ACER

European Union Agency for the Cooperation of Energy Regulators

Single programming document

2026-2028

December 2025

Single programming document 2026-2028

December 2025

Find us at:

ACER

E press@acer.europa.eu
Trg republike 3
1000 Ljubljana
Slovenia

www.acer.europa.eu

© European Union Agency for the Cooperation of Energy Regulators
Reproduction is authorised provided the source is acknowledged.

Table of Contents

Director's foreword **5**
List of abbreviations and acronyms 6
Mission statement 7
Legal mandate 8

SECTION I: GENERAL CONTEXT **10**

SECTION II: MULTI-ANNUAL PROGRAMMING 2026-2028 ..... **14**
1. Multiannual work programme **14**
2. Human and financial resources outlook 2026-2028 ..... **22**
2.1. Overview of the past and current situation *22*
2.2. Outlook for the years 2026-2028 ..... *22*
2.3. Resource programming for 2026-2028 ..... *27*
2.3.1. Financial resources 27
2.3.2. Human resources 30
2.4. Strategy for achieving efficiency gains *31*
2.5. Negative priorities/decrease of existing tasks *34*

SECTION III: WORK PROGRAMME 2026 ..... **35**
1. Executive summary **35**
2. Strategic action areas (SAAs) **37**
2.1. Regulatory cooperation and policy development (SAA.OP.01) *37*
2.1.1. Regulatory cross-border cooperation (SAA.OP.01.01) 38
2.1.2. Promote regulatory convergence on data reporting and analysis (SAA.OP.01.02) 39
2.1.3. Collect, analyse and share data (SAA.OP.01.03) 40
2.2. Issuing Agency acts (SAA.OP.02) *42*
2.2.1. Issue Agency decisions (SAA.OP.02.01) 44
2.2.2. Issue Agency opinions (SAA.OP.02.02) 46
2.2.3. Issue Agency recommendations (SAA.OP.02.03) 48
2.2.4. Develop and revise Guidelines & Network Codes (SAA.OP.02.04) 49
2.3. Monitoring, modelling and transparency (SAA.OP.03) *50*
2.3.1. Monitor and report on the electricity, hydrogen, decarbonised and natural gas sectors (SAA.OP.03.01) 52
2.3.2. Monitor implementation (SAA.OP.03.02) 54
2.3.3. Flexibility needs modelling (SAA.OP.03.04) 57
2.4. Regulatory oversight (SAA.OP.04) *57*
2.4.1. Perform market surveillance (SAA.OP.04.01) 58
2.4.2. Handle coordination on potential REMIT breach cases (SAA.OP.04.02) 59
2.4.3. Centralise the collection of STORs and monitoring of PPAETs at EU level (SAA.OP.04.03) 60
2.4.4. Develop and enhance market surveillance and conduct IT tools (SAA.OP.04.04) 60
2.4.5. Supervision (SAA.OP.04.05) 61
2.4.6. Investigations (SAA.OP.04.06) 62
2.5. Horizontal tasks (SAA.HO) *64*
2.5.1. Strategy, governance and stakeholder management (SAA.HO.01) 65
2.5.2. Risk, compliance, remediation and resiliency (SAA.HO.02) 69
2.5.3. Business capabilities (SAA.HO.03) 72
2.5.4. Human capital (SAA.HO.04) 74
2.5.5. Financial resources (SAA.HO.05) 77
2.5.6. ICT (SAA.HO.06) 78

2.5.7. Security (SAA.HO.07) 79
2.5.8. Assets and services (SAA.HO.08) 80

SECTION IV: ANNEXES 83
Annex I: Organisation chart 83
Annex II: Resource allocation per Strategic action area 2026-2028 84
Annex III: Financial resources 2026-2028 85
Annex IV: Human resources – quantitative 91
Annex V: Human resources – qualitative 95
Annex VI: Environment management 100
Annex VII: Building policy 102
Annex VIII: Privileges and immunities 104
Annex IX: Evaluations 105
Annex X: Strategy for the organisational management and internal control systems 106
Annex XI: Plan for contribution agreements 110
Annex XII: Strategy for cooperation with third countries and international organisations 111
Annex XIII: 2026 indicative procurement plan for operational tasks 113

Director's foreword

The next three years mark a critical period for Europe's energy sector, as we strive to reconcile decarbonisation objectives with the imperatives of energy security, affordability, and resilience. ACER's mission—to foster cooperation among national regulators and promote an integrated and efficient internal energy market—has never been more vital. The Agency, jointly with national regulators, will continue to play a central role in ensuring that the European energy system evolves in a way that is efficient, coherent, and responsive to citizens' needs.

The Agency's priorities will focus on strengthening market surveillance, enhancing regional coordination, and contributing to the implementation of legislative frameworks that support Europe's energy system. ACER will also continue to advance its analytical and digital capabilities to anticipate and navigate emerging challenges, from integrating clean energy to ensuring the resilience of energy infrastructure in an increasingly interconnected and volatile energy system.

Through strong links with national regulators, EU institutions, policymakers, market participants, and other stakeholders, ACER will continue to act as a catalyst for cooperation and a guarantor of trust in the functioning of Europe's energy markets. Together, we will ensure that the energy transition advances in a secure, efficient, and fair manner—delivering on Europe's shared goals for its citizens and future generations.

Ljubljana, 21 November 2025

Volker Zuleger

Director *ad interim*

List of abbreviations and acronyms

Abbreviation	Meaning
The Agency, ACER	European Union Agency for the Cooperation of Energy Regulators
AB	Administrative Board
ARIS	Agency's REMIT information system
AWG	Agency working group
BoA	Board of Appeal
BoR	Board of Regulators
CEP	Clean energy for all Europeans package
DoI	Declaration of interest
EC	European Commission
EnC	Energy Community
ECA	European Court of Auditors
ENTSO-E	European Network of Transmission System Operators for Electricity
ENTSOG	European Network of Transmission System Operators for Gas
ESMA	European Securities and Markets Authority
FERC	U.S. Federal Energy Regulatory Commission
FG	Framework guideline
FTE	Full time equivalent
IAS	Internal Audit Service
ICT	Information and communication technology
ITC	Inter-TSO compensation
ITIL	Information Technology Infrastructure Library
MIT	Market Information and Transparency
MSC	Market Surveillance and Conduct
MoU	Memorandum of Understanding
MP	Market participant
NC	Network code
NRA	National regulatory authority
PCI	Project of Common Interest
REMIT	Regulation on wholesale energy market integrity and transparency
RRM	Registered Reporting Mechanisms
SAA	Strategic action area
SDC	Strategy Delivery and Communications
SNE	Seconded national expert
SPD	Single programming document
TCA	Trade and Cooperation Agreement
TEN-E	Trans-European Energy Network
TSO	Transmission system operator
TYNDP	Ten-year network development plan

Mission statement

The European Union Agency for the Cooperation of Energy Regulators fosters a fully integrated and well-functioning internal energy market, where electricity and gas are traded and supplied according to the highest integrity and transparency standards, and EU consumers benefit from a wider choice, fair prices and greater protection. For this purpose, we work with European Institutions, National Regulatory Authorities and stakeholders.

Vision

Our vision is to be a leading agency for independent, high-quality regulation in Europe to implement the internal energy market and the energy union.

Values

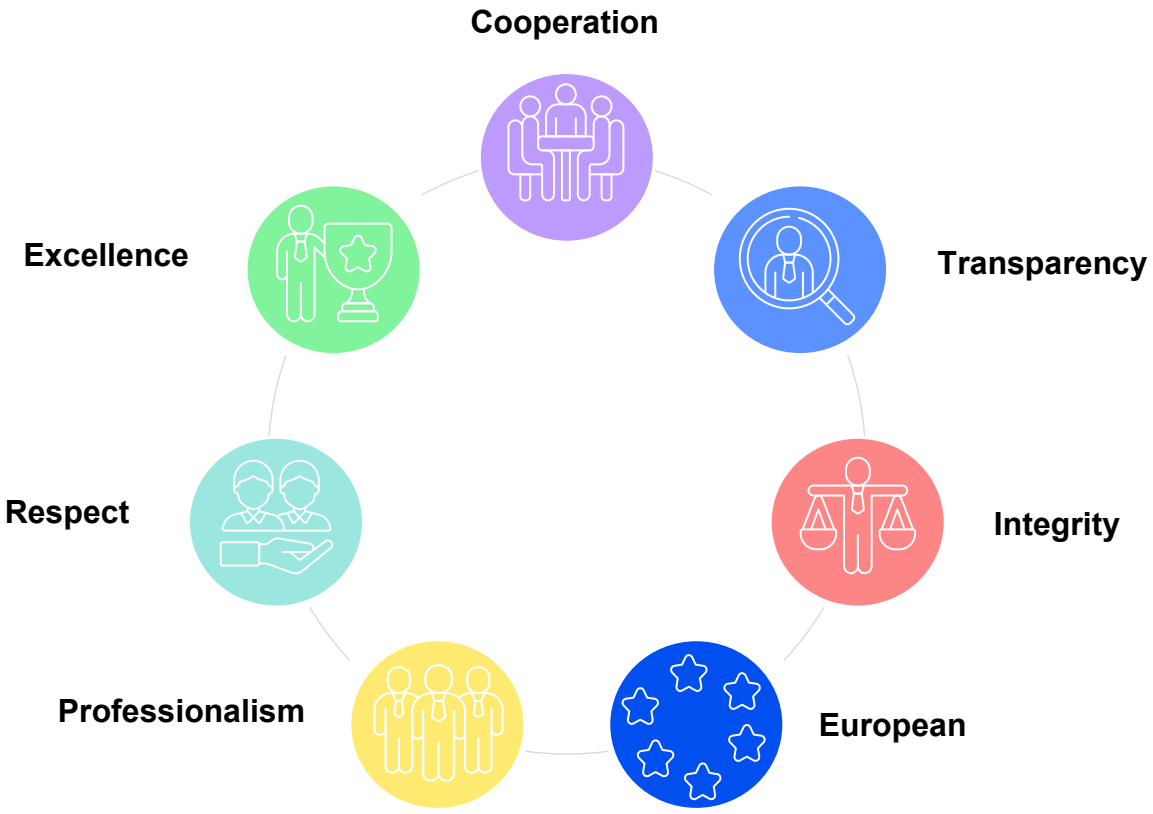


Figure 1: ACER's values

Legal mandate

The Agency has been assigned tasks and responsibilities by a number of legislative acts:

- The Third Package (some acts were recast within the Clean energy for all Europeans package):
  - Regulation (EC) No 713/2009 (the “Agency Regulation"), repealed and replaced by Regulation (EU) No 2019/942 establishing a European Union Agency for the Cooperation of Energy Regulators (recast);
  - Directive 2009/72/EC (the “Electricity Directive"), repealed and replaced from 1.1.2021 by Directive (EU) 2019/944 on common rules for the internal market for electricity and amending Directive 2012/27/EU (recast);
  - Regulation (EC) No 714/2009 (the “Electricity Regulation"), repealed and replaced from 1.1.2020 by Regulation (EU) No 2019/943 on the internal market for electricity;
- Regulation (EU) No 1227/2011 (REMIT), as amended by Regulation (EU) 2024/1106 of the European Parliament and of the Council of 11 April 2024 amending Regulations (EU) No 1227/2011 and (EU) 2019/942 as regards improving the Union’s protection against market manipulation on the wholesale energy market and Commission Implementing Regulation (EU) No 1348/2014 (the REMIT “Implementing Acts”);
- Regulation (EU) 2017/1938 concerning measures to safeguard the security of gas supply (the “SoS Regulation”);
- Commission Regulation (EU) 838/2010 on the inter-TSO compensation mechanism (the “ITC Regulation”);
- Regulation (EU) 2022/869 of the European Parliament and of the Council of 30 May 2022 on guidelines for trans-European energy infrastructure, amending Regulations (EC) No 715/2009, (EU) 2019/942 and (EU) 2019/943 and Directives 2009/73/EC and (EU) 2019/944, and repealing Regulation (EU) No 347/2013 (“TEN-E Regulation”);
- Commission Regulation establishing a Network Code on Capacity Allocation Mechanisms in Gas Transmission Systems (984/2013/EU), as replaced by Commission Regulation (EU) 2017/459 establishing a network code on capacity allocation mechanisms in gas transmission systems and repealing Regulation (EU) No 984/2013 (“CAM Network Code”);
- Commission Regulation (EU) 2017/460 establishing a network code on harmonised transmission tariff structures for gas (“TAR Network Code”);
- Commission Regulation establishing a Network Code on Gas Balancing of Transmission Networks (312/2014/EU) (“BAL Network Code”);
- Commission Regulation (EU) 2015/703 establishing a network code on interoperability and data exchange rules (“IO&DE Network Code”);
- Commission Regulation (EU) 2015/1222 establishing a guideline on capacity allocation and congestion management (”CACM Guideline”);
- Commission Regulation (EU) 2016/631 establishing a network code on requirements for grid connection of generators;
- Commission Regulation (EU) 2016/1388 establishing a Network Code on Demand Connection;
- Commission Regulation (EU) 2016/1447 establishing a network code on requirements for grid connection of high voltage direct current systems and direct current-connected power park modules;
- Commission Regulation (EU) 2016/1719 establishing a guideline on forward capacity allocation (“FCA Guideline”);
- Commission Regulation (EU) 2017/1485 establishing a guideline on electricity transmission system operation;
- Commission Regulation (EU) 2017/2195 establishing a guideline on electricity balancing;
- Commission Regulation (EU) 2017/2196 establishing a network code on emergency and restoration;
- Regulation (EU) No 2019/941 on risk-preparedness in the electricity sector and repealing Directive 2005/89/EC;

- Commission Delegated Regulation (EU) 2024/1366 of 11 March 2024 supplementing Regulation (EU) 2019/943 of the European Parliament and of the Council by establishing a network code on sector-specific rules for cybersecurity aspects of cross-border electricity flows;
- Directive (EU) 2024/1788 of the European Parliament and of the Council of 13 June 2024 on common rules for the internal markets for renewable gas, natural gas and hydrogen, amending Directive (EU) 2023/1791 and repealing Directive 2009/73/EC (recast);
- Regulation (EU) 2024/1789 of the European Parliament and of the Council of 13 June 2024 on the internal markets for renewable gas, natural gas and hydrogen, amending Regulations (EU) No 1227/2011, (EU) 2017/1938, (EU) 2019/942 and (EU) 2022/869 and Decision (EU) 2017/684 and repealing Regulation (EC) No 715/2009 (recast);
- Directive (EU) 2024/1711 of the European Parliament and of the Council of 13 June 2024 amending Directives (EU) 2018/2001 and (EU) 2019/944 as regards improving the Union's electricity market design;
- Regulation (EU) 2024/1747 of the European Parliament and of the Council of 13 June 2024 amending Regulations (EU) 2019/942 and (EU) 2019/943 as regards improving the Union's electricity market design;
- Regulation (EU) 2024/1787 of the European Parliament and of the Council of 13 June 2024 on the reduction of methane emissions in the energy sector and amending Regulation (EU) 2019/942;
- Commission Decision (EU) 2025/1771 of 8 September 2025 on fees due to the European Union Agency for the Cooperation of Energy Regulators for its tasks under Regulation (EU) No 1227/2011 of the European Parliament and of the Council and repealing Commission Decision (EU) 2020/2152.

