335	3 158 632 086	1,89	3 572 132 086
Denmark	428 200 000	142 733 333	477 824 400	138 363 200	3 013 904 972	– 258 912 530	3 371 180 042	2,01	3 799 380 042
Germany	4 766 700 000	1 588 900 002	5 778 592 800	1 182 433 840	33 352 554 956	– 2 242 647 561	38 070 934 035	22,73	42 837 634 035
Estonia	43 000 000	14 333 333	65 022 750	17 380 480	302 727 362	21 050 366	406 180 958	0,24	449 180 958
Ireland	493 700 000	164 566 667	444 099 600	203 537 440	3 194 445 667	222 128 088	4 064 210 795	2,43	4 557 910 795
Greece	339 500 000	113 166 667	366 681 000	112 146 400	1 790 219 777	124 484 226	2 393 531 403	1,43	2 733 031 403
Spain	2 274 000 000	758 000 000	2 513 871 600	672 510 080	12 378 597 515	860 754 723	16 425 733 918	9,81	18 699 733 918
France	2 195 000 000	731 666 667	4 233 134 700	1 396 472 880	21 706 071 811	1 509 347 388	28 845 026 779	17,22	31 040 026 779
Croatia	75 000 000	25 000 000	150 157 050	30 629 440	699 088 360	48 611 614	928 486 464	0,55	1 003 486 464
Italy	2 648 200 000	882 733 333	2 972 127 300	720 301 680	16 169 928 367	1 124 387 653	20 986 745 000	12,53	23 634 945 000
Cyprus	50 400 000	16 800 000	51 234 750	6 617 200	238 534 370	16 586 660	312 972 980	0,19	363 372 980
Latvia	49 100 000	16 366 667	66 253 800	3 199 440	313 780 960	21 818 986	405 053 186	0,24	454 153 186
Lithuania	111 000 000	37 000 000	116 630 700	40 375 760	608 755 161	42 330 230	808 091 851	0,48	919 091 851
Luxembourg	14 200 000	4 733 333	95 692 050	9 979 280	445 514 868	30 979 198	582 165 396	0,35	596 365 396
Hungary	303 100 000	101 033 333	284 037 000	213 178 560	1 630 247 097	113 360 410	2 240 823 067	1,34	2 543 923 067
Malta	29 200 000	9 733 333	34 761 750	10 621 780	161 840 785	11 253 716	218 478 031	0,13	247 678 031
Netherlands	3 554 800 000	1 184 933 333	1 578 191 700	214 770 240	8 470 992 289	– 1 798 132 503	8 465 821 726	5,06	12 020 621 726

Member State	Traditional own resources (TOR)		VAT, GNI and Plastics-based own resources						Total own resources (2)
	Net customs duties (75 %)	Collection costs (25 % of gross TOR) (p.m.)	VAT-based own resource	Plastics-based own resource	GNI-based own resource	GNI lump-sum reductions and their financing	Sub-total excluding net TOR	Share in Sub-total excluding net TOR (%)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7) = (3) + (4) + (5) + (6)	(8)	(9) = (1) + (7)
Austria	239 500 000	79 833 333	750 879 000	152 594 000	3 694 461 727	– 445 211 484	4 152 723 243	2,48	4 392 223 243
Poland	1 448 300 000	482 766 667	1 391 793 900	402 051 920	6 650 508 505	462 447 914	8 906 802 239	5,32	10 355 102 239
Portugal	304 000 000	101 333 333	474 705 300	149 589 200	2 210 092 366	153 680 370	2 988 067 236	1,78	3 292 067 236
Romania	372 700 000	124 233 333	430 784 700	243 136 960	2 736 011 890	190 250 564	3 600 184 114	2,15	3 972 884 114
Slovenia	215 800 000	71 933 333	101 840 400	19 309 260	515 206 725	35 825 272	672 181 657	0,40	887 981 657
Slovakia	141 600 000	47 200 000	170 665 500	35 528 400	977 028 233	67 938 364	1 251 160 497	0,75	1 392 760 497
Finland	159 300 000	53 100 000	407 605 500	92 044 320	2 031 076 883	141 232 399	2 671 959 102	1,60	2 831 259 102
Sweden	669 300 000	223 100 000	786 919 800	218 926 640	4 602 048 814	– 1 008 407 440	4 599 487 814	2,75	5 268 787 814
Total	24 350 200 000	8 116 733 333	25 086 273 600	6 513 718 960	135 872 896 111	0	167 472 888 671	100,00	191 823 088 671

(1) p.m. (own resources + other revenue = total revenue = total expenditure); (191 823 088 671 + 6 272 631 996 = 198 095 720 667 = 198 095 720 667).
(2) Total own resources as percentage of GNI: (191 823 088 671) / (19 456 074 900 000) = 0,99 %; total own resources ceiling in accordance with Articles 3 and 6 of Decision (EU, Euratom) 2020/2053: 2,00 %.

ELI: http://data.europa.eu/eli/budget_suppl_amend/2026/2254/oj

COLLECTION BY INSTITUTION

Revenue under Titles 1 and 2 are exclusively collected by the Commission, while the collection of the revenue under the other titles is spread across all institutions.

The table below set out the revenue by institution and by title. The breakdown by chapter, article and item is provided in the respective section of the institutions.

Institution	1 — Own resources	2 — Surpluses, balances and adjustments	3 — Administrative revenue	4 — Financial revenue, default interest and fines	5 — Budgetary guarantees, borrowing and lending operations	6 — Revenue, contributions and refunds related to Union policies	Total
Parliament	—	—	267 228 658	p.m.	p.m.	p.m.	**267 228 658**
Council	—	—	84 500 000	p.m.	p.m.	p.m.	**84 500 000**
Commission	191 823 088 671	2 095 238 148	1 968 914 650	1 377 224 582	p.m.	250 718 626	**197 515 184 677**
Court of Justice of the European Union	—	—	85 506 000	50 000	p.m.	p.m.	**85 556 000**
European Court of Auditors	—	—	35 764 000	p.m.	p.m.	p.m.	**35 764 000**
European Economic and Social Committee	—	—	20 152 920	p.m.	p.m.	p.m.	**20 152 920**
European Committee of the Regions	—	—	17 525 885	p.m.	p.m.	p.m.	**17 525 885**
European Ombudsman	—	—	2 237 188	p.m.	p.m.	p.m.	**2 237 188**
European Data Protection Supervisor	—	—	2 757 339	p.m.	p.m.	p.m.	**2 757 339**
European External Action Service	—	—	64 464 000	350 000	p.m.	p.m.	**64 814 000**
Total	**191 823 088 671**	**2 095 238 148**	**2 549 050 640**	**1 377 624 582**	**p.m.**	**250 718 626**	**198 095 720 667**

SECTION III

COMMISSION

COMMISSION

REVENUE

COMMISSION

Title	Heading	2026 estimate	Amending budget No 2/2026	New amount
1	OWN RESOURCES	184 460 212 744	7 362 875 927	191 823 088 671
2	SURPLUSES, BALANCES AND ADJUSTMENTS	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	1 199 078 110	1 377 224 582
5	BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS	p.m.		p.m.
6	REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES	808 507 663	– 557 789 037	250 718 626
	GRAND TOTAL	**189 511 019 677**	**8 004 165 000**	**197 515 184 677**

TITLE 1

OWN RESOURCES

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR
CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES
CHAPTER 1 3 — OWN RESOURCE BASED ON VALUE ADDED TAX
CHAPTER 1 4 — OWN RESOURCE BASED ON GROSS NATIONAL INCOME
CHAPTER 1 6 — GNI LUMP-SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING

Article Item	Heading	2026 estimate	Amending budget No 2/2026	New amount
	CHAPTER 1 1			
1 1 0	***Sugar levies***	p.m.		p.m.
	CHAPTER 1 1 — TOTAL	p.m.		p.m.
	CHAPTER 1 2			
1 2 0	***Customs duties and other duties***	21 368 300 000	2 981 900 000	24 350 200 000
	CHAPTER 1 2 — TOTAL	21 368 300 000	2 981 900 000	24 350 200 000
	CHAPTER 1 3			
1 3 0	***Own resource based on value added tax***	24 757 441 950	328 831 650	25 086 273 600
	CHAPTER 1 3 — TOTAL	24 757 441 950	328 831 650	25 086 273 600
	CHAPTER 1 4			
1 4 0	***Own resource based on gross national income***	131 507 940 074	4 364 956 037	135 872 896 111
	CHAPTER 1 4 — TOTAL	131 507 940 074	4 364 956 037	135 872 896 111
	CHAPTER 1 6			
1 6 0	***GNI lump-sum reductions granted to certain Member States and their financing***	0		0
	CHAPTER 1 6 — TOTAL	0		0

COMMISSION

CHAPTER 1 7 — OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE

Article Item	Heading	2026 estimate	Amending budget No 2/2026	New amount
	CHAPTER 1 7			
1 7 0	***Own resource based on non-recycled plastic packaging waste***	6 826 530 720	– 312 811 760	6 513 718 960
	CHAPTER 1 7 — TOTAL	6 826 530 720	– 312 811 760	6 513 718 960
	Title 1 — Total	**184 460 212 744**	**7 362 875 927**	**191 823 088 671**

TITLE 1

OWN RESOURCES

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES

Title Chapter Article Item	Heading	FF	2026 estimate	Amending budget No 2/2026	New amount
1 2	CUSTOMS DUTIES AND OTHER DUTIES				
1 2 0	***Customs duties and other duties***		21 368 300 000	2 981 900 000	24 350 200 000
	CHAPTER 1 2 — TOTAL		**21 368 300 000**	**2 981 900 000**	**24 350 200 000**

1 2 0 *Customs duties and other duties*

2026 estimate	Amending budget No 2/2026	New amount
21 368 300 000	2 981 900 000	24 350 200 000

Remarks

The assignment of customs duties as own resource to the financing of common expenditure is the logical consequence of the free movement of goods within the Union. This article may comprise levies, premiums, additional or compensatory amounts, additional amounts or factors, Common Customs Tariff duties and other duties established or to be established by the institutions of the European Union in respect of trade with third countries and customs duties on products under the expired Treaty establishing the European Coal and Steel Community.

Figures are net of collection costs.

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 (a), thereof.

Member State	2026 estimate	Amending budget No. 2/2026	New amount
Belgium	2 521 100 000	333 900 000	2 855 000 000
Bulgaria	143 500 000	12 600 000	156 100 000
Czechia	364 200 000	49 300 000	413 500 000
Denmark	408 100 000	20 100 000	428 200 000
Germany	3 953 500 000	813 200 000	4 766 700 000
Estonia	33 800 000	9 200 000	43 000 000
Ireland	447 500 000	46 200 000	493 700 000

COMMISSION

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES *(cont'd)*

1 2 0 *(cont'd)*

Member State	2026 estimate	Amending budget No. 2/2026	New amount
Greece	298 600 000	40 900 000	339 500 000
Spain	2 019 700 000	254 300 000	2 274 000 000
France	2 032 000 000	163 000 000	2 195 000 000
Croatia	72 100 000	2 900 000	75 000 000
Italy	2 262 700 000	385 500 000	2 648 200 000
Cyprus	47 400 000	3 000 000	50 400 000
Latvia	43 600 000	5 500 000	49 100 000
Lithuania	90 700 000	20 300 000	111 000 000
Luxembourg	16 000 000	– 1 800 000	14 200 000
Hungary	237 000 000	66 100 000	303 100 000
Malta	20 400 000	8 800 000	29 200 000
Netherlands	3 285 600 000	269 200 000	3 554 800 000
Austria	217 300 000	22 200 000	239 500 000
Poland	1 188 800 000	259 500 000	1 448 300 000
Portugal	264 100 000	39 900 000	304 000 000
Romania	309 500 000	63 200 000	372 700 000
Slovenia	184 100 000	31 700 000	215 800 000
Slovakia	213 500 000	– 71 900 000	141 600 000
Finland	150 200 000	9 100 000	159 300 000
Sweden	543 300 000	126 000 000	669 300 000
Article 1 2 0 — Total	21 368 300 000	2 981 900 000	24 350 200 000

CHAPTER 1 3 — OWN RESOURCE BASED ON VALUE ADDED TAX

Title Chapter Article Item	Heading	FF	2026 estimate	Amending budget No 2/2026	New amount
1 3	OWN RESOURCE BASED ON VALUE ADDED TAX				
1 3 0	***Own resource based on value added tax***		24 757 441 950	328 831 650	25 086 273 600
	CHAPTER 1 3 — TOTAL		**24 757 441 950**	**328 831 650**	**25 086 273 600**

1 3 0 ***Own resource based on value added tax***

2026 estimate	Amending budget No 2/2026	New amount
24 757 441 950	328 831 650	25 086 273 600

Remarks

The applied uniform rate valid for all Member States to the VAT bases determined in accordance with Union rules is fixed at 0,30 %. The assessment base to be taken into account for this purpose shall not exceed 50 % of GNI for each Member State.

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 (b), thereof.

Member State	2026 estimate	Amending budget No. 2/2026	New amount
Belgium	748 425 600	– 10 336 200	738 089 400
Bulgaria	167 460 150	7 172 400	174 632 550
Czechia	423 763 800	6 280 800	430 044 600
Denmark	475 782 900	2 041 500	477 824 400
Germany	5 769 840 600	8 752 200	5 778 592 800
Estonia	64 203 900	818 850	65 022 750
Ireland	440 250 000	3 849 600	444 099 600
Greece	336 180 000	30 501 000	366 681 000
Spain	2 378 199 600	135 672 000	2 513 871 600
France	4 305 757 800	– 72 623 100	4 233 134 700
Croatia	144 861 450	5 295 600	150 157 050
Italy	2 947 371 900	24 755 400	2 972 127 300
Cyprus	50 439 900	794 850	51 234 750

COMMISSION

CHAPTER 1 3 — OWN RESOURCE BASED ON VALUE ADDED TAX *(cont'd)*

1 3 0 *(cont'd)*

Member State	2026 estimate	Amending budget No. 2/2026	New amount
Latvia	63 790 200	2 463 600	66 253 800
Lithuania	109 446 600	7 184 100	116 630 700
Luxembourg	91 473 450	4 218 600	95 692 050
Hungary	259 932 300	24 104 700	284 037 000
Malta	33 161 850	1 599 900	34 761 750
Netherlands	1 563 348 300	14 843 400	1 578 191 700
Austria	748 540 500	2 338 500	750 879 000
Poland	1 249 020 900	142 773 000	1 391 793 900
Portugal	460 963 050	13 742 250	474 705 300
Romania	439 151 400	– 8 366 700	430 784 700
Slovenia	100 709 700	1 130 700	101 840 400
Slovakia	182 911 800	– 12 246 300	170 665 500
Finland	403 360 200	4 245 300	407 605 500
Sweden	799 094 100	– 12 174 300	786 919 800
Article 1 3 0 — Total	24 757 441 950	328 831 650	25 086 273 600

CHAPTER 1 4 — OWN RESOURCE BASED ON GROSS NATIONAL INCOME

Title Chapter Article Item	Heading	FF	2026 estimate	Amending budget No 2/2026	New amount
1 4	OWN RESOURCE BASED ON GROSS NATIONAL INCOME				
1 4 0	***Own resource based on gross national income***		131 507 940 074	4 364 956 037	135 872 896 111
	CHAPTER 1 4 — TOTAL		**131 507 940 074**	**4 364 956 037**	**135 872 896 111**

1 4 0 Own resource based on gross national income

2026 estimate	Amending budget No 2/2026	New amount
131 507 940 074	4 364 956 037	135 872 896 111

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 0,6984 %.

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	Amending budget No. 2/2026	New amount
Belgium	4 512 525 356	181 461 482	4 693 986 838
Bulgaria	761 574 718	51 464 584	813 039 302
Czechia	2 303 425 831	168 804 680	2 472 230 511
Denmark	3 040 707 129	– 26 802 157	3 013 904 972
Germany	32 142 214 443	1 210 340 513	33 352 554 956
Estonia	291 986 285	10 741 077	302 727 362
Ireland	2 827 645 809	366 799 858	3 194 445 667

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CHAPTER 1 4 — OWN RESOURCE BASED ON GROSS NATIONAL INCOME *(cont'd)*

1 4 0 *(cont'd)*

Member State	2026 estimate	Amending budget No. 2/2026	New amount
Greece	1 738 119 466	52 100 311	1 790 219 777
Spain	11 848 390 667	530 206 848	12 378 597 515
France	21 311 919 471	394 152 340	21 706 071 811
Croatia	658 800 425	40 287 935	699 088 360
Italy	15 727 488 893	442 439 474	16 169 928 367
Cyprus	229 390 411	9 143 959	238 534 370
Latvia	293 438 624	20 342 336	313 780 960
Lithuania	584 626 088	24 129 073	608 755 161
Luxembourg	416 002 654	29 512 214	445 514 868
Hungary	1 527 361 151	102 885 946	1 630 247 097
Malta	150 813 352	11 027 433	161 840 785
Netherlands	8 389 304 888	81 687 401	8 470 992 289
Austria	3 472 816 487	221 645 240	3 694 461 727
Poland	6 462 317 244	188 191 261	6 650 508 505
Portugal	2 096 366 239	113 726 127	2 210 092 366
Romania	2 757 338 009	– 21 326 119	2 736 011 890
Slovenia	498 291 397	16 915 328	515 206 725
Slovakia	957 868 311	19 159 922	977 028 233
Finland	2 023 726 783	7 350 100	2 031 076 883
Sweden	4 483 479 943	118 568 871	4 602 048 814
Article 1 4 0 — Total	131 507 940 074	4 364 956 037	135 872 896 111

CHAPTER 1 6 — GNI LUMP-SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING

Title Chapter Article Item	Heading	FF	2026 estimate	Amending budget No 2/2026	New amount
1 6	GNI LUMP-SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING				
1 6 0	***GNI lump-sum reductions granted to certain Member States and their financing***		0		0
	CHAPTER 1 6 — TOTAL		**0**		**0**

1 6 0 ***GNI lump-sum reductions granted to certain Member States and their financing***

2026 estimate	Amending budget No 2/2026	New amount
0		0

Remarks

This article is intended to record reductions in the annual GNI contributions of certain Member States and their financing in accordance with Decision (EU, Euratom) 2020/2053.

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), and in particular Article 10a(6) thereof.

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(4) thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15, ELI: http://data.europa.eu/eli/reg/2021/770/oj), and in particular Article 4(2) thereof.

