



TEXTS ADOPTED

P10_TA(2025)0245

Discharge 2023: EU general budget - European Council and Council

1. European Parliament decision of 22 October 2025 on discharge in respect of the implementation of the general budget of the European Union for the financial year 2023, Section II - European Council and Council (2024/2021(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 – C10-0069/2024)²,
- having regard to the Council's annual report to the discharge authority on internal audits carried out in 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' replies³,
- having regard to the statement of assurance⁴ as to the reliability of the accounts and the legality and regularity of the underlying 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,

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

⁴ OJ C, C/2024/6041, 10.10.2024, ELI:
<http://data.europa.eu/eli/C/2024/6041/oj>.

- having regard to its decision of 7 May 2025⁵ postponing the discharge decision for the financial year 2023, and the accompanying resolution,
 - having regard to Article 314(10) and Articles 317, 318 and 319 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 59, 118, 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 59, 118, 266, 267 and 268 thereof,
 - having regard to Rule 102 of and Annex V to its Rules of Procedure,
 - having regard to the second report of the Committee on Budgetary Control (A10-0167/2025),
1. Refuses to grant the Secretary-General of the Council discharge in respect of the implementation of the budget of the European Council and of the Council for the financial year 2023;
 2. Sets out its observations in the resolution below;
 3. Instructs its President to forward this decision and the resolution forming an integral part of it to the European Council, 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).

⁵ OJ L, 2025/1596, 8.10.2025, ELI:
<http://data.europa.eu/eli/dec/2025/1596/oj>.

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>.

2. European Parliament resolution of 22 October 2025 with observations forming an integral part of the decision on discharge in respect of the implementation of the general budget of the European Union for the financial year 2023, Section II - European Council and Council (2024/2021(DEC))

The European Parliament,

- having regard to its decision on discharge in respect of the implementation of the general budget of the European Union for the financial year 2023, Section II – European Council and Council,
 - having regard to Rule 102 of and Annex V to its Rules of Procedure,
 - having regard to the second report of the Committee on Budgetary Control (A10-0167/2025),
- A. whereas in the context of the discharge procedure, the discharge authority wishes to stress the particular importance of further strengthening the democratic legitimacy of the Union institutions by improving transparency and accountability and implementing a good governance of human resources;
- B. whereas, under Article 319 of the Treaty on the Functioning of the European Union (TFEU), the Parliament has the sole responsibility of granting discharge in respect of the implementation of the general budget of the Union, and whereas the budget of the European Council and of the Council is a section of the Union budget;
- C. whereas, pursuant to Article 15(1) of the Treaty on European Union, the European Council is not to exercise legislative functions;
- D. whereas, under Article 317 TFEU, the Commission is to implement the Union budget on its own responsibility, having regard to the principles of sound financial management, and whereas, under the framework in place, the Commission is to confer on the other Union institutions the requisite powers for the implementation of the sections of the budget relating to them;
- E. whereas, under Articles 235(4) and 240(2) TFEU, the European Council and the Council (the ‘Council’) are assisted by the General Secretariat of the Council, and whereas the Secretary-General of the Council is wholly responsible for the sound management of the appropriations entered in Section II of the Union budget;
- F. whereas, over the course of almost twenty years, Parliament has been implementing the well-established and respected practice of granting discharge to all Union institutions, bodies, offices and agencies, and whereas the Commission supports that the practice of

giving discharge to each Union institution, body, office and agency for its administrative expenditure should continue to be pursued;

- G. whereas, according to Article 59(1) of the Financial Regulation, the Commission shall confer on the other Union Institutions the requisite powers for the implementation of the sections of the budget relating to them;
 - H. whereas, since 2009, the Council's lack of cooperation in the discharge procedure has compelled Parliament to refuse to grant discharge to the Secretary-General of the Council;
 - I. whereas the European Council and the Council, as Union institutions and as recipients of the general budget of the Union, should be transparent and democratically accountable to the citizens of the Union and subject to democratic scrutiny of the spending of public funds;
 - J. whereas the recommendation of the European Ombudsman (the 'Ombudsman') in strategic inquiry OI/2/2017/TE on the transparency of the Council legislative process indicated that the Council's practice with regard to transparency in the legislative process constituted maladministration and should be addressed in order to enable citizens to follow the Union legislative process;
 - K. whereas the case law of the Court of Justice of the European Union confirms the right of taxpayers and of the public to be kept informed about the use of public revenue and that the General Court in its judgment of 25 January 2023 in Case T-163/21¹, *De Capitani v Council*, stated on transparency within the Union legislative process that documents produced by the Council in its working groups are not of technical nature but legislative and are therefore subject to access to documents requests;
1. Deeply regrets that since 2009, and again for the financial year 2023, Council continues to refuse to cooperate with Parliament on the discharge procedure, preventing Parliament from taking an informed decision based on a serious and thorough scrutiny of the implementation of the Council's budget and thereby compelling Parliament to refuse discharge;
 2. Notes that on 20 September 2024, the relevant Parliament services, on behalf of the rapporteur for the discharge procedure, forwarded a questionnaire to the Secretariat of the Council containing 90 important questions from Parliament in order to enable a thorough scrutiny of the implementation of the Council budget and of the management of the Council; further notes that similar questionnaires

¹ Judgment of the General Court of 25 January 2023, *De Capitani v Council*, T-163/21, ECLI:EU:T:2023:15.

were sent to all other institutions, all of which have provided Parliament with thorough answers to all questions;

