



TEXTS ADOPTED

P10_TA(2025)0051

Guidelines for the 2026 budget - Section III

European Parliament resolution of 2 April 2025 on general guidelines for the preparation of the 2026 budget, Section III – Commission (2024/2110(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 Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021-2027¹ and to the joint declaration agreed between Parliament, the Council and the Commission in this context² and the related unilateral declarations³,
- 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 2027⁴,
- having regard to the Council Regulation (EU, Euratom) 2024/765 amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027⁵ (MFF Revision),
- 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 2027⁶,
- having regard to its resolution of 15 December 2022 on upscaling the 2021-2027 multiannual financial framework: a resilient EU budget fit for new challenges⁷,

¹ OJ L 433 I, 22.12.2020, p. 11, ELI: <http://data.europa.eu/eli/reg/2020/2093/oj>.

² OJ C 444 I, 22.12.2020, p. 4.

³ OJ C 445, 29.10.2021, p. 252.

⁴ OJ L 325, 20.12.2022, p. 11, ELI: <http://data.europa.eu/eli/reg/2022/2496/oj>.

⁵ OJ L, 2024/765, 29.2.2024, ELI: <http://data.europa.eu/eli/reg/2024/765/oj>.

⁶ OJ C 445, 29.10.2021, p. 240.

⁷ OJ C 177, 17.5.2023, p. 115.

- having regard to its resolution of 3 October 2023 on the proposal for a mid-term revision of the multiannual financial framework 2021-2027¹,
- 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 2027²,
- 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, Euratom³,
- 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 proposal⁴,
- 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)⁵ (the Financial Regulation),
- 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')⁶,
- having regard to the EU's obligations under the Paris Agreement and its commitments under the Kunming-Montreal Global Biodiversity Framework,
- having regard to the EU gender equality strategy 2020-2025,
- having regard to its resolution of 10 May 2023 on the impact on the 2024 EU budget of increasing European Union Recovery Instrument borrowing costs⁷,
- 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 budget⁸,
- having regard to the Interinstitutional Agreement of 16 December 2020 between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound

¹ OJ C, C/2024/1195, 23.02.2024, ELI: <http://data.europa.eu/eli/C/2024/1195/oj>.

² OJ C, C/2024/6751, 26.11.2024, ELI: <http://data.europa.eu/eli/C/2024/6751/oj>.

³ OJ L 424, 15.12.2020, p. 1, ELI: <http://data.europa.eu/eli/dec/2020/2053/oj>.

⁴ OJ C 167, 11.5.2023, p. 162.

⁵ OJ L, 2024/2509, 26.9.2024, p. 1, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

⁶ OJ L 243, 9.7.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/1119/oj>.

⁷ OJ C, C/2023/1084, 15.12.2023, ELI: <http://data.europa.eu/eli/C/2023/1084/oj>.

⁸ OJ L 433 I, 22.12.2020, p. 1, ELI: <http://data.europa.eu/eli/reg/2020/2092/oj>.

financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources¹,

- having regard to the Interinstitutional Proclamation on the European Pillar of Social Rights² of 13 December 2017,
- having regard to the general budget of the European Union for the financial year 2025³ and the joint statements agreed between Parliament, the Council and the Commission annexed hereto,
- having regard to Enrico Letta’s report entitled ‘Much more than a market’, presented in the European Parliament on 21 October 2024,
- having regard to Mario Draghi’s report entitled ‘The future of European competitiveness’, presented in the European Parliament on 17 September 2024,
- having regard to Sauli Niinistö’s report entitled ‘Safer together – Strengthening Europe’s civilian and military preparedness and readiness’, presented in the European Parliament on 14 November 2024,
- having regard to the presentation of the EU Competitiveness Compass by Commission President Ursula von der Leyen on 29 January 2025,
- having regard to the joint white paper of 19 March 2025 for European Defence Readiness providing a framework for the ReArm Europe plan (JOIN(2025)0120),
- having regard to the Commission communication of 26 February 2025 entitled ‘The Clean Industrial Deal: A joint roadmap for competitiveness and decarbonisation’ (COM(2025)0085),
- having regard to the proposal of the European Parliament and of the Council of 26 February 2025 amending Regulations (EU) 2015/1017, (EU) 2021/523, (EU) 2021/695 and (EU) 2021/1153 as regards increasing the efficiency of the EU guarantee under Regulation (EU) 2021/523 and simplifying reporting requirements (COM(2025)0084),
- having regard to the Council conclusions of 18 February 2025 on the budget guidelines for 2026,
- having regard to Rule 95 of its Rules of Procedure,
- having regard to the opinions of the Committee on Foreign Affairs, the Committee on Transport and Tourism, the Committee on Regional Development and the Committee on Agriculture and Rural Development,
- having regard to the letters from the Committee on Budgetary Control, the Committee on the Environment, Climate and Food Safety, the Committee on Industry, Research

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

² OJ C 428, 13.12.2017, p. 10.

