Basic information

2023/2129(DEC) DEC - Discharge procedure	Procedure completed
2022 discharge: General budget of the EU - Commission **Subject** 8.70.03.12 2022 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	GARCÍA MUÑOZ Isabel (S&D)	12/07/2023
	Shadow rapporteur HOHLMEIER Monika (EPP) CHASTEL Olivier (Renew) VON CRAMON-TAUBADEL Viola (Greens/EFA) CZARNECKI Ryszard (ECR) KUHS Joachim (ID) FLANAGAN Luke Ming (The Left)	

Committee for opinion	Rapporteur for opinion	Appointed
AFET Foreign Affairs	CSEH Katalin (Renew)	20/09/2023
DEVE Development	COMÍN I OLIVERES Antoni (NI)	20/09/2023
INTA International Trade	The committee decided not to give an opinion.	
BUDG Budgets	The committee decided not to give an opinion.	
ECON Economic and Monetary Affairs	The committee decided not to give an opinion.	
EMPL Employment and Social Affairs	TOMC Romana (EPP)	18/07/2023

ENVI Environment, Public Health and Food Safety	Chair on behalf of committee CANFIN Pascal (Renew)	11/09/2023
ITRE Industry, Research and Energy	The committee decided not to give an opinion.	
IMCO Internal Market and Consumer Protection	The committee decided not to give an opinion.	
TRAN Transport and Tourism	VITANOV Petar (S&D)	11/10/2023
REGI Regional Development	OMARJEE Younous (The Left)	20/09/2023
AGRI Agriculture and Rural Development	LINS Norbert (EPP)	19/07/2023
PECH Fisheries	The committee decided not to give an opinion.	
CULT Culture and Education	FRANZ Romeo (Greens/EFA)	19/09/2023
JURI Legal Affairs	The committee decided not to give an opinion.	
LIBE Civil Liberties, Justice and Home Affairs	ZDECHOVSKÝ Tomáš (EPP)	13/11/2023
AFCO Constitutional Affairs	The committee decided not to give an opinion.	
FEMM Women's Rights and Gender Equality	BIEDROŃ Robert (S&D)	24/10/2023

European Commission

Commission DG	Commissioner
Budget	HAHN Johannes

Key events

Date	Event	Reference	Summary
28/06/2023	Non-legislative basic document published	COM(2023)0391	

12/09/2023	Committee referral announced in Parliament		
04/03/2024	Vote in committee		
20/03/2024	Committee report tabled for plenary	A9-0139/2024	
10/04/2024	Debate in Parliament		
11/04/2024	Decision by Parliament	T9-0228/2024	Summary
11/04/2024	Results of vote in Parliament		
10/10/2024	Final act published in Official Journal		

Technical information

Procedure reference	2023/2129(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/9/12735

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Specific opinion	AGRI	PE756.075	20/11/2023	
Committee draft report		PE753.552	12/01/2024	
Committee opinion	TRAN	PE753.718	23/01/2024	
Committee opinion	FEMM	PE754.838	24/01/2024	
Committee opinion	LIBE	PE756.204	24/01/2024	
Committee opinion	DEVE	PE756.272	25/01/2024	
Committee opinion	AFET	PE755.024	31/01/2024	
Committee opinion	EMPL	PE752.906	05/02/2024	
Committee opinion	REGI	PE755.040	07/02/2024	
Committee opinion	CULT	PE753.716	08/02/2024	
Committee opinion	ENVI	PE754.665	12/02/2024	
Amendments tabled in committee		PE758.988	13/02/2024	
Amendments tabled in committee		PE758.989	13/02/2024	
Committee report tabled for plenary, single reading		A9-0139/2024	20/03/2024	
Text adopted by Parliament, single reading		T9-0228/2024	11/04/2024	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	06179/2024	12/03/2024	
Supplementary non-legislative basic document	06181/2024	12/03/2024	

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2023)0391	28/06/2023	
Follow-up document	COM(2024)0267	25/06/2024	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N9-0060/2023 OJ C 000 04.10.2023, p. 0000	04/10/2023	

Meetings with interest representatives published in line with the Rules of Procedure

