

## DECISION OF THE EUROPEAN PARLIAMENT

of 23 October 2014

**on discharge in respect of the implementation of the general budget of the European Union for the financial year 2012, Section II — European Council and Council**

(2014/824/EU)

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 — C7-0275/2013) (²),
- having regard to the Annual Report of the Court of Auditors on the implementation of the budget concerning the financial year 2012, 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 2012, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to its decision of 3 April 2014 (⁵) postponing its decision on granting discharge for the financial year 2012, and the accompanying resolution,
- 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 Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (⁶), and in particular Articles 50, 86, 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 (⁷), and in particular Articles 164, 165 and 166 thereof,
- having regard to the Interinstitutional Agreement of 2 December 2013 between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management (⁸),
- having regard to Rule 94 of, and Annex V to, its Rules of Procedure,
- having regard to the second report of the Committee on Budgetary Control (A8-0010/2014),

1. Refuses to grant the Secretary-General of the Council discharge in respect of the implementation of the European Council's and the Council's budget for the financial year 2012;
2. Sets out its observations in the resolution below;
3. Instructs its President to forward this Decision and the resolution that forms an integral part of it to the European Council, the Council, the Commission, the Court of Justice of the European Union, the Court of Auditors, the European Ombudsman, the European Data Protection Supervisor and the European External Action Service, 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

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(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 334, 15.11.2013, p. 122.

(⁵) OJ L 266, 5.9.2014, p. 24.

(⁶) OJ L 248, 16.9.2002, p. 1.

(⁷) OJ L 298, 26.10.2012, p. 1.

(⁸) OJ C 373, 20.12.2013, p. 1.