

Basic information

2024/2019(DEC)

DEC - Discharge procedure

2023 discharge: General budget of the EU - Commission

Subject

8.70.03.13 2023 discharge

Procedure completed

Key players

European Parliament	Committee responsible	Rapporteur	Appointed
	CONT Budgetary Control	HERBST Niclas (EPP)	25/07/2024
Committee for opinion	Rapporteur for opinion	Appointed	
AFET Foreign Affairs	GAHLER Michael (EPP)	14/10/2024	
SEDE Security and Defence	The committee decided not to give an opinion.		
DEVE Development	GOERENS Charles (Renew)	21/10/2024	
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)	01/10/2024	
ENVI Environment, Climate and Food Safety	DECARO Antonio (S&D)	04/09/2024	
SANT Public Health	The committee decided not to give an opinion.		
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	FALCĂ Gheorghe (EPP)	17/10/2024
	REGI Regional Development	KARVAŠOVÁ Lúbia (Renew)	16/10/2024
	AGRI Agriculture and Rural Development	Chair on behalf of committee VRECIHOVÁ Veronika (ECR)	03/10/2024
	PECH Fisheries	The committee decided not to give an opinion.	
	CULT Culture and Education	RIEHL Nela (Greens/EFA)	03/10/2024
	JURI Legal Affairs	The committee decided not to give an opinion.	
	LIBE Civil Liberties, Justice and Home Affairs	ZDECHOVSKÝ Tomáš (EPP)	17/10/2024
	AFCO Constitutional Affairs	The committee decided not to give an opinion.	
	FEMM Women's Rights and Gender Equality	GÁLVEZ Lina (S&D)	14/10/2024
European Commission	Commission DG	Commissioner	
	Budget	HAHN Johannes	

Key events			
Date	Event	Reference	Summary
25/06/2024	Non-legislative basic document published	COM(2024)0272 	
17/09/2024	Committee referral announced in Parliament		
08/04/2025	Vote in committee		
23/04/2025	Committee report tabled for plenary	A10-0074/2025	

06/05/2025	Debate in Parliament		
07/05/2025	Decision by Parliament	T10-0077/2025	Summary
07/05/2025	Results of vote in Parliament		
08/10/2025	Final act published in Official Journal		

Technical information	
Procedure reference	2024/2019(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/10/00520

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Specific opinion	AGRI	PE766.592	05/12/2024	
Committee draft report		PE764.988	16/01/2025	
Committee opinion	EMPL	PE765.076	29/01/2025	
Committee opinion	TRAN	PE765.326	29/01/2025	
Committee opinion	AFET	PE765.324	30/01/2025	
Committee opinion	REGI	PE765.332	30/01/2025	
Committee opinion	CULT	PE766.601	05/02/2025	
Committee opinion	LIBE	PE765.283	13/02/2025	
Committee opinion	DEVE	PE766.830	20/02/2025	
Committee opinion	FEMM	PE765.343	21/02/2025	
Committee opinion	ENVI	PE764.980	27/02/2025	
Amendments tabled in committee		PE770.056	27/02/2025	
Amendments tabled in committee		PE770.057	27/02/2025	
Committee report tabled for plenary, single reading		A10-0074/2025	23/04/2025	
Text adopted by Parliament, single reading		T10-0077/2025	07/05/2025	Summary
Council of the EU				
Document type	Reference	Date	Summary	
Supplementary non-legislative basic document	05756/2025	03/02/2025		

Supplementary non-legislative basic document	05754/2025	05/02/2025	
Supplementary non-legislative basic document	05489/2025	11/02/2025	
Supplementary non-legislative basic document	05490/2025	11/02/2025	
Supplementary non-legislative basic document	05491/2025	11/02/2025	

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2024)0272 	25/06/2024	
Supplementary non-legislative basic document	COM(2024)0273 	25/06/2024	
Follow-up document	COM(2025)0373 	27/06/2025	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N10-0020/2024 OJ OJ L 10.10.2024	10/10/2024	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

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
FREUND Daniel	Shadow rapporteur	CONT	12/02/2025	Transparency International Liaison Office to the European Union
FREUND Daniel	Shadow rapporteur	CONT	11/02/2025	Transparency International Liaison Office to the European Union
FREUND Daniel	Shadow rapporteur	CONT	06/11/2024	Counter Balance

Final act

Budget 2025/1592 OJ OJ L 08.10.2025
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2023 discharge: General budget of the EU - Commission

2024/2019(DEC) - 07/05/2025 - Text adopted by Parliament, single reading

The European Parliament decided by 412 votes to 245, 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 2023 and to grant discharge to the Commission in respect of the implementation of the budget of the ninth, tenth and eleventh European Development Funds for the financial year 2023.