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

and Energy, the Committee on Culture and Education and the Committee on Constitutional Affairs,

- having regard to the report of the Committee on Budgets (A10-0042/2025),

Budget 2026: building a resilient, sustainable and prosperous future for Europe

1. Highlights the anticipated economic growth projected for 2025 and 2026 within the EU¹, accompanied by an easing of inflation; notes nonetheless the uncertainties stemming from Russia's war of aggression against Ukraine, which directly threatens the security of the EU, and the worsening effects of climate change and the biodiversity crisis, also manifested in the increasing frequency and intensity of natural disasters, which are compounded by new significant geopolitical changes and a deteriorating international rules-based order, heightened security threats and a rise in global protectionism; emphasises that, in such an increasingly volatile landscape, it is imperative for the EU to enhance its defence and security capabilities, social, economic and territorial cohesion and political and strategic autonomy, decrease its dependence, increase its competitiveness and ensure a prosperous future for the continent and its people, who are currently facing an increasingly high cost of living;
2. Is determined to ensure that the 2026 budget, by focusing on strategic preparedness and security, economic competitiveness and resilience, sustainability, climate, as well as strengthening the single market, provides the people in the EU with a robust ecosystem and delivers on their priorities, thus reinforcing a socially just and prosperous Europe; underlines the need for additional investment in security and defence, research, innovation, small and medium-sized enterprises (SMEs), health, energy, migration, as well as land and maritime border protection, inclusive digital and green transitions, job creation, and the provision of opportunities for young people; insists that this be accompanied by administrative simplification, as indicated in the Competitiveness Compass; insists that the EU budget is the largest investment instrument with leverage effect, complementing national budgets and therefore enabling the EU to navigate the complexities of a rapidly changing world while ensuring prosperity, social cohesion and stability for its people; is strongly of the opinion that the EU should use this leverage effect to the maximum degree to boost the Union's objectives and policymaking, as well as private investment;

Investing in a solid, sustainable and resilient economy

3. Is adamant that sound economic resilience and sustainability can be achieved in the EU by boosting public and private investment, increasing innovation and supporting competitiveness, including by addressing the skills gap and fostering more industrial production in Europe as a source for robust economic growth and quality jobs, and thereby guaranteeing the Union's strategic autonomy, ensuring that the EU remains agile and self-reliant in the face of global challenges, disruptions and volatility; highlights the need to promote innovation, prioritise education, reduce costs and the administrative burden, and strengthen the single market, particularly as regards services;

¹ European Commission: Directorate-General for Economic and Financial Affairs, *European economic forecast – Autumn 2024*, Publications Office of the European Union, 2024.

