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

2015/2191(DEC) - 07/04/2016 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Derek VAUGHAN (S&D, UK) on discharge in respect of the implementation of the budget of the Agency for the Cooperation of Energy Regulators for the financial year 2014.

The parliamentary committee calls on the European Parliament to grant the Director of the Agency discharge in respect of the implementation of the Agency's budget for the financial year 2014.

Noting that the Court of Auditors issued a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions for the financial year 2014, Members call on Parliament to approve the closure of the Agency'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:

- **Agency's financial statements:** Members noted that the final budget of the Agency for the financial year 2014 was EUR 10 880 000, representing a decrease of 8.80 % compared to 2013. The entire budget of Agency derives from the Union budget.

- **Budget and financial management:** Members note that budget monitoring efforts during the financial year 2014 resulted in a budget implementation rate of 95 %, reaching the Agency's planned target and representing a decrease of 2.53 % compared with 2013. They note furthermore that the payment appropriations execution rate was at 69.84 %, representing an increase of 14.84 % compared with 2013. They find that the payment appropriations execution rate is below the Agency's target of 75 %, mainly due to the renewal or negotiation of the Agency's annual contracts towards the end of the year, as well as due to the multiannual nature of the REMIT project.

Members also made a series of observations regarding commitments and carryovers, contract awards, recruitment and audit procedures.

They point out that, according to the Seat Agreement between the Agency and the host Member State, a **European School** is to be established in the host Member State. They regret that more than four years after the entry into force of that agreement, no European School has been set up and call on the Agency to inform the discharge authority of state of play of the negotiations.

Lastly, in respect to performance, Members recall that the Agency reviewed its system of Key Performance Indicators (KPIs), by which it introduced a distinction between performance indicators and KPIs intended to give management a clearer indication of whether the Agency's overall objectives were being met.