Member State	2026 estimate	Amending budget No. 2/2026	New amount
Belgium	324 196 621	2 203 146	326 399 767
Bulgaria	54 714 363	1 820 912	56 535 275
Czechia	165 486 687	6 421 648	171 908 335

COMMISSION

CHAPTER 1 6 — GNI LUMP-SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING *(cont'd)*

1 6 0 *(cont'd)*

Member State	2026 estimate	Amending budget No. 2/2026	New amount
Denmark	– 250 030 870	– 8 881 660	– 258 912 530
Germany	– 2 252 625 221	9 977 660	– 2 242 647 561
Estonia	20 977 382	72 984	21 050 366
Ireland	203 148 602	18 979 486	222 128 088
Greece	124 872 973	– 388 747	124 484 226
Spain	851 232 496	9 522 227	860 754 723
France	1 531 127 638	– 21 780 250	1 509 347 388
Croatia	47 330 675	1 280 939	48 611 614
Italy	1 129 921 354	– 5 533 701	1 124 387 653
Cyprus	16 480 261	106 399	16 586 660
Latvia	21 081 723	737 263	21 818 986
Lithuania	42 001 715	328 515	42 330 230
Luxembourg	29 887 179	1 092 019	30 979 198
Hungary	109 731 311	3 629 099	113 360 410
Malta	10 834 993	418 723	11 253 716
Netherlands	– 1 784 450 172	– 13 682 331	– 1 798 132 503
Austria	– 452 608 485	7 397 001	– 445 211 484
Poland	464 276 930	– 1 829 016	462 447 914
Portugal	150 610 755	3 069 615	153 680 370
Romania	198 097 428	– 7 846 864	190 250 564
Slovenia	35 799 109	26 163	35 825 272
Slovakia	68 816 826	– 878 462	67 938 364
Finland	145 392 066	– 4 159 667	141 232 399
Sweden	– 1 006 304 339	– 2 103 101	– 1 008 407 440
Article 1 6 0 — Total	0	0	0

CHAPTER 1 7 — OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE

Title Chapter Article Item	Heading	FF	2026 estimate	Amending budget No 2/2026	New amount
1 7	OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE				
1 7 0	***Own resource based on non-recycled plastic packaging waste***		6 826 530 720	– 312 811 760	6 513 718 960
	CHAPTER 1 7 — TOTAL		**6 826 530 720**	**– 312 811 760**	**6 513 718 960**

1 7 0 ***Own resource based on non-recycled plastic packaging waste***

2026 estimate	Amending budget No 2/2026	New amount
6 826 530 720	– 312 811 760	6 513 718 960

Remarks

This article is intended to record the payments resulting from the application of a uniform call rate to the weight of non-recycled plastic packaging waste generated in each Member State. The uniform call rate shall be EUR 0,80 per kilogram. Certain Member States shall be entitled to annual lump-sum reductions.

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 (c), thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15, ELI: http://data.europa.eu/eli/reg/2021/770/oj).

Member State	2026 estimate	Amending budget No. 2/2026	New amount
Belgium	137 051 120	– 19 848 240	117 202 880
Bulgaria	48 529 520	– 22 160 480	26 369 040
Czechia	82 002 800	2 445 840	84 448 640
Denmark	135 390 240	2 972 960	138 363 200
Germany	1 248 987 600	– 66 553 760	1 182 433 840
Estonia	14 743 840	2 636 640	17 380 480
Ireland	196 244 960	7 292 480	203 537 440
Greece	110 058 880	2 087 520	112 146 400

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CHAPTER 1 7 — OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE *(cont'd)*

1 7 0 *(cont'd)*

Member State	2026 estimate	Amending budget No. 2/2026	New amount
Spain	811 494 160	– 138 984 080	672 510 080
France	1 360 653 840	35 819 040	1 396 472 880
Croatia	33 165 840	– 2 536 400	30 629 440
Italy	750 758 880	– 30 457 200	720 301 680
Cyprus	8 000 480	– 1 383 280	6 617 200
Latvia	16 205 440	– 13 006 000	3 199 440
Lithuania	40 226 880	148 880	40 375 760
Luxembourg	10 898 400	– 919 120	9 979 280
Hungary	211 168 560	2 010 000	213 178 560
Malta	10 814 340	– 192 560	10 621 780
Netherlands	212 617 600	2 152 640	214 770 240
Austria	163 028 560	– 10 434 560	152 594 000
Poland	438 021 520	– 35 969 600	402 051 920
Portugal	199 798 080	– 50 208 880	149 589 200
Romania	253 011 120	– 9 874 160	243 136 960
Slovenia	19 569 420	– 260 160	19 309 260
Slovakia	37 678 240	– 2 149 840	35 528 400
Finland	87 350 800	4 693 520	92 044 320
Sweden	189 059 600	29 867 040	218 926 640
Article 1 7 0 — Total	6 826 530 720	– 312 811 760	6 513 718 960

TITLE 4

FINANCIAL REVENUE, DEFAULT INTEREST AND FINES

CHAPTER 4 0 — REVENUE FROM INVESTMENTS AND ACCOUNTS
CHAPTER 4 1 — DEFAULT INTEREST
CHAPTER 4 2 — FINES AND PENALTIES

Article Item	Heading	2026 estimate	Amending budget No 2/2026	New amount
	CHAPTER 4 0			
4 0 0	***Revenue from investments, loans granted and bank accounts***	55 000 000		55 000 000
4 0 1	***Interest yielded by pre-financing***	10 000 000		10 000 000
4 0 2	***Revenue generated on trust accounts — Assigned revenue***	p.m.		p.m.
4 0 3	***Interest on deposits in the framework of the Union's economic governance — Assigned revenue***	p.m.		p.m.
4 0 4	***Dividends paid by the European Investment Fund***	7 146 472		7 146 472
4 0 9	***Other interest and revenue***	p.m.		p.m.
	CHAPTER 4 0 — TOTAL	72 146 472		72 146 472
	CHAPTER 4 1			
4 1 0	***Default interest in respect of own resources made available by the Member States***	5 000 000		5 000 000
4 1 9	***Other default interest***	p.m.		p.m.
	CHAPTER 4 1 — TOTAL	5 000 000		5 000 000
	CHAPTER 4 2			
4 2 0	***Fines in connection with the implementation of the rules on competition***	100 000 000	855 327 953	955 327 953
4 2 1	***Penalty payments and lump sums imposed on a Member State***	p.m.	268 063 119	268 063 119
4 2 2	***Fines imposed for fraud and irregularities which are damaging to the Union's financial interests***	p.m.		p.m.
4 2 3	***Fines in the framework of the Union's economic governance — Assigned revenue***	p.m.		p.m.
4 2 4	***Interest connected with fines and penalty payments***	1 000 000	97 536 784	98 536 784

CHAPTER 4 2 — FINES AND PENALTIES *(cont'd)*

Article Item	Heading	2026 estimate	Amending budget No 2/2026	New amount
4 2 5	***Interest, other charges due and negative returns on cancelled or reduced fines***	p.m.	– 22 715 250	– 22 715 250
4 2 8	***Other fines and penalty payments — Assigned revenue***	p.m.		p.m.
4 2 9	***Other non-assigned fines and penalty payments***	p.m.	865 504	865 504
	CHAPTER 4 2 — TOTAL	101 000 000	1 199 078 110	1 300 078 110
	Title 4 — Total	**178 146 472**	**1 199 078 110**	**1 377 224 582**

TITLE 4

FINANCIAL REVENUE, DEFAULT INTEREST AND FINES

CHAPTER 4 2 — FINES AND PENALTIES

Title Chapter Article Item	Heading	FF	2026 estimate	Amending budget No 2/2026	New amount
4 2	FINES AND PENALTIES				
4 2 0	***Fines in connection with the implementation of the rules on competition***		100 000 000	855 327 953	955 327 953
4 2 1	***Penalty payments and lump sums imposed on a Member State***		p.m.	268 063 119	268 063 119
4 2 2	***Fines imposed for fraud and irregularities which are damaging to the Union's financial interests***		p.m.		p.m.
4 2 3	***Fines in the framework of the Union's economic governance — Assigned revenue***		p.m.		p.m.
4 2 4	***Interest connected with fines and penalty payments***		1 000 000	97 536 784	98 536 784
4 2 5	***Interest, other charges due and negative returns on cancelled or reduced fines***		p.m.	– 22 715 250	– 22 715 250
4 2 8	***Other fines and penalty payments — Assigned revenue***		p.m.		p.m.
4 2 9	***Other non-assigned fines and penalty payments***		p.m.	865 504	865 504
	CHAPTER 4 2 — TOTAL		**101 000 000**	**1 199 078 110**	**1 300 078 110**

4 2 0 *Fines in connection with the implementation of the rules on competition*

2026 estimate	Amending budget No 2/2026	New amount
100 000 000	855 327 953	955 327 953

Remarks

The Commission may impose fines, periodic penalty payments and other penalties on undertakings and associations of undertakings for not respecting bans or not carrying out their obligations under the Regulations enumerated below or under Articles 101 and 102 TFEU.

The fines must normally be paid within three months of the Commission decision being notified. However, the Commission will not collect the amount due if the undertaking has lodged an appeal with the Court of Justice of the European Union. The undertaking must provide the Commission with either a provisional payment or a financial guarantee covering both the principal of the debt and interest or surcharges by the final date for payment.

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CHAPTER 4 2 — FINES AND PENALTIES *(cont'd)*

4 2 0 *(cont'd)*

Legal basis

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1, ELI: http://data.europa.eu/eli/reg/2003/1/oj).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (the EC Merger Regulation) (OJ L 24, 29.1.2004, p. 1, ELI: http://data.europa.eu/eli/reg/2004/139/oj), and in particular Articles 14 and 15 thereof.

Regulation (EU) 2022/1925 of the European Parliament and of the Council of 14 September 2022 on contestable and fair markets in the digital sector and amending Directives (EU) 2019/1937 and (EU) 2020/1828 (Digital Markets Act) (OJ L 265, 12.10.2022, p. 1, ELI: http://data.europa.eu/eli/reg/2022/1925/oj).

Regulation (EU) 2022/2560 of the European Parliament and of the Council of 14 December 2022 on foreign subsidies distorting the internal market (OJ L 330, 23.12.2022, p. 1, ELI: http://data.europa.eu/eli/reg/2022/2560/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).

4 2 1 ***Penalty payments and lump sums imposed on a Member State***

2026 estimate	Amending budget No 2/2026	New amount
p.m.	268 063 119	268 063 119

Remarks

This article is intended to record penalty payments and lump sums imposed on a Member State, for instance for not complying with a judgment of the Court of Justice of the European Union on its failure to fulfil an obligation under the Treaty.

Legal basis

Treaty on the Functioning of the European Union, and in particular Article 260(2) thereof.

4 2 4 ***Interest connected with fines and penalty payments***

2026 estimate	Amending budget No 2/2026	New amount
1 000 000	97 536 784	98 536 784

CHAPTER 4 2 — FINES AND PENALTIES *(cont'd)*

4 2 4 *(cont'd)*

Remarks

This article is intended to record accrued interest on special accounts for fines and default interest connected with fines and penalty payments, including penalty payments related to Member States.

Legal basis

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1, ELI: http://data.europa.eu/eli/reg/2003/1/oj).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (OJ L 24, 29.1.2004, p. 1, ELI: http://data.europa.eu/eli/reg/2004/139/oj), and in particular Articles 14 and 15 thereof.

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 99 thereof.

4 2 5 ***Interest, other charges due and negative returns on cancelled or reduced fines***

2026 estimate	Amending budget No 2/2026	New amount
p.m.	– 22 715 250	– 22 715 250

Remarks

This article is intended to record any interest or other charge due, including negative returns, where a fine or penalty payment under the TFEU or the Euratom Treaty is cancelled or reduced by the Court of Justice of the European Union. These amounts are deducted from the revenue side of the Union budget (negative revenue).

For the outturn please see the explanatory memorandum of the Draft Amending Budget No 1/2025 (COM(2025) 350 final of 9 April 2025).

Legal basis

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 48 thereof.

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CHAPTER 4 2 — FINES AND PENALTIES *(cont'd)*

4 2 9 Other non-assigned fines and penalty payments

2026 estimate	Amending budget No 2/2026	New amount
p.m.	865 504	865 504

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 4 2 which is not used in accordance with Article 21 of the Financial Regulation.

TITLE 6

REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES

CHAPTER 6 0 — SINGLE MARKET, INNOVATION AND DIGITAL

Article Item	Heading	2026 estimate	Amending budget No 2/2026	New amount
	CHAPTER 6 0			
6 0 1	***Research and Innovation***			
6 0 1 0	Horizon Europe — Assigned revenue	p.m.		p.m.
6 0 1 1	Euratom Research and Training Programme — Assigned revenue	p.m.		p.m.
6 0 1 2	International Thermonuclear Experimental Reactor (ITER) — Assigned revenue	p.m.		p.m.
6 0 1 3	High-flux reactor — Assigned revenue	p.m.		p.m.
6 0 1 4	Research Fund for Coal and Steel — Assigned revenue	p.m.		p.m.
	Article 6 0 1 — Total	p.m.		p.m.
6 0 2	***European Strategic Investments***			
6 0 2 0	InvestEU Fund — Assigned revenue	p.m.		p.m.
6 0 2 1	Connecting Europe Facility — Assigned revenue	p.m.		p.m.
6 0 2 2	Digital Europe Programme — Assigned revenue	p.m.		p.m.
	Article 6 0 2 — Total	p.m.		p.m.
6 0 3	***Single Market***			
6 0 3 0	Single Market Programme — Assigned revenue	p.m.		p.m.
6 0 3 1	Union Anti-Fraud Programme — Assigned revenue	p.m.		p.m.
6 0 3 2	Cooperation in the field of taxation — Assigned revenue	p.m.		p.m.
6 0 3 3	Cooperation in the field of customs — Assigned revenue	p.m.		p.m.
	Article 6 0 3 — Total	p.m.		p.m.
6 0 4	***Space***			
6 0 4 1	European Space Programme — Assigned revenue	p.m.		p.m.

CHAPTER 6 0 — SINGLE MARKET, INNOVATION AND DIGITAL *(cont'd)*
CHAPTER 6 1 — COHESION, RESILIENCE AND VALUES

Article Item	Heading	2026 estimate	Amending budget No 2/2026	New amount
6 0 4	*(cont'd)*			
6 0 4 2	Union Secure Connectivity Programme — Assigned revenue	p.m.		p.m.
	Article 6 0 4 — Total	p.m.		p.m.
6 0 9	***Single Market, Innovation and Digital — Non-assigned revenue***	50 000 000		50 000 000
	CHAPTER 6 0 — TOTAL	50 000 000		50 000 000
	CHAPTER 6 1			
6 1 0	***Regional Development and Cohesion***			
6 1 0 0	European Regional Development Fund — Assigned revenue	p.m.		p.m.
6 1 0 1	Cohesion Fund — Assigned revenue	p.m.		p.m.
6 1 0 2	Support to the Turkish-Cypriot community — Assigned revenue	p.m.		p.m.
	Article 6 1 0 — Total	p.m.		p.m.
6 1 1	***Recovery and Resilience***			
6 1 1 0	Recovery and Resilience Facility (including Technical Support Instrument) — Assigned revenue	p.m.		p.m.
6 1 1 1	Protection of the euro against counterfeiting — Assigned revenue	p.m.		p.m.
6 1 1 2	Union Civil Protection Mechanism — Assigned revenue	p.m.		p.m.
6 1 1 3	EU4Health programme — Assigned revenue	p.m.		p.m.
6 1 1 4	Instrument for emergency support within the Union — Assigned revenue	p.m.		p.m.
	Article 6 1 1 — Total	p.m.		p.m.
6 1 2	***Investing in People, Social Cohesion and Values***			
6 1 2 0	European Social Fund Plus — Assigned revenue	p.m.		p.m.
6 1 2 1	Erasmus+ — Assigned revenue	p.m.		p.m.

CHAPTER 6 1 — COHESION, RESILIENCE AND VALUES *(cont'd)*
CHAPTER 6 2 — NATURAL RESOURCES AND ENVIRONMENT

Article Item	Heading	2026 estimate	Amending budget No 2/2026	New amount
6 1 2	*(cont'd)*			
6 1 2 2	European Solidarity Corps — Assigned revenue	p.m.		p.m.
6 1 2 3	Creative Europe — Assigned revenue	p.m.		p.m.
6 1 2 4	Rights and values — Assigned revenue	p.m.		p.m.
6 1 2 5	Justice — Assigned revenue	p.m.		p.m.
	Article 6 1 2 — Total	p.m.		p.m.
6 1 9	***Cohesion, Resilience and Values — Non-assigned revenue***	p.m.		p.m.
	CHAPTER 6 1 — TOTAL	p.m.		p.m.
	CHAPTER 6 2			
6 2 0	***Agriculture and Maritime Policy***			
6 2 0 0	European Agricultural Guarantee Fund — Assigned revenue	p.m.		p.m.
6 2 0 1	European Agricultural Fund for Rural Development — Assigned revenue	p.m.		p.m.
6 2 0 2	European Maritime, Fisheries and Aquaculture Fund — Assigned revenue	p.m.		p.m.
6 2 0 3	Sustainable Fisheries Partnership Agreements (SFPAs) and Regional Fisheries Management Organisations (RFMOs) — Assigned revenue	p.m.		p.m.
	Article 6 2 0 — Total	p.m.		p.m.
6 2 1	***Environment and Climate Action***			
6 2 1 0	Just Transition Fund — Assigned revenue	p.m.		p.m.
6 2 1 1	Programme for the Environment and Climate Action (LIFE) — Assigned revenue	p.m.		p.m.
6 2 1 2	Public sector loan facility under the Just Transition Mechanism — Assigned revenue	p.m.		p.m.
6 2 1 3	Social Climate Fund (SCF) — Assigned revenue	p.m.		p.m.
	Article 6 2 1 — Total	p.m.		p.m.

CHAPTER 6 2 — NATURAL RESOURCES AND ENVIRONMENT *(cont'd)*
CHAPTER 6 3 — MIGRATION AND BORDER MANAGEMENT
CHAPTER 6 4 — SECURITY AND DEFENCE

Article Item	Heading	2026 estimate	Amending budget No 2/2026	New amount
6 2 9	***Natural Resources and Environment — Non-assigned revenue***	p.m.		p.m.
	CHAPTER 6 2 — TOTAL	p.m.		p.m.
	CHAPTER 6 3			
6 3 0	***Migration***			
6 3 0 0	Asylum, Migration and Integration Fund — Assigned revenue	p.m.		p.m.
	Article 6 3 0 — Total	p.m.		p.m.
6 3 2	***Border Management***			
6 3 2 0	Integrated Border Management Fund — Assigned revenue	p.m.		p.m.
	Article 6 3 2 — Total	p.m.		p.m.
6 3 9	***Migration and Border Management — Non-assigned revenue***	p.m.		p.m.
	CHAPTER 6 3 — TOTAL	p.m.		p.m.
	CHAPTER 6 4			
6 4 0	***Security***			
6 4 0 0	Internal Security Fund — Assigned revenue	p.m.		p.m.
6 4 0 1	Nuclear decommissioning — Assigned revenue	p.m.		p.m.
6 4 0 2	Nuclear safety and decommissioning — Assigned revenue	p.m.		p.m.
	Article 6 4 0 — Total	p.m.		p.m.
6 4 1	***Defence***			
6 4 1 0	European Defence Fund — Assigned revenue	p.m.		p.m.
6 4 1 1	Military mobility — Assigned revenue	p.m.		p.m.
6 4 1 2	European Defence Industry Programme (EDIP) — Assigned revenue	p.m.		p.m.
	Article 6 4 1 — Total	p.m.		p.m.

CHAPTER 6 4 — SECURITY AND DEFENCE *(cont'd)*
CHAPTER 6 5 — NEIGHBOURHOOD AND THE WORLD
CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS

Article Item	Heading	2026 estimate	Amending budget No 2/2026	New amount
6 4 9	***Security and Defence — Non-assigned revenue***	p.m.		p.m.
	CHAPTER 6 4 — TOTAL	p.m.		p.m.
	CHAPTER 6 5			
6 5 0	***External Action***			
6 5 0 0	Neighbourhood, Development and International Cooperation Instrument – Global Europe — Assigned revenue	p.m.		p.m.
6 5 0 1	Humanitarian aid — Assigned revenue	p.m.		p.m.
6 5 0 2	Common Foreign and Security Policy — Assigned revenue	p.m.		p.m.
6 5 0 3	Overseas countries and territories — Assigned revenue	p.m.		p.m.
6 5 0 4	European Instrument for International Nuclear Safety Cooperation	p.m.		p.m.
	Article 6 5 0 — Total	p.m.		p.m.
6 5 2	***Pre-accession assistance***			
6 5 2 0	Pre-accession assistance — Assigned revenue	p.m.		p.m.
6 5 2 1	Reform and Growth Facility for the Western Balkans — Assigned revenue	p.m.		p.m.
	Article 6 5 2 — Total	p.m.		p.m.
6 5 9	***Neighbourhood and the World — Non-assigned revenue***	p.m.		p.m.
	CHAPTER 6 5 — TOTAL	p.m.		p.m.
	CHAPTER 6 6			
6 6 0	***Special contributions and refunds***			
6 6 0 0	EFTA contributions — Assigned revenue	p.m.		p.m.
6 6 0 1	Innovation Fund — Assigned revenue	p.m.		p.m.

CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS *(cont'd)*

Article Item	Heading	2026 estimate	Amending budget No 2/2026	New amount
6 6 0	*(cont'd)*			
6 6 0 2	Contributions by the United Kingdom linked to Article 148 of the Withdrawal Agreement	708 507 663	– 557 789 037	150 718 626
6 6 0 3	Contributions by the United Kingdom after the transition period	p.m.		p.m.
6 6 0 4	Contributions from the European Coal and Steel Community (ECSC) in liquidation	p.m.		p.m.
6 6 0 5	EFTA budget result	p.m.		p.m.
	Article 6 6 0 — Total	708 507 663	– 557 789 037	150 718 626
6 6 1	***Solidarity mechanisms (special instruments)***			
6 6 1 1	European Globalisation Adjustment Fund for Displaced Workers — Assigned revenue	p.m.		p.m.
6 6 1 2	European Union Solidarity Fund — Assigned revenue	p.m.		p.m.
	Article 6 6 1 — Total	p.m.		p.m.
6 6 2	***Decentralised agencies — Assigned revenue***	p.m.		p.m.
6 6 3	***Pilot projects, preparatory actions, prerogatives and other actions***	p.m.		p.m.
6 6 4	***Ukraine support***			
6 6 4 0	Ukraine Facility — Assigned revenue	p.m.		p.m.
6 6 4 1	Ukraine Support Instrument — Assigned revenue	p.m.		p.m.
6 6 4 2	Ukraine Loan Cooperation Mechanism — Assigned Revenue	p.m.		p.m.
	Article 6 6 4 — Total	p.m.		p.m.
6 6 8	***Other contributions and refunds — Assigned revenue***	p.m.		p.m.
6 6 9	***Other contributions and refunds — Non-assigned revenue***	50 000 000		50 000 000
	CHAPTER 6 6 — TOTAL	758 507 663	– 557 789 037	200 718 626

CHAPTER 6 7 — COMPLETION FOR OUTSTANDING RECOVERY ORDERS PRIOR TO 2021

Article Item	Heading	2026 estimate	Amending budget No 2/2026	New amount
	CHAPTER 6 7			
6 7 0	***Completion for outstanding recovery orders prior to 2021***	p.m.		p.m.
	CHAPTER 6 7 — TOTAL	p.m.		p.m.
	Title 6 — Total	**808 507 663**	**– 557 789 037**	**250 718 626**

COMMISSION

TITLE 6

REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES

CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS

Title Chapter Article Item	Heading	FF	2026 estimate	Amending budget No 2/2026	New amount
6 6	OTHER CONTRIBUTIONS AND REFUNDS				
6 6 0	***Special contributions and refunds***				
6 6 0 0	EFTA contributions — Assigned revenue		p.m.		p.m.
6 6 0 1	Innovation Fund — Assigned revenue		p.m.		p.m.
6 6 0 2	Contributions by the United Kingdom linked to Article 148 of the Withdrawal Agreement		708 507 663	– 557 789 037	150 718 626
6 6 0 3	Contributions by the United Kingdom after the transition period		p.m.		p.m.
6 6 0 4	Contributions from the European Coal and Steel Community (ECSC) in liquidation		p.m.		p.m.
6 6 0 5	EFTA budget result		p.m.		p.m.
	Article 6 6 0 — Subtotal		708 507 663	– 557 789 037	150 718 626
6 6 1	***Solidarity mechanisms (special instruments)***				
6 6 1 1	European Globalisation Adjustment Fund for Displaced Workers — Assigned revenue		p.m.		p.m.
6 6 1 2	European Union Solidarity Fund — Assigned revenue		p.m.		p.m.
	Article 6 6 1 — Subtotal		p.m.		p.m.
6 6 2	***Decentralised agencies — Assigned revenue***		p.m.		p.m.
6 6 3	***Pilot projects, preparatory actions, prerogatives and other actions***		p.m.		p.m.
6 6 4	***Ukraine support***				
6 6 4 0	Ukraine Facility — Assigned revenue		p.m.		p.m.
6 6 4 1	Ukraine Support Instrument — Assigned revenue		p.m.		p.m.

CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS *(cont'd)*

Title Chapter Article Item	Heading	FF	2026 estimate	Amending budget No 2/2026	New amount
6 6 4	*(cont'd)*				
6 6 4 2	Ukraine Loan Cooperation Mechanism — Assigned Revenue		p.m.		p.m.
	Article 6 6 4 — Subtotal		p.m.		p.m.
6 6 8	***Other contributions and refunds — Assigned revenue***		p.m.		p.m.
6 6 9	***Other contributions and refunds — Non-assigned revenue***		50 000 000		50 000 000
	CHAPTER 6 6 — TOTAL		**758 507 663**	**– 557 789 037**	**200 718 626**

6 6 0 Special contributions and refunds

6 6 0 2 Contributions by the United Kingdom linked to Article 148 of the Withdrawal Agreement

2026 estimate	Amending budget No 2/2026	New amount
708 507 663	– 557 789 037	150 718 626

Remarks

This item is intended to record the net contributions from the United Kingdom resulting from the payments made in accordance with Article 148 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

The net contributions correspond to the differences between the amounts due by the United Kingdom to the Union and the amounts due by the Union to the United Kingdom.

This item also accommodates the assigned revenue included in the United Kingdom's contribution to the Union budget.

The reference dates for payments by the United Kingdom to the Union or by the Union to the United Kingdom made after 31 December 2020 shall be 30 June and 31 October of every year. Payments shall be made in four equal monthly instalments for payments that have a reference date of 30 June and in eight equal monthly instalments for payments that have a reference date of 31 October. All payments shall be made by the last working day of each month, starting on the reference date or, where the reference date is not a working day, the last working day before the reference date.

Reference acts

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ L 29, 31.1.2020, p. 7, ELI: http://data.europa.eu/eli/treaty/withd_2020/sign).

EXPENDITURE

Title	Heading	2026 appropriations		Amending budget No 2/2026		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
01	RESEARCH AND INNOVATION	14 144 125 944	15 023 626 032			14 144 125 944	15 023 626 032
02	EUROPEAN STRATEGIC INVESTMENTS	4 623 987 321	5 440 131 697			4 623 987 321	5 440 131 697
03	SINGLE MARKET	1 022 845 917	951 984 382			1 022 845 917	951 984 382
	Reserves (30 02 02)	1 569 000	1 569 000			1 569 000	1 569 000
		1 024 414 917	953 553 382			1 024 414 917	953 553 382
04	SPACE	2 370 465 015	1 919 316 015			2 370 465 015	1 919 316 015
05	REGIONAL DEVELOPMENT AND COHESION	42 122 831 012	42 861 281 069		3 966 400 000	42 122 831 012	46 827 681 069
06	RECOVERY AND RESILIENCE	9 204 085 266	9 183 230 761	1 000 000	1 000 000	9 205 085 266	9 184 230 761
	Reserves (30 02 02)	2 653 000	2 110 000			2 653 000	2 110 000
		9 206 738 266	9 185 340 761	1 000 000	1 000 000	9 207 738 266	9 186 340 761
07	INVESTING IN PEOPLE, SOCIAL COHESION AND VALUES	20 320 269 147	21 120 035 336		1 393 600 000	20 320 269 147	22 513 635 336
08	AGRICULTURE AND MARITIME POLICY	54 224 948 341	50 316 444 888	440 000 000	2 640 000 000	54 664 948 341	52 956 444 888
	Reserves (30 02 02)	114 190 000	85 890 000			114 190 000	85 890 000
		54 339 138 341	50 402 334 888	440 000 000	2 640 000 000	54 779 138 341	53 042 334 888
09	ENVIRONMENT AND CLIMATE ACTION	2 173 481 414	2 158 215 018	1 537 273	1 537 273	2 175 018 687	2 159 752 291
	Reserves (30 02 02)	16 795 325	16 795 325	– 1 537 273	– 1 537 273	15 258 052	15 258 052
		2 190 276 739	2 175 010 343	0	0	2 190 276 739	2 175 010 343
10	MIGRATION	2 322 122 749	1 599 228 372			2 322 122 749	1 599 228 372
	Reserves (30 01 01)	900 000	900 000			900 000	900 000
		2 323 022 749	1 600 128 372			2 323 022 749	1 600 128 372
11	BORDER MANAGEMENT	2 695 843 766	2 287 767 757			2 695 843 766	2 287 767 757
12	SECURITY	790 728 335	819 070 769			790 728 335	819 070 769
	Reserves (30 02 02)	19 678 000	19 678 000			19 678 000	19 678 000
		810 406 335	838 748 769			810 406 335	838 748 769

Title	Heading	2026 appropriations		Amending budget No 2/2026		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
13	DEFENCE	1 381 844 604	1 319 839 639			1 381 844 604	1 319 839 639
	Reserves (30 01 01, 30 02 02)	621 256 000	94 712 000			621 256 000	94 712 000
		2 003 100 604	1 414 551 639			2 003 100 604	1 414 551 639
14	EXTERNAL ACTION	12 898 366 618	14 367 254 149			12 898 366 618	14 367 254 149
15	PRE-ACCESSION ASSISTANCE	2 701 653 474	2 202 415 923			2 701 653 474	2 202 415 923
16	EXPENDITURE OUTSIDE THE ANNUAL CEILINGS SET OUT IN THE MULTIANNUAL FINANCIAL FRAMEWORK	3 945 162 341	3 286 940 351			3 945 162 341	3 286 940 351
20	ADMINISTRATIVE EXPENDITURE OF THE EUROPEAN COMMISSION	4 591 749 035	4 591 749 035	3 165 000	3 165 000	4 594 914 035	4 594 914 035
21	EUROPEAN SCHOOLS AND PENSIONS	3 276 253 552	3 276 253 552			3 276 253 552	3 276 253 552
30	RESERVES	2 547 800 004	1 957 263 222	– 1 537 273	– 1 537 273	2 546 262 731	1 955 725 949
	Total	**187 358 563 855**	**184 682 047 967**	**444 165 000**	**8 004 165 000**	**187 802 728 855**	**192 686 212 967**
	Of which Reserves: 30 01 01, 30 02 02	***777 041 325***	***221 654 325***	***– 1 537 273***	***– 1 537 273***	***775 504 052***	***220 117 052***

TITLE 02

EUROPEAN STRATEGIC INVESTMENTS

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TITLE 02 — EUROPEAN STRATEGIC INVESTMENTS

TITLE 02

EUROPEAN STRATEGIC INVESTMENTS

Title Chapter	Heading	2026 appropriations		Amending budget No 2/2026		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
02 01	SUPPORT ADMINISTRATIVE EXPENDITURE OF THE 'EUROPEAN STRATEGIC INVESTMENTS' CLUSTER	52 421 290	52 421 290			52 421 290	52 421 290
02 02	INVESTEU FUND	297 558 626	878 704 512			297 558 626	878 704 512
02 03	CONNECTING EUROPE FACILITY (CEF)	3 017 504 125	2 688 425 212			3 017 504 125	2 688 425 212
02 04	DIGITAL EUROPE PROGRAMME	973 779 103	1 535 313 182			973 779 103	1 535 313 182
02 10	DECENTRALISED AGENCIES	246 273 145	246 273 145			246 273 145	246 273 145
02 20	PILOT PROJECTS, PREPARATORY ACTIONS, PREROGATIVES AND OTHER ACTIONS	36 451 032	38 994 356			36 451 032	38 994 356
	Title 02 — Total	**4 623 987 321**	**5 440 131 697**			**4 623 987 321**	**5 440 131 697**

TITLE 02

EUROPEAN STRATEGIC INVESTMENTS

CHAPTER 02 02 — INVESTEU FUND

Title Chapter Article Item	Heading	FF	2026 appropriations		Amending budget No 2/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
02 02	INVESTEU FUND							
02 02 01	***Guarantee for the InvestEU Fund***	1	p.m.	p.m.			p.m.	p.m.
02 02 02	***EU guarantee from the InvestEU Fund – Provisioning of the common provisioning fund***	1	228 747 462	750 000 000			228 747 462	750 000 000
02 02 03	***InvestEU Advisory Hub, InvestEU Portal and accompanying measures***	1	68 811 164	50 000 000			68 811 164	50 000 000
02 02 99	***Completion of previous financial instruments — Provisioning of the common provisioning fund***							
02 02 99 01	Completion of previous programmes in the field of small and medium-sized enterprises, including the Programme for the Competitiveness of Enterprises and small and medium-sized enterprises (COSME) (prior to 2021) — Financial instruments	1	p.m.	40 000 000			p.m.	40 000 000
02 02 99 02	Completion of the European Union Programme for Employment and Social Innovation (EaSI) (prior to 2021) — Financial instruments under the Microfinance and Social Entrepreneurship axis	1	p.m.	p.m.			p.m.	p.m.
02 02 99 03	Completion of previous research programmes (prior to 2021) — Financial instruments	1	p.m.	18 900 000			p.m.	18 900 000
02 02 99 04	Completion of previous Euratom research programmes (prior to 2021) — Financial instruments	1	p.m.	p.m.			p.m.	p.m.
02 02 99 05	Completion of previous Connecting Europe Facility (CEF) — Energy programmes (prior to 2021) — Financial instruments	1	p.m.	p.m.			p.m.	p.m.
02 02 99 06	Completion of previous Connecting Europe Facility (CEF) — Transport programmes (prior to 2021) — Financial instruments	1	p.m.	p.m.			p.m.	p.m.
02 02 99 07	Completion of previous Connecting Europe Facility (CEF) — ICT programmes (prior to 2021) — Financial instruments	1	p.m.	10 000 000			p.m.	10 000 000

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TITLE 02 — EUROPEAN STRATEGIC INVESTMENTS

CHAPTER 02 02 — INVESTEU FUND *(cont'd)*

Title Chapter Article Item	Heading	FF	2026 appropriations		Amending budget No 2/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
02 02 99	*(cont'd)*							
02 02 99 08	Completion of previous actions and programmes related to media, culture and language (prior to 2021) — Financial instruments	1	p.m.	9 804 512			p.m.	9 804 512
02 02 99 09	Completion of previous programmes in the field of environment and climate action (LIFE) (prior to 2021) — Financial instruments	1	p.m.	p.m.			p.m.	p.m.
02 02 99 10	Completion of previous Erasmus programmes (prior to 2021) — Financial instruments	1	p.m.	p.m.			p.m.	p.m.
02 02 99 11	Completion of previous energy projects to aid economic recovery (2007-2013) — Financial instruments	1	p.m.	p.m.			p.m.	p.m.
02 02 99 12	Completion of the European Fund for Strategic Investments (EFSI)	1	p.m.	p.m.			p.m.	p.m.
	Article 02 02 99 — Subtotal		p.m.	78 704 512			p.m.	78 704 512
	Chapter 02 02 — Total		**297 558 626**	**878 704 512**			**297 558 626**	**878 704 512**

Remarks

Appropriations under this chapter are intended to cover the costs of a Union guarantee provided under the InvestEU Fund for financing and investment operations carried out in support of the Union's internal policies. It also covers the costs for an advisory support mechanism to support the development of investable projects and access to financing and to provide related capacity building (InvestEU Advisory Hub). Finally, it also covers the costs of a database granting visibility to projects for which project promoters seek financing and which provides investors with information about investment opportunities (InvestEU Portal).

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes and any other assigned revenue entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

In addition, and in accordance with Regulation (EU) 2020/2094, external assigned revenue resulting from proceeds of the European Union Recovery Instrument entered in the statement of revenue give rise to the provision of appropriations for this programme under this title for a total amount of EUR 6 074 000 000 in commitments in current prices. Such amounts had to be legally committed before the end of 2023, with the exception of administrative expenditure for which the amounts are indicated in the budget remarks of the relevant budget lines under this title.

CHAPTER 02 02 — INVESTEU FUND *(cont'd)*

Moreover, in accordance with Regulation (EU) 2021/523, resources from the additional allocation provided in accordance with Article 5 of and Annex II to Regulation (EU, Euratom) 2020/2093 give rise to the provision of appropriations for this fund.

Furthermore, any revenues, repayments and recoveries from financial instruments established by programmes referred to in Annex IV to Regulation (EU) 2021/523, may be used for the provisioning of the EU guarantee, taking into account the relevant provisions of Regulation (EU) 2021/1229 of the European Parliament and of the Council of 14 July 2021 on the public sector loan facility under the Just Transition Mechanism (OJ L 274, 30.7.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/1229/oj) concerning the budget for 2021-2027.

Legal basis

Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027 (OJ L 433 I, 22.12.2020, p. 11, ELI: http://data.europa.eu/eli/reg/2020/2093/oj).

Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis (OJ L 433I, 22.12.2020, p. 23, ELI: http://data.europa.eu/eli/reg/2020/2094/oj).

Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021 establishing the InvestEU Programme and amending Regulation (EU) 2015/1017 (OJ L 107, 26.3.2021, p. 30, ELI: http://data.europa.eu/eli/reg/2021/523/oj).

Regulation (EU) 2021/695 of the European Parliament and of the Council of 28 April 2021 establishing Horizon Europe – the Framework Programme for Research and Innovation, laying down its rules for participation and dissemination, and repealing Regulations (EU) No 1290/2013 and (EU) No 1291/2013 (OJ L 170, 12.5.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/695/oj).

Council Decision (EU) 2021/764 of 10 May 2021 establishing the Specific Programme implementing Horizon Europe – the Framework Programme for Research and Innovation, and repealing Decision 2013/743/EU (OJ L 167I, 12.5.2021, p. 1, ELI: http://data.europa.eu/eli/dec/2021/764/oj).

Regulation (EU) 2021/947 of the European Parliament and of the Council of 9 June 2021 establishing the Neighbourhood, Development and International Cooperation Instrument – Global Europe, amending and repealing Decision No 466/2014/EU and repealing Regulation (EU) 2017/1601 and Council Regulation (EC, Euratom) No 480/2009 (OJ L 209, 14.6.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/947/oj).

Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP Strategic Plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 (EU) No 1307/2013 (OJ L 435, 6.12.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/2115/oj).

Regulation (EU) 2024/795 of the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP), and amending Directive 2003/87/EC and Regulations (EU) 2021/1058, (EU) 2021/1056, (EU) 2021/1057, (EU) No 1303/2013, (EU) No 223/2014, (EU) 2021/1060, (EU) 2021/523, (EU) 2021/695, (EU) 2021/697 and (EU) 2021/241 (OJ L, 2024/795, 29.2.2024, ELI: http://data.europa.eu/eli/reg/2024/795/oj).

COMMISSION
TITLE 02 — EUROPEAN STRATEGIC INVESTMENTS

CHAPTER 02 02 — INVESTEU FUND *(cont'd)*

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).