SECTION I: GENERAL CONTEXT

Wider context

The Agency's work, as defined by legal mandates, is situated within a broader and evolving EU regulatory, economic and political context. Europe's energy systems are undergoing significant changes, influenced by geopolitical events, technological developments, market players' innovation, and the decarbonisation agenda, in which the clean energy transition plays a crucial role.

While ACER is an independent body, as an EU Agency it is fully committed to helping Europe realise its clean energy ambitions. These goals are set out in legislation and policy initiatives, including the 2019 Clean Energy laws, the European Green Deal, RePower and the Fit for 55 Package and the Political Guidelines set by the European Commission President for the 2024-2029 period. The latter places a strong emphasis on decarbonisation, energy security and reducing energy prices following the recent energy crisis.

Many of the activities of the Agency during this 3-year programming document period are designed to help achieve the key political objectives of the EU institutions for their 5-year (2024-2029) mandate. Indeed, all of the Agency's multiannual objectives are instrumental to improving security of supply in the EU: a fully functioning internal EU energy market; better infrastructure with improved connections; greater transparency and integrity of energy markets; and addressing the longer-term regulatory challenges the EU is facing are all conducive to greater security of energy supply of Member States.

Similarly, a fully functioning internal EU energy market allows affordable energy to flow where it is most needed, thereby contributing to lower and more stable energy prices (in line with the Competitiveness Compass and the Affordable Energy Action Plan).

Since January 2023, ACER has been publishing a daily LNG benchmark, which was incorporated into EU law in 2024 as an permanent task for ACER.

In 2024, various legislative packages assigned additional tasks to ACER. These include the first-ever EU Network Code on cybersecurity for the electricity sector, the Hydrogen and decarbonised gas market package of laws, the Methane Emissions Regulation, the reforms of the Electricity Market Design and the revisions of the Regulation on Energy Market Integrity and Transparency (REMIT).

ACER – driving further EU energy market integration

The 2022 energy crisis showcased the immense value of Europe's uniquely integrated energy market and its resilience. The Agency's work remains anchored in its legal mandate, and the pursuit of further EU energy market integration.

Close collaboration with NRAs, notably in the ACER Board of Regulators and the Agency's Working Groups and the ACER REMIT Committee, is pivotal to delivering the Agency's work as well as in developing the Agency's broader thinking and actions on strategic and forward-looking issues. These structures enable regulatory cooperation covering the main areas of the Agency's work and bring together representatives of

the NRAs and the Agency's staff to consolidate the expertise of regulators and their understanding of national markets with the expertise of the Agency's staff. This continued collaboration, along with NRAs' crucial role in ensuring implementation and overseeing energy undertakings' compliance with their legal obligations, enable ACER to pursue its mission.

The Agency's workflows or key areas of work in the coming years are the following:

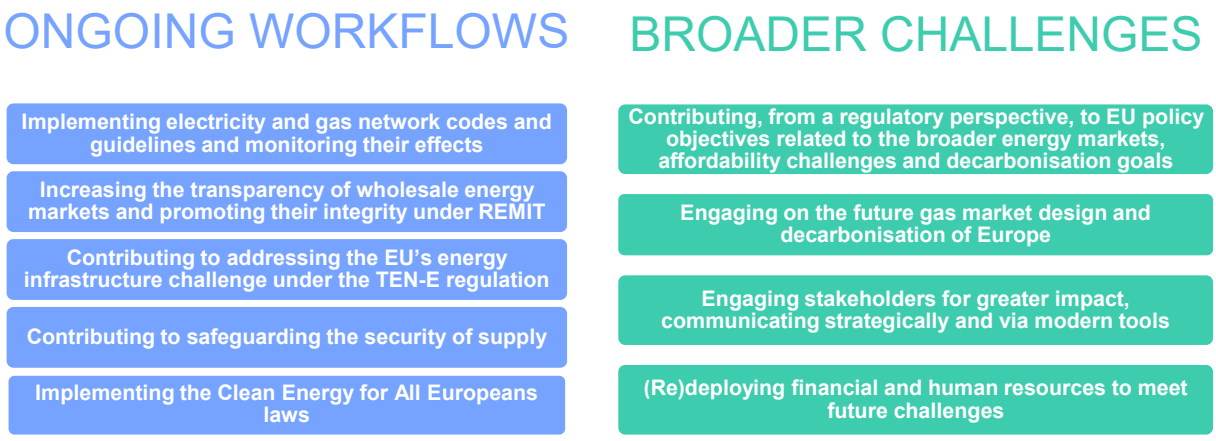


Figure 2: Overview of ACER's workflows

Ongoing workflows

The Agency committed to advancing the further integration of Europe's energy markets, a goal underpinning most of its tasks.

Implementing electricity and gas Network Codes and Guidelines and monitoring their effects

Since the EU-wide Network Codes and Guidelines entered into force, the Agency has focused on their implementation and monitoring their effects. An important milestone in 2024 was the new Network Code on cybersecurity in the electricity sector – ACER will issue its first monitoring report on several aspects of it in 2027. ACER also provides opinions on Ten-Year Network Development Plans (TYNDPs) to complement its broader monitoring of EU energy market developments. This monitoring has included annual ACER monitoring reports since 2012.

Increasing the transparency of wholesale energy markets and promoting their integrity under REMIT and implementing the revised REMIT

The Regulation on Energy Market Integrity and Transparency (REMIT) provides an EU framework to detect and deter market manipulation and insider trading, building trust in wholesale energy markets. By ensuring fair competition, REMIT helps prices reflect genuine supply and demand dynamics, preventing profits from market abuse.

In this respect, the Agency collects and analyses vast amounts of energy trading, fundamental and market data, irrespective of where the trades are concluded (on organised markets or over the counter) and of the type of product traded (for physical delivery or financial settlement) and including orders to trade placed at organised markets. The Agency conducts an initial assessment and analysis of these transactions and orders to trade to identify suspicious events, having potentially a cross-border impact; suspicious events which otherwise would not be detected at national level. Following the initial assessment performed by the Agency, suspicious events are notified to NRAs (who are responsible for investigations and enforcement). This coordinated EU-wide REMIT framework enables NRAs and other relevant authorities at national level

to perform investigations and enforcement through access to the relevant information the Agency has collected ('data sharing').

The 2024 REMIT revisions introduce new measures to better protect the EU citizens and businesses from energy market abuse. For example, the scope of REMIT is expanded and the Agency has been granted new powers of investigation in (limited) cross-border cases. In this context, it is worth noting that the mentioned notifications of suspicious events are also internally shared in a secure way for possible investigation by ACER.

Implementing the Hydrogen and decarbonised gas market package of laws

With the 2024 Hydrogen and decarbonised package of laws, the Agency and national regulatory authorities will start the implementation of the package. This includes new monitoring duties for the Agency (e.g. the evolving hydrogen market) and a follow up on the benchmarking of the gas transmission system operators. The roll-out of the European Network of Hydrogen Operators (ENNOH) in 2026, the review of the hydrogen TYNDP, the extension of duties for the EU DSO and designing regulatory rules for a nascent market will require discussions in the ACER framework among the first-mover regulators.

Reform of the EU's electricity market design

With the recent adoption of the electricity market reform[1] in 2024, the Agency will have new duties aimed at strengthening Europe's energy market while contributing to decarbonise the electricity systems.

Pursuant to such reform, ACER and national regulatory authorities will perform a variety of tasks linked, *inter alia*, to the assessment of flexibility needs to cope with the intermittency of renewable energy sources at the EU level and to the further integration of electricity forward markets, e.g. through a closer monitoring of the functioning of the PPA markets.

Contributing to safeguard the security of supply

Regulation (EU) No 2017/1938, concerning measures to safeguard the security of gas supply, strengthened the role of the Agency in ensuring gas supply security by foreseeing a number of tasks in this field. A stronger mandate to diversify gas supplies (and phase out Russian gas) has been established in the 2024 hydrogen and decarbonised package of laws (see above).

In terms of security of electricity supply, the (2019) Clean Energy laws already provided a clear framework for identifying the desired/necessary level of resource adequacy. As part of this framework, the Agency is tasked, among others, with approving the underlying EU-wide methodologies and EU-wide adequacy assessments, issuing opinions in case of discrepancies between national and EU-wide assessments and monitoring the performance of Member States in the area of electricity security of supply. The adequacy framework is now complemented with the framework to assess flexibility needs, referred to in the previous paragraphs.

Broader challenges

Contributing, from a regulatory perspective, to EU policy objectives related to the broader energy markets, affordability challenges and decarbonisation goals

While the Agency itself is not setting energy policy its expertise is leveraged by policy makers for its energy knowledge. The Agency will keep pace with the new priorities of the EU Commission and Parliament, and

[1] For a detailed description of the process and outcome of the market design reform, see https://energy.ec.europa.eu/topics/markets-and-consumers/electricity-market-design_en

with ACER's evolving mandate and tasks in whatever shape that takes. With new responsibilities and challenges posed by the energy transition, ACER sees the need to contribute (where appropriate) its extensive technical experience to ongoing debates. To this end, while focusing on its legal mandate and core tasks, ACER will continue to use its knowledge, data and unique insights to aid opinion-making on a few selected items (where appropriate) linked to ACER's mandate. This optimises the value added of our work by translating it into simple messages, engaging content and narratives that are relevant and timely for EU policy makers (e.g. the European Central Bank on energy prices for their work on inflation) and other key audiences. It also helps underpins our legitimacy as an EU Agency and builds understanding of our role (and that of the national regulators) as part of the broader goal to transform the European energy system to clean energy for future generations.

Engaging stakeholders for greater impact, communicating strategically and via modern tools

During the energy crisis, the Agency placed a lot of effort in ensuring that its work and communication meets the needs and expectations of key policy makers (e.g. the European Commission, energy and finance ministers, European Central Bank). This has triggered an enhanced focus in ACER in applying an "audience-first" approach in our communications. The Agency will continue to engage with a broader set of stakeholders, many of whom have views of relevance for ACER's tasks and approaches. Whilst targeting all stakeholders is not a feasible option, greater engagement with key stakeholders is necessary, drawing on more strategic, proactive approaches and underpinned by more modern communication tools.

(Re)deploying financial and human resources to meet future challenges

From 2021, the Agency was assigned more resources including for new tasks (e.g. gas decarbonisation, revision of the electricity market, REMIT.). As such, the Agency is working to integrate these resources effectively while seeking internal efficiencies and synergies relevant for the strategic priorities. The Agency is evaluating its internal organisation in order to have as agile and dynamic a structure as possible: in February 2024, a substantial organisational change took place to better reflect the different aspects of the Agency's mandate and better to manage the fast growth of its human resources.

With the new fee model put in place as of 2021, the Agency is focusing on using these means to further develop its REMIT activities. The Agency is constantly updating the calculation of the eligible costs to be covered by this found source and is welcoming the revision of the Commission decision on fees during 2025 as the fees generated are not sufficient to cover for all the services to be offered to market participants.

SECTION II: MULTI-ANNUAL PROGRAMMING 2026-2028

1. Multiannual work programme

This multi-annual work programme targets the sustained effective delivery of the Agency's mandate. The Agency's medium-term strategy addresses the EC key priorities as well as the considerable challenges and concerns facing the energy sector, EU citizens and Agency stakeholders for the coming years (as introduced in Section I). These considerations have been translated into the following strategic goals:

Figure 3: ACER's strategic goals

The Agency endeavours to meet its strategic goals through its operational and horizontal Strategic action areas[2] (SAAs) and monitors their achievement through targets/outputs and (key) performance indicators as outlined in Section III: Work programme 2026 and Table 5.

Strategic goal 1: Facilitate the integration of Europe's energy markets and monitor their functioning

The main goal is supporting the integration of the electricity and gas markets in the European Union, as assigned by the Agency's Founding Regulation and other provisions in the Third Package, and further enhanced by the acts of the CEP. Achieving these goals should be instrumental to the goals of the European

[2] In line with the definition of "Activity", as defined in C(2020) 2297 (Annex I to the Communication from the Commission on the strengthening of the governance of Union Bodies under Article 70 of the Financial Regulation 2018/1046 and on the guidelines for the Single Programming Document and the Consolidated Annual Activity Report)

Green Deal. Additional tasks related to gas decarbonisation assign new tasks to the Agency and reinforce the focus of its activities on the European Green Deal as agreed by the Hydrogen and decarbonised gas market package of laws entered into force in July 2024 as well as by the reform of the electricity market design, which entered into force in July 2024.

