



TEXTS ADOPTED

P10_TA(2026)0352

General budget of the European Union for the financial year 2027 - all sections

European Parliament resolution of 21 October 2026 on the Council position on the draft general budget of the European Union for the financial year 2027 (11547/2026 - C10-0218/2026 - 2026/0196(BUD))

The European Parliament,

- having regard to Article 314 of the Treaty on the Functioning of the European Union,
- having regard to Article 106a of the Treaty establishing the European Atomic Energy Community,
- having regard to 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, Euratom¹,
- 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 that proposal²,
- having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast) (the Financial Regulation)³,
- having regard to Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework

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

² OJ C 167, 11.5.2023, p. 162.

³ OJ L 2024/2509, 26.9.2024, p. 1, ELI:
<http://data.europa.eu/eli/reg/2024/2509/oj>.

for the years 2021-2027⁴ and to the joint declarations agreed between Parliament, the Council and the Commission in this context⁵ and the related unilateral declarations⁶,

- 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 2027⁷,
- having regard to Council Regulation (EU, Euratom) 2024/765 amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027⁸ (MFF revision),
- having regard to Council Regulation (EU, Euratom) 2026/469 amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027⁹ (amended MFF Regulation of 2026),
- 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 resources¹⁰,
- having regard to its resolution of 28 April 2026 on the general guidelines for the preparation of the budget¹¹,
- having regard to its resolution of 30 April 2026 on Parliament's estimates of revenue and expenditure for the financial year 2027¹²,
- having regard to the draft general budget of the European Union for the financial year 2027, which the Commission adopted on 10 June 2026 (COM(2026)0300),
- having regard to the position on the draft general budget of the

⁴ OJ L 433 I, 22.12.2020, p. 11, ELI: <http://data.europa.eu/eli/reg/2020/2093/oj>.

⁵ OJ C 444 I, 22.12.2020, p. 4.

⁶ OJ C 445, 29.10.2021, p. 252.

⁷ OJ L 325, 20.12.2022, p. 11, ELI: <http://data.europa.eu/eli/reg/2022/2496/oj>.

⁸ OJ L, 2024/765, 29.2.2024, ELI: <http://data.europa.eu/eli/reg/2024/765/oj>.

⁹ OJ L, 2026/469, 23.4.2026, ELI: <https://eur-lex.europa.eu/eli/reg/2026/469/oj>.

¹⁰ OJ L 433 I, 22.12.2020, p. 28, ELI: http://data.europa.eu/eli/agree_interinstit/2020/1222/oj.

¹¹ Texts adopted, P10_TA(2026)0112.

¹² Texts adopted, P10_TA(2026)0155.

European Union for the financial year 2027, which the Council adopted on 4 September 2026 and forwarded to Parliament on 11 September 2026 (11547/2026- C10-0218/2026),

- having regard to Rule 96 of its Rules of Procedure,
- having regard to the opinions of the Committee on Foreign Affairs, the Committee on Development, Committee on Economic and Monetary Affairs, Committee on Employment and Social Affairs, Committee on the Environment, Climate and Food Safety, Committee on Public Health, Committee on the Internal Market and Consumer Protection, Committee on Agriculture and Rural Development, Committee on Fisheries, Committee on Culture and Education, Committee on Women's Rights and Gender Equality,
- having regard to the letters from Committee on Security and Defence, Committee on Budgetary Control, Committee on Industry, Research and Energy, Committee on Transport and Tourism,
- having regard to the report of the Committee on Budgets (A10-0272/2026),