4. Reaffirms, in this regard, that research and innovation remain crucial for the EU's success in cutting-edge industries and new clean and sustainable technologies; recalls the long-standing goal of increasing research and innovation investment to 3 % of gross domestic product (GDP); calls, therefore, for increased funding to be provided under Horizon Europe to fund at least 50 % of all excellent proposals in all scientific disciplines, enable researchers as well as companies, especially SMEs, to bring new developments to the market, and to scale up, ensure solid economic growth and boost the Union's competitiveness in the global economy, thereby preventing actors from leaving for competing regions while also ensuring that Europe has the knowledge base it needs to pursue the Green Deal commitments;
5. Highlights the importance of targeted support in encouraging public-private partnerships and accessible and increased financing to support SMEs as the backbone of the European economy and a vector for pioneering innovation, emphasising the role of the European Innovation Council, InvestEU and the SME component of the single market programme in empowering start-ups and scale-ups of innovative companies, supporting them in their growth and contributing to a greater role for the EU economy on the global stage; expresses its concern that, according to the interim evaluation of InvestEU, envelopes for many financial products may run out by the end of 2025 without budgetary reinforcements; takes note of the Commission proposal in this regard; underlines, furthermore, the importance of the single market programme to leverage the full potential of the EU's cross-border dimension;
6. Stresses that the modernisation of the economy will require blending public and private investment; emphasises, in this regard, the necessity of private investments to maximise the leverage effect of public spending; recalls that these efforts should lead to simplification and reduce the financial burden for the EU's SMEs while maintaining EU standards;
7. Underscores the urgency of further accelerating the digital and green transitions as catalysts for a future-oriented and resource-efficient economy that remains attractive for innovative businesses and that is based on market-driven investments providing quality jobs and leaving no one behind; advocates substantial investment in forward-looking digital infrastructure, underpinned by well-regulated, human-centred and trustworthy artificial intelligence and cybersecurity; stresses the need to improve citizens' basic digital skills to match the needs of companies and to equip citizens to counter disinformation; stresses, further, the need to increase the resilience of the Union's democracy in fighting malign foreign interference;
8. Recognises the strategic value of the Trans-European Transport Network (TEN-T) and the Connecting Europe Facility (CEF) for contributing to the economic, social and climate goals of the EU's cross-border transport infrastructure; calls for network extensions, particularly towards candidate countries and the EU's strategic partners, as regards the EU's sustainable and smart mobility strategy and the complementarities between the TEN-T and the Trans-European Networks for Energy (TEN-E);

A better-prepared Union, capable of effectively responding to crises

9. Underlines the need to enhance EU security and defence capabilities to create a genuine defence union and to better prepare for and respond to unprecedented geopolitical challenges and new hybrid security threats; stresses the essential role of common

investment, research, production and procurement mechanisms, including in new disruptive technologies supporting an independent EU defence industry; considers that there is an EU added value in security and defence cooperation that not only makes Europe and its people safer but also leads to greater efficiency, potential savings, quality job creation and enhanced strategic autonomy; calls therefore for immediate upscaling and much better coordination of defence spending by Member States; stresses in particular the need to provide adequate resources to innovate and enhance Member States' military capabilities, as well as their interoperability; takes note, in line with the Commission's 'ReArm Europe' plan, of its call for the European Investment Bank (EIB) and other international financial institutions and private banks in Europe to invest more actively in the European defence industry while safeguarding their operations and financing capacity; recalls the importance of investing in and developing dual-use equipment and, particularly, of strengthening EU military mobility as regards funding dual-use transport infrastructure along priority axes; calls on the Commission to assess the possibility of using calls for this purpose under the CEF transport programme, in the light of the military mobility funding gap; underlines the urgent need to strengthen the EU's cybersecurity capabilities to fight hybrid warfare;

10. 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;
11. Highlights, in the face of new challenges in internal and external security, the importance of ensuring proper implementation of the Asylum and Migration Pact, in full compliance with international human rights law, and of respecting the principles of solidarity and the fair sharing of responsibility; stresses that effective management and protection of the EU's external borders, inland, air and maritime, are essential for maintaining the freedoms of the Schengen area and crucial for the security of the EU and its citizens; emphasises the need to better protect people by preventing trafficking and enhance support to strengthen cross-border cooperation between the Member States and the Union 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, as well as to support Member States facing hybrid threats, in particular the instrumentalisation of migrants on the Union's borders as defined in the Crisis Regulation¹;
12. Expresses its deep concern over the fact that the Commission has funded or co-financed campaigns promoting the wearing of the veil, asserting, for example, that 'freedom is in the hijab'; emphasises that the Union's budget must no longer finance future campaigns that directly or indirectly promote the wearing of the veil;
13. Recalls the vital role that the Integrated Border Management Fund, the Border Management and Visa Instrument (BMVI) and the Asylum, Migration and Integration

¹ 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 Regulation (EU) 2021/1147 (OJ L, 2024/1359, 22.5.2024, ELI: <http://data.europa.eu/eli/reg/2024/1359/oj>).

