



# Procedure file

Basic information		
DEC - Discharge procedure	<a href="#">2013/2239(DEC)</a>	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
	<b>CONT</b> Budgetary Control		10/10/2013
		PPE <a href="#">SARVAMAA Petri</a>	
		Shadow rapporteur	
		S&D <a href="#">KADENBACH Karin</a>	
		ALDE <a href="#">GERBRANDY Gerben-Jan</a>	
		Verts/ALE <a href="#">STAES Bart</a>	
		ECR <a href="#">ANDREASEN Marta</a>	
		EFD <a href="#">VANHECKE Frank</a>	
		NI <a href="#">EHRENHAUSER Martin</a>	
	Committee for opinion	Rapporteur for opinion	Appointed
	<b>ECON</b> Economic and Monetary Affairs		08/10/2013
		S&D <a href="#">SÁNCHEZ PRESEDO Antolín</a>	
European Commission	Commission DG <a href="#">Budget</a>	Commissioner ŠEMETA Algirdas	

Key events			
26/07/2013	Non-legislative basic document published	<a href="#">COM(2013)0570</a>	
22/10/2013	Committee referral announced in Parliament		
17/03/2014	Vote in committee		
21/03/2014	Committee report tabled for plenary	<a href="#">A7-0231/2014</a>	Summary
02/04/2014	Debate in Parliament		
03/04/2014	Results of vote in Parliament		
	Decision by Parliament		Summary

03/04/2014		<a href="#">T7-0321/2014</a>	
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		<a href="#">PE521.675</a>	23/01/2014	EP	
Document attached to the procedure		<a href="#">05849/2014</a>	05/02/2014	CSL	Summary
Committee opinion	ECON	<a href="#">PE524.720</a>	21/02/2014	EP	
Amendments tabled in committee		<a href="#">PE521.802</a>	25/02/2014	EP	
Committee report tabled for plenary, single reading		<a href="#">A7-0231/2014</a>	21/03/2014	EP	Summary
Text adopted by Parliament, single reading		<a href="#">T7-0321/2014</a>	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)

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)

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.

## 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.