



TEXTS ADOPTED

P10_TA(2026)0112

Guidelines for the 2027 budget - Section III

European Parliament resolution of 28 April 2026 on general guidelines for the preparation of the 2027 budget, Section III - Commission (2025/2246(BUI))

The European Parliament,

- having regard to Article 314 of the Treaty on the Functioning of the European Union (TFEU),
- having regard to Article 106a of the Treaty establishing the European Atomic Energy Community,
- having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union¹ (Financial Regulation),
- having regard to Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027², and to the joint declaration agreed between Parliament, the Council and the Commission in this context³ and the related unilateral declarations⁴,
- having regard to Council Regulation (EU, Euratom) 2022/2496 of 15 December 2022 amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027⁵,

¹ OJ L, 2024/2509, 26.9.2024, ELI:
<http://data.europa.eu/eli/reg/2024/2509/oj>.

² OJ L 433 I, 22.12.2020, p. 11, ELI:
<http://data.europa.eu/eli/reg/2020/2093/oj>.

³ OJ C 444 I, 22.12.2020, p. 4.

⁴ OJ C 445, 29.10.2021, p. 252.

⁵ OJ L 325, 20.12.2022, p. 11, ELI:
<http://data.europa.eu/eli/reg/2022/2496/oj>.

- having regard to Council Regulation (EU, Euratom) 2024/765 of 29 February 2024 amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027⁶,
- having regard to its position of 16 December 2020 on the draft Council regulation laying down the multiannual financial framework for the years 2021 to 2027⁷,
- having regard to its resolution of 15 December 2022 on upscaling the 2021-2027 multiannual financial framework: a resilient EU budget fit for new challenges⁸,
- having regard to its resolution of 3 October 2023 on the proposal for a mid-term revision of the multiannual financial framework 2021-2027⁹,
- having regard to its resolution of 27 February 2024 on the draft Council regulation amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027¹⁰,
- having regard to 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, Euratom¹¹,
- having regard to the Commission proposal of 22 December 2021 for a Council decision amending Decision (EU, Euratom) 2020/2053 on the system of own resources of the European Union (COM(2021)0570) and its position of 23 November 2022 on the proposal¹²,
- having regard to its resolution of 10 May 2023 on the impact on the 2024 EU budget of increasing European Union Recovery Instrument borrowing costs¹³,

⁶ OJ L, 2024/765, 29.2.2024, ELI: <http://data.europa.eu/eli/reg/2024/765/oj>.

⁷ OJ C 445, 29.10.2021, p. 240.

⁸ OJ C 177, 17.5.2023, p. 115.

⁹ OJ C, C/2024/1195, 23.2.2024, ELI: <http://data.europa.eu/eli/C/2024/1195/oj>.

¹⁰ OJ C, C/2024/6751, 26.11.2024, ELI: <http://data.europa.eu/eli/C/2024/6751/oj>.

¹¹ OJ L 424, 15.12.2020, p. 1, ELI: <http://data.europa.eu/eli/dec/2020/2053/oj>.

¹² OJ C 167, 11.5.2023, p. 162.

¹³ OJ C, C/2023/1084, 15.12.2023, ELI: <http://data.europa.eu/eli/C/2023/1084/oj>.

- having regard to its resolution of 7 May 2025 on a revamped long-term budget for the Union in a changing world¹⁴,
- having regard to the EU's obligations under the Paris Agreement and its commitments under the Kunming-Montreal Global Biodiversity Framework,
- having regard to Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law')¹⁵,
- having regard to the special reports by the Intergovernmental Panel on Climate Change entitled 'Global Warming of 1,5 °C', published in 2018, entitled 'Climate Change and Land', published in 2022, and entitled 'The Ocean and Cryosphere in a Changing Climate', published in 2022,
- having regard to Regulation (EU, Euratom) 2020/2092 of the European Parliament and of the Council of 16 December 2020 on a general regime of conditionality for the protection of the Union budget¹⁶ (Conditionality Regulation),
- having regard to its resolution of 18 December 2025 on the implementation of the rule of law conditionality regime¹⁷,
- having regard to the Interinstitutional Agreement of 16 December 2020 between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources¹⁸,
- having regard to the Interinstitutional Proclamation on the European Pillar of Social Rights of 13 December 2017¹⁹ and its resolution of 19 January 2017²⁰ thereon, to the Commission Action Plan of 4 March 2021 on the implementation of the European Pillar of Social

¹⁴ OJ C, C/2026/575, 24.2.2026, ELI:

<http://data.europa.eu/eli/C/2026/575/oj>.

¹⁵ OJ L 243, 9.7.2021, p. 1, ELI:

<http://data.europa.eu/eli/reg/2021/1119/oj>.

¹⁶ OJ L 433I, 22.12.2020, p. 1,

ELI: <http://data.europa.eu/eli/reg/2020/2092/oj>.

¹⁷ Texts adopted, P10_TA(2025)0343.

¹⁸ OJ L 433I, 22.12.2020, p. 28, ELI:

http://data.europa.eu/eli/agree_interinstit/2020/1222/oj.

¹⁹ OJ C 428, 13.12.2017, p. 10.

²⁰ OJ C 242, 10.7.2018, p. 24.

Rights and to the Porto declaration on social affairs adopted by the members of the European Council in May 2021,

- having regard to the general budget of the European Union for the financial year 2026²¹ and the joint statements agreed between Parliament, the Council and the Commission annexed hereto,
- having regard to the Council conclusions of 17 February 2026 on the budget guidelines for 2027,
- having regard to Rule 95 of its Rules of Procedure,
- having regard to the opinions of the Committee on Employment and Social Affairs, the Committee on Industry, Research and Energy and the Committee on Women's Rights and Gender Equality,
- having regard to the letters from the Committee on Foreign Affairs, the Committee on Security and Defence, the Committee on Budgetary Control, the Committee on the Environment, Climate and Food Safety, the Committee on Public Health, the Committee on Transport and Tourism, the Committee on Regional Development, the Committee on Agriculture and Rural Development, and the Committee on Culture and Education,
- having regard to the report of the Committee on Budgets (A10-0044/2026),

