



TEXTS ADOPTED

P10_TA(2025)0078

Discharge 2023: EU general budget - European Parliament

1. European Parliament decision of 7 May 2025 on discharge in respect of the implementation of the general budget of the European Union for the financial year 2023, Section I - European Parliament (2024/2020(DEC))

The European Parliament,

- having regard to the general budget of the European Union for the financial year 2023¹,
- having regard to the consolidated annual accounts of the European Union for the financial year 2023 (COM(2024)0272 – C10-0068/2024)²,
- having regard to the report on budgetary and financial management for the financial year 2023, Section I – European Parliament³,
- having regard to the Internal Auditor’s annual report for the financial year 2023,
- having regard to the Court of Auditors’ annual report on the implementation of the budget for the financial year 2023, together with the institutions’ replies⁴,
- having regard to the statement of assurance⁵ as to the reliability of the accounts and the legality and regularity of the underlying

¹ OJ L 58, 23.2.2023, p. 1, ELI:
<http://data.europa.eu/eli/budget/2023/1/oj>.

² OJ C, C/2024/5462, 10.10.2024, ELI:
<http://data.europa.eu/eli/C/2024/5462/oj>.

³ OJ C, C/2024/3115, 23.5.2024, ELI:
<http://data.europa.eu/eli/C/2024/3115/oj>.

⁴ OJ C, C/2024/5882, 9.10.2024, ELI:
<http://data.europa.eu/eli/C/2024/5882/oj>.

⁵ OJ C, C/2024/6041, 10.10.2024, ELI:
<http://data.europa.eu/eli/C/2024/6041/oj>.

transactions provided by the Court of Auditors for the financial year 2023 pursuant to Article 287 of the Treaty on the Functioning of the European Union,

- having regard to Article 314(10) and Article 318 of the Treaty on the Functioning of the European Union,
 - having regard to 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 966/2012⁶, and in particular Articles 260, 261 and 262 thereof,
 - having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union⁷, and in particular Articles 266, 267 and 268 thereof,
 - having regard to the Bureau decision of 10 December 2018 on the Internal Rules on the implementation of the European Parliament's budget, and in particular Article 34 thereof,
 - having regard to Rule 102 and Rule 106(3) of, and Annex V to, its Rules of Procedure,
 - having regard to the opinion of the Committee on Constitutional Affairs,
 - having regard to the report of the Committee on Budgetary Control (A10-0062/2025),
- A. whereas the President adopted Parliament's accounts for the financial year 2023 on 19 June 2024;
- B. whereas the Secretary-General, as the principal authorising officer by delegation, certified, on 18 June 2024, his reasonable assurance that the resources assigned for Parliament's budget have been used for their intended purpose, in accordance with the principles of sound financial management and that control procedures established give the necessary guarantees concerning the legality and regularity of the underlying transactions;
- C. whereas the Court of Auditors stated in its audit that, in its specific

⁶ OJ L 193, 30.7.2018, p. 1, ELI:
<http://data.europa.eu/eli/reg/2018/1046/oj>.

⁷ OJ L, 2024/2509, 26.9.2024, ELI:
<http://data.europa.eu/eli/reg/2024/2509/oj>.

assessment of administrative and other expenditure in 2023, it did not identify any serious weaknesses in the annual activity reports of the institutions and bodies it examined as required by Regulation (EU, Euratom) 2018/1046;

1. Grants its President discharge in respect of the implementation of the budget of the European Parliament for the financial year 2023;
2. Instructs its President to forward this decision to the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).