

VOLUME 1 - TOTAL REVENUE

A. FINANCING OF THE UNION'S ANNUAL BUDGET

1. Introduction

According to the equilibrium principle, the total budgeted revenue of the Union must equal the total budgeted expenditure of the Union. When determining Member States' own resources contributions, the starting point is the total amount of authorised expenditure (payment appropriations). A minor part of that amount is covered by other revenue (taxes levied on the salaries of Union staff, interest on late payments, fines and contributions from third countries to certain programmes, etc.). The remainder is financed by Member States' own resources contributions.

Own resources can be divided into the following categories:

- traditional own resources, mainly customs duties, collected on behalf of the Union by the Member States;
- the own resource based on value added tax (VAT): a small proportion of the VAT collected by each Member State;
- the own resource based on plastic packaging waste that is not recycled: a small amount applied to the weight of non-recycled plastic packaging waste generated in each Member State;
- the own resource based on gross national income (GNI), which is a proportion of Member States' GNI aggregate. It serves as the balancing resource. It finances all spending not covered by other sources of revenue so that budgeted revenue and expenditure are always in balance.

The key for determining the own resources is Council Decision (EU, Euratom) 2020/2053¹. That Decision entered into force on 1 June 2021, with retroactive effect as from 1 January 2021, after the ratification by all Member States according to their national constitutional requirements. It defines a new system of own resources, which includes the introduction of a new category of own resources.

Budgetary revenue totals EUR 152 684 062 602. The uniform rate of call for the VAT-based own resource is 0,30 % whilst that for the GNI resource is 0,5191 %. Traditional own resources account for 13,81 % of the financing of the 2025 budget. The VAT-based own resource accounts for 15,98 %, the plastic-based own resource accounts for 4,66 % and the GNI-based own resource for 62,71 %. Other revenue for the financial year 2025 is estimated at EUR 4 332 209 331.

Own resources needed to finance the 2025 budget account for 0,80 % of the total GNI of the Union.

The total amount of own resources allocated to the Union to cover annual appropriations for payments shall not exceed 1,40 % of the sum of all the Member States' GNIs (own resources ceiling). This ceiling is temporarily increased by 0,6 percentage points for the sole purpose of covering all liabilities of the Union arising from the allocation of the resources necessary for addressing the consequences of the COVID-19 crisis.

The appropriations to be covered by the own resources referred to in Article 2 of Decision (EU, Euratom) 2020/2053 include the costs associated with the funds borrowed on the capital markets and on behalf of the Union in the framework of the European Union Recovery Instrument².

The tables below set out step-by-step the method used to calculate the financing of the 2025 budget.

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, p. 1).

² See Article 5 of Decision (EU, Euratom) 2020/2053.

2. Calculation of the financing of the budget

Allocation of resources of the Union in order to ensure, pursuant to Article 311 of the Treaty on the Functioning of the European Union (TFEU), the financing of the Union's annual budget

Revenue description	Budget 2025	Budget 2024 ³	Change (%)
Miscellaneous revenue (Titles 3 to 6)	4 332 209 331	6 131 117 988	- 29,34
Surplus available from the preceding financial year (Chapter 2 0, Article 2 0 0)	p.m.	632 625 574	—
Balances and adjustments (Chapters 2 1, 2 2, 2 3 and 2 4)	p.m.	p.m.	—
Total revenue for Titles 2 to 6	4 332 209 331	6 763 743 562	- 35,95
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	21 082 004 566	24 620 400 000	- 14,37
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	24 394 620 000	23 616 137 250	+ 3,30
Plastic packaging waste own resource (Table 3, Chapter 1 7)	7 121 487 360	7 093 555 280	+ 0,39
Remainder to be financed by the additional resource (GNI-based own resource, Table 4, Chapter 1 4)	95 753 741 345	84 683 638 505	+ 13,07
Appropriations to be covered by the own resources referred to in Article 2 of Decision (EU, Euratom) 2020/2053 ^{4,5}	148 351 853 271	140 013 731 035	+ 5,96
Total revenue ⁶	152 684 062 602	146 777 474 597	+ 4,02

TABLE 1

Calculation of capping of value added tax (VAT) bases pursuant to Article 2(1) point (b) of Decision (EU, Euratom) 2020/2053

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base ⁷	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	2 498 318 000	6 373 532 000	50	3 186 766 000	2 498 318 000	
Bulgaria	479 744 000	1 016 864 000	50	508 432 000	479 744 000	
Czechia	1 356 423 000	3 105 884 000	50	1 552 942 000	1 356 423 000	
Denmark	1 565 886 000	4 183 696 000	50	2 091 848 000	1 565 886 000	
Germany	18 735 398 000	45 754 657 000	50	22 877 328 500	18 735 398 000	
Estonia	205 782 000	402 230 000	50	201 115 000	201 115 000	Estonia
Ireland	1 415 812 000	4 305 400 000	50	2 152 700 000	1 415 812 000	
Greece	1 048 121 000	2 396 683 000	50	1 198 341 500	1 048 121 000	
Spain	7 339 568 000	16 010 458 000	50	8 005 229 000	7 339 568 000	
France	14 763 272 000	30 632 824 000	50	15 316 412 000	14 763 272 000	
Croatia	516 790 000	879 236 000	50	439 618 000	439 618 000	Croatia
Italy	10 155 674 000	22 236 829 000	50	11 118 414 500	10 155 674 000	
Cyprus	219 345 000	303 168 000	50	151 584 000	151 584 000	Cyprus
Latvia	201 901 000	441 106 000	50	220 553 000	201 901 000	
Lithuania	340 505 000	773 462 000	50	386 731 000	340 505 000	
Luxembourg	443 650 000	573 891 000	50	286 945 500	286 945 500	Luxembourg
Hungary	851 939 000	2 169 944 000	50	1 084 972 000	851 939 000	
Malta	106 409 000	201 752 000	50	100 876 000	100 876 000	Malta
Netherlands	5 092 397 000	11 174 919 000	50	5 587 459 500	5 092 397 000	
Austria	2 450 476 000	5 186 936 000	50	2 593 468 000	2 450 476 000	

³ The figures in this column correspond to those in the 2024 budget (OJ L 2024/207, 22.2.2024, p. 1) plus amending budgets No 1/2024 and No 2/2024 and draft amending budget no 2/2024.

⁴ The own resources for the 2025 budget are determined on the basis of the budget forecasts adopted at the 191st meeting of the Advisory Committee on Own Resources on 23 May 2024.

⁵ This amount includes EUR 5 156 000 000 in relation to liabilities of the Union resulting from the borrowing referred to in Article 5 of Decision (EU, Euratom) 2020/2053.

⁶ Article 310(1), third subparagraph, TFEU reads: 'The revenue and expenditure shown in the budget shall be in balance'.

⁷ The base to be used does not exceed 50 % of GNI.

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base ⁷	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Poland	4 488 733 000	8 789 073 000	50	4 394 536 500	4 394 536 500	Poland Portugal
Portugal	1 492 796 000	2 849 768 000	50	1 424 884 000	1 424 884 000	
Romania	1 351 509 000	3 734 533 000	50	1 867 266 500	1 351 509 000	
Slovenia	329 567 000	696 184 000	50	348 092 000	329 567 000	
Slovakia	547 047 000	1 351 469 000	50	675 734 500	547 047 000	
Finland	1 290 978 000	2 942 462 000	50	1 471 231 000	1 290 978 000	
Sweden	2 501 306 000	5 962 952 000	50	2 981 476 000	2 501 306 000	
Total	81 789 346 000	184 449 912 000		92 224 956 000	81 315 400 000	

TABLE 2

Breakdown of own resource accruing from VAT pursuant to Article 2(1) point (b) of Decision (EU, Euratom) 2020/2053 (Chapter 1 3)

Member State	1 % of capped VAT base	Uniform rate of VAT-based own resource (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	2 498 318 000	0,30	749 495 400
Bulgaria	479 744 000	0,30	143 923 200
Czechia	1 356 423 000	0,30	406 926 900
Denmark	1 565 886 000	0,30	469 765 800
Germany	18 735 398 000	0,30	5 620 619 400
Estonia	201 115 000	0,30	60 334 500
Ireland	1 415 812 000	0,30	424 743 600
Greece	1 048 121 000	0,30	314 436 300
Spain	7 339 568 000	0,30	2 201 870 400
France	14 763 272 000	0,30	4 428 981 600
Croatia	439 618 000	0,30	131 885 400
Italy	10 155 674 000	0,30	3 046 702 200
Cyprus	151 584 000	0,30	45 475 200
Latvia	201 901 000	0,30	60 570 300
Lithuania	340 505 000	0,30	102 151 500
Luxembourg	286 945 500	0,30	86 083 650
Hungary	851 939 000	0,30	255 581 700
Malta	100 876 000	0,30	30 262 800
Netherlands	5 092 397 000	0,30	1 527 719 100
Austria	2 450 476 000	0,30	735 142 800
Poland	4 394 536 500	0,30	1 318 360 950
Portugal	1 424 884 000	0,30	427 465 200
Romania	1 351 509 000	0,30	405 452 700
Slovenia	329 567 000	0,30	98 870 100
Slovakia	547 047 000	0,30	164 114 100
Finland	1 290 978 000	0,30	387 293 400
Sweden	2 501 306 000	0,30	750 391 800
Total	81 315 400 000		24 394 620 000

TABLE 3

Breakdown of own resource accruing from plastic packaging waste pursuant to Article 2(1) point (c) of Decision (EU, Euratom) 2020/2053 (Chapter 1 7)

Member State	Plastic packaging waste that is not recycled (kg)	Call rate per kg in EUR	Gross contribution	Lump-sum reduction	Net contribution
	(1)	(2)	(3) = (1) × (2)	(4)	(5) = (3) – (4)
Belgium	192 530 100		154 024 080		154 024 080
Bulgaria	102 088 100		81 670 480	22 000 000	59 670 480
Czechia	169 414 000		135 531 200	32 187 600	103 343 600

Member State	Plastic packaging waste that is not recycled (kg)	Call rate per kg in EUR	Gross contribution	Lump-sum reduction	Net contribution
	(1)	(2)	(3) = (1) × (2)	(4)	(5) = (3) – (4)
Denmark	169 843 100		135 874 480		135 874 480
Germany	1 713 589 000		1 370 871 200		1 370 871 200
Estonia	26 413 300		21 130 640	4 000 000	17 130 640
Ireland	275 879 400		220 703 520		220 703 520
Greece	203 984 700		163 187 760	33 000 000	130 187 760
Spain	996 214 300		796 971 440	142 000 000	654 971 440
France	1 829 429 300		1 463 543 440		1 463 543 440
Croatia	56 681 500		45 345 200	13 000 000	32 345 200
Italy	1 184 628 700	0,80	947 702 960	184 048 000	763 654 960
Cyprus	12 576 300		10 061 040	3 000 000	7 061 040
Latvia	30 641 600		24 513 280	6 000 000	18 513 280
Lithuania	56 640 800		45 312 640	9 000 000	36 312 640
Luxembourg	13 556 000		10 844 800		10 844 800
Hungary	285 981 000		228 784 800	30 000 000	198 784 800
Malta	14 248 000		11 398 400	1 415 900	9 982 500
Netherlands	293 863 500		235 090 800		235 090 800
Austria	215 367 000		172 293 600		172 293 600
Poland	749 814 200		599 851 360	117 000 000	482 851 360
Portugal	279 293 400		223 434 720	31 322 000	192 112 720
Romania	414 502 900		331 602 320	60 000 000	271 602 320
Slovenia	32 033 400		25 626 720	6 279 700	19 347 020
Slovakia	51 131 400		40 905 120	17 000 000	23 905 120
Finland	113 309 900		90 647 920		90 647 920
Sweden	307 270 800		245 816 640		245 816 640
Total	9 790 925 700		7 832 740 560	711 253 200	7 121 487 360

TABLE 4

Determination of uniform rate and breakdown of own resource based on GNI pursuant to Article 2(1) point (d) of Decision (EU, Euratom) 2020/2053 (Chapter 1 4)

Member State	1 % of gross national income	Uniform rate of 'additional' own resource	'Additional' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	6 373 532 000		3 308 700 600
Bulgaria	1 016 864 000		527 886 034
Czechia	3 105 884 000		1 612 361 914
Denmark	4 183 696 000		2 171 887 968
Germany	45 754 657 000		23 752 679 219
Estonia	402 230 000		208 810 224
Ireland	4 305 400 000		2 235 068 337
Greece	2 396 683 000		1 244 193 405
Spain	16 010 458 000		8 311 531 502
France	30 632 824 000		15 902 460 859
Croatia	879 236 000		456 439 017
Italy	22 236 829 000		11 543 836 206
Cyprus	303 168 000		157 384 029
Latvia	441 106 000	0,5191314 ⁸	228 991 976
Lithuania	773 462 000		401 528 412
Luxembourg	573 891 000		297 924 839
Hungary	2 169 944 000		1 126 486 070

⁸ Calculation of rate: (95 753 741 345) / (184 449 912 000) = 0,519131401618668.

Member State	1 % of gross national income	Uniform rate of 'additional' own resource	'Additional' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Malta	201 752 000		104 735 799
Netherlands	11 174 919 000		5 801 251 363
Austria	5 186 936 000		2 692 701 356
Poland	8 789 073 000		4 562 683 785
Portugal	2 849 768 000		1 479 404 056
Romania	3 734 533 000		1 938 713 351
Slovenia	696 184 000		361 410 976
Slovakia	1 351 469 000		701 589 996
Finland	2 942 462 000		1 527 524 422
Sweden	5 962 952 000		3 095 555 630
Total	184 449 912 000		95 753 741 345

TABLE 5

Annual GNI lump-sum reductions for certain Member States and their financing pursuant to Article 2 paragraph (4) of Decision (EU, Euratom) 2020/2053 (Chapter 1 6)

Member State	Gross reduction	Percentage share of GNI base	Financing of the gross reduction in favour of Denmark, Germany, Netherlands, Austria and Sweden	Net financing of the reduction in favour of Denmark, Netherlands, Germany, Austria and Sweden
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		3,46	317 475 655	317 475 655
Bulgaria		0,55	50 651 596	50 651 596
Czechia		1,68	154 708 968	154 708 968
Denmark	- 455 580 440	2,27	208 396 479	- 247 183 961
Germany	-4 436 169 220	24,81	2 279 111 444	-2 157 057 776
Estonia		0,22	20 035 709	20 035 709
Ireland		2,33	214 458 747	214 458 747
Greece		1,30	119 382 551	119 382 551
Spain		8,68	797 506 100	797 506 100
France		16,61	1 525 869 153	1 525 869 153
Croatia		0,48	43 796 128	43 796 128
Italy		12,06	1 107 651 434	1 107 651 434
Cyprus		0,16	15 101 275	15 101 275
Latvia		0,24	21 972 184	21 972 184
Lithuania		0,42	38 527 359	38 527 359
Luxembourg		0,31	28 586 414	28 586 414
Hungary		1,18	108 088 324	108 088 324
Malta		0,11	10 049 585	10 049 585
Netherlands	-2 321 405 903	6,06	556 640 293	-1 764 765 610
Austria	- 682 766 442	2,81	258 369 442	- 424 397 000
Poland		4,77	437 797 553	437 797 553
Portugal		1,55	141 951 427	141 951 427
Romania		2,02	186 022 964	186 022 964
Slovenia		0,38	34 678 020	34 678 020
Slovakia		0,73	67 318 797	67 318 797
Finland		1,60	146 568 661	146 568 661
Sweden	-1 291 818 277	3,23	297 024 020	- 994 794 257
Total	-9 187 740 282	100,00	9 187 740 282	0
EU GDP price deflator, in EUR, (spring 2024 economic forecast) :				
(a) 2020 EU-27 = 107,2381 ; (b) 2025 EU-27 = 129,5904				
Lump sum for Denmark in 2025 prices: 377 000 000 EUR × [(b/a)] = 455 580 440 EUR				
Lump sum for Germany in 2025 prices: 3 671 000 000 EUR × [(b/a)] = 4 436 169 220 EUR				

Member State	Gross reduction	Percentage share of GNI base	Financing of the gross reduction in favour of Denmark, Germany, Netherlands, Austria and Sweden	Net financing of the reduction in favour of Denmark, Netherlands, Germany, Austria and Sweden
	(1)	(2)	(3)	(4) = (1) + (3)
Lump sum for Netherlands in 2025 prices: 1 921 000 000 EUR × [(b/a)] = 2 321 405 903 EUR				
Lump sum for Austria in 2025 prices: 565 000 000 EUR × [(b/a)] = 682 766 442 EUR				
Lump sum for Sweden in 2025 prices: 1 069 000 000 EUR × [(b/a)] = 1 291 818 277 EUR				

TABLE 6

Summary of financing⁹ of the general budget by category of own resource and by Member State

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources						Total own resources ¹⁰
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)	VAT-based own resource	Plastic-based own resource	GNI-based own resource	GNI lump-sum reductions and their financing	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)	(9) = (5) + (6) + (7) + (8)	(10)	(11) = (3) + (9)
Belgium	p.m.	2 264 094 293	2 264 094 293	754 698 098	749 495 400	154 024 080	3 308 700 600	317 475 655	4 529 695 735	3,56	6 793 790 028
Bulgaria	p.m.	132 192 475	132 192 475	44 064 158	143 923 200	59 670 480	527 886 034	50 651 596	782 131 310	0,61	914 323 785
Czechia	p.m.	428 986 470	428 986 470	142 995 490	406 926 900	103 343 600	1 612 361 914	154 708 968	2 277 341 382	1,79	2 706 327 852
Denmark	p.m.	366 930 745	366 930 745	122 310 248	469 765 800	135 874 480	2 171 887 968	- 247 183 961	2 530 344 287	1,99	2 897 275 032
Germany	p.m.	4 411 757 132	4 411 757 132	1 470 585 709	5 620 619 400	1 370 871 200	23 752 679 219	-2 157 057 776	28 587 112 043	22,46	32 998 869 175
Estonia	p.m.	36 064 149	36 064 149	12 021 383	60 334 500	17 130 640	208 810 224	20 035 709	306 311 073	0,24	342 375 222
Ireland	p.m.	444 495 725	444 495 725	148 165 242	424 743 600	220 703 520	2 235 068 337	214 458 747	3 094 974 204	2,43	3 539 469 929
Greece	p.m.	230 859 773	230 859 773	76 953 258	314 436 300	130 187 760	1 244 193 405	119 382 551	1 808 200 016	1,42	2 039 059 789
Spain	p.m.	1 973 856 529	1 973 856 529	657 952 176	2 201 870 400	654 971 440	8 311 531 502	797 506 100	11 965 879 442	9,40	13 939 735 971
France	p.m.	1 999 804 974	1 999 804 974	666 601 658	4 428 981 600	1 463 543 440	15 902 460 859	1 525 869 153	23 320 855 052	18,32	25 320 660 026
Croatia	p.m.	62 650 498	62 650 498	20 883 499	131 885 400	32 345 200	456 439 017	43 796 128	664 465 745	0,52	727 116 243
Italy	p.m.	2 239 301 727	2 239 301 727	746 433 909	3 046 702 200	763 654 960	11 543 836 206	1 107 651 434	16 461 844 800	12,93	18 701 146 527
Cyprus	p.m.	44 294 280	44 294 280	14 764 760	45 475 200	7 061 040	157 384 029	15 101 275	225 021 544	0,18	269 315 824
Latvia	p.m.	44 998 832	44 998 832	14 999 611	60 570 300	18 513 280	228 991 976	21 972 184	330 047 740	0,26	375 046 572
Lithuania	p.m.	94 680 147	94 680 147	31 560 049	102 151 500	36 312 640	401 528 412	38 527 359	578 519 911	0,45	673 200 058
Luxembourg	p.m.	14 831 319	14 831 319	4 943 773	86 083 650	10 844 800	297 924 839	28 586 414	423 439 703	0,33	438 271 022
Hungary	p.m.	284 006 601	284 006 601	94 668 867	255 581 700	198 784 800	1 126 486 070	108 088 324	1 688 940 894	1,33	1 972 947 495
Malta	p.m.	21 420 417	21 420 417	7 140 139	30 262 800	9 982 500	104 735 799	10 049 585	155 030 684	0,12	176 451 101
Netherlands	p.m.	3 273 633 117	3 273 633 117	1 091 211 039	1 527 719 100	235 090 800	5 801 251 363	-1 764 765 610	5 799 295 653	4,56	9 072 928 770
Austria	p.m.	246 146 237	246 146 237	82 048 746	735 142 800	172 293 600	2 692 701 356	- 424 397 000	3 175 740 756	2,50	3 421 886 993
Poland	p.m.	1 017 092 615	1 017 092 615	339 030 872	1 318 360 950	482 851 360	4 562 683 785	437 797 553	6 801 693 648	5,34	7 818 786 263
Portugal	p.m.	229 766 742	229 766 742	76 588 914	427 465 200	192 112 720	1 479 404 056	141 951 427	2 240 933 403	1,76	2 470 700 145

⁹ p.m. (own resources + other revenue = total revenue = total expenditure); (148 351 853 271 + 4 332 209 331 = 152 684 062 602 = 152 684 062 602).