Budget 2027: the final year of the current MFF must focus on delivery for people, the economy and the planet and on providing investments for competitiveness

1. Considers that, in times of profound geopolitical and institutional instability, security threats, protectionist pressures, loss of competitiveness, budgetary pressure and societal challenges, a predictable, robust, citizen-centred, efficient and investment-oriented EU budget remains central to the implementation of the EU's policies;
2. Recalls that the EU budget should respond to increasing needs, deliver prosperity through increased competitiveness, promote territorial, economic and social cohesion, create and protect high-quality jobs, and ensure security and defence capabilities; emphasises that achieving these objectives requires a socially fair transition and that the Union budget should support measures to ensure that no one is left behind, in particular through boosting the EU's long-term competitiveness, reducing strategic dependencies, closing innovation gaps, accelerating clean energy deployment, speeding up the implementation of the green and digital transitions, contributing to global climate action and fighting against biodiversity

²¹ Texts adopted, P10_TA(2025)0294.

loss; is determined to maintain a coherent and unified position that reflects its established policy priorities and institutional interests, supports flagship programmes and maximises the concrete benefits for all people;

3. Insists that the EU budget is the largest investment instrument with added value, complementing national budgets and therefore enabling the EU to adequately respond to current multifaceted challenges while ensuring prosperity and stability for its people and businesses;
4. Recalls that the EU budget, reinforced by NextGenerationEU (NGEU) and loans through the Support to mitigate Unemployment Risks in an Emergency scheme, has contributed to alleviating the effects of major crises, including the economic and social impact of the COVID-19 pandemic, and has helped the EU to respond to the effects of Russia's war of aggression against Ukraine and to address the climate crisis; takes note of the conclusions made by the European Court of Auditors on the lessons learnt from the NGEU, including with regard to reduced accountability and limited EU-level oversight of compliance with rules and regulations; recalls, furthermore, that the EU budget remains ill-equipped, in terms of size, structure and rules, to fully play its role in adjusting to evolving spending needs, challenges and fast-changing priorities, and in addressing shocks, responding to crises and giving practical effect to the principle of solidarity, including by protecting employment, reducing poverty and inequality, and supporting access to healthcare and education; recalls its long-standing position that expenditure covering the financing costs of the NGEU must not reduce the number of EU programmes and their financial programming;
5. Highlights the fact that the EU budget for 2027 will be the seventh and final budget under the 2021-2027 multiannual financial framework (MFF); notes that the 2027 budget will act as a bridge to the upcoming 2028-2034 MFF and, therefore, needs to ensure continuity in addressing present and future challenges; is confident that a strong, responsible, efficient and forward-looking 2027 budget will consolidate the progress made under the current MFF, notably through higher budgetary execution and absorption rates; believes that successfully delivering on its commitments under the current MFF will reinforce the EU's credibility and enable it to pursue even more ambitious goals in the next MFF to ensure long-term, sustainable and inclusive growth and a more resilient economy and society; considers that the 2027 budget, as the final one of the current MFF, should place a strong emphasis on effective delivery and the timely implementation of mature, high-impact projects, in order to generate tangible results for people and regions; considers, furthermore, that the 2027 budget constitutes a decisive test of the EU's financial management, in particular for efficiently limiting the *reste à liquider* (RAL) (outstanding commitments); insists that the

Commission and the budgetary authority must carry out a comprehensive assessment of the impact of expenditure under the EU budget, thereby building a robust, evidence-based foundation for the next MFF, focused on effective implementation and tangible results for people, and on the performance of the Union's economy, competitiveness and investments, and European businesses, especially small and medium-sized enterprises (SMEs);

6. Stresses that effective delivery of Union spending in the final year of the current MFF depends not only on adequate funding, but also on strong implementation capacity at national, regional and local level; underlines the importance of supporting the professionalisation, digitalisation and technical capacity of local administrations, in particular small and medium-sized ones, in order to improve project quality, ensure timely implementation and maximise the impact of Union-funded investments;

Strengthening Europe's social model, territorial cohesion and security, safeguarding fundamental values and fostering prosperity

7. Emphasises the critical role of cohesion policy, as an investment instrument, in fostering sustainability and upward social and territorial convergence as a key pillar of EU competitiveness; reiterates that the cohesion policy's added value depends on its effective, inclusive and timely implementation based on a reinforced partnership principle; observes that the growing challenges posed by the current economic, social and geopolitical context are constraining cohesion policy funds; calls for adequate funding to address these issues, ensuring the sustainability and improvement of people's quality of life across all regions, boosting the EU's and the regions' competitiveness and innovation, and addressing demographic challenges, thereby contributing to the EU's long-term growth, resilience and well-being;
8. Calls for the 2027 budget to support increased investment in critical infrastructure, including transport networks, digital connectivity and energy systems, with targeted support for less-developed regions, as well as insular and remote areas, in order to reduce disparities, strengthen economic and social cohesion and invest in strategic areas of European relevance; underlines that a modernised cohesion policy must follow a decentralised, multilevel governance approach and be built around the shared management and partnership principle, fully involving local and regional authorities; stresses that funding must ensure that resources are directed where they are most needed to reduce regional disparities and that they are focused on results, economic added value and subsidiarity;
9. Recalls that, under Article 349 TFEU, the EU is required to put in place specific measures for the outermost regions, other than

mountain areas, facing significant natural constraints; stresses, therefore, the need for continued, targeted support for these regions, including through a reinforced programme of options specifically relating to remoteness and insularity (POSEI);

