# DECISION OF THE EUROPEAN PARLIAMENT

## of 3 April 2014

## on the closure of the accounts of the eighth, ninth and 10th European Development Funds for the financial year 2012

(2014/560/EU)

THE EUROPEAN PARLIAMENT,

— 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 financial statements and revenue and expenditure accounts for the eighth, ninth and 10th European Development Funds for the financial year 2012 (COM(2013) 541 – C7-0283/2013),

— having regard to the Commission's Annual Report of 29 April 2013 on the financial management of the eighth, ninth and 10th European Development Funds in 2012,

— having regard to the financial information on the European Development Funds (COM(2013) 346),

— having regard to the annual report of the Court of Auditors on the activities funded by the eighth, ninth and 10th European Development Funds concerning the financial year 2012, together with the Commission's replies ([1]) and to the Court of Auditors' special reports,

— having regard to the statement of assurance ([2]) 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 recommendations of 18 February 2014 concerning the discharge to be given to the Commission in respect of the implementation of the operations of the European Development Funds for the financial year 2012 (05748/2014 – C7-0050/2014, 05750/2014 – C7-0051/2014, 05753/2014 – C7-0052/2014),

— having regard to the Partnership Agreement between the members of the African, Caribbean and Pacific Group of States, of the one part, and the European Community and its Member States, of the other part, signed in Cotonou on 23 June 2000 ([3]), as revised in Ouagadougou, Burkina Faso, on 22 June 2010 ([4]),

— having regard to Council Decision 2001/822/EC of 27 November 2001 on the association of the overseas countries and territories with the European Community ('Overseas Association Decision') ([5]),

— having regard to Article 33 of the Internal Agreement of 20 December 1995, between the representatives of the governments of the Member States, meeting within the Council, on the financing and administration of the Community aid under the Second Financial Protocol to the fourth ACP-EC Convention ([6]),

— having regard to Article 32 of the Internal Agreement of 18 September 2000, between Representatives of the Governments of the Member States, meeting within the Council, on the financing and administration of Community aid under the Financial Protocol to the Partnership Agreement between the African, Caribbean and Pacific States and the European Community and its Member States signed in Cotonou (Benin) on 23 June 2000, and the allocation of financial assistance for the Overseas Countries and Territories to which Part Four of the EC Treaty applies ([7]),

— having regard to Article 319 of the Treaty on the Functioning of the European Union,

([1]) OJ C 331, 14.11.2013, p. 261.
([2]) OJ C 334, 15.11.2013, p. 122.
([3]) OJ L 317, 15.12.2000, p. 3.
([4]) OJ L 287, 4.11.2010, p. 3.
([5]) OJ L 314, 30.11.2001, p. 1 and OJ L 324, 7.12.2001, p. 1.
([6]) OJ L 156, 29.5.1998, p. 108.
([7]) OJ L 317, 15.12.2000, p. 355.

— having regard to Article 74 of the Financial Regulation of 16 June 1998 applicable to development finance cooperation under the fourth ACP-EC Convention [1],

— having regard to Article 119 of the Financial Regulation of 27 March 2003 applicable to the 9th European Development Fund [2],

— having regard to Article 142 of Council Regulation (EC) No 215/2008 of 18 February 2008 on the Financial Regulation applicable to the 10th European Development Fund [3],

— having regard to the Commission's proposal for a Council regulation on the Financial regulation applicable to the 11th European Development Fund (COM(2013) 660),

— having regard to the Commission's Communications of 13 October 2011 entitled 'Increasing the impact of EU development cooperation – an Agenda for Change' and 'The Future Approach to EU Budget Support to Third Countries',

— having regard to Rules 76 and 77, third indent of, and Annex VI to, its Rules of Procedure,

— having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Development (A7-0176/2014),

1. Notes that the final annual accounts of the eighth, ninth and 10th European Development Funds are as shown in Table 2 of the Court of Auditors' annual report;

2. Approves the closure of the accounts of the eighth, ninth and 10th European Development Funds for the financial year 2012;

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 arrange for its publication in the *Official Journal of the European Union* (L series).

*The President*
Martin SCHULZ

*The Secretary-General*
Klaus WELLE

[1] OJ L 191, 7.7.1998, p. 53.
[2] OJ L 83, 1.4.2003, p. 1.
[3] OJ L 78, 19.3.2008, p. 1.