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# DRAFT INTERIM REPORT

on the proposal for a Council regulation laying down the Multiannual Financial Framework for the years 2028 to 2034  
(COM(2025)0571 – C10-0000/2025 – 2025/0571R(APP))

Committee on Budgets

Co-Rapporteurs: Siegfried Mureşan, Carla Tavares

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## MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

**on the proposal for a Council regulation laying down the Multiannual Financial Framework for the years 2028 to 2034  
(COM(2025)0571 – C10-0000/2025 – 2025/0571R(APP))**

*The European Parliament,*

- having regard to Articles 311, 312 and 323 of the Treaty on the Functioning of the European Union (TFEU),
  - having regard to the Commission communication of 16 July 2025 entitled ‘A dynamic EU budget for the priorities of the future – The Multiannual Financial Framework 2028-2034’ (COM(2025)0570),
  - having regard to the Commission proposals of 16 July 2025 for a Council regulation laying down the multiannual financial framework for the years 2028 to 2034 (COM(2025)0571) and for a Council decision on the system of own resources of the European Union and repealing Decision (EU, Euratom) 2020/2053 (COM(2025)0574),
  - having regard to its resolution of 7 May 2025 on a revamped long-term budget for the Union in a changing world<sup>1</sup>,
  - having regard to the report of 9 September 2024 by Mario Draghi entitled ‘The future of European competitiveness’ (the Draghi report),
  - having regard to the report of 30 October 2024 by Sauli Niinistö entitled ‘Safer together – strengthening Europe’s civilian and military preparedness and readiness’ (the Niinistö report),
  - having regard to the meeting(s) between the Presidents under Article 324 TFEU,
  - having regard to Rule 107(5) of its Rules of Procedure,
  - having regard to the interim report of the Committee on Budgets (A10-0000/2025),
- A. whereas, pursuant to Article 311 TFEU, the Union must provide itself with the necessary means to attain its objectives and carry through its policies;
- B. whereas the current MFF quickly proved its inadequacy in responding to a series of crises and new political challenges that were not anticipated at the time of its adoption; whereas, for the purpose of securing the necessary funding, the MFF was pushed to its limits including an unprecedented recourse to the flexibility provisions and special instruments, after exhausting the available margins;
- C. whereas the MFF mid-term revision agreed in 2024 proved to be imperative due to the lack of resources that continue to undermine the current MFF to this day;

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<sup>1</sup> Texts adopted, P10\_TA(2025)0090.

- D. whereas the establishment of the new MFF will be a critical moment for the Union, as it will provide for the possibility to endorse a common vision and decide on the future political priorities as well as the ability of the Union to deliver them;
- E. whereas on 16 July 2025, the Commission presented a set of proposals on the 2028-2034 MFF Regulation and the EU Own Resources Decision, followed by legislative proposals for the setting up of new EU programmes, funds and instruments;
1. Calls for the 2028-2034 MFF to be set at 1.27 % of EU gross national income (GNI), excluding NextGenerationEU (NGEU) repayments, to ensure the Union's capacity to achieve its political priorities and strategic objectives, as well as respond to emerging needs; considers that NGEU debt servicing, representing an additional 0.11 % of GNI, should be treated separately from funding for EU programmes within the future MFF architecture so as to ensure that available resources for these programmes remain unaffected, bringing the total to 1.38 % of EU GNI; stresses that this level is the absolute minimum to enable the Union to address major challenges, including the return of large-scale warfare in the Union's immediate neighbourhood, a highly challenging economic and social backdrop, a competitiveness gap and the worsening climate and biodiversity crises;
  2. Underscores that the next MFF must focus on financing European public goods with discernible added value compared to national spending; rejects any move towards an 'à la carte' Europe where differentiated participation undermines the unity and coherence of EU policies and programmes; warns that such an approach would fragment the single market, create unfair competitive advantages, and erode the principle of solidarity that underpins European integration;
  3. Opposes the merging of different policies in one plan per Member State, which generates significant uncertainty regarding funding predictability for final beneficiaries; warns that the significant reduction in funding in Heading 1 threatens to undermine EU policies enshrined in the Treaties and the Union's objectives of strengthening its economic, social and territorial cohesion, safeguarding social rights and ensuring food security and a fair standard of living for farmers and fishers;
  4. Welcomes the substantial increase proposed responding to Parliament's long-standing calls for greater investment in research, strategic autonomy, the clean transition, defence, technological sovereignty and economic resilience; stresses, however, that the consolidation of programmes in the Competitiveness Fund reduces transparency and limits Parliament's ability to ensure appropriate funding for specific policy objectives; insists that, even where programme mergers occur, budget lines must remain sufficiently detailed to enable meaningful parliamentary oversight and maintain the visibility of funding for individual priorities;
  5. Welcomes the reinforcement of the Neighbourhood, Development and International Cooperation Instrument (NDICI) – Global Europe as it demonstrates the Union's commitment to strengthening its role as a global actor in an increasingly complex geopolitical environment; expresses concern, however, that this level of funding remains insufficient given the scale of global challenges including the United States' retreat from its role as a global guarantor of peace and security, enlargement and development needs, humanitarian crises, and the need to support Ukraine and other

partners; opposes the weakened parliamentary oversight and involvement, as well as the reduced funding visibility for specific priorities inherent in the design of Global Europe as proposed by the Commission;

6. Recalls its position that ‘simplification cannot mean more leeway for the Commission without the necessary checks and balances and must therefore be achieved with full respect for the institutional balance provided for in the Treaties’; opposes, therefore, the proposed approach that sacrifices transparency and controls under the guise of efficiency, compromising programme quality and democratic accountability, and undermining Parliament’s role as the budgetary and discharge authority; underlines Parliament’s commitment to securing the necessary transparency mechanisms to fulfil its role as the guardian of citizens’ interests, which is vital to safeguard public trust in the EU;
7. Recognises the need for enhanced flexibility in allocating resources within certain programmes, but stresses that this must not compromise long-term policy objectives, funding predictability or Parliament’s prerogatives; underscores that the allocation of funds to specific policy objectives is to be decided jointly by Parliament and the Council; deplores the fact that the indicative nomenclature proposed in the programme legislation is woefully insufficient; reiterates its call for the post-2027 MFF to include two special instruments – one dedicated to ensuring solidarity in the event of natural disasters and one for general-purpose crisis response;
8. Underlines that compliance with Union values and fundamental rights is an essential prerequisite to access EU funds and believes that the protection of the Union’s financial interests depends on respect for the rule of law at national level; calls for any duplication or overlaps between existing and future legislation to be avoided, in particular for the proposal on the NRPPs where such overlaps are observed, and to ensure a unified, coherent and comprehensive framework across all EU funding programmes, under the umbrella of the Rule of Law Conditionality Regulation<sup>2</sup>;
9. Reiterates the need for sustainable and resilient revenue for the Union budget that should match the expenditure side; welcomes the Commission’s efforts to identify new own resources, as well as to put forward certain calibrations to traditional own resources; supports the broader basket approach proposed by the Commission and calls on the Council to swiftly reach an agreement on new own resources in order to provide long-term budgetary certainty; considers that the revenue potential of a digital services tax should be explored as a possible solution, should other proposed own resources not gain support among Member States; notes the Commission’s proposal for a novel type of crisis mechanism based on extraordinary borrowing that offers the Union the ability to respond swiftly to unexpected developments;
10. Stands ready to work constructively and engage in meaningful negotiations with the Council and Commission to deliver a long-term budget that addresses the Union’s needs; highlights that the post-2027 MFF is being constructed in a far from ‘business as usual’ context and takes seriously its institutional role as enshrined in the Treaties; underlines that it will only approve a long-term budget that is fit for purpose for the

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<sup>2</sup> 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 433I, 22.12.2020, p. 1, ELI: <http://data.europa.eu/eli/reg/2020/2092/oj>).

Union in a changing world; calls for an agreement to be reached between the institutions by the end of 2026 and for the swift adoption of the MFF to enable timely implementation of spending programmes from 1 January 2028;

11. Adopts this resolution to set out its negotiating mandate on each and every aspect of the Commission proposals, including specific amendments to both the proposed MFF Regulation and the Interinstitutional Agreement (IIA); presents a table detailing figures for each EU policy and programme; emphasises that these figures form part of Parliament's mandate for the forthcoming budgetary and legislative negotiations on the adoption of EU programmes for the 2028-2034 period;

#### ***MFF related matters***

12. Demands that the European Parliament be involved in all the stages of the MFF process, as required by Article 312(5) TFEU; considers that the Council must take due account of Parliament's position set out here to secure Parliament's consent in accordance with Article 312 TFEU;

#### ***Overall size***

13. Recalls its position that, 'in a fast changing world where people rightly expect more from the Union and where the Union is confronted with a growing number of crises, the next MFF must be endowed with increased resources compared to the 2021-2027 period, moving away from the historically restrictive, self-imposed level of 1 % of GNI'; regrets that the Commission, instead of presenting a genuinely ambitious proposal, hides behind a headline figure of EUR 2 trillion in current prices, which in reality amounts to only EUR 1.763 trillion in 2025 constant prices, equal to 1.26 % of EU GNI, with 0.11 % being allocated to NGEU repayments; deplores that this results in a token increase for EU programmes of less than 0.01 percentage points of GNI, effectively freezing the budget in real terms; highlights that the phasing-out of the Recovery and Resilience Facility (RRF) will further substantially reduce the Union's overall spending power; considers that this proposed level will not enable the Union to deliver on its commitments or respond to the significant geopolitical challenges ahead;
14. Calls for the 2028-2034 MFF to be set at 1.27 % of EU GNI, excluding NGEU repayments; considers that NGEU debt servicing should be treated separately from appropriations for EU programmes within the future MFF architecture bringing the total amount to 1.38 % of GNI; stresses that this level is the absolute minimum to enable the Union to deliver on its commitments, respond to geopolitical challenges and achieve its strategic objectives;
15. Calls, in this context, for the level of funding to be secured for EU programmes and policies, as set out in Annexes I and II to the present resolution; calls for the relevant commitment and payment ceilings to be adjusted accordingly;

#### ***Heading 1***

16. Notes that Heading 1 on 'Europe's social model and quality of life' is allocated EUR 797.2 billion in 2025 prices, representing 45 % of the total 2028-2034 MFF; expresses deep concern that this is a decrease compared to the EUR 810.1 billion allocated in the 2021-2027 MFF, which amounted to 65 % of the total; considers this

substantial cut unacceptable given the critical importance of maintaining the Union's long-standing policies;