10. Recalls the need to future-proof the labour market and tackle the skills gap, the issue of brain drain and the mismatch between societal needs and skills, as well as demographic pressures and limited access to opportunities, notably through targeted actions to reduce inequalities and support vulnerable groups, including persons with disabilities and those at risk of poverty or social exclusion; calls for initiatives and investments aimed at promoting fair working conditions and for effective retention strategies in order to tackle structural workforce crises and prevent systemic vulnerabilities in Member States, notably in the healthcare and social sectors; highlights that multilingual competences constitute a key enabler of labour mobility, cross-border cooperation and the competitiveness of the EU economy; considers that, for the EU workforce to remain competitive in the future while achieving a socially just transition, it is necessary to identify key areas for training and reskilling, including for young people, to ensure a coordinated and ambitious approach to addressing skills gaps and substantial support for the scaling up of SMEs, which are the backbone of the European economy, to allow them to expand into global markets;
11. Acknowledges that technology and artificial intelligence (AI) is rapidly changing the employment landscape; highlights the potential that human-centred and well-regulated AI technology offers to boost Europe's economic growth while improving the lives of people, and highlights the efforts needed to ensure a thriving and adaptable workforce; calls, in this regard, for reinforced commitments under the Employment and Social Innovation line and for synergies and complementarity to be ensured among EU funds;
12. Stresses that resilient healthcare systems are a cornerstone of social cohesion and economic stability; calls for the 2027 budget to support strong and sustainable public health systems, and promote equitable access to quality healthcare services across all regions; is concerned about the rapidly worsening mental health situation in Europe, especially among young people; calls on the Commission to prioritise mental health actions in the 2027 budget;
13. Underlines the importance of the EU4Health programme as the essential basis for building a stronger European Health Union and of the Horizon Europe cluster on health in accelerating the shift from care to prevention and in fully operationalising the 'One Health' approach, which recognises the intrinsic link between human, animal and environmental health; reiterates the need to allocate sufficient budgetary allocations under the EU4Health programme to support actions in areas such as the gender aspect of health, sexual and

reproductive health, access to timely, high-quality and affordable healthcare, and the quality of services;

14. Highlights the crucial role of promoting and enhancing artistic and cultural cooperation at European level through adequate funding for Creative Europe; underlines that, within the overall EU budget, Creative Europe should be considered a strategic investment; points out that demand by far exceeds the programme's funding capacity;
15. Underlines the importance of implementing the European Pillar of Social Rights and highlights the crucial role of the EU budget in contributing to initiatives that reinforce social dialogue and strengthen workers' organisations;
16. Recalls that families, particularly those that include children or dependants in their care, are facing financing difficulties and bearing the burden of expenditure; stresses that they must be the subject of special attention in the relevant aspects of the EU budget and of the priorities of the European Pillar of Social Rights; considers that, in view of the rising cost of living and its very significant impacts on people's lives, especially the most vulnerable, including children, it is necessary for the 2027 budget to provide all possible support, including through the European Social Fund Plus and related EU instruments, to Member States in order to address these challenges;
17. Reiterates that Article 34(3) of the Charter of Fundamental Rights of the European Union states that 'the Union recognises and respects the right to social and housing assistance so as to ensure a decent existence for all those who lack sufficient resources'; recalls that access to decent, sustainable and affordable housing should not be subject to distortive market practices; is deeply concerned that the availability and affordability of decent housing in Europe is decreasing at an alarming rate, resulting in a growing housing shortage and increasing number of Europeans facing homelessness; highlights that young people are among those most affected; warns that the lack of affordable housing is creating a spatial segregation that pushes essential workers, particularly in the health, care, and education sectors, further away from their workplaces, thereby exacerbating labour shortages and undermining the resilience of public services;
18. Calls for urgent investment in 2027 to deliver tangible results in addressing the housing crisis; underlines, in addition, the importance of reducing administrative burdens and increasing the efficiency of permitting to unlock private capital and accelerate construction and renovation; underlines the importance of making effective use of existing EU funding instruments in 2027 to increase affordable, decent and sustainable housing and upgrade the quality and energy efficiency of the current housing stock through renovation, in line with the European Affordable Housing Plan and in full respect of the

principle of subsidiarity; stresses that public investment alone will not resolve the crisis and that mobilising and incentivising private investment is indispensable; encourages the exchange of best practices to support Member States in improving housing access, especially for vulnerable groups;

19. Recalls the important role that the EU budget plays in promoting the European values enshrined in Article 2 of the Treaty on European Union (TEU) and in supporting the key principles of democracy, the rule of law, solidarity, inclusiveness, justice, non-discrimination and equality, including gender equality; underlines that EU programmes such as Erasmus+, the European Solidarity Corps and Creative Europe contribute significantly to the promotion of these values by fostering inclusion, intercultural dialogue, cultural diversity, active citizenship and a sense of European belonging; reaffirms, furthermore, the essential role of the Citizens, Equality, Rights and Values (CERV) programme in promoting European values and citizens' rights and in ensuring an open, rights-based, democratic, equal and inclusive society based on the rule of law; stresses the role of the programme in fostering active civic engagement, building resilient societies, raising awareness on disinformation and countering democratic backsliding; calls on the Commission to ensure the swift, full and proper implementation and robust enforcement of the Digital Services Act²², Digital Market Act²³ and AI Act²⁴, including by allocating adequate funding and staffing for the responsible Commission's services; reiterates the importance of the Daphne and Equality and Rights strands of the CERV programme, and stresses that necessary resources should be devoted to combating discrimination in all its forms, as well as tackling all forms of violence;
20. Insists on an ambitious budget for Erasmus+ in 2027, which has proven highly effective in broadening education and training across the EU, promoting new job opportunities and fostering skills, youth

²² Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 on a Single Market For Digital Services and amending Directive 2000/31/EC (Digital Services Act) (OJ L 277, 27.10.2022, p. 1, ELI: <http://data.europa.eu/eli/reg/2022/2065/oj>).

²³ 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, ELI: <http://data.europa.eu/eli/reg/2022/1925/oj>).