¹⁰ Total own resources as percentage of GNI: (148 351 853 271) / (18 444 991 200 000) = 0,80 %; total own resources ceiling in accordance with Articles 3 and 6 of Decision (EU, Euratom) 2020/2053: 2,00 %.

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources						Total own resources ¹⁰
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)	VAT-based own resource	Plastic-based own resource	GNI-based own resource	GNI lump-sum reductions and their financing	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)	(9) = (5) + (6) + (7) + (8)	(10)	(11) = (3) + (9)
Romania	p.m.	258 460 518	258 460 518	86 153 506	405 452 700	271 602 320	1 938 713 351	186 022 964	2 801 791 335	2,20	3 060 251 853
Slovenia	p.m.	164 113 713	164 113 713	54 704 571	98 870 100	19 347 020	361 410 976	34 678 020	514 306 116	0,40	678 419 829
Slovakia	p.m.	117 368 612	117 368 612	39 122 871	164 114 100	23 905 120	701 589 996	67 318 797	956 928 013	0,75	1 074 296 625
Finland	p.m.	155 752 427	155 752 427	51 917 476	387 293 400	90 647 920	1 527 524 422	146 568 661	2 152 034 403	1,69	2 307 786 830
Sweden	p.m.	524 444 499	524 444 499	174 814 833	750 391 800	245 816 640	3 095 555 630	- 994 794 257	3 096 969 813	2,43	3 621 414 312
Total	p.m.	21 082 004 566	21 082 004 566	7 027 334 855	24 394 620 000	7 121 487 360	95 753 741 345	0	127 269 848 705	100,00	148 351 853 271

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE —

Figures

Title	Heading	2025 estimate	2024 estimate	2023 out-turn
1	OWN RESOURCES	148 351 853 271	140 013 731 035	149 535 853 058,59
2	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	632 625 574	2 550 993 447,84
3	ADMINISTRATIVE REVENUE	2 355 821 369	2 124 029 799	2 757 324 605,06
4	FINANCIAL REVENUE, DEFAULT INTEREST AND FINES	166 308 000	149 343 107	2 480 415 754,43
5	BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS	p.m.	p.m.	67 589 422 325,71
6	REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES	1 810 079 962	3 857 745 082	23 446 661 174,08
	Total	152 684 062 602	146 777 474 597	248 360 670 365,71

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	2025 estimate	2024 estimate	2023 out-turn
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR	p.m.	p.m.	1 756 294,02
1 2	CUSTOMS DUTIES AND OTHER DUTIES	21 082 004 566	24 620 400 000	22 081 301 058,83
1 3	OWN RESOURCE BASED ON VALUE ADDED TAX	24 394 620 000	23 616 137 250	22 482 072 586,05
1 4	OWN RESOURCE BASED ON GROSS NATIONAL INCOME	95 753 741 345	84 683 638 505	97 702 157 940,33
1 6	GNI LUMP-SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING	0	0	43 489 694,25
1 7	OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE	7 121 487 360	7 093 555 280	7 225 075 485,11
	Title 1 — Total	148 351 853 271	140 013 731 035	149 535 853 058,59

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR				
1 1 0	<i>Sugar levies</i>	p.m.	p.m.	1 756 294,02	
	Chapter 1 1 — Total	p.m.	p.m.	1 756 294,02	

Article 110 — Sugar levies

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	1 756 294,02

Remarks

This article is intended to record revenue from outstanding production levies, storage levies, charges levied on non-exported C sugar, C isoglucose and C inulin syrup production, and on substituted C sugar and C isoglucose, production charge, one-off amounts on additional sugar quotas and supplementary isoglucose quotas and the surplus amount.

Figures are net of collection costs.

Legal basis

Commission Regulation (EEC) No 2670/81 of 14 September 1981 laying down detailed implementing rules in respect of sugar production in excess of the quota (OJ L 262, 16.9.1981, p. 14).

Council Regulation (EC) No 1260/2001 of 19 June 2001 on the common organisation of the markets in the sugar sector (OJ L 178, 30.6.2001, p. 1).

Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector (OJ L 58, 28.2.2006, p. 1), and in particular Articles 15 and 16 thereof.

Commission Regulation (EC) No 952/2006 of 29 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards the management of the Community market in sugar and the quota system (OJ L 178, 1.7.2006, p. 39).

Commission Regulation (EC) No 967/2006 of 29 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards sugar production in excess of the quota (OJ L 176, 30.6.2006, p. 22).

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1), point (a), thereof.

Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ L 299, 16.11.2007, p. 1), and in particular Articles 51 and 64 thereof.

Council Regulation (EU) No 1360/2013 of 2 December 2013 fixing the production levies in the sugar sector for the 2001/2002, 2002/2003, 2003/2004, 2004/2005 and 2005/2006 marketing years, the coefficient required for calculating the additional levy for the 2001/2002 and 2004/2005 marketing years and the amount to be paid by sugar manufacturers to beet sellers in respect of the difference between the maximum levy and the levy to be charged for the 2002/2003, 2003/2004 and 2005/2006 marketing years (OJ L 343, 19.12.2013, p. 2).

Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671), and in particular Articles 128 and 142 thereof.

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Article 2(1), point (a), thereof.

Council Regulation (EU) 2018/264 of 19 February 2018 fixing the production levies and the coefficient for calculating the additional levy in the sugar sector for the 1999/2000 marketing year and fixing the production levies in the sugar sector for the 2000/2001 marketing year (OJ L 51, 23.2.2018, p. 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, p. 1), and in particular Article 2(1), point (a), thereof.

Member State	2025 estimate	2024 estimate	2023 out-turn
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czechia	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	0,—

Member State	2025 estimate	2024 estimate	2023 out-turn
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	1 756 294,02
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	—	—	0,—
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
Article 1 1 0 — Total	p.m.	p.m.	1 756 294,02

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
1 2	CUSTOMS DUTIES AND OTHER DUTIES				
1 2 0	<i>Customs duties and other duties</i>	21 082 004 566	24 620 400 000	22 081 301 058,83	104,74 %
	Chapter 1 2 — Total	21 082 004 566	24 620 400 000	22 081 301 058,83	104,74 %

Article 1 2 0 — Customs duties and other duties

Figures

2025 estimate	2024 estimate	2023 out-turn
21 082 004 566	24 620 400 000	22 081 301 058,83

Remarks

The assignment of customs duties as own resource to the financing of common expenditure is the logical consequence of the free movement of goods within the Union. This article may comprise levies, premiums, additional or compensatory amounts, additional amounts or factors, Common Customs Tariff duties and other duties established or to be established by the institutions of the European Union in respect of trade with third countries and customs duties on products under the expired Treaty establishing the European Coal and Steel Community.

Figures are net of collection costs.

Legal basis

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, p. 1), and in particular Article 2(1), point (a), thereof.

Member State	2025 estimate	2024 estimate	2023 out-turn
Belgium	2 264 094 293	2 252 900 000	2 280 773 807,13
Bulgaria	132 192 475	179 700 000	127 329 235,28

Member State	2025 estimate	2024 estimate	2023 out-turn
Czechia	428 986 470	487 600 000	392 919 229,91
Denmark	366 930 745	456 900 000	375 062 844,12
Germany	4 411 757 132	4 987 900 000	4 485 885 280,98
Estonia	36 064 149	68 300 000	34 829 198,89
Ireland	444 495 725	556 200 000	445 050 149,96
Greece	230 859 773	355 600 000	231 380 650,51
Spain	1 973 856 529	2 227 500 000	1 968 276 454,62
France	1 999 804 974	2 334 400 000	2 011 642 110,50
Croatia	62 650 498	63 300 000	59 250 674,38
Italy	2 239 301 727	2 711 800 000	2 280 165 660,00
Cyprus	44 294 280	41 400 000	44 967 897,55
Latvia	44 998 832	68 900 000	41 776 128,39
Lithuania	94 680 147	169 800 000	95 338 028,77
Luxembourg	14 831 319	16 600 000	14 905 403,27
Hungary	284 006 601	258 700 000	280 068 525,26
Malta	21 420 417	23 300 000	- 28 471 060,09
Netherlands	3 273 633 117	3 648 800 000	3 334 212 369,58
Austria	246 146 237	294 000 000	250 482 509,88
Poland	1 017 092 615	1 510 200 000	981 999 323,93
Portugal	229 766 742	278 800 000	237 820 952,97
Romania	258 460 518	348 500 000	261 261 963,82
Slovenia	164 113 713	272 400 000	166 026 257,12
Slovakia	117 368 612	140 500 000	113 712 310,87
Finland	155 752 427	220 200 000	161 889 301,36
Sweden	524 444 499	646 200 000	536 662 764,27
United Kingdom	—	p.m.	896 083 085,60
Article 1 2 0 — Total	21 082 004 566	24 620 400 000	22 081 301 058,83

CHAPTER 13 — OWN RESOURCE BASED ON VALUE ADDED TAX

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
1 3	OWN RESOURCE BASED ON VALUE ADDED TAX				
1 3 0	<i>Own resource based on value added tax</i>	24 394 620 000	23 616 137 250	22 482 072 586,05	92,16 %
	Chapter 1 3 — Total	24 394 620 000	23 616 137 250	22 482 072 586,05	92,16 %

Article 1 3 0 — Own resource based on value added tax

Figures

2025 estimate	2024 estimate	2023 out-turn
24 394 620 000	23 616 137 250	22 482 072 586,05

Remarks

The applied uniform rate valid for all Member States to the VAT bases determined in accordance with Union rules is fixed at 0,30 %. The assessment base to be taken into account for this purpose shall not exceed 50 % of GNI for each Member State.

Legal basis

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, p. 1), and in particular Article 2(1), point (b), thereof.

Member State	2025 estimate	2024 estimate	2023 out-turn
Belgium	749 495 400	737 421 900	702 680 700,00
Bulgaria	143 923 200	145 783 200	136 762 500,00
Czechia	406 926 900	414 357 900	383 517 773,29
Denmark	469 765 800	493 449 000	477 510 601,75
Germany	5 620 619 400	5 601 518 100	5 306 249 700,00
Estonia	60 334 500	59 420 700	56 522 700,00
Ireland	424 743 600	393 378 600	371 280 600,00
Greece	314 436 300	286 837 200	274 398 600,00
Spain	2 201 870 400	2 153 248 500	2 047 689 900,00
France	4 428 981 600	4 327 428 300	4 152 575 700,00
Croatia	131 885 400	116 300 700	110 241 000,00
Italy	3 046 702 200	2 824 204 200	2 718 798 000,00
Cyprus	45 475 200	42 318 300	40 172 400,00
Latvia	60 570 300	63 195 000	60 080 700,00
Lithuania	102 151 500	102 081 000	96 712 500,00
Luxembourg	86 083 650	87 564 000	83 156 700,00
Hungary	255 581 700	283 140 300	259 884 091,05
Malta	30 262 800	26 954 550	25 209 450,00
Netherlands	1 527 719 100	1 461 809 400	1 409 352 300,00
Austria	735 142 800	712 036 500	678 358 200,00
Poland	1 318 360 950	1 182 660 600	1 086 706 354,93
Portugal	427 465 200	390 543 000	375 122 700,00
Romania	405 452 700	376 105 200	344 709 546,54
Slovenia	98 870 100	99 776 700	95 276 250,00
Slovakia	164 114 100	171 549 300	161 427 600,00
Finland	387 293 400	335 376 000	325 878 300,00
Sweden	750 391 800	727 679 100	701 797 718,49
Article 1 3 0 — Total	24 394 620 000	23 616 137 250	22 482 072 586,05

CHAPTER 14 — OWN RESOURCE BASED ON GROSS NATIONAL INCOME

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
1 4	OWN RESOURCE BASED ON GROSS NATIONAL INCOME				
<i>1 4 0</i>	<i>Own resource based on gross national income</i>	95 753 741 345	84 683 638 505	97 702 157 940,33	102,03 %
	Chapter 1 4 — Total	95 753 741 345	84 683 638 505	97 702 157 940,33	102,03 %

Article 1 4 0 — Own resource based on gross national income

Figures

2025 estimate	2024 estimate	2023 out-turn
95 753 741 345	84 683 638 505	97 702 157 940,33

Remarks

The GNI-based resource is an ‘additional’ resource, providing the revenue required to cover expenditure in excess of the amount yielded by traditional own resources, VAT-based payments, the plastic-based own resource and other revenue in any particular year. By implication, the GNI-based resource ensures that the budget is always balanced *ex ante*.

The GNI call rate is determined by the additional revenue needed to finance the budgeted expenditure not covered by the other resources (plastic-based own resource, VAT-based resource, traditional own resources and other revenue). Thus a call rate is applied to the GNI of each of the Member States.

The rate to be applied to the Member States' GNI for financial year 2025 is 0,5191 %.

Legal basis

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, p. 1), and in particular Article 2(1), point (d), thereof.

Member State	2025 estimate	2024 estimate	2023 out-turn
Belgium	3 308 700 600	2 891 536 766	3 370 789 199,00
Bulgaria	527 886 034	471 244 276	534 812 639,99
Czechia	1 612 361 914	1 578 265 052	1 750 763 854,55
Denmark	2 171 887 968	1 922 651 155	2 250 444 682,90
Germany	23 752 679 219	21 103 611 909	24 538 778 597,00
Estonia	208 810 224	196 462 926	223 522 565,00
Ireland	2 235 068 337	2 057 186 874	2 330 751 352,00
Greece	1 244 193 405	1 116 546 532	1 286 052 459,00
Spain	8 311 531 502	7 121 313 035	8 182 172 374,00
France	15 902 460 859	14 343 823 792	16 674 492 552,00
Croatia	456 439 017	370 376 642	425 063 779,00
Italy	11 543 836 206	10 209 903 638	11 881 812 553,00
Cyprus	157 384 029	134 768 835	154 895 476,00
Latvia	228 991 976	215 402 179	247 026 752,00
Lithuania	401 528 412	364 984 398	416 927 337,00
Luxembourg	297 924 839	278 860 405	320 632 987,00
Hungary	1 126 486 070	1 013 701 233	1 116 939 202,64
Malta	104 735 799	85 840 719	97 201 804,00
Netherlands	5 801 251 363	4 982 493 475	5 780 531 368,00
Austria	2 692 701 356	2 428 101 881	2 771 804 618,00
Poland	4 562 683 785	3 766 356 193	4 162 476 238,69
Portugal	1 479 404 056	1 266 596 417	1 470 211 484,00
Romania	1 938 713 351	1 665 094 126	1 824 770 050,04
Slovenia	361 410 976	323 221 260	367 363 167,00
Slovakia	701 589 996	611 026 541	688 605 173,00
Finland	1 527 524 422	1 378 642 161	1 609 752 518,00
Sweden	3 095 555 630	2 785 626 085	3 223 563 157,52
Article 1 4 0 — Total	95 753 741 345	84 683 638 505	97 702 157 940,33

CHAPTER 1 6 — GNI LUMP-SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
1 6	GNI LUMP-SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING				
1 6 0	<i>GNI lump-sum reductions granted to certain Member States and their financing</i>	0	0	43 489 694,25	Infinity %
	Chapter 1 6 — Total	0	0	43 489 694,25	Infinity %

Article 1 6 0 — GNI lump-sum reductions granted to certain Member States and their financing

Figures

2025 estimate	2024 estimate	2023 out-turn
0	0	43 489 694,25

Remarks

This article is intended to record reductions in the annual GNI contributions of certain Member States and their financing in accordance with Decision (EU, Euratom) 2020/2053.

Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 10a(6) thereof.

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, p. 1), and in particular Article 2(4) thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15), and in particular Article 4(2) thereof.

Member State	2025 estimate	2024 estimate	2023 out-turn
Belgium	317 475 655	304 781 626	288 691 205,00
Bulgaria	50 651 596	49 671 371	45 804 023,01
Czechia	154 708 968	166 356 588	149 684 505,23
Denmark	- 247 183 961	- 239 948 100	- 221 234 902,19
Germany	-2 157 057 776	-2 085 398 033	-1 936 447 750,00
Estonia	20 035 709	20 708 120	19 143 588,00
Ireland	214 458 747	216 837 209	199 617 175,00
Greece	119 382 551	117 689 276	110 143 949,00
Spain	797 506 100	750 620 014	700 762 066,00
France	1 525 869 153	1 511 906 745	1 428 086 737,00
Croatia	43 796 128	39 039 447	36 404 583,00
Italy	1 107 651 434	1 076 172 045	1 017 617 710,00
Cyprus	15 101 275	14 205 271	13 266 021,00
Latvia	21 972 184	22 704 407	21 156 604,00
Lithuania	38 527 359	38 471 079	35 707 737,00
Luxembourg	28 586 414	29 393 203	27 460 609,00
Hungary	108 088 324	106 848 896	95 685 575,88
Malta	10 049 585	9 048 017	8 324 847,00
Netherlands	-1 764 765 610	-1 730 109 345	-1 618 011 372,00
Austria	- 424 397 000	- 407 386 504	- 384 104 388,00
Poland	437 797 553	396 991 724	358 141 882,86
Portugal	141 951 427	133 505 242	125 916 247,00
Romania	186 022 964	175 508 782	156 224 448,42
Slovenia	34 678 020	34 069 047	31 462 815,00
Slovakia	67 318 797	64 405 082	58 975 583,00
Finland	146 568 661	145 315 392	137 867 237,00
Sweden	- 994 794 257	- 961 406 601	- 862 857 041,96
Article 1 6 0 — Total	0	0	43 489 694,25

CHAPTER 17 — OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
1 7	OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE				

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
1 7 0	<i>Own resource based on non-recycled plastic packaging waste</i>	7 121 487 360	7 093 555 280	7 225 075 485,11	101,45 %
	Chapter 1 7 — Total	7 121 487 360	7 093 555 280	7 225 075 485,11	101,45 %

Article 1 7 0 — Own resource based on non-recycled plastic packaging waste

Figures

2025 estimate	2024 estimate	2023 out-turn
7 121 487 360	7 093 555 280	7 225 075 485,11

Remarks

This article is intended to record the payments resulting from the application of a uniform call rate to the weight of non-recycled plastic packaging waste generated in each Member State. The uniform call rate shall be EUR 0,80 per kilogram. Certain Member States shall be entitled to annual lump-sum reductions.

