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# DECISION (EU) 2025/1600 OF THE EUROPEAN PARLIAMENT

## of 7 May 2025

## on discharge in respect of the implementation of the general budget of the European Union for the financial year 2023, Section V – Court of Auditors

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 – C10-0071/2024) ([2]),

— having regard to the Court of Auditors' annual activity report for 2023 and its annual report on budgetary and financial management for 2023,

— having regard to the Court of Auditors' annual report on the implementation of the budget concerning the financial year 2023, 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 2023, pursuant to Article 287 of the Treaty on the Functioning of the European Union,

— 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 ([5]), and in particular Articles 59, 118, 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 59, 118, 266, 267 and 268 thereof,

— having regard to Rule 102 of and Annex V to its Rules of Procedure,

— having regard to the report of the Committee on Budgetary Control (A10-0047/2025),

1. Grants the Secretary-General of the Court of Auditors discharge in respect of the implementation of the budget of the Court of Auditors for the financial year 2023;

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 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 CHIOCCHETTI

([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.