

Luxembourg, 16 June 2026
(OR. en)

9919/26

Interinstitutional File:
2026/0090 (BUD)

BUDGET 23

EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 1 to the general budget for 2026: Entering the surplus of the financial year 2025: Council position of 16 June 2026

I. INTRODUCTION

On 10 April 2026, the Commission submitted to the Council draft amending budget (DAB) No 1 to the general budget for 2026 concerning the budgeting of the surplus resulting from the implementation of the budget year 2025¹.

The implementation of the financial year 2025 shows a *surplus* of EUR 2 095.24 million, which results from:

- (a) a positive outturn in the *revenue part of the budget* (+EUR 1 994.49 million) of which:
- Title 1 (Own resources): +EUR 1 096.85 million
 - Title 2 (Surpluses, balances and adjustments): +EUR 17.48 million
 - Title 3 (Administrative revenue): +EUR 0.28 million

¹ Doc. 8132/26.

- Title 4 (Financial revenue, default interest and fines): +EUR 840.37 million
- Title 6 (Revenue, contributions and refunds related to Union policies): +EUR 39.51 million

(b) an under-implementation on the expenditure side of the budget (-EUR 100.75 million), notably of:

- appropriations authorised in the budget 2025 (Commission and other institutions): -EUR 111.37 million
- cancellation of appropriations carried over from previous years (Commission and other institutions): -EUR 137.03 million
- exchange rate variations on expenditure: +EUR 147.64 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 2026.

II. CONCLUSION

On 16 June 2026, the Council adopted its position on DAB No 1 to the general budget for 2026 as set out in the technical annex contained in Addendum 1 to this explanatory memorandum.