Section III - Commission

1. Recalls that, in its resolution of 28 April 2026 on general guidelines for the preparation of the 2027 budget, Parliament set clear political priorities for the 2027 budget; reaffirms its strong commitment to those priorities and sets out the following position to ensure an appropriate level of financing to deliver on them within the current budgetary constraints; believes that the Union must be equipped with all possible budgetary means to deliver on Union priorities and to foster a prosperous future for Europe;
2. Recalls that the Council proposes to:
 - (a) cut commitment appropriations (CA) by EUR 1 003,2 million across the MFF headings, leaving a total of EUR 191 877,9 million under the MFF headings, and to reduce payment appropriations by EUR 501,8 million across the MFF headings, leaving a total of EUR 202 065,8 million under the MFF headings;
 - (b) maintain the appropriations entered in the draft budget (DB) 2027 for the Solidarity and Emergency Aid Reserve, the European Globalisation Adjustment Fund and the Brexit Adjustment Reserve;
 - (c) maintain the appropriations entered for the Ukraine Reserve, without mobilising the Ukraine Support Loan Instrument;
 - (d) reduce the 'Financing cost of the European Union Recovery

Instrument (EURI)', with the aim of reducing the use of Special Instruments, in particular the Flexibility Instrument and the EURI Instrument in the context of the Cascade, thereby reducing the amount deemed necessary for 2027 on the EURI line itself (by EUR 180 million or 1,8 %) to EUR 9,7 billion and maintaining the 50-50 approach as proposed by the Commission for the DB 2027;

- (e) apply cuts across several headings on programme lines, as well as administrative support lines, decentralised agencies and Commission prerogatives lines;

Special instruments and cascade mechanism

3. Strongly disagrees with the Council's approach to opt for what it misleadingly calls prudent budgeting, creating artificial margins under the MFF ceilings by cutting programmes, including oversubscribed, successful and priority programmes;
4. Recalls the Interinstitutional Agreement adopted as part of the 2020 MFF agreement, whereby expenditure to cover NGEU financing costs "shall aim at not reducing programmes and funds"; restores, therefore, all the cuts proposed by Council to ensure that programmes are properly resourced and that the budget's flexibility and response capacity are maintained throughout the annual budgetary procedure; insists 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 in accordance with the methodology applied since the 2025 budget, where the Commission bases the budgeting of the EURI interest line for a given year on disbursements which are confirmed by the end of the third quarter of the previous year;
5. Restores therefore the Council cut of EUR 180 million for article 06 04 01 European Union Recovery Instrument (EURI) – Payment of periodic coupon and redemption at maturity; is of the position that 65 %, namely EUR 3 320 296 411, of the EURI cost overruns, excluding the liquidity management referred to in paragraph 6, should be financed from the decommitment compartment of the EURI instrument; believes that this is necessary to allow the Union budget to provide support and sufficient assistance to Europeans dealing with a multitude of challenges;
6. Notes, in addition, that liquidity management costs have increased significantly due to delays in payment requests; requests that the currently estimated liquidity management cost of EUR 350 million for 2027 are isolated in a separate new budget line for transparency purposes; transfers the appropriations to the newly proposed article 06 04 XX; argues therefore that the liquidity management costs should be financed solely from the decommitment compartment of

the EURI instrument;

7. Recalls that Recital 6 of the amended MFF Regulation of 2026 states that the “Budgetary appropriations over and above the ceilings of the multiannual financial framework should be mobilised for the sole purpose of financing debt service costs of a loan to Ukraine and only after having sought budgetary availabilities”;
8. Considers necessary the full mobilisation of the Ukraine Support Loan Instrument for the totality of the appropriations entered in article 16 07 01 (EUR 1 115 000 000) in light of the answers needed from the Union budget to face the challenges and after a thorough assessment of availabilities, taking into account legal and other obligations, as well as prudent budgeting and sound financial management; also points out that the Flexibility Instrument and the Single Margin Instrument can only be mobilised in relation to existing MFF headings, in accordance with the provisions of the MFF Regulation;
9. Calls for the currently estimated liquidity management cost for the Ukraine Support Loan of EUR 35 million for 2027 to be isolated in a separate new budget line for transparency purposes; argues that the liquidity management cost is due to unforeseen implementation issues and delays between borrowing and disbursements and should not represent an additional burden for the Union budget; requests therefore that it be financed solely from the Ukraine Loan Support Instrument;
10. Recalls that the administrative support expenditure required for the setting-up and management of the Ukraine Support Loan should be placed under the same title as the corresponding operational expenditure in accordance with the Financial Regulation; transfers therefore the EUR 1 million from article 06 01 03 to a newly proposed article 16 07 XX;