Legal basis

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, p. 1), and in particular Article 2(1), point (c), thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15).

Member State	2025 estimate	2024 estimate	2023 out-turn
Belgium	154 024 080	168 385 280	169 441 440,00
Bulgaria	59 670 480	40 666 480	39 078 079,98
Czechia	103 343 600	89 341 200	89 633 923,54
Denmark	135 874 480	139 452 480	141 387 771,78
Germany	1 370 871 200	1 420 590 080	1 423 265 120,00
Estonia	17 130 640	20 576 800	20 782 400,00
Ireland	220 703 520	191 545 520	188 896 480,00
Greece	130 187 760	69 539 840	70 623 920,00
Spain	654 971 440	675 183 040	686 416 560,00
France	1 463 543 440	1 505 388 000	1 564 210 080,00
Croatia	32 345 200	23 872 880	24 419 040,00
Italy	763 654 960	842 456 480	855 317 120,00
Cyprus	7 061 040	5 563 360	5 406 640,00
Latvia	18 513 280	17 228 640	17 426 240,00
Lithuania	36 312 640	24 680 480	23 737 040,00
Luxembourg	10 844 800	12 220 720	12 353 520,00
Hungary	198 784 800	249 723 040	259 912 208,45
Malta	9 982 500	10 333 540	10 167 940,00
Netherlands	235 090 800	235 620 800	233 215 200,00
Austria	172 293 600	169 278 320	171 121 520,00
Poland	482 851 360	516 044 560	546 301 879,67
Portugal	192 112 720	186 457 840	194 525 600,00
Romania	271 602 320	220 467 600	217 573 673,81
Slovenia	19 347 020	17 535 420	17 574 060,00
Slovakia	23 905 120	28 426 720	28 396 320,00
Finland	90 647 920	87 507 440	88 938 320,00
Sweden	245 816 640	125 468 720	124 953 387,88
Article 1 7 0 — Total	7 121 487 360	7 093 555 280	7 225 075 485,11

TITLE 2 — SURPLUSES, BALANCES AND ADJUSTMENTS

Figures

Title Chapter	Heading	2025 estimate	2024 estimate	2023 out-turn
2 0	SURPLUS FROM PREVIOUS FINANCIAL YEAR	p.m.	632 625 574	2 519 010 950,39
2 1	BALANCES ADJUSTMENT	p.m.	p.m.	31 864 518,66
2 2	ADJUSTMENT FOR THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN SPECIFIC POLICIES	p.m.	p.m.	117 978,79
2 3	ADJUSTMENT FOR THE IMPLEMENTATION OF OWN RESOURCES DECISIONS	p.m.	p.m.	0,—
2 4	ADJUSTMENT FOR EXCHANGE RATE DIFFERENCES FOR OWN RESOURCES	p.m.	p.m.	0,—
	Title 2 — Total	p.m.	632 625 574	2 550 993 447,84

CHAPTER 2 0 — SURPLUS FROM PREVIOUS FINANCIAL YEAR

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
2 0	SURPLUS FROM PREVIOUS FINANCIAL YEAR				
2 0 0	<i>Surplus from previous financial year</i>	p.m.	632 625 574	2 519 010 950,39	
	Chapter 2 0 — Total	p.m.	632 625 574	2 519 010 950,39	

Article 2 0 0 — *Surplus from previous financial year*

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	632 625 574	2 519 010 950,39

Remarks

In accordance with Article 18 of the Financial Regulation, the balance from each financial year, whether surplus or deficit, is entered as revenue or expenditure in the budget of the subsequent financial year.

The relevant estimates of such revenue or expenditure are entered in the budget during the budgetary procedure and, where appropriate, in a letter of amendment submitted pursuant to Article 39 of the Financial Regulation. They are drawn up in accordance with the principles set out in Article 1(1) of Regulation (EU, Euratom) 2021/768.

After the closure of the accounts for each financial year, any discrepancy in relation to the estimates is entered in the budget for the following financial year through an amending budget that must be presented by the Commission within 15 days following the submission of the provisional accounts.

A deficit is entered in Article 16 05 01 of the statement of expenditure in Section III 'Commission'.

Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39).

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1), and in particular Article 18 thereof.

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, p. 1), and in particular Article 8 thereof.

Council Regulation (EU, Euratom) 2021/768 of 30 April 2021 laying down implementing measures for the system of own resources of the European Union and repealing Regulation (EU, Euratom) No 608/2014 (OJ L 165, 11.5.2021, p. 1).

CHAPTER 2 1 — BALANCES ADJUSTMENT

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
2 1	BALANCES ADJUSTMENT				
2 1 0	VAT balances	p.m.	p.m.	67 719 546,02	
2 1 1	GNI balances	p.m.	p.m.	3 584 410 207,71	
2 1 2	Netting of VAT and GNI balances	p.m.	p.m.	-3 620 265 235,07	
2 1 3	Plastics balances	p.m.	p.m.	0,—	
2 1 4	Netting of plastics balances	p.m.	p.m.	0,—	
	Chapter 2 1 — Total	p.m.	p.m.	31 864 518,66	

Article 2 1 0 — VAT balances

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	67 719 546,02

Remarks

Under Article 7(1) of Regulation (EEC, Euratom) No 1553/89, Member States are to send the Commission a statement of the total amount of the VAT resources base for the previous calendar year before 31 July.

Each Member State is debited with an amount calculated on the basis of that statement according to Union rules and credited with the 12 payments actually made during the previous financial year.

Any corrections to those statements resulting from Commission controls in accordance with Article 9 of Regulation (EEC, Euratom) No 1553/89 or/and any changes to the GNI of previous financial years that have an effect on the capping of the 'VAT' base will lead to adjustments of the 'VAT' balances.

The Commission shall inform the Member States of the amounts resulting from that calculation before 1 February of the year following that in which the data for the adjustments were supplied.

Legal basis

Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (OJ L 155, 7.6.1989, p. 9).

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 10b thereof.

Member State	2025 estimate	2024 estimate	2023 out-turn
Belgium	p.m.	p.m.	- 57 715 501,92
Bulgaria	p.m.	p.m.	5 458 930,00
Czechia	p.m.	p.m.	- 4 184 418,28
Denmark	p.m.	p.m.	25 417 497,28
Germany	p.m.	p.m.	106 982 859,62
Estonia	p.m.	p.m.	323 804,34
Ireland	p.m.	p.m.	- 41 809 590,64
Greece	p.m.	p.m.	74 190,43
Spain	p.m.	p.m.	- 73 723 858,65
France	p.m.	p.m.	27 594 332,38

Croatia	p.m.	p.m.	11 283 519,31
Italy	p.m.	p.m.	- 15 634 771,62
Cyprus	p.m.	p.m.	2 319 150,00
Latvia	p.m.	p.m.	3 245 864,67
Lithuania	p.m.	p.m.	744 652,67
Luxembourg	p.m.	p.m.	46 021 500,00
Hungary	p.m.	p.m.	13 653 781,06
Malta	p.m.	p.m.	2 646 450,00
Netherlands	p.m.	p.m.	17 144 776,53
Austria	p.m.	p.m.	2 316 933,55
Poland	p.m.	p.m.	- 12 602 958,74
Portugal	p.m.	p.m.	2 661 300,00
Romania	p.m.	p.m.	- 6 634 774,03
Slovenia	p.m.	p.m.	- 4 685 710,85
Slovakia	p.m.	p.m.	8 823 101,71
Finland	p.m.	p.m.	- 132 134,11
Sweden	p.m.	p.m.	8 130 621,31
United Kingdom	—	—	0,—
Article 2 1 0 — Total	p.m.	p.m.	67 719 546,02

Article 2 1 1 — GNI balances

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	3 584 410 207,71

Remarks

On the basis of figures for aggregate gross national income and its components from the preceding financial year, supplied by the Member States in accordance with Article 2(2) of Regulation (EU) 2019/516, each Member State shall be debited with an amount calculated in accordance with Union rules and credited with the 12 payments made during that previous financial year.

Any changes to the GNI of previous financial years pursuant to Article 2(2) of Regulation (EU) 2019/516, subject to Articles 5 and 8 thereof, gives rise for each Member State concerned to an adjustment to the balance established pursuant to Article 10b(4) of Regulation (EU, Euratom) No 609/2014.

The Commission shall inform the Member States of the amounts resulting from this calculation before 1 February of the year following that in which the data for the adjustments were supplied.

Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 10b thereof.

Regulation (EU) 2019/516 of the European Parliament and of the Council of 19 March 2019 on the harmonisation of gross national income at market prices and repealing Council Directive 89/130/EEC, Euratom and Council Regulation (EC, Euratom) No 1287/2003 (GNI Regulation) (OJ L 91, 29.3.2019, p. 19).

Member State	2025 estimate	2024 estimate	2023 out-turn
Belgium	p.m.	p.m.	99 060 582,96
Bulgaria	p.m.	p.m.	32 724 063,51
Czechia	p.m.	p.m.	141 793 578,47
Denmark	p.m.	p.m.	174 141 483,54
Germany	p.m.	p.m.	1 332 051 383,10
Estonia	p.m.	p.m.	- 5 265 822,25
Ireland	p.m.	p.m.	303 878 824,22
Greece	p.m.	p.m.	- 63 190 048,98
Spain	p.m.	p.m.	- 94 222 128,80

France	p.m.	p.m.	644 206 867,75
Croatia	p.m.	p.m.	53 032 160,57
Italy	p.m.	p.m.	303 649 609,35
Cyprus	p.m.	p.m.	10 687 649,62
Latvia	p.m.	p.m.	1 868 964,95
Lithuania	p.m.	p.m.	35 567 092,56
Luxembourg	p.m.	p.m.	211 943 081,15
Hungary	p.m.	p.m.	57 712 898,30
Malta	p.m.	p.m.	11 538 509,35
Netherlands	p.m.	p.m.	283 168 756,01
Austria	p.m.	p.m.	- 29 676 284,35
Poland	p.m.	p.m.	- 317 290 929,63
Portugal	p.m.	p.m.	13 521 539,39
Romania	p.m.	p.m.	48 302 716,81
Slovenia	p.m.	p.m.	12 696 270,09
Slovakia	p.m.	p.m.	23 865 377,08
Finland	p.m.	p.m.	95 182 338,84
Sweden	p.m.	p.m.	203 461 674,10
Article 2 1 1 — Total	p.m.	p.m.	3 584 410 207,71

Article 2 1 2 — Netting of VAT and GNI balances

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	-3 620 265 235,07

Remarks

Result of the calculation for the netting of adjustments to the VAT and GNI-based resources of previous financial years.

This calculation is the product of multiplying the total amounts of the adjustments referred to in Article 10b(1) to (4) of Regulation (EU, Euratom) No 609/2014, with the exception of particular adjustments pursuant to Article 10b(2), points (b) and (c), of that Regulation, by the percentage that the GNI of that Member State represents of the GNI of all Member States, as applicable on 15 January to the budget in force for the year following that in which the data for the adjustments were supplied.

The Commission shall inform the Member States of the amounts resulting from that calculation before 1 February of the year following that in which the data for the adjustments were supplied.

Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 10b(5) thereof.

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, p. 1).

Member State	2025 estimate	2024 estimate	2023 out-turn
Belgium	p.m.	p.m.	- 123 470 767,51
Bulgaria	p.m.	p.m.	- 16 524 841,91
Czechia	p.m.	p.m.	- 59 958 444,05
Denmark	p.m.	p.m.	- 85 480 111,16
Germany	p.m.	p.m.	- 919 660 125,05
Estonia	p.m.	p.m.	- 7 344 694,28
Ireland	p.m.	p.m.	- 76 339 346,18
Greece	p.m.	p.m.	- 44 916 909,35
Spain	p.m.	p.m.	- 318 316 399,72
France	p.m.	p.m.	- 633 769 571,32
Croatia	p.m.	p.m.	- 13 900 051,30

Italy	p.m.	p.m.	- 452 849 717,17
Cyprus	p.m.	p.m.	- 5 459 215,75
Latvia	p.m.	p.m.	- 8 032 668,85
Lithuania	p.m.	p.m.	- 12 871 000,91
Luxembourg	p.m.	p.m.	- 11 326 396,82
Hungary	p.m.	p.m.	- 36 622 610,54
Malta	p.m.	p.m.	- 3 297 976,09
Netherlands	p.m.	p.m.	- 213 711 184,34
Austria	p.m.	p.m.	- 101 091 269,14
Poland	p.m.	p.m.	- 133 810 703,96
Portugal	p.m.	p.m.	- 54 555 999,66
Romania	p.m.	p.m.	- 60 338 704,70
Slovenia	p.m.	p.m.	- 12 409 494,71
Slovakia	p.m.	p.m.	- 24 889 083,29
Finland	p.m.	p.m.	- 63 718 813,03
Sweden	p.m.	p.m.	- 125 599 134,28
Article 2 1 2 — Total	p.m.	p.m.	-3 620 265 235,07

Article 2 1 3 — Plastics balances

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

On the basis of the annual statement providing the calculation of the amount of the own resource based on non-recycled plastic packaging waste, each Member State shall, in the year following that in which that statement was sent, be debited or credited with an amount calculated as the difference between the amounts in the forecast for a given year and the real amounts in the statement for that same year.

After 31 July of the fifth year following a given financial year, changes shall no longer be taken into account, except on points notified within that time limit either by the Commission or by the Member State.

Legal basis

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, p. 1), and in particular Article 2(1), point (c), thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15).

Member State	2025 estimate	2024 estimate	2023 out-turn
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czechia	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	0,—

Lithuania	p.m.	p.m.	0,—
Luxembourg	p.m.	p.m.	0,—
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
Article 2 1 3 — Total	p.m.	p.m.	0,—

Article 2 1 4 — Netting of plastics balances

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

Result of the calculation for the netting of adjustments to plastic-based own resource of previous financial years.

This calculation is the product of multiplying the total amounts of adjustments by the percentage that the GNI of that Member State represents of the GNI of all Member States, as applicable on 15 January to the budget in force for the year following that in which the data for the adjustments were supplied (the ‘net amount’).

The Commission shall inform the Member States of the amounts resulting from that calculation before 1 February of the year following that in which the data for the adjustments were supplied.

Legal basis

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, p. 1), and in particular Article 2(1), point (c), thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15).

Member State	2025 estimate	2024 estimate	2023 out-turn
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czechia	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	p.m.	p.m.	0,—
Hungary	p.m.	p.m.	0,—

Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
Article 2 1 4 — Total	p.m.	p.m.	0,—

CHAPTER 2 2 — ADJUSTMENT FOR THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN SPECIFIC POLICIES

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
2 2	ADJUSTMENT FOR THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN SPECIFIC POLICIES				
2 2 0	<i>Adjustment for non-participation in the area of migration, border management and security policies</i>	p.m.	p.m.	117 978,79	
	Chapter 2 2 — Total	p.m.	p.m.	117 978,79	

Article 2 2 0 — Adjustment for non-participation in the area of migration, border management and security policies

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	117 978,79

Remarks

Article 3 of the Protocol on the position of Denmark and Article 5 of the Protocol on the position of Ireland, annexed to the Treaty on European Union and the Treaty on the Functioning of the European Union, grant full exemption to these Member States from supporting the financial consequences of some specific policies in the area of freedom, security and justice, with the exception of the related administrative costs. They can therefore obtain an adjustment to the own resources paid for each year in which they do not participate.

Each Member State's contribution to the adjustment mechanism is calculated by applying to the budget expenditure resulting from this operation or policy the scale of the aggregate GNI and its components from the preceding year, supplied by the Member States in accordance with Article 2(2) of Regulation (EU) 2019/516 of 19 March 2019 on the harmonisation of gross national income at market prices (OJ L 91, 29.3.2019, p. 19).

Also in accordance with Article 332 TFEU, and based on Article 91(7) of Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, p. 1), the expenditure of the EPPO shall be borne by the participating Member States.

The Commission works out each Member State's balance and informs it in time for that Member State to enter its balance in the account referred to in Article 9(1) of Regulation (EU, Euratom) No 609/2014 on the first working day of December, in accordance with Article 11 of that Regulation.

Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 11 thereof.

Protocol on the position of Denmark, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and in particular Article 3 thereof, and Protocol on the position of the United Kingdom and Ireland in respect of the area of freedom, security and justice, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and in particular Article 5 thereof.

Member State	2025 estimate	2024 estimate	2023 out-turn
Belgium	p.m.	p.m.	3 285 043,66
Bulgaria	p.m.	p.m.	484 602,80
Czechia	p.m.	p.m.	1 556 680,49
Denmark	p.m.	p.m.	- 52 231 103,98
Germany	p.m.	p.m.	23 517 148,56
Estonia	p.m.	p.m.	205 083,12
Ireland	p.m.	p.m.	- 31 212 240,07
Greece	p.m.	p.m.	1 193 934,97
Spain	p.m.	p.m.	7 898 833,08
France	p.m.	p.m.	15 743 159,11
Croatia	p.m.	p.m.	396 266,83
Italy	p.m.	p.m.	11 467 733,80
Cyprus	p.m.	p.m.	149 998,02
Latvia	p.m.	p.m.	223 592,75
Lithuania	p.m.	p.m.	379 558,23
Luxembourg	p.m.	p.m.	304 935,83
Hungary	p.m.	p.m.	361 016,59
Malta	p.m.	p.m.	90 609,58
Netherlands	p.m.	p.m.	5 547 672,92
Austria	p.m.	p.m.	2 609 605,89
Poland	p.m.	p.m.	1 449 461,20
Portugal	p.m.	p.m.	1 395 590,61
Romania	p.m.	p.m.	1 601 842,45
Slovenia	p.m.	p.m.	325 290,57
Slovakia	p.m.	p.m.	629 712,59
Finland	p.m.	p.m.	1 581 918,87
Sweden	p.m.	p.m.	1 162 030,32
Article 2 2 0 — Total	p.m.	p.m.	117 978,79

CHAPTER 2 3 — ADJUSTMENT FOR THE IMPLEMENTATION OF OWN RESOURCES DECISIONS

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
2 3	ADJUSTMENT FOR THE IMPLEMENTATION OF OWN RESOURCES DECISIONS				
2 3 0	<i>Adjustment for the implementation of own resources decisions</i>	p.m.	p.m.	0,—	
	Chapter 2 3 — Total	p.m.	p.m.	0,—	

Article 2 3 0 — Adjustment for the implementation of own resources decisions

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

Result of the calculation for the retroactive implementation of own resources decisions after their ratification.