02 02 02 EU guarantee from the InvestEU Fund – Provisioning of the common provisioning fund

Figures (Differentiated appropriations)

2026 appropriations		Amending budget No 2/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
228 747 462	750 000 000			228 747 462	750 000 000

Remarks

This appropriation is intended to cover the EU guarantee provisioning mainly necessary for covering the guarantee calls and the costs related to the implementation of the EU guarantee from the InvestEU Fund.

Moreover, contributions from five Member States (Romania, Greece, Finland, Bulgaria and Malta) and Norway and Iceland were received in 2022, 2023 and 2024 as additional yearly contributions from Member States and EFTA States by increasing the corresponding appropriations under this article.

Following the InvestEU Omnibus II Regulation, additional contributions are expected from Italy and Romania, which will constitute external assigned revenue. These funds will not be part of the InvestEU guarantee but will be entrusted to the relevant InvestEU implementing partners and deployed as a financial instrument under InvestEU.

TITLE 05

REGIONAL DEVELOPMENT AND COHESION

COMMISSION
TITLE 05 — REGIONAL DEVELOPMENT AND COHESION

TITLE 05

REGIONAL DEVELOPMENT AND COHESION

Title Chapter	Heading	2026 appropriations		Amending budget No 2/2026		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
05 01	SUPPORT ADMINISTRATIVE EXPENDITURE OF THE 'REGIONAL DEVELOPMENT AND COHESION' CLUSTER	17 190 677	17 190 677			17 190 677	17 190 677
05 02	EUROPEAN REGIONAL DEVELOPMENT FUND (ERDF)	34 324 397 089	34 985 421 273		3 376 800 000	34 324 397 089	38 362 221 273
05 03	COHESION FUND (CF)	7 747 263 533	7 820 686 176		589 600 000	7 747 263 533	8 410 286 176
05 04	SUPPORT TO THE TURKISH CYPRIOT COMMUNITY	33 979 713	35 125 000			33 979 713	35 125 000
05 20	PILOT PROJECTS, PREPARATORY ACTIONS, PREROGATIVES AND OTHER ACTIONS	p.m.	2 857 943			p.m.	2 857 943
	Title 05 — Total	**42 122 831 012**	**42 861 281 069**		**3 966 400 000**	**42 122 831 012**	**46 827 681 069**

TITLE 05

REGIONAL DEVELOPMENT AND COHESION

CHAPTER 05 02 — EUROPEAN REGIONAL DEVELOPMENT FUND (ERDF)

Title Chapter Article Item	Heading	FF	2026 appropriations		Amending budget No 2/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
05 02	EUROPEAN REGIONAL DEVELOPMENT FUND (ERDF)							
05 02 01	***ERDF — Operational expenditure***	2.1	34 070 850 917	34 719 377 238		3 376 800 000	34 070 850 917	38 096 177 238
05 02 02	***ERDF — Operational technical assistance***	2.1	72 091 679	92 555 317			72 091 679	92 555 317
05 02 03	***European Urban Initiative***	2.1	49 651 964	105 606 392			49 651 964	105 606 392
05 02 04	***Just Transition Fund (JTF) — Contribution from the ERDF***	2.1	65 457 087	p.m.			65 457 087	p.m.
05 02 05	***ERDF — Financing under REACT-EU***							
05 02 05 01	ERDF — Operational expenditure — Financing under REACT-EU	2.1	p.m.	p.m.			p.m.	p.m.
05 02 05 02	ERDF — Operational technical assistance — Financing under REACT-EU	2.1	p.m.	p.m.			p.m.	p.m.
05 02 05 03	European Territorial Cooperation — Operational expenditure — Financing under REACT-EU	2.1	p.m.	p.m.			p.m.	p.m.
	Article 05 02 05 — Subtotal		p.m.	p.m.			p.m.	p.m.
05 02 06	***InvestEU Fund — Contribution from the ERDF***	2.1	13 779 147	33 779 147			13 779 147	33 779 147
05 02 07	***Border Management and Visa Instrument (BMVI) — Contribution from the ERDF***	2.1	51 566 295	30 919 532			51 566 295	30 919 532
05 02 08	***European Maritime, Fisheries and Aquaculture Fund (EMFAF) — Contribution from the ERDF***	2.1	p.m.	p.m.			p.m.	p.m.
05 02 09	***Horizon Europe — Contribution from the ERDF***	2.1	1 000 000	3 183 647			1 000 000	3 183 647
05 02 10	***Digital Europe — Contribution from the ERDF***	2.1	p.m.	p.m.			p.m.	p.m.
05 02 11	***Recovery and Resilience Facility - Contribution from ERDF***	2.1	p.m.	p.m.			p.m.	p.m.

COMMISSION
TITLE 05 — REGIONAL DEVELOPMENT AND COHESION

CHAPTER 05 02 — EUROPEAN REGIONAL DEVELOPMENT FUND (ERDF) *(cont'd)*

Title Chapter Article Item	Heading	FF	2026 appropriations		Amending budget No 2/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
05 02 99	***Completion of previous programmes and activities***							
05 02 99 01	Completion of the ERDF — Operational expenditure (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.
05 02 99 02	Completion of the ERDF — Operational technical assistance (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.
05 02 99 03	Completion of the ERDF — Article 25 — Article 11 (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.
05 02 99 04	Completion of the ERDF — Innovative actions in the field of sustainable urban development (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.
	Article 05 02 99 — Subtotal		p.m.	p.m.			p.m.	p.m.
	Chapter 05 02 — Total		**34 324 397 089**	**34 985 421 273**		**3 376 800 000**	**34 324 397 089**	**38 362 221 273**

Remarks

ERDF support under the Investment for jobs and growth goal and for the European territorial cooperation goal (Interreg) in the 2021-2027 and preceding programming periods.

It will cover the following three categories of regions:

— less developed regions, with a GDP per capita less than 75 % of the average GDP of the Union,

— transition regions, with a GDP per capita between 75 % and 100 % of the average GDP of the Union,

— more developed regions, with a GDP per capita above 100 % of the average GDP of the Union.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes, and any other assigned revenue, entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

In addition, and in accordance with Regulation (EU) 2020/2094, external assigned revenue resulting from proceeds of the European Union Recovery Instrument entered in the statement of revenue give rise to the provision of appropriations for programmes financed under the REACT-EU under Titles 05 and 07 for a total amount of EUR 50 620 000 000 in commitments. Such amounts had to be legally committed before the end of 2023 with the exception of administrative expenditure for which the amounts are indicated in the budget remarks of the relevant budget lines under this title.

CHAPTER 05 02 — EUROPEAN REGIONAL DEVELOPMENT FUND (ERDF) *(cont'd)*

Legal basis

Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320, ELI: http://data.europa.eu/eli/reg/2013/1303/oj), and in particular Articles 92a and 92b thereof and Annex VIIa thereto.

Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis (OJ L 433 I, 22.12.2020, p. 23, ELI: http://data.europa.eu/eli/reg/2020/2094/oj).

Regulation (EU) 2020/2221 of the European Parliament and of the Council of 23 December 2020 amending Regulation (EU) No 1303/2013 as regards additional resources and implementing arrangements to provide assistance for fostering crisis repair in the context of the COVID-19 pandemic and its social consequences and for preparing a green, digital and resilient recovery of the economy (REACT-EU) (OJ L 437, 28.12.2020, p. 30, ELI: http://data.europa.eu/eli/reg/2020/2221/oj).

Regulation (EU) 2021/1056 of the European Parliament and of the Council of 24 June 2021 establishing the Just Transition Fund (OJ L 231, 30.6.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/1056/oj).

Regulation (EU) 2021/1058 of the European Parliament and of the Council of 24 June 2021 on the European Regional Development Fund and on the Cohesion Fund (OJ L 231, 30.6.2021, p. 60, ELI: http://data.europa.eu/eli/reg/2021/1058/oj).

Regulation (EU) 2021/1059 of the European Parliament and of the Council of 24 June 2021 on specific provisions for the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments (OJ L 231, 30.6.2021, p. 94, ELI: http://data.europa.eu/eli/reg/2021/1059/oj).

Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L 231, 30.6.2021, p. 159, ELI: http://data.europa.eu/eli/reg/2021/1060/oj).

Regulation (EU) 2022/562 of the European Parliament and of the Council of 6 April 2022 amending Regulations (EU) No 1303/2013 and (EU) No 223/2014 as regards Cohesion's Action for Refugees in Europe (CARE) (OJ L 109, 8.4.2022, p. 1, ELI: http://data.europa.eu/eli/reg/2022/562/oj).

Regulation (EU) 2022/613 of the European Parliament and of the Council of 12 April 2022 amending Regulations (EU) No 1303/2013 and (EU) No 223/2014 as regards increased pre-financing from REACT-EU resources and the establishment of a unit cost (OJ L 115, 13.4.2022, p. 38, ELI: http://data.europa.eu/eli/reg/2022/613/oj).

Regulation (EU) 2022/2039 of the European Parliament and of the Council of 19 October 2022 amending Regulations (EU) No 1303/2013 and (EU) 2021/1060 as regards additional flexibility to address the consequences of the military aggression of the Russian Federation FAST (Flexible Assistance for Territories) – CARE (OJ L 275, 25.10.2022, p. 23, ELI: http://data.europa.eu/eli/reg/2022/2039/oj).

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TITLE 05 — REGIONAL DEVELOPMENT AND COHESION

CHAPTER 05 02 — EUROPEAN REGIONAL DEVELOPMENT FUND (ERDF) *(cont'd)*

Regulation (EU) 2023/435 of the European Parliament and of the Council of 27 February 2023 amending Regulation (EU) 2021/241 as regards REPowerEU chapters in recovery and resilience plans and amending Regulations (EU) No 1303/2013, (EU) 2021/1060 and (EU) 2021/1755, and Directive 2003/87/EC (OJ L 63, 28.2.2023, p. 1, ELI: http://data.europa.eu/eli/reg/2023/435/oj).

Regulation (EU) 2024/795 of the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP), and amending Directive 2003/87/EC and Regulations (EU) 2021/1058, (EU) 2021/1056, (EU) 2021/1057, (EU) No 1303/2013, (EU) No 223/2014, (EU) 2021/1060, (EU) 2021/523, (EU) 2021/695, (EU) 2021/697 and (EU) 2021/241 (OJ L, 2024/795, 29.2.2024, ELI: http://data.europa.eu/eli/reg/2024/795/oj).

Regulation (EU) 2024/3236 of the European Parliament and of the Council of 19 December 2024 amending Regulations (EU) 2021/1057 and (EU) 2021/1058 as regards Regional Emergency Support to Reconstruction (RESTORE) (OJ L, 2024/3236, 23.12.2024, ELI: http://data.europa.eu/eli/reg/2024/3236/oj).

Regulation (EU) 2025/925 of the European Parliament and of the Council of 7 May 2025 on a Border Regions' instrument for development and growth (BRIDGEforEU) (OJ L, 2025/925, 19.5.2025, ELI: http://data.europa.eu/eli/reg/2025/925/oj).

Regulation (EU) 2025/1914 of the European Parliament and of the Council of 18 September 2025 amending Regulations (EU) 2021/1058 and (EU) 2021/1056 as regards specific measures to address strategic challenges in the context of the mid-term review (OJ L, 2025/1914, 19.9.2025, ELI: http://data.europa.eu/eli/reg/2025/1914/oj).

05 02 01 ERDF — Operational expenditure

Figures (Differentiated appropriations)

2026 appropriations		Amending budget No 2/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
34 070 850 917	34 719 377 238		3 376 800 000	34 070 850 917	38 096 177 238

Remarks

This appropriation is intended to cover ERDF support under the Investment for jobs and growth goal and for the European territorial cooperation goal (Interreg) in the 2021-2027 programming period.

It will cover the following three categories of regions:

— less developed regions, with a GDP per capita less than 75 % of the average GDP of the Union,

— transition regions, with a GDP per capita between 75 % and 100 % of the average GDP of the Union,

— more developed regions, with a GDP per capita above 100 % of the average GDP of the Union.

CHAPTER 05 03 — COHESION FUND (CF)

Title Chapter Article Item	Heading	FF	2026 appropriations		Amending budget No 2/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
05 03	COHESION FUND (CF)							
05 03 01	***Cohesion Fund (CF) — Operational expenditure***	2.1	5 997 737 209	6 111 568 762		589 600 000	5 997 737 209	6 701 168 762
05 03 02	***Cohesion Fund (CF) — Operational technical assistance***	2.1	10 381 902	14 264 919			10 381 902	14 264 919
05 03 03	***Connecting Europe Facility (CEF) — Transport — Cohesion Fund (CF) allocation***	2.1	1 723 451 538	729 000 000			1 723 451 538	729 000 000
05 03 04	***InvestEU Fund — Contribution from the Cohesion Fund (CF)***	2.1	p.m.	5 000 000			p.m.	5 000 000
05 03 05	***Border Management and Visa Instrument (BMVI) — Contribution from the Cohesion Fund (CF)***	2.1	13 613 633	8 163 304			13 613 633	8 163 304
05 03 06	***European Maritime, Fisheries and Aquaculture Fund (EMFAF) — Contribution from the Cohesion Fund (CF)***	2.1	2 079 251	2 469 191			2 079 251	2 469 191
05 03 07	***Horizon Europe — Contribution from the Cohesion Fund (CF)***	2.1	p.m.	p.m.			p.m.	p.m.
05 03 08	***Digital Europe — Contribution from the Cohesion Fund (CF)***	2.1	p.m.	p.m.			p.m.	p.m.
05 03 09	***Recovery and Resilience Facility - Contribution from the CF***	2.1	p.m.	p.m.			p.m.	p.m.
05 03 99	***Completion of previous programmes and activities***							
05 03 99 01	Completion of the Cohesion Fund (CF) — Operational expenditure (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.
05 03 99 02	Completion of the Cohesion Fund (CF) — Operational technical assistance (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.
05 03 99 03	Completion of the Connecting Europe Facility (CEF) — Cohesion Fund (CF) allocation (2014-2020)	2.1	p.m.	950 220 000			p.m.	950 220 000
05 03 99 04	Completion of the Cohesion Fund (CF) — Article 25 – Article 11 (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.
	Article 05 03 99 — Subtotal		p.m.	950 220 000			p.m.	950 220 000
	Chapter 05 03 — Total		**7 747 263 533**	**7 820 686 176**		**589 600 000**	**7 747 263 533**	**8 410 286 176**

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TITLE 05 — REGIONAL DEVELOPMENT AND COHESION

CHAPTER 05 03 — COHESION FUND (CF) *(cont'd)*

Remarks

CF support under the Investment for jobs and growth goal in the 2021-2027 and preceding programming periods. The CF will support Member States whose gross national income (GNI) per capita, measured in Purchasing Power Standards (PPS) and calculated on the basis of Union figures for the period 2014-2016, is less than 90 % of the average GNI per capita of the EU-27 for the same reference period. The appropriation, while ensuring an appropriate balance and according to the investment and infrastructure needs specific to each Member State, is intended to support:

— investments in the environment, including areas related to sustainable development and energy which present environmental benefits,

— the Connecting Europe Facility (CEF).

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes and any other assigned revenue entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

Legal basis

Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320, ELI: http://data.europa.eu/eli/reg/2013/1303/oj), and in particular Articles 92a and 92b thereof and Annex VIIa thereto.

Regulation (EU) No 1315/2013 of the European Parliament and of the Council of 11 December 2013 on Union guidelines for the development of the trans-European transport network and repealing Decision No 661/2010/EU (OJ L 348, 20.12.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/1315/oj).

Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021 establishing the InvestEU Programme and amending Regulation (EU) 2015/1017 (OJ L 107, 26.3.2021, p. 30, ELI: http://data.europa.eu/eli/reg/2021/523/oj).

Regulation (EU) 2021/1058 of the European Parliament and of the Council of 24 June 2021 on the European Regional Development Fund and on the Cohesion Fund (OJ L 231, 30.6.2021, p. 60, ELI: http://data.europa.eu/eli/reg/2021/1058/oj).

Regulation (EU) 2021/1059 of the European Parliament and of the Council of 24 June 2021 on specific provisions for the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments (OJ L 231, 30.6.2021, p. 94, ELI: http://data.europa.eu/eli/reg/2021/1059/oj).

CHAPTER 05 03 — COHESION FUND (CF) *(cont'd)*

Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L 231, 30.6.2021, p. 159, ELI: http://data.europa.eu/eli/reg/2021/1060/oj).

Regulation (EU) 2021/1153 of the European Parliament and of the Council of 7 July 2021 establishing the Connecting Europe Facility and repealing Regulations (EU) No 1316/2013 and (EU) No 283/2014 (OJ L 249, 14.7.2021, p. 38, ELI: http://data.europa.eu/eli/reg/2021/1153/oj).

Regulation (EU) 2022/562 of the European Parliament and of the Council of 6 April 2022 amending Regulations (EU) No 1303/2013 and (EU) No 223/2014 as regards Cohesion's Action for Refugees in Europe (CARE) (OJ L 109, 8.4.2022, p. 1, ELI: http://data.europa.eu/eli/reg/2022/562/oj).

Regulation (EU) 2022/613 of the European Parliament and of the Council of 12 April 2022 amending Regulations (EU) No 1303/2013 and (EU) No 223/2014 as regards increased pre-financing from REACT-EU resources and the establishment of a unit cost (OJ L 115, 13.4.2022, p. 38, ELI: http://data.europa.eu/eli/reg/2022/613/oj).

Regulation (EU) 2022/2039 of the European Parliament and of the Council of 19 October 2022 amending Regulations (EU) No 1303/2013 and (EU) 2021/1060 as regards additional flexibility to address the consequences of the military aggression of the Russian Federation FAST (Flexible Assistance for Territories) – CARE (OJ L 275, 25.10.2022, p. 23, ELI: http://data.europa.eu/eli/reg/2022/2039/oj).

Regulation (EU) 2023/435 of the European Parliament and of the Council of 27 February 2023 amending Regulation (EU) 2021/241 as regards REPowerEU chapters in recovery and resilience plans and amending Regulations (EU) No 1303/2013, (EU) 2021/1060 and (EU) 2021/1755, and Directive 2003/87/EC (OJ L 63, 28.2.2023, p. 1, ELI: http://data.europa.eu/eli/reg/2023/435/oj).

Regulation (EU) 2024/795 of the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP), and amending Directive 2003/87/EC and Regulations (EU) 2021/1058, (EU) 2021/1056, (EU) 2021/1057, (EU) No 1303/2013, (EU) No 223/2014, (EU) 2021/1060, (EU) 2021/523, (EU) 2021/695, (EU) 2021/697 and (EU) 2021/241 (OJ L, 2024/795, 29.2.2024, ELI: http://data.europa.eu/eli/reg/2024/795/oj).

Regulation (EU) 2024/3236 of the European Parliament and of the Council of 19 December 2024 amending Regulations (EU) 2021/1057 and (EU) 2021/1058 as regards Regional Emergency Support to Reconstruction (RESTORE) (OJ L, 2024/3236, 23.12.2024, ELI: http://data.europa.eu/eli/reg/2024/3236/oj).

Regulation (EU) 2025/925 of the European Parliament and of the Council of 7 May 2025 on a Border Regions' instrument for development and growth (BRIDGEforEU) (OJ L, 2025/925, 19.5.2025, ELI: http://data.europa.eu/eli/reg/2025/925/oj).

Regulation (EU) 2025/1914 of the European Parliament and of the Council of 18 September 2025 amending Regulations (EU) 2021/1058 and (EU) 2021/1056 as regards specific measures to address strategic challenges in the context of the mid-term review (OJ L, 2025/1914, 19.9.2025, ELI: http://data.europa.eu/eli/reg/2025/1914/oj).