Heading 1 - Single market, Innovation and Digital

11. Restores the Council cuts of EUR 435 527 000 and increases by EUR 376 657 801 in commitment appropriations above the DB (excluding pilot projects and preparatory actions) and by EUR 812 184 801 compared to the Council position in order to reinforce the following programs above DB as follows:
 - (a) Horizon Europe by EUR 63 000 000;
 - i. budget line 01 02 02 10 - Cluster Health by EUR 15 500 000;
 - ii. budget line 01 02 02 20 - Cluster ‘Culture, Creativity and Inclusive Society’ by EUR 2 000 000;
 - iii. budget line 01 02 02 41 - Cluster Digital, Industry and

- Space — European High-Performance Computing Joint Undertaking (EuroHPC) by EUR 15 000 000;
- iv. budget line 01 02 02 50 – Cluster Climate, Energy and Mobility by EUR 15 500 000;
- v. budget line 01 02 02 60 – Cluster Food, Bioeconomy, Natural Resources, Agriculture and Environment by EUR 15 000 000;
- (b) The Connecting Europe Facility by EUR 260 460 201;
 - i. budget line 02 03 01 – Connecting Europe Facility (CEF) — Transport by EUR 205 460 201;
 - ii. budget line 02 03 02 – Connecting Europe Facility (CEF) — Energy by EUR 50 000 000;
 - iii. budget line 02 03 00 01 – Connecting Europe Facility (CEF) — Digital by EUR 5 000 000;
- (c) The Digital Europe Programme by EUR 14 813 000;
 - i. budget line 02 01 30 01 – Support expenditure for the Digital Europe Programme by EUR 8 000 000;
 - ii. budget line 02 04 01 10 – Cybersecurity by EUR 5 000 000;
 - iii. budget line 02 04 01 11 – European Cybersecurity Industrial, Technology and Research Competence Centre by EUR 1 813 000;
- (d) The Single Market Programme by EUR 31 568 600;
 - i. budget line 03 02 01 07 – Market surveillance by EUR 1 568 600;
 - ii. budget line 03 02 02 – Improving the competitiveness of enterprises, particularly SMEs, and supporting their access to markets by EUR 30 000 000;
- (e) The Space Programme by EUR 3 000 000;
 - i. budget line 04 02 02 – Copernicus by EUR 3 000 000;
- (f) The agencies in heading 1 by EUR 3 816 000;
 - i. budget line 02 10 01 – European Union Aviation Safety Agency (EASA) by EUR 3 000 000;
 - ii. budget line 02 10 05 – Agency for Support for BEREC (BEREC Office) by EUR 466 000;
 - iii. budget line 02 10 06 – European Union Agency for the Cooperation of Energy Regulators (ACER) by EUR 350 000;

12. Modifies budgetary remarks as relevant;

Sub-heading 2a - Economic, social and territorial cohesion

13. Increases by EUR 150 000 in commitment appropriations above the DB (excluding pilot projects and preparatory actions) and by EUR 150 000 compared to the Council position in order to reinforce the following programs above DB as follows:

(a) The European Social Fund Plus by EUR 150 000;

- i. budget line 07 01 01 01 – Support expenditure for the ESF+ – Shared management by EUR 150 000;

14. Modifies budgetary remarks as relevant;

Sub-heading 2b - Resilience and values

15. Restores the Council cuts of EUR 523 143 000 and increases by EUR 275 100 000 in commitment appropriations above the DB (excluding pilot projects and preparatory actions) and by EUR 798 243 000 compared to the Council position in order to reinforce the following programs above DB as follows:

