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**BUDGET 15**

## EXPLANATORY MEMORANDUM

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Subject: Draft amending budget No 1 to the general budget for 2025: Entering the surplus of the financial year 2024: Council position of 16 June 2025

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### I. INTRODUCTION

On 9 April 2025, the Commission submitted to the Council draft amending budget (DAB) No 1 to the general budget for 2025 concerning the budgeting of the surplus resulting from the implementation of the budget year 2024<sup>1</sup>.

The implementation of the financial year 2024 shows a *surplus* of EUR 1 344.53 million, which results from:

- (a) a positive outturn in the *revenue part of the budget* (+EUR 1 071.99 million) of which:
- Title 1 (Own resources): -EUR 123.13 million
  - Title 2 (Surpluses, balances and adjustments): +EUR 36.19 million
  - Title 3 (Administrative revenue): +EUR 83.78 million

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<sup>1</sup> Doc. 7817/25.

- Title 4 (Financial revenue, default interest and fines): +EUR 1 210.71 million
- Title 6 (Revenue, contributions and refunds related to Union policies): -EUR 135.55 million

(b) an under-implementation on the expenditure side of the budget (-EUR 272.54 million), notably of:

- appropriations authorised in the budget 2024 (Commission and other institutions): -EUR 77.84 million
- cancellation of appropriations carried over from previous years (Commission and other institutions): -EUR 151.06 million
- exchange rate variations on expenditure: -EUR 43.63 million

The budgeting of this surplus will diminish accordingly in line with the global contribution of the Member States to the financing of the EU budget in 2025.

## II. CONCLUSION

On 16 June 2025, the Council adopted its position on DAB No 1 to the general budget for 2025 as set out in the technical annex contained in Addendum 1 to this explanatory memorandum.

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