DECISION OF THE EUROPEAN PARLIAMENT

of 3 April 2014

on discharge in respect of the implementation of the general budget of the European Union for the financial year 2012, Section III — Commission and executive agencies

(2014/544/EU, Euratom)

THE EUROPEAN PARLIAMENT,

— having regard to the general budget of the European Union for the financial year 2012 ([1]),

— having regard to the consolidated annual accounts of the European Union for the financial year 2012 (COM(2013) 570 – C7-0273/2013) ([2]),

— having regard to the Commission's report on the follow-up to the discharge for the 2011 financial year (COM(2013) 668), and to the Commission staff working documents accompanying that report (SWD(2013) 348 and SWD(2013) 349),

— having regard to the Commission communication of 5 June 2013 entitled 'Synthesis of the Commission's management achievements in 2012' (COM(2013) 334),

— having regard to the Commission's report on the evaluation of the Union's finances based on the results achieved (COM(2013) 461), and to the Commission staff working documents accompanying that report (SWD(2013) 228 and SWD(2013) 229),

— having regard to the Commission's annual report to the discharge authority on internal audits carried out in 2012 (COM(2013) 606), and to the Commission staff working document accompanying that report (SWD(2013) 314),

— having regard to the Court of Auditors' Annual Report on the implementation of the budget for the financial year 2012, 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 2012, pursuant to Article 287 of the Treaty on the Functioning of the European Union,

— having regard to the Council's recommendation of 18 February 2014 on discharge to be granted to the Commission in respect of the implementation of the budget for the financial year 2012 (05848/2014 – C7-0048/2014),

— having regard to Articles 317, 318 and 319 of the Treaty on the Functioning of the European Union and Article 106a of the Treaty establishing the European Atomic Energy Community,

— having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities ([5]), and in particular Articles 55, 145, 146 and 147 thereof,

— having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 ([6]), and in particular Articles 62, 164, 165 and 166 thereof,

— having regard to Rule 76 of, and Annex VI to, its Rules of Procedure,

— having regard to the report of the Committee on Budgetary Control and the opinions of the other committees concerned (A7-0242/2014),

([1]) OJ L 56, 29.2.2012.
([2]) OJ C 334, 15.11.2013, p. 1.
([3]) OJ C 331, 14.11.2013, p. 1.
([4]) OJ C 331, 14.11.2013, p. 10.
([5]) OJ L 248, 16.9.2002, p. 1.
([6]) OJ L 298, 26.10.2012, p. 1.

A. whereas, under Article 17(1) of the Treaty on European Union, the Commission is to execute the budget and manage the programmes and is to do so pursuant to Article 317 of the Treaty on the Functioning of the European Union, in cooperation with the Member States, on its own responsibility, having regard to the principle of sound financial management,

1. Grants the Commission discharge in respect of the implementation of the general budget of the European Union for the financial year 2012;

2. Sets out its observations in the resolution forming an integral part of its decisions on discharge in respect of the implementation of the general budget of the European Union for the financial year 2012, Section III – Commission and executive agencies, and in its resolution of 3 April 2014 on the Court of Auditors' special reports in the context of the 2012 Commission discharge [1];

3. Instructs its President to forward this decision, and the resolution forming an integral part of it, to the governments and parliaments of the Member States, the Ministers of Finance and Agriculture of the Member-States, the national Courts of Auditors, the Council, the Commission, the Court of Justice of the European Union, the Court of Auditors and the European Investment Bank, and to arrange for their publication in the *Official Journal of the European Union* (L series).

The President
Martin SCHULZ

The Secretary-General
Klaus WELLE

[1] Texts adopted, P7_TA(2014)0288 (see page 69 of this Official Journal).