17. Regrets that the proposed NRPP Regulation (COM(2025)0558), which merges different policies into one plan per Member State, generates significant uncertainty regarding funding predictability for final beneficiaries; warns, in addition, that the significant reduction in funding for Heading 1 also threatens to undermine EU policies enshrined in the Treaties and the Union's objectives of strengthening its economic, social and territorial cohesion, safeguarding social rights, and ensuring food security and a fair standard of living for farmers and fishers;
18. Stresses that it is imperative to maintain the European dimension of the EU budget as a fundamental instrument for achieving common objectives, expressing Union solidarity and providing European public goods; underlines that the EU budget must remain the financial backbone supporting the deepening of Union integration, ensuring fair competition and equal opportunities across all Member States;
19. Rejects any move towards an 'à la carte' Europe where differentiated participation undermines the unity and coherence of EU policies and programmes; warns that such an approach would fragment the single market, create unfair competitive advantages, and erode the principle of solidarity that underpins European integration;

#### *Heading 2*

20. Welcomes the significant reinforcement of Heading 2 on 'Competitiveness, prosperity and security', which is allocated EUR 522.2 billion in 2025 prices in the 2028-2034 MFF, representing 30 % of the total MFF compared to EUR 224.8 billion or 17 % in the current period; notes that this more than doubling of resources reflects the Union's commitment to research, strategic autonomy, the clean transition, defence, technological sovereignty and economic resilience; acknowledges that this substantial increase responds to Parliament's long-standing calls for greater investment in these areas; stresses, however, that the consolidation of programmes must not reduce transparency or limit Parliament's ability to ensure appropriate funding for specific policy objectives; insists that despite programme mergers, budget lines must remain sufficiently detailed to enable meaningful parliamentary oversight and maintain visibility of funding for individual priorities; recalls its position that competitiveness must foster economic growth, as well as promote quality, stable and well-paid jobs as underlined in both the Draghi and Letta reports;

#### *Heading 3*

21. Notes that Heading 3 'Global Europe' is allocated EUR 190 billion in 2025 prices in the 2028-2034 MFF, representing a significant increase from EUR 121.5 billion in the current period while maintaining its 10 % share of the total MFF; considers that this reinforcement of EUR 68.5 billion is positive, as it demonstrates the Union's commitment to strengthening its role as a global actor in an increasingly complex geopolitical environment; expresses concern, however, that this level of funding remains insufficient given the scale of global challenges including development needs, humanitarian crises and the need to support Ukraine and other partners; calls for the necessary funds to support enlargement and accession processes; warns that the merger of programmes could lead, once again, to weakened parliamentary oversight and

involvement and reduced funding visibility for specific priorities, as occurred with NDICI-Global Europe; insists that the pillars maintain clear and separate budget lines to ensure transparency in allocations; recalls its position that the needs-based nature of humanitarian aid requires ring-fenced funding delivered through a stand-alone spending programme and dedicated nomenclature and underlines that effective humanitarian aid provision is contingent on predictability through a sufficient annual baseline allocation;

#### *Heading 4, and other administrative expenditure*

22. Underlines the need for Union policies to be underpinned by a well-functioning administration; insists that, post-2027, sufficient financial and staff resources be allocated from the outset and throughout the MFF period so that Union institutions, bodies, decentralised agencies and the European Public Prosecutor's Office can ensure effective and efficient policy design and high-quality delivery and enforcement, provide technical assistance, continue to attract the best people from all Member States, thus ensuring geographical balance, and have leeway to adjust to changing circumstances;
23. Notes with concern that the Commission's self-imposed stable staffing has proven inadequate to meet operational requirements; acknowledges that, for the 2028-2034 MFF, the Commission has requested additional posts; insists that the staffing needs of all institutions and bodies have to be taken into account when establishing additional posts; highlights the particularly alarming situation whereby some EU agencies receive inadequate operational funding, severely limiting their capacity to fulfil their mandates and deliver on policy objectives;

#### *Special instruments*

24. Welcomes the Commission's proposal for a Flexibility Instrument to be constituted not only of a fixed amount but also of additional funds from revenue relating to fines and decommitments; considers, in the light of its position of 7 May 2025, that the Flexibility Instrument should receive funds from additional sources, namely unspent margins from previous years, the annual surplus from the previous year and reflows from financial instruments, together with current and future margins as a last resort; considers also that it should be heavily frontloaded; considers that external assigned revenue and amounts made available again under specific revenue and decommitment rules in programme-specific provisions could be exempted from this general rule;
25. Restates also its view that there should be a second special instrument, the Solidarity Reserve for Natural Disasters, dedicated to ensuring solidarity in the event of natural disasters; considers that both special instruments should be able to carry over unspent amounts throughout the MFF period, to guarantee flexibility;
26. Notes that the Commission proposes EUR 88 billion for the Ukraine Reserve within the MFF regulation to finance pre-accession assistance, recovery and reconstruction efforts; considers that this amount could provide substantial support; observes, however, that should the conflict continue, this allocation would be insufficient to meet Ukraine's needs; calls for an increase and frontloading of the Reserve, with a view to providing additional support to Ukraine;

#### *Specific provisions*

27. Recalls that the current MFF has been underfunded, which required an MFF revision in 2024; notes that while there is increased flexibility in the 2028-2034 MFF proposal, the overall amounts in the Commission proposal are still not sufficient;
28. Insists that the MFF regulation must require the Commission to present a review of the functioning of the MFF, by July 2031 at the latest, taking full account of the economic situation at that time, as well as the latest macroeconomic projections; is also of the view that such a compulsory review should, as appropriate, be accompanied by a legislative proposal for the revision of this Regulation in accordance with the procedures set out in the TFEU; stresses that any such revision should not reduce pre-allocated national envelopes, as set out in the NRPP Regulation;
29. Recalls that European elections will take place in 2034; considers that the date of publication of the proposal for the following MFF Regulation, i.e. 1 July 2033, is significantly later than usual in the MFF life cycle; calls for the proposal for the post-2034 MFF to be published by July 2032;

### *Governance*

30. Takes note of the Commission's narrative that its proposals seek to increase flexibility and simplification in the next MFF; recalls that Parliament has consistently argued for simplification for final beneficiaries; acknowledges the need for flexibility but firmly rejects any approach that sacrifices transparency under the guise of efficiency; regrets that the Commission's simplification proposals primarily benefit its own processes rather than final beneficiaries, thereby exacerbating the democratic deficit in the Union; insists that simplification must not compromise programme quality, or democratic accountability; stresses that Parliament will put forward all the transparency mechanisms necessary to fulfil its role as the guardian of citizens' interests; warns that flexibility without transparency would widen the democratic accountability gap and undermine public trust in the EU;
31. Notes with concern that the MFF proposals include widespread use of financing not linked to costs for a substantial portion of the instruments under the next MFF; draws attention to the fact that without adequate safeguards to ensure sound financial management in the implementation of Union funding or clear steps to address the shortcomings identified in previous or existing performance-based instruments, this approach entails substantial risks; considers that any possible increase in efficiencies cannot come at the expense of the protection of the financial interests of the Union; calls for appropriate oversight and accountability mechanisms to be established in all relevant legal acts;
32. Acknowledges the proposal for a Performance Regulation as a first step in putting in place a horizontal expenditure tracking and performance monitoring framework for the budget; considers that this approach can lead to greater coherence in the monitoring and implementation of EU spending programmes and in the mainstreaming of important EU objectives; stresses that the inclusion of horizontal principles in a single framework must enable more effective tracking methodologies and parliamentary scrutiny without creating additional burdens;

### *Budgetary governance*

33. Notes the overall structure of four MFF headings, as proposed by the Commission, down from seven headings in the current MFF; notes with concern that the Commission proposes to reduce the number of EU programmes from 60 to 19, introducing a lack of clarity regarding objectives and budgetary nomenclature; stresses that Parliament's position on the structure of these new MFF programmes will be determined during the co-decision procedure for the relevant sectoral legislative acts; insists that the proposed budget nomenclature must reflect the specific objectives of each programme, with a view to ensuring transparency and accountability and providing the budgetary authority with the information necessary to establish the annual budget and oversee its implementation;
34. Deplores, in this regard, the fact that the budgetary nomenclature proposed in the sectoral legislation is woefully inadequate; calls on the Commission to take note of the detailed nomenclature for the four headings accompanying this report to be used as a basis for further discussions, without pre-empting the outcome of the respective ordinary legislative procedures;
35. Notes that budgetary transfers under the Financial Regulation<sup>3</sup> already provide flexibility during budget implementation; stresses that the Commission can currently transfer considerable amounts between policy areas without budgetary authority approval, limiting oversight; in the absence of a sufficiently detailed budget structure, calls for new rules setting both a maximum amount and percentage per budget line for transfers without approval; considers that transfers from other Union institutions below a certain threshold could be exempted from the objection procedure as a simplification measure;
36. Emphasises the need for robust governance ensuring parliamentary accountability, oversight and control, alongside an effective anti-fraud architecture; rejects any approach that limits Parliament to a consultative or information-only role in the mobilisation of any instrument or fund under the next MFF; stresses that budgetary flexibility must not circumvent the prerogatives of the budgetary authority and that all redeployments, reprogramming and mobilisation of cushions or other reserves must be subject to Parliament's approval; considers that genuine flexibility requires both rapid response capacity and democratic legitimacy, which can only be achieved through Parliament's full participation in decisions on the allocation and use of resources;
37. Expresses its concern about the lack of predictability in EU funding that might result from excessive flexibility mechanisms and recurrent redeployments; recognises the need for enhanced flexibility in allocating resources within certain programmes, but stresses that this must not compromise long-term policy objectives, funding predictability or Parliament's prerogatives; underlines that while the current MFF has suffered from insufficient flexibility to adjust to evolving priorities, the next MFF must strike a better balance between investment predictability and adaptability; emphasises that certain policy areas require greater funding stability than others; firmly rejects

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<sup>3</sup> Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1, ELI: <http://data.europa.eu/eli/reg/2018/1046/oj>).

recurrent redeployments as a means to finance Union priorities, as they undermine programme implementation and jeopardise the delivery of agreed policy objectives;

38. Notes the proposed increase in borrowing and lending under the next MFF; considers that the budgetary authority must carefully monitor the impact of this approach on the MFF headroom or other guarantees; demands that borrowing and lending operations respect the powers of the co-legislators and the budgetary authority;
39. Reiterates its call for a reinforced investment partnership with the EIB Group to leverage the EU budget, mobilise private investment and de-risk important policy areas such as climate, competitiveness, and innovation, defence and the external dimension;