²⁴ Regulation (EU) 2024/1689 of the European Parliament and of the Council of 13 June 2024 laying down harmonised rules on artificial intelligence and amending Regulations (EC) No 300/2008, (EU) No 167/2013, (EU) No 168/2013, (EU) 2018/858, (EU) 2018/1139 and (EU) 2019/2144 and Directives 2014/90/EU, (EU) 2016/797 and (EU) 2020/1828 (Artificial Intelligence Act) (OJ L, 2024/1689, 12.7.2024, ELI: <http://data.europa.eu/eli/reg/2024/1689/oj>).

participation and equal opportunities, thereby strengthening the EU's long-term competitiveness; recalls that the Commission is required to put in place financial support measures for people with fewer opportunities and calls for a readjustment of Erasmus+ grants to account for higher inflation and higher living costs;

21. Emphasises the need for additional funding for the European Solidarity Corps programme, which has a proven track record of strengthening social cohesion, intercultural understanding and community engagement;
22. Reiterates that adequate resources should be devoted to fighting gender-based violence and to supporting sexual and reproductive health services, women's rights organisations, and EU initiatives and bodies promoting true equality among people, regardless of their gender, age, sexual orientation or race; points out, in this regard, to the Commission's communication of 26 February 2026, following the European Parliament's resolution of 17 December 2025, on the European Citizens' Initiative "My Voice, My Choice";
23. Calls on the Commission to increase the EU's support for the protection of citizens, minorities and religious communities and public spaces against terrorist threats, for the fight against extremism, radicalisation and terrorist content including online, and for the countering of the spike in hate speech, antisemitism, anti-Christian and anti-Muslim hatred, and racism across Europe and worldwide; regrets the increasing number of hate crimes directed against Christians and other religious communities; recalls that, in its annual discharge reports, the European Parliament has consistently reiterated its concerns and expectations regarding the use of Union funds in the field of education, underlining that EU financial assistance must be made conditional on full compliance with the values enshrined in Article 2 TEU; recalls that, according to the EU strategy on combating antisemitism and fostering Jewish life adopted in 2021, the Commission committed to supporting the creation of a participatory European Holocaust monument in Brussels, linked with pieces of art in EU capitals; calls on the Commission to make every effort to honour this commitment by the end of the current MFF;
24. Emphasises the valuable work carried out under the Union Values strand of the CERV programme, which provides, among other things, direct funding to civil society organisations as key actors in vibrant democracies, and contributes to democratic resilience; stresses that citizens represent the core of European democracy, and that civil society organisations, which promote the will and interests of citizens, represent an important part of European democracy; recalls its position, in its resolution of 7 May 2025, that robust support for civil society 'is vital for fostering an active civic space, ensuring accountability and transparency and informing policymakers about

best practices from the ground'; underlines, in this regard, the importance of all EU programmes and of increasing funding to support the genuine engagement of civil society, particularly in the context of the impact of reduced funding for civil society by the EU's international partners; highlights the growing threat posed by disinformation and foreign information manipulation to the Union's democratic processes; stresses, in addition, that supporting investigative journalism with sufficient resources is a strategic investment in democracy, transparency and social justice; stresses equally the need to strengthen media literacy and fact-checking initiatives; stresses, furthermore, the fact that adequately resourced action to counter disinformation and foreign information manipulation and interference is a strategic investment in democratic resilience and public trust;

25. Reiterates the importance of the relevant budget line in continuing and intensifying the humanitarian mission of the Committee on Missing Persons in Cyprus and in supporting the bicomunal Technical Committee on Cultural Heritage;
26. Stresses that EU migration and asylum policy must be underpinned by solidarity and shared responsibility in full compliance with the obligations of national, EU and international law, ensuring proper implementation of the Asylum and Migration Pact, in full compliance with international human rights law; stresses that adequate funding remains critical to addressing evolving challenges, including illegal migration, migrant smuggling and trafficking, and the weaponisation and instrumentalisation of migrants, and to ensuring effective relocation, safe and dignified reception, and effective and sustainable inclusion and integration; considers that the Asylum, Migration and Integration Fund and the Border Management and Visa Instrument (BMVI) play a central role in this context and must receive continuous funding; underlines that adequate funding should be allocated to Member States with an external border; emphasises the need to better protect people by preventing trafficking and to enhance support to strengthen cross-border cooperation between the Member States, as well as cooperation between the Member States and the EU, in combating terrorism, organised crime, drug trafficking and criminal networks, particularly those involved in migrant smuggling and human trafficking, so as to reinforce law enforcement and the judicial response to these criminal networks, and to support Member States facing hybrid threats, in particular the instrumentalisation of migrants at the EU's borders, as defined in the Crisis Regulation²⁵;

²⁵ Regulation (EU) 2024/1359 of the European Parliament and of the Council of 14 May 2024 addressing situations of crisis and force majeure in the field of migration and asylum and amending

27. Observes that enhanced funding for border protection capabilities, as provided for in Annex III to the BMVI Regulation²⁶, is a cornerstone of a comprehensive migration policy to preserve the free movement of people within the EU and to address evolving migration and security challenges, including those of a hybrid nature; reaffirms the vital importance of the implementation of the Asylum and Migration Pact, including the role of the Integrated Border Management Fund and the BMVI in safeguarding the EU's external borders; reaffirms that cooperation agreements on migration and asylum management with third countries, in full respect of international law and the EU Charter, can help prevent and counter irregular migration, tackle smuggling, combat organised crime and strengthen border security; recalls the necessity for adequate funding, staffing and staff training for all agencies operating in the field of security, justice, law enforcement, asylum and migration, as well as border management;
28. Is concerned by the escalation of conflict in the Middle East and its impact on both the immediate region and the world; points out that a prolongation, intensification and widening of the conflict could have serious economic, energy supply, security and humanitarian repercussions for Europe and its people; calls on the Commission to ensure that the 2027 EU budget is prepared to deal with current and future developments in the region in the light of recent events;
29. Recalls that the rule of law is one of the founding values of the EU and that respect for the rule of law is an essential prerequisite for the sound financial management and effective use of EU funding; stresses that this is crucial for safeguarding citizens' trust in the EU and for ensuring that EU funds deliver tangible benefits across all Member States; recalls that the Conditionality Regulation is a key tool for protecting the EU's financial interests against breaches of the rule of law; highlights that the weakening of the independence and impartiality of public administration and undue concentration in procurement procedures, as well as attacks on the justice system, represent systemic rule of law risks that threaten sound financial management; recalls the obligation of Member States subject to measures under the Conditionality Regulation to continue to honour all commitments to final recipients and beneficiaries; calls on the Commission to do its utmost to protect the legitimate interests of final beneficiaries and to ensure that final beneficiaries can continue

Regulation (EU) 2021/1147 (OJ L, 2024/1359, 22.5.2024, ELI: <http://data.europa.eu/eli/reg/2024/1359/oj>).

