

2012 discharge: European Securities and Markets Authority (ESMA)

2013/2239(DEC) - 03/04/2014 - Text adopted by Parliament, single reading

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.