Basic information

2012/2210(DEC) DEC - Discharge procedure	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	GERBRANDY Gerben-Jan (ALDE)	29/02/2012
	Shadow rapporteur SARVAMAA Petri (PPE) AYALA SENDER Inés (S&D) STAES Bart (Verts/ALE) BRADBOURN Philip (ECR) SØNDERGAARD Søren Bo (GUE/NGL) ANDREASEN Marta (EFD) EHRENHAUSER Martin (NI)	

Committee for opinion	Rapporteur for opinion	Appointed
ITRE Industry, Research and Energy	The committee decided not to give an opinion.	

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
25/07/2012	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	Decision by Parliament	T7-0135/2013	Summary
17/04/2013	Results of vote in Parliament		
17/04/2013	End of procedure in Parliament		
16/11/2013	Final act published in Official Journal		

Technical information

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

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE497.817	04/02/2013	
Amendments tabled in committee		PE497.864	26/02/2013	
Committee report tabled for plenary, single reading		A7-0068/2013	21/03/2013	Summary
Text adopted by Parliament, single reading		T7-0135/2013	17/04/2013	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05753/2013	01/02/2013	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2012)0436	25/07/2012	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N7-0007/2013 OJ C 388 15.12.2012, p. 0001	05/09/2012	Summary

Additional information		
Source	**Document**	**Date**
European Commission	EUR-Lex	

Final act	
Decision 2013/0554 OJ L 308 16.11.2013, p. 0161	Summary

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

2012/2210(DEC) - 05/09/2012 - Court of Auditors: opinion, report

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 Court's 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:

Court's 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)

2012/2210(DEC) - 01/02/2013

Having examined the revenue and expenditure accounts for the financial year 2011 and the balance sheet at 31 December 2011 of the Agency for the Cooperation of Energy Regulators, as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2011, accompanied by the Agency's replies to the Court's observations, the Council recommends 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 2011.

The observations in the Court of Auditors' report in relation to the financial year 2011 call for some comments by the Council, which may be summarised as follows:

- the Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2011 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 that financial year are legal and regular;
- the Council urges the Agency to improve its financial programming and monitoring of the budget implementation in order to improve budget execution and to **reduce the amounts carried over to the next financial year**, in line with the budgetary principle of annuality;
- it encourages the Agency to pursue its efforts to address the shortcomings detected by the Court in its staff recruitment procedures;
- lastly, the Council regrets the **irregular payments made in favour of national seconded experts** and urges the Agency to ensure a strict application of the relevant rules.

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

2012/2210(DEC) - 21/03/2013 - Committee report tabled for plenary, single reading

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)

2012/2210(DEC) - 17/04/2013 - Text adopted by Parliament, single reading

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 Parliament’s 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 Agency’s recruitment system.

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

2012/2210(DEC) - 17/04/2013 - Final act

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).

A parallel decision, 2013/554/EU, adopted on the same day, approves the closure of the Agency’s accounts for the 2011 financial year.

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

2012/2210(DEC) - 25/07/2012 - Non-legislative basic document

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