Expected achievements

In electricity, the focus over the next few years will continue to be on the full implementation of all the Network Codes and Guidelines across the European Union and on assessing whether and how they are delivering the intended effects. The Agency will pay particular attention the ongoing revision of CACM, FCA and Grid Connection Network Codes, the adoption of a new Network Code on Demand Response and the effective implementation of the Network Code on Cybersecurity. In gas, the focus will be on decarbonisation and the adaptation of the Network Codes, along with the issuance of recommendations to better accommodate the access of renewable and low carbon gases to the network. The monitoring reports will equally follow up on key implementation aspects that intend to support the same.

The legislative proposals in the CEP take stock of the results of the monitoring performed by the Agency over the last five years and envisage an enhanced market design for the electricity sector to deal with the identified obstacle to a well-functioning, efficient, secure and sustainable internal electricity market.

In this context, the Agency is ready to support and contribute to the policy debate and promote more coordinated and efficient solutions to address, in particular, problems of adequacy (see more information under strategic goal 2) and flexibility. In this latter respect, the Agency will particularly focus on the role of demand response in addressing these challenges.

In gas, the Agency will undertake new tasks arising from the Hydrogen and decarbonised gas market package of laws. The Agency will upgrade its Network Codes to better align them with gas decarbonisation efforts and begin monitoring the uptake of renewable gases and hydrogen. Its support in the implementation of the Network Codes will continue in Member States that are lagging behind, particularly in South-South East Europe. Additionally, the Agency will integrate a cost efficiency comparison for the gas transmission system operators in its gas tariff workstream and provide recommendations on efficient asset transfer from gas to hydrogen assets and a recommendation on intertemporal cost allocation relating to future hydrogen pipelines.

Moreover, the Agency will maintain its proactive role in stakeholder engagements through activities such as chairing the European Stakeholder Committees for the electricity Network Codes and Guidelines and by managing its online gas Functionality Platform, developed jointly with ENTSOG, to collect and address stakeholders' issues relating to Network Codes and their potential updates.

Table 1: Main Strategic Action Areas (SAAs) and annual objectives contributing to Strategic goal 1

SAA	Main processes	Objectives	SPD Ref.
ISSUING AGENCY ACTS	Issue Agency decisions	Issue EU-wide and regional decisions for a harmonized internal electricity market	III.2.2.1
		Issue decisions on the Energy Community	III.2.2.1
	Issue Agency recommendations	Improve the functioning of the Internal electricity market via market design reform or governance and regulatory reforms	III.2.2.3
	Develop and revise Guidelines & Network Codes	Facilitate amendments to existing Network Codes and Guidelines and development of new Network Codes or Guidelines for the electricity market	III.2.2.4

		Facilitate amendments of existing and development of new Network Codes and Guidelines for the gas and hydrogen markets	
MONITORING, MODELLING AND TRANSPARENCY	Monitor and report on the electricity, hydrogen, decarbonised and natural gas sectors	Monitor the internal electricity market	III.2.3.1
		Monitor the internal gas market and its decarbonisation	
	Monitor implementation	Oversee the implementation of network codes and guidelines in the electricity sector	III.2.3.2
		Monitor the implementation of the Network Code on Cybersecurity	

Strategic goal 2: Tackle challenges in infrastructure, flexibility needs and security of supply

The Regulation (EU) No 347/2013 on guidelines for trans-European energy infrastructure (TEN-E Regulation) established a framework to promote the development of Projects of Common Interest (PCIs), which are infrastructure projects particularly beneficial in supporting a more integrated European energy market. The Agency was already involved in the energy network development process, but the TEN-E Regulation has elevated this involvement to a new dimension. The Regulation aims to enhance the physical integration of the European energy market, including by ensuring that no Member State is isolated from the European network. As one of the many players involved, the Agency aims to contribute to scaling the European energy infrastructure in line with its legal mandate.

The Agency's roles in electricity and gas infrastructure development are centred on cost-efficient network development to address physical congestion, improve energy security and ensure sustainability. Capacity allocation methods and/or congestion management procedures alone cannot resolve physical congestion in transmission systems, particularly at interconnection points and other system bottlenecks. Adequate physical transmission capacity, within the context of a rapid decarbonisation strategy, is thus a prerequisite for completing Europe's energy market. The Agency's tasks have expanded under the CEP and the European Commission's Grids Action Plan, with a focus on incentives and assessing DSO network planning.

The achievements of these goals should be instrumental to the goals of the European Green Deal.

In the area of security of gas supply, ACER supports the development of measures that enable a more flexible use of gas infrastructure. In the area of security of electricity supply, ACER contributes to enhancing the framework for identifying adequacy concerns and the potential adoption of measures to address such concerns. ACER also aims to monitor the performance of Member States in the area of electricity security of supply. Ultimately, ACER contributes to ensuring adequate levels of security of supply at an affordable cost for end-consumers.

Expected achievements

PCI lists are adopted every two years. TYNDPs, which are also developed every two years, serve as the basis for the PCI lists. Investment requests may be submitted by promoters of PCIs included in the lists. Therefore, the TYNDP and PCI identification/investment request process runs for two years, repeating itself every two years. The Agency is involved in all of its stages.

The Agency will strive to enable efficient infrastructure investments to take place, with a particular focus on investments with cross-border relevance. Such investments should help further integrate Europe's energy

market, and increase security of supply. In particular, they should contribute to the elimination of the so-called energy islands, and also bring forward innovative solutions that enable the use of grid capacity.

In the area of security of gas supply, ACER will strive to enable the effective use of gas infrastructure. In the area of security of electricity supply, ACER will strive to implement a robust framework that delivers adequate levels of security of supply at an affordable cost for end consumers. With the adoption of the electricity market reform in 2024, the Agency assumed new duties aimed at strengthening Europe's energy market while contributing to decarbonisation of electricity systems.

As part of the Electricity Market Design reform, ACER was entrusted with a variety of new tasks, including the adoption of a methodology to assess the needs for flexibility in EU electricity systems and a duty to assess such needs at the EU level.

Looking ahead

At the time of finalising this document, the European Commission is working on proposing improvements to the legal framework on European grids, within the context of the so-called **European Grids Package,** which is expected to be published before the end of 2025. The European Grids Package was announced as part of the European Commission's Competitiveness Compass for the EU and the Clean Industrial Deal.

Similarly, in the area of Security of Supply, the Commission is currently evaluating EU regulations related to the security of energy supply and broader energy security issues. The objective of this "fitness check" is to evaluate the effectiveness, efficiency, coherence, relevance and EU added value of the existing rules on the security, resilience and autonomy of the EU's energy system. The fitness check will enable the Commission to assess the performance of the EU's energy security architecture, particularly during the energy crisis. It aims to identify synergies, deficiencies, and efficiency gains within the EU legislative framework

ACER stands ready to support these initiatives from the European Commission and to play any relevant role resulting from amendments to the legislative frameworks that may be proposed by legislators.

Table 2: Main Strategic Action Areas (SAAs) and annual objectives contributing to Strategic goal 2

SAA	Main processes	Objectives	SPD Ref.
ISSUING AGENCY ACTS	Issue Agency decisions	Issue decisions on investment requests under the Trans-European Energy Networks Regulation	III.2.2.1
		Issue decisions to safeguard security of gas and electricity supply under the relevant regulations	
	Issue Agency opinions	Issue opinions to ensure the compliance of ENTSOs and the EU DSO Entity with their statutory tasks, and to oversee the cooperation among system operators	III.2.2.2
		Ensure adequate oversight of EU-level network development and ensure a solid implementation of the Trans-European Energy Networks Regulation	
		Issue opinions aiming at safeguard the security of gas and electricity supply	
MONITORING, MODELLING AND TRANSPARENCY	Monitor implementation	Monitor electricity networks	III.2.3.2
		Monitor the performance of Member States in Security of Supply	
	Flexibility needs modelling	Finalise the implementation of the flexibility needs modelling tool	III.2.3.4

Strategic goal 3: Enhance the integrity and transparency of wholesale energy markets

A well-functioning pan-European energy market demands that energy is traded according to the highest transparency and integrity standards, ensuring that prices reflect the fundamentals of demand and supply.

Correct prices further unlock decentralised supply resources and provide a robust basis for investment decisions in areas such as generation, transmission, and storage, to enhance flexibility in supply.

The Regulation on wholesale energy market integrity and transparency (REMIT) aims to establish the conditions for this to happen. The effective operation of REMIT is thus a key pre-requisite for efficient market integration and the security of energy supply, both of which are essential components of the Energy Union strategy. REMIT introduced a new, unprecedented, sector-specific market-monitoring framework to detect market abuse in European wholesale energy markets, thus deterring such behaviour. It offers a monitoring opportunity provided by digitalisation. The Agency aims to ensure that REMIT continues to be fully implemented so that consumers and market participants can have confidence in the integrity of electricity and gas markets, ensuring that prices set on wholesale energy markets reflect a fair and competitive interplay between supply and demand, and that no profits can be drawn from market abuse.

As REMIT covers legislative and technical aspects on which there is little experience worldwide, its implementation has posed a formidable challenge to the Agency. In recent years, REMIT has become a role model for the implementation of market integrity and transparency regimes in other jurisdictions impacting the Union energy wholesale energy market such as the UK, Switzerland, Norway, and the Energy Community. The incorporation of REMIT in the EEA agreement is currently pending. In addition, ACER's cooperation with the U.S. Federal Energy Regulatory Commission (FERC) is an important cornerstone in promoting market integrity and transparency and customer protection in an increasingly globalised gas market.

Regulatory cooperation is an essential element of REMIT because of its decentralised design, with Member States via their NRAs being responsible for investigations and enforcement at the national level. Close cooperation and coordination between the Agency and NRAs is therefore necessary to ensure effective, efficient, and consistent market oversight.

Moreover, apart from NRAs, the Agency cooperates closely with the European Securities and Markets Authority (ESMA), the competent financial market authorities of Member States and, where appropriate, with the Directorate General for Competition of the European Commission and national competition authorities (NCAs). The Agency has established strong links with major organised market places and may establish links with tax authorities, as through its surveillance activities, it could detect fraudulent behaviour in energy markets which go beyond the prohibition REMIT provisions.

Furthermore, the European Green Deal's increased climate ambition and objectives to ensure effective carbon pricing, to avoid carbon leakage and to develop international carbon markets imply that more efforts will be needed to monitor the potential interaction between the European carbon market and the EU wholesale energy market.

Such an open, competitive, interconnected, and integrated energy market is essential to achieve decarbonisation and security of energy supply at the lowest possible costs, and to ensure that the clean energy transition benefits consumers. The effective implementation of REMIT supports the European Green Deal, which aims to transform the EU into a fair and prosperous society with a modern, resource-efficient, and competitive economy that successfully tackled climate and environment-related challenges.

Expected achievements

Increased integrity and transparency of wholesale energy markets should foster open and fair competition for the benefit of final energy consumers. Well-functioning energy markets are also instrumental in providing signals to promote security of supply through a cooperative approach throughout Europe. Efficient market

monitoring by the Agency at Union level is therefore vital for detecting and deterring market abuse in wholesale energy markets and a major contributor to the energy union strategy.

Table 3: Main Strategic Action Areas (SAAs) and annual objectives contributing to Strategic goal 3

SAA	Main processes	Objectives	SPD Ref.
REGULATORY COOPERATION AND POLICY DEVELOPMENT	Regulatory cross-border cooperation	Promote regulatory cooperation	III.2.1.1
		Ensure cooperation between relevant public authorities including ESMA, competent national financial market authorities, supervisory authorities, and the administrations of third countries	
	Promote regulatory convergence	Contribute to a coordinated, consistent, and robust REMIT data reporting framework	III.2.1.2
	Collect, analyse and share data	Data excellence: Information management for the electricity and gas departments	III.2.1.3
		Data analysis and dissemination	
		Data collection, data management and data sharing	
ISSUING AGENCY ACTS	Issue Agency decisions	Issue decisions on the registration of reporting parties, i.e. RRMs and IIPs and their possible withdrawal	III.2.2.1
REGULATORY OVERSIGHT	Perform market surveillance	Ensure the integrity of wholesale energy markets and delivering trustworthy market outcomes for EU energy consumers	III.2.4.1
	Handle coordination on potential REMIT breach cases	Ensure a consistent application of market abuse provisions by NRAs in order secure effective REMIT framework	III.2.4.2
	Monitoring and central collection of suspicious reports at EU level	Centralise the collection of STORs and monitoring of PPAETs at EU level	III.2.4.3
	Develop and enhance market surveillance and conduct tools	Develop and enhance applied surveillance and conduct IT tools	III.2.4.4
	Supervision	Ensure supervision of reporting parties	III.2.4.5
	Investigations	Establish and fully operationalize the REMIT Investigations Department	III.2.4.6
		Investigate instances of potential market abuse in cross-border cases to complement investigations and enforcement by NRAs pursuant to Article 13 of REMIT	

Strategic goal 4: Contribute to addressing longer-term regulatory challenges

The Agency strives to support political priorities set at the EU level that are relevant for energy regulation, such as the European Green Deal and the related decarbonisation goals for the achievement of the EU climate policy objectives, in line with the Fit for 55 Package. The aim is to support more cost-effective pathways for the EU's energy objectives and to help regulators and policymakers remain at the forefront of the regulatory implications of a rapidly changing energy system.

In this context, the Agency intends to focus on topics with clear regulatory relevance, for instance, those linked to decarbonisation. These may include the future use of gas infrastructure, the role of power-to-gas installations, hydrogen pathways in a decarbonised energy system, the development of hybrid infrastructure assets such as offshore grids linking multiple jurisdictions, and the development of demand response and consumer behaviours facilitating and responding to flexibility offers.