#### *Legislative governance*

40. Emphasises that, in the interest of securing Parliament's consent, every aspect of the MFF, especially budgetary elements, are to be considered as a package and subject to genuine negotiations; reiterates its objection to how current and previous MFF Regulations were adopted, with the European Council overstepping its role by predetermining multiple elements such as financial envelopes and policy-specific provisions, thereby violating Treaty provisions in both substance and intent; expresses serious concern that preliminary 'negotiating boxes' prepared by the Council presidency replicate this flawed methodology, incorporating issues that belong to the co-decision procedure when establishing new EU programme legislation;
41. Expresses serious concern about the broader programme design features and sectoral proposals that shift essential policy and budgetary decisions from the basic act to work programmes, significantly weakening Parliament's legislative role; strongly objects to the transfer of legislative elements away from sectoral regulations, excluding Parliament from decisions that are currently taken under the ordinary legislative procedure;
42. Insists that all substantive policy choices such as programme objectives, spending priorities, financial allocations, eligibility, selection and award criteria, conditions, definitions and calculation methods must be determined in the relevant legislation, with full respect for Parliament's prerogatives as co-legislator and budgetary authority and not in the work programme; demands that any elements entailing policy choices that are not included in the basic act be adopted exclusively through delegated acts, rejecting any use of implementing acts or other procedures that would bypass parliamentary scrutiny; in this respect, requires that all multiannual and annual work programmes be adopted through delegated acts to ensure Parliament's systematic involvement in policy decision-making; categorically rejects any attempt to relegate strategic decisions to comitology procedures or other arrangements; warns that Parliament will not accept any proposal that fails to guarantee its full legislative and oversight powers;
43. Stresses that the broad scope of objectives in the proposed sectoral regulations requires a revised assessment procedure for pilot projects and preparatory actions to safeguard Parliament's already limited right of initiative; considers that clearer criteria and streamlined procedures are essential to ensure that Parliament can continue to launch innovative actions and test new policy approaches; insists that broadening the scope of programmes must not reduce Parliament's capacity to propose pilot projects and preparatory actions in specific policy areas;

### *Respect for the rule of law and fundamental values*

44. Underlines that compliance with Union values and fundamental rights is an essential prerequisite to access EU funds; highlights the importance of strong links between respect for the rule of law and access to EU funds under the 2021-2027 MFF; believes that the protection of the Union's financial interests depends on respect for the rule of law and Union values at national level; welcomes, in particular, the positive impact of the Rule of Law Conditionality Regulation in protecting the Union's financial interests in cases of systemic and persistent breaches of the rule of law; calls on the Commission and the Council to apply the regulation strictly, consistently and without undue delay wherever necessary;
45. Calls for any duplications or overlaps between existing and future legislation to be avoided, in particular in the NRPPs, and calls for a unified, coherent and comprehensive framework across all EU funding programmes, under the umbrella of the Conditionality Regulation, covering both enabling conditions that must be fulfilled in order to access EU funding, and measures to withhold funds when relevant conditions are no longer met; requests the Commission to consolidate all rule of law tools into a unified and comprehensive framework that provides clear, objective and transparent criteria for application and the way in which the Commission will ensure coordination among these tools;
46. Demands that Union funds be withheld where essential requirements are not fulfilled and that frozen funds only be released to the Member States concerned once they have fully implemented meaningful reforms and verifiably demonstrated compliance with the rule of law in practice;
47. Acknowledges that the Commission proposes, in the context of the NRPPs, the possibility to make funding that is decommitted because of a lack of remedial measures in response to an identified breach of the rule of law under the Conditionality Regulation available again to programmes in direct or indirect management; demands clarification as to how such decommitted amounts could be channelled to other programmes and calls for the prohibition of reshuffling of frozen funds; insists that the decision to use de-committed funds is a prerogative of the budgetary authority in the framework of the annual budgetary procedure and should not be left to the discretion of the Commission;

### *IIA-related matters*

48. Emphasises that a steering mechanism will not compensate for any loss of Parliament's legislative or budgetary powers; insists that getting budgetary governance right and preserving the prerogatives of the budgetary authority are essential prerequisites to making the annual budgetary procedure more meaningful and that any steering mechanism can only function if the basic foundations are in place;
49. Rejects any arrangement that would constrain the freedom of the budgetary authority to make autonomous decisions on budget priorities and allocations; firmly opposes any mechanism that would enable the Commission to predetermine budgetary choices through technical assessments; categorically rejects any possibility for the European Council to influence the annual budgetary procedure through European Council Conclusions, as this would constitute a clear breach of Treaty provisions and undermine

the institutional balance established for budgetary decision-making; recalls that the Financial Regulation already provides for the possibility to lift budgetary reserves; calls for systematic coordination by the Commission with the budgetary authority before making any voluntary commitments on the use of in-built flexibility, and for any mobilisation to be approved by decision of the budgetary authority;

50. Notes with concern that the Commission proposes to increase the deviation from indicative amounts in sectoral legislation from the current 15 % to 20 %; underlines that this proposed increase, combined with the merging of programmes and substantially larger budgets per programme, would create significant potential for modifications without the involvement of co-legislators; expresses serious reservations about the cumulative effect of these changes on democratic oversight and the balance of institutional powers; considers that such an expansion of executive flexibility undermines the prerogatives of the budgetary authority; calls, therefore, for the maximum deviation from indicative amounts to be limited to 5 % over the entire duration of the programmes, ensuring that any substantial budgetary reallocations remain subject to proper democratic scrutiny and co-legislative decision-making; insists that this reduced threshold would maintain necessary operational flexibility while preserving Parliament's essential role in budgetary oversight;

#### *Own resources*

51. Reiterates the need for sustainable and resilient revenue for the Union budget that should match the expenditure side; expresses its continued conviction that without the introduction of new genuine own resources to finance the Union's budget, the financial burden will inevitably fall on Member States through increased GNI-based contributions; considers, therefore, that the introduction of new revenue streams is an essential condition for an ambitious MFF 2028-2034;
52. Considers that, in the face of unprecedented challenges requiring substantial increases in investment across multiple policy areas in the next MFF period, the revenue base of the EU budget must be broadened, strengthened, diversified and modernised; insists that, to this end, the existing own resources should be adjusted and upgraded, new own resources should be introduced without further delay, revenue other than own resources should be an essential ingredient to the mix of income sources, and well-defined borrowing and lending operations whose ensuing contingent liabilities are safely covered by the headroom under the own resources ceilings should remain an actionable fall-back option, at least in times of unforeseen crises;
53. Welcomes the Commission's efforts to identify new own resources, as well as putting forward certain calibrations to traditional own resources, with a view to strengthening the Union's financial autonomy and reducing reliance on national contributions; supports the broader basket approach proposed by the Commission as this represents a realistic pathway to securing the necessary support in the Council; takes note of the various types of own resources proposed; underlines, however, that any basket of new own resources must imperatively be adopted at the same time as the next multiannual financial framework and must generate a stable and sufficient flow of revenues of at least roughly EUR 60 billion per year, as this level is essential to ensure steady repayment of borrowing undertaken under NGEU, meet the Union's commitments and

finance joint investment in European public goods; calls on the Council to swiftly reach agreement on new own resources in order to provide long-term budgetary certainty;

54. Demands that, should the Council eliminate certain elements of the basket, it should replace the ensuing gap by increased call-rates for other sources or by replacing them with another source, while the new source should not harm the competitiveness of small and medium-sized enterprises; considers in this sense that the revenue potential of a digital services tax aimed at major digital platforms should be explored as a possible solution should other proposed own resources not gain support among Member States, in order to ensure tax fairness and a revenue level that is commensurate with needs;
55. Takes note of the Commission's proposal for a novel type of crisis mechanism based on extraordinary borrowing backed by additional headroom under the own resources ceiling and anchored in the EU budget's consistently excellent credit rating; notes that this instrument is time-bound, subject to pre-defined criteria and limitations on its purpose, scope and size delimited by the extra available dedicated headroom compartment; considers that joint borrowing presents a viable option that offers the Union the ability to respond swiftly to unexpected developments; expresses satisfaction that the proposed mechanism would not be based on Article 122 TFEU, which sidelines Parliament as in previous cases, but on a Council regulation under Article 311(4) TFEU, which entails a consent procedure, thus ensuring institutional balance and procedural accountability;

## **5. Amendments to the MFF regulation**

56. Asks the Commission to take into account the following modifications:

(iii) The proposal for a Council Regulation should be modified as follows:

### **Modification 1**

#### **Proposal for a regulation Recital 13**

*Text proposed by the Commission*

*(13) Non-thematic special instruments are necessary to provide flexibility in favour of any MFF heading according to needs, and to facilitate the budgetary procedure. The Single Margin Instrument should enable shifting margins available below the ceilings for commitment and payment appropriations, respectively, between financial years and, for commitment appropriations, between MFF headings, without exceeding the total amounts of the MFF ceilings for commitment and payment appropriations for the entire period of the MFF. In line with sound financial management and prudent budgeting, the mobilisation of amounts of margins from the current and future financial years should be a last resort.*

*Modification*

*deleted*

Or. en

### **Modification 2**

#### **Proposal for a regulation Recital 14**

*Text proposed by the Commission*

(14) The Flexibility Instrument should be available to allow the financing of specific unforeseen expenditure for a given financial year. The Flexibility Instrument should be constituted of a fixed amount, as well as of amounts equivalent to revenue collected pursuant to the implementation of

*Modification*

(14) The Flexibility Instrument should be available to allow the financing of specific unforeseen expenditure for a given financial year. The Flexibility Instrument should be constituted of a fixed amount, as well as of amounts equivalent to revenue collected pursuant to the implementation of

Union policies, such as fines, other penalties, sanctions and any accrued interest or other income generated by them imposed by Union institutions, **and** amounts equivalent to decommitments of appropriations, other than external assigned revenue, with the exclusion of amounts made available again in accordance with specific rules on making appropriations corresponding to decommitments available again.

