Council of the European Union

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BUDGET 15

EXPLANATORY MEMORANDUM

Subject:	Draft amending budget No [...] to the general budget for [...]: Council position of [...]

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[1].

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

[1] 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.