Challenges also include the future greater penetration of renewable-based generation into the European electricity system, which will present new challenges for the electricity and gas systems in the years to come, including in terms of adequacy and flexibility. These challenges may require regulatory and market design responses. The Agency is committed to contributing to this effort.

A new dimension of risk for the energy sector, linked to its progressing digitalisation, comes from possible cyber-attacks. The Agency has developed experience in cybersecurity, as part of its work on the network code on sector-specific rules for cybersecurity aspects of cross-border electricity flows, in preparation for any call for it to contribute to addressing the issue at the sector level.

Expected achievements

- The Agency will contribute to the implementation of the electricity market design reform and perform the new tasks and duties assigned to it.
- The Agency may contribute, from a regulatory perspective, to the EU's wider energy and decarbonisation goals, and the EU Green Deal, and the EU's goal of ensuring competitive energy prices in line with the EU action plan for affordable energy.
- The Agency may contribute to addressing cybersecurity issues in the energy sector.

General objectives in areas of ACER expertise:

- Fulfil requests from the EU institutions;
- Engage in the regulatory debate (e.g. respond to consultations);
- Develop proactive thinking (e.g. position papers).

Strategic goal 5. Ensure the resilience, efficiency and agility of the Agency

This strategic goal combines the principles of deliberate (prescriptive) and emergent strategies. The Agency will focus on its capacity to respond swiftly and flexibly to new challenges and tasks; to be able to work seamlessly across different teams, drawing in different perspectives; to be constantly interacting with our NRA colleagues for maximum impact; to remain open to outside views, sharpening our 'intellectual curiosity'; reassessing priorities at regular intervals – in short, making enhanced 'organisational agility' a key priority.

This priority gains more prominence as we look ahead towards what is likely to be a period of growth for the Agency, both in human and financial resource terms. Whatever ACER is tasked to do, keeping to our strengths, further professionalising our organisational approaches, incorporating modern ways of working and new expectations that both ACER staff and outside stakeholders harbour towards us, seem to be good rules of thumb.

This strategic goal also aims to ensure that existing governance-related regulations and internal governance are effective and efficient. It includes elements such as accountability and compliance, the decision-making process, organisational structure, responsibility levels, and delegations.

The key focus areas will be:

- Effective and appropriately supported[3] governance and management processes;
- Demonstrating accountability[4];
- Enhancing engagement, transparency and visibility;
- Strengthening security, business continuity, and greening initiatives;
- Driving continual improvements through performance evaluation and process optimisation;
- Transforming and optimising resource to support all strategic goals.

[3] The AB and BoR Secretariat is provided for by the Strategy Delivery and Communications team (3 FTEs). The Registry of the Board of Appeal is currently provided for by the Legal Services team (2 part-time FTEs).

[4] Including through an effective Internal Control System

Table 4: Main Strategic Action Areas (SAAs) and annual objectives contributing to Strategic goal 5

SAA	Objectives	SPD Ref.
Strategy, governance and stakeholder management	Ensure continued support and coordination of the Agency's governance bodies	III.2.5.1
	Maximise the impact of what ACER does via effective communications	
	Engage effectively with stakeholders	
	Strategy development	
Risk, compliance, remediation and resiliency	Ensure the Agency is operating in compliance with necessary legal regulations, internal and external guidelines and policies.	III.2.5.2
	Strengthen organisational resilience through integrated risk management and internal control optimization	
Business capabilities	Drive operational excellence through quality management, performance evaluation, and continuous improvement	III.2.5.3
	Enhance portfolio and project management for strategic alignment and resource optimization	
	Optimize the management of documents, archives, libraries, and knowledge to enhance accessibility, compliance, and organizational learning	
Human capital	Continue to transform human resources management to provide effective and efficient human resource services.	III.2.5.4
Financial resources	Plan, manage and report on the Agency budget, process all financial transactions, manage assets.	III.2.5.5
ICT	Design, implement and maintain state of the art information systems required to enable and support the operational and administrative activities of the Agency	III.2.5.6
Security	Enhance organizational security by integrating information and physical security measures to safeguard assets, data, and people	III.2.5.7
Assets and services	Optimize assets and services management through efficient procurement processes.	III.2.5.8
	Provide staff and visitors with a functional, safe and healthy working environment.	

Table 5: The Agency's Key Performance Indicators

SAA	KPI		Target 2025
Policy development and regulatory cooperation	1	Key achievements (e.g. key projects) as well as continued measurement of % planned vs. delivered projects	90%
	2	Accuracy, Consistency, Completeness, Integrity and Timeliness (ACCIT) of information (measured by the yoy % change of composite indicator of data quality metrics)	95%
	3	% of service availability, measured as an average availability of individual REMIT IT services	99%
Issuing agency acts	4	% of outputs delivered on time	90%
Monitoring, modelling and transparency	5	% of outputs delivered on time	90%
Regulatory oversight	6	% of high priority alerts manually screened and transferred to NRAs	100%
	7	Number of initial assessments sent to relevant authorities	>20
	8	% of REMIT breach cases pro-actively followed by ACER	>25%
	9	% of market abuse enforcement Decisions by NRAs quoting the ACER Guidance	≥75%
	10	% of notifications triaged	≥90%
	11	ACER Reports on NRA and PPAET performance under Article 15 of REMIT	≥1
	12	Number of alert enhancements implemented	>30
	13	Number of alerts developed and implemented	>4
	14	Number of Notification Platform and CMT issues/bugs/improvements documented for solving	>15
	15	Number of adopted investigation reports sent to relevant authorities	>1
Strategy, governance and stakeholder management	16	% of growth of followers on LinkedIn	10%
	18	% of growth of followers on X (former Twitter)	5%
Business capabilities	19	Non-qualified opinion received from ECA	Yes
	17	% of ECA's recommendations implemented	75%
Human capital	20	Number of participating staff satisfied or highly satisfied with the employment conditions at the Agency	75%
Financial resources	21	% of commitment appropriations year N	≥95%
	22	% of payment appropriations carried forward from year N-1	≥95%
	23	Collection rate of fees	≥95%

2. Human and financial resources outlook 2026-2028

2.1. Overview of the past and current situation

The total budget for 2024, as adopted by the AB on 13 December 2023, amounted to €32,602,073.00. There were two budget amendments in 2024: the first one on 19 June 2024, increasing the budget by €1,849,819.00, and the second on 28 November, increasing the budget by €238,101.28 bringing the total to 34,689,993.28.

The total budget for 2025, as adopted by the AB on 11 December 2024, amounts to € 45,121,422.00

More information on financial resources is available in Annex III.

The 2024 Establishment plan, as adopted by the AB on 13 December 2023, included a total of 107 temporary agents (TAs). On 19 June 2024 the Establishment plan was amended, increasing the number of TAs to 114.

The 2025 Establishment plan, as adopted by the AB on 11 December 2024, includes a total of 130 temporary agents (TAs).

More information on staff population is available in Annex IV.

2.2. Outlook for the years 2026-2028

This section provides a description of the future activities/tasks of the Agency by taking into consideration consequences on financial and human resources. It includes both the new tasks and growth of existing tasks, as per the Agency's Strategic goals. Details on the new legislative deliverables can be found under Section 1 General Context, the Multi-annual work programme and the following chapter 2.3 Resource Programming. This includes the reform of the Electricity Market Design, the Hydrogen and decarbonised gas market package and the REMIT revision, but amongst others also the Cybersecurity Regulation[5].

Strategic goal 1: Facilitate the integration of Europe's energy markets and monitor their functioning

Some of the Network Codes and Guidelines adopted under the Third Package assign new tasks to the Agency. In electricity, these new tasks include, for example: (i) new specific reporting and monitoring obligations, including the monitoring of implementation projects established pursuant to Guidelines on Capacity Allocation and Congestion Management, on Forward Capacity Allocation, on Electricity Balancing and on Electricity Transmission System Operation; (ii) the organisation and coordination of stakeholders' involvement in monitoring the implementation of the adopted Network Codes and Guidelines through, in particular, the European stakeholder committees; and (iii) monitoring the implementation of the (2024) EU Network Code on cybersecurity for the electricity sector.

[5] Regulation (EU, Euratom) 2023/2841 of the European Parliament and of the Council of 13 December 2023 laying down measures for a high common level of cybersecurity at the institutions, bodies, offices and agencies of the Union, OJ L, 2023/2841, 18.12.2023, p. 1.

On the gas side, the text of the Network Code of Harmonised Gas Transmission Tariff Structures mandates the Agency to report on all national tariff methodologies within strict deadlines. This implies an additional workload for the Agency; the bulk of the first cycle took place during the second half of 2018 and continued into 2019; the second cycle took place in 2023/24. Since national Reference Price Methodologies are updated regularly (usually every 3-5 years), the Agency's work will continue consistently in the future as well. Next to this, the implementation monitoring of the gas network codes will be carried out continuously for the (i) Balancing Network Code, (ii) Capacity Network Code, and reporting on congestion management similar to the previous years. The Capacity Allocation Mechanism Network Code will be revised first, following the adoption of the Hydrogen and decarbonised gas market package, with a possible adoption in spring 2026. The work mandated by the revised package on gas TSO cost comparison will be underway during the period 2025-27, with various milestones being delivered in each year of the period, culminating in the final benchmark being provided in 2027.

In order to identify any barriers to the completion of the internal markets for electricity and natural gas, ACER will monitor various aspects of the market in separate monitoring reports, providing insights into market functioning. The monitoring scope will adapt to developments in the evolving energy market, assessing its effectiveness in meeting decarbonization goals and addressing security of supply considerations. The reports will lead to specific recommendations and opinions that aim to improve market integration on a European scale. Next to the monitoring of market integration, the increasing sanctioning of Russia due to its conflict in Ukraine will call for close monitoring of Russian contracts from 2026 onwards.

The completion of the Framework Guidelines and Network Development process has made staff available for activities related to approving binding tertiary legislation, making individual decisions when NRAs cannot agree on a cross-border issue, and monitoring of the implementation of Network Codes, Guidelines, and such additional tertiary instruments. Recommendations will also be sought from ACER once the implementation of the Hydrogen and decarbonised gas market package initiates. ACER may be requested to issue reasoned opinions on derogations regarding the application of network codes between the Union and third countries, where such implementation is not considered feasible.

Strategic goal 2: Tackle challenges in infrastructure, flexibility needs, and security of supply

The TEN-E Regulation anticipates several tasks for ACER with the goal of supporting a more integrated European energy market. As one of the many players involved, the Agency aims to contribute to the scaling of the European energy infrastructure. In particular, ACER is involved at various stages of the process and provides an opinion an on the TYDNP, checks for consistent application of the cost-benefit analysis methodology for cross-border projects and provides its opinion on the regional lists of projects of common and mutual interests (PCIs/PMIs).

In addition, ACER is tasked with approving key methodologies or recommendations for the adequate development of electricity infrastructure of cross-border relevance, such as the methodology regarding the use of revenues from congestion income, including monitoring the appropriate use of these funds, as well as providing recommendations on the allocation of costs of energy infrastructure across borders.

Beyond this, the Agency's tasks also include issuing reports on network tariffs to identify and share best practices that increase transparency and comparability across countries. As part of this work, ACER also analyses incentives for better, more efficient utilisation of existing grids, including investigating the potential of DSOs to use their flexibility assets to overcome congestion.

In addition, ACER is tasked with publishing unit Investment costs indicators, which provide a standardised way to evaluate the cost-effectiveness of infrastructure projects in electricity, gas, and hydrogen networks,

including emerging assets like electrolyzers and batteries. Pursuant to the Methane Emissions Regulation, ACER has also been asked to develop a set of indicators to compare investment costs related to methane measurement, reporting, and abatement.

Concerning the security of gas supply, ACER supports the development of measures enabling a more flexible use of gas infrastructure and follows the continued application of extended solidarity rules adopted by the Council. In particular, ACER carries out tasks linked to enabling physical reverse flow to transport gas in both directions, the related cross-border cost allocation and exemption requests**.** These measures ultimately contribute to greater levels of gas security of supply.

Concerning the security of electricity supply, in line with the CEP, ACER contributes to establishing the framework for the identification of adequacy concerns and the potential adoption of measures to address such concerns. ACER also aims to monitor the performance of Member States in the area of electricity security of supply. Ultimately, the goal is to ensure adequate levels of security of supply at an affordable cost for end-consumers. As a complement to this framework, with the adoption of the electricity market reform in 2024, ACER will streamline the methodologies underlying adequacy assessments and ensure an adequate assessment of the needs for flexibility in EU electricity systems.

In addition, ACER has been given a mandate and dedicated resources to conduct an EU-wide assessment of flexibility needs; this assessment is expected to be completed for the first time in 2027.

Finally, the ongoing initiatives to review the legislative frameworks on infrastructure and security of supply at the EU level may affect ACER's duties, and potentially the resources allocated to ACER to fulfil its mandate in these two areas.

Strategic goal 3: Enhance the integrity and transparency of wholesale energy markets

The workload related to market information and transparency under REMIT continues to grow every year due to the increasing number of records of transactions. In addition, REMIT data collection, data sharing and analysis is always at the tail end of market design changes in electricity and gas, but also in the field of EU financial market legislation, and has to follow any developments in this respect. ACER will also have to cooperate with the Northern Irish Utility Regulator under the Protocol on Northern Ireland and with Ofgem on the Agreement between the EU and UK following Brexit, with the Norwegian NRA NVE-RME for the implementation of the registration of market participants and for data reporting once REMIT is incorporated into the EEA agreement and with the Energy Community for their implementation of REMIT. The additional human resources requested for 2026 and beyond can be financed through REMIT fees. The human resource needs for future years will depend, *inter alia,* on market developments and the potential growth of data collected and on the required REMIT information services expected by the Agency's stakeholders.

