European Parliament
2024-2029

TEXTS ADOPTED

P10_TA(2025)0151

Draft amending budget No 1/2025: entering the surplus of the financial year 2024

European Parliament resolution of 9 July 2025 on the Council position on Draft amending budget No 1/2025 of the European Union for the financial year 2025 entering the surplus of the financial year 2024 (09619/2025 – C10-0125/2025 – 2025/0091(BUD))

The European Parliament,

– having regard to Article 314 of the Treaty on the Functioning of the European Union,

– having regard to Article 106a of the Treaty establishing the European Atomic Energy Community,

– having regard to 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[1], and in particular Article 44 thereof,

– having regard to the general budget of the European Union for the financial year 2025, as definitively adopted on 27 November 2024[2],

– having regard to Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027[3],

– having regard to the Interinstitutional Agreement of 16 December 2020 between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on

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1 OJ L, 2024/2509, 26.9.2024, http://data.europa.eu/eli/reg/2024/2509/oj.
2 OJ L, 2025/31, 27.2.2025, http://data.europa.eu/eli/budget/2025/31/oj.
3 OJ L 433 I, 22.12.2020, p. 11, ELI: http://data.europa.eu/eli/reg/2020/2093/oj.

cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resource[1] (Interinstitutional Agreement of 16 December 2020),

– having regard to Council Decision (EU, Euratom) 2020/2053 EU of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom[2],

– having regard to Draft amending budget No 1/2025, which the Commission adopted on 09 April 2025 (COM(2025)0350),

– having regard to the position on Draft amending budget No 1/2025, which the Council adopted on 16 June 2025 and forwarded to Parliament on 18 June 2025 (09619/2025 – C10-0125/2025),

– having regard to Rules 96 and 98 of its Rules of Procedure,

– having regard to the report of the Committee on Budgets (A10-0116/2025),

A. whereas the purpose of Draft amending budget No 1/2025 is to enter in the 2025 budget the surplus resulting from the implementation of the financial year 2024, which amounts to EUR 1 345 million;

B. whereas the main components of that surplus are a positive outturn on revenue of EUR 1 072 million and an under-spend of EUR 272,5 million;

C. whereas, on the revenue side, the primary driver for the volume of the surplus is an amount of EUR 1 211 million in financial revenue, default interest and fines; whereas the outturn of the own resources in title 1 remains very close to the budgeted amounts in 2024 budget (including Amending budgets No 1-5);

D. whereas, on the expenditure side, under-implementation in payments by all institutions, including cancellations of appropriations carried over, totalled EUR 273 million (equalling 0,02 % of authorised payment appropriations);

1. Takes note of Draft amending budget No 1/2025 as submitted by the Commission, which is to budget the 2024 surplus, for an amount of EUR 1 345 million, in accordance with Article 18(3) of the Financial Regulation;

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[1] OJ L 433 I, 22.12.2020, p. 28, ELI: http://data.europa.eu/eli/agree_interinstit/2020/1222/oj.

[2] OJ L 424, 15.12.2020, p. 1, ELI: http://data.europa.eu/eli/dec/2020/2053/oj.

2. Welcomes the fact that the 2024 surplus is driven primarily by an increase in the variation in Title 4 (Financial revenue, default interest and fines), while the surplus of expenditure remains very modest at EUR 273 million;

3. Regrets that the budgeting of the surplus reduces the total GNI-based own resources contribution of Member States to the financing of the 2025 budget by a commensurate amount; stresses that, at a time when financing needs remain high, in particular for the EURI 'overrun' costs, and room for manoeuvre within the Union budget remains extremely limited, the budget should retain a sufficient level of flexibility to enable the Union to cope with unforeseen events and new emerging priorities; underlines that the flexibility of the Union budget is one of the key issues to be addressed in the negotiations for the post-2027 multiannual financial framework;

4. Calls, also, on the Commission to design a sound and durable architecture for the next multiannual financial framework that enables sustainable management of all non-discretionary costs and liabilities, fully preserving Union programmes and the budget's flexibility and response capacity, in particular as regards natural disasters and health emergencies, with the view to fully implementing the Union's Preparedness Strategy;

5. Recalls its long-standing position that windfall gains stemming from fines and fees, or equivalent amounts thereof, should be used as supplementary revenue for the Union budget for purposes of crisis response or unexpected needs and should not lead to a corresponding decrease in GNI-based contributions;

6. Takes note of the negative income item under the new Article 425, amounting to EUR 534 million and welcomes this method of incorporating costs for the budget stemming from payment made under settlement agreement entailing compensatory interest and default interest compensation related to the repayment of annulled or reduced competition fines in accordance with the pertinent judgements of the Court of Justice; recalls that the Parliament, when negotiating the recast of the Financial Regulation, had insisted on the application of this approach since the alternative solution would have been additional expenditure appropriations in the already overstretched Heading 7; recalls that this solution comes to an end on 31 December 2027; invites the Commission to propose a definitive solution for the next multiannual financial framework that achieves the same objective of avoiding any impact on the expenditure side of the budget;

7. Emphasises the need for sustainable revenue for the Union budget; deplores, therefore, the complete absence of progress in the Council on the reform of the own resources system in line with the spirit of the legally binding roadmap in the Interinstitutional Agreement of 16

December 2020; recalls its position in support of the amended Commission proposals and urges the Council to adopt those proposals as a matter of urgency in order to diversify and consolidate the own resources available to the Union budget;

8. Calls furthermore on the Commission to continue efforts to identify additional innovative and genuine new own resources and other revenue sources beyond those specified in the Interinstitutional Agreement of 16 December 2020; stresses that new own resources are essential not only to enable repayment of NextGenerationEU borrowing, but to ensure that the Union is equipped to cover its the higher spending needs, in particular in the context of the multiple challenges the Union is currently facing, including the new geopolitical context; considers that all new Union policies and challenges must involve new financial means and additional fresh resources;

9. Approves the Council position on Draft amending budget No 1/2025;

10. Instructs its President to declare that Amending budget No 1/2025 has been definitively adopted and arrange for its publication in the *Official Journal of the European Union*;

11. Instructs its President to forward this resolution to the Council, the Commission, the other institutions and bodies concerned and the national parliaments.