



2025/1592

8.10.2025

DECISION (EU, Euratom) 2025/1592 OF THE EUROPEAN PARLIAMENT

of 7 May 2025

on the closure of the accounts of the general budget of the European Union for the financial year 2023, Section III – Commission

THE EUROPEAN PARLIAMENT,

- having regard to the general budget of the European Union for the financial year 2023 ⁽¹⁾,
- having regard to the consolidated annual accounts of the European Union for the financial year 2023 (COM(2024) 0272 – C10-0067/2024) ⁽²⁾,
- having regard to the Commission's report on the follow-up to the discharge for the 2022 financial year (COM(2024) 0267), and to the detailed replies to the specific requests made by the European Parliament,
- having regard to the Commission's 2023 Annual Management and Performance Report for the EU Budget (COM(2024)401),
- having regard to the Commission's annual report to the discharge authority on internal audits carried out in 2023 (COM(2024)0249), and to the accompanying Commission staff working document (SWD(2024)0145),
- having regard to the Court of Auditors' annual report on the implementation of the budget for the financial year 2023, together with the institutions' replies ⁽³⁾, and to the Court of Auditors' special reports,
- having regard to the statement of assurance ⁽⁴⁾ as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2023, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 17 February 2025 on discharge to be given to the Commission in respect of the implementation of the budget for the financial year 2023 (05754/2025 – C10-0013/2025),
- having regard to the Council's recommendation of 17 February 2025 on discharge to be given to the executive agencies in respect of the implementation of the budget for the financial year 2023 (05756/2025 – C10-0026/2025),
- having regard to Articles 317, 318 and 319 of the Treaty on the Functioning of the European Union,
- having regard to Article 106a of the Treaty establishing the European Atomic Energy Community,
- having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 ⁽⁵⁾, and in particular Articles 69, 260, 261 and 262 thereof,
- having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union ⁽⁶⁾, and in particular Articles 69, 266, 267 and 268 thereof,
- having regard to Council Regulation (EC) No 58/2003 of 19 December 2002 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes ⁽⁷⁾, and in particular Article 14(2) and (3) thereof,
- having regard to Rule 101 of and Annex V to its Rules of Procedure,

⁽¹⁾ OJ L 58, 23.2.2023, p. 1, ELI: <http://data.europa.eu/eli/budget/2023/1/oj>.

⁽²⁾ OJ C, C/2024/5462, 10.10.2024, ELI: <http://data.europa.eu/eli/C/2024/5462/oj>.

⁽³⁾ OJ C, C/2024/5882, 9.10.2024, ELI: <http://data.europa.eu/eli/C/2024/5882/oj>.

⁽⁴⁾ OJ C, C/2024/6041, 10.10.2024, ELI: <http://data.europa.eu/eli/C/2024/6041/oj>.

⁽⁵⁾ OJ L 193, 30.7.2018, p. 1, ELI: <http://data.europa.eu/eli/reg/2018/1046/oj>.

⁽⁶⁾ OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

⁽⁷⁾ OJ L 11, 16.1.2003, p. 1, ELI: <http://data.europa.eu/eli/reg/2003/58/oj>.

- having regard to the opinions of the Committee on Foreign Affairs, the Committee on Development, the Committee on Employment and Social Affairs, the Committee on the Environment, the Committee on Transport and Tourism, the Committee on Regional Development, the Committee on Culture and Education, the Committee on Civil Liberties, Justice and Home Affairs, the Committee on Women's Rights and Gender Equality,
 - having regard to the letter from the Committee on Agriculture and Rural Development,
 - having regard to the report of the Committee on Budgetary Control (A10-0074/2025),
1. Approves the closure of the accounts of the general budget of the European Union for the financial year 2023;
 2. Sets out its observations in the resolution forming an integral part of the decisions on discharge in respect of the implementation of the general budget of the European Union for the financial year 2023, Section III – Commission, executive agencies and the ninth, tenth and eleventh European Development Funds;
 3. Instructs its President to forward this decision to the Council, the Commission, the Court of Justice of the European Union, the Court of Auditors and the European Investment Bank, and to the national parliaments and the national and regional audit institutions of the Member States, and to arrange for its publication in the *Official Journal of the European Union* (L series).

The President
Roberta METSOLA

The Secretary-General
Alessandro CHIOCCETTI