The implementation of the revision of the REMIT Implementing Act as well as the Delegated Act will constitute new tasks for the Agency in 2026, impacting numerous activities and deliverables along the data delivery chain (from guidance on electronic formats to the authorisation of RRMs and IIPs).

The market surveillance coverage by the Agency is currently not complete[6]. However, the Agency has programmed until 2027 to gradually improve the market surveillance coverage, reliant on the envisaged

[6] The key reasons are as follows: First, the Agency's main surveillance tool is underdeveloped. Therefore, certain data reported to the Agency cannot be efficiently and effectively screened. In order to further develop the tool, it is specifically required to design, programme and test additional predefined alerts. Second, whilst the level of available resources for market surveillance are gradually improving, it cannot be guaranteed that on a monthly basis all triggered alerts will be assessed and subsequently shared with NRAs for their investigation and enforcement follow-up.

additional human resources becoming gradually available for market surveillance and REMIT data quality, for efficient and effective market surveillance.

The Agency aims to ensure that all NRAs and other relevant authorities carry out their tasks under REMIT in a coordinated and consistent manner. In this respect, the total number of ongoing cases (instances of potential market abuse) requiring follow-up by the Agency is expected to further increase.

In 2024, the REMIT revision added additional responsibilities to the Agency, which will become the central collection point, at the EU level, of all notifications sent by persons professionally arranging or executing transactions (PPAETs) on potential breaches of REMIT in the wholesale energy markets. The Agency was also tasked with producing public reports on NRAs and PPAETs performance related to these notifications.

Meanwhile, with the current level of available resources for market surveillance and case coordination, the Agency prioritises alerts and cases and will further apply backlogs where appropriate.

Following the 2024 revision of REMIT, the Agency was also given a new mandate to conduct investigations into cross-border instances of market abuse pursuant to Article 13 of REMIT. During an investigation, and in instances of non-compliance by the person under investigation, the Agency is empowered to issue period penalties decisions, which can be directly challenged before the Union courts. It is worth mentioning that for this additional task, no additional resources were allocated to the Agency. NRAs are solely responsible for enforcing potential breaches brought to their attention by ACER.

Strategic goal 4: Contribute to addressing longer-term regulatory challenges

With the adoption of the electricity market reform in 2024, the Agency will have new duties aimed at strengthening Europe's energy market while contributing to decarbonising the electricity systems.

In particular, ACER will perform a variety of tasks linked, *inter alia*, to the assessment of flexibility needs to cope with the intermittency of renewable energy sources at the EU level and to further integration of electricity forward markets.

Through its monitoring activities regarding the functioning of the internal energy market and the implementation of the Network Codes and Guidelines, the Agency may develop recommendations to improve the overall regulatory and governance framework and make it more suitable and efficient.

More broadly, the Agency may contribute, from a regulatory perspective, to the EU's wider energy and decarbonisation goals and the EU Green Deal through ad-hoc recommendations, opinions, or position papers.

Strategic goal 5: Ensure the resilience, efficiency and agility of the Agency

The growth of core-business tasks described above has spillover effects in overhead, where ACER experiences an increase of workload across all horizontal support areas.

ACER's increased visibility has led to greater use of ACER tools and thus requests for access to documents. At the same time, ACER observes an increase in litigation.

As an organisation, ACER will need to be prepared to implement activities stemming from cyber security, use of cloud technologies, and AI.

Most prominently, the adoption of the "Regulation of the European Parliament and of the Council laying down measures on a high level of cybersecurity at the institutions, bodies, offices and agencies of the Union"

and the upcoming adoption of the “Regulation of the European Parliament and of the Council on information security in the institutions, bodies, offices and agencies of the Union” are of crucial importance to ensure protection of the Agency information in line with the highest standards.

The two Regulations ensure the protection of information used in the context of the Agency’s activities and enhance the level of resilience to cybersecurity worst-case scenarios should they materialise.

“Regulation of the European Parliament and of the Council on information security in the institutions, bodies, offices and agencies of the Union” foresees in its Recital 14 that the Commission, when assessing the budgeting and staffing needs of the Union entities resulting from their estimates of expenditures, should take into account the obligations arising from this regulation in its proposal for the first annual budget to be adopted after the entry into force of this regulation, without prejudice to the rules relating to the Union’s annual budget under the Treaties. By 8 April 2025, each Union entity shall carry out a cybersecurity maturity assessment and, after carrying out an initial cybersecurity review, such as an audit, establish an internal cybersecurity risk-management, governance, and control framework (the ‘Framework’).

ACER’s collaboration with CERT-EU, against the background of several cybersecurity incidents, highlighted that, in light of the new tasks assigned to the Agency in recent years, most prominently in the context of the Energy Crisis, ACER needs to be considered as critical infrastructure from a cybersecurity point of view. Consequently, ACER has already reinforced its cybersecurity capabilities by establishing a security team and by reinforcing its internal ICT in 2024. Further resources will be allocated to this activity.

“Regulation of the European Parliament and of the Council on information security in the institutions, bodies, offices and agencies of the Union” will also present a challenge due to the existence and cohesion of multiple information security policies that will need to be harmonised into one to cover the wide range of information processing. Compliance with this new Regulation will need a re-work of current Information, Communication and Technological systems to reach the desired level of compliance. This will require investments to cover both the re-drafting of the policies and their harmonisation, as well as the review of all current Information Systems to comply with the new Regulations.

In addition, the Agency will have to comply with the aforementioned “Regulation of the European Parliament and of the Council on information security in the institutions, bodies, offices and agencies of the Union”, and, depending on the use of such information, may have to apply the part of the Regulation related to EU Classified Information (EUCI): this very much depends on the use that Member States and NRAs will make of EUCI. To fulfil its tasks, the Agency needs to enhance its current security measures, inter alia, to fit out its premises with the minimum requirements for EUCI up to level “SECRET UE/EU SECRET”.

Costs of compliance will also cover the need to set up the system and request clearance for the staff who may require access that information.

The “Regulation of the European Parliament and of the Council laying down measures on a high level of cybersecurity at the institutions, bodies, offices and agencies of the Union” covers, at the same time, all other aspects not covered by the other Regulation. As the Agency was already performing some of the tasks, the organisational measures may impact the current budget for the execution of the Maturity Assessment and the maintenance of the roles foreseen by the new Regulation. It shall also be considered that technical minimum cybersecurity standards will be issued.

The Agency is also working alongside the partners to fully embrace some of the suggestions of crucial stakeholders in the area of Security and Cybersecurity, in particular of CERT-EU and ENISA, which have issued a Security Guidance in March 2022. This Guidance provides an assurance that the Agency will be able to cover most of the predominant threats. Therefore, it has a great value, and it allows the Agency to reach its goal of reducing cyber and information security maturity reducing the number of possible incidents.

The implementation of the Security Guidance will surely contribute to meeting compliance with the “Regulation of the European Parliament and of the Council laying down measures on a high level of cybersecurity at the institutions, bodies, offices and agencies of the Union”, but this will require significant

additional investments to cover the cost of implementation and the cost of continuous verification of the compliance from a technical and organisational perspective.

In order to support the Agency staff in fulfilling the strategic goals, major investments in IT infrastructure and software are planned for 2026 and beyond. The main focus of these investments will be the provision of necessary tools and services to ensure that ACER staff have at their disposal the proper IT tools to perform their tasks efficiently and effectively. Main areas of investments will be information security, REMIT IT systems, EU Flexibility assessment tool, communication and collaboration tools, end-user computing, and ACER planning/reporting tools.

2.3. Resource programming for 2026-2028[7]

For the year 2026, the Agency expects to recruit an additional 12 FTEs. This will cause an increase of 9.20% in its related staff expenditure. For staff salaries' expenditure, an estimated 2.16% indexation has been applied for the year 2026 and 2% for 2027.

The Agency is expecting a 14.72% growth in fees' eligible costs in 2026 as compared to the estimated fees of 2025 due to the increased number of staff, salaries adjustment applied in 2026, and the payable employer pension contribution for staff covered by fees.

The Agency's resource needs for 2026-2028 are presented in point 2.2., in the sections below and in the relevant Annexes.

2.3.1. Financial resources

Table 6: Revenues

REVENUES	2025	2026	Variance	2027	2028
Revenue from fees and charges	20,918,650	23,997,485	14.72%	26,047,858	26,209,007
EU contribution	23,068,988	23,816,866	3.24%	26,228,432	26,525,253
Assigned revenues deriving from previous years' surpluses	348,562	446,696	28.15%	0	0
EFTA contribution	635,952	664,491	4.49%	731,773	740,055
TOTAL REVENUE	**44,972,152**	**48,925,538**	**8.79%**	**53,008,064**	**53,474,314**

ACER's activities are funded by fee income and the contribution from the general EU budget. Commission Decision (EU) 2020/2152 set fees for collecting, handling, processing and analysing of information reported by market participants or by entities reporting on their behalf pursuant to Article 8 of REMIT (so-called REMIT fees). A revision of the Commission Decision on Fees took place in 2025, through which REMIT budget issues and deficits are being addressed for upcoming years.

In case of a possible lower amount of fee revenue than estimated, which will only materialise in January each year once the fee revenue can be calculated on the basis of the records reported for the previous year, the initial budget adopted will be amended.

Any positive budget result will be repaid to the Commission in accordance with Article 17 of the Agency's Financial Regulation[8], up to the amount of the contribution received from the general EU budget for the

[7] The projections for the years 2027 and 2028 are indicative and non-binding. The budget estimates for 2028 and beyond are considered solely for illustrative purposes and cannot prejudge the next multiannual financial framework.
[8] Decision No 8/2019 of the Administrative Board of the Agency for the Cooperation of Energy Regulators of 21 June 2019 on the Financial Regulation of the Agency for the Cooperation of Energy Regulators.

respective year. If the budget result were negative, the Agency would need to discuss with the Commission how to resolve this problem, e.g. by initiating a budgetary transfer or by internal redistribution of funding.

Expenditure

Title 1

Compared to 2025, there is a 9.20% increase in the financial resources allocated to Title 1. This mainly relates to increased staff expenditure (remuneration) for the 10 additional Temporary Staff posts and 2 additional Contract Staff members that the Agency requests.

For the following years, 2027 and 2028 the increase within this Title relates to the additional human resources (13 posts in 2027) and expected adjustments to the costs for salaries and allowances and staff promotions.

Title 2

There is a 15.15% increase in the financial resources under Title 2 as compared to 2025. The increase mainly relates to expected additional overheads due to the increase in the number of staff. IT projects spread across other titles have been merged within this title. The need to allocate additional resources for strengthening the security of information and investment in IT infrastructure is also reflected in the increased expenditure level within this Title. Considering the ongoing tender for new premises and in preparation for the Agency's relocation from 2027, additional 600 thousand EUR are required in 2026 to complement the estimated costs of fitting out the new location.

Title 3

There is a minor 4.51% increase in the expenditure of Title 3 as compared to 2025. The revision of the Commission decision on fees in 2025 closed the gap between the eligible costs of the fees-related activities and the fees revenue established. This allows the fees-related activities to take place at full capacity providing the services expected by the market participants. Additional expert consultations for developing data analysis and management solutions also contributed to the increased expenditure under this Title.

As of 2021, ACER's REMIT IT expenditure is funded by fees charged to RRMs according to Article 32(1)(b) of the Regulation (EU) 2019/942 and Commission Decision (EU) 2020/2152, revised and replaced by Commission Decision (EU) 2025/1771. All REMIT IT expenditure for the Agency's REMIT Information Systems (ARIS) is for collecting, handling, processing and analysing information reported by market participants or by entities reporting on their behalf pursuant to Article 8 of REMIT.

The expected REMIT-related IT budget needs from 2026 to 2028 can be broken down as follows:

Table 7: Multiannual budget for REMIT IT in 2026-2028 covered from fees:

Expenditure Item	Total cost 2026	Total cost 2027	Total cost 2028
REMIT IT Services	3,610,000	3,460,000	3,460,000
REMIT IT Operations	3,825,000	3,575,000	3,575,000
MSC Tools and Services	1,400,000	1,280,000	1,280,000
Specific data and information services	2,087,429	1,355,000	1,355,000
TOTAL	**10,922,429**	**9,670,000**	**9,670,000**

The estimates for the period 2026-2028 are based on the possibility to raise REMIT fees to improve the Agency's funding by covering its costs with regard to services provided to Market Participants or entities

acting on their behalf enabling them to report data pursuant to Article 8 of REMIT in an efficient, effective and safe manner.

The REMIT IT budget needs are based on the following, but may entail additional IT investment needs in the course of 2026, against the background of the REMIT revision:

- The support, maintenance, and operation of REMIT IT systems are outsourced, and the associated costs are necessary in order to ensure the availability of REMIT IT services for external and internal stakeholders.
- The ongoing market design changes require technical changes to keep up to date with market developments in the REMIT reporting landscape. REMIT data collection, data sharing and analysis is always at the tail end of market design changes in electricity and gas, but also in the field of EU financial market legislation, and has to follow any developments in this respect.
- The growing data volume collected by the Agency on a daily basis requires an increasing need for adequate REMIT IT expenditure in 2026 and beyond.
- The Agency intends to reinforce its data analysis capabilities by better use of outsourcing. In 2026 and beyond, up to 7 FTEs are expected to be delivered for data analysis tasks with the use of consultancy services.

The main focus of 2026 REMIT-related IT activities is the implementation of IT tools and services linked to the implementation of REMIT II regulation.

The financial resources requested under Title 3 also relate to business IT costs for all ACER business departments' data collection and analysis beyond the REMIT scope, including the related development, operational, and infrastructure costs. This includes also the IT costs for delivering the LNG price assessment and benchmark task, as well as the costs of delivering the EU flexibility assessment IT tool.