COMMISSION
TITLE 05 — REGIONAL DEVELOPMENT AND COHESION

CHAPTER 05 03 — COHESION FUND (CF) *(cont'd)*

05 03 01 Cohesion Fund (CF) — Operational expenditure

Figures (Differentiated appropriations)

2026 appropriations		Amending budget No 2/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
5 997 737 209	6 111 568 762		589 600 000	5 997 737 209	6 701 168 762

Remarks

This appropriation is intended to cover CF support under the Investment for jobs and growth goal in the 2021-2027 programming period. The CF will support Member States whose GNI per capita, measured in Purchasing Power Standards (PPS) and calculated on the basis of Union figures for the period 2014-2016, is less than 90 % of the average GNI per capita of the EU-27 for the same reference period. The appropriation, while ensuring an appropriate balance and according to the investment and infrastructure needs specific to each Member State, is intended to support:

— investments in the environment, including areas related to sustainable development and energy which present environmental benefits,

— the Connecting Europe Facility (CEF).

TITLE 06

RECOVERY AND RESILIENCE

COMMISSION
TITLE 06 — RECOVERY AND RESILIENCE

TITLE 06

RECOVERY AND RESILIENCE

Title Chapter	Heading	2026 appropriations		Amending budget No 2/2026		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
06 01	SUPPORT ADMINISTRATIVE EXPENDITURE OF THE 'RECOVERY AND RESILIENCE' CLUSTER	34 816 023	34 816 023	1 000 000	1 000 000	35 816 023	35 816 023
06 02	RECOVERY AND RESILIENCE FACILITY AND TECHNICAL SUPPORT INSTRUMENT	50 327 580	112 423 515			50 327 580	112 423 515
06 03	PROTECTION OF THE EURO AGAINST COUNTERFEITING	920 145	916 200			920 145	916 200
06 04	EUROPEAN UNION RECOVERY INSTRUMENT (EURI)	7 970 000 000	7 970 000 000			7 970 000 000	7 970 000 000
06 05	UNION CIVIL PROTECTION MECHANISM	177 657 430	211 000 000			177 657 430	211 000 000
06 06	EU4HEALTH PROGRAMME	661 265 985	547 350 000			661 265 985	547 350 000
06 07	EMERGENCY SUPPORT WITHIN THE UNION	p.m.	p.m.			p.m.	p.m.
06 10	DECENTRALISED AGENCIES	295 511 582	291 090 523			295 511 582	291 090 523
	Reserves (30 02 02)	*2 653 000*	*2 110 000*			*2 653 000*	*2 110 000*
		298 164 582	293 200 523			298 164 582	293 200 523
06 20	PILOT PROJECTS, PREPARATORY ACTIONS, PREROGATIVES AND OTHER ACTIONS	13 586 521	15 634 500			13 586 521	15 634 500
	Title 06 — Total	**9 204 085 266**	**9 183 230 761**	**1 000 000**	**1 000 000**	**9 205 085 266**	**9 184 230 761**
	Reserves (30 02 02)	***2 653 000***	***2 110 000***			***2 653 000***	***2 110 000***
	Total including reserves	**9 206 738 266**	**9 185 340 761**	**1 000 000**	**1 000 000**	**9 207 738 266**	**9 186 340 761**

TITLE 06

RECOVERY AND RESILIENCE

CHAPTER 06 01 — SUPPORT ADMINISTRATIVE EXPENDITURE OF THE 'RECOVERY AND RESILIENCE' CLUSTER

Title Chapter Article Item	Heading	FF	2026 appropriations	Amending budget No 2/2026	New amount
06 01	SUPPORT ADMINISTRATIVE EXPENDITURE OF THE 'RECOVERY AND RESILIENCE' CLUSTER				
06 01 01	***Support expenditure for the Recovery and Resilience Facility and the Technical Support Instrument***				
06 01 01 01	Support expenditure for the Technical Support Instrument	2.2	2 208 000		2 208 000
06 01 01 02	Support expenditure for the Recovery and Resilience Facility	2.2	p.m.		p.m.
	Article 06 01 01 — Subtotal		2 208 000		2 208 000
06 01 02	***Support expenditure for the protection of the euro against counterfeiting***	2.2	p.m.		p.m.
06 01 03	***Support expenditure for borrowing and debt management activities of the European Union***	2.2	6 000 000	1 000 000	7 000 000
06 01 04	***Support expenditure for the Union Civil Protection Mechanism***	2.2	p.m.		p.m.
06 01 05	***Support expenditure for the EU4Health Programme***				
06 01 05 01	Support expenditure for the EU4Health Programme	2.2	6 745 762		6 745 762
06 01 05 73	European Health and Digital Executive Agency — Contribution from the EU4Health programme	2.2	19 862 261		19 862 261
	Article 06 01 05 — Subtotal		26 608 023		26 608 023
06 01 06	***Support expenditure for the emergency support within the Union***	2.2	p.m.		p.m.
	Chapter 06 01 — Total		**34 816 023**	**1 000 000**	**35 816 023**

COMMISSION
TITLE 06 — RECOVERY AND RESILIENCE

CHAPTER 06 01 — SUPPORT ADMINISTRATIVE EXPENDITURE OF THE 'RECOVERY AND RESILIENCE' CLUSTER *(cont'd)*

Remarks

Appropriations under this chapter are intended to cover expenditure of an administrative nature (such as studies, meetings of experts, information and publications) directly linked to the achievement of the objectives of the programmes or measures coming under this cluster, and any other expenditure on technical and administrative assistance not involving public authority tasks outsourced by the Commission under ad hoc service contracts.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes, and any other assigned revenue, entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

06 01 03 Support expenditure for borrowing and debt management activities of the European Union

Figures (Non-differentiated appropriations)

2026 appropriations	Amending budget No 2/2026	New amount
6 000 000	1 000 000	7 000 000

Remarks

Besides the expenditure described in this chapter, this appropriation is also intended to cover technical and administrative assistance for the implementation of borrowing and debt management activities in capital markets undertaken by the European Union under Article 224 of Regulation (EU, Euratom) 2024/2509 ('Financial Regulation'). Such expenditure is mainly directed at supporting borrowing and debt management activities to implement the European Union Recovery Instrument. In addition, expenditure may be used for the purpose of supporting borrowing and debt management activities to implement other current and future programmes of financial assistance falling within Article 224 of the Financial Regulation. In accordance with Article 223(4), point (e) of the Financial Regulation, in the case of loan support, the relevant cost pre-financed by this Article is recovered from the relevant beneficiary starting from the year that follows the loan disbursement pursuant to Implementing Decision (EU, Euratom) 2024/1974. Costs recovered from loan beneficiaries are used for the purpose of future borrowing and debt management operations expenditure undertaken from this budget line.

Expenditure may include preparatory, monitoring, audit, staff and evaluation activities including corporate information technology systems, licenses, platforms and account management.

CHAPTER 06 01 — SUPPORT ADMINISTRATIVE EXPENDITURE OF THE 'RECOVERY AND RESILIENCE' CLUSTER *(cont'd)*

06 01 03 *(cont'd)*

Legal basis

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 224 thereof.

See Chapter 06 04.

See Chapter 14 07.

See Chapter 16 06.

Reference acts

Commission Implementing Decision (EU, Euratom) 2024/1974 of 12 July 2024 establishing the framework for allocating costs related to borrowing and debt management operations under the diversified funding strategy (OJ L, 2024/1974, 18.7.2024, ELI: http://data.europa.eu/eli/dec_impl/2024/1974/oj).

COMMISSION

TITLE 07

INVESTING IN PEOPLE, SOCIAL COHESION AND VALUES

TITLE 07

INVESTING IN PEOPLE, SOCIAL COHESION AND VALUES

Title Chapter	Heading	2026 appropriations		Amending budget No 2/2026		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
07 01	SUPPORT ADMINISTRATIVE EXPENDITURE OF THE 'INVESTING IN PEOPLE, SOCIAL COHESION AND VALUES' CLUSTER	122 723 493	122 723 493			122 723 493	122 723 493
07 02	EUROPEAN SOCIAL FUND PLUS (ESF+)	14 604 773 306	15 567 791 343		1 393 600 000	14 604 773 306	16 961 391 343
07 03	ERASMUS+	4 211 507 824	4 183 570 000			4 211 507 824	4 183 570 000
07 04	EUROPEAN SOLIDARITY CORPS	142 523 651	131 000 000			142 523 651	131 000 000
07 05	CREATIVE EUROPE	369 509 654	330 965 534			369 509 654	330 965 534
07 06	CITIZENS, EQUALITY, RIGHTS AND VALUES	280 681 120	205 248 071			280 681 120	205 248 071
07 07	JUSTICE	40 643 000	30 917 358			40 643 000	30 917 358
07 10	DECENTRALISED AGENCIES AND EUROPEAN PUBLIC PROSECUTOR'S OFFICE	339 323 887	337 546 323			339 323 887	337 546 323
07 20	PILOT PROJECTS, PREPARATORY ACTIONS, PREROGATIVES AND OTHER ACTIONS	208 583 212	210 273 214			208 583 212	210 273 214
	Title 07 — Total	**20 320 269 147**	**21 120 035 336**		**1 393 600 000**	**20 320 269 147**	**22 513 635 336**

COMMISSION
TITLE 07 — INVESTING IN PEOPLE, SOCIAL COHESION AND VALUES

TITLE 07

INVESTING IN PEOPLE, SOCIAL COHESION AND VALUES

CHAPTER 07 02 — EUROPEAN SOCIAL FUND PLUS (ESF+)

Title Chapter Article Item	Heading	FF	2026 appropriations		Amending budget No 2/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
07 02	EUROPEAN SOCIAL FUND PLUS (ESF+)							
07 02 01	***ESF+ shared management strand — Operational expenditure***	2.1	14 424 864 209	15 410 000 000		1 393 600 000	14 424 864 209	16 803 600 000
07 02 02	***ESF+ shared management strand — Operational technical assistance***	2.1	23 815 375	27 500 000			23 815 375	27 500 000
07 02 03	***Just Transition Fund (JTF) — Contribution from the ESF+***	2.1	16 364 001	p.m.			16 364 001	p.m.
07 02 04	***ESF+ — Employment and Social Innovation (EaSI) strand***	2.2	106 410 821	102 250 000			106 410 821	102 250 000
07 02 05	***European Social Fund (ESF) — Financing under REACT-EU***							
07 02 05 01	ESF — Operational expenditure — Financing under REACT-EU	2.1	p.m.	p.m.			p.m.	p.m.
07 02 05 02	ESF — Operational technical assistance — Financing under REACT-EU	2.1	p.m.	p.m.			p.m.	p.m.
	Article 07 02 05 — Subtotal		p.m.	p.m.			p.m.	p.m.
07 02 06	***Fund for European Aid to the Most Deprived (FEAD) — Financing under REACT-EU***							
07 02 06 01	FEAD — Operational expenditure — Financing under REACT-EU	2.1	p.m.	p.m.			p.m.	p.m.
07 02 06 02	FEAD — Operational technical assistance — Financing under REACT-EU	2.1	p.m.	p.m.			p.m.	p.m.
	Article 07 02 06 — Subtotal		p.m.	p.m.			p.m.	p.m.
07 02 07	***Youth Employment Initiative (YEI) — Financing under REACT-EU***							
07 02 07 01	YEI — Operational expenditure — Financing under REACT-EU	2.1	p.m.	p.m.			p.m.	p.m.
	Article 07 02 07 — Subtotal		p.m.	p.m.			p.m.	p.m.

CHAPTER 07 02 — EUROPEAN SOCIAL FUND PLUS (ESF+) *(cont'd)*

Title Chapter Article Item	Heading	FF	2026 appropriations		Amending budget No 2/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
07 02 08	***InvestEU Fund — Contribution from the ESF+***	2.1	p.m.	p.m.			p.m.	p.m.
07 02 09	***Instrument for Financial Support for Border Management and Visa Policy (BMVI) — Contribution from the ESF+***	2.1	26 318 900	21 041 343			26 318 900	21 041 343
07 02 10	***European Maritime, Fisheries and Aquaculture Fund (EMFAF) — Contribution from the ESF+***	2.1	p.m.	p.m.			p.m.	p.m.
07 02 11	***Horizon Europe — Contribution from the ESF+***	2.1	p.m.	p.m.			p.m.	p.m.
07 02 12	***Digital Europe Programme — Contribution from the ESF+***	2.1	p.m.	p.m.			p.m.	p.m.
07 02 13	***Erasmus+ — Contribution from the ESF+***	2.1	7 000 000	7 000 000			7 000 000	7 000 000
07 02 14	***Recovery and Resilience Facility — Contribution from the ESF+***	2.1	p.m.	p.m.			p.m.	p.m.
07 02 99	***Completion of previous programmes and activities***							
07 02 99 01	Completion of the ESF — Operational expenditure (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.
07 02 99 02	Completion of the ESF — Operational technical assistance (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.
07 02 99 03	Completion of the YEI (2014-2020)	2.1	p.m.	p.m.			p.m.	p.m.
07 02 99 04	Completion of the FEAD (2014-2020)	2.1	p.m.	p.m.			p.m.	p.m.
07 02 99 05	Completion of the European Union Programme for Employment and Social Innovation and other related previous activities (prior to 2021)	2.2	p.m.	p.m.			p.m.	p.m.
07 02 99 06	Completion of the ESF — Article 25 (prior to 2021)	2.1	p.m.	p.m.			p.m.	p.m.
	Article 07 02 99 — Subtotal		p.m.	p.m.			p.m.	p.m.
	Chapter 07 02 — Total		**14 604 773 306**	**15 567 791 343**		**1 393 600 000**	**14 604 773 306**	**16 961 391 343**

Remarks

Appropriations under this chapter are intended to cover expenditure to support Member States to achieve high employment levels, fair social protection and a skilled and resilient workforce ready for the future world of work, as well as expenditure to support, complement and add value to the policies of the Member States to ensure equal opportunities, access to the labour market, fair working conditions, social protection and inclusion.

CHAPTER 07 02 — EUROPEAN SOCIAL FUND PLUS (ESF+) *(cont'd)*

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes and any other assigned revenue entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

In addition, and in accordance with Regulation (EU) 2020/2094, external assigned revenue resulting from proceeds of the European Union Recovery Instrument entered in the statement of revenue gives rise to the provision of appropriations for programmes financed under REACT-EU under Titles 05 and 07 for a total amount of EUR 50 620 000 000 in commitments. Such amounts had to be legally committed before the end of 2023, with the exception of administrative expenditure, for which the amounts are indicated in the budget remarks of the relevant budget lines under this title.

Legal basis

Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320, ELI: http://data.europa.eu/eli/reg/2013/1303/oj).

Regulation (EU) No 223/2014 of the European Parliament and of the Council of 11 March 2014 on the Fund for European Aid to the Most Deprived (OJ L 72, 12.3.2014, p. 1, ELI: http://data.europa.eu/eli/reg/2014/223/oj).

Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis (OJ L 433 I, 22.12.2020, p. 23, ELI: http://data.europa.eu/eli/reg/2020/2094/oj).

Regulation (EU) 2020/2221 of the European Parliament and of the Council of 23 December 2020 amending Regulation (EU) No 1303/2013 as regards additional resources and implementing arrangements to provide assistance for fostering crisis repair in the context of the COVID-19 pandemic and its social consequences and for preparing a green, digital and resilient recovery of the economy (REACT-EU) (OJ L 437, 28.12.2020, p. 30, ELI: http://data.europa.eu/eli/reg/2020/2221/oj).

Regulation (EU) 2021/177 of the European Parliament and of the Council of 10 February 2021 amending Regulation (EU) No 223/2014 as regards the introduction of specific measures for addressing the crisis associated with the outbreak of COVID-19 (OJ L 53, 16.2.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/177/oj).

Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021 establishing the InvestEU Programme and amending Regulation (EU) 2015/1017 (OJ L 107, 26.3.2021, p. 30, ELI: http://data.europa.eu/eli/reg/2021/523/oj).

Regulation (EU) 2021/1056 of the European Parliament and of the Council of 24 June 2021 establishing the Just Transition Fund (OJ L 231, 30.6.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/1056/oj).

CHAPTER 07 02 — EUROPEAN SOCIAL FUND PLUS (ESF+) *(cont'd)*

Regulation (EU) 2021/1057 of the European Parliament and of the Council of 24 June 2021 establishing the European Social Fund Plus (ESF+) and repealing Regulation (EU) No 1296/2013 (OJ L 231, 30.6.2021, p. 21, ELI: http://data.europa.eu/eli/reg/2021/1057/oj).

Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L 231, 30.6.2021, p. 159, ELI: http://data.europa.eu/eli/reg/2021/1060/oj).

Regulation (EU) 2025/1913 of the European Parliament and of the Council of 18 September 2025 amending Regulation (EU) 2021/1057 establishing the European Social Fund Plus (ESF+) as regards specific measures to address strategic challenges (OJ L, 2025/1913, 19.9.2025, ELI: http://data.europa.eu/eli/reg/2025/1913/oj).

07 02 01 ESF+ shared management strand — Operational expenditure

Figures (Differentiated appropriations)

2026 appropriations		Amending budget No 2/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
14 424 864 209	15 410 000 000		1 393 600 000	14 424 864 209	16 803 600 000

Remarks

This appropriation is intended to cover expenditure aiming to reduce the economic, social and territorial disparities, which have arisen, particularly in countries and regions whose development is lagging behind, in connection with the speeding-up of economic and social restructuring, clean energy transition, digitalisation of the workplace, growing skills and labour shortages and the implications and impact of demographic change, including population ageing, in order to create a more social Europe. This is to be done in line with the principles of the European Pillar of Social Rights.

It will cover the following three categories of regions:

— less developed regions, with a GDP per capita less than 75 % of the average GDP of the Union,

— transition regions, with a GDP per capita between 75 % and 100 % of the average GDP of the Union,

— more developed regions, with a GDP per capita above 100 % of the average GDP of the Union.

Promotion of equality between women and men horizontally and through specific actions should be part of the support provided by the ESF+ in order to increase the participation of women in employment as well as conciliation between working and personal life and combat the feminisation of poverty and gender discrimination in the labour market and in education and training.

