| Basic information | |
|---|---|
| **2024/2019(DEC)**<br>DEC - Discharge procedure | Procedure completed |
| 2023 discharge: General budget of the EU - Commission<br>**Subject**<br>8.70.03.13 2023 discharge | |

## Key players

European Parliament

| Committee responsible | Rapporteur | Appointed |
|---|---|---|
| CONT Budgetary Control | HERBST Niclas (EPP) | 25/07/2024 |
| | Shadow rapporteur<br>CEPEDA José (S&D)<br>DEUTSCH Tamás (PfE)<br>BRUDZIŃSKI Joachim Stanisław (ECR)<br>CHASTEL Olivier (Renew)<br>FREUND Daniel (Greens/EFA)<br>TRIDICO Pasquale (The Left)<br>JUNGBLUTH Alexander (ESN) | |

| 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 Ľubica (Renew) | 16/10/2024 |
| AGRI Agriculture and Rural Development | Chair on behalf of committee VRECIONOVÁ 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 DG | Commissioner |
|---|---|

| | | |
|---|---|---|
| Commission | 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<br>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<br>OJ OJ L 08.10.2025 |

# 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.