DECISION (EU) 2023/1843 OF THE EUROPEAN PARLIAMENT

of 10 May 2023

on the closure of the accounts of the eighth, ninth, tenth and eleventh European Development Funds for the financial year 2021

THE EUROPEAN PARLIAMENT,

— having regard to the financial statements and revenue and expenditure accounts for the eighth, ninth, tenth and eleventh European Development Funds for the financial year 2021 (COM(2022) 321 – C9-0281/2022),

— having regard to the financial information on the European Development Funds (COM(2022) 321),

— having regard to the Court of Auditors' annual report on the activities funded by the eighth, ninth, tenth and eleventh European Development Funds for the financial year 2021, together with the Commission's replies ([1]),

— 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 2021, pursuant to Article 287 of the Treaty on the Functioning of the European Union,

— having regard to the Council's recommendations of 28 February 2023 on discharge to be given to the Commission in respect of the implementation of the operations of the European Development Funds for the financial year 2021 (05671/2023 – C9-0056/2023, 05672/2023 – C9-0057/2023, 05673/2023 – C9-0058/2023, 05674/2023 – C9-0059/2023),

— having regard to the Commission's report on the follow-up to the discharge for the 2020 financial year (COM (2022) 331),

— 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 (Benin) on 23 June 2000 ([3]) and amended in Ouagadougou (Burkina Faso) on 22 June 2010 ([4]),

— having regard to Council Decision 2013/755/EU of 25 November 2013 on the association of the overseas countries and territories with the European Union ('Overseas Association Decision') ([5]),

— having regard to Council Decision (EU) 2021/1764 of 5 October 2021 on the association of the Overseas Countries and territories with the European Union including relations between the European Union on the one hand, and Greenland and the Kingdom of Denmark on the other (Decision on the Overseas Association, including Greenland) ([6]),

— 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 ([7]),

— 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 ([8]),

([1]) OJ C 391, 12.10.2022, p. 6.
([2]) OJ C 400, 17.10.2022, p. 170.
([3]) OJ L 317, 15.12.2000, p. 3.
([4]) OJ L 287, 4.11.2010, p. 3.
([5]) OJ L 344, 19.12.2013, p. 1.
([6]) OJ L 355, 7.10.2021, p. 6.
([7]) OJ L 156, 29.5.1998, p. 108.
([8]) OJ L 317, 15.12.2000, p. 355.

— having regard to Article 11 of the Internal Agreement of 24 and 26 June 2013 between the Representatives of the Governments of the Member States of the European Union, meeting within the Council, on the financing of European Union aid under the multiannual financial framework for the period 2014 to 2020 in accordance with the ACP-EU Partnership Agreement and on the allocation of financial assistance for the Overseas Countries and Territories to which Part Four of the Treaty on the Functioning of the European Union applies ([9]),

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

— having regard to Article 74 of the Financial Regulation of 16 June 1998 applicable to development finance cooperation under the fourth ACP-EC Convention ([10]),

— having regard to Article 119 of the Financial Regulation of 27 March 2003 applicable to the 9th European Development Fund ([11]),

— having regard to Article 50 of Council Regulation (EC) No 215/2008 of 18 February 2008 on the Financial Regulation applicable to the 10th European Development Fund ([12]),

— having regard to Article 48 of Council Regulation (EU) 2015/323 of 2 March 2015 on the financial regulation applicable to the 11th European Development Fund ([13]),

— having regard to Article 42 of Council Decision (EU) 2018/1877 of 26 November 2018 on the financial regulation applicable to the 11th European Development Fund, and repealing Regulation (EU) 2015/323 ([14]),

— having regard to Rule 99 and the third indent of Rule 100 of, and Annex V to, its Rules of Procedure,

— having regard to the opinion of the Committee on Development,

— having regard to the report of the Committee on Budgetary Control (A9-0114/2023),

1. Approves the closure of the accounts of the eighth, ninth, tenth and eleventh European Development Funds for the financial year 2021;

2. Instructs its President to forward this decision to the Council, the Commission, 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
Roberta METSOLA

The Secretary-General
Alessandro CHIOCCHETTI

([9]) OJ L 210, 6.8.2013, p. 1.
([10]) OJ L 191, 7.7.1998, p. 53.
([11]) OJ L 83, 1.4.2003, p. 1.
([12]) OJ L 78, 19.3.2008, p. 1.
([13]) OJ L 58, 3.3.2015, p. 17.
([14]) OJ L 307, 3.12.2018, p. 1.