Fund play in protecting external borders; calls, in addition, for adequate funding for border protection capabilities as an essential part of a comprehensive migration policy, including physical infrastructure, buildings, equipment, systems and services required at border crossing points, as provided for in Annex III to the BMVI Regulation¹, and for the requirements to be met in terms of reception conditions, integration, return and readmission procedure; reaffirms that cooperation agreements on migration and asylum management with non-EU countries in full respect of international law can help to prevent and counter irregular migration and strengthen border security;

14. Acknowledges the common agricultural policy (CAP) as a key strategic European policy for food security and greater EU autonomy in affordable and high-quality food production; stresses the crucial role of the CAP in ensuring a decent income for EU farmers as well as a productive, competitive and sustainable European agriculture; regrets that direct payments have significantly decreased in real terms due to inflation, while the administrative burden on farmers has increased due to the accumulation of bureaucracy; urges the Commission to reduce the administrative burden while maintaining high production standards and the requirement to implement EU legislation; calls for adequate resources and for direct payments to be protected to help farmers cope with the impact of inflation, fuel costs, changes in the global food and trade market and adverse climate events, affecting agricultural production and threatening food security, including in the outermost regions; highlights, in this regard, the role of the agricultural reserve; emphasises the need to help small and medium-sized farms and new and young farmers by supporting generational renewal and ensuring continued support for the promotion of EU agricultural products; underlines the need for appropriate support for research and innovation to make the agricultural sector more sustainable, including water management, in particular through the Horizon Europe programme, without reducing European agricultural production and while preventing European farmers from facing unfair competition from imported products that do not meet our standards; welcomes the Commission's preparation of a second simplification package; underscores that food security is an essential component for geopolitical stability;
15. Stresses the strategic role of fisheries and aquaculture and the need for them to be adequately supported financially; acknowledges that the common fisheries policy ensures a stable income and long-term future for fishers by contributing to protecting sustainable marine ecosystems, which are key to the sector's competitiveness; insists that special attention must be devoted to the EU's fishing fleet in order to improve safety and security, including by combating illegal fishery actions and improving working conditions, energy efficiency and sustainability, as well as by renewing the fleet; reaffirms that the European Maritime, Fisheries and Aquaculture Fund should support a human resources policy capable of addressing future challenges, in order to promote an inclusive, diversified and sustainable blue economy; expresses its concern about the effect of the end of the Brexit transition period in June 2026 on the fishing and aquaculture sectors;

¹ 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>).

16. Points out that, at the end of 2023, around 20 million children were at risk of poverty or social exclusion, which is roughly one quarter of all children in the EU; believes, therefore, that the EU's budget needs to step up efforts to combat poverty among children, including migrant children, children with disabilities and children living in precarious family situations, in accordance with the European Child Guarantee; reiterates its earlier calls for the ESF+ envelope to include a specific and significant budget for fighting child poverty;
17. Stresses that enhancing energy security and independence remains fundamental for the EU; highlights the EU's role in ensuring security of energy supply, assisting households, farmers and businesses in mitigating price volatility and managing price gaps in comparison to the rest of the world; calls, therefore, for additional investment in critical infrastructure and connectivity, including large-scale cross-border electricity grids and hydrogen infrastructure for hard-to-abate sectors, which are an essential prerequisite to the decarbonisation of European industry, in low-carbon and renewable energy sources and connectivity, in particular by properly funding the CEF, as well as in energy efficiency; highlights the need to adapt European infrastructure to meet future energy demands as part of the transition to a clean and modern economy; underlines the importance of investing in new, expanding and modernising interconnector capacity for electricity trading, in particular cross-border capacity, for a fully integrated EU energy market that enhances Europe's diversified supply security and resilience to energy market disruptions, reducing external dependencies and ultimately ensuring affordable and sustainable energy for EU citizens and businesses; stresses, in this regard, the need to strengthen cooperation with Africa;
18. Recalls, in this context, the current housing crisis in Europe, including the lack of decent and affordable housing; calls, therefore, for swift additional investments through a combination of funding sources, including the EIB and national promotional banks, in areas with a positive impact on reducing the cost of living for households, improving the energy efficiency of buildings and deploying renewable energy sources; calls for a coordinated approach at EU level that respects the principle of subsidiarity, encourages best practices and effectively uses all relevant funding mechanisms in addressing this pressing challenge;
19. Is highly concerned by the strong impacts of climate change and the biodiversity crisis both in Europe and globally and by the fact that the year 2024 was assessed to be the planet's warmest year on record; calls for sufficient funding for the LIFE programme to finance climate and environment-related projects, including in the area of climate change mitigation and adaptation, and for increased budgetary flexibility to adequately respond to natural disasters in the EU; regrets that increasing numbers of natural disasters have led to a high number of victims, as well as to long-term devastating effects on citizens, farmers and businesses based and working in the regions concerned, as well as in the ecosystems impacted; calls for increased funding for the EU Solidarity Fund, RESTORE (Regional Emergency Support to Reconstruction) and the EU Civil Protection Mechanism, including for increasing rescEU capacities, which allow for more cost-efficient capacity building, in order to support Member States quickly and effectively in overwhelming crisis situations; recognises the EU's role as a hub for coordinating and improving Member States' preparedness and capacities to respond immediately to large-scale, high-impact emergencies, and its added value both for Member States and citizens; stresses, in this regard, that the EU Civil Protection Mechanism is a tangible expression of European solidarity, reinforcing the EU's role as