²⁶ Regulation (EU) 2021/1148 of the European Parliament and of the Council of 7 July 2021 establishing, as part of the Integrated Border Management Fund, the Instrument for Financial Support for Border Management and Visa Policy (OJ L 251, 15.7.2021, p. 48 ELI: <http://data.europa.eu/eli/reg/2021/1148/oj>).

to benefit from EU funding; stresses that any measures should not weaken the application of the Conditionality Regulation;

30. Underlines that rule of law conditionality is a fundamental principle that must apply to all EU funds without exception, including performance-based instruments as well as funding provided under Article 122 TFEU, so that no EU expenditure escapes effective scrutiny; calls on the Commission to maintain consistency in the application of conditionality across all EU funding streams; insists that the measures required for the release of EU funding, as defined by the relevant decisions taken under the Common Provisions Regulation²⁷, the Recovery and Resilience Facility Regulation²⁸ and the Conditionality Regulation, must be assessed coherently as an integral package and that no payments should be made while deficiencies persist or be the outcome of negotiations; emphasises that all decisions to fully or partially suspend EU funding must be based on clear, objective and transparent criteria and procedures; recalls its position that funds suspended in accordance with the Conditionality Regulation or on account of non-fulfilment of horizontal enabling conditions should not be eligible for programme amendments or transfers; insists that the decision to use decommitted funds that had been frozen due to rule of law breaches is a prerogative of the budgetary authority within the framework of the annual budgetary procedure and should not be left to the discretion of the Commission; strongly insists on the European Parliament's right to full transparency and traceability of EU funds; reiterates its call for a single, integrated and interoperable information system to track financial flows;

Creating economic opportunities in the face of strategic challenges

31. Underlines the key role of the EU budget in delivering on the European Green Deal, achieving a successful digital transition, contributing to the objectives of the Competitiveness Compass and strengthening the Union's economic and industrial sovereignty, as

²⁷ Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L 231, 30.6.2021, p. 159, ELI: <http://data.europa.eu/eli/reg/2021/1060/oj>).

²⁸ 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, 18.2.2021, p. 17, ELI: <http://data.europa.eu/eli/reg/2021/241/oj>).

highlighted by the Draghi and Letta reports²⁹, especially as regards simplification and avoiding unnecessary administrative burdens; reiterates the Union's commitment to meet the 2050 climate neutrality target by supporting investments in areas such as energy efficiency, renewable energy and resilient electricity grids, cross-border mobility, the circular economy, biodiversity protection, digital innovation and AI, and smart energy infrastructure; calls for adequate upskilling and reskilling programmes for workers, especially in regions dependent on carbon-intensive industries, and tailored support for SMEs, to ensure sustainable prosperity for Europe, safeguarding the just transition, industrial competitiveness and quality employment;

32. Further calls for sufficient funding for research, innovation and technological deployment, in particular in areas of strategic importance, to ensure that the EU remains agile and self-reliant in the face of global challenges, disruptions and volatility, strengthening the Union's global leadership and reducing strategic dependencies; emphasises the role of InvestEU, through its budgetary guarantees and advisory services, the SME component of the Single Market Programme, and other instruments in leveraging the full potential of the EU's cross-border dimension, facilitating the development of start-ups and scale-ups, reducing bureaucratic hurdles, simplifying application processes and improving access to finance; considers it essential that investments contribute to strengthening European value chains and developing industrial capacities, and that they reinforce the Union's strategic autonomy by reducing dependence on third countries;
33. Recalls the role of the EU's space programme in enhancing the strategic security of the Union through a variety of civil and military applications; underlines that a strong European space sector is fundamental for European security, open strategic autonomy, secure connectivity, the protection of critical infrastructure and advancing the twin green and digital transitions, and therefore requires sufficient resources;
34. Emphasises that the EU budget for 2027 must act as an engine for completing a genuine energy union by bridging the investment gap of EUR 660 billion annually for energy-related investments, in particular in energy interconnections and in strategic technologies, ensuring that the transition away from Russian fossil fuels is translated into industrial leadership, economic resilience, strategic autonomy, notably for critical raw materials, and quality job creation; highlights the necessity to ensure the proper functioning and deeper

²⁹ Draghi, M., 'The future of European competitiveness, 2024; Letta, E., 'Much more than a market – Speed, Security, Solidarity: Empowering the single market to deliver a sustainable future and prosperity for all EU citizens', 2024.

integration of European energy markets through the modernisation of cross-border infrastructure; calls for continuous investment in critical infrastructure, low-carbon and renewable energy sources and energy efficiency, adapting European infrastructure to meet future energy demands, reducing dependencies and ensuring the Union's open strategic autonomy and energy security;

35. Recalls the central and strategic importance of the common agricultural policy (CAP) and the common fisheries policy in delivering on key EU priorities, such as ensuring the sustainable provision of high-quality food and guaranteeing food and nutrition security, which represents a vital component of strategic autonomy and geopolitical stability; stresses CAP's central role in ensuring a fair income for farmers, a productive, competitive and sustainable agricultural sector, social inclusion, climate resilience and biodiversity protection, and in supporting vibrant rural communities; calls for adequate resources to help farmers and people employed in the fisheries sector cope with the impact of inflation, administrative burden, fuel costs, changes in the global food market and adverse climate events; calls on the Commission to reduce bureaucracy; emphasises the need to help new and young farmers in order to promote generational renewal, and for targeted attention to be devoted to small-scale agricultural holdings and small fishing enterprises; stresses the need to take into account the specific needs of farmers in front-line Member States, in particular those that share a land border with Ukraine, the Russian Federation and/or Belarus; underlines, in this context, the need to ensure a fair distribution of CAP direct payments, including by addressing disparities in support levels and access to measures across Member States; highlights that, in line with the principle of the just transition, no one should be left behind and due attention should be given to local communities, farmers and fishers;
36. Underlines that emerging instruments in the blue economy, as well as the European Ocean Pact, should receive sufficient funding from the EU and its Member States, but not at the expense of existing fisheries; stresses the strategic importance of fisheries and aquaculture and the need for adequate financial support; recognises that the common fisheries policy contributes to a stable income and long-term prospects for fishers, while protecting sustainable marine ecosystems, which underpin the sector's competitiveness; calls for particular attention to be paid to the EU fishing fleet to improve safety and security, including by tackling illegal fishing and improving working conditions, energy efficiency and sustainability and allowing for the modernisation of the Union's fleet and generational renewal;
37. Emphasises the urgent need to uphold fair living and working conditions for farmers, farmworkers and people employed in the fisheries and aquaculture sectors; outlines the importance of

strengthening compliance with core EU labour standards, such as fair wages and safe working conditions, and calls for adequate resources to be mobilised to facilitate the implementation of this principle;

