

Basic information

2025/2145(DEC)

DEC - Discharge procedure

Discharge 2024: EU general budget - Commission

Subject

8.70.03.14 2024 discharge

Procedure completed, awaiting publication in Official Journal




Key players

European Parliament	Committee responsible		Rapporteur	Appointed
	CONT	Budgetary Control	FREUND Daniel (Greens/EFA)	17/09/2025
			Shadow rapporteur ZDECHOVSKÝ Tomáš (EPP) HEINÄLUOMA Eero (S&D) JORON Virginie (PfE) STURDZA Șerban Dimitrie (ECR) CHASTEL Olivier (Renew) TRIDICO Pasquale (The Left)	
	Committee for opinion		Rapporteur for opinion	Appointed
	AFET	Foreign Affairs	INCIR Evin (S&D)	15/10/2025
	SEDE	Security and Defence	The committee decided not to give an opinion.	
	DEVE	Development	GOERENS Charles (Renew)	10/09/2025
	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)	25/09/2025
ENVI	Environment, Climate and Food Safety	DECARO Antonio (S&D)	09/09/2025
SANT	Public Health	KONEČNÁ Kateřina (NI)	04/09/2025
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)	03/11/2025
REGI	Regional Development	GERZSENYI Gabriella (EPP)	13/11/2025
AGRI	Agriculture and Rural Development	Chair on behalf of committee VRECIHOVÁ Veronika (ECR)	24/09/2025
PECH	Fisheries	The committee decided not to give an opinion.	
CULT	Culture and Education	SOUSA SILVA Hélder (EPP)	12/12/2024
JURI	Legal Affairs	The committee decided not to give an opinion.	
LIBE	Civil Liberties, Justice and Home Affairs	INCIR Evin (S&D)	07/10/2025
AFCO	Constitutional Affairs	The committee decided not to give an opinion.	
FEMM	Women's Rights and Gender Equality	GARCÍA HERMIDA-VAN DER WALLE Raquel (Renew)	18/11/2025

European Commission	Commission DG	Commissioner
	Budget	SERAFIN Piotr

Key events












Date	Event	Reference	Summary
25/06/2025	Non-legislative basic document published	COM(2025)0359 	
09/09/2025	Committee referral announced in Parliament		
24/03/2026	Vote in committee		
10/04/2026	Committee report tabled for plenary	A10-0085/2026	
28/04/2026	Debate in Parliament		
29/04/2026	Decision by Parliament	T10-0125/2026	Summary
29/04/2026	Results of vote in Parliament		

Technical information

Procedure reference	2025/2145(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed, awaiting publication in Official Journal
Committee dossier	CONT/10/03349

Documentation gateway

European Parliament



Document type	Committee	Reference	Date	Summary
Committee opinion		PE778.333	05/12/2025	
Specific opinion		PE779.655	18/12/2025	
Committee draft report		PE778.123	20/01/2026	
Committee opinion		PE779.460	21/01/2026	
Committee opinion		PE779.393	26/01/2026	
Committee opinion		PE779.570	27/01/2026	
Committee opinion		PE779.467	28/01/2026	
Committee opinion		PE779.677	28/01/2026	
Committee opinion		PE779.730	28/01/2026	
Committee opinion		PE779.473	29/01/2026	
Committee opinion		PE777.055	06/02/2026	
Committee opinion		PE779.625	16/02/2026	

Amendments tabled in committee		PE784.512	20/02/2026	
Amendments tabled in committee		PE784.513	20/02/2026	
Committee report tabled for plenary, single reading		A10-0085/2026	10/04/2026	
Text adopted by Parliament, single reading		T10-0125/2026	29/04/2026	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05749/2026	17/02/2026	
Supplementary non-legislative basic document	05752/2026	17/02/2026	
Supplementary non-legislative basic document	05886/2026	17/02/2026	

European Commission

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	COM(2025)0354 	24/06/2025	
Non-legislative basic document	COM(2025)0359 	25/06/2025	

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	Rapporteur	CONT	05/03/2026	Ambassador of Israel
HEINÄLUOMA Eero	Shadow rapporteur	CONT	11/02/2026	The Mission of Palestine to Belgium, Luxembourg and the EU
HEINÄLUOMA Eero	Shadow rapporteur	CONT	10/02/2026	European Commission
FREUND Daniel	Rapporteur	CONT	06/02/2026	Ambassador of the Palestinian Authority
HEINÄLUOMA Eero	Shadow rapporteur	CONT	05/02/2026	IMPACT-SE
FREUND Daniel	Rapporteur	CONT	28/01/2026	Contre-feu, the Alliance against the tobacco industry
FREUND Daniel	Rapporteur	CONT	17/11/2025	UNRWA Representative Office for Europe
INCIR Evin	Rapporteur	CONT	12/11/2025	UNRWA

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.