Legal basis

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, p. 1), and in particular Article 11 thereof.

Member State	2025 estimate	2024 estimate	2023 out-turn
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czechia	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	p.m.	p.m.	0,—
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
Article 2 3 0 — Total	p.m.	p.m.	0,—

CHAPTER 2 4 — ADJUSTMENT FOR EXCHANGE RATE DIFFERENCES FOR OWN RESOURCES

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
2 4	ADJUSTMENT FOR EXCHANGE RATE DIFFERENCES FOR OWN RESOURCES				
2 4 0	<i>Adjustment for exchange rate differences for own resources</i>	p.m.	p.m.	0,—	
	Chapter 2 4 — Total	p.m.	p.m.	0,—	

Article 2 4 0 — Adjustment for exchange rate differences for own resources

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

This item is intended to record significant gains or losses resulting from the differences between the exchange rates provided for in Article 10a(1) of Regulation (EU, Euratom) No 609/2014 for the conversion into national currency of the budgeted amounts for own resources, on the one hand, and the exchange rates used to enter the amounts in the Commission accounts, on the other hand.

Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 10a(1) thereof.

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1), and in particular Article 19(3) thereof.

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, p. 1).

TITLE 3 — ADMINISTRATIVE REVENUE

Figures

Title Chapter	Heading	2025 estimate	2024 estimate	2023 out-turn
3 0	REVENUE FROM STAFF	2 349 815 369	2 119 028 799	1 971 774 438,25
3 1	REVENUE LINKED TO PROPERTY	5 000	p.m.	34 778 391,44
3 2	REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK — ASSIGNED REVENUE	p.m.	p.m.	228 562 852,72
3 3	OTHER ADMINISTRATIVE REVENUE	6 001 000	5 001 000	522 208 922,65
Title 3 — Total		2 355 821 369	2 124 029 799	2 757 324 605,06

CHAPTER 30 — REVENUE FROM STAFF

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
3 0	REVENUE FROM STAFF				
3 0 0	Taxes and levies				
3 0 0 0	Tax on remunerations	1 211 397 946	1 136 469 096	1 030 333 635,03	85,05 %
3 0 0 1	Special levies on remunerations	129 237 557	121 856 064	114 675 175,75	88,73 %
<i>Article 3 0 0 — Subtotal</i>		1 340 635 503	1 258 325 160	1 145 008 810,78	85,41 %
3 0 1	Contributions to the pension scheme				
3 0 1 0	Staff contributions to the pension scheme	837 610 345	698 177 571	673 473 926,18	80,40 %
3 0 1 1	Transfer or purchase of pension rights by staff	92 419 297	92 206 311	75 659 556,37	81,87 %
3 0 1 2	Contributions to the pension scheme by staff on leave	90 000	150 000	18 025,92	20,03 %
3 0 1 3	Contributions by decentralised agencies and international organisations	79 060 224	70 169 757	77 614 119,00	98,17 %
3 0 1 4	Contributions by Members of the European Parliament	p.m.	p.m.	0,—	

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
	<i>Article 3 0 1 — Subtotal</i>	1 009 179 866	860 703 639	826 765 627,47	81,92 %
	Chapter 3 0 — Total	2 349 815 369	2 119 028 799	1 971 774 438,25	83,91 %

Article 3 0 0 — Taxes and levies

Item 3 0 0 0 — Tax on remunerations

Figures

2025 estimate	2024 estimate	2023 out-turn
1 211 397 946	1 136 469 096	1 030 333 635,03

Remarks

This revenue represents all the tax levied on salaries, wages and emoluments of every type, with the exception of benefits and family allowances, paid to Members of the Commission, officials, other servants and persons in receipt of the compensation payments on termination of employment referred to in Chapter 01 of each title of the statement of expenditure and to persons in receipt of a pension.

Parliament	106 794 775
Council	35 000 000
Commission:	841 926 086
— administration	(658 862 000)
— research and technological development	(24 729 818)
— research (indirect actions)	(18 995 881)
— European Anti-Fraud Office (OLAF)	(4 332 000)
— European Personnel Selection Office (EPSO)	(1 172 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(3 988 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(1 273 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(2 211 000)
— Publications Office of the European Union (OP)	(5 296 000)
— Agency for Support for BEREC (BEREC Office)	(154 443)
— Agency for the Cooperation of Energy Regulators (ACER)	(871 005)
— Chips Joint Undertaking (Chips JU ex-KDT&ECSEL)	(347 169)
— Circular Bio-based Europe Joint Undertaking (CBE ex-BBI)	(197 803)
— Clean Aviation Joint Undertaking (CA JU ex-CSJU)	(334 105)
— Clean Hydrogen Joint Undertaking (CH JU ex-FCH)	(195 130)
— Community Plant Variety Office (CPVO)	(554 782)
— European Union Agency for the Space Programme (EUSPA ex-GSA)	(2 278 079)
— European Agency for Safety and Health at Work (EU-OSHA)	(495 273)
— European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	(2 531 171)
— European Authority for Anti-Money Laundering and Countering the Financing of Terrorism (AMLA)	(646 582)
— European Union Aviation Safety Agency (EASA)	(6 950 256)
— European Banking Authority (EBA)	(2 297 225)
— European Border and Coast Guard Agency (Frontex)	(10 180 542)
— European Centre for Disease Prevention and Control (ECDC)	(2 212 091)
— European Centre for the Development of Vocational Training (Cedefop)	(798 350)
— European Chemicals Agency (ECHA)	(5 073 779)
— European Climate, Infrastructure and Environment Executive Agency (CINEA ex-INEA&TEN-T EA)	(2 986 713)
— European Cybersecurity Industrial, Technology and Research Competence Centre (ECCC ex Cyber)	(117 098)
— European Education and Culture Executive Agency (EACEA)	(3 120 341)
— European Environment Agency (EEA)	(2 498 477)

— European Fisheries Control Agency (EFCA)	(752 502)	
— European Food Safety Authority (EFSA)	(3 493 488)	
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(1 213 653)	
— European Health and Digital Executive Agency (HaDEA ex-CHAFEA&EAHC)	(2 286 952)	
— European High-Performance Computing Joint Undertaking (Euro HPC)	(290 304)	
— European Innovation Council and SME Executive Agency (EISMEA ex-EASME&EACI)	(2 009 261)	
— European Institute for Gender Equality (EIGE)	(307 596)	
— European Institute of Innovation and Technology (EIT)	(442 289)	
— European Insurance and Occupational Pensions Authority (EIOPA)	(1 469 504)	
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(4 049 862)	
— European Labour Authority (ELA)	(452 939)	
— European Maritime Safety Agency (EMSA)	(2 600 694)	
— European Medicines Agency (EMA)	(7 612 650)	
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(1 238 074)	
— European Public Prosecutor's Office (EPPO)	(5 615 911)	
— European Research Council Executive Agency (ERCEA)	(3 098 998)	
— European Research Executive Agency (REA)	(4 937 710)	
— European Securities and Markets Authority (ESMA)	(3 099 855)	
— European Training Foundation (ETF)	(1 054 011)	
— European Union Agency for Asylum (EUAA ex-EASO)	(2 587 134)	
— European Union Agency for Criminal Justice Cooperation (Eurojust)	(1 712 293)	
— European Union Agency for Cybersecurity (ENISA)	(759 121)	
— European Union Agency for Fundamental Rights (FRA)	(983 424)	
— European Union Agency for Law Enforcement Cooperation (Europol)	(6 708 063)	
— European Union Agency for Law Enforcement Training (CEPOL)	(382 112)	
— European Union Agency for Railways (ERA)	(1 826 283)	
— European Union Intellectual Property Office (EUIPO ex-OHIM)	(8 866 361)	
— Europe's Rail Joint Undertaking (EU RAIL ex-Shift2Rail)	(112 681)	
— Global Health EDCTP3 Joint Undertaking	(134 183)	
— Innovative Health Initiative Joint Undertaking (IHI ex-IMI)	(395 032)	
— Single European Sky Air Traffic Management Research Joint Undertaking (SESAR)	(452 717)	
— Single Resolution Board (SRB)	(3 562 331)	
— Smart Networks and Services Joint Undertaking	(107 058)	
— Translation Centre for the bodies of the European Union (CdT)	(1 610 927)	
Court of Justice of the European Union		39 814 000
European Court of Auditors		16 175 000
European Economic and Social Committee		7 500 435
European Committee of the Regions		6 563 879
European Ombudsman		908 320
European Data Protection Supervisor		1 220 451
European External Action Service		28 495 000
European Investment Bank		68 780 000
European Central Bank		51 500 000
European Investment Fund		6 720 000
		<hr/>
	Total	1 211 397 946

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

Protocol on the privileges and immunities of the European Union, and in particular Article 12 thereof.

Council Regulation No 422/67/EEC, No 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ 187, 8.8.1967, p. 1).

Regulation (EEC, Euratom, ECSC) of the Council No 260/68 of 29 February 1968 laying down the conditions and procedure for applying the tax for the benefit of the European Communities (OJ L 56, 4.3.1968, p. 8).

Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the Conditions of Employment of Staff of the European Foundation for the Improvement of Living and Working Conditions (OJ L 214, 6.8.1976, p. 24).

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1).

Decision 94/262/ECSC, EC, Euratom of the European Parliament of 9 March 1994 on the regulations and general conditions governing the performance of the Ombudsman's duties (OJ L 113, 4.5.1994, p. 15).

Decision No 1247/2002/EC of the European Parliament, of the Council and of the Commission of 1 July 2002 on the regulations and general conditions governing the performance of the European Data-protection Supervisor's duties (OJ L 183, 12.7.2002, p. 1).

Council Decision 2009/909/EU of 1 December 2009 laying down the conditions of employment of the President of the European Council (OJ L 322, 9.12.2009, p. 35).

Council Decision 2009/910/EU of 1 December 2009 laying down the conditions of employment of the High Representative of the Union for Foreign Affairs and Security Policy (OJ L 322, 9.12.2009, p. 36).

Council Decision 2009/912/EU of 1 December 2009 laying down the conditions of employment of the Secretary-General of the Council of the European Union (OJ L 322, 9.12.2009, p. 38).

Council Regulation (EU) 2016/300 of 29 February 2016 determining the emoluments of EU high-level public office holders (OJ L 58, 4.3.2016, p. 1).

Item 3 0 0 1 — Special levies on remunerations

Figures

2025 estimate	2024 estimate	2023 out-turn
129 237 557	121 856 064	114 675 175,75

Remarks

This item is intended to record the proceeds from the special levy and the solidarity levy on the salaries of officials and other servants in active employment in accordance with Article 66a of the Staff Regulations.

This item also covers any revenue resulting from the residual amount of the temporary contribution applied until 30 June 2003 from the salaries of Members of the Commission, officials and other servants in active employment.

Parliament	16 169 319
Council	6 700 000
Commission:	87 876 929
— administration	(50 821 000)
— research and technological development	(4 793 524)
— research (indirect actions)	(3 633 237)
— European Anti-Fraud Office (OLAF)	(895 000)
— European Personnel Selection Office (EPSO)	(237 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(703 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(211 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(393 000)
— Publications Office of the European Union (OP)	(1 143 000)
— Agency for Support for BEREC (BEREC Office)	(45 644)
— Agency for the Cooperation of Energy Regulators (ACER)	(227 600)
— Chips Joint Undertaking (Chips JU ex-KDT&ECSEL)	(71 883)
— Circular Bio-based Europe Joint Undertaking (CBE ex-BBI)	(37 722)
— Clean Aviation Joint Undertaking (CA JU ex-CSJU)	(81 157)
— Clean Hydrogen Joint Undertaking (CH JU ex-FCH)	(44 739)
— Community Plant Variety Office (CPVO)	(112 733)
— European Union Agency for the Space Programme (EUSPA ex-GSA)	(572 398)

— European Agency for Safety and Health at Work (EU-OSHA)	(113 950)	
— European Union Agency for the Operational Management of Large-Scale IT Systems in the area of Freedom, Security and Justice (eu-LISA)	(485 220)	
— European Authority for Anti-Money Laundering and Countering the Financing of Terrorism (AMLA)	(139 954)	
— European Union Aviation Safety Agency (EASA)	(1 672 667)	
— European Banking Authority (EBA)	(421 712)	
— European Border and Coast Guard Agency (Frontex)	(2 276 739)	
— European Centre for Disease Prevention and Control (ECDC)	(426 696)	
— European Centre for the Development of Vocational Training (Cedefop)	(204 262)	
— European Chemicals Agency (ECHA)	(1 030 031)	
— European Climate, Infrastructure and Environment Executive Agency (CINEA ex-INEA&TEN-T EA)	(560 297)	
— European Cybersecurity Industrial, Technology and Research Competence Centre (ECCC ex Cyber)	(27 057)	
— European Education and Culture Executive Agency (EACEA)	(567 148)	
— European Environment Agency (EEA)	(436 242)	
— European Fisheries Control Agency (EFCA)	(183 025)	
— European Food Safety Authority (EFSA)	(821 413)	
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(197 909)	
— European Health and Digital Executive Agency (HaDEA ex-CHAFEA&EAHC)	(398 423)	
— European High-Performance Computing Joint Undertaking (Euro HPC)	(57 405)	
— European Innovation Council and SME Executive Agency (EISMEA ex-EASME&EACI)	(387 561)	
— European Institute for Gender Equality (EIGE)	(73 339)	
— European Institute of Innovation and Technology (EIT)	(118 786)	
— European Insurance and Occupational Pensions Authority (EIOPA)	(318 077)	
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(927 276)	
— European Labour Authority (ELA)	(125 138)	
— European Maritime Safety Agency (EMSA)	(641 664)	
— European Medicines Agency (EMA)	(1 446 575)	
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(265 748)	
— European Public Prosecutor's Office (EPPO)	(376 439)	
— European Research Council Executive Agency (ERCEA)	(579 063)	
— European Research Executive Agency (REA)	(892 821)	
— European Securities and Markets Authority (ESMA)	(607 340)	
— European Training Foundation (ETF)	(251 164)	
— European Union Agency for Asylum (EUAA ex-EASO)	(575 931)	
— European Union Agency for Criminal Justice Cooperation (Eurojust)	(332 092)	
— European Union Agency for Cybersecurity (ENISA)	(196 888)	
— European Union Agency for Fundamental Rights (FRA)	(201 949)	
— European Union Agency for Law Enforcement Cooperation (Europol)	(1 509 067)	
— European Union Agency for Law Enforcement Training (CEPOL)	(89 700)	
— European Union Agency for Railways (ERA)	(391 486)	
— European Union Intellectual Property Office (EUIPO ex-OHIM)	(2 056 052)	
— Europe's Rail Joint Undertaking (EU RAIL ex-Shift2Rail)	(26 893)	
— Global Health EDCTP3 Joint Undertaking	(28 201)	
— Innovative Health Initiative Joint Undertaking (IHI ex-IMI)	(81 988)	
— Single European Sky Air Traffic Management Research Joint Undertaking (SESAR)	(97 686)	
— Single Resolution Board (SRB)	(846 056)	
— Smart Networks and Services Joint Undertaking	(24 933)	
— Translation Centre for the bodies of the European Union (CdT)	(363 229)	
Court of Justice of the European Union		7 023 000
European Court of Auditors		2 800 000
European Economic and Social Committee		1 480 059
European Committee of the Regions		1 311 954
European Ombudsman		162 876
European Data Protection Supervisor		259 420
European External Action Service		5 454 000
	Total	129 237 557

Legal basis

Staff Regulations of Officials of the European Union, and in particular Article 66a thereof.

Conditions of Employment of Other Servants of the European Union.

Council Regulation No 422/67/EEC, No 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ L 87, 8.8.1967, p. 1).

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1).

Decision 94/262/ECSC, EC, Euratom of the European Parliament of 9 March 1994 on the regulations and general conditions governing the performance of the Ombudsman's duties (OJ L 113, 4.5.1994, p. 15).

Decision No 1247/2002/EC of the European Parliament, of the Council and of the Commission of 1 July 2002 on the regulations and general conditions governing the performance of the European Data-protection Supervisor's duties (OJ L 183, 12.7.2002, p. 1).

Council Decision 2009/909/EU of 1 December 2009 laying down the conditions of employment of the President of the European Council (OJ L 322, 9.12.2009, p. 35).

Article 3 0 1 — Contributions to the pension scheme

Item 3 0 1 0 — Staff contributions to the pension scheme

Figures

2025 estimate	2024 estimate	2023 out-turn
837 610 345	698 177 571	673 473 926,18

Remarks

The revenue represents staff contributions to the financing of the pension scheme.

Parliament	134 946 945
Council	36 000 000
Commission:	579 060 243
— administration	(332 493 000)
— research and technological development	(28 001 675)
— research (indirect actions)	(19 049 314)
— European Anti-Fraud Office (OLAF)	(4 634 000)
— European Personnel Selection Office (EPSO)	(1 525 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(8 255 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(2 629 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(4 820 000)
— Publications Office of the European Union (OP)	(6 985 000)
— Agency for Support for BEREC (BEREC Office)	(342 304)
— Agency for the Cooperation of Energy Regulators (ACER)	(1 570 935)
— Chips Joint Undertaking (Chips JU ex-KDT&ECSEL)	(451 290)
— Circular Bio-based Europe Joint Undertaking (CBE ex-BBI)	(266 610)
— Clean Aviation Joint Undertaking (CA JU ex-CSJU)	(438 820)
— Clean Hydrogen Joint Undertaking (CH JU ex-FCH)	(270 623)
— Community Plant Variety Office (CPVO)	(619 210)
— European Union Agency for the Space Programme (EUSPA ex-GSA)	(3 360 507)
— European Agency for Safety and Health at Work (EU-OSHA)	(706 144)
— European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	(3 627 012)

— European Authority for Anti-Money Laundering and Countering the Financing of Terrorism (AMLA)	(864 960)	
— European Union Aviation Safety Agency (EASA)	(9 325 372)	
— European Banking Authority (EBA)	(2 446 473)	
— European Border and Coast Guard Agency (Frontex)	(19 607 945)	
— European Centre for Disease Prevention and Control (ECDC)	(3 252 711)	
— European Centre for the Development of Vocational Training (Cedefop)	(1 205 954)	
— European Chemicals Agency (ECHA)	(6 542 709)	
— European Climate, Infrastructure and Environment Executive Agency (CINEA ex-INEA&TEN-T EA)	(5 005 511)	
— European Cybersecurity Industrial, Technology and Research Competence Centre (ECCC ex Cyber)	(248 622)	
— European Education and Culture Executive Agency (EACEA)	(4 770 117)	
— European Environment Agency (EEA)	(2 926 080)	
— European Fisheries Control Agency (EFCA)	(1 095 237)	
— European Food Safety Authority (EFSA)	(5 637 656)	
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(1 125 273)	
— European Health and Digital Executive Agency (HaDEA ex-CHAFAEA&EAHC)	(3 729 606)	
— European High-Performance Computing Joint Undertaking (Euro HPC)	(380 494)	
— European Innovation Council and SME Executive Agency (EISMEA ex-EASME&EACI)	(3 105 660)	
— European Institute for Gender Equality (EIGE)	(463 586)	
— European Institute of Innovation and Technology (EIT)	(730 694)	
— European Insurance and Occupational Pensions Authority (EIOPA)	(1 965 819)	
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(5 171 589)	
— European Labour Authority (ELA)	(845 782)	
— European Maritime Safety Agency (EMSA)	(3 600 117)	
— European Medicines Agency (EMA)	(9 574 683)	
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(1 442 059)	
— European Public Prosecutor's Office (EPPO)	(2 316 037)	
— European Research Council Executive Agency (ERCEA)	(4 531 481)	
— European Research Executive Agency (REA)	(7 737 352)	
— European Securities and Markets Authority (ESMA)	(3 808 888)	
— European Training Foundation (ETF)	(1 478 553)	
— European Union Agency for Asylum (EUAA ex-EASO)	(4 971 473)	
— European Union Agency for Criminal Justice Cooperation (Eurojust)	(2 639 429)	
— European Union Agency for Cybersecurity (ENISA)	(1 170 981)	
— European Union Agency for Fundamental Rights (FRA)	(1 194 680)	
— European Union Agency for Law Enforcement Cooperation (Europol)	(9 677 049)	
— European Union Agency for Law Enforcement Training (CEPOL)	(778 093)	
— European Union Agency for Railways (ERA)	(2 292 606)	
— European Union Intellectual Property Office (EUIPO ex-OHIM)	(12 830 612)	
— Europe's Rail Joint Undertaking (EU RAIL ex-Shift2Rail)	(238 237)	
— Global Health EDCTP3 Joint Undertaking	(205 765)	
— Innovative Health Initiative Joint Undertaking (IHI ex-IMI)	(496 052)	
— Single European Sky Air Traffic Management Research Joint Undertaking (SESAR)	(495 611)	
— Single Resolution Board (SRB)	(4 751 154)	
— Smart Networks and Services Joint Undertaking	(159 831)	
— Translation Centre for the bodies of the European Union (CdT)	(2 176 206)	
Court of Justice of the European Union		29 835 000
European Court of Auditors		12 958 000
European Economic and Social Committee		8 028 931
European Committee of the Regions		7 258 197
European Ombudsman		851 081
European Data Protection Supervisor		1 533 948
European External Action Service		27 138 000
	Total	837 610 345

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the Conditions of Employment of Staff of the European Foundation for the Improvement of Living and Working Conditions (OJ L 214, 6.8.1976, p. 24).

