

## 2012 discharge: European Banking Authority (EBA)

2013/2237(DEC) - 21/03/2014 - Committee report tabled for plenary, single reading

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 Banking Authority (EBA) 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](#).

- **Legality and regularity of transactions:** Members noted that the Authority grants staff whose children attend primary or secondary school a top-up allowance, which amounted to some EUR 76 000 in 2012. They noted that these allowances are not covered by the Staff Regulations and are, therefore, considered irregular by the Court of Auditors. They acknowledged, however, that this situation is due to the lack of European Schools in the city where the Authority is based.
- **Budget and financial management:** Members noted that the overall level of appropriations committed was 89%, but carry-overs of committed appropriations were high at 45% which was mainly due to reasons beyond the Authority's control, such as the unsuccessful attempt to find new premises and delays in the implementation of some IT projects for which it was difficult to obtain the information needed from the predecessor organisation. Improvements should be made in the area of budgetary planning.

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

Lastly, they welcomed the adoption of Ethics Guidelines by the Authority and acknowledged that it is finalising the preparation of its conflicts of interests policy. They called on the Authority to inform the discharge authority of the adoption of that policy.