Fees eligible costs

As from the year 2021, the Agency is collecting fees from RRMs based on Commission Decision (EU) 2020/2152 (replaced by Commission Decision (EU) 2025/1771) by applying the approved fees model to the transactions reported by each RRM. The estimation of the fees to be collected in any year is based on the eligible costs that are to be incurred with handling, processing and analysing the collected fees. There are mainly two categories of costs, namely the cost of staff involved in these activities within the MIT, MSC, COL, and the newly established REMIT Investigation departments, and the costs related to the REMIT IT system that supports the data collection and processing. Their respective allocation is presented in the table below.

Table 8: Fees eligible costs

	2026	2027	2028
REMIT IT			
REMIT IT Services	3,610,000	3,460,000	3,460,000
REMIT IT Operations	3,825,000	3,575,000	3,575,000
Surveillance tools and services	1,400,000	1,280,000	1,280,000
Specific data and information services	2,087,429	1,355,000	1,355,000
Employer pension contribution	1,070,765	2,806,938	2,806,938
Staff costs			
Temporary Agents	5,157,968	5,951,256	6,070,281
Contract Agents	1,294,698	1,661,939	1,695,178
Seconded National Experts	89,310	91,096	92,918
Overheads	5,462,316	5,866,629	5,873,692
TOTAL FEES	**23,997,485**	**26,047,858**	**26,209,007**

Detailed data on financial resources is available in Annex III.

2.3.2. Human resources

Since its establishment, the Agency has been assigned additional tasks with regards to the monitoring of wholesale energy markets in the Union under REMIT; optimal development of trans-European energy infrastructures; implementation of the Network Codes and Guidelines; tasks concerning measures to safeguard the security of gas supply; CEP legislative acts; implementation of the market correction mechanism (MCM); collection and processing of LNG market data; revision of the electricity market design.

The Agency's mandate is also being expanded with the implementation of the updated Gas Directive, adopted in May 2024, which revises the EU natural gas market rules established by the 2009 Gas Directive (2009/73/EC) and Gas Regulation (715/2009). The new Directive introduces a new regulatory framework specifically designed for the dedicated hydrogen infrastructure.

Moreover, in 2021, the European Commission initiated a procedure to increment the level of human resources for the Agency, based on the report of external experts. The identified additional resources relate to ACER's tasks mandated by existing legislation, and the increment of 25 new positions for the period 2022-2027 is considered necessary to solve the problem of structural understaffing due to the underestimation of resources needed by ACER to implement provisions adopted in 2009 (Electricity Regulation 714/2009, which is the legal basis for electricity network codes and guidelines, in combination with ACER Regulation 713/2009, which had introduced ACER's arbitration role) and 2011 (REMIT).

The Agency's requests for new resources are respecting the framework of the Commission's proposal and different legislative packages, as presented in Table 9.

Table 9: Resources allocated to the Agency by the budgetary authority

Staff	2022	2023	2023 Adds by package				2024	2024 Adds by package					2025	2025 Adds by package					
			EC	GAS	LNG	MCM		EC	GAS	LNG	MCM	EMD		EC	GAS	LNG	MCM	EMD	REM REV
ESTABLISHMENT PLAN POSTS		**Envisaged staff**					**Envisaged staff**						**Envisaged staff**						
Administrators (AD)	63	82	4	4	5	6	96	3	3	0	0	8	105	3	1	0	0	0	5
Assistants (AST)	13	13	0	0	0	0	16	0	0	0	0	3	19	0	0	0	0	0	3
Assistants/Secretaries (AST/SC)	0	1	0	1	0	0	2	0	1	0	0	0	6	0	1	0	0	0	3
TOTAL ESTABLISHMENT PLAN POSTS	**76**	**96**	**4**	**5**	**5**	**6**	**114**	**3**	**4**	**0**	**0**	**11**	**130**	**3**	**2**	**0**	**0**	**0**	**11**
EXTERNAL STAFF		**FTEs corresponding to the authorised budget**					**FTEs corresponding to the authorised budget**						**Envisaged FTE**						
Contract Agents (CA)	37	38	0	1	0	0	43	0	1	0	0	4	45	0	1	0	0	0	1
Seconded National Experts (SNE)	10	10	0	0	0	0	10	0	0	0	0	0	10	0	0	0	0	0	0
TOTAL EXTERNAL STAFF	**47**	**48**	**0**	**1**	**0**	**0**	**53**	**0**	**1**	**0**	**0**	**4**	**55**	**0**	**1**	**0**	**0**	**0**	**1**
TOTAL STAFF	**123**	**144**	**4**	**6**	**5**	**6**	**167**	**3**	**5**	**0**	**0**	**15**	**185**	**3**	**3**	**0**	**0**	**0**	**12**
Delta		**21**					**23**						**18**						

Staff	2026	2026 Adds by package						2027	2027 Adds by package					
		EC	GAS	LNG	MCM	EMD	REM REV		EC	GAS	LNG	MCM	EMD	REM REV
ESTABLISHMENT PLAN POSTS	**Envisaged staff**							**Envisaged staff**						
Administrators (AD)	115	3	1	0	0	0	5	122	0	2	0	0	0	5
Assistants (AST)	18	0	0	0	0	0	0	19	1	0	0	0	0	0
Assistants/Secretaries (AST/SC)	7	0	1	0	0	0	0	8	0	1	0	0	0	0
TOTAL ESTABLISHMENT PLAN POSTS	**140**	**3**	**2**	**0**	**0**	**0**	**5**	**149**	**1**	**3**	**0**	**0**	**0**	**5**
EXTERNAL STAFF	**Envisaged FTE**							**Envisaged FTE**						
Contract Agents (CA)	47	0	0	0	0	0	2	51	0	3	0	0	0	1
Seconded National Experts (SNE)	10	0	0	0	0	0	2	10	0	0	0	0	0	0
TOTAL EXTERNAL STAFF	**57**	**0**	**0**	**0**	**0**	**0**	**2**	**61**	**0**	**3**	**0**	**0**	**0**	**1**
TOTAL STAFF	**197**	**3**	**2**	**0**	**0**	**0**	**7**	**210**	**1**	**6**	**0**	**0**	**0**	**6**
Delta	**12**							**13**						

Detailed data, including positions and grades, in Annex IV.

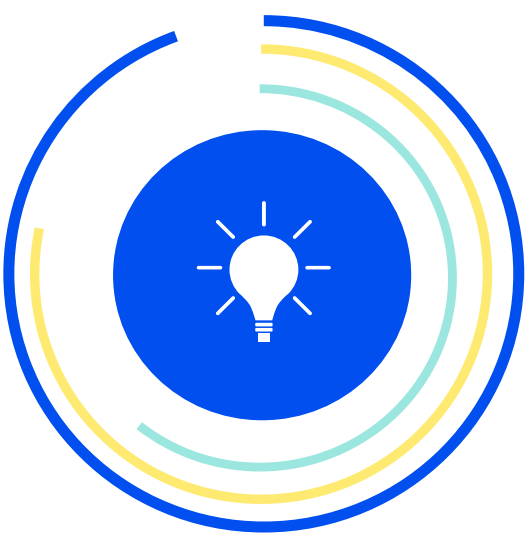
2.4. Strategy for achieving efficiency gains

The Agency is committed to improving operational efficiency by streamlining its structure and organisation to become more modern and agile. Key elements of its efficiency strategy are outlined below.

Prioritisation of tasks

As from 2020, the Agency has increased its efforts in identifying priority tasks and reprioritising its actions. The Agency identifies its key priorities and strives to increase its flexibility, by aiming to shift the required internal capacity in terms of financial and human resources that are functional to fulfil the identified priorities.

To ensure an appropriate prioritisation of its activities, and to allocate resources accordingly, the Agency will continue to divide its tasks and deliverables according to the following three priority levels.



PRIORITY LEVEL 1A
Tasks which are critical for a competitive internal energy market or security of supply, and which should be delivered in a comprehensive way and approached proactively.

PRIORITY LEVEL 1B:
"Reactive" tasks where ACER has to prepare and adopt individual decisions due to a referral from national regulatory authorities (NRAs), if NRAs fail to reach an agreement or as otherwise stipulated by EU legislation. Those decisions need to have satisfactory quality, both technical and legal, to be accepted widely by stakeholders and to withstand legal challenges. Most of the time, these 'reactive' tasks are critical for a competitive internal energy market or security of supply and have to be delivered in a comprehensive way and approached proactively.

PRIORITY LEVEL 2:
Tasks which are of lower importance but need to be undertaken to comply with EU legislation.

Figure 5: ACER's prioritisation system

Zero-based budgeting

As part of the annual planning exercise, the Agency will continue to scrutinise its costs by applying the zero-base budgeting, a budgeting process that allocates funding based on program efficiency and necessity rather than budget history.

Adjustments in organisational structure

The Agency is pursuing a culture of continuous improvement and elasticity in the organisational chart, with the implementation of structural changes aimed at increasing the cooperation within the teams and departments.

A process for internal mobility has been in place since 2021, aiming to assess the needs and the resources on a regular and ad-hoc basis.

Revisions of the organisational chart took place in 2020, 2021, 2022, 2023 and 2024. These included creating and merging teams, creating horizontal clusters, reassigning staff members in the interest of service and allocating additional staff.

Strategic human resources management

The last few years saw the Agency implementing two HR transformational programmes that ensure quality, efficiency, and effectiveness of its work. The first one focused on talent management, and the second targeted three key strategic areas of human resources management (i.e. design and implementation of the Leadership and Expert Pipeline, design of ACER 2.0 business model, revision of job descriptions).

The outlook of the years 2026-2028 will see the Agency developing three priority areas, each encompassing a set of key actions, which will be planned, implemented, and monitored:

1) New ways of working: create a flexible, modern, and dynamic working environment;
2) Talent acquisition: attract the best talent to fulfil the Agency's objectives;
3) Talent development: fostering a high-performing and engaging organisation.

For more information, please see point 2.5.4. Human capital.

Business process reengineering and digitalisation

ACER is regularly re-assessing, optimising, and streamlining its processes. This is done by various means: knowledge sharing and introduction of best practices from other agencies, review, documentation, and automation of certain processes, and centralisation of certain support functions.

Hybrid work arrangements brought about an ongoing reassessment and readjustment of the Agency's IT needs. It accelerated the digitalisation of internal processes (HR[9], financial workflows, document management[10], procurement management[11], missions management[12]), collaboration[13] and external interaction[14] (use of online digital tools for exchanges, meetings, among others). In 2024, the ICT Strategy of the Agency was adopted to cover the period 2024–2026 and ensure the harmonised evolution of ICT tools and services in alignment with the business needs and expectations.

Several tools have been developed to improve efficiency and the use of resources; the tools complement each other and are managed in view of ensuring efficient use of resources (the tools have shortened the processing time, minimised human error, and improved transparency).

[9] The Agency uses Sysper, the system used for integrated HRM management, it is also accessible remotely.
[10] The Agency uses ARES, the document management system in use in the Commission services.
[11] The Agency uses e-Submission portal, e-Tendering portal, e-Preparation (PPMT) and F&T Portal and e-Invoicing for invoices under DIGIT contracts.
[12] The Agency uses MIPS, the Commission's missions management system.
[13] The Agency uses MS Teams
[14] The Agency uses E-Platform, a website/platform which BoR and AB boards use to enable board members to electronically:
- (via E-Declarations module) annually submit Declaration of Interest, CV and Declaration of Commitment.
- (via E-Voting module) vote on various activities.

The Agency will continue to consolidate paperless practices with further automation in administrative processes.

The COVID-19 and energy crises and the imperative to reach climate neutrality generated an impetus towards limiting increases to the mission and meeting budgets. A part of this initiative is also replacing, as far as possible, physical meetings with virtual ones and online collaboration tools, taking due consideration of the added value of face-to-face discussions and exchanges.

The Agency will continue pursuing its environmental agenda and develop knowledge and experience in environmental management, to improve its environmental performance. This has already led to efficiencies and savings (e.g. the no-print policy for ACER publications, which led to reductions in the operational costs of printing and storing).

In 2026, the Agency intends to further streamline its planning, monitoring and reporting processes with the use of dedicated IT tools and solutions. Furthermore, the Agency will start using specific AI solutions to support its data analysis and content categorisation, and summarisation.

Harnessing external synergies

The Agency's mandate in the energy field is unique and does not overlap with those of other agencies. In areas in which similar activities exist, for example concerning the monitoring of the financial markets, the Agency cooperates with ESMA in exchanging best practices.

Agency representatives take part in all the meetings and initiatives of EUAN (e.g. Heads of Agencies, Heads of Resources, Heads of HR, Performance Development Network, Greening, NAPO, etc.) and Auditnet, both with the aim of exchanging good practices and improving efficiency. Furthermore:

- In the field of Human Resources, the Agency is very active in liaising with other EU institutions and EU agencies, in order to better streamline its process for selection, recruitment, appraisal and retention of staff.
- In the field of ICT, the Agency is participating in the ICTAC network where practices and examples of others are exchanged.
- The annual meetings of the accountants network, to which the Agency regularly participates, are used to share best accounting practices within the network in order to ensure the harmonisation of the accounts across agencies.
- In the field of Information Security, the Agency participates in the Local Cybersecurity Officers network, has a collaboration – and SLA – with CERT-EU, and has active cooperation with European Union Agencies and the European Commission.

ACER coordinates activities with other agencies (i.e. joining joint procurement procedures) where services/supplies are not limited by borders, and still result in increased efficiency and cost saving. In this respect, ACER for the past few years joined, and is still joining when such opportunities arise, procurement procedures with EUROPOL, ECHA, EEA, EUSA, EUIPO, and the Publication Office. ACER also joins procurement procedures organised by the Commission Services (i.e. DIGIT, BUDG, COMM).