Item 3 0 1 1 — Transfer or purchase of pension rights by staff

Figures

2025 estimate	2024 estimate	2023 out-turn
92 419 297	92 206 311	75 659 556,37

Remarks

The revenue represents the payment to the Union of the actuarial equivalent or the flat-rate redemption value of pension rights acquired by officials in their previous jobs.

European Parliament	6 000 000
Council	p.m.
Commission	86 419 297
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	92 419 297

Legal basis

Staff Regulations of Officials of the European Union.

Item 3 0 1 2 — Contributions to the pension scheme by staff on leave

Figures

2025 estimate	2024 estimate	2023 out-turn
90 000	150 000	18 025,92

Remarks

Officials and other servants taking leave may in certain cases continue to acquire pension rights provided that they contribute to the pension scheme.

European Parliament	40 000
Council	p.m.
Commission	50 000
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	90 000

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

Item 3 0 1 3 — Contributions by decentralised agencies and international organisations

Figures

2025 estimate	2024 estimate	2023 out-turn
79 060 224	70 169 757	77 614 119,00

Remarks

The revenue represents the employer's contribution by decentralised agencies and international organisations to the pension scheme.

Commission

79 060 224

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

Item 3 0 1 4 — Contributions by Members of the European Parliament

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

The revenue represents contributions by Members of the European Parliament to the financing of the pension scheme.

European Parliament

p.m.

Legal basis

Rules governing the payment of expenses and allowances to Members of the European Parliament, and in particular Annex III thereto.

CHAPTER 3 1 — REVENUE LINKED TO PROPERTY

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
3 1	REVENUE LINKED TO PROPERTY				
3 1 0	<i>Sale of immovable property — Assigned revenue</i>	p.m.	p.m.	617 473,00	
3 1 1	<i>Sale of other property</i>	5 000	p.m.	414 466,13	8289,32 %
3 1 2	<i>Letting and subletting immovable property — Assigned revenue</i>	p.m.	p.m.	33 746 452,31	
	Chapter 3 1 — Total	5 000	p.m.	34 778 391,44	695567,83 %

Article 3 1 0 — Sale of immovable property — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	617 473,00

Remarks

This article is intended to record revenue from the sale of immovable property belonging to the institutions, including interests.

In accordance with Article 21(3), point (e), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

Article 3 1 1 — Sale of other property

Figures

2025 estimate	2024 estimate	2023 out-turn
5 000	p.m.	414 466,13

Remarks

This article is intended to record revenue from the sale or part-exchange of other property belonging to the institutions.

It also records the proceeds from the sale of vehicles, equipment, installations, materials, and scientific and technical apparatus which are replaced or scrapped when the book value is fully depreciated.

European Parliament	5 000
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	5 000

Article 3 1 2 — Letting and subletting immovable property — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	33 746 452,31

Remarks

This article is intended to record revenue from letting and subletting of immovable properties, from the reimbursement of charges and from payments connected with lettings.

In accordance with Article 21(3), point (e), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

CHAPTER 3 2 — REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK — ASSIGNED REVENUE

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
3 2	REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK — ASSIGNED REVENUE				
3 2 0	<i>Revenue from the supply of goods, services and work — Assigned revenue</i>				
3 2 0 1	Revenue from the supply of goods, services and work for other departments within the Commission — Assigned revenue	p.m.	p.m.	1 386 727,25	
3 2 0 2	Revenue from the supply of goods, services and work for other Union institutions, agencies and bodies — Assigned revenue	p.m.	p.m.	208 776 886,10	
	<i>Article 3 2 0 — Subtotal</i>	p.m.	p.m.	210 163 613,35	
3 2 1	<i>Refunds by other institutions or bodies of mission allowances — Assigned revenue</i>	p.m.	p.m.	179 618,77	
3 2 2	<i>Revenue from third parties in respect of goods, services or work — Assigned revenue</i>	p.m.	p.m.	18 219 620,60	
	Chapter 3 2 — Total	p.m.	p.m.	228 562 852,72	

Article 3 2 0 — Revenue from the supply of goods, services and work — Assigned revenue

Item 3 2 0 1 — Revenue from the supply of goods, services and work for other departments within the Commission — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	1 386 727,25

Remarks

In accordance with Article 21(3), point (c), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

Item 3 2 0 2 — Revenue from the supply of goods, services and work for other Union institutions, agencies and bodies — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	208 776 886,10

Remarks

In accordance with Article 21(3), point (c), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

Article 3 2 1 — Refunds by other institutions or bodies of mission allowances — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	179 618,77

Remarks

This article is intended to record revenue from refunds of mission allowances paid on behalf of other institutions or bodies.

In accordance with Article 21(3), point (c), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

Article 3 2 2 — Revenue from third parties in respect of goods, services or work — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	18 219 620,60

Remarks

In accordance with Article 21(3), point (a), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

CHAPTER 3 3 — OTHER ADMINISTRATIVE REVENUE

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
3 3	OTHER ADMINISTRATIVE REVENUE				
3 3 0	<i>Repayment of amounts wrongly paid — Assigned revenue</i>	p.m.	p.m.	71 459 226,25	
3 3 1	<i>Revenue for a specific purpose (income from foundations, subsidies, gifts and bequests) — Assigned revenue</i>	p.m.	p.m.	0,—	
3 3 2	<i>Revenue from the Commission contribution to the EEAS for Commission staff working in Union delegations — Assigned revenue</i>	p.m.	p.m.	229 073 580,01	
3 3 3	<i>Insurance payments received — Assigned revenue</i>	p.m.	p.m.	1 286 540,85	
3 3 8	<i>Other revenue from administrative operations — Assigned revenue</i>	p.m.	p.m.	210 412 819,51	
3 3 9	<i>Other revenue from administrative operations</i>	6 001 000	5 001 000	9 976 756,03	166,25 %
	Chapter 3 3 — Total	6 001 000	5 001 000	522 208 922,65	8702,03 %

Article 3 3 0 — Repayment of amounts wrongly paid — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	71 459 226,25

Remarks

In accordance with Article 21(3), point (b), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.

Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

Article 3 3 1 — Revenue for a specific purpose (income from foundations, subsidies, gifts and bequests) — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21(2), point (d), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

Article 3 3 2 — Revenue from the Commission contribution to the EEAS for Commission staff working in Union delegations — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	229 073 580,01

Remarks

This revenue arises from a Commission contribution to the European External Action Service (EEAS) to cover locally managed expenses of Commission staff working in Union delegations, including Commission staff funded by the European Development Fund (EDF).

In accordance with Article 21(2) and (3) of the Financial Regulation, any revenue will be used to provide additional appropriations for Item 3 0 0 5 in the statement of expenditure in Section X ‘European External Action Service’.

European External Action Service	p.m.
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Article 3 3 3 — Insurance payments received — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	1 286 540,85

Remarks

This article is also intended to record revenue arising from reimbursement by insurance companies of the salaries of officials involved in accidents.

In accordance with Article 21(3), point (d), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

Article 3 3 8 — Other revenue from administrative operations — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	210 412 819,51

Remarks

This article is intended to record other contributions and refunds in connection with the administrative operation of the institutions.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

Article 3 3 9 — Other revenue from administrative operations

Figures

2025 estimate	2024 estimate	2023 out-turn
6 001 000	5 001 000	9 976 756,03

Remarks

This article is intended to record other revenue from administrative operations.

European Parliament	1 000
Council	p.m.
Commission	6 000 000
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	6 001 000

TITLE 4 — FINANCIAL REVENUE, DEFAULT INTEREST AND FINES

Figures

Title Chapter	Heading	2025 estimate	2024 estimate	2023 out-turn
4 0	REVENUE FROM INVESTMENTS AND ACCOUNTS	60 308 000	43 343 107	70 948 376,26
4 1	DEFAULT INTEREST	5 000 000	5 000 000	1 490 938 241,97
4 2	FINES AND PENALTIES	101 000 000	101 000 000	918 529 136,20
	Title 4 — Total	166 308 000	149 343 107	2 480 415 754,43

CHAPTER 4 0 — REVENUE FROM INVESTMENTS AND ACCOUNTS

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
4 0	REVENUE FROM INVESTMENTS AND ACCOUNTS				
4 0 0	<i>Revenue from investments, loans granted and bank accounts</i>	45 490 000	30 330 000	60 081 949,20	132,08 %
4 0 1	<i>Interest yielded by pre-financing</i>	10 000 000	10 000 000	6 914 887,36	69,15 %
4 0 2	<i>Revenue generated on trust accounts — Assigned revenue</i>	p.m.	p.m.	0,—	
4 0 3	<i>Interest on deposits in the framework of the Union's economic governance — Assigned revenue</i>	p.m.	p.m.	0,—	
4 0 4	<i>Dividends paid by the European Investment Fund</i>	4 818 000	3 013 107	3 951 539,70	82,02 %
4 0 9	<i>Other interest and revenue</i>	p.m.	p.m.	0,—	
	Chapter 4 0 — Total	60 308 000	43 343 107	70 948 376,26	117,64 %

Article 4 0 0 — Revenue from investments, loans granted and bank accounts

Figures

2025 estimate	2024 estimate	2023 out-turn
45 490 000	30 330 000	60 081 949,20

Remarks

This article is intended to record revenue from investments or loans granted, and bank and other interest credited to, or debited from, the institutions' accounts.

European Parliament		p.m.
Council		p.m.
Commission		45 000 000
Court of Justice of the European Union		150 000
European Court of Auditors		p.m.
European Economic and Social Committee		p.m.
European Committee of the Regions		p.m.
European Ombudsman		p.m.
European Data Protection Supervisor		p.m.
European External Action Service		340 000
	Total	45 490 000

Article 4 0 1 — Interest yielded by pre-financing

Figures

2025 estimate	2024 estimate	2023 out-turn
10 000 000	10 000 000	6 914 887,36

Remarks

This article is intended to record revenue from the interest yielded by pre-financing.

Commission		10 000 000
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Article 4 0 2 — Revenue generated on trust accounts — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to record interest and other revenue generated on trust accounts.

The trust accounts are kept on behalf of the Union by international financial institutions (European Investment Fund, European Investment Bank, Council of Europe Development Bank/Kreditanstalt für Wiederaufbau, European Bank for Reconstruction and Development) which manage Union programmes. The amounts paid in by the Union remain on the account until they are made available to the beneficiaries under the single programme, such as small and medium-sized enterprises or institutions managing projects in accession countries.

In accordance with Article 21(5) of the Financial Regulation, interest generated by trust accounts used for Union programmes is used to provide additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

Legal basis

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1), and in particular Article 21(5) thereof.

Article 4 0 3 — Interest on deposits in the framework of the Union’s economic governance — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to receive interest on deposits in the framework of the Union’s economic governance.

In accordance with Article 21(2), point (c), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

Legal basis

Council Regulation (EC) No 1467/97 of 7 July 1997 on speeding up and clarifying the implementation of the excessive deficit procedure (OJ L 209, 2.8.1997, p. 6), and in particular Article 16 thereof.

Article 4 0 4 — Dividends paid by the European Investment Fund

Figures

2025 estimate	2024 estimate	2023 out-turn
4 818 000	3 013 107	3 951 539,70

Remarks

This article is intended to receive any dividends paid by the European Investment Fund in respect of the Union’s contribution.

Legal basis

Council Decision 94/375/EC of 6 June 1994 on Community membership of the European Investment Fund (OJ L 173, 7.7.1994, p. 12).

Council Decision 2007/247/EC of 19 April 2007 on the Community participation in the capital increase of the European Investment Fund (OJ L 107, 25.4.2007, p. 5).

Decision No 562/2014/EU of the European Parliament and of the Council of 15 May 2014 on the participation of the European Union in the capital increase of the European Investment Fund (OJ L 156, 24.5.2014, p. 1).

Article 4 0 9 — Other interest and revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to accommodate all other possible interest and financial revenue not listed under this chapter.

Council
 Commission
 European External Action Service

p.m.
 p.m.
 p.m.
 Total _____ p.m.

CHAPTER 4 1 — DEFAULT INTEREST

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
4 1	DEFAULT INTEREST				
4 1 0	<i>Default interest in respect of own resources made available by the Member States</i>	5 000 000	5 000 000	1 486 831 417,87	29736,63 %
4 1 9	<i>Other default interest</i>	p.m.	p.m.	4 106 824,10	
	Chapter 4 1 — Total	5 000 000	5 000 000	1 490 938 241,97	29818,76 %

Article 4 1 0 — Default interest in respect of own resources made available by the Member States

Figures

2025 estimate	2024 estimate	2023 out-turn
5 000 000	5 000 000	1 486 831 417,87

Remarks

Any delay by a Member State in making the entry in the account opened in the name of the Commission referred to in Article 9(1) of Regulation (EU, Euratom) No 609/2014 gives rise to the payment of interest by the Member State concerned. However, the recovery of amounts of interest below EUR 500 shall be waived.

For the VAT and GNI-based own resources, interest shall be payable only in relation to delays in entering amounts referred to in Article 12(2) of Regulation (EU, Euratom) No 609/2014.

For the own resource based on non-recycled plastic packaging waste, interest shall be payable only in relation to delays in entering the amounts stipulated in Article 11(1) of Regulation (EU, Euratom) 2021/770.

In the case of Member States belonging to the Economic and Monetary Union, the interest rate shall be equal to the rate as published in the *Official Journal of the European Union*, C series, which the European Central Bank applied to its main refinancing operations on the first day of the month in which the due date fell, or 0 per cent, whichever is higher, increased by 2,5 percentage points. That rate shall be increased by 0,25 of a percentage point for each month of delay.

In the case of Member States not belonging to the Economic and Monetary Union, the interest rate shall be equal to the rate applied on the first day of the month in question by the central banks for their main refinancing operations, or 0 per cent, whichever is higher, increased by 2,5 percentage points. For the Member States for which the central bank rate is not available, the interest rate shall be equal to the most equivalent rate applied on the first day of the month in question on the Member State's money market, or 0 per cent, whichever is higher, increased by 2,5 percentage points. That rate shall be increased by 0,25 of a percentage point for each month of delay.

The total increase shall not exceed 16 percentage points. The increased rate shall be applied to the entire period of delay.

Council _____ p.m.
 Commission _____ 5 000 000
 Total _____ 5 000 000

Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 12 thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15), and in particular Article 11 thereof.

Article 4 1 9 — Other default interest

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	4 106 824,10

Remarks

This article is intended to record default interest on entitlements other than own resources.

Council	p.m.
Commission	p.m.
European External Action Service	p.m.
Total	p.m.

Legal basis

Agreement on the European Economic Area (OJ L 1, 3.1.1994, p. 3), and in particular Article 2(5) of Protocol 32 thereto.

Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006, p. 25), and in particular Article 102 thereof.

Commission Regulation (EC) No 1828/2006 of 8 December 2006 setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund (OJ L 371, 27.12.2006, p. 1).

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1), and in particular Article 99 thereof.

CHAPTER 4 2 — FINES AND PENALTIES

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
4 2	FINES AND PENALTIES				
4 2 0	<i>Fines in connection with the implementation of the rules on competition</i>	100 000 000	100 000 000	175 718 320,15	175,72 %
4 2 1	<i>Penalty payments and lump sums imposed on a Member State</i>	p.m.	p.m.	235 522 487,88	
4 2 2	<i>Fines imposed for fraud and irregularities which are damaging to the Union's financial interests</i>	p.m.	p.m.	0,—	
4 2 3	<i>Fines in the framework of the Union's economic governance — Assigned revenue</i>	p.m.	p.m.	0,—	
4 2 4	<i>Interest connected with fines and penalty payments</i>	1 000 000	1 000 000	1 771 496,25	177,15 %
4 2 5	<i>Interest, other charges due and negative returns on cancelled or reduced fines</i>	p.m.	p.m.	0,—	
4 2 8	<i>Other fines and penalty payments — Assigned revenue</i>	p.m.	p.m.	415 331,75	
4 2 9	<i>Other non-assigned fines and penalty payments</i>	p.m.	p.m.	505 101 500,17	

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
	Chapter 4 2 — Total	101 000 000	101 000 000	918 529 136,20	909,43 %

Article 4 2 0 — Fines in connection with the implementation of the rules on competition

Figures

2025 estimate	2024 estimate	2023 out-turn
100 000 000	100 000 000	175 718 320,15

Remarks

The Commission may impose fines, periodic penalty payments and other penalties on undertakings and associations of undertakings for not respecting bans or not carrying out their obligations under the Regulations enumerated below or under Articles 101 and 102 TFEU.

The fines must normally be paid within three months of the Commission decision being notified. However, the Commission will not collect the amount due if the undertaking has lodged an appeal with the Court of Justice of the European Union. The undertaking must provide the Commission with either a provisional payment or a financial guarantee covering both the principal of the debt and the interest or surcharges by the final date for payment.

Legal basis

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (the EC merger Regulation) (OJ L 24, 29.1.2004, p. 1), and in particular Articles 14 and 15 thereof.

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1).

