



2024/2321

10.10.2024

DECISION (EU) 2024/2321 OF THE EUROPEAN PARLIAMENT

of 11 April 2024

**on discharge in respect of the implementation of the budget of the European Securities and Markets
Authority for the financial year 2022**

THE EUROPEAN PARLIAMENT,

- having regard to the final annual accounts of the European Securities and Markets Authority for the financial year 2022,
 - having regard to the Court of Auditors' annual report on EU agencies for the financial year 2022, together with the agencies' replies ⁽¹⁾,
 - having regard to the statement of assurance ⁽²⁾ 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 2022, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
 - having regard to the Council's recommendation of 22 February 2024 on discharge to be given to the Authority in respect of the implementation of the budget for the financial year 2022 (06180/2024 – C9-0100/2024),
 - having regard to Article 319 of the Treaty on the Functioning of the European Union,
 - having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 ⁽³⁾, and in particular Article 70 thereof,
 - having regard to Regulation (EU) No 1095/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Securities and Markets Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/77/EC ⁽⁴⁾, and in particular Article 64 thereof,
 - having regard to Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council ⁽⁵⁾, and in particular Article 105 thereof,
 - having regard to Rule 100 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A9-0103/2024),
1. Grants the Executive Director of the European Securities and Markets Authority discharge in respect of the implementation of the Authority's budget for the financial year 2022;
 2. Sets out its observations in the resolution below;
 3. Instructs its President to forward this decision, and the resolution forming an integral part of it, to the Executive Director of the European Securities and Markets Authority, the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

The President
Roberta METSOLA

The Secretary-General
Alessandro CHIOCCETTI

⁽¹⁾ OJ C, C/2023/594, 27.10.2023.

⁽²⁾ OJ C, C/2023/112, 12.10.2023.

⁽³⁾ OJ L 193, 30.7.2018, p. 1.

⁽⁴⁾ OJ L 331, 15.12.2010, p. 84.

⁽⁵⁾ OJ L 122, 10.5.2019, p. 1.