(a) Support to Turkish Cypriot Community by EUR 3 500 000;

- i. budget line 05 04 01 – Financial support for encouraging the economic development of the Turkish Cypriot community by EUR 3 500 000;

(b) The Union Civil Protection Mechanism by EUR 80 000 000;

- i. budget line 06 05 01 – Union Civil Protection Mechanism by EUR 80 000 000;

(c) The EU4Health Programme by EUR 50 000 000;

- i. budget line 06 06 01 – EU4Health Programme by EUR 50 000 000;

(d) The European Social Fund Plus by EUR 5 000 000;

- i. budget line 07 02 04 – ESF+ — Employment and Social Innovation (EaSI) strand by EUR 5 000 000;

(e) Erasmus+ by EUR 96 000 000;

- i. budget line 07 03 01 01 – Promoting learning mobility of individuals and groups, and cooperation, inclusion and equity, excellence, creativity and innovation at the level of organisations and policies in the field of education and training — Indirect management by EUR 88 000 000;
- ii. budget line 07 03 02 – Promoting non-formal and informal learning mobility and active participation among young people, and cooperation, inclusion, creativity and innovation at the level of organisations and policies in the field of youth by EUR 5 000 000;
- iii. budget line 07 03 03 – Promoting learning mobility of sport staff, and cooperation, inclusion, creativity and

- innovation at the level of sport organisations and sport policies by EUR 3 000 000;
- (f) Creative Europe by EUR 5 000 000;
 - i. budget line 07 05 02 – Media strand by EUR 5 000 000;
- (g) The Citizens, Equality, Rights and Values Programme by EUR 15 000 000;
 - i. budget line 07 06 02 – Citizens’ engagement and participation in the democratic life of the Union by EUR 10 000 000;
 - ii. budget line 07 06 03 – Daphne by EUR 5 000 000;
- (h) Actions financed under the prerogatives of the Commission and specific powers conferred on the Commission by EUR 2 000 000;
 - i. budget line 07 20 04 09 – Information and training measures for workers’ organisations by EUR 2 000 000;
- (i) Agencies in heading 2b by EUR 19 600 000;
 - i. budget line 07 10 05 – European Institute for Gender Equality (EIGE) by EUR 1 600 000;
 - ii. budget line 07 10 07 – European Union Agency for Criminal Justice Cooperation (Eurojust) by EUR 8 000 000;
 - iii. budget line 07 10 08 – European Public Prosecutor’s Office (EPPO) by EUR 10 000 000;
- 16. Reduces the appropriations proposed on the following budget lines for a total of EUR 351 000 000, in line with paragraphs 6 and 10:
 - (a) 06 01 03 – Support expenditure for borrowing and debt management activities of the European Union by EUR 1 000 000;
 - (b) 06 04 01 – European Union Recovery Instrument (EURI) – Payment of periodic coupon and redemption at maturity by EUR 350 000 000;
- 17. Creates the following new budget line:
 - (a) 06 04 XX – European Union Recovery Instrument (EURI) – Additional liquidity management costs with commitments equal to EUR 350 000 000 and corresponding remark;
- 18. Modifies the establishment plan as follows:
 - (a) S 03 01 31 – European Public Prosecutor’s Office (EPPO): +10 posts;
- 19. Grants ten additional Seconded National Experts (SNEs) to the

European Public Prosecutor's Office (EPPO);

20. Modifies budgetary remarks as relevant;

Heading 3 - Natural Resources and Environment

21. Restores the Council cuts of EUR 12 550 000 and increases by EUR 170 000 000 in commitment appropriations above the DB (excluding pilot projects and preparatory actions) and by EUR 182 550 000 compared to the Council position in order to reinforce the following programs above DB as follows:

(a) The European Agriculture Guarantee Fund by EUR 85 000 000;