Regulation (EU) 2022/1925 of the European Parliament and of the Council of 14 September 2022 on contestable and fair markets in the digital sector and amending Directives (EU) 2019/1937 and (EU) 2020/1828 (Digital Markets Act) (OJ L 265, 12.10.2022, p. 1).

Regulation (EU) 2022/2560 of the European Parliament and of the Council of 14 December 2022 on foreign subsidies distorting the internal market (OJ L 330, 23.12.2022 p. 1).

Article 4 2 1 — Penalty payments and lump sums imposed on a Member State

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	235 522 487,88

Remarks

This article is intended to record penalty payments and lump sums imposed on a Member State, for instance for not complying with a judgment of the Court of Justice of the European Union on its failure to fulfil an obligation under the Treaties.

Legal basis

Treaty on the Functioning of the European Union, and in particular Article 260(2) thereof.

Article 4 2 2 — Fines imposed for fraud and irregularities which are damaging to the Union's financial interests

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to record fines resulting from measures taken by the Commission to address irregularities detected in the framework of the protection of the financial interests of the Union.

Legal basis

Regulation (EU) No 1294/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme for customs in the European Union for the period 2014-2020 (Customs 2020) and repealing Decision No 624/2007/EC (OJ L 347, 20.12.2013, p. 209).

Article 4 2 3 — Fines in the framework of the Union's economic governance — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to record fines in the framework of the Union's economic governance.

In accordance with Article 21(2), point (c), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

Legal basis

Council Regulation (EC) No 1467/97 of 7 July 1997 on speeding up and clarifying the implementation of the excessive deficit procedure (OJ L 209, 2.8.1997, p. 6), and in particular Article 16 thereof.

Regulation (EU) No 1173/2011 of the European Parliament and of the Council of 16 November 2011 on the effective enforcement of budgetary surveillance in the euro area (OJ L 306, 23.11.2011, p. 1).

Regulation (EU) No 1174/2011 of the European Parliament and of the Council of 16 November 2011 on enforcement measures to correct excessive macroeconomic imbalances in the euro area (OJ L 306, 23.11.2011, p. 8).

Article 4 2 4 — Interest connected with fines and penalty payments

Figures

2025 estimate	2024 estimate	2023 out-turn
1 000 000	1 000 000	1 771 496,25

Remarks

This article is intended to record accrued interest on special accounts for fines and default interest connected with fines and penalty payments, including penalty payments related to Member States.

Legal basis

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (OJ L 24, 29.1.2004, p. 1), and in particular Articles 14 and 15 thereof.

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1), and in particular Article 99 thereof.

Article 4 2 5 — Interest, other charges due and negative returns on cancelled or reduced fines

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to record interest due, negative returns, or any compensation due where a fine or penalty payment under the TFEU or the Euratom Treaty is cancelled or reduced by the Court of Justice of the European Union. These amounts are deducted from the revenue side of the Union budget (negative revenue).

Legal basis

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1), and in particular Article 48 thereof.

Reference acts

Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU, Euratom) 2018/1046 on the financial rules applicable to the general budget of the Union (COM(2022)184 final).

Article 4 2 8 — Other fines and penalty payments — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	415 331,75

Remarks

This article is intended to accommodate, in accordance with Article 21 of the Financial Regulation, any revenue not provided for in other parts of Chapter 4 2 which is used to provide additional appropriations to finance expenditure to which this revenue is assigned.

Article 4 2 9 — Other non-assigned fines and penalty payments

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	505 101 500,17

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 4 2 which is not used in accordance with Article 21 of the Financial Regulation.

TITLE 5 — BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS

Figures

Title Chapter	Heading	2025 estimate	2024 estimate	2023 out-turn
5 0	EUROPEAN UNION GUARANTEE FOR BORROWING-AND-LENDING OPERATIONS IN MEMBER STATES	p.m.	p.m.	67 589 422 325,71
5 1	EUROPEAN UNION GUARANTEE FOR OPERATIONS IN AND BORROWING-AND-LENDING OPERATIONS FOR THIRD COUNTRIES	p.m.	p.m.	0,—
5 2	INTEREST RATE SUBSIDIES	p.m.	p.m.	0,—
5 3	SURPLUS FROM THE COMMON PROVISIONING FUND	p.m.	p.m.	0,—
Title 5 — Total		p.m.	p.m.	67 589 422 325,71

CHAPTER 5 0 — EUROPEAN UNION GUARANTEE FOR BORROWING-AND-LENDING OPERATIONS IN MEMBER STATES

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
5 0	EUROPEAN UNION GUARANTEE FOR BORROWING-AND-LENDING OPERATIONS IN MEMBER STATES				
5 0 0	<i>Union guarantee for Union borrowings for balance of payments support</i>	p.m.	p.m.	0,—	
5 0 1	<i>Union guarantee for Euratom borrowings</i>	p.m.	p.m.	0,—	
5 0 2	<i>Union guarantee for Union borrowings for financial assistance under the EFSM</i>	p.m.	p.m.	0,—	
5 0 3	<i>European instrument for temporary support to mitigate unemployment risks in an emergency (SURE)</i>				
5 0 3 0	European instrument for temporary support to mitigate unemployment risks in an emergency (SURE) — Assigned revenue	p.m.	p.m.	0,—	
5 0 3 1	European instrument for temporary support to mitigate unemployment risks in an emergency (SURE) — Non-assigned revenue	p.m.	p.m.	0,—	
	<i>Article 5 0 3 — Subtotal</i>	p.m.	p.m.	0,—	
5 0 4	<i>European Union Recovery Instrument (EURI)</i>				
5 0 4 0	European Union Recovery Instrument (EURI) — Assigned revenue	p.m.	p.m.	67 589 422 325,71	
5 0 4 1	European Union Recovery Instrument (EURI) — Non-assigned revenue	p.m.	p.m.	0,—	
	<i>Article 5 0 4 — Subtotal</i>	p.m.	p.m.	67 589 422 325,71	
Chapter 5 0 — Total		p.m.	p.m.	67 589 422 325,71	

Article 5 0 0 — Union guarantee for Union borrowings for balance of payments support

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

The Union guarantee is for borrowings raised on the capital markets or from financial institutions. The amount in principal of loans which may then be granted to the Member States is limited to EUR 50 000 000 000.

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Item 16 04 01 01 of the statement of expenditure in Section III ‘Commission’ provided that that revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest is given in the Annex ‘Borrowing-and-lending operations’ to Section III ‘Commission’.

Legal basis

For the legal basis, see the remarks for Item 16 04 01 01 of the statement of expenditure in Section III ‘Commission’.

Article 5 0 1 — Union guarantee for Euratom borrowings

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Item 16 04 02 01 of the statement of expenditure in Section III ‘Commission’ provided that this revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex ‘Borrowing-and-lending operations’ to Section III ‘Commission’.

Legal basis

For the legal basis, see the remarks for Item 16 04 02 01 of the statement of expenditure in Section III ‘Commission’.

Article 5 0 2 — Union guarantee for Union borrowings for financial assistance under the EFSM

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

The Union guarantee is for borrowings raised on the capital markets or from financial institutions under the European Financial Stabilisation Mechanism. The outstanding amount of loans or credit lines to be granted to Member States shall be within the limits provided for in the legal basis.

This article is intended to record any revenue arising from exercise of rights in connection with a guarantee under Item 16 04 03 01, provided that that revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest is given in the Annex ‘Borrowing-and-lending operations’ to Section III ‘Commission’.

Legal basis

For the legal basis, see the remarks for Item 16 04 03 01 of the statement of expenditure in Section III ‘Commission’.

Article 5 0 3 — European instrument for temporary support to mitigate unemployment risks in an emergency (SURE)

Item 5 0 3 0 — European instrument for temporary support to mitigate unemployment risks in an emergency (SURE) — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

This item is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Item 16 04 04 01 of the statement of expenditure in Section III ‘Commission’ provided that that revenue has not been deducted from expenditure.

The outstanding amount of loans or credit lines to be granted to Member States shall be within the limits provided for in the legal basis. Contributions to this instrument shall constitute external assigned revenue within the meaning of Article 21(5) of the Financial Regulation.

A summary of borrowing-and-lending operations, including debt management, in capital and interest is given in the Annex ‘Borrowing-and-lending operations’ to the statement of expenditure in Section III ‘Commission’.

Legal basis

For the legal basis, see the remarks for Item 16 04 04 01 of the statement of expenditure in Section III ‘Commission’.

Item 5 0 3 1 — European instrument for temporary support to mitigate unemployment risks in an emergency (SURE) — Non-assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

This item is intended to accommodate any revenue linked to the European instrument for temporary Support to mitigate Unemployment Risks in an Emergency which is not used in accordance with Article 21 of the Financial Regulation.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex ‘Borrowing-and-lending operations’ to the statement of expenditure in Section III ‘Commission’.

Legal basis

For the legal basis, see the remarks for Item 16 04 04 01 of the statement of expenditure in Section III ‘Commission’.

Article 5 0 4 — European Union Recovery Instrument (EURI)

Item 5 0 4 0 — European Union Recovery Instrument (EURI) — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	67 589 422 325,71

Remarks

Assigned revenue entered under this item under Regulation (EU) 2020/2094, the European Union Recovery Instrument (EURI), is financed on the basis of the empowerment in Article 5 of the 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, p. 1), for a total of EUR 421 070 056 298. It shall give rise to the provision of appropriations on the relevant titles on the expenditure side of the budget. The amounts indicated in the budget remarks of the relevant budget lines on the expenditure side of the budget provide information about the total amount in relation to the given programme.

Legal basis

Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis (OJ L 433 I, 22.12.2020, p. 23).

Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility (OJ L 57, 18.02.2021, p. 17).

Item 5 0 4 1 — European Union Recovery Instrument (EURI) — Non-assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

This item is intended to accommodate any revenue linked to the European Union Recovery Instrument which is not used in accordance with Article 21 of the Financial Regulation.

Legal basis

Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis (OJ L 433I, 22.12.2020, p. 23).

Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility (OJ L 57, 18.02.2021, p. 17).

CHAPTER 5 1 — EUROPEAN UNION GUARANTEE FOR OPERATIONS IN AND BORROWING-AND-LENDING OPERATIONS FOR THIRD COUNTRIES

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
5 1	EUROPEAN UNION GUARANTEE FOR OPERATIONS IN AND BORROWING-AND-LENDING OPERATIONS FOR THIRD COUNTRIES				
5 1 0	<i>External Action Guarantee</i>	p.m.	p.m.	0,—	
5 1 1	<i>Union guarantee for Union borrowings for financial assistance under MFA+</i>	p.m.			
5 1 2	<i>Union guarantee for Union borrowings for financial assistance under the Ukraine Facility and Ukraine Guarantee</i>	p.m.	p.m.		
	Chapter 5 1 — Total	p.m.	p.m.	0,—	

Article 5 1 0 — External Action Guarantee

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

The Union guarantee is for borrowing-and-lending operations for third countries and for loans and other operations granted by financial establishments in third countries. This article also records the revenues stemming from previous external guarantees.

This article covers the External Action Guarantee, including the European Fund for Sustainable Development Plus (EFSD+), the European Union guarantee for the borrowing programmes contracted by the Union to provide macro-financial assistance to third countries and the Guarantee for Euratom borrowings to improve the degree of efficiency and safety of nuclear power stations in the countries of central and Eastern Europe and the Commonwealth of Independent States. It also covers the European Union guarantee for European Investment Bank loans to third countries and the abovementioned guarantees for macro-financial assistance and Euratom loans granted under previous MFFs, as well as the European Union guarantee for the European Fund for Sustainable Development (EFSD).

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Item 14 20 03 02 of the statement of expenditure in Section III ‘Commission’ provided that that revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest is given in the Annex ‘Borrowing-and-lending operations’ to Section III ‘Commission’.

Legal basis

For the legal basis, see the remarks for Item 14 20 03 02 of the statement of expenditure in Section III ‘Commission’.

Article 5 1 1 — Union guarantee for Union borrowings for financial assistance under MFA+

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.		

Remarks

New Article

The Union guarantee is for borrowings on the capital markets or from financial institutions for providing financial assistance to Ukraine over the year 2023 under the MFA+ instrument (macro-financial assistance +). The amount of loans to be granted to Ukraine is set in the legal basis.

This article is intended to record any revenue arising from the exercise of rights in connection with the guarantee under [article 16 04 07 – MFA+] of the statement of expenditure in Section III ‘Commission’, provided that the revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest is given in the Annex ‘Borrowing-and-lending operations’ to Section III ‘Commission’.

Legal basis

Regulation (EU) 2022/2463 of the European Parliament and of the Council of 14 December 2022 establishing an instrument for providing support to Ukraine for 2023 (macro-financial assistance +) (OJ L 322, 16.12.2022, p. 1).

Article 5 1 2 — Union guarantee for Union borrowings for financial assistance under the Ukraine Facility and Ukraine Guarantee

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	

Remarks

The Union guarantee is for borrowings on the capital markets or from financial institutions to provide financial assistance to Ukraine under the Ukraine Facility as well as for loans and other operations granted by financial establishments to Ukraine with the support of the Ukraine Guarantee. The amount of support to Ukraine shall be within the limits provided for in the legal basis.

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Article 16 04 06 and 16 06 02 of the statement of expenditure in Section III ‘Commission’, provided that the revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest is given in the Annex ‘Borrowing-and-lending operations’ to Section III ‘Commission’.

Legal basis

For the legal basis, see the remarks for Chapter 16 06 of the statement of expenditure in Section III ‘Commission’.

CHAPTER 5 2 — INTEREST RATE SUBSIDIES

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
5 2	INTEREST RATE SUBSIDIES				
5 2 0	<i>Interest rate subsidies linked to MFA+ loans to Ukraine</i>	p.m.	p.m.	0,—	
	Chapter 5 2 — Total	p.m.	p.m.	0,—	

Article 5 2 0 — Interest rate subsidies linked to MFA+ loans to Ukraine

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to record revenue aiming at granting an interest rate subsidy for MFA+ loans to Ukraine.

This article may accommodate, in accordance with Article 21 of the Financial Regulation, assigned revenue which is used to provide additional appropriations to finance expenditure to which this revenue is assigned.

Legal basis

For the legal basis, see remarks for Article 14 07 01 of the statement of expenditure in Section III ‘Commission’.

CHAPTER 5 3 — SURPLUS FROM THE COMMON PROVISIONING FUND

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
5 3	SURPLUS FROM THE COMMON PROVISIONING FUND				
5 3 0	<i>Repayment to the budget of a surplus from the Common Provisioning Fund</i>	p.m.	p.m.	0,—	
	Chapter 5 3 — Total	p.m.	p.m.	0,—	

Article 5 3 0 — Repayment to the budget of a surplus from the Common Provisioning Fund

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to receive any surplus in the provisioning of budgetary guarantees or financial assistance to third countries held in the Common Provisioning Fund in accordance with Article 213(4), point (a), of the Financial Regulation.

Legal basis

Regulation (EU) 2015/1017 of the European Parliament and of the Council of 25 June 2015 on the European Fund for Strategic Investments, the European Investment Advisory Hub and the European Investment Project Portal and amending Regulations (EU) No 1291/2013 and (EU) No 1316/2013 – the European Fund for Strategic Investments (OJ L 169, 1.7.2015, p. 1), and in particular Article 12 thereof.

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1), and in particular point (a) of Article 213(4).

Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021, establishing the InvestEU Programme and amending Regulation (EU) 2015/1017 (OJ L 107, 26.3.2021, p. 30).

Regulation (EU) 2021/947 of the European Parliament and of the Council of 9 June 2021 establishing the Neighbourhood, Development and International Cooperation Instrument – Global Europe, amending and repealing Decision No 466/2014/EU of the European Parliament and of the Council and repealing Regulation (EU) 2017/1601 of the European Parliament and of the Council and Council Regulation (EC, Euratom) No 480/2009 (OJ L 209, 14.6.2021, p. 1).

Decision (EU) 2022/1628 of the European Parliament and of the Council of 20 September 2022 providing exceptional macro-financial assistance to Ukraine, reinforcing the common provisioning fund by guarantees by Member States and by specific provisioning for some financial liabilities related to Ukraine guaranteed under Decision No 466/2014/EU, and amending Decision (EU) 2022/1201 (OJ L 245, 22.9.2022, p. 1), and in particular Article 14(2) and (3) thereof.

TITLE 6 — REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES

Figures

Title Chapter	Heading	2025 estimate	2024 estimate	2023 out-turn
6 0	SINGLE MARKET, INNOVATION AND DIGITAL	p.m.	p.m.	1 674 609 151,07
6 1	COHESION, RESILIENCE AND VALUES	p.m.	p.m.	7 127 464 108,48
6 2	NATURAL RESOURCES AND ENVIRONMENT	p.m.	p.m.	1 070 820 164,70

Title Chapter	Heading	2025 estimate	2024 estimate	2023 out-turn
6 3	MIGRATION AND BORDER MANAGEMENT	p.m.	p.m.	5 990 492,50
6 4	SECURITY AND DEFENCE	p.m.	p.m.	846 265,23
6 5	NEIGHBOURHOOD AND THE WORLD	p.m.	p.m.	964 195 227,96
6 6	OTHER CONTRIBUTIONS AND REFUNDS	1 810 079 962	3 857 745 082	12 398 665 683,56
6 7	COMPLETION FOR OUTSTANDING RECOVERY ORDERS PRIOR TO 2021	p.m.	p.m.	204 070 080,58
Title 6 — Total		1 810 079 962	3 857 745 082	23 446 661 174,08

CHAPTER 60 — SINGLE MARKET, INNOVATION AND DIGITAL

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
6 0	SINGLE MARKET, INNOVATION AND DIGITAL				
6 0 1	Research and Innovation				
6 0 1 0	Horizon Europe — Assigned revenue	p.m.	p.m.	703 877 315,32	
6 0 1 1	Euratom Research and Training Programme — Assigned revenue	p.m.	p.m.	2 185 281,37	
6 0 1 2	International Thermonuclear Experimental Reactor (ITER) — Assigned revenue	p.m.	p.m.	0,—	
6 0 1 3	High-flux reactor — Assigned revenue	p.m.	p.m.	6 701 000,00	
6 0 1 4	Research Fund for Coal and Steel — Assigned revenue	p.m.	p.m.	71 289 376,76	
	<i>Article 6 0 1 — Subtotal</i>	p.m.	p.m.	784 052 973,45	
6 0 2	European Strategic Investments				
6 0 2 0	InvestEU Fund — Assigned revenue	p.m.	p.m.	846 505 759,04	
6 0 2 1	Connecting Europe Facility — Assigned revenue	p.m.	p.m.	26 078 928,96	
6 0 2 2	Digital Europe Programme — Assigned revenue	p.m.	p.m.	1 191 000,00	
	<i>Article 6 0 2 — Subtotal</i>	p.m.	p.m.	873 775 688,00	
6 0 3	Single Market				
6 0 3 0	Single Market Programme — Assigned revenue	p.m.	p.m.	10 706 911,18	
6 0 3 1	EU Anti-Fraud Programme — Assigned revenue	p.m.	p.m.	469 210,41	
6 0 3 2	Cooperation in the field of taxation — Assigned revenue	p.m.	p.m.	201 533,00	
6 0 3 3	Cooperation in the field of customs — Assigned revenue	p.m.	p.m.	4 938 942,38	
	<i>Article 6 0 3 — Subtotal</i>	p.m.	p.m.	16 316 596,97	
6 0 4	Space				
6 0 4 1	Union Space Programme — Assigned revenue	p.m.	p.m.	179 768,18	
6 0 4 2	Union Secure Connectivity Programme — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 0 4 — Subtotal</i>	p.m.	p.m.	179 768,18	
6 0 9	Single Market, Innovation and Digital — Non-assigned revenue				
		p.m.	p.m.	284 124,47	
Chapter 6 0 — Total		p.m.	p.m.	1 674 609 151,07	

Article 6 0 1 — Research and Innovation

Item 6 0 1 0 — Horizon Europe — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	703 877 315,32

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 01 02 and Article 01 01 01 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 01 02 and Article 01 01 01 of the statement of expenditure in Section III 'Commission'.