In line with the call for agencies to promote the use of shared services, the Agency will keep on seeking efficiency gains through sharing services with other agencies and/or the Commission.

2.5. Negative priorities/decrease of existing tasks

Due to the limited resources available to the Agency, the Agency has had to deprioritise a number of activities. Each operational task listed in the Work programme 2026 is classified according to the prioritisation system, as defined in point 2.4.

SECTION III: WORK PROGRAMME 2026

1. Executive summary

The **overall structure** of the multi-annual programme is mirrored in this annual work programme. While the multi-annual programme outlines the main developments and direction foreseen under each strategic goal, the annual work programme details the concrete tasks that the Agency plans to undertake in 2026 to achieve its annual objectives and deliver on its multi-annual programme.

The annual work programme is divided into four **operational Strategic action areas (SAAs)**:

- **Regulatory cooperation and policy development;**
- **Issuing Agency acts;**
- **Monitoring, modelling and transparency;**
- **Regulatory oversight.**

In pursuing annual objectives pertaining to operational SAAs, ACER's work heavily involves national regulatory authorities, ensuring regular interactions and possibility to provide feedback at various stages of work. This collaboration primarily materializes through the work of the Board of Regulators, Agency Working Groups and Task Forces.

The Board of Regulators (BoR) is in charge of the regulatory policy and overseeing all the activities connected. Its key tasks as regards regulatory policy include:

- providing opinions on many of the Agency's Opinions, Recommendations and Decisions considered for adoption by the Director in relation to the regulatory functions of the Agency;
- approving the Agency's Programming Document (PD) before it is adopted by the Administrative Board, and approving the section on regulatory activities in the Agency's Consolidated Annual Activity Report (CAAR);
- providing guidance to the Director and to the Agency's Working Groups within its field of competences;
- providing opinions to the Administrative Board on the establishment and rules of procedure of the AWGs, on the ACER rules of procedure regarding a transparent and reasonable decision-making process and those regarding relations with third countries or international organisations, and on the communication and dissemination plans;
- the BoR is consulted by the Director on all aspects of REMIT implementation.

Agency Working Groups (AWGs) and Task Forces

The AWGs provide the foundation for collaboration and cooperation among NRAs and with the Agency. Each AWG has established Task Forces (TFs) to address specific issues.

The AWGs support the regulatory work of the Director and of BoR on regulatory issues and in the preparation of the regulatory acts of the Agency that require the BoR's favourable opinion. The Director consults the AWGs before submitting the draft acts to the BoR. The AWGs carry out the activities assigned

to them in the programming document and any activities assigned to them by the BoR and the Director under the Agency Regulation.

The annual work programme also provides information on **horizontal SAAs**:

- **Strategy, governance and stakeholder management;**
- **Risk, compliance, remediation and resiliency;**
- **Business capabilities;**
- **Human capital;**
- **Financial resources;**
- **IT;**
- **Security;**
- **Assets and services.**

The SAAs' annual objectives are presented in tabular form for clarity and easier reporting. Each objective includes expected results, main tasks, outputs, and performance indicators with targets. The performance indicators enhance regular monitoring of the Agency's performance and implementation of the annual work programme and strengthen the contribution to the building blocks of assurance. Moreover, they contribute to an effective assessment of results achieved against objectives and the Administrative Board's assessment of the CAAR which in turn feeds into the work of the discharge authority for the Agency.

Regarding the allocation of resources[15] against the different activities, the Agency follows the methodology for Agencies job screening, in accordance with Article 29(3) of the Framework Financial Regulation[16]. The FTE allocation includes staff working on the specific deliverables described in the Work programme 2026, as well as a proportional allocation of staff in horizontal activities classified as 'operational' according to the above methodology. It is important to note that while fee-funded FTEs primarily work on REMIT activities, a portion of their time is inevitably dedicated to related supporting activities (e.g. staffing and procurement for REMIT activities).

[15] FTE of Temporary Staff, Contract Agents and SNEs

[16] Each job is identified according to a screening 'type': the three screening types describe the general role of a job: administrative support and coordination, neutral or operational. Most jobs fulfil an operational role, i.e. serving frontline activities (more or less directly serving the European citizen). The administrative support and coordination jobs are the enablers of the operational jobs and are performed by HR, part of ICT, logistics, etc. Financial management, procurement and control at Agency level and on-the-spot audit are treated as neutral.

2. Strategic action areas (SAAs)

2.1. Regulatory cooperation and policy development (SAA.OP.01)

Description and added value

The *Regulatory Cooperation and Policy Development* activity represents a structured approach to enhancing the regulatory framework across the EU energy sector, focusing on policy development, regulatory cross-border cooperation, and promoting regulatory convergence. This activity aims to support national regulatory authorities (NRAs) in the effective implementation of key EU energy policies, ensuring consistent application and alignment of rules across the EU.

The added value lies in fostering a common regulatory culture, improving market integrity and transparency, and facilitating collaboration among regulatory bodies to avoid regulatory arbitrage. By advancing coordinated approaches to policy, ACER contributes to a robust and adaptable regulatory landscape that accommodates emerging challenges in energy markets.

Main challenges in 2026

In 2026, main challenges include ensuring consistent application of regulations across diverse regulatory environments, whether in the context of REMIT or other significant EU energy policies. Strengthening collaboration with various stakeholders, including ESMA, financial market authorities, and energy policy bodies, will be crucial for achieving coordinated regulatory practices. Additionally, maintaining up-to-date guidance and responding effectively to evolving market conditions and stakeholder inquiries will require ongoing resources and adaptability.

Link to multi-annual objectives

This activity supports all of ACER's operational multi-annual objectives, particularly the fourth one: "Enhance the integrity and transparency of wholesale energy markets".

Legal basis:

- Regulation (EU) No 2019/942 establishing a European Union Agency for the Cooperation of Energy Regulators (recast); and
- Regulation (EU) No 1227/2011 (REMIT), as amended by Regulation (EU) 2024/1106 of the European Parliament and of the Council of 11 April 2024 amending Regulations (EU) No 1227/2011 and (EU) 2019/942 as regards improving the Union's protection against market manipulation on the wholesale energy market and Commission Implementing Regulation (EU) No 1348/2014 (the REMIT "Implementing Acts").

Table 10: Total resources allocated to the SAA.OP.01 Policy development and regulatory cooperation

Human resources (FTEs)	Financial resources (EUR)
21.0 (7.8 subsidy-funded; 13.2 fee-funded)	Subsidy EUR 1,400,173 ; Fees EUR 5,303,978

2.1.1. Regulatory cross-border cooperation (SAA.OP.01.01)

Table 11: SAA.OP.01.01 annual objective 1

Objective 1:	Promote regulatory cooperation
Expected results	• Building a common regulatory culture among NRAs to promote the sound, efficient, and consistent exercise of their regulatory tasks under REMIT at Union level. • Regulatory cooperation for a coordinated approach towards an increased integrity and transparency of wholesale energy markets. • Fostering regulatory convergence and to avoid regulatory arbitrage resulting from different regulatory practices under REMIT.
Main tasks/ processes	• Assist NRAs in exercising, at Union level, their regulatory tasks under REMIT performed in the Member States (priority level 1A). • Policy cooperation with NRAs and, where necessary, their coordination to aim at ensuring the coordinated and consistent application of REMIT (priority level 1A). • Policy cooperation with ESMA, competent national financial market authorities and other authorities at Union level, supervisory authorities, international organisations and the administrations of third countries to promote the harmonisation of the regulatory framework (priority level 1B) • Cooperation with the Energy Community Secretariat and member NRAs on REMIT II (priority level 1B)
Main outputs	• Centralised European Register of Energy Market Participants (CEREMP) for NRAs' national registers of market participants • ACER Guidance to NRAs on the application of REMIT • Coordination of stakeholder queries with NRAs • Updated REMIT Q&A documents • Potential coordinated policy documents • Additional or revised Memoranda of Understanding (MoUs) • Exchange of information and/or meetings on the basis of existing MoUs.

Indicators	Target	Means and frequency of verification
% Availability of the publicly made available parts of the European register of market participants on the Agency's REMIT portal	99%	Monthly performance monitoring
% availability of the provided IT solutions to NRAs	99%	Monthly performance monitoring
% planned vs. delivered projects	90%	Monthly performance monitoring
Update of REMIT Q&A	≥1	Monthly performance monitoring
Regular meetings with the relevant authorities	≥ 1 meeting per cooperating authority	Monthly performance monitoring

FTE	3.5

Table 12: SAA.OP.01.01 annual objective 2

Objective 2:	Ensure cooperation between relevant public authorities including ESMA, competent national financial market authorities, supervisory authorities, and the administrations of third countries
Expected results	• Increased integrity and transparency of wholesale energy markets. • Ensuring that REMIT, Market Abuse Regulation - MAR and other related regulations/legislations are applied in a coordinated way by the concerned relevant authorities. • Ensuring a consistent approach is the application of REMIT and MAR provisions.

Main tasks/ processes	• Ensure cooperation between public authorities dealing with related matters including cases (priority level 1A).
	  • At least two meetings per year at technical level with ESMA staff
	  • ETEF meeting once per year of substantial topics with NCAs, NRAs and ESMA
	  • Sending notifications to ESMA, competent national financial market authorities, other supervisory authorities, international organisations, and the administrations of third countries.
	• The cooperation with DG COMP, EUROFISC, competent tax authorities, and other relevant authorities aims at ensuring coordination across regulatory bodies (priority level 2).

Main outputs	• Notifications to ESMA, competent national financial market authorities, other supervisory authorities, international organisations, and the administrations of third countries • Records pertaining to coordination meetings with ESMA, competent national financial market authorities, other supervisory authorities, international organisations, and the administrations of third countries. • Notifications to DG COMP, EUROFISC, competent tax authorities, international organisations and the administrations of third countries; • Coordination meetings with DG COMP, EUROFISC, competent tax authorities, international organisations, and the administrations of third countries.

Indicators	Target	Means and frequency of verification
Number of large scale non-statutory meetings (ESMA, financial authorities, PPAETs/OMPs, other entities)	3/year	CAAR, Annual

FTE	4.0

2.1.2. Promote regulatory convergence on data reporting and analysis (SAA.OP.01.02)

Table 13: SAA.OP.01.02 annual objective 1

Objective 1:	**Contribute to a coordinated, consistent and robust REMIT data reporting framework**
Expected results	• Promote supervisory convergence in the area of data reporting, in close co-ordination with NRAs. • Collecting, handling, processing and analysing of REMIT information collected according to Article 8 of REMIT.
Main tasks/ processes	• Implementing the changes from the REMIT revision (REMIT Implementing and Delegated Acts) (priority level 1A). • Continue to contribute to a coordinated, consistent and robust REMIT regulatory framework for the purpose of market monitoring and promote supervisory convergence in the area of data reporting (priority level 1A). • Enable reporting parties to report data pursuant to Article 8 of REMIT in an efficient, effective and safe manner to the Agency (priority level 1A).
Main outputs	• Review of ACER guidance documents in the light of the REMIT revision • Potential recommendations to the Commission to revise the REMIT reporting regime • Potential recommendations to the Commission as regards market rules, standards, and procedures which could improve market integrity and the functioning of the internal market • Coordination of potential breaches of Articles 8 and 9 of REMIT with NRAs, including case handling • Joint ACER-NRA projects on collecting, handling, processing and analysing of information • Issue open letters to guide the stakeholders on REMIT implementation, as required • Review of the Transaction Reporting User Manual • Review of the Manual of Procedures on transaction and fundamental data reporting, as required • Preparation of ACER Guidelines as per the Delegated Act on the authorisation, supervision and withdrawal of RRMs and IIPs • ACER Guidance as per the Delegated Act on the authorisation, supervision and withdrawal of RRMs and IIPs • Review of the Requirements for Registered Reporting Parties, as required • Review of FAQs on data collection • Published and regularly updated list of organised market places • Published and regularly updated list of standard contracts • Contribution to the Agency's Annual Activity Report • Contribution to the Agency's Monitoring Reports • Publication of the REMIT Quarterly reports • REMIT Portal • Public consultations • Targeted consultations of relevant parties • Stakeholder roundtable meetings and webinars

	• Expert groups meetings • REMIT Forum

Indicators	Target	Means and frequency of verification
Number of relevant coordination meetings with NRAs	8	Monthly performance monitoring
Update of TRUM as key achievement	≥1	Monthly performance monitoring
Update of FAQs on data collection	≥1	Monthly performance monitoring
ACER Guidelines on the authorisation, supervision and withdrawal of RRMs and IIPs	As required	Monthly performance monitoring
Update of MoP on data collection as required	As required	Monthly performance monitoring
Update of the RRM requirements	As required	Monthly performance monitoring
Updates of the List of OMPs	4	Monthly performance monitoring
Updates of the List of Standard Contracts	As required	Monthly performance monitoring
Percentage of REMIT stakeholder queries on REMIT data collection answered	90%	Monthly performance monitoring
% of general REMIT stakeholder queries coordinates with NRAs, if needed, and answered	90%	Monthly performance monitoring
% planned vs. delivered projects	90%	Monthly performance monitoring
Publication of REMIT Quarterly	4	Monthly performance monitoring

FTE	1.7

2.1.3. Collect, analyse and share data (SAA.OP.01.03)

Data and information that the Agency collects, manages and provides to the users is a key enabler to success, supporting the drive to be a forward-looking and data-driven EU Agency that operates efficiently. Good quality data and information, handled well and available quickly allows the Agency to gain deeper insight into the subject matter and to be more efficient at identifying and tackling risks.

