



Brussels, 5 February 2025
(OR. en)

5754/25

FIN 112
PE-L 5

NOTE

From: Budget Committee

To: Permanent Representatives Committee/Council

Subject: Council recommendation on the discharge to be given to the Commission in respect of the implementation of the general budget of the European Union for the financial year 2023

- *Adoption*
- *Approval of a letter*

1. The Budget Committee examined the Court's annual report concerning the financial year 2023¹ in January and February 2025.
2. The annual report contains an assessment of the reliability of the consolidated accounts of the EU and the legality and regularity of the underlying transactions for the revenue and expenditure side of the EU budget, which form the basis for the Court's Statement of Assurance (DAS).
3. The Court concluded that the revenue for the financial year 2023 is legal and regular and free from material error.

¹ OJ C, C/2024/5882, 9.10.2024, ELI: <http://data.europa.eu/eli/C/2024/5882/oj>.

4. The Court issued an adverse opinion on the legality and regularity of expenditure after finding that high-risk expenditure (mainly spending on a reimbursement basis, which is subject to complex rules) is affected by material error, that it represents well over half of the audit population and that its proportion has increased compared to the previous year. Therefore, the Court considered that, similarly to the four previous years, the errors in expenditure were pervasive.
5. On 4 February 2025, the Budget Committee reached an agreement on the draft Council recommendation on the discharge to be given to the Commission in respect of the implementation of the general budget of the European Union for the financial year 2023. The text is set out in Addendum 1 to this note.
6. In accordance with Regulation (EU, Euratom) 2024/2509², and in particular Article 70(4) thereof, and the Financial Regulations of each body, the Council is required to draw up recommendations to the European Parliament on a discharge to be given to the bodies set up under the TFEU and the Euratom Treaty, and which have legal personality and receive contributions charged to the budget. These draft recommendations are submitted for adoption by the Council as a separate “A” item³.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ Doc. 5755/25 ADD 1.

7. Furthermore, in accordance with Council Regulation (EC) No 58/2003⁴ of 19 December 2002 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes, and in particular Article 14(3) thereof, and Commission Regulation (EC) No 1653/2004⁵ of 21 September 2004 on a standard financial regulation for the executive agencies and in particular the first paragraph of Article 66 thereof, the Council is required to draw up recommendations to the European Parliament on a discharge to be given to the executive agencies. These draft recommendations are also submitted for adoption by the Council as a separate “A” item⁶.
8. Moreover, in accordance with the relevant establishing acts and Article 70(4) of Regulation (EU, Euratom) 2024/2509, the Council is required to draw up recommendations to the European Parliament on a discharge to be given to the joint undertakings. These draft recommendations are also submitted for adoption by the Council as a separate “A” item⁷.
9. The Permanent Representatives Committee is invited to suggest that the Council:
- adopt the Council recommendation on the discharge to be given to the Commission in respect of the implementation of the general budget of the European Union for the financial year 2023 as set out in Addendum 1;
 - approve the general comments accompanying the recommendation, as contained in the ANNEX to the same Addendum 1;
 - instruct the President of the Council to have the abovementioned Council recommendation, together with the comments accompanying it, forwarded to the European Parliament, and approve the draft letter in the ANNEX to that effect.
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⁴ OJ L 11, 16.1.2003, p. 1

⁵ OJ L 297, 22.9.2004, p. 6.

⁶ Doc. 5756/25 ADD 1.

⁷ Doc. 5757/25 ADD 1.

DRAFT LETTER

from: President of the Council

to: President of the European Parliament

Madam,

In accordance with Article 319(1) of the Treaty on the Functioning of the European Union, I am forwarding under separate cover¹ the Council recommendation of 18 February 2025 on the discharge to be given to the Commission in respect of the implementation of the general budget of the European Union for the financial year 2023.

[Complimentary close]

¹ Doc. 5754/25 + ADD 1.