38. Is deeply concerned about the impacts of climate change and the biodiversity crisis both in Europe and globally; stresses that the cost of inaction is far higher than the investment needs, including with regard to climate mitigation, adaptation efforts and sustainable water management; stresses that investments in climate action should also contribute to the EU's competitiveness and strategic autonomy; highlights, therefore, the constructive role played by the Programme for the Environment and Climate Action (LIFE programme); stresses that the LIFE programme has a cross-border nature and is directly managed by the Commission, which are imperative factors guaranteeing funding predictability for final beneficiaries and the successful implementation of projects; calls, therefore, for the 2027 budget to include ambitious funding for the LIFE programme in order to accelerate the shift towards a sustainable, climate-neutral and resilient economy, with a focus on projects that deliver clear added value and avoid duplication with national efforts;
39. Underlines the EU's role as a hub for coordinating and improving the Member States' preparedness and capabilities to respond immediately to large-scale, high-impact emergencies; calls for sufficient funding for the EU Civil Protection Mechanism, including the rescEU capacities, to support Member States quickly and effectively in overwhelming crisis situations; acknowledges that the EU Solidarity Fund or any other fund alone cannot fully compensate for the extreme weather events of increased frequency and severity caused by climate change today and in the future; stresses the need to invest in and prioritise preparedness, prevention and adaptation measures, including nature-based solutions;
40. Calls for the 2027 budget to provide for increased allocations for public investment in transport infrastructure, cross-regional transport networks and the promotion of public transport and sustainable mobility in order to enhance EU connectivity, support sustainable mobility and strengthen territorial cohesion;
41. Stresses the urgent need to strengthen security and defence integration and capabilities, including hybrid and conventional military capabilities, alongside robust civilian preparedness, which is essential for securing European deterrence, defence, synergies and strategic autonomy and for reinforcing the EU's role as a global actor; highlights the fact that the EU budget is the most effective tool to pool resources, harmonise national efforts and optimise public spending, thereby achieving significant economies of scale, potential savings and cost efficiencies, reducing duplication and creating

quality jobs, in order to create a genuine capabilities-based European defence union and to better prepare for and respond to current warfare strategies, unprecedented geopolitical challenges and hybrid threats, while acknowledging the neutrality commitments of individual Member States; stresses the essential role of common investment, research and development, and digitalisation in defence production and procurement mechanisms; recalls the importance of investing in and developing dual-use equipment and, in particular, of strengthening EU military mobility as regards funding dual-use transport infrastructure along priority axes; highlights, in particular, the need for adequate financial support for Member States with external EU borders that takes into account the particular geopolitical, security and operational challenges faced by individual Member States along the EU's external borders, especially those that share a land border with Ukraine, the Russian Federation and/or Belarus and those dealing with shadow fleets; underlines that such support should ensure that these Member States have the necessary resources to strengthen the protection of critical infrastructure, maintain facilities and installations in order to cope with heightened defence and security needs and secure the external borders of the EU, including necessary physical border infrastructure where relevant and duly justified; stresses that the involvement of non-EU entities in actions funded by the EU budget, especially in areas such as critical technologies, defence and space, should be subject to certain conditions, to ensure that the vital defence and security interests of all Member States are protected; notes that most of Europe's defence and security arrangements, in particular nuclear deterrence, have so far been underpinned by NATO;

42. Calls for the establishment of European Maritime Security and Defence Hubs in the Black Sea, North Sea, Baltic Sea and Mediterranean Sea in response to Russia's war of aggression against Ukraine and geopolitical developments in the Mediterranean region and the Arctic; underlines that these hubs should enhance maritime situational awareness, enable real-time monitoring from space to seabed and strengthen early warning capacities and reactions to respond to the increased threats from the Russian shadow fleet, while ensuring the security of commercial routes;
43. Recalls that front-line Member States, in particular those that share a land border with Ukraine, the Russian Federation and/or Belarus in the Baltic region and Member States in eastern Europe, and vulnerable sectors of the economy, such as agriculture, infrastructure and military mobility, remain exposed to the consequences of the war in Ukraine; underlines that, in border regions, measures to mitigate economic and social impacts and to strengthen resilience should be prioritised alongside security needs, ensuring a balanced response based on solidarity, including targeted support for affected people and border municipalities facing added pressure on services and local economies, including pressure arising

from demographic pressure and workforce shortages, building on the experience of rapid-response adjustment instruments; calls for the 2027 budget to provide adequate funding in this regard and ensure the continuity of support within the current MFF and to facilitate the early implementation of mature projects in the next long-term budget;

Global Europe: acting today, preparing for tomorrow

44. Stresses the urgent need for the EU to strengthen its common external policy and global influence, given the evolving geopolitical landscape, marked by shifts in US policy, Russia's war against Ukraine and escalating global conflicts; points out the necessity for the EU to secure adequate funding and resources in the 2027 budget to effectively address issues in its neighbourhood and beyond; recalls the importance of an updated Strategic Compass and the crucial diplomatic role of the European Global Gateway; emphasises the EU's responsibility to actively support democratic actors, civil society organisations and democratic institutions in partner countries, particularly in regions facing democratic backsliding;
45. Highlights the importance of enhancing the EU's role as a leading humanitarian actor and calls for adequate funding for the humanitarian aid programme to address crises in regions affected by protracted conflict, displacement, food insecurity and natural disasters; stresses that this is especially urgent in the light of the sudden decline in international aid from other major donors, while acknowledging that the Union cannot shoulder this responsibility alone; welcomes the Commission's efforts to ensure that EU external financing is aligned with the Union's strategic priorities and values; calls on the Commission to ensure that EU programmes for development, humanitarian assistance and human rights support receive a substantial increase in funding; emphasises that the EU requires sufficient resources for long-term investments in building global partnerships, and points out the importance of the participation of non-EU countries in EU programmes, where appropriate; underlines the need for robust accountability, transparency and monitoring mechanisms to ensure the proper and intended use of EU funds in third countries; welcomes, in this context, the agreement on the participation of the United Kingdom in the Erasmus+ programme as of 2027; believes that making EU funding conditional on the achievement of country-specific milestones is an effective and appropriate tool for safeguarding the Union's interests; considers that EU financing granted to third countries should not be subject to less stringent conditions than financing provided to Member States; calls for the strengthening of the Union's ability to mobilise international partnerships based on shared values and interests;

