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COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	9 April 2025
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2025) 350 final
Subject:	Draft amending budget No 1 to the general budget 2025: Entering the surplus of the financial year 2024

Delegations will find attached document COM(2025) 350 final.

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EUROPEAN
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Brussels, 9.4.2025
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2025/0091 (BUD)

DRAFT AMENDING BUDGET No 1 TO THE GENERAL BUDGET 2025

ENTERING THE SURPLUS OF THE FINANCIAL YEAR 2024

Having regard to:

– the Treaty on the Functioning of the European Union, and in particular Article 314 thereof, in conjunction with the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,

– Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union[1], entered into force on 1 June 2021,

– Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)[2], and in particular Article 44 thereof,

– the general budget of the European Union for the financial year 2025, as adopted on 27 November 2024[3],

The European Commission hereby presents to the European Parliament and to the Council the draft amending budget No 1 to the 2025 budget.

CHANGES TO THE STATEMENT OF REVENUE AND EXPENDITURE BY SECTION

The changes to the general statement of revenue and to the individual section III are available on EUR-Lex (https://eur-lex.europa.eu/budget/www/index-en.htm).

[1] Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom, OJ L 424, 15.12.2020.

[2] OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj.

[3] OJ L, 2025/31, 27.2.2025, ELI: http://data.europa.eu/eli/budget/2025/31/oj.

EXPLANATORY MEMORANDUM

Draft Amending Budget (DAB) No 1/2025 is intended to enter in the 2025 budget the surplus resulting from the implementation of the financial year 2024. As provided for in Article 18(3) of the Financial Regulation applicable to the general budget of the Union[4] ("Financial Regulation"), the balance from 2024 is the only subject of this DAB and it has to be submitted within 15 days of the submission of the provisional accounts at the end of March 2025.

1. The implementation of the budget year 2024 shows a surplus of about EUR 1.3 billion, which is therefore entered as revenue in the 2025 budget.

(in EUR)

Outturn breakdown 2024	
Surplus Revenue	**1 071 992 058**
Surplus Expenditure	**272 541 081**
Total surplus	**1 344 533 139**

2. Budgeting the surplus will reduce the total contribution of the Member States to the financing of the 2025 budget accordingly. The contributions by Member States will also be influenced by the revised own resources forecast, which will be available after the meeting of the Advisory Committee on Own Resources later in 2025 and which will be included in a subsequent Draft Amending Budget in accordance with Article 44(1)(b) of the Financial Regulation.

3. The table below presents a breakdown of the outturn for 2024 in terms of the implementation of revenue:

(in EUR)

Outturn breakdown 2024	**Budget (incl. AB1-5)**	**Outturn**	**Variation**
Sub-total Revenue	**149 744 313 559**	**150 816 305 617**	**1 071 992 058**
— Title 1 - Own resources	141 170 058 938	141 046 924 153	-123 134 785
Levies and other duties in the sugar sector	*0*	*0*	*0*
Custom duties	*20 119 010 896*	*20 066 448 320*	*-52 562 576*
Own resources accruing from VAT	*23 462 700 300*	*23 438 378 443*	*-24 321 857*
Own resources based on GNI	*90 448 647 342*	*90 333 902 377*	*-114 744 965*
Correction of budgetary imbalances granted to UK	*0*		*0*
Gross reduction in the annual GNI-based contribution granted to some MS	*0*	*22 974 957*	*22 974 957*
Own resources based on plastic packaging waste not recycled	*7 139 700 400*	*7 185 220 055*	*45 519 655*
— Title 2 - Surpluses, balances and adjustments	632 625 574	668 812 073	36 186 499
— Title 3 - Administrative revenue	2 124 029 799	2 207 810 074	83 780 275
— Title 4 - Financial revenue, default interest and fines	3 477 560 897	4 688 270 282	1 210 709 385
— Title 5 - Budgetary guarantees, borrowing and lending operations	0	0	0
— Title 6 - Revenue, contributions and refunds related to Union policies	2 340 038 351	2 204 489 035	-135 549 316

4. The combined net variations in Title 1 (*Own Resources*) and Title 2 (*Surpluses, balances and adjustments*) total minus EUR 86.9 million. This small negative difference is predominantly driven by exchange rate differences when cashing the own resources. The outturn of customs duties was very close (99.7 %) to the updated forecast included in amending budget 4/2024[5].

5. The variations in Title 4 (*Financial revenue, default interest and fines*) amount to EUR 1 210,7 million, which comprises revenue from competition fines and default interest, other penalty

[4] OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj.

[5] OJ L, 2024/2908, 10.12.2024, ELI: http://data.europa.eu/eli/budget_suppl_amend/2024/2908/oj.

payments and interest linked to fines and penalty payments. The table below presents a breakdown by relevant chapter/article:

(in EUR)

Outturn breakdown 2024		Budget (incl. AB1-5)	Outturn	Variation
4 0	**Revenue from investments and accounts**	**43 343 107**	**219 127 182**	**175 784 075**
4 1	**Default interest**	**5 000 000**	**414 070 684**	**409 070 684**
4 2	**Fines and penalties**	**3 429 217 790**	**4 055 072 417**	**625 854 627**
4 2 0	*Fines in connection with the implementation of the rules on competition*	*2 759 966 510*	*3 876 925 186*	*1 116 958 676*
4 2 1	*Penalty payments and lump sums imposed on a Member State*	*392 582 618*	*425 027 787*	*32 445 169*
4 2 4	*Interest connected with fines and penalty payments*	*266 392 350*	*277 051 137*	*10 658 787*
4 2 5	*Interest, other charges due and negative returns on cancelled or reduced fines*		*-534 433 777*	*-534 433 777*
4 2 9	*Other non-assigned fines and penalty payments*	*10 276 312*	*10 502 084*	*225 772*
Total Title 4 - Financial revenue, default interest and fines		**3 477 560 897**	**4 688 270 282**	**1 210 709 385**

