

# Discharge 2024: EU general budget - Commission

2025/2145(DEC) - 29/04/2026 - Text adopted by Parliament, single reading

The European Parliament decided by 389 votes to 255, with 3 abstentions, to **give discharge** to the Commission and executive agencies for the implementation of the general budget of the European Union for the financial year 2024 and gave discharge to the Commission for the implementation of the budget of the ninth, tenth and eleventh European Development Funds for the financial year 2024.

## *Acting to promote respect for the rule of law*

In its resolution accompanying the discharge decision (adopted by 418 votes to 207, with 14 abstentions), Parliament highlighted the **persistent deterioration of the rule of law**, as well as systemic corruption and attacks on fundamental rights in several Member States, phenomena which have direct implications for the sound management of Union funds. To address this, the Commission must move beyond monitoring and to make full and consistent use of the available instruments to suspend or protect Union funding where rule of law deficiencies affect sound financial management in all Member States concerned. Respect for the rule of law must apply to all participants in Union programmes, including third countries.

## *Error rate is down, but problems persist*

Members welcomed the fact that the overall error rate has declined **from 5.6% in 2023 to 3.6%** in 2024. However, they stressed that this decrease should be interpreted with caution, as **it does not necessarily indicate improved financial management** or the effectiveness of control systems, but could also be influenced by contextual factors such as the end of emergency COVID-19 spending and a relatively low level of budget implementation in 2024. Members remain concerned that, while the error rate for the "**Cohesion, Resilience and Values**" category has decreased from 9.3% to 5.7%, it remains well above the 2% significance threshold.

Parliament is deeply concerned about the continued **shortcomings in the implementation of the Recovery and Resilience Facility (RRF)**. It is particularly worried about the significant accountability gap resulting from the lack of reliable and comprehensive information on the final recipients of EU funding, due in particular to the Commission's interpretation of the concept "**final recipient**" under the RRF, which is contrary to existing legislation.

Parliament believes the Commission should initiate infringement proceedings and act immediately to ensure that citizens and stakeholders have full access to this information; failing this, Parliament will consider legal action. The Commission is called upon to publish the list of final recipients and contractors in all instruments in a harmonised and machine-readable format.

## *Transparency and integrity*

Members stressed that transparency is a central element of an effective control environment. The Commission was urged to ensure compliance with EU rules on access to documents, including text messages, while acknowledging that institutional communications of public interest should be made accessible in a proportionate manner and in accordance with legal and security requirements, in order to preserve democratic oversight and accountability.

Members believe that Commission members must uphold the highest standards of **integrity, independence, and accountability**, both in their current and previous roles. The Commission must act impartially and transparently, including by eliminating **conflicts of interest**, providing clear

accountability for the **management of EU funds**, and adhering to its own guidelines on the rule of law. The Commission is urged to ensure that no EU funds are disbursed, directly or indirectly, to beneficiaries, particularly those related to members of the European Council, where a conflict of interest has been identified and has not been demonstrably and verifiably resolved.

In its 2024 review of NGO grant agreements, the Commission found no breaches of the law. Parliament nevertheless stressed that all recipients of EU funding, including NGOs, should be subject to strict, proportionate, and risk-based control and transparency requirements.

### *EU spending on climate and biodiversity*

The Court identified shortcomings in the methodology used by the Commission to assess the impact of EU spending on climate. The Commission is called upon (i) to properly apply the framework for monitoring EU spending related to climate and biodiversity objectives, including a **proportionate verification mechanism**, timely reporting of project level climate data, and transparent reporting on environmental impacts, taking due account of operational feasibility and economic competitiveness; and (ii) to **improve the monitoring and reporting of results**, beyond mere spending targets, with a view to maximising the impact of EU funding for climate and biodiversity.

### *Strengthening defence capabilities*

Parliament welcomes the fact that, given the urgent need to strengthen the Union's defence capabilities, the number and volume of EU defence financing instruments have increased since the start of Russia's war of aggression against Ukraine. It believes that, in the current geopolitical context, **defence and support for Ukraine must be given priority** in the budget and that sufficient resources should be allocated to achieve this objective. It stressed the need for a comprehensive EU approach to defence and security financing and emphasised the importance of prioritising technologies that offer the greatest operational advantage in funding.

Members reiterated the importance of ensuring that EU funds are allocated and implemented in **full compliance with the financial regulations and the Union's fundamental values**. Appropriate oversight, transparency and safeguards are needed to prevent fraud, conflicts of interest, corruption, double funding, money laundering, and the misuse of funds, particularly by beneficiaries whose activities are incompatible with the Union's values.

Overall, Parliament welcomed the Court's conclusion that the assets, liabilities, revenue and expenses, including those related to NextGenerationEU, the estimate related to the UK's withdrawal process and the impact of Russia's war of aggression against Ukraine, are presented fairly in the consolidated annual accounts.