46. Underlines that Russia's illegal, unprovoked and unjustified war of aggression against Ukraine has profoundly altered the EU's security environment; stresses the critical importance of the Internal Security Fund in addressing rising threats, such as increased levels of organised crime with a cross-border dimension and cybercrime; calls on the Member States to ensure consistent and complementary efforts in their defence investments;
47. Firmly reiterates its unconditional and full support for Ukraine in its fight for freedom and democracy against Russian aggression, as the war on its soil enters its fifth year; condemns the devastating human and economic toll of Russia's war; underlines the ongoing and pressing need for intensified funding efforts to address urgent humanitarian needs, repair critical infrastructure and enhance the capacity of the EU-Ukraine Solidarity Lanes to deliver essential supplies; welcomes the agreement by Member States to provide support to Ukraine through a EUR 90 billion loan under enhanced cooperation over two years through joint borrowing and to immobilise indefinitely Russian assets of up to EUR 210 billion, which have been frozen in the EU since the start of the war; stresses the importance of ensuring accountability for international crimes; insists that the 'Ukraine Support Loan Instrument' special instrument be used;
48. Insists on the benefits of pre-accession funds, both for enlargement countries and for the EU itself, as they create more stability and enhance comprehensive convergence with the EU, including economic integration, social and environmental standards and shared democratic values; underlines the importance of sustained support for candidate countries in implementing necessary accession-related reforms, in particular regarding the rule of law, anti-corruption, democracy, economic resilience, and the prevention and countering of hybrid threats; stresses that the 2027 budget, as the final one of the current MFF, should ensure that the Instrument for Pre-accession Assistance (IPA) III and neighbourhood support are conditional on respect for European values such as the rule of law, the independence of the judiciary, the democratic process, respect for fundamental rights, and good neighbourly relations; stresses the need to strictly apply the conditionalities enshrined in the facilities; welcomes the implementation of the Growth Plan for the Western Balkans to further support the economic convergence of Western Balkan countries with the EU's single market through investment and growth in the region; insists on the need to deploy the necessary funds to support Moldova's accession process, in line with the EU's commitment to enlargement and regional stability; underlines the importance of the Reform and Growth Facility for the Republic of Moldova and highlights the necessity of securing sufficient financial resources for its full and timely implementation; recalls that support for Georgian civil society should continue regardless of the current freezing of funding to the Georgian Government;

49. Underlines that the European neighbourhood policy, in particular its Eastern and Southern Partnerships, contributes to the overall goal of enhancing the stability, prosperity and resilience of the EU's neighbours, thereby increasing the security of our continent; stresses, therefore, the importance of reinforcing the Southern and Eastern Neighbourhood budget lines in order to support political, economic and social reforms in those regions, facilitate peace processes and reconstruction, and provide assistance to refugees, in particular through continuous, reinforced and predictable funding for relevant actors and continuous implementation on the ground; calls for targeted and transparent use of funds, in line with the EU's values and the relevant regulations and with strict conditionality to ensure real impact, enhance regional stability and prevent financial misuse or political backsliding; highlights the pressing need to provide additional humanitarian and economic assistance in Gaza, the West Bank, Jordan, Lebanon and Syria;
50. Calls for increased and targeted funding to promote cooperation with central Asian countries, given their strategic relevance for the EU;
51. Recalls that the EU must continue to address global crises and assist the most vulnerable populations around the world through its humanitarian aid programme, as well as maintain its global role through the Neighbourhood, Development and International Cooperation Instrument – Global Europe to tackle global challenges, promote human rights, freedoms and democracy, support the capacity building of civil society organisations and deliver on the EU's international climate and biodiversity commitments, all within a comprehensive monitoring and control system; stresses that humanitarian and development aid should serve both urgent needs and long-term geopolitical objectives, while reinforcing partnerships with countries committed to reform and stability;

Cross-cutting issues in the 2027 budget

52. Is very concerned about the very limited level of availabilities in the 2027 budget in regard to the Union's priorities and budgetary needs; asks in this respect for full use of the available decommitments in order to ensure a sufficient level of financing aiming at an effective implementation of programmes and priorities;
53. Underlines that the repayment of the borrowing costs of the European Union Recovery Instrument is a legal obligation for the EU and therefore non-discretionary; notes that 31 December 2026 is the deadline for payments to be made to Member States under the NGEU; underlines the importance of ensuring that the implementation of the Recovery and Resilience Facility delivers its full impact by prioritising mature and well-advanced projects that contribute to EU resilience and strategic autonomy; notes, furthermore, that borrowing costs will depend on the pace of

disbursements under the Recovery and Resilience Facility in 2026 and on market fluctuations in bond yields, and are therefore inherently unpredictable and volatile;

