

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

2026/0090(BUD) - 03/09/2026 - Final act

This document is the definitive adoption, declared by the President of the European Parliament, of Amending Budget No 1 of the European Union for the financial year 2026. It confirms that the budgetary procedure under Article 314 of the Treaty on the Functioning of the European Union (TFEU) is complete and that Amending Budget No 1/2026 has been definitively adopted.

Background and Procedure

The Commission adopted the Draft Amending Budget No 1/2026 on 10 April 2026. The Council adopted its position on the draft on 16 June 2026 and forwarded it to Parliament the following day. Parliament approved the Council position on 7 July 2026. The act was signed in Strasbourg on 7 July 2026 by the President of the European Parliament, Roberta Metsola. It is based on, among other things, Council Decision (EU, Euratom) 2020/2053 on the system of own resources, Regulation (EU, Euratom) 2024/2509 on the financial rules applicable to the general budget, and Council Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for 2021–2027. It amends the general budget of the European Union for 2026, which had been definitively adopted on 26 November 2025.

Content of the Amending Budget

Amending Budget No 1/2026 adjusts the revenue side of the 2026 budget without changing its overall balanced total of EUR 190 091 555 667. The main change is a reduction of the gross national income (GNI)-based own resource (Chapter 1 4) by EUR 2 095 238 148, bringing it from EUR 133 603 178 222 to EUR 131 507 940 074. This reduction is offset by entering a surplus from the preceding financial year (Chapter 2 0) of the same amount, EUR 2 095 238 148, which had previously stood at p.m. (pro memoria, meaning no figure entered). As a result, total own resources (Title 1) decrease from EUR 186 555 450 892 to EUR 184 460 212 744, while total revenue under Title 2 (surpluses, balances and adjustments) rises from p.m. to EUR 2 095 238 148, keeping the budget in balance as required by Article 310(1) TFEU.

The reduction in the GNI-based contribution is distributed among all Member States in proportion to their share of total EU GNI, following the uniform call rate of 0.6822% for 2026. For example, Germany's GNI-based contribution decreases by EUR 512 102 877 to EUR 32 142 214 443, France's decreases by EUR 339 550 195 to EUR 21 311 919 471, and Italy's decreases by EUR 250 576 768 to EUR 15 727 488 893. Corresponding reductions apply to all other Member States.

Other own resources remain unchanged: net traditional own resources (customs duties and sugar levies) remain at EUR 21 368 300 000, the value added tax (VAT)-based own resource remains at EUR 24 757 441 950, and the plastic packaging waste-based own resource remains at EUR 6 826 530 720. Administrative revenue, financial revenue, and other revenue categories under Titles 3 to 6 are also unaffected by this amending budget.

Legal Effect and European Parliament's Role

The European Parliament's role in this procedure consisted of approving the Council's position on the draft amending budget, which it did on 7 July 2026, thereby completing the procedure under Article 314 TFEU. The Decision was adopted on this basis and signed by the President of the European Parliament on the same date.

Entry into Force

The act was published in the Official Journal on 3 September 2026. Based on the available information, the amending budget takes legal effect through this definitive adoption and publication; no separate date of entry into force or application distinct from publication is specified in the document.

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