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BUDGET 51

EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 2 to the general budget for 2024: Entering the surplus of the financial year 2023: Council position of 13 September 2024

I. INTRODUCTION

On 9 April 2024, the Commission submitted to the Council draft amending budget (DAB) No 2 to the general budget for 2024 concerning the budgeting of the surplus resulting from the implementation of the budget year 2023¹.

The implementation of the financial year 2023 shows a *surplus* of EUR 632.63 million, which results from:

(a) a positive outturn in the *revenue part of the budget* (+EUR 238.75 million) of which:

Title 1 (Own resources): -EUR 1 504.74 million

Title 2 (Surpluses, balances and adjustments): +EUR 31.98 million

Title 3 (Administrative revenue): +EUR 106.80 million

¹ Doc. 8685/24.

Title 4 (Financial revenue, default interest and fines): +EUR 1 765.62 million

Title 6 (Revenue, contributions and refunds related to Union policies): -EUR 160.91 million

(b) an under-implementation on the expenditure side of the budget (-EUR 393.88 million), notably of:

- appropriations authorised in the budget 2023 (Commission and other institutions): -EUR 198.16 million
- cancellation of appropriations carried over from previous years (Commission and other institutions): -EUR 118.09 million
- exchange rate variations on expenditure: -EUR 77.63 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 2024.

II. CONCLUSION

On 13 September 2024, the Council adopted its position on DAB No 2 to the general budget for 2024 as set out in the technical annex contained in Addendum 1 to this explanatory memorandum.