54. Takes note of the Commission's forecasts that interest costs in 2027 could reach EUR 10 billion, exceeding the financial programming of EUR 4.98 billion by over EUR 5 billion; is extremely concerned about the pressure that this will put on the 2027 budget; recalls that Parliament, the Commission and the Council agreed that expenditure covering the financing costs of the NGEU must not reduce the number of EU programmes and their respective funding; is firmly committed to ensuring that all programmes are properly resourced and that the budget's flexibility and response capacity is maintained throughout the annual budgetary procedure; insists, furthermore, on the need for the Commission to provide reliable, timely and accurate information on NGEU borrowing costs and on expected Recovery and Resilience Facility disbursements throughout the budgetary procedure, as well as on liquidity management costs and available decommitments; expects the Commission to update the decommitments forecast when presenting the draft budget;
55. Underlines the importance of providing sufficient payment appropriations in the 2027 budget; notes that programme implementation has reached cruising speed, with payment execution peaking in rural development programmes, leading to significantly higher payment needs in 2025 than initially estimated; recalls that several regulatory changes, such as the mid-term review of cohesion policy, provided for the front-loading of payments in the 2024-2026 budgets; notes, however, that uncertainties remain regarding Member States' actual uptake of these new possibilities; highlights the ongoing trend of increasing inaccuracy in Member States' payment forecasts; calls on the Commission to closely monitor payment developments and to provide timely information to Parliament in order to avoid any risk of payments backlog;
56. Notes with concern the high level of RAL due to expected substantial payments on these commitments from the 2021-2027 MFF and prior MFFs; calls on the Commission and the Member States to boost the implementation of all EU programmes in 2027, in particular by accelerating mature and demand-driven projects, in order to decrease the level of RAL to be carried over to the next MFF; calls on the Commission to prevent an 'absorption at any cost' approach in the final year of the MFF, including the financing of low added-value projects, and stresses that efforts to reduce the RAL must fully respect sound financial management principles; urges the Commission to increase technical assistance and other measures to Member States to support an increased absorption of funds;
57. Stresses that sufficient own resources are essential not only to enable the repayment of NGEU borrowing, but also to ensure that

the EU is equipped to cover increasing investment needs, as highlighted by the Draghi and Letta reports and the Niinistö report³⁰, and to respond to unforeseen developments; reiterates the need for revenues that ensure budgetary and fiscal stability while being able to respond to the Union's needs and priorities; is highly concerned by the complete lack of progress on the introduction of new own resources in the Council; calls on the Council and the Member States to proceed with the introduction of new own resources as a matter of urgency and without further delay;

58. Highlights the key role of the EU's bodies and decentralised agencies in implementing EU priorities; emphasises that effective programme execution, as well as quality legislation and proper implementation of EU policies and programmes, including proper monitoring and enforcement, depend on adequately funded and staffed EU bodies and decentralised agencies; calls for the 2027 budget to provide funding and staffing that reflect the evolving mandates of EU bodies and agencies and to address backlogs from prior budgets, particularly regarding the cybersecurity requirements of the Regulation for Cybersecurity of EU Institutions³¹, which have been exacerbated by past inflation; recalls its long-standing position that new tasks and new responsibilities must be proportionately accompanied by fresh resources;
59. Stresses the need for continuous efforts towards the achievement of the climate and biodiversity mainstreaming targets laid down in the Interinstitutional Agreement of 16 December 2020 in the Union budget 2027 and the European Recovery Instrument expenditures; recalls that the do-no-significant-harm principle is mainstreamed in all Union activities through the budgetary implementation as agreed in the Interinstitutional Agreement;
60. Stresses the need for measures to address gender disparities and promote equal opportunities across and through all EU funding programmes in the delivery of their objectives; takes note of the Commission's work on developing a gender mainstreaming methodology in the current MFF;
61. Welcomes the progress made in strengthening the Union's anti-money laundering and counterterrorism financing framework, including the establishment of a dedicated agency; recalls that the effective prevention of money laundering and of the financing of terrorism requires adequate budgetary support for monitoring,

³⁰ Niinistö, S., 'Safer Together - Strengthening Europe's Civilian and Military Preparedness and Readiness', 2024.

³¹ Regulation (EU, Euratom) 2023/2841 of the European Parliament and of the Council of 13 December 2023 laying down measures for a high common level of cybersecurity at the institutions, bodies, offices and agencies of the Union (OJ L, 2023/2841, 18.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2841/oj>).

enforcement and cooperation; calls on the Commission to ensure that Union funding is neither directly nor indirectly diverted to entities that promote, facilitate or compensate money-laundering or terrorist activities or to organisations that maintain links with extremist or Islamist networks, and to suspend funding immediately where such risks are identified;

62. Considers it essential for the Union's stability and progress and for its citizens' trust to ensure the proper use of EU funds and to take all steps towards protecting the Union's financial interests; recalls that, in accordance with the Financial Regulation, when implementing the budget, Member States and the Commission must ensure compliance with the Charter of Fundamental Rights and must respect the EU's values enshrined in Article 2 TEU, namely respect for human dignity, freedom, democracy, equality, the rule of law and respect for human rights, including the rights of persons belonging to minorities; underlines, in particular, Articles 137, 138 and 158 of the Financial Regulation and recalls the obligation of the Commission and the Member States to exclude from EU funds any persons or entities found guilty by a final judgment of terrorist offences, terrorist activities, or inciting, aiding, abetting or attempting to commit such offences, as well as corruption, organised crime or other serious offences;
63. Underlines the essential role of the Union Anti-Fraud Programme, the European Public Prosecutor's Office, in close cooperation with the European Anti-Fraud Office, and other relevant EU and national authorities, in tackling cross-border fraud and corruption and ensuring accountability for the misuse of EU funds; highlights the need to leverage efforts in tackling fraud both at EU and Member State level and to this end ensure appropriate financial and human resources covering the Union's full anti-fraud architecture; recalls the importance of providing the Union Anti-Fraud Programme with sufficient financial resources in the 2027 budget;
64. Asks the Commission to provide timely updates on any developments that may affect the overall level of availabilities, including those related to agricultural expenditure, salary update assumptions, NGEU debt servicing and liquidity management costs, financial instrument reflows, decommitments, or any other relevant estimates, as well as the financial impacts of the Ukraine loan support;
65. Insists on full transparency and timely, unrestricted access to all budgetary information and underlying documents, including detailed financial data and supporting records, in order to enable Parliament to exercise effectively its budgetary prerogatives under the Treaties; stresses that such access must be granted by the Commission without undue delay or limitation, and recalls that the provision of complete and accurate budgetary documentation is an essential precondition for democratic accountability, sound financial

management and the proper functioning of the Union's institutional balance;

66. Expects the Commission to take due account of and act promptly on the requests and priorities expressed by Parliament in the present resolution; underlines its determination to make full use of the budgetary instruments at its disposal;

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67. Instructs its President to forward this resolution to the Council, the Commission and the Court of Auditors.