Item 6 0 1 1 — Euratom Research and Training Programme — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	2 185 281,37

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 01 03 and Article 01 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 01 03 of the statement of expenditure in Section III 'Commission'.

Item 6 0 1 2 — International Thermonuclear Experimental Reactor (ITER) — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 01 04 and Article 01 01 03 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 01 04 of the statement of expenditure in Section III 'Commission'.

Item 6 0 1 3 — High-flux reactor — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	6 701 000,00

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Item 01 20 03 05 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Item 01 20 03 05 of the statement of expenditure in Section III 'Commission'.

Item 6 0 1 4 — Research Fund for Coal and Steel — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	71 289 376,76

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Items 01 20 03 01 and 02 20 03 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Items 01 20 03 01 and 02 20 03 02 of the statement of expenditure in Section III 'Commission'.

Article 6 0 2 — European Strategic Investments

Item 6 0 2 0 — InvestEU Fund — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	846 505 759,04

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 02 02 and Article 02 01 10 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 02 02 of the statement of expenditure in Section III 'Commission'.

Item 6 0 2 1 — Connecting Europe Facility — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	26 078 928,96

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 02 03 and Articles 02 01 21, 02 01 22 and 02 01 23 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 02 03 of the statement of expenditure in Section III 'Commission'.

Item 6 0 2 2 — Digital Europe Programme — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	1 191 000,00

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 02 04 and Article 02 01 30 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 02 04 of the statement of expenditure in Section III ‘Commission’.

Article 6 0 3 — Single Market

Item 6 0 3 0 — Single Market Programme — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	10 706 911,18

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 03 02 and Article 03 01 01 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 03 02 of the statement of expenditure in Section III ‘Commission’.

Item 6 0 3 1 — EU Anti-Fraud Programme — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	469 210,41

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 03 03 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 03 03 of the statement of expenditure in Section III ‘Commission’.

Item 6 0 3 2 — Cooperation in the field of taxation — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	201 533,00

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 03 04 and Article 03 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 03 04 of the statement of expenditure in Section III 'Commission'.

Item 6 0 3 3 — Cooperation in the field of customs — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	4 938 942,38

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 03 05 and Article 03 01 03 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 03 05 of the statement of expenditure in Section III 'Commission'.

Article 6 0 4 — Space

Item 6 0 4 1 — Union Space Programme — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	179 768,18

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 04 02 and Article 04 01 01 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 04 02 of the statement of expenditure in Section III 'Commission'.

Item 6 0 4 2 — Union Secure Connectivity Programme — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

New item

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapters 04 03 and 13 05 and Article 04 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapters 04 03 and 13 05 of the statement of expenditure in Section III ‘Commission’.

Article 6 0 9 — Single Market, Innovation and Digital — Non-assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	284 124,47

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 0 which is not used in accordance with Article 21 of the Financial Regulation.

CHAPTER 6 1 — COHESION, RESILIENCE AND VALUES

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
6 1	COHESION, RESILIENCE AND VALUES				
6 1 0	<i>Regional Development and Cohesion</i>				
6 1 0 0	European Regional Development Fund — Assigned revenue	p.m.	p.m.	2 242 412 848,92	
6 1 0 1	Cohesion Fund — Assigned revenue	p.m.	p.m.	722 891 694,91	
6 1 0 2	Support to the Turkish-Cypriot community — Assigned revenue	p.m.	p.m.	7 155 655,30	
	<i>Article 6 1 0 — Subtotal</i>	p.m.	p.m.	2 972 460 199,13	
6 1 1	<i>Recovery and Resilience</i>				
6 1 1 0	Recovery and Resilience Facility (including Technical Support Instrument) — Assigned revenue	p.m.	p.m.	2 567 710 999,55	
6 1 1 1	Protection of the euro against counterfeiting — Assigned revenue	p.m.	p.m.	0,—	
6 1 1 2	Union Civil Protection Mechanism — Assigned revenue	p.m.	p.m.	3 946 378,60	
6 1 1 3	EU4Health Programme — Assigned revenue	p.m.	p.m.	309 794,15	
6 1 1 4	Instrument for emergency support within the Union — Assigned revenue	p.m.	p.m.	-1 083 539,37	
	<i>Article 6 1 1 — Subtotal</i>	p.m.	p.m.	2 570 883 632,93	
6 1 2	<i>Investing in People, Social Cohesion and Values</i>				
6 1 2 0	European Social Fund Plus — Assigned revenue	p.m.	p.m.	1 359 397 057,05	
6 1 2 1	Erasmus+ — Assigned revenue	p.m.	p.m.	204 944 388,30	
6 1 2 2	European Solidarity Corps — Assigned revenue	p.m.	p.m.	12 400 494,41	
6 1 2 3	Creative Europe Programme — Assigned revenue	p.m.	p.m.	1 786 669,00	
6 1 2 4	Citizens, Equality, Rights and Values Programme — Assigned revenue	p.m.	p.m.	1 123 771,14	
6 1 2 5	Justice Programme — Assigned revenue	p.m.	p.m.	2 654 929,66	
	<i>Article 6 1 2 — Subtotal</i>	p.m.	p.m.	1 582 307 309,56	
6 1 9	<i>Cohesion, Resilience and Values — Non-assigned revenue</i>	p.m.	p.m.	1 812 966,86	
	Chapter 6 1 — Total	p.m.	p.m.	7 127 464 108,48	

Article 6 1 0 — Regional Development and Cohesion

Item 6 1 0 0 — European Regional Development Fund — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	2 242 412 848,92

Remarks

This item is intended to accommodate assigned revenue resulting from the repayments of advances and financial corrections.

This item also records the revenues stemming from the completion of the predecessor European Regional Development Fund.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the provision of corresponding appropriations on the lines under Chapter 05 02 and Article 05 01 01 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 05 02 of the statement of expenditure in Section III ‘Commission’.

Item 6 1 0 1 — Cohesion Fund — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	722 891 694,91

Remarks

This item is intended to accommodate assigned revenue resulting from the repayments of advances and financial corrections.

This item also records the revenues stemming from the completion of the predecessor Cohesion Fund programmes.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the provision of corresponding appropriations on the lines under Chapter 05 03 and Article 05 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 05 03 of the statement of expenditure in Section III ‘Commission’.

Item 6 1 0 2 — Support to the Turkish-Cypriot community — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	7 155 655,30

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 05 04 and Article 05 01 03 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 05 04 of the statement of expenditure in Section III ‘Commission’.

Article 6 1 1 — Recovery and Resilience

Item 6 1 1 0 — Recovery and Resilience Facility (including Technical Support Instrument) — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	2 567 710 999,55

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 06 02 and Article 06 01 01 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 06 02 of the statement of expenditure in Section III ‘Commission’.

Item 6 1 1 1 — Protection of the euro against counterfeiting — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 06 03 and Article 06 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 06 03 of the statement of expenditure in Section III ‘Commission’.

Item 6 1 1 2 — Union Civil Protection Mechanism — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	3 946 378,60

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 06 05 and Article 06 01 04 of the statement of expenditure in Section III.

This item also records the revenues stemming from the completion of the predecessor Union Civil Protection Mechanism.

Legal basis

For the legal basis, see also remarks for Chapter 06 05 of the statement of expenditure in Section III ‘Commission’.

Item 6 1 1 3 — EU4Health Programme — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	309 794,15

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 06 06 and Article 06 01 05 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 06 06 of the statement of expenditure in Section III 'Commission'.

Item 6 1 1 4 — Instrument for emergency support within the Union — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	-1 083 539,37

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 06 07 and Article 06 01 06 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 06 07 of the statement of expenditure in Section III 'Commission'.

Article 6 1 2 — Investing in People, Social Cohesion and Values

Item 6 1 2 0 — European Social Fund Plus — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	1 359 397 057,05

Remarks

This item is intended to accommodate assigned revenue resulting from the repayments of advances and financial corrections.

This item also records the revenues stemming from the completion of the predecessor European Social Fund.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the provision of corresponding appropriations on the lines under Chapter 07 02 and Article 07 01 01 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 07 02 of the statement of expenditure in Section III 'Commission'.

Item 6 1 2 1 — Erasmus+ — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	204 944 388,30

Remarks

This item also records the revenues stemming from the completion of the predecessor Erasmus programme.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 07 03 and Article 07 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 07 03 of the statement of expenditure in Section III ‘Commission’.

Item 6 1 2 2 — European Solidarity Corps — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	12 400 494,41

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 07 04 and Article 07 01 03 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 07 04 of the statement of expenditure in Section III ‘Commission’.

Item 6 1 2 3 — Creative Europe Programme — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	1 786 669,00

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 07 05 and Article 07 01 04 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 07 05 of the statement of expenditure in Section III ‘Commission’.

Item 6 1 2 4 — Citizens, Equality, Rights and Values Programme — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	1 123 771,14

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 07 06 and Article 07 01 05 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 07 06 of the statement of expenditure in Section III ‘Commission’.

Item 6 1 2 5 — Justice Programme — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	2 654 929,66

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 07 07 and Article 07 01 06 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 07 07 of the statement of expenditure in Section III ‘Commission’.

Article 6 1 9 — Cohesion, Resilience and Values — Non-assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	1 812 966,86

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 1 which is not used in accordance with Article 21 of the Financial Regulation.

CHAPTER 6 2 — NATURAL RESOURCES AND ENVIRONMENT

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
6 2	NATURAL RESOURCES AND ENVIRONMENT				
6 2 0	<i>Agriculture and Maritime Policy</i>				
6 2 0 0	European Agricultural Guarantee Fund — Assigned revenue	p.m.	p.m.	624 895 543,62	
6 2 0 1	European Agricultural Fund for Rural Development — Assigned revenue	p.m.	p.m.	230 474 762,47	
6 2 0 2	European Maritime, Fisheries and Aquaculture Fund — Assigned revenue	p.m.	p.m.	88 827 786,79	
6 2 0 3	Sustainable Fisheries Partnership Agreements (SFPAs) and Regional Fisheries Management Organisations (RFMOs) — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 2 0 — Subtotal</i>	p.m.	p.m.	944 198 092,88	
6 2 1	<i>Environment and Climate Action</i>				
6 2 1 0	Just Transition Fund — Assigned revenue	p.m.	p.m.	19 387 718,82	
6 2 1 1	Programme for the Environment and Climate Action — Assigned revenue	p.m.	p.m.	2 673 849,23	
6 2 1 2	Public sector loan facility under the Just Transition Mechanism — Assigned revenue	p.m.	p.m.	104 560 503,77	
6 2 1 3	Social Climate Fund (SCF) — Assigned revenue	p.m.	p.m.		
	<i>Article 6 2 1 — Subtotal</i>	p.m.	p.m.	126 622 071,82	
6 2 9	<i>Natural resources and environment — Non-assigned revenue</i>				
		p.m.	p.m.	0,—	
	Chapter 6 2 — Total	p.m.	p.m.	1 070 820 164,70	

Article 6 2 0 — Agriculture and Maritime Policy

Item 6 2 0 0 — European Agricultural Guarantee Fund — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	624 895 543,62

Remarks

This item is intended to accommodate revenue assigned to the European Agricultural Guarantee Fund (EAGF) resulting from:

- decisions related to conformity and accounting clearance of accounts in favour of the general budget of the Union concerning expenditure financed by the European Agricultural Guidance and Guarantee Fund (Guarantee Section) under Heading 1 of the 2000-2006 Financial Perspective and the EAGF under Heading 2 of the 2007-2013 and the 2014-2020 MFF as well as under Heading 3 of the 2021-2027 MFF in accordance with Articles 51 and 52 of Regulation (EU) No 1306/2013 and Articles 53, 54 and 55 of Regulation (EU) 2021/2116;
- amounts recovered following irregularities or negligence, including the related interest, in particular amounts recovered in cases of irregularities or fraud, penalties and interest received, as well as securities, deposits or guarantees forfeited concerning expenditure financed by the European Agricultural Guidance and Guarantee Fund (Guarantee Section) under Heading 1 of the 2000-2006 Financial Perspectives and the EAGF under Heading 2 of the 2007-2013 and the 2014-2020 MFF as well as under Heading 3 of the 2021-2027 MFF in accordance with Articles 54 and 55 of Regulation (EU) No 1306/2013 and Article 56 of Regulation (EU) 2021/2116;
- corrections related to non-compliance with payment deadlines in accordance with Article 40 of Regulation (EU) No 1306/2013 and Article 38 of Regulation (EU) 2021/2116;
- regularisations of certain files related to the milk superlevy that was collected and declared by Member States for the last time under the general budget of the Union for 2016 following the end of the milk quota system in calendar year 2015;
- net amounts recovered for which Member States may retain 20 % as provided for in Article 55 of Regulation (EU) No 1306/2013 and Article 56 of Regulation (EU) 2021/2116.

In accordance with Article 43 of Regulation (EU) No 1306/2013 and Article 45 of Regulation (EU) 2021/2116, such amounts are to be considered as assigned revenue within the meaning of Article 21 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budget line under the EAGF of the statement of expenditure in Section III 'Commission'.

The revenue under this item has been estimated at EUR 342 115 000 including EUR 42 115 000 estimated to be carried over from 2024 to 2025 in accordance with Article 12(4)(b) of the Financial Regulation. When establishing the budget for 2025, this amount was taken into account for financing the needs of measures under Article 08 02 04 (Item 08 02 04 01).

Legal basis

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (OJ L 435, 06.12.2021, p. 187).

Item 6 2 0 1 — European Agricultural Fund for Rural Development — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	230 474 762,47

Remarks

This item is intended to accommodate revenue assigned to the European Agricultural Fund for Rural Development (EAFRD) resulting from:

- amounts resulting from decisions related to conformity and accounting clearance of accounts in favour of the general budget of the Union within the context of rural development financed by the European Agricultural Guidance and Guarantee Fund (Guidance Section) under Heading 1 of the 2000-2006 Financial Perspectives and the EAFRD under Heading 2 of the 2007-2013 and the 2014-2020 MFF as well as under Heading 3 of the 2021-2027 MFF in accordance with Articles 51 and 52 of Regulation (EU) No 1306/2013 and Articles 53, 54 and 55 of Regulation (EU) 2021/2116.
- amounts in relation to the repayment of payments on account under the EAFRD;
- amounts recovered resulting from irregularities and negligence, including the related interest, in particular amounts recovered in cases of irregularities or fraud, penalties and interest received as well as securities forfeited in the context of rural development financed by the EAFRD in accordance with Articles 54 and 56 of Regulation (EU) No 1306/2013 and Articles 57 and 58 of Regulation (EU) 2021/2116.

In accordance with Article 43 of Regulation (EU) No 1306/2013 and Article 45 of Regulation (EU) 2021/2116, such amounts are to be considered as assigned revenue within the meaning of Article 21 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budget line under the EAFRD of the statement of expenditure in Section III 'Commission'.

The revenue under this item has been estimated at EUR 225 000 000. When establishing the budget for 2025, this amount was taken into account for financing the needs of measures under Article 08 03 01 (Item 08 03 01 02).

Legal basis

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (OJ L 435, 6.12.2021, p. 187).

Item 6 2 0 2 — European Maritime, Fisheries and Aquaculture Fund — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	88 827 786,79

Remarks

This item is intended to accommodate assigned revenue resulting from the repayments of unused aid, repayments on accounts and financial corrections in connection with the European Maritime, Fisheries and Aquaculture Fund (EMFAF) for the 2021-2027 programming period, the European Maritime and Fisheries Fund (EMFF) for the 2014-2020 programming period, the European Fisheries Fund (EFF) for the 2007-2013 programming period and the Financial Instrument for Fisheries Guidance for (FIFG) for the 2000-2006 programming period.

The amounts entered under this item will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations to any budget line under Chapter 08 04 and Article 08 01 03 of the statement of expenditure in Section III 'Commission'.

Legal basis

For the legal basis, see also remarks for Chapter 08 04 of the statement of expenditure in Section III 'Commission'.

Item 6 2 0 3 — Sustainable Fisheries Partnership Agreements (SFPAs) and Regional Fisheries Management Organisations (RFMOs) — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

This item is intended to accommodate revenue resulting from the fisheries agreements which the Union has negotiated or intends to renew or renegotiate with third countries and from the Union's active participation in international fisheries organisations responsible for the long-term conservation and sustainable exploitation of marine fisheries resources.

The amounts entered under this item will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations to any budget line under Chapter 08 05 of the statement of expenditure in Section III 'Commission'.

Legal basis

For the legal basis, see also remarks for Chapter 08 05 of the statement of expenditure in Section III 'Commission'.

Article 6 2 1 — Environment and Climate Action

Item 6 2 1 0 — Just Transition Fund — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	19 387 718,82

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the provision of corresponding appropriations on the lines under Chapter 09 03 and Article 09 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 09 03 of the statement of expenditure in Section III 'Commission'.

Item 6 2 1 1 — Programme for the Environment and Climate Action — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	2 673 849,23

Remarks

This item is intended to accommodate assigned revenue resulting from recoveries of amounts unduly paid in connection with the Programme for the Environment and Climate Action (LIFE) for the 2021-2027 and the 2014-2020 programming periods, the LIFE+ programme for the 2007-2013 programming period, as well as from any previous programmes in the field of environment and climate action.

The amounts entered under this item will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations to any budget line under Chapter 09 02 of the statement of expenditure in this section.

Legal basis

For the legal basis, see also remarks for Chapter 09 02 of the statement of expenditure in Section III ‘Commission’.

Item 6 2 1 2 — Public sector loan facility under the Just Transition Mechanism — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	104 560 503,77

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 09 04 and Article 09 01 03 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 09 04 of the statement of expenditure in Section III ‘Commission’.

Item 6 2 1 3 — Social Climate Fund (SCF) — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.		

Remarks

New Item

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 09 05 and Article 09 01 04 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 09 05 of the statement of expenditure in Section III ‘Commission’.

Article 6 2 9 — Natural resources and environment — Non-assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 2 which is not used in accordance with Article 21 of the Financial Regulation.

