



DECISION (EU) 2023/2838 OF THE EUROPEAN PARLIAMENT

of 17 October 2023

on discharge in respect of the implementation of the general budget of the European Union for the financial year 2021, Section II – European Council and Council

THE EUROPEAN PARLIAMENT,

- having regard to the general budget of the European Union for the financial year 2021 ⁽¹⁾,
 - having regard to the consolidated annual accounts of the European Union for the financial year 2021 (COM(2022) 323 – C9-0229/2022) ⁽²⁾,
 - having regard to the Council's annual report to the discharge authority on internal audits carried out in 2021,
 - having regard to the Court of Auditors' annual report on the implementation of the budget concerning the financial year 2021, together with the institutions' replies ⁽³⁾,
 - 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 2021, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
 - having regard to its decision of 10 May 2023 ⁽⁵⁾ postponing the discharge decision for the financial year 2021, and the accompanying resolution,
 - having regard to Article 314(10) and Articles 317, 318 and 319 of the Treaty on the Functioning of the European Union,
 - 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 ⁽⁶⁾, and in particular Articles 59, 118, 260, 261 and 262 thereof,
 - having regard to Rule 100 of and Annex V to its Rules of Procedure,
 - having regard to the second report of the Committee on Budgetary Control (A9-0274/2023),
1. Refuses to grant the Secretary-General of the Council discharge in respect of the implementation of the budget of the European Council and of the Council for the financial year 2021;
 2. Sets out its observations in the resolution below;
 3. Instructs its President to forward this decision and the resolution forming an integral part of it to the European Council, the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

The President
Roberta METSOLA

The Secretary-General
Alessandro CHIOCCETTI

⁽¹⁾ OJ L 93, 17.3.2021.

⁽²⁾ OJ C 399, 17.10.2022, p. 1.

⁽³⁾ OJ C 391, 12.10.2022, p. 6.

⁽⁴⁾ OJ C 399, 17.10.2022, p. 240.

⁽⁵⁾ OJ L 242, 29.9.2023, p. 36.

⁽⁶⁾ OJ L 193, 30.7.2018, p. 1.