

2016 discharge: Agency for the Cooperation of Energy Regulators (ACER)

2017/2174(DEC) - 09/02/2018 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2016 and the balance sheet as at 31 December 2016 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 2016, 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 2016.

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 2016 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 2016 are legal and regular in all material respects.

Nevertheless, the following observation was made:

- **financial programming:** the Council regretted that, again, a high level of commitment appropriations was carried over to 2017. It called on the Agency to continue improving its financial programming and monitoring of the budget implementation, and introducing, where appropriate, the use of differentiated budget appropriations in order to reduce the level of commitments carried over to the following financial year to the minimum strictly necessary.