

DECISION OF THE EUROPEAN PARLIAMENT**of 10 May 2012****on the closure of the accounts of the general budget of the European Union for the financial year 2010, Section III — Commission**

(2012/553/EU, Euratom)

THE EUROPEAN PARLIAMENT,

- having regard to the general budget of the European Union for the financial year 2010 ⁽¹⁾,
 - having regard to the annual accounts of the European Union for the financial year 2010 (COM(2011) 473 – C7-0256/2011) ⁽²⁾,
 - having regard to the Commission's report on the follow-up to the discharge for the 2009 financial year (COM(2011) 736), and to the Commission staff working documents accompanying that report (SEC(2011) 1350 and SEC(2011) 1351),
 - having regard to the Commission communication of 1 June 2011 entitled 'Synthesis of the Commission's management achievements in 2010' (COM(2011) 323),
 - having regard to the Commission's annual report to the discharge authority on internal audits carried out in 2010 (COM(2011) 643), and to the Commission staff working document accompanying that report (SEC(2011) 1189),
 - having regard to the Annual Report of the Court of Auditors on the implementation of the budget concerning the financial year 2010, together with the institutions' replies ⁽³⁾, and to the Court of Auditors' special reports,
 - 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 2010 pursuant to Article 287 of the Treaty on the Functioning of the European Union,
 - having regard to the Council's recommendation of 21 February 2012 on discharge to be given to the Commission in respect of the implementation of the general budget of the European Union for the financial year 2010 (06081/1/2012 – C7-0053/2012), and noting that the United Kingdom, the Netherlands and Sweden have for the first time refused to recommend granting discharge,
 - having regard to the Council's recommendation of 21 February 2012 on discharge to be given to the executive agencies in respect of the implementation of the budget for the financial year 2010 (06084/2012 – C7-0052/2012),
 - having regard to Articles 317, 318 and 319 of the Treaty on the Functioning of the European Union and Article 106a of the Euratom Treaty,
 - 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 ⁽⁵⁾, and in particular Articles 55, 145, 146 and 147 thereof,
 - having regard to Council Regulation (EC) No 58/2003 of 19 December 2002 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes ⁽⁶⁾, and in particular Article 14(2) and (3) thereof,
 - having regard to Rule 76 of, and Annex VI to, its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control and the opinions of the other committees concerned (A7-0098/2012),
- A. whereas under Article 318 of the Treaty on the Functioning of the European Union the Commission shall submit the accounts relating to the implementation of the budget and establish a financial statement of the assets and liabilities of the Union,

⁽¹⁾ OJ L 64, 12.3.2010.

⁽²⁾ OJ C 332, 14.11.2011, p. 1.

⁽³⁾ OJ C 326, 10.11.2011, p. 1.

⁽⁴⁾ OJ C 332, 14.11.2011, p. 134.

⁽⁵⁾ OJ L 248, 16.9.2002, p. 1.

⁽⁶⁾ OJ L 11, 16.1.2003, p. 1.

1. Approves the closure of the accounts of the general budget of the European Union for the financial year 2010;
2. Sets out its observations in the resolution that forms an integral part of its Decisions on discharge in respect of the implementation of the general budget of the European Union for the financial year 2010, Section III – Commission and executive agencies, and in its resolution of 10 May 2012 on the Court of Auditors' special reports in the context of the 2010 Commission discharge ⁽¹⁾;
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 their publication in the *Official Journal of the European Union* (L series).

The President
Martin SCHULZ

The Secretary-General
Klaus WELLE

⁽¹⁾ Texts adopted, P7_TA(2012)0154 (see page 68 of this Official Journal).