- i. budget line 08 02 02 01 - Fruit and vegetables sector by EUR 12 000 000;
- ii. budget line 08 02 02 05 - Olive oil and table olives sector by EUR 10 000 000;
- iii. budget line 08 02 03 01 - POSEI and smaller Aegean islands (excluding direct payments) by EUR 2 000 000;
- iv. budget line 08 02 03 02 - Promotion of agricultural products — Simple programmes under shared management by EUR 14 000 000;
- v. budget line 08 02 03 03 - Promotion of agricultural products — Multi-programmes and actions implemented by the Commission under direct management by EUR 10 000 000;
- vi. budget line 08 02 03 04 - School schemes by EUR 17 000 000;
- vii. budget line 08 02 04 03 - Complementary income support for young farmers by EUR 20 000 000;

(b) The Programme for Environment and Climate Action (LIFE) by EUR 85 000 000;

- i. budget line 09 02 01 - Nature and biodiversity by EUR 51 000 000;
- ii. budget line 09 02 02 - Circular economy and quality of life by EUR 4 500 000;
- iii. budget line 09 02 03 - Climate change mitigation and adaptation by EUR 4 500 000;
- iv. budget line 09 02 04 - Clean energy transition by EUR 25 000 000;

Heading 4 - Migration and Border Management

22. Restores the Council cuts of EUR 12 900 000 and increases by EUR 60 000 000 in commitment appropriations above the DB and by EUR

72 900 000 compared to the Council position in order to reinforce the following programs above DB as follows:

- (a) The Asylum, Migration and Integration Fund by EUR 20 000 000;
 - i. budget line 10 02 01 – Asylum, Migration and Integration Fund by EUR 20 000 000;
- (b) The Border Management and Visa Instrument (BMVI) by EUR 40 000 000;
 - i. budget line 11 02 01 – Instrument for Financial Support for Border Management and Visa Policy by EUR 40 000 000;

23. Grants:

- (a) three additional SNEs to the European Union Agency for Asylum (EUAA);
- (b) the transformation of 20 SNEs into Contract Agents to the European the European Border and Coast Guard Agency (Frontex);

24. Modifies budgetary remarks as relevant;

Heading 5 - Security and Defence

25. Restores the Council cuts of EUR 11 522 000 and increases by EUR 54 800 000 in commitment appropriations above the DB and by EUR 66 322 000 compared to the Council position in order to reinforce the following programs above DB as follows:

- (a) The Internal Security Fund (ISF) by EUR 10 000 000;
 - i. budget line 12 02 01 – Internal Security Fund (ISF) by EUR 10 000 000;
- (b) The European Defence Fund (EDF) by EUR 5 000 000;
 - i. budget line 13 02 01 – Capability development by EUR 5 000 000;
- (c) Military Mobility by EUR 20 000 000;
 - i. budget line 13 04 01 – Military mobility by EUR 20 000 000;
- (d) The European Defence Industry Programme by EUR 6 800 000;
 - i. budget line 13 08 01 – European Defence Industry Programme by EUR 6 800 000;
- (e) The agencies in heading 5 by EUR 13 000 000;
 - i. budget line 12 10 01 – European Union Agency for Law Enforcement Cooperation (Europol) by EUR 12 000 000;

- ii. budget line 12 10 02 – European Union Agency for Law Enforcement Training (CEPOL) by EUR 1 000 000;

26. Modifies budgetary remarks as relevant;

Heading 6 - Neighbourhood and the World and Ukraine Support Loan Instrument

27. Increases by EUR 139 000 000 in commitment appropriations above the DB and by EUR 137 990 000 compared to the Council position in order to reinforce the following programs above DB as follows:

(a) NDICI-Global Europe by EUR 99 000 000;

- i. budget line 14 02 01 10 – Southern Neighbourhood by EUR 60 000 000;
- ii. budget line 14 02 01 11 – Eastern Neighbourhood by EUR 30 000 000;
- iii. budget line 14 02 01 13 – Reform and Growth Facility for the Republic of Moldova by EUR 4 000 000;
- iv. budget line 14 02 02 20 – Civil Society Organisations by EUR 5 000 000;

