



Procedure file

Basic information		
DEC - Discharge procedure	2013/2239(DEC)	Procedure completed
2012 discharge: European Securities and Markets Authority (ESMA)		
Subject 8.70.03.07 Previous discharges		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	CONT Budgetary Control		10/10/2013
		PPE SARVAMAA Petri	
		Shadow rapporteur	
		S&D KADENBACH Karin	
		ALDE GERBRANDY Gerben-Jan	
		Verts/ALE STAES Bart	
		ECR ANDREASEN Marta	
		EFD VANHECKE Frank	
		NI EHRENHAUSER Martin	
	Committee for opinion	Rapporteur for opinion	Appointed
	ECON Economic and Monetary Affairs		08/10/2013
		S&D SÁNCHEZ PRESEDO Antolín	
European Commission	Commission DG Budget	Commissioner ŠEMETA Algirdas	

Key events			
25/07/2013	Non-legislative basic document published	COM(2013)0570	
22/10/2013	Committee referral announced in Parliament		
17/03/2014	Vote in committee		
21/03/2014	Committee report tabled for plenary	A7-0231/2014	Summary
02/04/2014	Debate in Parliament		
03/04/2014	Results of vote in Parliament		
03/04/2014	Decision by Parliament	T7-0321/2014	Summary
03/04/2014	End of procedure in Parliament		
05/09/2014	Final act published in Official Journal		

Technical information

Procedure reference	2013/2239(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/14219

Documentation gateway

Non-legislative basic document		COM(2013)0570	26/07/2013	EC	
Committee draft report		PE521.675	23/01/2014	EP	
Document attached to the procedure		05849/2014	05/02/2014	CSL	Summary
Committee opinion	ECON	PE524.720	21/02/2014	EP	
Amendments tabled in committee		PE521.802	25/02/2014	EP	
Committee report tabled for plenary, single reading		A7-0231/2014	21/03/2014	EP	Summary
Text adopted by Parliament, single reading		T7-0321/2014	03/04/2014	EP	Summary

Final act

Budget 2014/601
[OJ L 266 05.09.2014, p. 0262](#) Summary

2012 discharge: European Securities and Markets Authority (ESMA)

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2012, as part of the 2012 discharge procedure.

Analysis of the accounts of the European Securities and Markets Authority (ESMA).

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2012 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the European Securities and Markets Authority (ESMA).

In 2012, the tasks and budget of this agency were as follows:

- description of ESMA's tasks: ESMA, which is located in Frankfurt, was set up by [Regulation \(EU\) No 1095/2010 of the European Parliament and of the Council](#) with a view to protecting the public interest by contributing to the short, medium and long-term stability and efficiency of the financial system for the economy of the European Union, its citizens and its companies;
- ESMA's budget for the 2012 financial year: ESMA's budget for 2012, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:

§ Commitment appropriations :

- committed : EUR 20 million;
- paid : EUR 17 million;
- carried-over : 0.

§ Payment appropriations :

- committed : EUR 22 million;
- paid : EUR 15 million;
- carried-over : EUR 4 million.

Please refer also to the [final accounts of the Securities and Market Authority](#)

2012 discharge: European Securities and Markets Authority (ESMA)

The Committee on Budgetary Control adopted the report by Petri SARVAMAA (EPP, FI) in which it recommended the European Parliament to grant discharge to the Executive Director of the European Securities and Markets Authority (ESMA) in respect of the implementation of the Authority's budget for the financial year 2012.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Authority for the financial year 2012 are reliable, and that the underlying transactions are legal and regular, Members approved the closure of the Authority's accounts. They made, however, a number of recommendations that needed to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the [draft resolution on performance, financial management and control of EU agencies](#).

- Budget and financial management: Members noted that budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 86.12% and that the payment appropriations execution rate was 65.22%.
- Carryovers: Members regretted that according to the Court of Auditors annual audit, EUR 2.8 million (14%) of total appropriations were cancelled and EUR 4.2 million (21%) were carried over to 2013; this was mainly caused by the fact that a significant contract for works on the Authority's premises was awarded in December 2012 (EUR 600 000).

Members also made a series of observations on transfers, procurement and recruitment procedures as well as comments on internal controls.

Lastly, they acknowledged that following the [Court of Auditors' Special Report No 15/2012](#), the Authority revised its ethics guidelines on the basis of the Commission's Guidelines on the Prevention and Management of Conflicts of Interests in EU Decentralised Agencies. They welcomed them and the fact that they were considered as best practices.

2012 discharge: European Securities and Markets Authority (ESMA)

The European Parliament adopted a decision concerning the discharge to be granted to the Executive Director of the European Securities and Markets Authority (ESMA) in respect of the implementation of the Authority's budget for the financial year 2012. The vote on the discharge decision approved the closure of the accounts (in accordance with Annex VI, Article 5(1) of the Rules of Procedure of the European Parliament.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Authority for the financial year 2012 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 491 votes to 70, with 23 abstentions, a resolution containing a series of recommendations that form an integral part of the discharge decision and as well as the general recommendations that appear in the [draft resolution on performance, financial management and control of EU agencies](#).

These recommendations are summarised as follows:

- Budget and financial management: Parliament noted that budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 86.12% and that the payment appropriations execution rate was 65.22%.
- Carryovers: Parliament regretted that according to the Court of Auditors annual audit, EUR 2.8 million (14%) of total appropriations were cancelled and EUR 4.2 million (21%) were carried over to 2013; this was mainly caused by the fact that a significant contract for works on the Authority's premises was awarded in December 2012 (EUR 600 000).
- Performance: Parliament requested that the Authority communicate the results and impact its work has on European citizens in an accessible way, mainly through its website.

It also made a series of observations on transfers, procurement and recruitment procedures as well as comments on internal controls.

Lastly, Parliament acknowledged that following the [Court of Auditors' Special Report No 15/2012](#), the Authority revised its ethics guidelines on the basis of the Commission's Guidelines on the Prevention and Management of Conflicts of Interests in EU Decentralised Agencies. It welcomed them and the fact that they were considered as best practices.

2012 discharge: European Securities and Markets Authority (ESMA)

PURPOSE: to grant discharge to the European Securities and Markets Authority (ESMA) for the financial year 2012.

NON-LEGISLATIVE ACT: Decision 2014/587/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Securities and Markets Authority for the financial year 2012.

CONTENT: with the present decision, the European Parliament grants discharge to the Executive Director of the European Securities and Markets Authority in respect of its budget for the financial year 2012.

This decision is in line with the European Parliament's resolution adopted on 3 April 2014 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 3 April 2014).

Amongst the main observations made, Parliament regretted the difficulties brought to light by the Court of Auditors as regards public procurement and called on the Authority to improve the situation.