a crisis responder; acknowledges that the European Union 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, prioritising nature-based solutions; stresses that it is crucial to ensure that Union spending contributes to climate mitigation, adaptation efforts and water resilience infrastructure; emphasises that these investments are far lower than the cost of climate inaction;

Enhancing citizens' opportunities in a vibrant society

20. Insists that continued investment in EU4Health and Cluster Health in Horizon Europe are key to improving health and preparedness for future health crises, thereby improving the health status of EU citizens; stresses the need for health investments for maximum impact; highlights its support for a holistic regulatory and funding approach to Europe's life sciences and biotech ecosystem, including the creation of cutting-edge European clusters of excellence, as a central pillar of a stronger European health union, to which a European plan for cardiovascular diseases and lifestyles should be added, focusing on primary and secondary prevention as key objectives to increase life expectancy in the EU; highlights the need to create a more supportive care system to respond to demographic challenges and the ageing population; reiterates its support for Europe's Beating Cancer Plan, as well as the importance of European investment in tackling childhood diseases, rare diseases and antimicrobial resistance; reiterates the importance of the gender aspect of health, including sexual and reproductive health and access to services; is highly concerned by the current mental health crisis in Europe, affecting in particular the young generation, exacerbated by recent global events, which requires immediate action to be taken; underlines the need to prevent shortages of critical medicines, medical countermeasures and healthcare workers faced by some Member States; calls, in this respect, for better coordination at EU level and joint procurement of medicines in order to reduce costs;
21. Stresses the importance of investing in young generations and their skills, as major agents of change and progress, by ensuring access to quality education; considers it essential that all students, without discrimination and in every EU Member State, should have full access to the Erasmus+ programme and underlines the essential role of Erasmus+ in facilitating cultural exchange, strengthening European identity and promoting peace through mutual understanding and cooperation, making it a cornerstone of European integration and unity; recalls the need to tackle the skills deficit, the brain drain and the correlation between market needs and skills; considers that for the EU workforce to remain competitive in the future, establishing key areas for training and reskilling is needed; stresses that further investment is required in modernising the Union's education systems, by equipping them for the digital and green transitions, creating talent booster schemes and incentivising young entrepreneurs; points, in this respect, to the relevance of sufficient financial resources for EU programmes such as the European Social Fund Plus, Erasmus+ and the EU Solidarity Corps, which have proven highly effective in helping to achieve high employment levels and fair social protection, in broadening education and training across the Union, as well as in promoting new job opportunities and fostering skills, youth participation and equal opportunities for all; calls on the Commission to do its utmost so that all university students remain eligible to participate in the Erasmus+ programme, including in Hungary;

22. Recalls that families are the main pillar that supports the burden of social expenditure in the EU, especially those with children in their care; notes, at the same time, that families are also those who are suffering the most and enduring the consequences of the successive economic crises that we have suffered over the last 15 years; stresses, for all these reasons, that they must be the subject of special attention in the relevant aspects of the EU budget and of the European Pillar of Social Rights priorities;
23. Recalls the role of the EU budget in contributing to the objectives of the European Pillar of Social Rights; highlights the role of the EU budget in contributing to initiatives that reinforce social dialogue and facilitate labour mobility, including in the form of training, networking and capacity building;
24. Highlights the ever-increasing threats and dangers of organised and targeted disinformation campaigns against the EU by foreign stakeholders undermining European democracy; calls for the mobilisation of all relevant Union programmes, including Creative Europe, to fund actions in 2026 that promote inclusive digital and media literacy, in particular for young people, combating disinformation, countering online hate speech and extremist content, while encouraging active participation of citizens in democratic processes and safeguarding media freedom and pluralism for good cultural resilience, all of which are fundamental to a thriving democracy; deplors the recent decisions by the US administration to cut funding to Radio Free Europe/Radio Liberty and Voice of America and calls on the Commission and the Member States to explore all the possible options to provide further funding to these media outlets in the light of these developments;
25. Calls on the Commission to increase EU funding for protecting citizens of all religions and public spaces against terrorist threats, combating radicalisation and terrorist content online, as well as countering hate speech and rising antisemitism, anti-Christian hatred, anti-Muslim hatred and racism;
26. Regrets the increasing number of hate crimes directed against Christians and other religious communities; recalls that Christians are the most persecuted religious community in the world; further urges the Commission to dedicate funding to prevent the targeting of religious communities, and in particular Christian and Jewish communities, which have been targeted in Europe in recent months; urges the Commission to prioritise the protection of citizens and all religious communities and to support the combating of terrorist threats, particularly focusing on radicalisation and terrorist content online;
27. Calls on the Commission to ensure the swift, full and proper implementation and robust enforcement of the Digital Services Act¹, the Digital Market Act² and the Artificial