Union policies, such as fines, other penalties, sanctions and any accrued interest or other income generated by them imposed by Union institutions, amounts equivalent to decommitments of appropriations, other than external assigned revenue, with the exclusion of amounts made available again in accordance with specific rules on making appropriations corresponding to decommitments available again, ***margins left available from previous years and the annual surplus. Where necessary and as a last resort, it should be possible, in the annual budget procedure, to increase the amount of the Flexibility Instrument by an amount that would be fully offset against the margin of commitment or payment appropriations in one or more MFF headings for the financial year in question or future financial years.***

Or. en

### Modification 3

#### Proposal for a regulation Chapter 1 - Article 2 – paragraph 2

*Text proposed by the Commission*

2. Where it is necessary to use the resources from the special instruments provided for in Articles 6 **and** 8, commitment and corresponding payment appropriations shall be entered in the budget over and above the relevant MFF ceilings.

***Where it is necessary to use the resources from the Single Margin Instrument as laid down in Article 7, commitment and corresponding payment appropriations shall be entered in the budget over and above the relevant MFF ceilings for a given year.***

*Modification*

2. Where it is necessary to use the resources from the special instruments provided for in Articles 6, 8 and **8a**, commitment and corresponding payment appropriations shall be entered in the budget over and above the relevant MFF ceilings.

## Modification 4

### Proposal for a regulation Chapter 2 - Article 3a (new)

*Text proposed by the Commission*

*Modification*

#### **Article 3a**

#### **Global margin for payments**

1. Every year, starting in 2029, as part of the technical adjustment referred to in Article 4, the Commission shall adjust the payment ceiling for the years 2029 to 2034 upwards by an amount equivalent to the difference between the executed payments and the MFF payment ceiling of year  $n-1$ .
2. Any adjustment made pursuant to paragraph 1 shall be fully offset by a corresponding reduction of the payment ceiling for year  $n-1$ .

Or. en

## Modification 5

### Proposal for a regulation Chapter 2 - Article 4 - paragraph 1

*Text proposed by the Commission*

*Modification*

- (c) a calculation of the Global Margin for Commitments as referred to in Article 7(1), point (a); *deleted*

Or. en

## Modification 6

### Proposal for a regulation Chapter 2 - Article 4 - paragraph 1

*Text proposed by the Commission*

(d) a calculation of the adjustment of the ceiling for payment appropriations under the Global Margin for Payments as referred to in Article 7(1), **point (b)**;

*Modification*

(d) a calculation of the adjustment of the ceiling for payment appropriations under the Global Margin for Payments as referred to in **Article 3a**;

Or. en

**Modification 7**

**Proposal for a regulation  
Chapter 2 - Article 4 – paragraph 1**

*Text proposed by the Commission*

(e) a calculation of the maximum amount for the Contingency Margin referred to in Article 7(1), **point (c)**;

*Modification*

**deleted**

Or. en

**Modification 8**

**Proposal for a regulation  
Chapter 2 - Article 4 – paragraph 1- point f**

*Text proposed by the Commission*

(f) a calculation of the amounts to be made available to the Flexibility Instrument under Article 8(2), **first subparagraph, points (a) and (b)**.

*Modification*

(f) a calculation of the amounts to be made available to the Flexibility Instrument under Article 8(2).

Or. en

**Modification 9**

**Proposal for a regulation  
Chapter 3 – Article 7**

*Text proposed by the Commission*

**Article 7**

*Modification*

**deleted**

## *Single Margin Instrument*

### *1. The Single Margin Instrument shall comprise:*

*(a) as of 2029, amounts corresponding to margins left available below the MFF ceilings for commitment appropriations of year n-1, to be made available over and above the MFF ceilings for commitment appropriations for the years 2029 to 2034 (the 'Global Margin for Commitments');*

*(b) as of 2029, amounts equivalent to the difference between the executed payments and the MFF payment ceiling of year n-1 to adjust upwards the payment ceiling for the years 2029 to 2034 (the 'Global Margin for Payments');*

*(c) as a last resort instrument, additional amounts which may be made available over and above the MFF ceilings in a given year for commitment or payment appropriations, or both, as the case may be, provided that they are fully offset against the margins in one or more MFF headings for the current or future financial years as regards commitment appropriations and are fully offset against the margins under the payment ceiling for future financial years as regards payment appropriations (the 'Contingency Margin').*

*2. The Global Margin for Commitments may be mobilised by the European Parliament and the Council in the framework of the budgetary procedure provided for in Article 314 TFEU.*

*3. The upward adjustments under the Global Margin for Payments shall be carried out by the Commission, starting in 2029, as part of the technical adjustment referred to in Article 4.*

*Any upward adjustment under the Global Margin for Payments shall be fully offset*

*by a corresponding reduction of the payment ceiling for year n-1.*

**4. The Contingency Margin may be mobilised by the European Parliament and the Council in the framework of the budgetary procedure provided for in Article 314 TFEU as a last resort instrument to react to unforeseen circumstances.**

*Amounts may only be mobilised under the Contingency Margin if the amounts available pursuant to paragraph 1, points (a) and (b), as applicable, are insufficient.*

*The Contingency Margin shall not exceed, in any given year, 0,04 % of the gross national income of the Union, as calculated in the annual technical adjustment referred to in Article 4.*

*The amounts offset shall not be further mobilised in the context of the MFF.*

**5. Recourse to the Single Margin Instrument in any given year shall be consistent with the own resources ceilings set out in the Own Resources Decision.**

Or. en

## **Modification 10**

### **Proposal for a regulation**

#### **Chapter 3 - Article 8 – paragraph 2 - point ba (new)**

*Text proposed by the Commission*

*Modification*

**(ba) an amount corresponding to margins left available below the MFF ceilings for commitment appropriations of previous financial years;**

Or. en

## **Modification 11**

### **Proposal for a regulation**

#### **Chapter 3 - Article 8 – paragraph 2 - point bb (new)**

*Text proposed by the Commission*

*Modification*

*(bb) where there is a surplus in year n-1, an amount equivalent to that surplus, excluding revenue as referred to in point (a).*

Or. en

## **Modification 12**

**Proposal for a regulation**

**Chapter 3 - Article 8 – paragraph 2 - subparagraph 1a (new)**

*Text proposed by the Commission*

*Modification*

*Where necessary and as a last resort, the European Parliament and the Council may increase the amount referred to in the first subparagraph by an amount that shall not exceed in a given year 0,04 % of the gross national income of the Union, as calculated in the technical adjustment referred to in Article 4, and that shall be fully offset against the margin of commitment or payment appropriations, or both, in one or more MFF headings for the current or future financial years. Amounts that are offset in that way shall not be further mobilised in the context of the MFF and shall be consistent with the own resources ceiling.*

Or. en

## **Modification 13**

**Proposal for a regulation**

**Chapter 3 - Article 8 – paragraph 2 - subparagraph 2**

*Text proposed by the Commission*

The Commission shall calculate each year, as part of technical adjustments referred to in Article 4, the amounts available on the basis of the first **subparagraph, points (a) and (b)** of this paragraph.

*Modification*

The Commission shall calculate each year, as part of technical adjustments referred to in Article 4, the amounts available on the basis of the first **and second subparagraphs** of this paragraph.

Or. en

**Modification 14**

**Proposal for a regulation  
Chapter 3 - Article 8a (new)**

*Text proposed by the Commission*

*Modification*

**Article 8a**

***Solidarity Reserve for Natural Disasters***

**1. *The Solidarity Reserve for Natural Disasters may be used to finance rapid responses to specific emergency needs within the Union for emergency responses and support operations following natural disasters.***

**2. *The Solidarity Reserve for Natural Disasters shall not exceed a maximum annual amount of EUR XXXX million (in 2025 prices). Any portion of the annual amount not used in year n may be used in the following years until 2034.***

***On 1 October of each year, at least one quarter of the annual amount of the Solidarity Reserve for Natural Disasters shall remain available in order to cover needs arising until the end of that year.***

***In exceptional cases and if the remaining financial resources available are not sufficient to cover the amounts considered necessary in the year of occurrence of an event as referred to in paragraph 1, the***

*Commission may propose that the difference be financed through the annual amount referred to in paragraph 2 available in the following year, up to a maximum amount of EUR XXX million (in 2025 prices).*

*3. The appropriations for the Solidarity Reserve for Natural Disasters shall be entered in the general budget of the Union as a provision.*

Or. en

## **Modification 15**

### **Proposal for a regulation Chapter 4 - Article 9 - title**

*Text proposed by the Commission*

*Revision of the MFF to ensure compliance with the own resources ceiling*

*Modification*

*Mid-term review of the MFF*

Or. en

## **Modification 16**

### **Proposal for a regulation Chapter 4 - Article 9 – paragraph 1a (new)**

*Text proposed by the Commission*

*Modification*

*1a. By the end of July 2031 at the latest, the Commission shall present a review of the functioning of the MFF. This compulsory review shall, as appropriate, be accompanied by a legislative proposal for the revision of this Regulation in accordance with the procedures set out in the TFEU. Pre-allocated national envelopes according to the Regulation XXXX/2027 [NRPPs] shall not be reduced through such a revision.*

**Modification 17****Proposal for a regulation  
Chapter 5 - Article 13***Text proposed by the Commission*

**By 1 July 2033**, the Commission shall present a proposal for a new multiannual financial framework.

*Modification*

**By 1 July 2032**, the Commission shall present a proposal for a new multiannual financial framework

Or. en

**6. Amendments to the IIA**

57. Stresses that, as a result of the negotiation and adoption of a new MFF Regulation, the proposal for an Interinstitutional Agreement between the European Parliament, the Council and the Commission on cooperation in budgetary matters and on sound financial management should be modified as follows:

**Modification 18****Proposal for Interinstitutional Agreement  
Title***Text proposed by the Commission*

INTERINSTITUTIONAL AGREEMENT

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 financial management

*Modification*

INTERINSTITUTIONAL AGREEMENT

between the European Parliament, the Council of the European Union and the European Commission on cooperation in budgetary matters and on sound financial management

Or. en

**Modification 19****Proposal for Interinstitutional Agreement  
Recital 1**

*Text proposed by the Commission*

1. The purpose of this Agreement, adopted in accordance with Article 295 of the Treaty on the Functioning of the European Union (TFEU), is to **implement budgetary discipline and** improve the functioning of the annual budgetary procedure and cooperation between the institutions on budgetary matters as well as to ensure sound financial management.

*Modification*

1. The purpose of this Agreement, adopted in accordance with Article 295 of the Treaty on the Functioning of the European Union (TFEU), is to improve the functioning of the annual budgetary procedure and cooperation between the institutions on budgetary matters as well as to ensure sound financial management.