Rapporteurs, Shadow Rapporteurs and Committee Chairs

Transparency				
Name	**Role**	**Committee**	**Date**	**Interest representatives**
GARCÍA MUÑOZ Isabel	Rapporteur	CONT	26/01/2024	UNRWA
FRANZ Romeo	Rapporteur	CONT	05/12/2023	Network of European Voluntary Service
GARCÍA MUÑOZ Isabel	Rapporteur	CONT	28/11/2023	Directorate-general for International Partnerships of the European Commission
GARCÍA MUÑOZ Isabel	Rapporteur	CONT	15/11/2023	European Court of Auditors
GARCÍA MUÑOZ Isabel	Rapporteur	CONT	17/10/2023	Directorate-general for Research and Innovation of the European Commission
GARCÍA MUÑOZ Isabel	Rapporteur	CONT	13/10/2023	Directorate-general for Budget of the European Commission
GARCÍA MUÑOZ Isabel	Rapporteur	CONT	09/10/2023	Secretariat-General of the European Commission
GARCÍA MUÑOZ Isabel	Rapporteur	CONT	04/10/2023	European Court of Auditors
GARCÍA MUÑOZ Isabel	Rapporteur	CONT	03/10/2023	Directorate-general for Regional and Urban Policy
GARCÍA MUÑOZ Isabel	Rapporteur	CONT	02/10/2023	European Court of Auditors
GARCÍA MUÑOZ Isabel	Rapporteur	CONT	20/09/2023	Directorate-general for Budget of the European Commission Directorate-general for Regional and Urban Policy

GARCÍA MUÑOZ Isabel	Rapporteur	CONT	15/09/2023	Directorage-General for Budget of the European Commission
GARCÍA MUÑOZ Isabel	Rapporteur	CONT	13/09/2023	Recovery and Resilience Task Force of the European Commission Directorate-General for Economic and Financial Affairs of the European Commission

Final act	
Budget 2024/2226 OJ OJ L 10.10.2024	Summary

2022 discharge: General budget of the EU - Commission

2023/2129(DEC) - 10/10/2024 - Final act

PURPOSE: to grant discharge to the European Commission for the financial year 2022.

NON-LEGISLATIVE ACT: Decision (EU, Euratom) 2024/2226 of the European Parliament on discharge in respect of the implementation of the general budget of the European Union for the financial year 2022, Section III – Commission and executive agencies.

CONTENT: the European Parliament decided to grant discharge to the Commission for the implementation of its budget for the financial year 2022.

This decision is in line with the European Parliament's resolution adopted on 11 April 2024 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary dated 11 April 2024).

In this resolution, Parliament highlighted the importance of the Union budget for achieving the Union’s political priorities and highlighted the crucial role the Union budget played in 2022 in addressing the consequences of Russia’s war of aggression against Ukraine. It also recalled the importance of the Recovery and Resilience Facility (RRF) in facing the economic downturn following the COVID-19 pandemic and that the RRF delivery model puts much lighter requirements on the Commission, as well as reducing the control burden from the Commission towards the Member States.

Parliament noted that in 2022, 98.5 % of the available commitment appropriations were used (EUR 179.4 billion out of EUR 182.2 billion). It expressed concern that the Court estimates the level of error for the 2022 expenditure to be 4.2 % (3 % in 2021 and 2.7 % in 2020). Members noted with concern that the total outstanding commitments, which represent future debts if not decommitted, reached an all-time high of EUR 450 billion in 2022, caused by both increased commitments related to NGEU (with all National Recovery and Resilience Plans adopted in 2022) and the slow start of the implementation of the 2021-2027 programming period. They noted with concern that Union debt increased from EUR 236.7 billion in 2021 to EUR 344.3 billion in 2022.

The Commission is invited to:

- step up efforts to improve transparency in the use of funds, including as regards information on final beneficiaries;

- identify ways to help Member States accelerate the use of Union funds, and reduce the level of outstanding commitments;

- provide sufficient measures to protect the Union budget from the different risks identified in particular the RAL, the increasing debt, the increased budget exposure including to Ukraine, the increasing inflation, etc;

- ensure the protection of the Union budget by making general and systematic use of digital and automated systems for reporting, monitoring and audit and urgently establish a compulsory integrated and interoperable system building on, but not limited to, existing tools and databases in the context of the concluded recast of the Financial Regulation.

