Amending budget no 1/2026: entering the surplus of the financial year 2025

2026/0090(BUD) - 07/07/2026 - Budgetary text adopted by Parliament

The European Parliament adopted by 492 votes to 101, with 60 abstentions, a resolution on the Council position on Draft amending budget No 1/2026 of the European Union for the financial year 2026 entering the surplus of the financial year 2025.

As a reminder, the purpose of Draft amending budget (DAB) 1/2026 is to enter in the 2026 budget the surplus resulting from the implementation of the financial year 2025, which amounts to **EUR 2 095 million**.

The main components of that surplus are:

- a positive outturn on revenue of EUR 1 994 million and;

- an under-spend of EUR 101 million.

On the revenue side, the surplus is predominantly driven by a higher-than-expected amount of custom duties of EUR 860 million. The second main driver for the volume of the surplus is an amount of EUR 840 million in financial revenue, default interest and fines.

On the expenditure side, under-implementation in payments by all institutions, including cancellations of appropriations carried over, totalled EUR 111 million (representing 0.04% of authorised payment appropriations).

Parliament took note of the DAB 1/2026 and welcomed the fact that the 2025 surplus is driven primarily by an increase in the variation in titles 1 (Own Resources, in particular custom duties) and 4 (Financial revenue, default interest and fines), while the surplus of expenditure remains very modest at EUR 101 million.

On the other hand, it regretted that the budgeting of the surplus reduces the total GNI-based own resources contribution of Member States to the financing of the 2026 budget by a commensurate amount. Members underlined that, at a time when financing needs remain high, in particular for the EURI debt service costs, and **room for manoeuvre** within the Union budget remains **extremely limited**, the budget should retain a sufficient level of flexibility in the last years of the current MFF to enable the Union to cope with unforeseen events. The flexibility of the Union budget is one of the key issues to be addressed in the negotiations for the multiannual financial framework 2028-2034.

Parliament reiterated its long-standing position that windfall gains stemming from **fines and fees**, or equivalent amounts thereof, should be used as supplementary revenue for the Union budget and should not lead to a corresponding decrease in GNI-based contributions.

New own resources

Parliament recalled its long-standing call for sustainable, predictable and resilient revenue for the Union budget that should match the expenditure side and the strategic priorities and identified financing needs of the Union. It reaffirmed its strong commitment to the introduction of new own resources, not only for NGEU debt repayment but also to finance the Union’s enhanced policy ambitions. Without new genuine own resources, the financial burden will inevitably fall on Member States through increased GNI-based contributions. Members considered, therefore, that the **introduction of genuine new revenue streams of at least EUR 60 billion per year** is an essential condition for an ambitious Multiannual Financial Framework for the years 2028 to 2034.

In conclusion, Parliament **approved** the Council position on Draft amending budget No 1/2026.