¹ 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 (OJ L 277, 27.10.2022, p. 1, ELI: <http://data.europa.eu/eli/reg/2022/2065/oj>).

² 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 (OJ L 265, 12.10.2022, p. 1, ELI: <http://data.europa.eu/eli/reg/2022/1925/oj>).

Intelligence Act¹, also by allocating sufficient human resources; stresses the importance of tackling foreign interference, addressing the dangers of biased algorithms, and safeguarding transparency, accountability and the integrity of the digital public space;

28. Underlines the added value of funding programmes in the areas of democracy, rights and values; recalls the important role that the EU budget plays in the promotion of the European values enshrined in Article 2 of the Treaty on European Union and in supporting the key principles of democracy, the rule of law, solidarity, inclusiveness, justice, non-discrimination and equality, including gender equality; reaffirms, furthermore, the essential role of the Citizens, Equality, Rights and Values programme in promoting European values and citizens' rights, in particular its Union Values strand, as well as gender equality, thereby sustaining and further developing an open, rights-based, democratic, equal and inclusive society based on the rule of law; stresses the need for targeted measures to address gender disparities and promote equal opportunities through EU funding allocations; stresses that supporting investigative journalism with sufficient resources is a strategic investment in democracy, transparency and social justice; reiterates the importance of the Daphne and Equality and Rights programmes, and stresses that necessary resources should be devoted to combating discrimination in all its forms, as well as tackling forms of violence;
29. Emphasises the valuable work carried out under the Union Values strand, which provides, among other things, direct funding to civil society organisations as key actors in vibrant democracies; stresses that citizens and civil society organisations, promoting the will and interest of citizens, represent the core of European democracy; underlines, in this regard, the importance of all EU programmes and increased funding in supporting 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;
30. Calls for the full and urgent implementation of the Agreement establishing an interinstitutional body for ethical standards for members of institutions and advisory bodies referred to in Article 13 of the Treaty on European Union; believes that the Huawei corruption scandal adds special urgency to starting the work of the body without delay; commits to providing the necessary financial and human resources to allow the body to fulfil its mandate and implement its tasks properly;
31. Considers it essential for the Union's stability and progress and its citizens' trust to ensure the proper use of Union funds and to take all steps towards protecting the Union's financial interests, in particular by applying the rule of law conditionality; underscores the undeniable connection between respect for the rule of law and efficient implementation of the Union's budget in accordance with the principles of sound financial management under the Financial Regulation; reiterates that under the Rule of

¹ 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 (OJ L, 2024/1689, 12.7.2024, ELI: <http://data.europa.eu/eli/reg/2024/1689/oj>).

Law Conditionality Regulation¹, the imposition of appropriate measures must not affect the obligations of governments to implement the programme or fund affected by the measure, and in particular the obligations they have towards final recipients; insists, therefore, that in cases of breaches of the rule of law by national governments, the Commission should explore alternative ways to implement the budget, including by assessing the possibility of diverting sources to directly and indirectly managed programmes, in order to ensure that local and regional authorities, civil society and other beneficiaries can continue to benefit from Union funding, without weakening the application of the regulation; highlights the role of the European Court of Auditors and its constant activity in defence of transparency, accountability and strict compliance with the regulations on all of the funds and programmes;

