



Procedure file

| Basic information | | |
|--|--------------------------------|---------------------|
| DEC - Discharge procedure | 2012/2210(DEC) | Procedure completed |
| 2011 discharge: Agency for the Cooperation of Energy Regulators (ACER) | | |
| Subject 8.70.03.07 Previous discharges | | |

| Key players | | | |
|---------------------|---|---|------------|
| European Parliament | Committee responsible | Rapporteur | Appointed |
| | CONT Budgetary Control | ALDE GERBRANDY Gerben-Jan Shadow rapporteur PPE SARVAMAA Petri S&D AYALA SENDER Inés Verts/ALE STAES Bart ECR BRADBOURN Philip EFD ANDREASEN Marta NI EHRENHAUSER Martin | 29/02/2012 |
| | Committee for opinion | Rapporteur for opinion | Appointed |
| | ITRE Industry, Research and Energy | The committee decided not to give an opinion. | |
| European Commission | Commission DG Budget | Commissioner ŠEMETA Algirdas | |

| Key events | | | |
|------------|--|---|---------|
| 24/07/2012 | Non-legislative basic document published | COM(2012)0436 | Summary |
| 13/09/2012 | Committee referral announced in Parliament | | |
| 19/03/2013 | Vote in committee | | |
| 21/03/2013 | Committee report tabled for plenary | A7-0068/2013 | Summary |
| 16/04/2013 | Debate in Parliament |  | |
| 17/04/2013 | Results of vote in Parliament |  | |
| 17/04/2013 | Decision by Parliament | T7-0135/2013 | Summary |
| 17/04/2013 | End of procedure in Parliament | | |
| 16/11/2013 | Final act published in Official Journal | | |

| Technical information | |
|-----------------------|--|
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| Procedure reference | 2012/2210(DEC) |
| Procedure type | DEC - Discharge procedure |
| Stage reached in procedure | Procedure completed |
| Committee dossier | CONT/7/10617 |

Documentation gateway

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|---|--|------------|------|---------|
| Non-legislative basic document | COM(2012)0436 | 25/07/2012 | EC | Summary |
| Court of Auditors: opinion, report | N7-0007/2013 OJ C 388 15.12.2012, p. 0001 | 05/09/2012 | CofA | Summary |
| Document attached to the procedure | 05753/2013 | 01/02/2013 | CSL | Summary |
| Committee draft report | PE497.817 | 04/02/2013 | EP | |
| Amendments tabled in committee | PE497.864 | 26/02/2013 | EP | |
| Committee report tabled for plenary, single reading | A7-0068/2013 | 21/03/2013 | EP | Summary |
| Text adopted by Parliament, single reading | T7-0135/2013 | 17/04/2013 | EP | Summary |

Final act

[Decision 2013/554](#)
[OJ L 308 16.11.2013, p. 0161](#) Summary

2011 discharge: Agency for the Cooperation of Energy Regulators (ACER)

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2011, as part of the 2011 discharge procedure.

Analysis of the accounts of the Agency for the Cooperation of Energy Regulators (ACER) new agency.

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2011 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 Agency for the Cooperation of Energy Regulators (ACER).

In 2011, the tasks and budget of this agency were as follows:

- § description of ACER's tasks: ACER, which is located in Ljubljana, was set up by [Regulation \(EU\) No 713/2009 of the European Parliament and of the Council](#) with a view to helping the Member States regulatory authorities in the areas of electricity and natural gas to carry out their regulatory tasks in line with the applicable Community texts, if necessary by coordinating their action;
- § ACER's budget for the 2011 financial year: ACER's budget for 2011, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:
 - § forecasted income budget: EUR 4 million;
 - § entitlements established: EUR 4 million;
 - § amounts received: EUR 4 million;
 - § outstanding: EUR 0 million.

The complete version of ACER's final accounts may be found at the following address:

http://www.acer.europa.eu/Official_documents/Publications/Pages/Publication.aspx

2011 discharge: Agency for the Cooperation of Energy Regulators (ACER)

PURPOSE: presentation of the EU Court of Auditors report on the annual accounts of the European Agency for Cooperation of Energy Regulators (ACER) for the financial year 2011, together with the Agency's replies.

CONTENT: in accordance with the tasks conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, the Court presents to the European Parliament and to the Council, in the context of the discharge procedure, a Statement of Assurance as to the reliability of the annual accounts of each institution, body or agency of the EU, and the legality and regularity of the transactions underlying

them, on the basis of an independent external audit.

This audit concerned, amongst others, the annual accounts of the European Agency for Cooperation of Energy Regulators for the financial year 2011.

In the Courts opinion, the Agency's Annual Accounts present fairly, in all material respects, its financial position as of 31 December 2011 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also considers that the transactions underlying the annual accounts of the Agency for the financial year ended 31 December 2011 are, in all material respects, legal and regular.