2022 discharge: General budget of the EU - Commission

2023/2129(DEC) - 11/04/2024 - Text adopted by Parliament, single reading

The European Parliament decided, by 438 votes to 67 with 5 abstentions, to **grant discharge** to the Commission and the executive agencies in respect of the implementation of the general budget of the European Union for the financial year 2022 and to approve the closure of the accounts of the general budget of the European Union for the financial year 2022.

In its resolution, adopted by 417 votes to 172 with 22 abstentions, Parliament made the following observations:

Political priorities

Parliament recalled its strong commitment to the fundamental principles and values enshrined in the Treaty, including sound financial management and the combating of fraud and protecting the financial interests of the Union. It highlighted the importance of the Union budget for achieving the Union’s

political priorities and highlighted the crucial role the Union budget played in 2022 in **addressing the consequences of Russia's war of aggression against Ukraine**. It also recalled the importance of the **Recovery and Resilience Facility** (RRF) in facing the economic downturn following the COVID-19 pandemic, reminds that the RRF delivery model puts much, lighter requirements on the Commission, and reduces the control burden from the Commission towards the Member States.

Members called for the EU's financial rules to be rigorously applied to all programmes and beneficiaries, and for ex-post and mid-term evaluations of financial programmes set up in response to crises. Noting that the rule of law is deteriorating in some Member States, they stressed the crucial importance of the **rule of law conditionality mechanism** in protecting the EU budget. Parliament is concerned about the significant delay in the start of implementation for the 2021-2027 programming period due to the late adoption of a number of sectoral regulations governing different EU public policies, such as cohesion policy. It urged the Commission and the Member States to take all necessary measures to continue accelerating the implementation of public policies on the ground.

Budgetary and financial management

Parliament noted that in 2022, **98.5 %** of the available commitment appropriations were used (EUR 179.4 billion out of EUR 182.2 billion). It expressed concern that the Court estimates the level of error for the 2022 expenditure to be **4.2 %** (3 % in 2021 and 2.7 % in 2020). Members noted with concern that the total outstanding commitments, which represent future debts if not decommitted, reached an all-time high of **EUR 450 billion** in 2022, caused by both increased commitments related to NGEU (with all National Recovery and Resilience Plans adopted in 2022) and the slow start of the implementation of the 2021-2027 programming period. They noted with concern that Union debt increased from EUR 236.7 billion in 2021 to EUR 344.3 billion in 2022.

Members recalled that in 2022 consumer price **inflation** increased significantly, affecting the Union budget in several ways. They strongly support the Court recommendation to the Commission to assess the impact on the Union budget of increasing inflation in order to proactively apply mitigating measures.

Parliament called on the Commission to endorse the proposals made by the European Parliament in its resolutions on **own resources**, in order to ensure that sufficient resources are available to repay the investments made under NextGenerationEU.

Heading 1 of the MFF: Single market, Innovation and Digital

The budget for the programmes under this heading was **EUR 25.2 billion** (12.9 % of the Union budget). As of 31 December 2022, the final adopted budget commitments appropriations were EUR 21 845.08 million and 99.99 % of them were implemented.

Parliament called on the Commission to:

- include extra funds needed for Horizon 2020 and Horizon Europe in the draft 2025 budget to improve on the current state where 7 out of 10 high-quality proposals still cannot be funded; (ii) continue to apply simplified rules and procedures; (iii) continue the funding to create an integrated, innovative and resilient Energy Union that promotes secure, sustainable, competitive and affordable energy for all, particularly SMEs and vulnerable and energy-poor consumers.

Heading 2 of the MFF: Cohesion, Resilience and Values

The budget for the programmes under this heading was EUR 79.1 billion (40.4 % of the Union budget). As of 31 December 2022, the final adopted budget commitments appropriations were EUR 67 805.19 million and 98.29 % of them were implemented. The 2014-2020 programmes account for over 1 million projects. So far, they have supported 2.4 million businesses, created 370 000 new jobs, increased the energy performance of more than 540 000 households, created 6 000 megawatts of new renewable energy sources and that 6.3 million households benefited from broadband. The absorption rate for cohesion policy funds under the programming period 2014-2020 reached 79.2 % at the end of 2022 (86 % at the end of 2023).