In its resolution (adopted by 443 votes to 202, with 21 abstentions), Parliament stressed its commitment to the fundamental values of the Union and to sound financial management, in accordance with the Treaties (EU and FEU). It insisted on the separation of powers and respect for the role of Parliament by the other institutions.

Members highlighted the **key role of the EU budget** in implementing political priorities and its role in providing assistance to Member States in unforeseen situations such as international conflicts and crises. In this context, they stressed the crucial importance of investment and support from the EU budget for reducing disparities between Member States and regions, promoting economic growth and employment, and combating poverty and social exclusion.

High error rate and growing debt

Parliament deplored the Court of Auditors' unfavourable opinion on the regularity of 2023 expenditure and expressed concern about the **increase in the error rate (5.6%)**, calling on the Commission to present, within four months, an action plan on reducing the error rate.

Parliament also expressed concerns about the differences in interpretation of the concept of 'error rate' by the Commission and the Court, as well as about the record level of total **outstanding commitments** (EUR 543 billion) and the level of outstanding **debt from borrowing** (EUR 458.5 billion), the increase of which makes the EU budget more vulnerable to interest rate increases since the repayment of interest and principal on part of the debt will have to be ensured by the EU budget.

Application of the Union's financial rules and respect for the rule of law

Members reiterated the importance of rigorously applying EU financial rules to all programmes and beneficiaries, in order to avoid any form of fraud, conflict of interest, corruption, double financing or money laundering. They also stressed **respect for the rule of law**, urging the Commission to ensure the rigorous implementation of the conditionality mechanism when breaches of rule of law principles by Member States affect the financial interests of the Union. The Commission is invited to propose measures to protect final beneficiaries of breaches of the rule of law by national governments.

Recovery and Resilience Facility (RRF)

While welcoming the innovative nature of the RRF, Parliament highlighted **many issues that need to be addressed** before resorting to such a model: (i) lack of consultation with regional and local authorities and other stakeholders, such as social partners and civil society organisations, (ii) weak cross-border dimension, (iii) lack of clear definition of milestones and targets, (iv) lack of flexibility, (v) serious problems with transparency, audit and control of the programme, (vi) interpretation of the concept of 'final recipient' not in line with the agreement resulting from the REPowerEU negotiations, (vii) risk of double funding.

Concerned by the considerable increase in the cost of borrowing under **NextGenerationEU**, Parliament insisted on the need to quickly introduce new own resources for its repayment.

Simplification

Members insisted on urgently de-bureaucratisation, streamlining, and significantly simplifying all Union policies and their funding, in line with the Draghi report's recommendations, in order to **reduce red tape for European businesses** and improve Europe's competitiveness, while protecting the Union's financial interests. Simplification will also have a positive effect on error rates in the implementation of policies because many errors happen because of overcomplicated rules which are difficult to navigate, especially for small and medium sized enterprises (SMEs), new applicants, spin-offs and start-ups.

Transparency and accountability

Parliament considers it imperative that the Commission ensure that it does not allocate EU funds to individuals or **organisations with ties to terrorist movements** or any other movement advocating extremist ideas, inciting violence and hatred and running counter to the fundamental values of the Union, including Islamist, anti-Semitic, anti-Christian and anti-Islamic movements. Given the increasing number of situations in which EU funds are used in disregard of the principles and values of the Union, Parliament stressed the importance of '**final beneficiary transparency**' for Union funds.

Members stressed the importance of preserving institutional integrity and **preventing potential foreign interference**, condemning any abusive attempts to influence the European Parliament's legislative activities. They insisted that OLAF has the responsibility to conduct all necessary in-depth investigations and that the EPPO is provided with sufficient financial and human resources.

Members recalled the crucial role played by **civil society organisations** (CSOs), including NGOs, in upholding democratic values and stressed that CSOs can receive support from EU funds to carry out these functions. They also stressed that **transparency in stakeholder meetings** is fundamental to democratic integrity and should apply equally to all entities engaging with Union institutions.

Parliament reiterated the need to proactively verify that all entities receiving EU funds respect EU values. It stressed the need to allocate additional resources to the **EU Transparency Register** Secretariat to enable systematic and thorough monitoring of the Transparency Register.

Lastly, Parliament expressed its deep concern at the Commission's decision to proceed with the adoption of the **'Rearm EU'** initiative without prior consultation of the European Parliament. It called on the Commission to refrain from initiating substantial policy instruments that impact the Union's financial and strategic architecture without ensuring full respect for the prerogatives of the Parliament.