

DECISION (EU, EURATOM) 2016/1460 OF THE EUROPEAN PARLIAMENT**of 28 April 2016****on discharge in respect of the implementation of the general budget of the European Union for the financial year 2014, Section III — Commission**

THE EUROPEAN PARLIAMENT,

- having regard to the general budget of the European Union for the financial year 2014 ⁽¹⁾,
- having regard to the consolidated annual accounts of the European Union for the financial year 2014 (COM(2015) 377 — C8-0199/2015) ⁽²⁾,
- having regard to the Commission's report on the follow-up to the discharge for the 2013 financial year (COM(2015) 505), and to the accompanying Commission staff working documents (SWD(2015) 194, SWD(2015) 195),
- having regard to the Commission communication of 3 June 2015 entitled 'Synthesis of the Commission's management achievements in 2014' (COM(2015) 279), and to the accompanying Annexes,
- having regard to the Commission's annual evaluation report on the Union's finances based on the results achieved (COM(2015) 313) and to the accompanying Commission staff working documents (SWD(2015) 124, SWD(2015) 125),
- having regard to the Commission's annual report to the discharge authority on internal audits carried out in 2014 (COM(2015) 441), and to the accompanying Commission staff working document (SWD(2015) 170),
- having regard to the Court of Auditors' annual report on the implementation of the budget for the financial year 2014, 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 2014, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 12 February 2016 on discharge to be given to the Commission in respect of the implementation of the budget for the financial year 2014 (05583/2016 — C8-0042/2016),
- having regard to the communication from the Commission of 8 October 2015 to the European Parliament, the Council and the Court of Auditors on Protection of the EU budget to end-2014 (COM(2015) 503),
- having regard to Articles 317, 318 and 319 of the Treaty on the Functioning of the European Union,
- having regard to Article 106a of the Treaty establishing the European Atomic Energy Community,

⁽¹⁾ OJ L 51, 20.2.2014.

⁽²⁾ OJ C 377, 13.11.2015, p. 1.

⁽³⁾ OJ C 373, 10.11.2015, p. 1.

⁽⁴⁾ OJ C 377, 13.11.2015, p. 146.

- 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 ⁽¹⁾ and in particular Articles 62, 164, 165 and 166 thereof,
 - having regard to Rule 93 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control and the opinions of the other committees concerned (A8-0140/2016),
- A. whereas, under Article 17(1) of the Treaty on European Union, the Commission is to execute the budget and manage programmes and, pursuant to Article 317 of the Treaty on the Functioning of the European Union, is to implement the budget in cooperation with the Member States, on its own responsibility, having regard to the principles of sound financial management;
1. Grants the Commission discharge in respect of the implementation of the general budget of the European Union for the financial year 2014;
 2. Sets out its observations in the resolution forming an integral part of the decisions on discharge in respect of the implementation of the general budget of the European Union for the financial year 2014, Section III — Commission and executive agencies, and in its resolution of 28 April 2016 on the Court of Auditors' special reports in the context of the Commission discharge for the financial year 2014 ⁽²⁾;
 3. Instructs its President to forward this decision, and the resolution forming an integral part of it, to the Council, the Commission, the Court of Auditors and the European Investment Bank, and to the national parliaments and the national and regional audit institutions of the Member States, 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⁾ OJ L 298, 26.10.2012, p. 1.

⁽²⁾ Texts adopted of that date, P8_TA(2016)0148 (see page 91 of this Official Journal).