The overall amount for Title 4 includes amounts that have been entered as negative revenue into the 2024 budget in accordance with Article 48(2), point (b) of the Financial Regulation, for a total of EUR 534,4 million. This covers the payments made under settlement agreements concluded and paid in 2024, as standard-rate compensatory interest and default interest compensations due to seven undertakings, in accordance with the judgment of the Court of 11 June 2024 in Case C-221/22 P *Deutsche Telekom v Commission*, relative to the repayment of competition fines annulled or reduced by the Union Courts, as set out in the table below:

Fine case – company name	Judgment/ Case/ Settlement reference	Amount paid in 2024
Intel Corporation	C(2024) 7789 - settlement	515 547 908,15
HSBC Continental Europe	C(2024) 8168- settlement	3 470 878,20
Cargolux Airlines	C(2024) 8961- settlement	9 167 720,98
Alfa Acciai Spa	C(2024) 8935- settlement	2 177 207,60
Ferriera Valsabbia S.p.A. and Valsabbia Investimenti S.p.A	C(2024) 8935 - settlement	3 110 295,82
AB LIETUVOS GELEZINKELIAI	C(2024) 9249 - settlement	954 307,25
Ferriere Nord	C-31/23 P – FR 2024 provisions	5 459,18
	Total	**534 433 777,17**

6. The table below presents a breakdown of the outturn for 2024 in terms of budget implementation of expenditure for all institutions:

(in EUR)

Outturn breakdown 2024	Budget (incl. AB1-5)	Outturn	Variation
Sub-total Expenditure	**149 744 313 559**	**149 471 772 478**	**-272 541 081**
Outturn appropriations authorised in the budget	**149 744 313 559**	**149 666 470 351**	**-77 843 208**
— European Commission	144 789 478 943	144 755 050 234	-34 428 709
Heading 1 - Single Market, Innovation and Digital	*20 900 214 848*	*20 891 008 487*	*-9 206 361*
Heading 2a - Economic, social and territorial cohesion	*26 492 680 940*	*26 492 552 689*	*-128 250*
Heading 2b - Resilience and Values	*9 487 240 081*	*9 486 872 539*	*-367 542*
Heading 3 - Natural Resources and Environment	*56 109 912 207*	*56 102 662 897*	*-7 249 310*
Heading 4 - Migration and Border Management	*3 261 454 374*	*3 259 659 164*	*-1 795 210*
Heading 5 - Security and Defence	*2 083 506 364*	*2 078 863 226*	*-4 643 138*
Heading 6 - Neighbourhood and the World	*14 453 653 092*	*14 452 755 403*	*-897 689*
Heading 7 - European Public Administration	*7 101 665 987*	*7 091 530 325*	*-10 135 662*
Thematic special instruments	*4 899 151 050*	*4 899 145 503*	*-5 547*
— Other Institutions	4 954 834 616	4 911 420 117	-43 414 499
European Parliament	*2 382 263 574*	*2 375 167 078*	*-7 096 496*
Council & European Council	*676 881 123*	*652 535 893*	*-24 345 230*

Court of Justice of the European Union	*503 782 531*	*498 590 992*	*-5 191 539*
European Court of Auditors	*185 655 890*	*181 501 318*	*-4 154 572*
European Economic & Social Committee	*164 945 524*	*163 650 457*	*-1 295 067*
Committee of the Regions	*123 178 345*	*123 021 166*	*-157 179*
European Ombudsman	*13 667 466*	*13 504 003*	*-163 463*
European Data Protection Supervisor	*24 329 460*	*23 361 542*	*-967 918*
European External Action Service	*880 130 703*	*880 087 667*	*-43 036*
Cancellation of appropriations carried over from previous years	**0**	**-151 063 465**	**-151 063 465**
— European Commission	0	-96 231 813	-96 231 813
Cancellation of unused appropriations carried over from previous years (as per art. 12(7) Financial Regulation)	*0*	*-41 545 794*	*-41 545 794*
Cancellation of unused appropriations carried over from previous years (automatic and by decision)	*0*	*-54 686 019*	*-54 686 019*
— Other Institutions	0	-54 831 651	-54 831 651
European Parliament	*0*	*-25 848 495*	*-25 848 495*
Council & European Council	*0*	*-7 732 840*	*-7 732 840*
Court of Justice of the European Union	*0*	*-3 883 888*	*-3 883 888*
European Court of Auditors	*0*	*-432 050*	*-432 050*
European Economic & Social Committee	*0*	*-2 110 497*	*-2 110 497*
Committee of the Regions	*0*	*-823 819*	*-823 819*
European Ombudsman	*0*	*-71 295*	*-71 295*
European Data Protection Supervisor	*0*	*-569 588*	*-569 588*
European External Action Service	*0*	*-13 359 180*	*-13 359 180*
Exchange rate variations on expenditure	**0**	**-43 634 408**	**-43 634 408**

7. The amount of voted budget appropriations not implemented by all institutions combined was EUR 272,5 million. The Commission implemented 99.98 % of the authorised payment appropriations (including carry-overs to 2025). The underimplementation of the Commission concerned an amount of EUR 34,4 million of voted appropriations, as well as EUR 96,2 million of appropriations carried over from previous years.

8. Similarly the under-implementation and the cancellation of appropriations of the other institutions remained low in 2024.