A strong Union in a changing world

32. Observes that the need for the EU to maintain and augment its presence on the global stage is increasingly crucial amid escalating global conflicts, geopolitical shifts and foreign influence efforts worldwide, particularly considering developments with other major global providers of aid; stresses that in order to achieve this, the Union requires sufficient funding and resources to act, including to respond to major crises in its neighbourhood and throughout the world, in particular in the light of the sudden decrease in international funding; stresses the importance of the humanitarian aid programme and regrets that resources are not increasing in line with record-high needs; underscores the need to strengthen the EU's role as a leading humanitarian actor while effectively addressing emerging crises, particularly in regions facing protracted conflict, displacement, food insecurity and natural disasters; emphasises that the Union also requires sufficient resources for long-term investments in building global partnerships, and points out the importance of the participation of non-EU countries in Union programmes, where appropriate;
33. Underlines that the EU's security environment has changed dramatically following Russia's illegal, unprovoked and unjustified war of aggression against Ukraine and unpredictable changes in the policies of its main allies; recalls the importance of enhancing citizens' safety and of achieving efficiency in the area of defence and strategic autonomy, through a comprehensive approach to security that covers military and civilian capabilities, external relations and internal security; stresses the importance of the Internal Security Fund to ensure funding to tackle increased levels of serious organised crime with a cross-border dimension and cybercrime; recognises the pressure which increased defence spending represents for Member States' national budgets; stresses the importance of Member States stepping up their efforts and increasing funding for their defence capabilities, in a consistent and complementary manner in line with the NATO guideline;
34. Stresses that, beyond the enormous sacrifices of the people of Ukraine in withstanding Russia's war of aggression for our common European security, this war has also had substantial economic and social consequences for people throughout Europe; recalls that certain Member States, in particular those with a land border with Russia and/or Belarus in the Baltic region, and frontline Member States, as well as vulnerable sectors

¹ 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 budget (OJ L 433 I, 22.12.2020, p. 1, ELI: <http://data.europa.eu/eli/reg/2020/2092/oj>).

of the economy, remain particularly exposed to the consequences of the war and deserve support in areas such as agriculture, infrastructure and military mobility, in the spirit of EU solidarity;

35. Firmly reiterates its unconditional and full support for Ukraine in its fight for its freedom and democracy against Russian aggression, as the war on its soil has passed the three-year mark; underlines the ongoing need for high levels of funding, including in humanitarian aid and for repairs to critical infrastructure, and for improved capacity along the EU-Ukraine Solidarity Lanes; welcomes the renewed and reinforced intention of the Commission and Member States to work in a united way to address Ukraine's pressing defence needs and to further support the Ukrainian economy by providing regular and predictable financial support and facilitating investment opportunities; welcomes the agreement with the Council on macro-financial assistance for Ukraine of up to EUR 35 billion, making use of the proceeds of frozen Russian assets through the new Ukraine Loan Cooperation Mechanism, in order to support Ukraine's recovery, reconstruction and modernisation, as well as to foster Ukraine's progress on its path to EU accession; stresses the importance of ensuring accountability regarding core international crimes;
36. Insists on the benefits of pre-accession funds, both for the enlargement countries and for the EU itself, as the funding creates more stability in the region; 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 role of the Reform and Growth Facility for the Republic of Moldova and highlights the necessity of securing sufficient financial resources for its full implementation; underlines the importance of sustained support for candidate countries in implementing the necessary accession-related reforms, in particular regarding the rule of law, anti-corruption and democracy and in enhancing their resilience and preventing and countering hybrid threats; calls on the Commission to allocate additional funding to support civil society, independent media organisations and journalists;
37. Underlines, furthermore, that EU neighbourhood policy, namely its Eastern and Southern Partnerships, contributes to the overall goal of increasing the stability, prosperity and resilience of the EU's neighbours and thereby of 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 the regions, facilitate peace processes and reconstruction and provide assistance to refugees, in particular through continuous, reinforced and predictable funding and continuous implementation on the ground; recalls that the EU must continue to alleviate other crises and assist the most vulnerable populations around the world through its humanitarian aid programme, as well as by maintaining its global positioning with the Neighbourhood, Development and International Cooperation Instrument for supporting global challenges and promoting human rights, freedoms and democracy, as well as for the capacity building of civil society organisations and for delivering on the Union's international climate and biodiversity commitments, within a comprehensive monitoring and control system;