Or. en

**Modification 20**

**Proposal for Interinstitutional Agreement  
Part 1**

Section A – point 7

*Text proposed by the Commission*

7. In line with Article 312(5) TFEU, the Institutions shall take any measure necessary to facilitate the adoption of a new MFF or a revision thereof, in accordance with the special legislative procedure referred to in Article 312(2) TFEU. Such measures **will** include regular meetings and exchange of information between the European Parliament **and** the Council **and**, on the initiative of the Commission, meetings of the Presidents of the Institutions as set out in Article 324 TFEU in order to promote consultation and the reconciliation of the positions of the Institutions. Where a proposal for a new MFF or for a substantial revision has been presented, the Institutions **will** seek to determine specific arrangements for cooperation and dialogue between them throughout the procedure leading to its adoption.

*Modification*

7. In line with Article 312(5) TFEU, the Institutions shall take any measure necessary to facilitate the adoption of a new MFF or a revision thereof, in accordance with the special legislative procedure referred to in Article 312(2) TFEU. Such measures **shall** include:

(a) regular meetings and exchange of information between the European Parliament, the Council **and the Commission at political and technical level throughout the entire process, including the presence of the European Parliament's representatives at formal and informal meetings of the General Affairs Council at which the MFF is discussed;**

(b) on the initiative of the Commission, **including where requested by the European Parliament or the Council,** meetings of the Presidents of the Institutions as set out in Article 324 TFEU in order to promote consultation and the

reconciliation of the positions of the Institutions;

*(c) provision by the Commission of timely data and information, including at the request of the European Parliament or the Council, and the organisation of technical briefings for both institutions;*

*(d) trilateral negotiations.*

Where a proposal for a new MFF or for a substantial revision has been presented, the Institutions **shall** seek to determine specific arrangements for cooperation and dialogue between them throughout the procedure leading to its adoption **on the basis of a calendar proposed by Commission, including in particular the measures laid down in the first subparagraph.**

***Where there are delays to the calendar referred to in the second subparagraph that give rise to a risk of no Council regulation determining a new financial framework being adopted by the end of the previous financial framework, the Commission shall present a contingency plan to the European Parliament and the Council.***

Or. en

## Modification 21

### Proposal for Interinstitutional Agreement

#### Part 1

#### Section B – point 9

*Text proposed by the Commission*

*Modification*

***Single Margin Instrument***

***deleted***

***9. The mobilisation of all or part of the amounts referred to in Article 7(1), point (c) of the MFF Regulation ('Contingency Margin') shall be proposed by the Commission after it has ascertained that the necessary commitment or payment appropriations, as the case may be, cannot be financed otherwise. Such a proposal may be made in relation to a draft budget or draft amending budget.***

***The Contingency Margin may be mobilised by the European Parliament and the Council in the framework of the budgetary procedure set out in Article 314 TFEU.***

Or. en

## Modification 22

### Proposal for Interinstitutional Agreement

#### Part 1

#### Section B – point 9 a (new)

*Text proposed by the Commission*

*Modification*

***Solidarity Reserve for Natural Disasters***

***9a. Where the Commission considers that the conditions for mobilising the Solidarity Reserve for Natural Disasters are met, it shall submit a proposal to the European Parliament and to the Council for a transfer from that Reserve to the corresponding budget lines in accordance with the Financial Regulation.***

***Before making any proposal for a transfer from the Solidarity Reserve for Natural***

*Disasters for assistance, the Commission shall examine the scope for reallocating appropriations.*

Or. en

## Modification 23

### Proposal for Interinstitutional Agreement Part 2

Section A – point 10 - subparagraphs 2 and 3

#### *Text proposed by the Commission*

The European Parliament and the Council, and the Commission when it draws up the draft budget, undertake not to depart by more than **20** % from that amount for the entire duration of the programme or instrument concerned, unless duly justified new circumstances arise, including in relation to the Union's policy priorities, with account being taken of the results obtained from implementing the programmes and instruments.

This point **does** not apply to appropriations pre-allocated per Member State under Regulation [(EU) XXXX/XX] [National and Regional Partnership Fund].

#### *Modification*

The European Parliament and the Council, and the Commission when it draws up the draft budget, undertake not to depart by more than **5** % from that amount for the entire duration of the programme or instrument concerned, unless duly justified new circumstances arise, including in relation to the Union's policy priorities, with account being taken of the results obtained from implementing the programmes and instruments. ***Any increase resulting from such variation shall remain beneath the existing ceiling for the heading concerned, without prejudice to the use of instruments referred to in the MFF Regulation and in this Agreement.***

This point **shall** not apply to appropriations pre-allocated per Member State under Regulation [(EU) XXXX/XX] [National and Regional Partnership Fund].

Or. en

## Modification 24

### Proposal for Interinstitutional Agreement Part 2

#### Section A – point 11

##### *Text proposed by the Commission*

11. In order to provide precise and reliable forecasts of the budgetary implications of basic acts within the meaning of Article 2(4) of the Financial Regulation and of pending legislative proposals, the Commission shall attach to the draft budget a complete indicative financial programming for headings 2 and 3 of the MFF. That programming, structured by heading, policy area and budget line, **should** identify:

(a) the basic acts, with a distinction being drawn between multiannual programmes, legal acts establishing or entrusting tasks to decentralised agencies, and annual actions:

(1) for multiannual programmes the Commission **should** indicate the procedure under which they were adopted, the duration of the programmes, the total indicative financial envelope and the share allocated to administrative expenditure;

(2) for legal acts establishing or entrusting new tasks to decentralised agencies, the Commission **should** indicate the legal basis under which they were adopted and provide multiannual estimates;

(3) for annual actions (relating to pilot projects, preparatory actions) and actions financed under the prerogatives of the Commission, the Commission **should** provide multiannual estimates;

(b) pending legislative proposals from the Commission with the latest update on their potential budgetary impact including, when

##### Modification

11. In order to provide precise and reliable forecasts of the budgetary implications of basic acts within the meaning of Article 2(4) of the Financial Regulation and of pending legislative proposals, the Commission shall attach to the draft budget a complete indicative financial programming for **the EU Facility established in the [NRPP Regulation] and for all the programmes in** headings 2 and 3 of the MFF. That programming, structured by heading, policy area and budget line, **shall** identify:

(a) the basic acts, with a distinction being drawn between multiannual programmes, legal acts establishing or entrusting tasks to decentralised agencies, and annual actions:

(1) for multiannual programmes the Commission **shall** indicate the procedure under which they were adopted, the duration of the programmes, the total indicative financial envelope and the share allocated to administrative expenditure;

(2) for legal acts establishing or entrusting new tasks to decentralised agencies, the Commission **shall** indicate the legal basis under which they were adopted and provide multiannual estimates;

(3) for annual actions (relating to pilot projects, preparatory actions) and actions financed under the prerogatives of the Commission, the Commission **shall** provide multiannual estimates;

(b) pending legislative proposals from the Commission with the latest update on their potential budgetary impact including, when

necessary, the related need for reprogramming in case of adoption.

The indicative financial programming shall show transparently unallocated reserves and ‘cushions’ within multiannual programmes.

The Commission *should consider ways of cross-referencing* the financial programming with its legislative programming to provide more precise and reliable forecasts. For each legislative proposal, the Commission *should* indicate whether it is included in the programming communicated at the time of the presentation of the draft budget or after the final adoption of the budget. The Commission *should* inform the European Parliament and the Council in particular of:

(a) all new legislative acts adopted and all pending proposals presented but not included in programming communicated at the time of the draft budget or after the final adoption of the budget (with the corresponding amounts);

(b) legislation foreseen in the Commission’s annual legislative work programme, with an indication of whether the actions are likely to have a financial impact.

Whenever necessary, the Commission *should* indicate the reprogramming entailed by new legislative proposals.

The indicative financial programming shall be updated after the adoption of the budget to incorporate the results of the budgetary procedure and any other relevant decision.

necessary, the related need for reprogramming in case of adoption.

*The Commission shall also attach to the draft budget an indicative financial programming by main objectives of the funds under shared management under heading 1.* The indicative financial programming shall show transparently unallocated reserves and ‘cushions’ within multiannual programmes.

The Commission *shall cross-reference* the financial programming with its legislative programming to provide more precise and reliable forecasts. For each legislative proposal, the Commission *shall* indicate whether it is included in the programming communicated at the time of the presentation of the draft budget or after the final adoption of the budget. The Commission *shall* inform the European Parliament and the Council in particular of:

(a) all new legislative acts adopted and all pending proposals presented but not included in programming communicated at the time of the draft budget or after the final adoption of the budget (with the corresponding amounts);

(b) legislation foreseen in the Commission’s annual legislative work programme, with an indication of whether the actions are likely to have a financial impact.

Whenever necessary, the Commission *shall* indicate the reprogramming entailed by new legislative proposals.

The indicative financial programming shall be updated after the adoption of the budget to incorporate the results of the budgetary procedure and any other relevant decision. *It shall provide a detailed overview for the entire programming period, a detailed explanation of the changes made in comparison with the financial*

*programming of the previous year and any departure from the prime reference amount referred to in point 10.*

Or. en

## **Modification 25**

### **Proposal for Interinstitutional Agreement Part 2**

Section A – point 11 a (new)

*Text proposed by the Commission*

*Modification*

**11a.** *Where the European Parliament and the Council agree on a reinforcement in the framework of the budgetary procedure, the Commission shall not offset it in the subsequent years of the financial programming, without the agreement of the European Parliament and the Council.*

Or. en

## **Modification 26**

### **Proposal for Interinstitutional Agreement Part 2**

Section B – title

*Text proposed by the Commission*

*Modification*

**B. DECENTRALISED AGENCIES AND  
EUROPEAN SCHOOLS**

**B. FINANCIAL STATEMENT**

Or. en

## Modification 27

### Proposal for Interinstitutional Agreement Part 2

Section B – point 12 – subparagraphs 1 to 3

#### *Text proposed by the Commission*

12. Before presenting a proposal for the creation of a new decentralised agency, and after having considered the assignment of the envisaged tasks to an existing institution, agency or body, the Commission **should** produce a sound, complete and objective impact assessment, taking into account, inter alia, the critical mass of staff and competencies needed, cost-benefit aspects, coherence, subsidiarity and proportionality, the impact on Union activities, and the budgetary implications for the expenditure heading concerned. On the basis of that information and without prejudice to the legislative procedures ***governing the setting up of the decentralised agency***, the European Parliament and the Council commit themselves, in the framework of budgetary cooperation, to arrive at a timely agreement ***on the financing of the proposed decentralised agency***.

