2014 discharge: Agency for the Cooperation of Energy Regulators (ACER)

2015/2191(DEC) - 27/01/2016 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2014 and the balance sheet as at 31 December 2014 of the Agency for the Cooperation of Energy Regulators (ACER), as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2014, accompanied by the Agency's replies to the Court's observations, the Council recommended the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2014.

The Council welcomed the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2014 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2014 are legal and regular in all material respects.

Nevertheless, the Council has made some observations which may be summarised as follows:

- **financial programming**: the Council reiterated its call on the Agency to continue improving its financial programming and monitoring of the budget implementation, in order to reduce the level of commitments carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality. It recognised the multiannual nature of its operations, however, in particular the very high level of carry-overs in Title III in relation to the implementation of the REMIT regulation, and the pre-financing payments made in that regard at the end of 2014, contradict that principle.