CHAPTER 6 3 — MIGRATION AND BORDER MANAGEMENT

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
6 3	MIGRATION AND BORDER MANAGEMENT				
6 3 0	<i>Migration</i>				

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
6 3 0 0	Asylum, Migration and Integration Fund — Assigned revenue	p.m.	p.m.	5 658 832,38	
	<i>Article 6 3 0 — Subtotal</i>	p.m.	p.m.	5 658 832,38	
6 3 2	<i>Border Management</i>				
6 3 2 0	Integrated Border Management Fund — Assigned revenue	p.m.	p.m.	331 660,12	
	<i>Article 6 3 2 — Subtotal</i>	p.m.	p.m.	331 660,12	
6 3 9	<i>Migration and Border Management — Non-assigned revenue</i>				
	Chapter 6 3 — Total	p.m.	p.m.	5 990 492,50	

Article 6 3 0 — Migration

Item 6 3 0 0 — Asylum, Migration and Integration Fund — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	5 658 832,38

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 10 02 and Article 10 01 01 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 10 02 of the statement of expenditure in Section III ‘Commission’.

Article 6 3 2 — Border Management

Item 6 3 2 0 — Integrated Border Management Fund — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	331 660,12

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapters 11 01, 11 02, 11 03, 11 10 and 12 10 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapters 11 02, 11 03, 11 10 and 12 10 of the statement of expenditure in Section III ‘Commission’.

Article 6 3 9 — Migration and Border Management — Non-assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 3 which is not used in accordance with Article 21 of the Financial Regulation.

CHAPTER 6 4 — SECURITY AND DEFENCE

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
6 4	SECURITY AND DEFENCE				
6 4 0	Security				
6 4 0 0	Internal Security Fund — Assigned revenue	p.m.	p.m.	801 636,28	
6 4 0 1	Nuclear decommissioning — Assigned revenue	p.m.	p.m.	0,—	
6 4 0 2	Nuclear safety and decommissioning — Assigned revenue	p.m.	p.m.	44 628,95	
	<i>Article 6 4 0 — Subtotal</i>	p.m.	p.m.	846 265,23	
6 4 1	Defence				
6 4 1 0	European Defence Fund — Assigned revenue	p.m.	p.m.	0,—	
6 4 1 1	Military mobility — Assigned revenue	p.m.	p.m.	0,—	
6 4 1 2	European Defence Industry Programme (EDIP) — Assigned revenue	p.m.			
	<i>Article 6 4 1 — Subtotal</i>	p.m.	p.m.	0,—	
6 4 9	Security and Defence — Non-assigned revenue	p.m.	p.m.	0,—	
	Chapter 6 4 — Total	p.m.	p.m.	846 265,23	

Article 6 4 0 — Security

Item 6 4 0 0 — Internal Security Fund — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	801 636,28

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 12 02 and Article 12 01 01 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 12 02 of the statement of expenditure in Section III ‘Commission’.

Item 6 4 0 1 — Nuclear decommissioning — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 12 03 and Article 12 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 12 03 of the statement of expenditure in Section III ‘Commission’.

Item 6 4 0 2 — Nuclear safety and decommissioning — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	44 628,95

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 12 04 and Article 12 01 03 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 12 04 of the statement of expenditure in Section III ‘Commission’.

Article 6 4 1 — Defence

Item 6 4 1 0 — European Defence Fund — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 13 02 and 13 03 as well as under Articles 13 01 01 and 13 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapters 13 02 and 13 03 of the statement of expenditure in Section III ‘Commission’.

Item 6 4 1 1 — Military mobility — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 13 04 and Article 13 01 03 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 13 04 of the statement of expenditure in Section III 'Commission'.

Item 6 4 1 2 — European Defence Industry Programme (EDIP) — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.		

Remarks

New item

This Article is intended to record revenue assigned to the European Defence Industry Programme.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 13 08 and Article 13 01 06 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 13 08 of the statement of expenditure in Section III 'Commission'.

Article 6 4 9 — Security and Defence — Non-assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 4 which is not used in accordance with Article 21 of the Financial Regulation.

CHAPTER 6 5 — NEIGHBOURHOOD AND THE WORLD

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
6 5	NEIGHBOURHOOD AND THE WORLD				
6 5 0	<i>External Action</i>				
6 5 0 0	Neighbourhood, Development and International Cooperation Instrument – Global Europe — Assigned revenue	p.m.	p.m.	710 730 526,80	
6 5 0 1	Humanitarian aid — Assigned revenue	p.m.	p.m.	21 991 856,04	
6 5 0 2	Common Foreign and Security Policy — Assigned revenue	p.m.	p.m.	23 123 131,80	
6 5 0 3	Overseas countries and territories — Assigned revenue	p.m.	p.m.	13 732 131,00	
6 5 0 4	European Instrument for International Nuclear Safety Cooperation	p.m.	p.m.	704 283,62	
	<i>Article 6 5 0 — Subtotal</i>	p.m.	p.m.	770 281 929,26	
6 5 2	<i>Pre-accession Assistance</i>				
6 5 2 0	Pre-accession Assistance — Assigned revenue	p.m.	p.m.	193 854 938,05	

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
6 5 2 1	Reform and Growth Facility for the Western Balkans — Assigned revenue	p.m.	p.m.		
	<i>Article 6 5 2 — Subtotal</i>	p.m.	p.m.	193 854 938,05	
6 5 9	<i>Neighbourhood and the World — Non-assigned revenue</i>	p.m.	p.m.	58 360,65	
	Chapter 6 5 — Total	p.m.	p.m.	964 195 227,96	

Article 6 5 0 — External Action

Item 6 5 0 0 — Neighbourhood, Development and International Cooperation Instrument – Global Europe — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	710 730 526,80

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 14 02 and Article 14 01 01 of the statement of expenditure in Section III.

This item is also intended to record the external assigned revenue of the European Development Fund (EDF) and gives rise to the entry of additional appropriations on the lines under Article 16 01 05 of the statement of expenditure in Section III ‘Commission’.

Legal basis

For the legal basis, see also remarks for Chapter 14 02 and for Chapter 16 01 of the statement of expenditure in Section III ‘Commission’.

Reference acts

Commission Decision of 7 September 2022 on the financing of a special measure for humanitarian assistance in favour of Africa, Caribbean and Pacific (ACP) countries to be financed from the 10th and 11th European Development Funds (EDF) following Russia’s war of aggression against Ukraine (C(2022)6535).

Commission Decision of 9 September 2022 on the financing of a special measure for 2022 for the Union response to the food security crisis and economic shock in African, Caribbean and Pacific countries following Russia’s war of aggression against Ukraine (C(2022)6554).

Item 6 5 0 1 — Humanitarian aid — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	21 991 856,04

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 14 03 and Article 14 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 14 03 of the statement of expenditure in Section III ‘Commission’.

Item 6 5 0 2 — Common Foreign and Security Policy — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	23 123 131,80

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 14 04 and Article 14 01 03 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 14 04 of the statement of expenditure in Section III ‘Commission’.

Item 6 5 0 3 — Overseas countries and territories — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	13 732 131,00

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 14 05 and Article 14 01 04 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 14 05 of the statement of expenditure in Section III ‘Commission’.

Item 6 5 0 4 — European Instrument for International Nuclear Safety Cooperation

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	704 283,62

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 14 06 and Article 14 01 05 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 14 06 of the statement of expenditure in Section III ‘Commission’.

Article 6 5 2 — Pre-accession Assistance

Item 6 5 2 0 — Pre-accession Assistance — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	193 854 938,05

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 15 02 and Article 15 01 01 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 15 02 of the statement of expenditure in Section III 'Commission'.

Item 6 5 2 1 — Reform and Growth Facility for the Western Balkans — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	

Remarks

This item is intended to record revenue assigned to the non-repayable support of the Reform and Growth Facility for the Western Balkans.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 15 03 and Article 15 03 01 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 15 03 of the statement of expenditure in Section III 'Commission'.

Article 6 5 9 — Neighbourhood and the World — Non-assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	58 360,65

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 5 which is not assigned in accordance with Article 21 of the Financial Regulation.

CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
6 6	OTHER CONTRIBUTIONS AND REFUNDS				
6 6 0	<i>Special contributions and refunds</i>				
6 6 0 0	EFTA contributions — Assigned revenue	p.m.	p.m.	745 522 464,20	
6 6 0 1	Innovation Fund — Assigned revenue	p.m.	p.m.	1 633 577 442,54	
6 6 0 2	Contributions by the United Kingdom linked to Article 148 of the Withdrawal Agreement	1 623 205 167	3 620 870 287	9 081 795 393,15	559,50 %
6 6 0 3	Contributions by the United Kingdom after the transition period	p.m.	p.m.	234 691 883,00	
6 6 0 4	Contributions from the European Coal and Steel Community in liquidation	36 874 795	36 874 795	36 874 794,83	100,00 %
6 6 0 5	EFTA budget result	p.m.	p.m.		
	<i>Article 6 6 0 — Subtotal</i>	1 660 079 962	3 657 745 082	11 732 461 977,72	706,74 %

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
6 6 1	<i>Solidarity mechanisms (special instruments)</i>				
6 6 1 1	European Globalisation Adjustment Fund for Displaced Workers — Assigned revenue	p.m.	p.m.	10 033 998,71	
6 6 1 2	European Union Solidarity Fund — Assigned revenue	p.m.	p.m.	4 351 264,63	
	<i>Article 6 6 1 — Subtotal</i>	p.m.	p.m.	14 385 263,34	
6 6 2	<i>Decentralised agencies — Assigned revenue</i>	p.m.	p.m.	89 102 624,89	
6 6 3	<i>Pilot projects, preparatory actions, prerogatives and other actions</i>	p.m.	p.m.	41 540 375,09	
6 6 4	<i>Ukraine support</i>				
6 6 4 0	Ukraine Facility — Assigned revenue	p.m.	p.m.		
6 6 4 1	Ukraine Support Instrument — Assigned revenue	p.m.			
	<i>Article 6 6 4 — Subtotal</i>	p.m.	p.m.		
6 6 8	<i>Other contributions and refunds — Assigned revenue</i>	p.m.	p.m.	521 175 442,52	
6 6 9	<i>Other contributions and refunds — Non-assigned revenue</i>	150 000 000	200 000 000	0,—	
	Chapter 6 6 — Total	1 810 079 962	3 857 745 082	12 398 665 683,56	684,98 %

Article 6 6 0 — Special contributions and refunds

Item 6 6 0 0 — EFTA contributions — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	745 522 464,20

Remarks

This item is intended to record contributions from the European Free Trade Association Member States resulting from their financial participation in certain activities of the Union in accordance with Article 82 of and Protocol 32 to the Agreement on the European Economic Area.

The total contribution planned is shown in the summary presented for information in an annex to the statement of expenditure in Section III ‘Commission’.

Contributions by the European Free Trade Association Member States are made available to the Commission in accordance with Articles 1, 2 and 3 of Protocol 32 to the Agreement on the European Economic Area.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Reference acts

Agreement on the European Economic Area (OJ L 1, 3.1.1994, p. 3).

Item 6 6 0 1 — Innovation Fund — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	1 633 577 442,54

Remarks

This item is intended to record the external assigned revenue of the Innovation Fund (IF). This revenue results from the auctioning of the allowances and the unspent amounts from the previous NER300 fund in accordance with Article 10 and Article 10a(8) of

Directive 2003/87/EC. The external assigned revenue becoming available on this item is intended to cover all expenditure related to the implementation tasks carried out by the Commission.

For financial year 2025, it is provisionally estimated that an amount of EUR 12,3- million will be needed in order to finance the contribution to the expenditure of the European Climate, Infrastructure and Environment Executive Agency's (CINEA) staff and administration incurred as a result of the Agency's role in the management of the Innovation Fund financed from Item 16 01 02 74.

The appropriation from Article 16 01 02 will cover the administrative and management costs incurred in relation to the Innovation Fund implementation activities and preparatory activities for the implementation of the Social Climate Fund, in particular costs for external personnel in headquarters.

As regards the operational expenditure for financial year 2025 financed from Article 16 03 01, calls for proposals for projects and/or competitive bidding for fixed premiums of EUR 4 800 million are planned during that year.

Legal basis

Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emissions allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

Regulation (EU) 2023/955 of the European Parliament and of the Council of 10 May 2023 establishing a Social Climate Fund and amending Regulation (EU) 2021/1060 (OJ L 130, 16.5.2023, p. 1.)

Reference acts

Commission Regulation (EU) No 1031/2010 of 12 November 2010 on the timing, administration and other aspects of auctioning of greenhouse gas emission allowances pursuant to Directive 2003/87/EC of the European Parliament and of the Council establishing a system for greenhouse gas emission allowances trading within the Union (OJ L 302, 18.11.2010, p. 1).

Commission Delegated Regulation (EU) 2019/856 of 26 February 2019 supplementing Directive 2003/87/EC of the European Parliament and of the Council with regard to the operation of the Innovation Fund (OJ L 140, 28.5.2019, p. 6).

Commission Decision of 25 March 2020 delegating the management of the revenues of the Innovation Fund to the European Investment Bank (C(2020)1892).

Item 6 6 0 2 — Contributions by the United Kingdom linked to Article 148 of the Withdrawal Agreement

Figures

2025 estimate	2024 estimate	2023 out-turn
1 623 205 167	3 620 870 287	9 081 795 393,15

Remarks

This item is intended to record the net contributions from the United Kingdom resulting from the payments made in accordance with Article 148 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

The net contributions correspond to the differences between the amounts due by the United Kingdom to the Union and the amounts due by the Union to the United Kingdom.

This item also accommodates the assigned revenue included in the United Kingdom contribution to the Union budget.

The reference dates for payments by the United Kingdom to the Union or by the Union to the United Kingdom made after 31 December 2020 shall be 30 June and 31 October of every year. Payments shall be made in four equal monthly instalments for payments that have a reference date of 30 June and in eight equal monthly instalments for payments that have a reference date of 31 October. All payments shall be made by the last working day of each month, starting on the reference date or, where the reference date is not a working day, the last working day before the reference date.

Reference acts

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ L 29, 31.1.2020, p. 7).

Item 6 6 0 3 — Contributions by the United Kingdom after the transition period

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	234 691 883,00

Remarks

This item is intended to record the contributions from the United Kingdom for participation in the Union's programmes and activities after the transition period foreseen in the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

This includes, in particular, the Trade and Cooperation Agreement with the United Kingdom which foresees a financial contribution from the United Kingdom, consisting of a participation fee and an operational contribution.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Reference acts

Political declaration setting out the framework for the future relationship between the European Union and the United Kingdom (OJ C 384 I, 12.11.2019, p. 178).

Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, and in particular part five thereof on the participation in Union programmes, sound financial management and financial provision (OJ L 149, 30.4.2021, p. 10).

Item 6 6 0 4 — Contributions from the European Coal and Steel Community in liquidation

Figures

2025 estimate	2024 estimate	2023 out-turn
36 874 795	36 874 795	36 874 794,83

Remarks

This item is intended to record the annual contributions from the European Coal and Steel Community (ECSC) in liquidation to the Union's annual budget for the years 2021 to 2025 that are resulting from the application of Article 145 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

According to this item, the Union is liable to the United Kingdom for its share in the net assets of the ECSC in liquidation on 31 December 2020 (EUR 184 373 974) and the related reimbursement shall be made in five equal annual instalments (EUR 36 874 795) from 2021 to 2025.

These contributions from the ECSC in liquidation therefore aim at fully compensating the effects of the corresponding reductions accounted for in the contributions to the Union's annual budget by the United Kingdom, as recorded under the item 6 6 0 2.

Reference acts

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ L 29, 31.1.2020, p. 7).

Item 6 6 0 5 — EFTA budget result

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	

Remarks

This item is intended to record the EFTA budget result.

Legal basis

Agreement on the European Economic Area (OJ L 1, 3.1.1994, p. 3).

Article 6 6 1 — Solidarity mechanisms (special instruments)

Item 6 6 1 1 — European Globalisation Adjustment Fund for Displaced Workers — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	10 033 998,71

Remarks

This item is intended to accommodate assigned revenue resulting from financial corrections and recoveries in connection with the European Globalisation Adjustment Fund for Displaced Workers (EGF) interventions under the current 2021-2027 MFF and previous MFFs.

The amounts entered under this item will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations to any budget line under the EGF of the statement of expenditure in Section III 'Commission'.

Legal basis

For the legal basis, see also remarks for Articles 16 02 02 and 16 02 99 of the statement of expenditure in Section III 'Commission'.

Item 6 6 1 2 — European Union Solidarity Fund — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	4 351 264,63

Remarks

This item is intended to accommodate any revenue resulting from financial corrections and recoveries in connection with the European Union Solidarity Fund (EUSF) interventions under the current 2021-2027 MFF and previous MFFs.

The amounts entered under this item will be recovered and used in accordance with Council Regulation (EC) No 1012/2002 of 11 November 2002 establishing the European Union Solidarity Fund (OJ L 311, 14.11.2002, p. 3).

Legal basis

For the legal basis, see also remarks for Article 16 02 01 of the statement of expenditure in Section III 'Commission'.

Article 6 6 2 — Decentralised agencies — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	89 102 624,89

Remarks

This article is intended to record revenue from decentralised agencies.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

Article 6 6 3 — Pilot projects, preparatory actions, prerogatives and other actions

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	41 540 375,09

Remarks

This article is intended to record revenue from pilot projects, preparatory actions, prerogatives and other actions.

In accordance with Article 21 of the Financial Regulation, this revenue might give rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

Article 6 6 4 — Ukraine support

Item 6 6 4 0 — Ukraine Facility — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	

Remarks

Former Article 664

This Article is intended to record revenue assigned to the Ukraine Facility, such as financial contributions, revenue and repayments from financial instruments, revenue from guarantee agreements and surplus of provisions for the Ukraine Guarantee.

The amounts entered under this Article will be recovered and used in accordance with the legal basis.

Legal basis

For the legal basis, see the remarks for Chapter 16 06 of the statement of expenditure in Section III 'Commission'.

Item 6 6 4 1 — Ukraine Support Instrument — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.		

Remarks

New item

This Article is intended to record revenue assigned to financial support for the establishment of a cooperation programme with Ukraine with a view to the recovery, reconstruction and modernisation of the Ukraine Defence Technological and Industrial Base.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 14 09 and Article 14 01 07 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 14 09 of the statement of expenditure in Section III ‘Commission’.

Article 6 6 8 — Other contributions and refunds — Assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	521 175 442,52

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Title 6 which, in accordance with Article 21 of the Financial Regulation, must be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

Article 6 6 9 — Other contributions and refunds — Non-assigned revenue

Figures

2025 estimate	2024 estimate	2023 out-turn
150 000 000	200 000 000	0,—

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Title 6 which is not used in accordance with Article 21 of the Financial Regulation.

CHAPTER 6 7 — COMPLETION FOR OUTSTANDING RECOVERY ORDERS PRIOR TO 2021

Figures

Title Chapter Article Item	Heading	2025 estimate	2024 estimate	2023 out-turn	2023/2025
6 7	COMPLETION FOR OUTSTANDING RECOVERY ORDERS PRIOR TO 2021				
6 7 0	<i>Completion for outstanding recovery orders prior to 2021</i>	p.m.	p.m.	204 070 080,58	
	Chapter 6 7 — Total	p.m.	p.m.	204 070 080,58	

Article 6 7 0 — Completion for outstanding recovery orders prior to 2021

Figures

2025 estimate	2024 estimate	2023 out-turn
p.m.	p.m.	204 070 080,58

Remarks

This article is intended to record revenue from all outstanding recovery orders issued prior to 2021 for all articles and items of Title 6 included in the nomenclature in force until 31 December 2020.