The following procedural steps shall be applied:

— firstly, the Commission shall systematically present any proposal for setting up a new decentralised agency to the first budgetary trilogue following the adoption of its proposal, and shall present the financial statement accompanying the legislative proposal ***for the creation of the decentralised agency*** and shall illustrate the consequences thereof for the remaining period of the financial programming;

— secondly, during the legislative process, the Commission shall assist the

#### *Modification*

12. Before presenting a **legislative** proposal ***with appreciable budgetary implications, including*** for the creation of a new decentralised agency, and, ***where appropriate***, after having considered the assignment of **any** envisaged tasks to an existing institution, agency or body, the Commission **shall** produce a sound, complete and objective impact assessment, taking into account, inter alia, the critical mass of staff and competencies needed, cost-benefit aspects, coherence, subsidiarity and proportionality, the impact on ***national and*** Union activities, and the budgetary implications for the expenditure heading concerned. On the basis of that information and without prejudice to the legislative procedures ***concerned***, the European Parliament and the Council commit themselves, in the framework of budgetary cooperation, to arrive at a timely agreement.

The following procedural steps shall be applied:

— firstly, the Commission shall systematically present any **legislative** proposal ***with appreciable budgetary implications, including*** for setting up a new decentralised agency, to the first budgetary trilogue following the adoption of its proposal, and shall present the financial statement accompanying the legislative proposal and shall illustrate the consequences thereof for the remaining period of the financial programming;

— secondly, during the legislative process, the Commission shall assist the

legislator in assessing the financial consequences of the amendments proposed; those financial consequences *should* be considered during the relevant *steps of the applicable* legislative *procedure*;

— thirdly, before the conclusion of the legislative process, the Commission shall present an updated financial statement taking into account potential amendments by the legislator; that final financial statement *shall be discussed* before a final agreement is reached and *be* formally *endorsed by the legislator*; it shall also be placed on the agenda of a subsequent budgetary trilogue (in urgent cases, in simplified form), in view of reaching an agreement on the financing;

— fourthly, the agreement reached, taking into account the Commission's budgetary assessment with regard to the content of the legislative process, shall be confirmed in a joint declaration; that joint declaration shall be subject to approval by the European Parliament and by the Council, each in accordance with its own rules of procedure.

The same procedure *should* be applied to any amendment to a legal act concerning a decentralised agency which would have an impact on the resources of the agency in question.

legislator in assessing the financial consequences of the amendments proposed; those financial consequences *shall* be considered during the relevant legislative *trilogues*;

— thirdly, before the conclusion of the legislative process, the Commission shall present an updated financial statement taking into account potential amendments by the legislator; *the legislator shall discuss that updated financial statement* before a final agreement is reached and *shall* formally *endorse the final financial statement*; *that final financial statement* shall also be placed on the agenda of a subsequent budgetary trilogue (in urgent cases, in simplified form), in view of reaching an agreement on the financing;

— fourthly, the agreement reached, taking into account the Commission's budgetary assessment with regard to the content of the legislative process, shall be confirmed in a joint declaration; that joint declaration shall be subject to approval by the European Parliament and by the Council, each in accordance with its own rules of procedure.

*The Commission shall provide a consolidated annual overview of all the changes made to programmes and agencies compared to the MFF baseline together with the draft budget.*

The same procedure *shall* be applied to any amendment to a legal act concerning a decentralised agency which would have an impact on the resources of the agency in question.

Or. en

## Modification 28

### Proposal for Interinstitutional Agreement Part 3

Section B –point 13

#### *Text proposed by the Commission*

13. Relevant provisions from the Common Approach annexed to the Joint Statement of the European Parliament, the Council of the European Union and the European Commission on decentralised agencies signed on 19 July 2012 **should** be duly taken into account in the budgetary procedure.

#### *Modification*

13. Relevant provisions from the Common Approach annexed to the Joint Statement of the European Parliament, the Council of the European Union and the European Commission on decentralised agencies signed on 19 July 2012 **shall** be duly taken into account in the budgetary procedure.

Or. en

## Modification 29

### Proposal for Interinstitutional Agreement Part 2

Section B –point 15

#### *Text proposed by the Commission*

15. Where the Commission submits a proposal for the adoption of an act of the Council under Article 122 TFEU with potential appreciable implications for the Union budget, the following arrangements for a procedure of budgetary scrutiny between the European Parliament and the Council with the active assistance of the Commission **may** apply.

#### *Modification*

15. Where the Commission submits a proposal for the adoption of an act of the Council under Article 122 TFEU with potential appreciable implications for the Union budget, the following arrangements for a procedure of budgetary scrutiny between the European Parliament and the Council with the active assistance of the Commission **shall** apply.

Or. en

## Modification 30

### Proposal for Interinstitutional Agreement Part 2

#### Section B –point 16

##### *Text proposed by the Commission*

16. The Commission **will** accompany any proposal for an act of the Council under Article 122 TFEU by an assessment of the budgetary implications of the proposed legal act and **will** indicate whether the act in question may, in its view, have appreciable implications for the Union budget. On that basis, the European Parliament and the Council may request that the procedure be initiated.

The procedure **will** take place in a Joint Committee consisting of representatives of the European Parliament and of the Council at the appropriate level. The Commission **will** participate in the work of the Joint Committee.

Without prejudice to the powers of the Council under Article 122 TFEU, the European Parliament and the Council **will** engage in a constructive dialogue with a view to seeking a joint understanding of the budgetary implications of the envisaged legal act having due regard to the urgency of the matter.

The procedure **should** take place during a period not exceeding two months, **unless** the act in question **must be** adopted before **a specific date** or, **if** the urgency of the matter so requires, **within a shorter time limit fixed by the Council**.

##### *Modification*

16. The Commission **shall** accompany any proposal for an act of the Council under Article 122 TFEU by an assessment of the budgetary implications of the proposed legal act and **shall** indicate whether the act in question may, in its view, have appreciable implications for the Union budget. On that basis, the European Parliament and the Council may request that the procedure be initiated.

The procedure **shall** take place in a Joint Committee consisting of representatives of the European Parliament and of the Council at the appropriate level. The Commission **shall** participate in the work of the Joint Committee.

Without prejudice to the powers of the Council under Article 122 TFEU, the European Parliament and the Council **shall** engage in a constructive dialogue with a view to seeking a joint **written** understanding of the budgetary implications of the envisaged legal act having due regard to the urgency of the matter.

The procedure **shall** take place during a period not exceeding two months **from the date on which it is initiated. Where it is necessary for** the act in question to be adopted before **the end of that two-month period** or **where** the urgency of the matter so requires, **the European Parliament and the Council may shorten that period by common agreement**.

Or. en

## Modification 31

### Proposal for Interinstitutional Agreement Part 3

Section A – title

*Text proposed by the Commission*

A. BUDGET IMPLEMENTATION,  
PAYMENTS **AND** RESTE À LIQUIDER  
(RAL)

*Modification*

A. BUDGET IMPLEMENTATION,  
PAYMENTS, RESTE À LIQUIDER  
(RAL) **AND CONTINGENT  
LIABILITIES**

Or. en

## Modification 32

### Proposal for Interinstitutional Agreement Part 3

Section A – point 19

*Text proposed by the Commission*

19. ***Given the need to ensure*** an orderly progression of the total appropriations for payments in relation to the appropriations for commitments so as to avoid any abnormal shift of outstanding commitments (RAL), the Institutions agree to monitor closely the payment forecasts and the level of the RAL ***so as to mitigate the risk of hampering the implementation of Union programmes because of a lack of payment appropriations at the end of the MFF.***

In the course of the budgetary procedure, the Institutions shall meet regularly with a view to jointly assessing the state of play and the outlook for budgetary implementation in the current and future financial years. That assessment shall take

*Modification*

19. ***In order to ensure that the Union is able to fulfil its financial obligations stemming from existing and future commitments in accordance with Article 323 TFEU and with a view to ensuring*** an orderly progression of the total appropriations for payments in relation to the appropriations for commitments so as to avoid any abnormal shift of outstanding commitments (RAL), the Institutions agree to monitor closely ***borrowing and lending operations and contingent liabilities and, so as to mitigate the risk of hampering the implementation of Union programmes because of a lack of payment appropriations at the end of the MFF,*** the payment forecasts and the level of the RAL.

In the course of the budgetary procedure, the Institutions shall meet regularly with a view to jointly assessing the state of play and the outlook for ***borrowing and lending and contingent liabilities and*** budgetary implementation in the current and future

the form of dedicated interinstitutional meetings at the appropriate level, before which the Commission shall provide, *as appropriate*, a detailed state of play on payment implementation, on payment claims received and revised forecasts, including long-term forecasts, where applicable, as well as *relevant* information on contingent liabilities.

financial years. That assessment shall take the form of dedicated interinstitutional meetings at the appropriate level, before which the Commission shall provide, a detailed state of play on payment implementation, *on transfers*, on payment claims received and revised forecasts, including long-term forecasts, where applicable, as well as *full* information on contingent liabilities *and the corresponding budgetary cover, including long-term forecasts, methodologies, and updates on borrowing and lending.*

Or. en

### Modification 33

#### Proposal for Interinstitutional Agreement Part 3

Section C – point 22

##### *Text proposed by the Commission*

22. The total amount of CFSP operating expenditure shall be entered entirely in one budget chapter, entitled CFSP. That amount shall cover the real predictable needs, assessed in the framework of the establishment of the draft budget, on the basis of forecasts drawn up annually by the High Representative of the Union for Foreign Affairs and Security Policy (the ‘High Representative’). A reasonable margin shall be allowed for to cover unforeseen actions. *No funds may be entered in a reserve.*

##### *Modification*

22. The total amount of CFSP operating expenditure shall be entered entirely in one budget chapter, entitled CFSP. That amount shall cover the real predictable needs, assessed in the framework of the establishment of the draft budget, on the basis of forecasts drawn up annually by the High Representative of the Union for Foreign Affairs and Security Policy (the ‘High Representative’). A reasonable margin shall be allowed for to cover unforeseen actions.