COMMISSION

TITLE 08

AGRICULTURE AND MARITIME POLICY

TITLE 08

AGRICULTURE AND MARITIME POLICY

Title Chapter	Heading	2026 appropriations		Amending budget No 2/2026		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
08 01	SUPPORT ADMINISTRATIVE EXPENDITURE OF THE 'AGRICULTURE AND MARITIME POLICY' CLUSTER	12 302 079	12 302 079			12 302 079	12 302 079
08 02	EUROPEAN AGRICULTURAL GUARANTEE FUND (EAGF)	40 009 300 940	39 956 108 274	440 000 000	440 000 000	40 449 300 940	40 396 108 274
08 03	EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT (EAFRD)	13 329 580 754	9 335 438 204		2 200 000 000	13 329 580 754	11 535 438 204
08 04	EUROPEAN MARITIME, FISHERIES AND AQUACULTURE FUND (EMFAF)	794 658 872	926 849 985			794 658 872	926 849 985
08 05	SUSTAINABLE FISHERIES PARTNERSHIP AGREEMENTS (SFPAS) AND REGIONAL FISHERIES MANAGEMENT ORGANISATIONS (RFMOS)	46 270 427	51 145 427			46 270 427	51 145 427
	Reserves (30 02 02)	*114 190 000*	*85 890 000*			*114 190 000*	*85 890 000*
		160 460 427	137 035 427			160 460 427	137 035 427
08 10	DECENTRALISED AGENCIES	31 335 269	31 335 269			31 335 269	31 335 269
08 20	PILOT PROJECTS, PREPARATORY ACTIONS, PREROGATIVES AND OTHER ACTIONS	1 500 000	3 265 650			1 500 000	3 265 650
	Title 08 — Total	**54 224 948 341**	**50 316 444 888**	**440 000 000**	**2 640 000 000**	**54 664 948 341**	**52 956 444 888**
	Reserves (30 02 02)	***114 190 000***	***85 890 000***			***114 190 000***	***85 890 000***
	Total including reserves	**54 339 138 341**	**50 402 334 888**	**440 000 000**	**2 640 000 000**	**54 779 138 341**	**53 042 334 888**

COMMISSION
TITLE 08 — AGRICULTURE AND MARITIME POLICY

TITLE 08

AGRICULTURE AND MARITIME POLICY

CHAPTER 08 02 — EUROPEAN AGRICULTURAL GUARANTEE FUND (EAGF)

Title Chapter Article Item	Heading	FF	2026 appropriations		Amending budget No 2/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
08 02	EUROPEAN AGRICULTURAL GUARANTEE FUND (EAGF)							
08 02 01	***Agricultural reserve***	3.1	137 486 942	137 486 942	300 000 000	300 000 000	437 486 942	437 486 942
08 02 02	***Types of interventions in certain sectors under the CAP Strategic Plans***							
08 02 02 01	Fruit and vegetables sector	3.1	1 025 000 000	1 025 000 000			1 025 000 000	1 025 000 000
08 02 02 02	Apiculture products sector	3.1	57 000 000	57 000 000			57 000 000	57 000 000
08 02 02 03	Wine sector	3.1	946 000 000	946 000 000			946 000 000	946 000 000
08 02 02 04	Hops sector	3.1	2 200 000	2 200 000			2 200 000	2 200 000
08 02 02 05	Olive oil and table olives sector	3.1	44 000 000	44 000 000			44 000 000	44 000 000
08 02 02 06	Other sectors	3.1	48 000 000	48 000 000			48 000 000	48 000 000
	Article 08 02 02 — Subtotal		2 122 200 000	2 122 200 000			2 122 200 000	2 122 200 000
08 02 03	***Market-related expenditure outside the CAP Strategic Plans***							
08 02 03 01	POSEI and smaller Aegean islands (excluding direct payments)	3.1	229 000 000	229 000 000			229 000 000	229 000 000
08 02 03 02	Promotion of agricultural products — Simple programmes under shared management	3.1	81 000 000	81 000 000			81 000 000	81 000 000
08 02 03 03	Promotion of agricultural products — Multi-programmes and actions implemented by the Commission under direct management	3.1	105 000 000	69 927 713			105 000 000	69 927 713
08 02 03 04	School schemes	3.1	202 000 000	202 000 000			202 000 000	202 000 000
08 02 03 05	Olive oil	3.1	p.m.	p.m.			p.m.	p.m.
08 02 03 06	Fruit and vegetables	3.1	175 000 000	175 000 000			175 000 000	175 000 000
08 02 03 07	Wine	3.1	49 000 000	49 000 000			49 000 000	49 000 000
08 02 03 08	Apiculture	3.1	p.m.	p.m.			p.m.	p.m.
08 02 03 09	Hops	3.1	p.m.	p.m.			p.m.	p.m.
08 02 03 10	Public and private storage measures	3.1	p.m.	p.m.			p.m.	p.m.

CHAPTER 08 02 — EUROPEAN AGRICULTURAL GUARANTEE FUND (EAGF) *(cont'd)*

Title Chapter Article Item	Heading	FF	2026 appropriations		Amending budget No 2/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
08 02 03	*(cont'd)*							
08 02 03 11	Exceptional measures	3.1	p.m.	p.m.			p.m.	p.m.
	Article 08 02 03 — Subtotal		841 000 000	805 927 713			841 000 000	805 927 713
08 02 04	***Direct payment types of interventions under the CAP Strategic Plans***							
08 02 04 01	Basic income support for sustainability	3.1	17 860 495 783	17 860 495 783	140 000 000	140 000 000	18 000 495 783	18 000 495 783
08 02 04 02	Complementary redistributive income support for sustainability	3.1	3 970 000 000	3 970 000 000			3 970 000 000	3 970 000 000
08 02 04 03	Complementary income support for young farmers	3.1	697 000 000	697 000 000			697 000 000	697 000 000
08 02 04 04	Schemes for the climate, the environment and animal welfare	3.1	9 014 000 000	9 014 000 000			9 014 000 000	9 014 000 000
08 02 04 05	Coupled income support	3.1	4 480 000 000	4 480 000 000			4 480 000 000	4 480 000 000
08 02 04 06	Crop-specific payment for cotton	3.1	224 000 000	224 000 000			224 000 000	224 000 000
08 02 04 07	Complementary crisis payments	3.1	p.m.	p.m.			p.m.	p.m.
	Article 08 02 04 — Subtotal		36 245 495 783	36 245 495 783	140 000 000	140 000 000	36 385 495 783	36 385 495 783
08 02 05	***Direct payments outside the CAP Strategic Plans***							
08 02 05 01	POSEI and smaller Aegean islands (direct payments)	3.1	444 000 000	444 000 000			444 000 000	444 000 000
08 02 05 02	Single area payment scheme (SAPS)	3.1	920 000	920 000			920 000	920 000
08 02 05 03	Redistributive payment	3.1	66 000	66 000			66 000	66 000
08 02 05 04	Basic payment scheme (BPS)	3.1	4 400 000	4 400 000			4 400 000	4 400 000
08 02 05 05	Payment for agricultural practices beneficial for the climate and the environment	3.1	2 997 000	2 997 000			2 997 000	2 997 000
08 02 05 06	Payment for farmers in areas with natural constraints	3.1	p.m.	p.m.			p.m.	p.m.
08 02 05 07	Payment for young farmers	3.1	198 000	198 000			198 000	198 000
08 02 05 08	Crop-specific payment for cotton	3.1	66 000	66 000			66 000	66 000
08 02 05 09	Voluntary coupled support scheme	3.1	1 188 000	1 188 000			1 188 000	1 188 000

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CHAPTER 08 02 — EUROPEAN AGRICULTURAL GUARANTEE FUND (EAGF) *(cont'd)*

Title Chapter Article Item	Heading	FF	2026 appropriations		Amending budget No 2/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
08 02 05	*(cont'd)*							
08 02 05 10	Small farmers scheme	3.1	99 000	99 000			99 000	99 000
08 02 05 11	Reserve for crises in the agricultural sector	3.1	p.m.	p.m.			p.m.	p.m.
08 02 05 12	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	3.1	p.m.	p.m.			p.m.	p.m.
	Article 08 02 05 — Subtotal		453 934 000	453 934 000			453 934 000	453 934 000
08 02 06	***Policy strategy, coordination and audit***							
08 02 06 01	Financial corrections in favour of Member States following clearance of accounts and conformity clearance decisions	3.1	104 650 000	104 650 000			104 650 000	104 650 000
08 02 06 02	Settlement of disputes	3.1	p.m.	p.m.			p.m.	p.m.
08 02 06 03	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance	3.1	103 534 215	85 413 836			103 534 215	85 413 836
	Article 08 02 06 — Subtotal		208 184 215	190 063 836			208 184 215	190 063 836
08 02 99	***Completion of previous programmes and activities***							
08 02 99 01	Completion of previous measures under the European Agricultural Guarantee Fund (EAGF) — Shared management	3.1	1 000 000	1 000 000			1 000 000	1 000 000
	Article 08 02 99 — Subtotal		1 000 000	1 000 000			1 000 000	1 000 000
	Chapter 08 02 — Total		**40 009 300 940**	**39 956 108 274**	**440 000 000**	**440 000 000**	**40 449 300 940**	**40 396 108 274**

Remarks

Appropriations under this chapter are intended to cover market-related expenditure, direct payments and certain actions under direct management by the Commission, all financed from the European Agricultural Guarantee Fund (EAGF).

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes, and any other assigned revenue entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

CHAPTER 08 02 — EUROPEAN AGRICULTURAL GUARANTEE FUND (EAGF) *(cont'd)*

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

Legal basis

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549, ELI: http://data.europa.eu/eli/reg/2013/1306/oj).

Regulation (EU) No 1307/2013 of the European Parliament and of the Council of 17 December 2013 establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and repealing Council Regulation (EC) No 637/2008 and Council Regulation (EC) No 73/2009 (OJ L 347, 20.12.2013, p. 608, ELI: http://data.europa.eu/eli/reg/2013/1307/oj).

Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671, ELI: http://data.europa.eu/eli/reg/2013/1308/oj).

Regulation (EU) No 1310/2013 of the European Parliament and of the Council of 17 December 2013 laying down certain transitional provisions on support for rural development by the European Agricultural Fund for Rural Development (EAFRD), amending Regulation (EU) No 1305/2013 of the European Parliament and of the Council as regards resources and their distribution in respect of the year 2014 and amending Council Regulation (EC) No 73/2009 and Regulations (EU) No 1307/2013, (EU) No 1306/2013 and (EU) No 1308/2013 of the European Parliament and of the Council as regards their application in the year 2014 (OJ L 347, 20.12.2013, p. 865, ELI: http://data.europa.eu/eli/reg/2013/1310/oj).

Council Regulation (EU) No 1370/2013 of 16 December 2013 determining measures on fixing certain aids and refunds related to the common organisation of the markets in agricultural products (OJ L 346, 20.12.2013, p. 12, ELI: http://data.europa.eu/eli/reg/2013/1370/oj).

Regulation (EU) 2020/2220 of the European Parliament and of the Council of 23 December 2020 laying down certain transitional provisions for support from the European Agricultural Fund for Rural Development (EAFRD) and from the European Agricultural Guarantee Fund (EAGF) in the years 2021 and 2022 and amending Regulations (EU) No 1305/2013, (EU) No 1306/2013 and (EU) No 1307/2013 as regards resources and application in the years 2021 and 2022 and Regulation (EU) No 1308/2013 as regards resources and the distribution of such support in respect of the years 2021 and 2022 (OJ L 437, 28.12.2020, p. 1, ELI: http://data.europa.eu/eli/reg/2020/2220/oj).

Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP Strategic Plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013 (OJ L 435, 6.12.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/2115/oj).

Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (OJ L 435, 6.12.2021, p. 187, ELI: http://data.europa.eu/eli/reg/2021/2116/oj).

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CHAPTER 08 02 — EUROPEAN AGRICULTURAL GUARANTEE FUND (EAGF) *(cont'd)*

Regulation (EU) 2021/2117 of the European Parliament and of the Council of 2 December 2021 amending Regulations (EU) No 1308/2013 establishing a common organisation of the markets in agricultural products, (EU) No 1151/2012 on quality schemes for agricultural products and foodstuffs, (EU) No 251/2014 on the definition, description, presentation, labelling and the protection of geographical indications of aromatised wine products and (EU) No 228/2013 laying down specific measures for agriculture in the outermost regions of the Union (OJ L 435, 6.12.2021, p. 262, ELI: http://data.europa.eu/eli/reg/2021/2117/oj).

Regulation (EU) 2025/2649 of the European Parliament and of the Council of 19 December 2025 amending Regulation (EU) 2021/2115 as regards the conditionality system, types of intervention in the form of direct payment, types of intervention in certain sectors and rural development and annual performance reports and Regulation (EU) 2021/2116 as regards suspensions of payments, annual performance clearance and controls and penalties (OJ L, 2025/2649, 31.12.2025, ELI: http://data.europa.eu/eli/reg/2025/2649/oj).

08 02 01 Agricultural reserve

Figures (Non-differentiated appropriations)

2026 appropriations	Amending budget No 2/2026	New amount
137 486 942	300 000 000	437 486 942

Remarks

This appropriation is intended to cover the establishment of the agricultural reserve and finance expenditure for public intervention, private storage measures and exceptional measures, in accordance with Article 16 of Regulation (EU) 2021/2116.

08 02 04 Direct payment types of interventions under the CAP Strategic Plans

Remarks

This appropriation is intended to cover expenditure for direct payment type of interventions under Regulation (EU) 2021/2115.

08 02 04 01 Basic income support for sustainability

Figures (Non-differentiated appropriations)

2026 appropriations	Amending budget No 2/2026	New amount
17 860 495 783	140 000 000	18 000 495 783

Remarks

This appropriation is intended to cover expenditure under the basic income support for sustainability provided for in Title III, Chapter II of Regulation (EU) 2021/2115.

CHAPTER 08 02 — EUROPEAN AGRICULTURAL GUARANTEE FUND (EAGF) *(cont'd)*

08 02 04 *(cont'd)*

08 02 04 01 *(cont'd)*

Assigned revenue (origin, estimated amounts and corresponding article or item of the statement of revenue).

Other assigned revenue	735 000 000 6 2 0 0

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CHAPTER 08 03 — EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT (EAFRD)

Title Chapter Article Item	Heading	FF	2026 appropriations		Amending budget No 2/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
08 03	EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT (EAFRD)							
08 03 01	***Rural development types of interventions***							
08 03 01 01	Rural development types of interventions under the CAP Strategic Plans	3.2	13 301 388 944	8 500 000 000		2 200 000 000	13 301 388 944	10 700 000 000
08 03 01 02	Rural development types of interventions — 2014-2022 programmes	3.2	p.m.	800 000 000			p.m.	800 000 000
08 03 01 03	Rural development types of interventions financed from the European Union Recovery Instrument (EURI)	3.2	p.m.	p.m.			p.m.	p.m.
	Article 08 03 01 — Subtotal		13 301 388 944	9 300 000 000		2 200 000 000	13 301 388 944	11 500 000 000
08 03 02	***European Agricultural Fund for Rural Development (EAFRD) — Operational technical assistance***	3.2	28 191 810	35 438 204			28 191 810	35 438 204
08 03 03	***European Agricultural Fund for Rural Development (EAFRD) — Operational technical assistance financed from the European Union Recovery Instrument (EURI)***	3.2	p.m.	p.m.			p.m.	p.m.
08 03 04	***InvestEU Fund — Contribution from the EAFRD***	3.2	p.m.	p.m.			p.m.	p.m.
08 03 99	***Completion of previous programmes and activities***							
08 03 99 01	Completion of previous rural development programmes — Operational expenditure (prior to 2014)	3.2	p.m.	p.m.			p.m.	p.m.
08 03 99 02	Completion of the European Agricultural Fund for Rural Development (EAFRD) — Operational technical assistance (prior to 2021)	3.2	p.m.	p.m.			p.m.	p.m.
	Article 08 03 99 — Subtotal		p.m.	p.m.			p.m.	p.m.
	Chapter 08 03 — Total		**13 329 580 754**	**9 335 438 204**		**2 200 000 000**	**13 329 580 754**	**11 535 438 204**

CHAPTER 08 03 — EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT (EAFRD) *(cont'd)*

Remarks

Appropriations under this chapter are intended to cover the financing of the CAP Strategic Plans interventions funded by the European Agricultural Fund for Rural Development (EAFRD) under the programming period 2023-2027, as well as 2014-2020 programmes in accordance with Regulation (EU) No 1305/2013 that are extended to 2021 and 2022 under transitional rules set out by Regulation (EU) 2020/2220. Those appropriations may also be used for covering any outstanding payments for EAFRD measures prior to 2014 and for financing technical assistance at the initiative of the Commission within the limit of 0,25 % of the EAFRD envelope.

The EAFRD delivers specific climate and environmental public goods, improves the competitiveness of the agriculture and forestry sectors, and promotes the diversification of economic activity and quality of life and work in rural areas including areas with specific constraints.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes, and any other assigned revenue, entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

In addition, and in accordance with Regulation (EU) 2020/2094, external assigned revenue resulting from proceeds of the NextGenerationEU / European Union Recovery Instrument entered in the statement of revenue gave rise to the provision of appropriations for this programme under this chapter for a total amount of EUR 8 070 486 840 in commitments in 2021 and 2022.

Legal basis

Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320, ELI: http://data.europa.eu/eli/reg/2013/1303/oj).

Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 (OJ L 347, 20.12.2013, p. 487, ELI: http://data.europa.eu/eli/reg/2013/1305/oj).

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549, ELI: http://data.europa.eu/eli/reg/2013/1306/oj).

Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis (OJ L 433I, 22.12.2020, p. 23, ELI: http://data.europa.eu/eli/reg/2020/2094/oj).

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CHAPTER 08 03 — EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT (EAFRD) *(cont'd)*

Regulation (EU) 2020/2220 of the European Parliament and of the Council of 23 December 2020 laying down certain transitional provisions for support from the European Agricultural Fund for Rural Development (EAFRD) and from the European Agricultural Guarantee Fund (EAGF) in the years 2021 and 2022 and amending Regulations (EU) No 1305/2013, (EU) No 1306/2013 and (EU) No 1307/2013 as regards resources and application in the years 2021 and 2022 and Regulation (EU) No 1308/2013 as regards resources and the distribution of such support in respect of the years 2021 and 2022 (OJ L 437, 28.12.2020, p. 1, ELI: http://data.europa.eu/eli/reg/2020/2220/oj).

Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021 establishing the InvestEU Programme and amending Regulation (EU) 2015/1017 (OJ L 107, 26.3.2021, p. 30, ELI: http://data.europa.eu/eli/reg/2021/523/oj).

Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP Strategic Plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013 (OJ L 435, 6.12.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/2115/oj).

Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (OJ L 435, 6.12.2021, p. 187, ELI: http://data.europa.eu/eli/reg/2021/2116/oj).

08 03 01 Rural development types of interventions

08 03 01 01 Rural development types of interventions under the CAP Strategic Plans

Figures (Differentiated appropriations)

2026 appropriations		Amending budget No 2/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
13 301 388 944	8 500 000 000		2 200 000 000	13 301 388 944	10 700 000 000

Remarks

This appropriation is intended to cover the different types of interventions for rural development financed by the EAFRD in accordance with the Member States' CAP Strategic Plans for the programming period 2023-2027.