Members noted with concern that the overall level of error estimated by the Court increased to **6.4 %,** which is significantly above the materiality threshold.

Parliament expressed strong concern about the recent case of alleged misuse of Union funds in contracts involving the purchase of face masks. It also pointed out that similar situations had arisen in a recently revealed case of alleged fraud involving ERDF funds in Portugal and in several cases of alleged misappropriation of REACT-EU funds for the purchase of medical equipment in the Czech Republic.

Members also regretted the Commission decision of 13.12.2023 considering that Hungary has fulfilled the horizontal enabling condition related to the judiciary independence, thus enabling the Hungarian authorities to submit reimbursement claims of up to EUR 10.2 billion without adequate control mechanisms or public procurement procedures in place to guarantee sound financial management and the protection of the Union budget.

Heading 3 of the MFF: Natural resources

The budget for programmes under this heading was **EUR 58.3 billion** (29.7% of the EU budget).

The Court estimates that the level of error was 2.2% (1.8% in 2021) and that most of the errors found concerned rural development operations. The majority of errors found by the Court were due to inaccurate information on area or animals (42%) and ineligible beneficiaries, activities, projects or expenditure.

Parliament called on the Commission not to **reduce the pace and ambition needed to achieve the climate objectives** set out in the Green Pact for Europe, and stressed the need to increase the investment needed to do so. It stressed that in 2022, the Union was far from achieving the level of performance required to meet the climate objectives set for 2030, 2040 and 2050.

Heading 4 of the MFF: Migration and border management

The budget for the programmes under this heading was **EUR 3.4 billion** (1.7% of the EU budget). At 31 December 2022, the final budget commitment appropriations adopted amounted to EUR 3 410.39 million and 99.54% of them were implemented. Parliament asked the Court to provide a clear estimate of the error rate for this heading.

Members pointed out that in 2022, appropriations under heading 4 of the MFF were decisive in dealing with the consequences of Russia's war of aggression against Ukraine.

Heading 5 of the MFF: Security and defence

The budget for the programmes under this heading was **EUR 1.2 billion**.

Parliament called on the Commission to: (i) develop a longer-term strategy for the European Defence Fund (EDF), building on the experience gained in the Preparatory Action on Defence Research (PADR); (ii) ensure that a sufficient budget and skilled human resources are made available to strengthen defence cooperation and investment and to implement the EDF.

Heading 6 of the MFF: Neighbourhood and the world

The budget for the programmes under this heading was **EUR 14.5 billion** (7.4 % of the Union budget). The final adopted budget payment appropriations amounted to EUR 13 156.10 million and 99.19 % of them were implemented.

Parliament noted that the Court's audit results show that this is a high-risk area (34 out of 72 transactions audited, i.e. 47 %, were affected by errors) and invited the Court to provide a clear estimation of the error rate for this chapter.

An amendment adopted in plenary voiced concerns about "credible reports" that EU money "could have been partially misused" by Hamas and that UNWRA staff could have been involved in terrorist acts. Members urged the Commission to diversify the recipients of EU support to Palestinian civilians and to include the WHO, UNICEF and the Red Crescent. They also urge the Commission to guarantee independent controls of UNRWA.

Heading 7 of the MFF: Human resources

The budget for the programmes under this heading was **EUR 11.6 billion** (5.9% of the EU budget).

Parliament was pleased to note that the percentage of women in management positions has increased considerably since the beginning of the mandate: in July 2023, the share of women in management positions was 45.2% at senior management level (an increase of almost 9% since the beginning of the mandate) and 47.5% at middle management level (an increase of 6%).

In an amendment adopted in plenary, Members criticised the politicised process for appointing the EU SME Envoy, when it emerged from the recruitment assessments that the other two candidates, from under-represented Member States, had superior qualifications, and that the successful candidate was an outgoing member of President von der Leyen's own German political party. They called on the Commission to select a new candidate using a genuinely transparent and open process.