Or. en

## Modification 34

### Proposal for Interinstitutional Agreement Part 3

Section C – point 24 subparagraphs 1 and 2

#### *Text proposed by the Commission*

24. Each year, the High Representative shall consult the European Parliament on a forward-looking document, which shall be transmitted by 15 June of the year in question, setting out the main aspects and basic choices of the CFSP, including the financial implications for the general budget of the Union, an evaluation of the measures launched in the year n-1 and an assessment of the coordination and complementarity of CFSP with the Union's other external financial instruments. Furthermore, the High Representative shall keep the European Parliament regularly informed ***by holding joint consultation meetings at least three times a year, in the framework of the regular political dialogue on the CFSP, to be agreed at the latest on 30 November each year. Participation in those meetings shall be determined by the European Parliament and the Council respectively, bearing in mind the objective, and the nature of the information exchanged in those meetings.***

***The Commission shall be invited to participate in those meetings.***

#### *Modification*

24. Each year, the High Representative shall consult the European Parliament on a forward-looking document, which shall be transmitted by 15 June of the year in question, setting out the main aspects and basic choices of the CFSP, including the financial implications for the general budget of the Union, an evaluation of the measures launched in the year n-1 and an assessment of the coordination and complementarity of CFSP with the Union's other external financial instruments. Furthermore, the High Representative shall keep the European Parliament regularly informed in the framework of the regular ***financial and*** political dialogue on the CFSP, ***as laid down in point 24a.***

Or. en

## Modification 35

### Proposal for Interinstitutional Agreement

#### Part 3

#### Section C – point 24 a (new)

*Text proposed by the Commission*

*Modification*

**24a. The regular financial and political dialogue on the CFSP shall concern all Union activities to which the implementation of the CFSP chapter gives rise, and in particular those entailing expenditure or financial liabilities for the Union budget. It shall take place at least five times a year, to be agreed at the latest until 30 November of the year n-1. In the context of this dialogue, the High Representative shall consult the European Parliament in accordance with Article 36 TEU as described in points 22, 23 and 24 of this Agreement and shall ensure that its views are duly taken into consideration. The dialogue may involve European Union Special Representatives or, where appropriate, Commissioners. It shall take place in accordance with security rules applicable to the exchange of information.**

Or. en

## Modification 36

### Proposal for Interinstitutional Agreement

#### Annex

##### Part A – point 1 a (new)

*Text proposed by the Commission*

*Modification*

**1a. In order to ensure that the European Parliament and the Council are able to exercise their budgetary prerogatives in an effective manner, budgetary positions, transfers or other notifications entailing the activation of deadlines shall be submitted taking due account of any recess periods, the dates of which those institutions have informed each other in due time through their respective services.**

Or. en

## Modification 37

### Proposal for Interinstitutional Agreement

#### Annex

##### Part B – point 2

*Text proposed by the Commission*

*Modification*

2. In due time before the adoption of the draft budget by the Commission, a budgetary trilogue shall be convened to discuss the funding priorities for the budget of the coming financial year. The discussions **will** take into account the Union's policy priorities identified by the **Institutions** in relevant documents and **will** aim to inform the budgetary procedure and explore how the priorities can best be reflected in the next budget.

2. In due time before the adoption of the draft budget by the Commission, a budgetary trilogue shall be convened to discuss the **possible** funding priorities for the budget of the coming financial year. The discussions **shall** take into account the Union's policy priorities identified by the **European Parliament and the Council, as the budgetary authority**, in **any** relevant documents and **shall** aim to inform the budgetary procedure and explore how the priorities can best be reflected in the next budget.

Or. en

## Modification 38

### Proposal for Interinstitutional Agreement

#### Annex

Part D – point 13

#### *Text proposed by the Commission*

13. A budgetary trilogue **could** be convened before the votes in plenary of the European Parliament.

#### *Modification*

13. A budgetary trilogue **may** be convened before the votes in plenary of the European Parliament.

Or. en

## Modification 39

### Proposal for Interinstitutional Agreement

#### Annex

Part E – point 15

#### *Text proposed by the Commission*

15. If the Council cannot agree on all the amendments adopted by the European Parliament, it **should** confirm its position by letter sent before the first meeting foreseen during the conciliation period. In such case, the Conciliation Committee shall proceed in accordance with the conditions laid down in the following points of this Annex.

#### *Modification*

15. If the Council cannot agree on all the amendments adopted by the European Parliament, it **shall** confirm its position by letter sent before the first meeting foreseen during the conciliation period. In such case, the Conciliation Committee shall proceed in accordance with the conditions laid down in the following points of this Annex.

Or. en

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◦ ◦

58. Instructs its President to forward this resolution to the Council and the Commission.

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7. **Annex I: EP position on figures (constant and current prices) excluding NGEU repayment**

<b>COMMITMENT APPROPRIATIONS</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>Total 2028- 2034</b>
<b>1. Economic, social and territorial cohesion, agriculture and rural, maritime , prosperity and security</b>	145 722	140 577	134 993	129 890	124 157	110 208	100 698	886 247
<b>2. Competitiveness, prosperity and security</b>	70 064	83 507	83 760	86 200	85 768	86 073	85 231	580 603
<b>3. Global Europe</b>	25 726	25 809	25 757	30 213	34 613	34 581	34 549	211 248
<b>4. Administration</b>	14 083	14 397	14 746	14 980	15 205	15 415	15 621	104 447
<b>TOTAL COMMITMENT APPROPRIATIONS</b>	<b>255 595</b>	<b>264 290</b>	<b>259 256</b>	<b>261 283</b>	<b>259 744</b>	<b>246 278</b>	<b>236 099</b>	<b>1782 544</b>
<b>TOTAL PAYMENT APPROPRIATIONS</b>	<b>254 642</b>	<b>280 970</b>	<b>271 744</b>	<b>262 166</b>	<b>242 178</b>	<b>234 788</b>	<b>223 490</b>	<b>1769 979</b>
<b>COMMITMENT APPROPRIATIONS</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>Total 2028- 2034</b>
<b>1. Economic, social and territorial cohesion, agriculture and rural, maritime , prosperity and security</b>	154 642	152 165	149 043	146 277	142 618	129 126	120 344	994 216
<b>2. Competitiveness, prosperity and security</b>	74 353	90 391	92 477	97 075	98 520	100 849	101 858	655 523
<b>3. Global Europe</b>	27 300	27 936	28 437	34 025	39 760	40 517	41 289	239 265
<b>4. Administration</b>	14 945	15 584	16 281	16 870	17 466	18 061	18 669	117 875
<b>TOTAL COMMITMENT APPROPRIATIONS</b>	<b>271 239</b>	<b>286 076</b>	<b>286 239</b>	<b>294 247</b>	<b>298 364</b>	<b>288 554</b>	<b>282 160</b>	<b>2 006 879</b>
<b>TOTAL PAYMENT APPROPRIATIONS</b>	<b>270 228</b>	<b>304 131</b>	<b>300 027</b>	<b>295 242</b>	<b>278 186</b>	<b>275 092</b>	<b>267 092</b>	<b>1 989 998</b>

8. Annex II: Breakdown per programme (constant prices)

Commitment appropriations (2025 constant prices, billion)			MFF proposal	EP Position (1.27% GNI, excluding NGEU repayment)	Nominal change
Multiannual Financial Framework			1.613,71	1.782,50	168,79
Heading 1: Europe's Social model and quality of life, excluding NGEU			797,11	886,25	89,14
02	02	National and Regional Partnership Plans and Interreg Plan - Operational Expenditure	771,32	860,41	89,09
		Support to the Turkish-Cypriot Community	0,39	0,43	0,04
		Others	20,24	20,24	0,00
		Margins	5,16	5,16	0,00
Heading 2: Competitiveness, Prosperity, and Security			522,21	580,60	58,40
04	02	European Competitiveness Fund	207,40	231,42	24,02
04	03	Horizon Europe	154,88	172,82	17,94
04	04	EURATOM/ITER	8,71	9,71	1,01
04	05	INSC-D (Instrument for Nuclear Safety Cooperation - Decommissioning)	0,85	0,95	0,10
04	06	Ignalina Programme	0,60	0,67	0,07
05	02	CEF (Transport, Energy, Military Mobility)	72,25	80,62	8,37
05	03	Single Market and Customs Programme	5,54	6,18	0,64

05	04	<i>Pericles (protection of the Euro)</i>	0,01	0,01	0,00
06	02	<i>Erasmus+</i>	36,19	40,38	4,19
06	03	<i>AgoraEU</i>	7,61	8,49	0,88
06	04	<i>UCPM+ (EU Civil Protection Mechanism and health preparedness)</i>	9,46	10,55	1,10
06	05	<i>Justice</i>	0,71	0,79	0,08
		<i>Others</i>	10,92	10,92	0,00
		<i>Margins</i>	7,09	7,09	0,00
<b>Heading 3: Global Europe</b>			<b>190,00</b>	<b>211,25</b>	<b>21,25</b>
07		<i>Global Europe</i>	176,83	197,49	20,66
08	02	<i>Common Foreign and Security Policy</i>	2,99	3,34	0,35
08	03	<i>Overseas countries and territories</i>	0,89	0,99	0,10
XX	XX	<i>Sustainable Fisheries Partnership Agreements (SFPAS) And Regional Fisheries Management Organisations (RFMOS)</i>	1,18	1,32	0,14
		<i>Others</i>	1,00	1,00	0,00
		<i>Margins</i>	7,12	7,12	0,00
<b>Heading 4: Administration</b>			<b>104,40</b>	<b>104,40</b>	<b>0,00</b>

9. **Annex III: Indicative nomenclature (without pre-empting the outcome of the respective ordinary legislative procedures)**

<b>Heading 1: Europe's Social model and quality of life</b>				
<b>02</b>				<b>European Fund for Economic, Territorial, Social Cohesion, Agriculture and Rural, Fisheries and Maritime, Prosperity and Security</b>
02	01			<i>Support expenditure of the National and Regional Partnership Fund</i>
02	01	02		Social Climate Plans Chapter - administrative expenditure
02	02			<i>National and Regional Partnership Plans and Interreg Plan - Operational Expenditure</i>
02	02	01		Europe's sustainable prosperity
02	02	02		Europe's defence capabilities and security
02	02	02	01	Migration, asylum, border management, visa and internal security
02	02	02	02	Other
02	02	03		Supporting people, strengthening Europe's societies and Europe's social model
02	02	03	01	Resources from the Social Climate Fund / Social Climate Plan Chapter - Operational Expenditure
02	02	03	02	Other
02	02	04		Sustaining Europe's quality of life
02	02	04	01	CAP and CFP interventions
02	02	04	02	Other
02	02	05		Protecting Union's democracy, rule of law and uphold Union values
02	02	06		Flexibility
02	02	07		Interreg Plan
02	02	08		Technical assistance at the initiative of the Commission
02	03			<i>EU Facility</i>
02	03	01		Union actions
02	03	01	01	Crisis situation - European Union Solidarity
02	03	01	02	Unity safety net (Stabilisation of agricultural markets)
02	03	01	03	Migration, asylum, border management, visa and internal security
02	03	01	04	Other Union Actions