The report confirms that the Agency's 2011 budget amounted to EUR 4.8 million and that the number of staff employed by the Agency at the end of the year was 39.

The report also makes a series of observations on the budgetary and financial management of the Agency, accompanied by the latter's response. The main observations may be summarised as follows:

Courts observations:

- carry-overs: the Court notes a particularly high level of carry-overs. The high level of appropriations not used and of carry overs as well as the low level of payments indicate shortcomings in budget planning and implementation and are at odds with the budgetary principle of annuality;
- payment of allowances: the Court notes that the Agency paid subsistence allowances to seconded experts (SNEs) who were nationals of the State where the Agency is situated. This payment conflicts with the Rules on the Secondment of National Experts adopted by the Administrative Board of the Agency, which provide for the granting of such allowances only to temporary agents who are not nationals of the Member State where they are employed; such payments are irregular.

Agency's replies:

- during its first operational year, ACER had to recruit most of its staff which represented a challenge and resulted in late occupancy of opened positions, which had a significant impact on the Agency's budget implementation rate. This also influenced the estimation of the procurement needs and led to a concentration of procurement procedures towards the end of the year, resulting in a high level of carry forwards to honour the signed legal and budgetary commitments;
- ACER accepts the remarks of the Court and has already stopped the payments of allowances to Slovenian SNEs.

Lastly, the Court of Auditors report contains a summary of ACER's activities in 2011. This is focused on the following:

- framework guidelines and opinions in, inter alia, the gas field;
- two Agency Working groups established;
- new competence for the Agency was acquired via the Regulation on Energy Market Integrity and Transparency;
- establishment of a web platform.

2011 discharge: Agency for the Cooperation of Energy Regulators (ACER)

The Committee on Budgetary Control adopted the report by Gerben-Jan GERBRANDY (ADLE, NL) on discharge to be granted to the Director of the European Agency for the Cooperation of Energy Regulators in respect of the implementation of the budget of the Agency for the financial year 2011.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the European Agency for the Cooperation of Energy Regulators for the financial year 2011 are reliable and that the underlying transactions are legal and regular, Members approve the closure of the Agency's accounts. However, they make a number of recommendations that need 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](#):

- Financing, budget and financial management: the overall budget of the Agency for 2011 was EUR 4.8 million whereas the contribution of the Union to the budget of the Agency for 2011 amounted to EUR 4.362 million;
- Implementation rate of appropriations and carryovers: Members note that appropriations were committed at a rate of 67 %, while payments reached a level of 74 % of the total appropriations managed in its first operational year. They also note the high level of appropriations not used and of carryovers, as well as the low level of payments which are at odds with the budgetary principle of annuality.

Lastly, Members made a series of observations as regards the Agency's recruitment system, as well as some irregular payments paid to staff.

2011 discharge: Agency for the Cooperation of Energy Regulators (ACER)

PURPOSE: to grant discharge to the European Agency for the Cooperation of Energy Regulators for the financial year 2011.

NON-LEGISLATIVE ACT: Decision 2013/553/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Agency for the Cooperation of Energy Regulators for the financial year 2011.

CONTENT: with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union (TFEU), the European Parliament grants discharge to the Director of the European Agency for the Cooperation of Energy Regulators in respect of its budget for the financial year 2011.

This decision is in line with the European Parliament's resolution adopted on 17 April 2013 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 17 April 2013).

2011 discharge: Agency for the Cooperation of Energy Regulators (ACER)

The European Parliament adopted a decision on discharge to be granted to the Director of the European Agency for the Cooperation of Energy Regulators (ACER) in respect of the implementation of the budget of the Agency for the financial year 2011. The vote on the decision to grant discharge covers the closure of the accounts (in accordance with Annex VI, Article 5(1) of the European Parliaments Rules of Procedure).

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the European Agency for the Cooperation of Energy Regulators for the financial year 2011 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution containing a number of recommendations that need 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](#):

- Financing, budget and financial management: Parliament recalls that the overall budget of the Agency for 2011 was EUR 4.8 million whereas the contribution of the Union to the budget of the Agency for 2011 amounted to EUR 4.362 million.
- Implementation rate of appropriations and carryovers: it notes that appropriations were committed at a rate of 67%, while payments reached a level of 74% of the total appropriations managed in its first operational year. It also notes the high level of appropriations not used and of carryovers, as well as the low level of payments which are at odds with the budgetary principle of annuality.
- Irregular payments: Parliament notes with concern that in 2011, the Agency paid subsistence allowances to seconded experts who were nationals of the State where the Agency is situated, and that those payments conflicted with the Rules on the Secondment of National Experts adopted by the Administrative Board of the Agency. Parliament notes however that the Agency had already stopped the payment of allowances in such cases.

Lastly, Parliament made a series of observations as regards the Agencies recruitment system.