3. Regrets that, on 23 September 2024, the General Secretariat of the Council informed Parliament once again that it would not be answering Parliament's questionnaire and that the Council would not be participating in the hearing which was arranged for 12 November 2024 as part of the discharge procedure and in which all other institutions that were invited participated;
4. Emphasises Parliament's prerogative to grant discharge pursuant to Article 319 TFEU, as well as the applicable provisions of the Financial Regulation and Parliament's Rules of Procedure, in line with current interpretation and practice, namely the power to grant discharge in order to maintain transparency and to ensure democratic accountability towards Union taxpayers;
5. Underlines that Article 59(1) of the Financial Regulation states that the Commission shall confer the requisite powers on the other Union Institutions for the implementation of the sections of the budget relating to them and, therefore, finds it once again incomprehensible that the Council believes it appropriate that discharge should be granted to the Commission for the implementation of the Council budget;
6. Stresses the well-established and respected practice followed by Parliament over the course of almost twenty years of granting discharge to all Union institutions, bodies, offices and agencies; recalls that the Commission has declared its inability to oversee the implementation of the budgets of the other Union institutions; stresses the reiterated view of the Commission that the practice of giving discharge to each Union institution for their administrative expenditure should continue to be pursued by Parliament;
7. Stresses that the current situation allows Parliament to check only the reports of the Court of Auditors and of the Ombudsman as well as the publicly available information on the Council's website, because the Council continues its malpractice of non-cooperation with Parliament which makes it impossible for Parliament to carry out its duties properly and make an informed decision on granting discharge;
8. Deplores that the Council, for almost 15 years, has shown a lack of political willingness to collaborate with Parliament in the context of the annual discharge procedure; underlines that this attitude has had a lasting negative effect on both institutions, has discredited the management and democratic scrutiny of the Union budget and has damaged the trust of citizens in the Union as a transparent entity;
9. Reaffirms its deep frustration regarding the Council's attitude towards the discharge procedure, which conveys an inappropriate

message to Union citizens at a time when greater transparency is essential; underlines that the Council must adhere to the same standards of accountability it expects from other Union institutions;

10. Emphasises that all other Union institutions acknowledge and comprehend the principle that, given the delegation of power concerning budget implementation, Parliament holds both the right and the obligation to scrutinise their budgets and their execution as part of the discharge procedure; in light of this, expresses its strong disapproval that the Council persists in its refusal to cooperate with Parliament in this regard;
11. Recalls that the case law of the Court of Justice of the European Union supports the right of taxpayers and the public to be kept informed about the use of public revenues; demands, therefore, full respect for Parliament's prerogative and role as guarantor of the democratic accountability principle; calls on the Council to duly follow up on the recommendations adopted by Parliament in the context of the discharge procedure;
12. Stresses that the current situation must be improved through better interinstitutional cooperation within the existing framework of the Treaties; considers that a possible revision of the Treaties could make the discharge procedure clearer and more transparent by explicitly empowering Parliament to grant discharge individually to all Union institutions, bodies, offices and agencies and urges the Council to actively engage with Parliament to address the current situation;
13. Notes that on 6 May 2025, during his intervention in Parliament's plenary, the Representative of the Presidency of the Council expressed the latter's willingness 'to engage in a meaningful and pragmatic cooperation between our institutions' when it comes to discharge in relation to the European Council and Council section of the Union budget, and calls for this intention to be translated into concrete steps in due time; calls therefore on the Council to resume negotiations with Parliament at the highest level as soon as possible, involving the Secretary-Generals and the Presidents of both institutions, in order to break the deadlock and find a solution while respecting the respective roles of Parliament and the Council in the discharge procedure and ensuring transparency and proper democratic control of budget implementation;
14. Stresses that Parliament's observations concerning budgetary and financial management, internal management, performance and internal control, human resources, equality and well-being, ethical framework and transparency, digitalisation, cybersecurity and data protection, buildings, environment and sustainability, interinstitutional cooperation and communication from its discharge resolution of 7 May 2025 are still valid;

15. Reiterates its regret that the budget of the European Council and the Council has not been divided into two clearly separated budgets as recommended by Parliament in previous discharge resolutions in order to improve transparency and accountability, not least concerning the European Council, given that it is currently impossible to obtain reliable information regarding its costs; stresses the importance of reliable data for objective control; calls for compliance with the recommendation of the discharge authority;
16. Strongly regrets the Hungarian government's obstructive stance within the European Council; notes that ongoing political deadlocks and insufficient progress on transparency reforms continue to undermine trust and the European Council's effectiveness; calls for targeted treaty reforms to enhance democratic decision-making and transparency within the European Council;
17. Welcomes the decision to adopt conclusions supported by 26 Member States on the Union's continued and unwavering support for Ukraine's independence, sovereignty, and territorial integrity, as set out in European Council document EUCO 16/25 adopted on 26 June 2025; regrets that such a course was necessary due to persistent vetoes; calls for the development of alternative mechanisms to bypass vetoes in urgent matters, pending treaty changes to improve decision-making efficiency and unity within the European Council; underlines that the Union's budget for 2023 has already mobilised substantial resources to support Ukraine, and stresses the importance of ensuring that future budgetary decisions reflect this strategic commitment;
18. Urges the Council to ensure that the Presidency of the Council is conducted strictly in line with Union law, principles and the Union's credibility; deplores the Hungarian government's misconduct of the Presidency of the Council in pursuing bilateral activities that contradict the Union's fundamental values; strongly urges the Council to condemn such conduct.