(b) Humanitarian Aid by EUR 40 000 000;

- i. budget line 14 03 01 – Humanitarian aid by EUR 40 000 000;

28. Creates a reserve on the following budget lines, with no impact on the total appropriations;

(a) budget line 15 03 01 06 – Serbia amounting to EUR 56 886 805 in commitment appropriations;

(b) budget line 14 02 01 10 – Southern Neighbourhood amounting to EUR 50 000 000 in commitment and payment appropriations;

29. Reduces the appropriations proposed on the following budget lines for a total of EUR 35 000 000, in line with paragraph 9:

(a) 16 07 01 – Debt service cost of Ukraine Support Loan by EUR 35 000 000;

30. Creates the following new budget lines, in line with paragraphs 9 and 10:

(a) 16 07 XX – Ukraine Support Loan - Additional liquidity management costs with commitments equal to EUR 35 000 000 and corresponding remark;

(b) 16 07 XX – Support expenditure for borrowing and debt management activities of the Ukraine Support Loan with

commitments equal to EUR 1 000 000 and corresponding remark;

31. Modifies budgetary remarks as relevant;

Heading 7 - European Public Administration

32. Restores the Council cuts of EUR 8 549 500 and increases by EUR 512 000 in commitment appropriations above the DB and by EUR 9 061 500 compared to the Council position in order to reinforce the following programs above DB as follows:

- (a) The European Anti-Fraud Office (OLAF) by EUR 512 000;
 - i. budget line 20 03 17 - European Anti-Fraud Office (OLAF) by EUR 512 000 and the corresponding budget line in Annex 6 O6 01 01 01 - Remuneration and allowances by EUR 512 000;

33. Modifies the establishment plan as follows:

- (a) S 02 06 - European Anti-Fraud Office (OLAF): + 4 posts;

34. Modifies budgetary remarks as relevant;

Pilot projects and preparatory actions (PP-PAs)

35. Recalls the importance of pilot projects and preparatory actions (PP-PAs) as tools for the formulation of political priorities and the introduction of new initiatives that have the potential to turn into standing Union activities and programmes; adopts, following a careful analysis of all the proposals submitted and taking fully into account the Commission's assessment of their compliance with legal requirements and implementability, a balanced package of PP-PAs that reflects Parliament's political priorities; calls on the Commission to swiftly implement PP-PAs and provide feedback on their performance and the results delivered on the ground;

Payments

36. Underlines the need to provide a sufficient level of payment appropriations in the 2027 budget and decides, as a general rule, to reinforce payment appropriations on those lines in which commitment appropriations are amended;

Revenue

37. Creates the following new budget line:

- (a) R 6 6 X - Receipts of seizing and confiscating measures adopted by the EPPO with commitments equal to EUR p.m and corresponding remark;

Joint statements

38. Insists that the nomenclature for revenue must be consistent with Article 311 TFEU, which states that, without prejudice to other revenue, the budget is to be financed wholly from own resources; welcomes, in this regard, the presentation of revenue in the DB, which refers to categories of own resources instead of national contributions, contrary to Council's statement n° 3 to its position on the DB;