TITLE 09

ENVIRONMENT AND CLIMATE ACTION

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TITLE 09

ENVIRONMENT AND CLIMATE ACTION

Title Chapter	Heading	2026 appropriations		Amending budget No 2/2026		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
09 01	SUPPORT ADMINISTRATIVE EXPENDITURE OF THE 'ENVIRONMENT AND CLIMATE ACTION' CLUSTER	29 866 726	29 866 726			29 866 726	29 866 726
09 02	PROGRAMME FOR THE ENVIRONMENT AND CLIMATE ACTION (LIFE)	783 689 697	687 203 865	1 537 273	1 537 273	785 226 970	688 741 138
09 03	JUST TRANSITION FUND (JTF)	1 255 349 335	1 339 600 000			1 255 349 335	1 339 600 000
09 04	PUBLIC SECTOR LOAN FACILITY UNDER THE JUST TRANSITION MECHANISM (JTM)	p.m.	p.m.			p.m.	p.m.
09 05	SOCIAL CLIMATE FUND (SCF)	p.m.	p.m.			p.m.	p.m.
09 10	DECENTRALISED AGENCIES	70 875 656	70 875 656			70 875 656	70 875 656
	Reserves (30 02 02)	*16 795 325*	*16 795 325*	*– 1 537 273*	*– 1 537 273*	*15 258 052*	*15 258 052*
		87 670 981	87 670 981	– 1 537 273	– 1 537 273	86 133 708	86 133 708
09 20	PILOT PROJECTS, PREPARATORY ACTIONS, PREROGATIVES AND OTHER ACTIONS	33 700 000	30 668 771			33 700 000	30 668 771
	Title 09 — Total	**2 173 481 414**	**2 158 215 018**	**1 537 273**	**1 537 273**	**2 175 018 687**	**2 159 752 291**
	Reserves (30 02 02)	***16 795 325***	***16 795 325***	***– 1 537 273***	***– 1 537 273***	***15 258 052***	***15 258 052***
	Total including reserves	**2 190 276 739**	**2 175 010 343**	**0**	**0**	**2 190 276 739**	**2 175 010 343**

TITLE 09

ENVIRONMENT AND CLIMATE ACTION

CHAPTER 09 02 — PROGRAMME FOR THE ENVIRONMENT AND CLIMATE ACTION (LIFE)

Title Chapter Article Item	Heading	FF	2026 appropriations		Amending budget No 2/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
09 02	PROGRAMME FOR THE ENVIRONMENT AND CLIMATE ACTION (LIFE)							
09 02 01	***Nature and biodiversity***	3.2	328 258 983	199 953 865	552 550	552 550	328 811 533	200 506 415
09 02 02	***Circular economy and quality of life***	3.2	186 280 901	139 000 000	432 172	432 172	186 713 073	139 432 172
09 02 03	***Climate change mitigation and adaptation***	3.2	126 706 236	100 000 000	552 551	552 551	127 258 787	100 552 551
09 02 04	***Clean energy transition***	3.2	142 443 577	119 250 000			142 443 577	119 250 000
09 02 99	***Completion of previous programmes and activities***							
09 02 99 01	Completion of previous programmes in the field of environment and climate action (LIFE) (prior to 2021)	3.2	p.m.	129 000 000			p.m.	129 000 000
	Article 09 02 99 — Subtotal		p.m.	129 000 000			p.m.	129 000 000
	Chapter 09 02 — Total		**783 689 697**	**687 203 865**	**1 537 273**	**1 537 273**	**785 226 970**	**688 741 138**

Remarks

Appropriations under this chapter are intended to cover actions contributing to the shift towards a clean, circular, energy-efficient, low-carbon and climate-resilient economy, including through the transition to clean energy, to the protection and improvement of the quality of the environment and to halting and reversing biodiversity loss, thereby contributing to sustainable development.

The LIFE programme may provide funding in any of the forms laid down in the Financial Regulation, in particular grants, prizes and procurement. It may also provide financing in the form of financial instruments within blending operations, which shall be implemented in accordance with Regulation (EU) 2021/523.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes and any other assigned revenue, entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

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CHAPTER 09 02 — PROGRAMME FOR THE ENVIRONMENT AND CLIMATE ACTION (LIFE) *(cont'd)*

Legal basis

Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021 establishing the InvestEU Programme and amending Regulation (EU) 2015/1017 (OJ L 107, 26.3.2021, p. 30, ELI: http://data.europa.eu/eli/reg/2021/523/oj).

Regulation (EU) 2021/783 of the European Parliament and of the Council of 29 April 2021 establishing a Programme for the Environment and Climate Action (LIFE), and repealing Regulation (EU) No 1293/2013 (OJ L 172, 17.5.2021, p. 53, ELI: http://data.europa.eu/eli/reg/2021/783/oj).

Decision (EU) 2022/591 of the European Parliament and of the Council of 6 April 2022 on a General Union Environment Action Programme to 2030 (OJ L 114,12.4.2022, p. 22, ELI: http://data.europa.eu/eli/dec/2022/591/oj).

Regulation (EU) 2024/573 of the European Parliament and of the Council of 7 February 2024 on fluorinated greenhouse gases, amending Directive (EU) 2019/1937 and repealing Regulation (EU) No 517/2014 (OJ L, 2024/573, 20.2.2024, ELI: http://data.europa.eu/eli/reg/2024/573/oj).

Reference acts

Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions of 11 December 2019, The European Green Deal (COM(2019) 640 final).

09 02 01 Nature and biodiversity

Figures (Differentiated appropriations)

2026 appropriations		Amending budget No 2/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
328 258 983	199 953 865	552 550	552 550	328 811 533	200 506 415

Remarks

This appropriation is intended to cover the expenditure related to the implementation of the specific sub-programme for nature and biodiversity of the LIFE programme.

It will provide support for the implementation of the EU Biodiversity Strategy and of Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (OJ L 20, 26.1.2010, p. 7, ELI: http://data.europa.eu/eli/dir/2009/147/oj) and Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7, ELI: http://data.europa.eu/eli/dir/1992/43/oj). Actions will cover both the terrestrial and the marine environment.

It includes:

— the financing of innovative techniques, methods and approaches for reaching the objectives of the Union legislation and policy on nature and biodiversity, and for contributing to the knowledge base and to the application of best practice, including through the support of the Natura 2000 network,

CHAPTER 09 02 — PROGRAMME FOR THE ENVIRONMENT AND CLIMATE ACTION (LIFE) *(cont'd)*

09 02 01 *(cont'd)*

— the development, implementation, monitoring, reporting and enforcement of the relevant Union legislation and policy on nature and biodiversity objectives and tracking the Union's biodiversity-related expenditure, as well as related support. It also includes improving governance at all levels through enhancing capacities of public and private actors and the involvement of civil society in nature and biodiversity-related policy development,

— the support of actions intended to catalyse the large-scale deployment of successful solutions/approaches for implementing the relevant Union legislation and policy on nature and biodiversity, by replicating results, integrating related objectives into other policies and into public and private sector practices, mobilising investment and improving access to finance.

Costs of technical assistance for selecting, monitoring, evaluating and auditing projects and of support for communication, IT actions, organising workshops, conferences and meetings, as well as other governance activities (including support to non-governmental organisations via operating grants), may also be financed by this appropriation.

Assigned revenue (origin, estimated amounts and corresponding article or item of the statement of revenue).

EFTA-EEA	558 040 6 6 0 0
Other assigned revenue	101 356 6 0 1 0

09 02 02 ***Circular economy and quality of life***

Figures (Differentiated appropriations)

2026 appropriations		Amending budget No 2/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
186 280 901	139 000 000	432 172	432 172	186 713 073	139 432 172

Remarks

This appropriation is intended to cover the expenditure related to the implementation of the specific sub-programme for circular economy and quality of life of the LIFE programme.

This sub-programme aims to facilitate the transition towards a sustainable, circular, energy-efficient and climate-resilient economy and to protect, restore and improve the quality of the environment.

It supports projects focusing on delivering the European Green Deal. These will be actions related to the shift towards a resource-efficient economy, the management of natural resources, such as air, water and land, towards achieving the zero-pollution ambition, strengthening the implementation of environmental legislation, as well as the promotion of good environmental governance.

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CHAPTER 09 02 — PROGRAMME FOR THE ENVIRONMENT AND CLIMATE ACTION (LIFE) *(cont'd)*

09 02 02 *(cont'd)*

It includes:

— the financing of innovative techniques, methods and approaches for reaching the objectives of the Union legislation and policy on the environment and to contribute to the knowledge base and to the application of best practice,

— the development, implementation, monitoring and enforcement of the relevant Union legislation and policy on the environment, including by improving governance at all levels, in particular through enhancing capacities of public and private actors and the involvement of civil society,

— the support of actions intended to catalyse the large-scale deployment of successful technical and policy-related solutions for implementing the relevant Union legislation and policy on the environment, by replicating results, integrating related environmental objectives into other policies and into public and private sector practices, mobilising sustainable investments, and improving access to finance.

Costs of technical assistance for selecting, monitoring, evaluating and auditing projects and of support for communication, IT actions, organising workshops, conferences and meetings, as well as other governance activities (including non-governmental organisations supported via operating grants) may also be financed by this appropriation.

Assigned revenue (origin, estimated amounts and corresponding article or item of the statement of revenue).

EFTA-EEA	316 678 6 6 0 0
Other assigned revenue	63 613 6 0 1 0

09 02 03 ***Climate change mitigation and adaptation***

Figures (Differentiated appropriations)

2026 appropriations		Amending budget No 2/2026		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
126 706 236	100 000 000	552 551	552 551	127 258 787	100 552 551

Remarks

This appropriation is intended to cover the specific sub-programme for climate change mitigation and adaptation of the LIFE programme.

It supports activities focusing on delivering the European Green Deal, especially in the fields of climate change mitigation (reducing greenhouse gas emissions), climate change adaptation (strengthening efforts on climate-proofing, resilience building, prevention and preparedness), as well as the promotion of good climate governance.

CHAPTER 09 02 — PROGRAMME FOR THE ENVIRONMENT AND CLIMATE ACTION (LIFE) *(cont'd)*

09 02 03 *(cont'd)*

It includes:

— the development, implementation, monitoring and enforcement of the relevant Union legislation and policy on climate action, including by improving governance at all levels, in particular through enhancing capacities of public and private actors and the involvement of civil society,

— the financing of innovative techniques, methods and approaches for reaching the objectives of the Union legislation and policy on climate action, contributing to the knowledge base and to the application of best practices,

— the support of any actions intended to catalyse the large-scale deployment of successful technical and policy-related solutions for implementing the relevant Union legislation and policy on climate action, by replicating results, integrating related objectives into other policies and into public and private sector practices, mobilising sustainable investments, and improving access to finance.

Costs of technical assistance for selecting, monitoring, evaluating and auditing projects and of support for communication, IT actions, organising workshops, conferences and meetings and other governance activities (including non-governmental organisations supported via operating grants) may also be financed by this appropriation.

Assigned revenue (origin, estimated amounts and corresponding article or item of the statement of revenue).

EFTA-EEA	215 401 6 6 0 0
Other assigned revenue	2 000 000 6 0 1 0

COMMISSION
TITLE 09 — ENVIRONMENT AND CLIMATE ACTION

CHAPTER 09 10 — DECENTRALISED AGENCIES

Title Chapter Article Item	Heading	FF	2026 appropriations		Amending budget No 2/2026		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
09 10	DECENTRALISED AGENCIES							
09 10 01	***European Chemicals Agency – Environmental directives and international conventions***	3.2	6 729 846	6 729 846			6 729 846	6 729 846
	Reserves (30 02 02)		*11 407 115*	*11 407 115*			*11 407 115*	*11 407 115*
			18 136 961	18 136 961			18 136 961	18 136 961
09 10 02	***European Environment Agency***	3.2	64 145 810	64 145 810			64 145 810	64 145 810
	Reserves (30 02 02)		*5 388 210*	*5 388 210*	*– 1 537 273*	*– 1 537 273*	*3 850 937*	*3 850 937*
			69 534 020	69 534 020	– 1 537 273	– 1 537 273	67 996 747	67 996 747
	Chapter 09 10 — Total		**70 875 656**	**70 875 656**			**70 875 656**	**70 875 656**
	Reserves (30 02 02)		***16 795 325***	***16 795 325***	***– 1 537 273***	***– 1 537 273***	***15 258 052***	***15 258 052***
	Total including reserves		**87 670 981**	**87 670 981**	**– 1 537 273**	**– 1 537 273**	**86 133 708**	**86 133 708**

Remarks

Appropriations under this chapter are intended to cover the decentralised agencies' staff and administrative expenditure (Titles 1 and 2) and, where applicable, operational expenditure relating to the work programme (Title 3).

The establishment plans of the agencies are set out in Annex 'Staff' to this section.

The agencies must inform the European Parliament and the Council about transfers of appropriations between operational and administrative expenditure.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes, amounts repaid in accordance with Article 17 of Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and the Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council (OJ L 122, 10.5.2019, p. 1, ELI: http://data.europa.eu/eli/reg_del/2019/715/oj) and any other assigned revenue entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

CHAPTER 09 10 — DECENTRALISED AGENCIES *(cont'd)*

09 10 02 European Environment Agency

Figures (Differentiated appropriations)

	2026 appropriations		Amending budget No 2/2026		New amount	
	Commitments	Payments	Commitments	Payments	Commitments	Payments
09 10 02	64 145 810	64 145 810			64 145 810	64 145 810
Reserves (30 02 02)	*5 388 210*	*5 388 210*	*– 1 537 273*	*– 1 537 273*	*3 850 937*	*3 850 937*
Total	69 534 020	69 534 020	– 1 537 273	– 1 537 273	67 996 747	67 996 747

Remarks

The mission of the European Environment Agency is to provide the Union and the Member States with objective, reliable and comparable information on the environment at Union level, thus enabling them to take the requisite measures to protect the environment, to assess the results of such measures and to inform the public.

Total Union contribution	68 603 258
of which amount coming from the recovery of surplus (revenue Article 6 6 2)	606 511
Amount entered in the budget	67 996 747

Assigned revenue (origin, estimated amounts and corresponding article or item of the statement of revenue):

EFTA-EEA	1 835 698 6 6 2
Other assigned revenue	5 733 335 6 6 2

Legal basis

Regulation (EC) No 401/2009 of the European Parliament and of the Council of 23 April 2009 on the European Environment Agency and the European Environment Information and Observation Network (OJ L 126, 21.5.2009, p. 13, ELI: http://data.europa.eu/eli/reg/2009/401/oj).

Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1, ELI: http://data.europa.eu/eli/reg/2018/841/oj).

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TITLE 09 — ENVIRONMENT AND CLIMATE ACTION

CHAPTER 09 10 — DECENTRALISED AGENCIES *(cont'd)*

09 10 02 *(cont'd)*

Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/1119/oj).

Decision (EU) 2022/591 of the European Parliament and of the Council of 6 April 2022 on a General Union Environment Action Programme to 2030 (OJ L 114, 12.4.2022, p. 22, ELI: http://data.europa.eu/eli/dec/2022/591/oj).

Regulation (EU) 2023/839 of the European Parliament and of the Council of 19 April 2023 amending Regulation (EU) 2018/841 as regards the scope, simplifying the reporting and compliance rules, and setting out the targets of the Member States for 2030, and Regulation (EU) 2018/1999 as regards improvement in monitoring, reporting, tracking of progress and review (OJ L 107, 21.4.2023, p. 1, ELI: http://data.europa.eu/eli/reg/2023/839/oj).

Regulation (EU) 2024/1244 of the European Parliament and of the Council of 24 April 2024 on reporting of environmental data from industrial installations, establishing an Industrial Emissions Portal and repealing Regulation (EC) No 166/2006 (OJ L, 2024/1244, 2.5.2024, ELI: http://data.europa.eu/eli/reg/2024/1244/oj).

Regulation (EU) 2024/1610 of the European Parliament and of the Council of 14 May 2024 amending Regulation (EU) 2019/1242 as regards strengthening the CO_2 emission performance standards for new heavy-duty vehicles and integrating reporting obligations, amending Regulation (EU) 2018/858 and repealing Regulation (EU) 2018/956 (OJ L, 2024/1610, 6.6.2024, ELI: http://data.europa.eu/eli/reg/2024/1610/oj).

Regulation (EU) 2024/1991 of the European Parliament and of the Council of 24 June 2024 on nature restoration and amending Regulation (EU) 2022/869 (OJ L, 2024/1991, 29.7.2024, ELI: http://data.europa.eu/eli/reg/2024/1991/oj).

Directive (EU) 2025/2360 of the European Parliament and of the Council of 12 November 2025 on soil monitoring and resilience (Soil Monitoring Law) (OJ L, 2025/2360, 26.11.2025, ELI: http://data.europa.eu/eli/dir/2025/2360/oj).

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).

Reference acts

Proposal for a Directive of the European Parliament and of the Council, submitted by the Commission on 26 October 2022, 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 (COM(2022) 540 final).

CHAPTER 09 10 — DECENTRALISED AGENCIES *(cont'd)*

09 10 02 *(cont'd)*

Proposal for a Directive of the European Parliament and of the Council, submitted by the Commission on 22 March 2023, on substantiation and communication of explicit environmental claims (COM(2023) 166 final).

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 22 November 2023, on a monitoring framework for resilient European forests (COM(2023) 728 final).

COMMISSION

TITLE 20

ADMINISTRATIVE EXPENDITURE OF THE EUROPEAN COMMISSION

TITLE 20

ADMINISTRATIVE EXPENDITURE OF THE EUROPEAN COMMISSION

Title Chapter	Heading	2026 appropriations	Amending budget No 2/2026	New amount
20 01	MEMBERS, OFFICIALS AND TEMPORARY STAFF	3 047 190 316	2 926 000	3 050 116 316
20 02	OTHER STAFF AND EXPENDITURE RELATING TO PERSONS	307 587 133		307 587 133
20 03	ADMINISTRATIVE OPERATING EXPENDITURE	994 446 035	239 000	994 685 035
20 04	INFORMATION AND COMMUNICATION TECHNOLOGY-RELATED EXPENDITURE	239 325 551		239 325 551
20 10	DECENTRALISED AGENCIES	3 200 000		3 200 000
	Title 20 — Total	**4 591 749 035**	**3 165 000**	**4 594 914 035**

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TITLE 20 — ADMINISTRATIVE EXPENDITURE OF THE EUROPEAN COMMISSION

TITLE 20

ADMINISTRATIVE EXPENDITURE OF THE EUROPEAN COMMISSION

CHAPTER 20 01 — MEMBERS, OFFICIALS AND TEMPORARY STAFF

Title Chapter Article Item	Heading	FF	2026 appropriations	Amending budget No 2/2026	New amount
20 01	MEMBERS, OFFICIALS AND TEMPORARY STAFF				
20 01 01	***Members***				
20 01 01 01	Salaries, allowances and payments of Members of the institution	7.2	13 198 000		13 198 000
20 01 01 02	Other management expenditure of Members of the institution	7.2	3 200 000		3 200 000
20 01 01 03	Allowances of former Members	7.2	1 497 000		1 497 000
	Article 20 01 01 — Subtotal		17 895 000		17 895 000
20 01 02	***Expenditure related to officials and temporary staff***				
20 01 02 01	Remuneration and allowances — Headquarters and Representation offices	7.2	2 819 649 656	1 864 000	2 821 513 656
20 01 02 02	Expenses and allowances related to recruitment, transfers and termination of service — Headquarters and Representation offices	7.2	16 266 000	551 000	16 817 000
20 01 02 03	Remuneration and allowances — Union delegations	7.2	153 921 000	510 000	154 431 000
20 01 02 04	Expenses and allowances related to recruitment, transfers and termination of service — Union delegations	7.2	9 589 000		9 589 000
	Article 20 01 02 — Subtotal		2 999 425 656	2 925 000	3 002 350 656
20 01 03	***Officials temporarily assigned to national civil services, to international organisations or to public or private institutions or undertakings***	7.2	200 000		200 000
20 01 04	***Officials in non-active status, retired in the interests of the service or dismissed***	7.2	7 709 000		7 709 000
20 01 05	***Personnel policy and management***				
20 01 05 01	Medical service	7.2	5 394 660	1 000	5 395 660
20 01 05 02	Childcare facilities	7.2	5 900 000		5 900 000

CHAPTER 20 01 — MEMBERS, OFFICIALS AND TEMPORARY STAFF *(cont'd)*

Title Chapter Article Item	Heading	FF	2026 appropriations	Amending budget No 2/2026	New amount
20 01 05	*(cont'd)*				
20 01 05 03	Other social-related expenditure	7.2	6 561 000		6 561 000
20 01 05 04	Mobility	7.2	1 895 000		1 895 000
20 01 05 05	Competitions, selection and recruitment expenditure	7.2	2 210 000		2 210 000
	Article 20 01 05 — Subtotal		21 960 660	1 000	21 961 660
	Chapter 20 01 — Total		**3 047 190 316**	**2 926 000**	**3 050 116 316**

20 01 02 Expenditure related to officials and temporary staff

20 01 02 01 Remuneration and allowances — Headquarters and Representation offices

Figures (Non-differentiated appropriations)

2026 appropriations	Amending budget No 2/2026	New amount
2 819 649 656	1 864 000	2 821 513 656

Remarks

With the exception of staff serving in third countries, this appropriation is intended to cover, in respect of officials and temporary staff holding posts on the establishment plan:

— salaries, allowances and other payments related to salaries,

— accident and sickness insurance and other social security charges,

— unemployment insurance for temporary staff and payments to be made by the Commission to temporary staff to constitute or maintain pension rights for them in their country of origin,

— miscellaneous allowances and grants,

— in respect of officials and temporary staff, allowances for shift work or standby duty at the place of work or at home,

— allowances in the event of dismissal of a probationary official for obvious inadequacy,

— allowances in the event of cancellation by the Commission of the contract of a temporary staff member,

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TITLE 20 — ADMINISTRATIVE EXPENDITURE OF THE EUROPEAN COMMISSION

CHAPTER 20 01 — MEMBERS, OFFICIALS AND TEMPORARY STAFF *(cont'd)*

20 01 02 *(cont'd)*

20 01 02 01 *(cont'd)*

— reimbursement of expenditure on security measures at the homes of officials working in the Commission Representations in the Union and in Union delegations within the Union territory,

— flat-rate allowances and payments at hourly rates for overtime worked by officials in category AST which cannot be compensated, under the arrangements laid down, by free time,

— the cost of weightings applied to the remuneration of officials and temporary staff and the cost of weightings applied to the part of emoluments transferred to a country other than the country of employment,

— the cost of any updates of remuneration during the financial year.

