

Annex

Comment to be taken into account in the final ACER's Implementing Rules:

Article 15

For the purposes of establishing the budget, actual expenditure in the last financial year for which the accounts have been closed shall be determined as follows:

*a) in commitments: commitments entered in the accounts during the financial year against appropriations for that financial year as defined in Article 4 **of these Rules**;*

*(b) in payments: payments made during the financial year, that is to say, for which a payment order has been sent to the bank, against appropriations for that financial year as defined in Article 4 **of these Rules**.*

Proposed clarifications are not necessary. Each time when the reference is given to the provision without indication of the act it is understood as an internal reference.

Article 22

Concerning proposed correction of reference - Article 44 FR foresees provisions on powers and duties of authorising officer. Article 22 of your draft IR sets out one of the AO's obligation. Therefore the reference set out in model IR is correct. However double reference, i.e. also to Article 50(4) (proposed in your draft IR) is acceptable.

Article 23

Concerning proposed correction of reference - Article 44 FR foresees provisions on powers and duties of authorising officer. Article 23 of your draft IR sets out one of the AO's obligations. Therefore the reference set out in model IR is correct.

Article 73

(...)

*5. The Agency shall submit to the European Parliament and Council a report on the compliance with the time-limits and on the suspension of the time-limits laid down in Article 72 **for every payment above EUR 100,000.00**. The report of the Agency shall be annexed to the consolidated annual activity report referred to in Article 47 of the Financial Regulation.*

Your proposal limiting the scope of reporting to the payments above EUR 100, 000.00 cannot be accepted. It would constitute derogation from general financial rules which cannot be foreseen since they are not justified by any specific operational needs of ACER.