02	03	02		Emerging challenges and priorities cushion
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<b>Heading 2: Competitiveness, Prosperity, and Security</b>				
<b>04</b>				<b>Competitiveness Fund</b>
04	01			<i>Support expenditure for Competitiveness Fund</i>
04	01	01		Support expenditure for European Competitiveness Fund
04	01	02		Support expenditure for Horizon Europe
04	01	03		Support expenditure for EURATOM/ITER
04	01	04		Support expenditure for INSC-D (International Nuclear Safety Cooperation - Decommissioning)
04	01	05		Support expenditure for Ignalina Programme
04	02			<i>European Competitiveness Fund</i>
04	02	01		Clean transition and decarbonisation
04	02	02		Health and bioeconomy
04	02	03		Digital leadership
04	02	04		Resilience, Defence Industry and Space
04	02	05		Competitiveness Hub and Cross-cutting Competitiveness Actions
04	02	06		Contribution to ECF InvestEU Instrument
04	03			<i>Horizon Europe</i>
04	03	01		Excellent Science
04	03	02		Competitiveness and Society
04	03	03		Innovation
04	03	04		European Research Area
04	04			<i>EURATOM/ITER</i>
04	04	01		EURATOM/ITER
04	04	01	01	Fusion
04	04	01	02	ITER - Construction, operation and exploitation of the ITER facilities — European Joint Undertaking for ITER — and the Development of Fusion Energy
04	04	01	03	Fission
04	04	01	04	Nuclear direct actions of the Joint Research Centre
04	05			<i>INSC-D (Instrument for Nuclear Safety Cooperation - Decommissioning)</i>
04	05	01		International Nuclear Safety Cooperation

04	05	02		International Nuclear Safety Cooperation - Provisioning of the Common Provisioning Fund
04	05	03		Decommissioning
04	06			<i>Ignalina Programme</i>
04	06	01		Nuclear decommissioning assistance to Lithuania
05				<b>Connectivity and Single Market</b>
05	01			<i>Support expenditure for Connectivity and Single Market</i>
05	01	01		Support expenditure for CEF (Transport, Energy, Military Mobility)
05	01	02		Support expenditure for Single Market and Customs Programme
05	01	03		Support expenditure for Pericles (protection of the Euro)
05	02			<i>CEF (Transport, Energy, Military Mobility)</i>
05	02	01		<i>CEF - Transport</i>
05	02	01	01	Transport
05	02	01	02	Military Mobility
05	02	02		CEF - Energy
05	03			<i>Single Market and Customs Programme</i>
05	03	01		Internal market, competition, consumers, standardisation
05	03	01	01	Internal market, market surveillance and European standardisation (GROW)
05	03	01	02	Company law (JUST)
05	03	01	03	Support to competition policy (COMP)
05	03	01	04	Internal market for financial services and international standards for finance and auditing (FISMA)
05	03	01	05	Consumers (FISMA and JUST)
05	03	02		Statistics
05	03	03		Anti-fraud measures
05	03	04		Customs
05	03	05		Fiscalis
05	04			<i>Pericles (protection of the Euro)</i>
05	04	01		Pericles
06				<b>Education, culture, rights and values (provisional title)</b>
06	01			<i>Support expenditure for education, culture, rights and values</i>
06	01	01		Support expenditure for Erasmus+
06	01	02		Support expenditure for AgoraEU
06	01	03		Support expenditure for UCPM+ (EU Civil Protection Mechanism and health preparedness)

06	01	04		Support expenditure for Justice
06	02			<i>Erasmus+</i>
06	02	01		Education and training
06	02	02		Youth, Sport and the European Solidarity Corps
06	03			<i>AgoraEU</i>
06	03	01		Culture
06	03	02		Media
06	03	03		CERV (Citizens, Equality, Rights and Values)
06	03	03	01	Equality, Rights, Citizens and Values
06	03	03	02	Democratic participation and rule of law
06	03	03	03	Daphne
06	04			<i>UCPM+ (EU Civil Protection Mechanism and health preparedness)</i>
06	04	01		Civil protection - rescEU & Health preparedness
06	05			<i>Justice</i>
06	05	01		Justice

Heading 3: Global Europe				
Title	Chapter	Article	Item	Description
07				<b>Global Europe</b>
07	01			<i>Support expenditure for Global Europe cluster</i>
07	01	01		Support expenditure for the Global Europe excluding Ukraine
07	01	02		Support expenditure for support to Ukraine
07	02			<i>Europe Pillar</i>
07	02	01		Enlargement - Preparation for accession
07	02	02		Eastern Neighbourhood - Programmes
07	02	03		Western Europe - Programmes
07	02	04		Support to Ukraine
07	02	10		Europe - Crisis, peace and foreign policy needs
07	02	11		Europe - Humanitarian Aid
07	02	12		Europe - Resilience

07	02	13	Europe - Competitiveness
07	02	14	Europe - MFA grants
07	02	20	Europe - Provisioning of the Common Provisioning Fund
07	02	30	Europe - Territorial and Cross-Border Cooperation
07	03		<i>Middle East, North Africa and the Gulf Pillar</i>
07	03	01	Middle East - Programmes
07	03	02	North Africa - Programmes
07	03	03	The Gulf - Programmes
07	03	10	Middle East, North Africa and the Gulf - Crisis, peace and foreign policy needs
07	03	11	Middle East, North Africa and the Gulf - Humanitarian Aid
07	03	12	Middle East, North Africa and the Gulf - Resilience
07	03	13	Middle East, North Africa and the Gulf - Competitiveness
07	03	14	Middle East, North Africa and the Gulf - MFA grants
07	03	20	Middle East, North Africa and the Gulf - Provisioning of the Common Provisioning Fund
07	03	30	Middle East, North Africa and the Gulf - Territorial and Cross-Border Cooperation
07	04		<i>Sub-Saharan Africa Pillar</i>
07	04	01	West Africa - Programmes
07	04	02	East and Central Africa - Programmes
07	04	03	Southern Africa and Indian Ocean - Programmes
07	04	10	Sub-Saharan Africa - Crisis, peace and foreign policy needs
07	04	11	Sub-Saharan Africa - Humanitarian Aid
07	04	12	Sub-Saharan Africa - Resilience
07	04	13	Sub-Saharan Africa - Competitiveness
07	04	14	Sub-Saharan Africa - MFA grants
07	04	20	Sub-Saharan Africa - Provisioning of the Common Provisioning Fund
07	05		<i>Asia and the Pacific Pillar</i>
07	05	01	Central Asia - Programmes
07	05	02	South and East Asia - Programmes
07	05	03	The Pacific - Programmes
07	05	10	Asia and the Pacific - Crisis, peace and foreign policy needs
07	05	11	Asia and the Pacific - Humanitarian Aid
07	05	12	Asia and the Pacific - Resilience

07	05	13		Asia and the Pacific - Competitiveness
07	05	14		Asia and the Pacific - MFA grants
07	05	20		Asia and the Pacific - Provisioning of the Common Provisioning Fund
07	06			<i>Americas and the Caribbean Pillar</i>
07	06	01		Americas - Programmes
07	06	02		The Caribbean - Programmes
07	06	10		Americas and the Caribbean - Crisis, peace and foreign policy needs
07	06	11		Americas and the Caribbean - Humanitarian Aid
07	06	12		Americas and the Caribbean - Resilience
07	06	13		Americas and the Caribbean - Competitiveness
07	06	14		Americas and the Caribbean - MFA grants
07	06	20		Americas and the Caribbean - Provisioning of the Common Provisioning Fund
07	07			<i>Global Pillar</i>
07	07	01		Global Programmes
07	07	10		Global - Crisis, peace and foreign policy needs
07	07	11		Global - Humanitarian aid
07	07	12		Global - Resilience
07	07	13		Global - Competitiveness
07	08			<i>Emerging challenges and priorities cushion</i>
07	09			<i>Completion of previous external action programmes</i>
07	09	99		<i>Completion of previous actions</i>
07	09	99	01	Completion of previous actions under the Neighbourhood, Development and International Cooperation Instrument
07	09	99	02	Completion of previous actions under Humanitarian Aid
07	09	99	03	Completion of previous actions under the Instrument for Pre-Accession Assistance
07	09	99	04	Completion of previous actions under the Reform and Growth Facility for Western Balkans
07	09	99	05	Completion of previous actions under the Ukraine Facility
08				<b>Other External Action programmes</b>
08	01			<i>Support expenditure for other External Action programmes cluster</i>
08	01	01		Support expenditure for the Common Foreign and Security Policy
08	01	02		Support expenditure for overseas countries and territories
08	02			<i>Common Foreign and Security Policy</i>
08	02	01		Common Security and Defence Policy of the European Union

08	02	01	01	EULEX Kosovo
08	02	01	02	Other civilian CSDP missions
08	02	01	03	Civilian CSDP emergency and preparatory measures
08	02	01	04	Other civilian CFSP actions
08	02	02		European Union Special Representatives
08	02	03		Non-proliferation, disarmament and arms export control
08	03			<i>Overseas countries and territories</i>
08	03	01		All overseas countries and territories
08	03	02		Overseas countries and territories other than Greenland
08	03	03		Greenland
08	03	99		Completion of previous programmes and activities
08	20			<i>Pilot projects, preparatory actions, prerogatives and other actions</i>
08	20	01		Pilot projects
08	20	02		Preparatory actions
08	20	03		Other actions
08	20	03	01	Provision of paid-up shares of subscribed capital of Multi-Lateral Development Banks
08	20	03	02	Callable portion of subscribed capital of Multi-Lateral Development Banks
08	20	03	03	International organisations and agreements
08	20	04		Actions financed under the prerogatives of the Commission and specific powers conferred on the Commission
08	20	04	01	International Organisations of Vine and Wine
08	20	04	02	External trade relations and Aid for Trade
08	20	04	03	Information policy and strategic communication for external action
08	20	04	04	Strategic evaluations and audits
08	20	04	05	Promotion of the coordination between the Union and Member States on development cooperation and humanitarian aid