Assigned revenue (origin, estimated amounts and corresponding article or item of the statement of revenue).

Other assigned revenue	60 159 573 3 2 0 1

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

20 01 02 02 Expenses and allowances related to recruitment, transfers and termination of service — Headquarters and Representation offices

Figures (Non-differentiated appropriations)

2026 appropriations	Amending budget No 2/2026	New amount
16 266 000	551 000	16 817 000

Remarks

With the exception of staff serving in third countries, this appropriation is intended to cover, in respect of officials and temporary staff holding posts on the establishment plan:

— travel expenses due to officials and temporary staff (including their families) on taking up duty, leaving the service or transfer to another place of employment,

— installation and resettlement allowances due to officials and temporary staff obliged to change their place of residence on taking up duty, on transfer to a new place of employment and on leaving the service and resettling elsewhere,

CHAPTER 20 01 — MEMBERS, OFFICIALS AND TEMPORARY STAFF *(cont'd)*

20 01 02 *(cont'd)*

20 01 02 02 *(cont'd)*

— removal expenses due to officials and temporary staff obliged to change their place of residence on taking up duty, on transfer to a new place of employment and on leaving the service and resettling elsewhere,

— daily subsistence allowance for officials and temporary staff who furnish evidence that they must change their place of residence on taking up duty or transfer to a new place of employment,

— transitional costs for officials assigned to posts in new Member States prior to accession who are requested to remain in service in those Member States following the accession date, and who will be entitled, exceptionally, to the same financial and material conditions applied by the Commission before accession, in accordance with Annex X to the Staff Regulations and the Conditions of Employment.

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

20 01 02 03 Remuneration and allowances — Union delegations

Figures (Non-differentiated appropriations)

2026 appropriations	Amending budget No 2/2026	New amount
153 921 000	510 000	154 431 000

Remarks

This appropriation is intended to cover, in respect of officials and temporary staff holding posts on the Commission establishment plan in the Union delegations in third countries and at international organisations:

— salaries, allowances and payments related to salaries,

— accident and sickness insurance and other social security charges,

— unemployment insurance for temporary staff and payments to constitute or maintain pension rights for them in their country of origin,

— miscellaneous allowances and grants,

— overtime,

— the cost of weightings applied to the remuneration of officials and temporary staff,

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TITLE 20 — ADMINISTRATIVE EXPENDITURE OF THE EUROPEAN COMMISSION

CHAPTER 20 01 — MEMBERS, OFFICIALS AND TEMPORARY STAFF *(cont'd)*

20 01 02 *(cont'd)*

20 01 02 03 *(cont'd)*

— the cost of any updates of remuneration during the financial year.

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

20 01 05 ***Personnel policy and management***

20 01 05 01 Medical service

Figures (Non-differentiated appropriations)

2026 appropriations	Amending budget No 2/2026	New amount
5 394 660	1 000	5 395 660

Remarks

This appropriation is intended to cover:

— the cost of annual check-ups and pre-recruitment medical examinations, equipment and pharmaceutical products, working tools and special furniture required on medical grounds and the administrative costs of the Invalidity Committee,

— the cost of medical, paramedical and psycho-social personnel employed under local law contracts or as occasional replacements, and the cost of external services by medical specialists considered necessary by the medical officers,

— the cost of pre-recruitment medical examinations for assistants at the childminding centres,

— the cost of health checks for staff exposed to radiation,

— the purchase or reimbursement of equipment in connection with the application of Directives 89/391/EEC and 90/270/EEC,

— medical expenditure in connection with high-level political meetings organised by the Commission,

— medical expenses arising as a result of the provisions of the Staff Regulations,

CHAPTER 20 01 — MEMBERS, OFFICIALS AND TEMPORARY STAFF *(cont'd)*

20 01 05 *(cont'd)*

20 01 05 01 *(cont'd)*

— the training relating to health and safety following Commission Decision of 10 April 2006 establishing a Harmonised Policy for Health and Safety at work for all Commission staff C(2006) 1623,

— expenses related to the medical costs of local staff employed under local law contracts, the cost of medical and dental advisers and the costs concerning the policy regarding AIDS at the workplace.

Appropriations to cover the equivalent expenditure in respect of research are entered under various items of the titles concerned.

Assigned revenue (origin, estimated amounts and corresponding article or item of the statement of revenue).

Other assigned revenue	1 035 000 3 2 0 2

Legal basis

Staff Regulations of Officials of the European Union.

Treaty establishing the European Atomic Energy Community, and in particular Chapter III thereof.

Council Directive 89/391/EEC of 12 June 1989 on the introduction of measures to encourage improvements in the safety and health of workers at work (OJ L 183, 29.6.1989, p. 1, ELI: http://data.europa.eu/eli/dir/1989/391/oj).

Council Directive 90/270/EEC of 29 May 1990 on the minimum safety and health requirements for work with display screen equipment (fifth individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC) (OJ L 156, 21.6.1990, p. 14, ELI: http://data.europa.eu/eli/dir/1990/270/oj).

National legislation on basic standards.

COMMISSION
TITLE 20 — ADMINISTRATIVE EXPENDITURE OF THE EUROPEAN COMMISSION

CHAPTER 20 03 — ADMINISTRATIVE OPERATING EXPENDITURE

Title Chapter Article Item	Heading	FF	2026 appropriations	Amending budget No 2/2026	New amount
20 03	ADMINISTRATIVE OPERATING EXPENDITURE				
20 03 01	***Infrastructure and logistics — Brussels***				
20 03 01 01	Acquisition and renting of buildings	7.2	156 926 000		156 926 000
20 03 01 02	Expenditure related to buildings	7.2	102 792 000		102 792 000
20 03 01 03	Equipment and furniture	7.2	10 358 000		10 358 000
20 03 01 04	Services and other operating expenditure	7.2	8 798 000		8 798 000
	Article 20 03 01 — Subtotal		278 874 000		278 874 000
20 03 02	***Infrastructure and logistics — Luxembourg***				
20 03 02 01	Acquisition and renting of buildings	7.2	65 290 000		65 290 000
20 03 02 02	Expenditure related to buildings	7.2	20 299 000		20 299 000
20 03 02 03	Equipment and furniture	7.2	6 750 000		6 750 000
20 03 02 04	Services and other operating expenditure	7.2	885 000		885 000
	Article 20 03 02 — Subtotal		93 224 000		93 224 000
20 03 03	***Infrastructure and logistics — Grange***				
20 03 03 01	Acquisition and renting of buildings	7.2	100 000		100 000
20 03 03 02	Expenditure related to buildings	7.2	1 563 000		1 563 000
20 03 03 03	Equipment and furniture	7.2	120 000		120 000
20 03 03 04	Services and other operating expenditure	7.2	12 000		12 000
	Article 20 03 03 — Subtotal		1 795 000		1 795 000
20 03 04	***Infrastructure and logistics — Commission Representations***				
20 03 04 01	Acquisition and renting of buildings	7.2	12 072 000		12 072 000
20 03 04 02	Expenditure related to buildings	7.2	7 914 200		7 914 200
20 03 04 03	Equipment and furniture	7.2	2 026 000		2 026 000
20 03 04 04	Services and other operating expenditure	7.2	452 000		452 000
	Article 20 03 04 — Subtotal		22 464 200		22 464 200

CHAPTER 20 03 — ADMINISTRATIVE OPERATING EXPENDITURE *(cont'd)*

Title Chapter Article Item	Heading	FF	2026 appropriations	Amending budget No 2/2026	New amount
20 03 05	***Infrastructure and logistics — Union delegations***				
20 03 05 01	Acquisition, renting and related expenditure	7.2	24 614 000	239 000	24 853 000
20 03 05 02	Expenditure related to buildings	7.2	267 000		267 000
20 03 05 03	Equipment and furniture	7.2	188 000		188 000
	Article 20 03 05 — Subtotal		25 069 000	239 000	25 308 000
20 03 06	***Commission building projects — Advance payments***	7.2	p.m.		p.m.
20 03 07	***Security and control expenditure***				
20 03 07 01	Security and monitoring — Headquarters	7.2	21 343 457		21 343 457
20 03 07 02	Guarding of buildings — Brussels	7.2	42 186 000		42 186 000
20 03 07 03	Guarding of buildings — Luxembourg	7.2	12 395 500		12 395 500
20 03 07 04	Security — Grange	7.2	585 000		585 000
20 03 07 05	Security — Commission Representations	7.2	3 672 000		3 672 000
20 03 07 06	Security — Union delegations	7.2	5 638 165		5 638 165
	Article 20 03 07 — Subtotal		85 820 122		85 820 122
20 03 08	***Publications and information***				
20 03 08 01	Publications	7.2	1 776 000		1 776 000
20 03 08 02	Acquisition of data, research and information resources in support of evidence-based policymaking	7.2	2 938 000		2 938 000
20 03 08 03	Purchase of information	7.2	3 984 000		3 984 000
20 03 08 04	Union contribution for operation of the historical archives of the Union	7.2	1 655 369		1 655 369
	Article 20 03 08 — Subtotal		10 353 369		10 353 369
20 03 09	***Legal-related expenditure***				
20 03 09 01	Legal advice, litigation and infringements — Legal expenses	7.2	4 000 000		4 000 000
20 03 09 02	Legal expenses — Commission Representations	7.2	5 000		5 000

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TITLE 20 — ADMINISTRATIVE EXPENDITURE OF THE EUROPEAN COMMISSION

CHAPTER 20 03 — ADMINISTRATIVE OPERATING EXPENDITURE *(cont'd)*

Title Chapter Article Item	Heading	FF	2026 appropriations	Amending budget No 2/2026	New amount
20 03 09	*(cont'd)*				
20 03 09 03	Damages	7.2	75 000		75 000
20 03 09 04	Requests for damages resulting from legal proceedings against the Commission's decisions in the field of competition policy	7.2	p.m.		p.m.
	Article 20 03 09 — Subtotal		4 080 000		4 080 000
20 03 10	***Treasury-related expenditure***				
20 03 10 01	Financial charges	7.2	446 300		446 300
20 03 10 02	Treasury management	7.2	p.m.		p.m.
20 03 10 03	Exceptional crisis expenditure	7.2	p.m.		p.m.
	Article 20 03 10 — Subtotal		446 300		446 300
20 03 11	***Interpretation***				
20 03 11 01	Interpretation expenditure	7.2	15 350 000		15 350 000
20 03 11 02	Professional support	7.2	153 000		153 000
20 03 11 03	Interinstitutional cooperation — Interpretation	7.2	81 600		81 600
	Article 20 03 11 — Subtotal		15 584 600		15 584 600
20 03 12	***Conferences organisation***				
20 03 12 01	Technical equipment and services for the Commission conference rooms	7.2	10 000 000		10 000 000
20 03 12 02	Expenditure for conferences organisation	7.2	p.m.		p.m.
	Article 20 03 12 — Subtotal		10 000 000		10 000 000
20 03 13	***Translation***				
20 03 13 01	Translation expenditure	7.2	17 500 000		17 500 000
20 03 13 02	Interinstitutional cooperation — Translation	7.2	p.m.		p.m.
	Article 20 03 13 — Subtotal		17 500 000		17 500 000

CHAPTER 20 03 — ADMINISTRATIVE OPERATING EXPENDITURE *(cont'd)*

Title Chapter Article Item	Heading	FF	2026 appropriations	Amending budget No 2/2026	New amount
20 03 14	***Various contributions***				
20 03 14 01	Euratom contribution for operation of the Euratom Supply Agency	7.2	280 273		280 273
20 03 14 72	European Research Executive Agency — Contribution for the implementation of the Research Programme of the Research Fund for Coal and Steel and non-research programmes	7.2	2 291 940		2 291 940
	Article 20 03 14 — Subtotal		2 572 213		2 572 213
20 03 15	***Interinstitutional offices***				
20 03 15 01	Publications Office	7.2	123 994 575		123 994 575
20 03 15 02	European Personnel Selection Office	7.2	29 063 474		29 063 474
	Article 20 03 15 — Subtotal		153 058 049		153 058 049
20 03 16	***Administrative offices***				
20 03 16 01	Office for Administration and Payment of Individual Entitlements	7.2	61 168 744		61 168 744
20 03 16 02	Office for Infrastructure and Logistics — Brussels	7.2	104 979 674		104 979 674
20 03 16 03	Office for Infrastructure and Logistics — Luxembourg	7.2	34 199 290		34 199 290
	Article 20 03 16 — Subtotal		200 347 708		200 347 708
20 03 17	***European Anti-Fraud Office (OLAF)***	7.2	73 057 474		73 057 474
20 03 18	***Expenditure resulting from the mandate of the Supervisory Committee of the European Anti-Fraud Office***	7.2	200 000		200 000
	Chapter 20 03 — Total		**994 446 035**	**239 000**	**994 685 035**

20 03 05 Infrastructure and logistics — Union delegations

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

COMMISSION
TITLE 20 — ADMINISTRATIVE EXPENDITURE OF THE EUROPEAN COMMISSION

CHAPTER 20 03 — ADMINISTRATIVE OPERATING EXPENDITURE *(cont'd)*

20 03 05 *(cont'd)*

20 03 05 01 Acquisition, renting and related expenditure

Figures (Non-differentiated appropriations)

2026 appropriations	Amending budget No 2/2026	New amount
24 614 000	239 000	24 853 000

Remarks

This appropriation is intended to cover in Union delegations:

— temporary accommodation allowances and daily allowances,

— for all the buildings or parts of buildings for officials posted outside the Union: rents (including temporary accommodation) and taxes.

STAFF

COMMISSION

Commission

Administration

Function group and grade	Administration					
	2026 Budget		Amending budget No 2/2026		2026 Budget (incl. AB2/2026)	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Permanent posts	Temporary posts
AD 16	29	—	—	—	29	—
AD 15	165	12	—	—	165	12
AD 14	597	21	—	—	597	21
AD 13	1 158	10	—	—	1 158	10
AD 12	1 663	14	—	—	1 663	14
AD 11	1 174	52	—	—	1 174	52
AD 10	1 592	11	—	—	1 592	11
AD 9	1 747	20	—	—	1 747	20
AD 8	1 253	56	—	—	1 253	56
AD 7	1 504	10	21	—	1 525	10
AD 6	643	10	—	—	643	10
AD 5	1 131	26	20	—	1 151	26
Subtotal AD	12 656	242	41	—	12 697	242
AST 11	122	—	—	—	122	—
AST 10	150	—	—	—	150	—
AST 9	610	—	—	—	610	—
AST 8	537	12	—	—	537	12
AST 7	699	18	—	—	699	18
AST 6	679	29	—	—	679	29
AST 5	508	16	—	—	508	16
AST 4	398	10	—	—	398	10
AST 3	343	3	—	—	343	3
AST 2	69	—	—	—	69	—
AST 1	283	—	—	—	283	—
Subtotal AST [1]	4 398	88	—	—	4 398	88
AST/SC 6	5	—	—	—	5	—
AST/SC 5	39	—	—	—	39	—
AST/SC 4	74	35	—	—	74	35
AST/SC 3	202	—	—	—	202	—

Function group and grade	Administration					
	2026 Budget		Amending budget No 2/2026		2026 Budget (incl. AB2/2026)	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Permanent posts	Temporary posts
AST/SC 2	398	—	—	—	398	—
AST/SC 1	660	—	—	—	660	—
Subtotal AST/SC	1 378	35	—	—	1 378	35
Total	**18 432**	**365**	**41**	**—**	**18 473**	**365**
Grand Total [2]	**18 797** [3] [4]		**41**		**18 838** [3] [4]	

[1] 50 posts in the function group AST may be occupied by officials and temporary staff in the AST/SC function group to reflect the gradual phase-in of the AST/SC function group.

[2] The establishment plan includes, pursuant to Article 53 of the Treaty establishing the European Atomic Energy Community, the following permanent posts which can be available for the Supply Agency: 8 AD and 9 AST function group posts. SC function group appointments are allowed within the limit of AST function group.

[3] The establishment plan accepts the following *ad personam* appointments: up to 25 AD 15 may become AD 16; up to 20 AD 14 may become AD 15; up to 25 AD 13 may become AD 14.

[4] The establishment plan includes, 15 posts for JRC under Heading 7 for decommissioning of nuclear activities granted for the period of decommissioning.

COMMISSION

Bodies set up by the European Union and having legal personality

Decentralised agencies

European Environment Agency (EEA)

Function group and grade	European Environment Agency (EEA)					
	2026 Budget		Amending budget No 2/2026		2026 Budget (incl. AB2/2026)	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Permanent posts	Temporary posts
AD 16	—	—	—	—	—	—
AD 15	—	—	—	—	—	—
AD 14	—	2	—	—	—	2
AD 13	—	5	—	—	—	5
AD 12	1	6	—	—	1	6
AD 11	—	14	—	—	—	14
AD 10	—	13	—	—	—	13
AD 9	—	14	—	—	—	14
AD 8	—	20	—	—	—	20
AD 7	—	28	—	—	—	28
AD 6	—	24	—	—	—	24
AD 5	—	5	—	– 3	—	2
Subtotal AD	1	131	—	– 3	1	128
AST 11	—	1	—	—	—	1
AST 10	1	2	—	—	1	2
AST 9	2	9	—	—	2	9
AST 8	—	8	—	—	—	8
AST 7	—	9	—	—	—	9
AST 6	—	10	—	—	—	10
AST 5	—	7	—	—	—	7
AST 4	—	2	—	—	—	2
AST 3	—	1	—	—	—	1
AST 2	—	—	—	—	—	—
AST 1	—	—	—	—	—	—
Subtotal AST	3	49	—	—	3	49
AST/SC 6	—	—	—	—	—	—
AST/SC 5	—	—	—	—	—	—
AST/SC 4	—	—	—	—	—	—
AST/SC 3	—	—	—	—	—	—
AST/SC 2	—	—	—	—	—	—
AST/SC 1	—	—	—	—	—	—
Subtotal AST/SC	—	—	—	—	—	—
Total	**4**	**180**	**—**	**– 3**	**4**	**177**
Grand Total	**184**		**– 3**		**181**	