Cross-cutting issues in the 2026 budget

38. Underlines that the repayment of the European Union Recovery Instrument (EURI) borrowing costs is a legal obligation for the EU and therefore non-discretionary; notes that borrowing costs depend on the pace of disbursements under the Recovery and Resilience Facility (RRF) as well as on market fluctuations in bond yields and are therefore inherently partly unpredictable and volatile; insists, therefore, on the need for the Commission to provide reliable, timely and accurate information on NextGenerationEU (NGEU) borrowing costs and on expected RRF disbursements throughout the budgetary procedure as well as on available decommitments; expects the Commission to update the decommitments forecast when it presents the draft budget; recalls that the three institutions agreed that expenditures covering the financing costs of NGEU must aim at not reducing EU programmes and funds;
39. Recalls its support for the amended Commission proposals for the introduction of new own resources; is highly concerned by the complete lack of progress on the new own resources in the Council, in particular in view of increasing investment and unforeseen needs; considers that the introduction of new own resources, in line with the roadmap in the interinstitutional agreement of 2020, is essential to cover NGEU borrowing costs while shielding the margins and flexibility mechanisms necessary to cater for these needs;
40. Highlights again Parliament's full support for the cohesion policy and its key role in delivering on the EU's policy priorities and its general growth; reiterates that the cohesion policy's optimal added value for citizens depends on its effective and timely implementation; in the same vein, urges the Member States and the Commission to accelerate the implementation of operational programmes under shared management funds as well as of the recovery and resilience plans so as to ensure swift budgetary execution and to avoid accumulated payment backlogs in the two last years of the MFF period, in particular through additional capacity building and technical assistance for Member States; reaffirms the imperative of a robust and transparent mechanism for accurately monitoring disbursements to beneficiaries;
41. Notes that particular attention must be paid to rural and remote areas, areas affected by industrial transition and regions which suffer from severe and permanent natural or demographic handicaps, such as islands and outermost, cross-border and mountain regions and all those affected by natural disasters; stresses that these regions should benefit from adequate funding to offset the special characteristics and constraints of their structural social and economic situation, as referred to in Article 349 TFEU; stresses the vital importance of the POSEI programme for maintaining agricultural activity in the outermost regions and bringing food to local markets; calls for the programme budget to be increased to reflect the real needs of farmers in these regions; notes that there has been no such increase since 2013, despite the fact that farmers in these regions face higher production costs due to inflation and climate change; stresses also that the Overseas Countries and Territories associated with the EU, as referred to in Articles 198-204 TFEU, should benefit from adequate funding for their sustainable economic and social development, in the light of their geopolitical importance for global maritime trade routes and key partnerships such as those on sustainable raw materials value chains;
42. Reiterates that EU programmes, policies and activities, where relevant, should be implemented in such a way that promotes gender equality in the delivery of their objectives; welcomes the Commission's work on developing gender mainstreaming in

order to meaningfully measure the gender impact of Union spending, as set out in the interinstitutional agreement;

43. Takes note that the climate mainstreaming target of 30 % is projected to be met by 33,5 % in 2025, while the biodiversity target will be below 8,5 % in 2025, and unless dedicated action is undertaken the 10 % target will not be met in 2026; stresses the need for continuous efforts towards the achievement of the climate and biodiversity mainstreaming targets laid down in the interinstitutional agreement in the Union budget and the EURI expenditures;
44. Stresses that the 2026 Union budget should be aligned with the Union's ambitions of making the Union climate neutral by 2050 at the latest, as well as the Union's international commitments, in particular under the Paris Agreement and the Kunming-Montreal Agreement, and should significantly contribute to the implementation of the European Green Deal and the 2030 biodiversity strategy;
45. Recalls that effective programme implementation is achievable only with the backing of a committed administration; emphasises the essential work carried out by bodies and decentralised agencies and asserts that they must be properly staffed and sufficiently resourced, while taking into account inflation, so that they can fulfil their responsibilities effectively and contribute to the achievement of the Union political priorities, also when given new tasks and mandates;
46. 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 respect the Union's values enshrined in Article 2 TEU; underlines in particular Articles 137, 138 and 158 of the Financial Regulation and recalls the Commission and the Member States' obligation to exclude from Union funds any persons or entities found guilty by a final judgment of terrorist offences, as well as by final judgments of terrorist activities, inciting, aiding, abetting or attempting to commit such offences, and corruption or other serious offences; highlights the need to leverage efforts in tackling fraud both at Union 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;
47. Underlines the importance of effective communication and the visibility of EU policies and programmes in raising awareness of the added value that the EU brings to citizens, businesses and partners;
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48. Instructs its President to forward this resolution to the Council, the Commission and the Court of Auditors.