Other Sections - Section I - European Parliament

39. Reiterates the Parliament's priorities for the forthcoming financial year, namely continuing to reinforce the administrative support for Parliament to exercise its core functions of co-legislator, budgetary and discharge authority, the digital transition including investment in cybersecurity and artificial intelligence, infrastructure as well as Green Parliament;
40. Notes that the Council has maintained unchanged the overall level of the budget for Section I set at EUR 2 656 435 753 for 2027, in line with the Parliament's estimates of revenue and expenditure for the financial year 2027;
41. Recalls the rulings of the General Court of 17 December 2025¹³ confirming the legality of the 2023 Bureau decision on the Voluntary Pension Fund as regards the nominal amount of pension entitlements, the yearly indexation and the retirement age; notes that the Bureau, at its meeting on 15 June 2026, acknowledged that, due to the exhaustion of the Voluntary Pension Fund's assets, pension payments under this scheme shall be executed directly from the Parliament's budget as from 1 January 2027;
42. Acknowledges that appropriations corresponding to the pension payment obligations are to be included in the Parliament's 2027 budget; recalls that those appropriations could not have been included in the Parliament's estimates for 2027 as the Bureau decision governing the transfer of pension payments to the Parliament's budget was taken after the adoption of the estimates;
43. Increases the level of appropriations for budget line 1033 "Optional pension scheme for Members" by EUR 10 028 000 above the DB to enable the Parliament to make pension payments in line with its Bureau decision;
44. Underscores that this increase does not affect non-statutory expenditure and that the Parliament's budget continues to respect a maximum increase of 2 % for non-statutory expenditure;

¹³ Joint Cases T-620/23 to T-1023/23 and Case T-483/24.

Other Sections - Sections IV-X

45. Reiterates its deep concerns about the situation of Heading 7 of the current MFF; recalls that the constraints are the results of the cuts applied by the Council to the Commission's already very low initial proposal when agreeing on the current MFF; regrets the Council's opposition to the Commission's proposal to increase the ceiling of Heading 7 in the MFF revision as from 2024; points to the failure to address the issue of the ceiling of Heading 7 in the MFF revision; highlights that the negative margin forecast for 2027 presupposes the use of special instruments in Heading 7 for that purpose;
46. Condemns the Commission's horizontal approach to reduce the estimates of the institutions in order to adhere to the principle of stable staffing, and to a maximum increase of 2 % for non-salary related expenditure irrespective of new tasks given to the institutions by the Commission and the co-legislators; underlines the negative consequences of this approach on the work of the institutions;
47. Highlights that the largest parts of the institutions' budgets are fixed by statutory or contractual obligations and impacted by inflation;
48. Highlights the need for the institutions to have sufficient staff in order to fulfil their mandate and adapt to challenges; welcomes the ongoing efforts made by the institutions to redeploy staff and find additional efficiency gains but acknowledges the limits of this approach over the years; stresses the inevitability of reinforcing the amount of staff when necessary in order for the institutions to fulfil their mandates;
49. Increases, for the following duly justified cases, the level of appropriations or staff above the DB to give the institutions enough resources to perform adequately, efficiently and effectively the growing number of tasks from their mandate and to be equipped for the upcoming challenges, in particular as regards cyber-security and artificial intelligence; highlights that most of the issues are recurrent issues that were not solved in previous budgetary procedures; proposes therefore to:
 - (a) restore the level of appropriations in line with the estimates of the European Data Protection Supervisor and the European External Action Service by increasing the level of appropriations above the DB for budgetary lines that cover IT and operational needs and building security, particularly in Union delegations;
 - (b) restore the level of appropriations partially in line with the estimates of the Court of Justice of the European Union, the European Economic and Social Committee, the European Committee of the Regions, the European Data Protection Supervisor and the European External Action Service by

increasing the level of appropriations above the DB for budgetary lines that cover security and IT needs, including cyber-security, and operational needs, including translation and buildings;

- (c) increase the establishment plans above the DB with the corresponding appropriations in line with the institutions' requests for the European Committee of the Regions and European Data Protection Board; finally, increase the establishment plans above the DB with the corresponding appropriations partially in line with the institutions' requests for the European Court of Auditors, the European Economic and Social Committee, the European Ombudsman and the European Data Protection Supervisor to enable them to face increasing workload and cyber-security challenges;

o

o o

- 50. Instructs its President to forward this resolution, together with the amendments to the draft general budget, to the Council, the Commission, the other institutions and bodies concerned and the national parliaments.