The Agency shall continue to implement technical and organisational requirements to ensure data excellence. The activities related to data and information management will continue to provide both internal and external customers with services related to data collection, data quality, and data management in the field of electricity and gas markets. Data collection and data management for the Electricity department, Gas, Hydrogen and Retail department and Energy system needs department are a general task and an enabler for providing ACER with the information necessary for the purpose of carrying out Agency's tasks under Regulation (EU) 2019/942. The Agency's tasks in the field of data and information management will continue to be financed by the Union budget and/or other funding sources made available.[17]

Table 14: SAA.OP.01.03 annual objective 1

Objective 1:	Data excellence: Information management for the electricity and gas departments
Expected results	• Data collection and data management, including making information available to support the Agency's mandate.
Main tasks/ processes	• Data and information management for ACER departments (priority level 1A). • LNG price assessments and real-time data collection for the purpose of the assessments (priority level 1A).
Main outputs	• Implementation of the ACER data strategy • Implementation of ACER data governance and policies • Develop user-focused datasets and make information and tools available • Implement ACER information security policy for business IT systems and data • Daily LNG price assessments and their publication.

[17] The presented objective in the field of Data excellence related to data collection, data quality and data management outside the scope of REMIT are not considered as being covered by Article 32(1)(b) of Regulation (EU) 2019/942 pursuant to which fees shall be due to ACER for its services related to collecting, handling, processing and analysing of information reported by market participants or by entities reporting on their behalf pursuant to Article 8 of REMIT.

Indicators	Target	Means and frequency of verification
% delivered vs. planned actions from the ACER data strategy	90%	Monthly performance monitoring
% delivered vs. planned actions for implementation of Data governance and policies	90%	Monthly performance monitoring
FTE		2.7

Table 15: SAA.OP.01.03 annual objective 2

Objective 2:	**Data analysis and dissemination**
Expected results	• Assure data quality, integrity, transparency and usability of information. • Comprehensive and accurate management and accessible presentation of the collected information as per Article 8 of REMIT. • Delivering the LNG price assessments.
Main tasks/ processes	• Implementing the changes from the REMIT revision and preparing for the review and new REMIT Implementing Acts. (Priority level 1A) • Perform market data analysis in order to assure data quality, integrity and usability in close co-ordination with NRAs. (Priority level 1A) • Making available REMIT data for scientific and transparency purposes. (Priority level 1B) • Handling, processing and analysing of information collected according to Article 8 of REMIT. (Priority level 1A)
Main outputs	• Enhance data analysis and dissemination on the basis of the revised REMIT; • Data processes to support market monitoring and data analysis, • Ongoing data analysis projects/reports; • Assess the operation and transparency of different categories of market places and ways of trading and, if necessary, make recommendations to the Commission as regards market rules, standards, and procedures which could improve market integrity and the functioning of the internal market; • Evaluate whether any minimum requirements for organised markets could contribute to enhanced market transparency • Making available of REMIT data sets via the REMIT Information Centre; • Making available urgent market messages via the Inside Information Access Point: • The information the Agency possesses and makes publicly available is published, provided that commercially sensitive information on individual market participants or individual transactions or individual market places is not disclosed and cannot be inferred. • Projects to enhance data collection, data processing and data sharing; • • Daily LNG price assessments and their publication

Indicators	Target	Means and frequency of verification
% planned vs. delivered actions of the REMIT data strategy	90%	Monthly performance monitoring
% planned vs. delivered data projects	90%	Monthly performance monitoring
Integrity of information	95%	Monthly performance monitoring
Consistency of information	95%	Monthly performance monitoring
Contribution to ACER publications using REMIT market data	≥ 1	Monthly performance monitoring
Engagement in scientific data sharing project	≥ 1	Monthly performance monitoring
Publication of ACER's assessment of the operation and transparency of different categories of market places and ways of trading and evaluation whether any minimum requirements for organised markets could contribute to enhanced market transparency	≥ 1	Monthly performance monitoring
FTE		5.1

Table 16: SAA.OP.01.03 annual objective 3

Objective 3:	Data collection, data management and data sharing		
Expected results	• Increase integrity and transparency in wholesale energy markets. • Ensuring the collection and sharing of information as specified in Article 8 of REMIT.		
Main tasks/ processes	• Collect information reported by reporting parties in an efficient, effective and safe manner (priority level 1A). • Provide high-quality REMIT data for monitoring purposes of ACER, NRAs and other relevant authorities (priority level 1A). • Operate the Agency's REMIT Information Systems operationally reliable (priority level 1A).		
Main outputs	• Contribution to and implementation of the revision of the REMIT legal framework • Continuous management of records of wholesale energy market transactions, including orders to trade, fundamental data and inside information collected • Provision of REMIT information services to internal ACER users, NRAs and reporting parties • Projects to enhance data collection, data processing and data sharing • Sharing of relevant REMIT data with NRAs through ARIS on an ongoing basis and with other authorities on an ad hoc basis • Maintenance and continuous operations of the Agency's REMIT Information Systems • Enhancements of the Agency's REMIT Information Systems, or components thereof • Application and IT service management • Identify sources of operational risk and minimise them through the development of appropriate systems, controls and procedures		
Indicators		**Target**	**Means and frequency of verification**
% Service availability of data collection, data management and data sharing services		99%	Monthly performance monitoring
% planned vs. delivered projects		90%	Monthly performance monitoring
FTE			4.1

2.2. Issuing Agency acts (SAA.OP.02)

Description and added value

The *Issuing Agency Acts* activity plays a crucial role in shaping the regulatory landscape of the EU energy market by issuing decisions, opinions, and recommendations. This activity is designed to improve the regulatory framework, ensure a more efficient and secure EU energy market and facilitate the appropriate development of energy infrastructure while addressing critical cross-border issues. The issuance of Agency acts directly contributes to harmonizing rules across the EU, enhancing market transparency, and fostering cooperation among National Regulatory Authorities, Member States and stakeholders.

The expected value added through this activity includes the establishment of clear and harmonized regulatory frameworks that support efficient investments in energy infrastructure, bolster security of supply, promote regulatory oversight and timely implementation of binding provisions. By proactively engaging with stakeholders and ensuring their involvement in the decision-making process, ACER strengthens its role as a facilitator of cooperation and alignment within the EU energy sector.

Main challenges in 2026

In 2026, ACER faces several challenges, including the need to navigate complex regulatory landscapes, align with evolving market dynamics, and ensure timely delivery of Agency acts. Additionally, the integration of new regulatory requirements stemming from the Hydrogen and Decarbonised Gas Market Package,

along with the coordination of diverse stakeholder interests, will require meticulous planning and effective communication strategies.

Link to multi-annual objectives

This activity is integral to ACER's multi-annual objectives *Facilitate the completion of the internal energy market and the monitor its functioning*, *Tackle challenges in infrastructure, flexibility needs and security of supply* and *Enhance the integrity and transparency of wholesale energy markets*.

Legal basis

- Regulation (EU) No 2019/942 establishing a European Union Agency for the Cooperation of Energy Regulators (recast);
- Directive (EU) 2019/944 on common rules for the internal market for electricity and amending Directive 2012/27/EU (recast);
- Regulation (EU) No 2019/943 on the internal market for electricity;
- Regulation (EU) 2017/1938 concerning measures to safeguard the security of gas supply (the "SoS Regulation");
- Commission Regulation (EU) 838/2010 on the inter-TSO compensation mechanism (the "ITC Regulation");
- Regulation (EU) 2022/869 of the European Parliament and of the Council of 30 May 2022 on guidelines for trans-European energy infrastructure, amending Regulations (EC) No 715/2009, (EU) 2019/942 and (EU) 2019/943 and Directives 2009/73/EC and (EU) 2019/944, and repealing Regulation (EU) No 347/2013 ("TEN-E Regulation");
- Commission Regulation (EU) 2017/459 establishing a network code on capacity allocation mechanisms in gas transmission systems and repealing Regulation (EU) No 984/2013 ("CAM Network Code");
- Commission Regulation (EU) 2017/460 establishing a network code on harmonised transmission tariff structures for gas ("TAR Network Code");
- Commission Regulation establishing a Network Code on Gas Balancing of Transmission Networks (312/2014/EU) ("BAL Network Code");
- Commission Regulation (EU) 2015/703 establishing a network code on interoperability and data exchange rules ("IO&DE Network Code");
- Commission Regulation (EU) 2015/1222 establishing a guideline on capacity allocation and congestion management ("CACM Guideline");
- Commission Regulation (EU) 2016/631 establishing a network code on requirements for grid connection of generators;
- Commission Regulation (EU) 2016/1388 establishing a Network Code on Demand Connection;
- Commission Regulation (EU) 2016/1447 establishing a network code on requirements for grid connection of high voltage direct current systems and direct current-connected power park modules;
- Commission Regulation (EU) 2016/1719 establishing a guideline on forward capacity allocation ("FCA Guideline");
- Commission Regulation (EU) 2017/1485 establishing a guideline on electricity transmission system operation;
- Commission Regulation (EU) 2017/2195 establishing a guideline on electricity balancing;
- Commission Regulation (EU) 2017/2196 establishing a network code on emergency and restoration;
- Regulation (EU) No 2019/941 on risk-preparedness in the electricity sector and repealing Directive 2005/89/EC;
- Directive (EU) 2024/1788 of the European Parliament and of the Council of 13 June 2024 on common rules for the internal markets for renewable gas, natural gas and hydrogen, amending Directive (EU) 2023/1791 and repealing Directive 2009/73/EC (recast);
- Regulation (EU) 2024/1789 of the European Parliament and of the Council of 13 June 2024 on the internal markets for renewable gas, natural gas and hydrogen, amending Regulations (EU) No

1227/2011, (EU) 2017/1938, (EU) 2019/942 and (EU) 2022/869 and Decision (EU) 2017/684 and repealing Regulation (EC) No 715/2009 (recast);
- Directive (EU) 2024/1711 of the European Parliament and of the Council of 13 June 2024 amending Directives (EU) 2018/2001 and (EU) 2019/944 as regards improving the Union's electricity market design;
- Regulation (EU) 2024/1747 of the European Parliament and of the Council of 13 June 2024 amending Regulations (EU) 2019/942 and (EU) 2019/943 as regards improving the Union's electricity market design;
- Regulation (EU) 2024/1787 of the European Parliament and of the Council of 13 June 2024 on the reduction of methane emissions in the energy sector and amending Regulation (EU) 2019/942

Specific provisions

According to Article 24(2) of Regulation 2019/942, before submitting draft opinions, recommendations or decisions to a vote by the Board of Regulators, the Director shall submit proposals for the draft opinions, recommendations or decisions to the relevant working group for consultation.

Table 17: Total resources allocated to the SAA.OP.02 Issuing Agency acts

Human resources (FTEs)	Financial resources (EUR)
33.5 (31.8 subsidy-funded; 1.7 fee-funded)	Subsidy EUR 5,673,392; Fees EUR 687,306

2.2.1. Issue Agency decisions (SAA.OP.02.01)

Table 18: SAA.OP.02.01 annual objective 1

Objective 1:	Issue EU-wide and regional decisions for a harmonized internal electricity market
Expected results	A more efficient and secure internal electricity market with harmonised European-wide rules.
Main tasks/ processes	• Issue decisions with an EU-wide scope (such as initial proposals or amendments to European-wide terms and conditions or methodologies or amendments to the European-wide decisions stemming from the EU Regulation directly) (priority level 1A). These decision(s) can also have a scope extended to the Energy community where agreements with third countries make ACER competent to decide, or form basis for draft EFTA Surveillance Authority Decisions addressed to EEA countries. Assist NRAs for the approval of amended regional-wide terms and conditions or methodologies developed by Transmission System Operators (TSOs), nominated electricity market operators (NEMOs) or other entities, pursuant to the adopted Network Codes and Guidelines. Issue decisions on these regional terms and conditions or methodologies in case NRAs fail to agree or upon their joint request (priority level 1B). These decision(s) can also have a scope extended to the Energy community or EEA countries where agreements with third countries make ACER competent to decide, or form basis for draft EFTA Surveillance Authority Decisions addressed to EEA countries. *The Electricity Working Group will be regularly involved and formally consulted in case of decisions.*
Main outputs	• (If/when required) Decisions on amended regional-wide terms and conditions or methodologies • Decisions with an EU-wide scope

Indicators	Target	Means and frequency of verification
% of outputs delivered on time	90%	ACER's website; continuous
FTE		5.3

Table 19: SAA.OP.02.01 annual objective 2

Objective 2:	Issue decisions on investment requests under the Trans-European Energy Networks Regulation
Expected results	Ensuring an appropriate development framework that promotes efficient investments, engages stakeholders and addresses critical cross-border issues.
Main tasks/ processes	• Issue decisions[18] on investment requests including on cross-border cost allocation under Article 16 of Regulation (EU) 2022/869 ('TEN-E') (priority level 1B). • Issue decisions on exemptions for major new gas infrastructure, under Article 36(4) of Directive 2009/73/EC (priority level 1B). • Issue decisions on exemptions for electricity interconnectors, under Article 63(5) of Regulation EU) 2019/943 (priority level 1B). *The Electricity or Gas Working Group, as relevant, will be informed about these activities.*
Main outputs	• Decisions on investment requests on cross-border cost allocation • Decisions on exemptions for new electricity interconnections • Decisions on exemptions for major new gas infrastructure

Indicators	Target	Means and frequency of verification
% of outputs delivered on time	90%	ACER's website; continuous
FTE		0.4

Table 20: SAA.OP.02.01 annual objective 3

Objective 3:	Issue decisions to safeguard security of gas and electricity supply under the relevant regulations
Expected results	Ensuring gas security of supply in crisis and energy transition Ensuring high-quality assessments for decision-making on adequacy-related measures.
Main tasks/ processes	• Issue decisions covering the cross-border cost allocation in line with Article 5(7) of the Regulation the Regulation (EU) 2017/1938[19], if the Commission decision pursuant to point 10 of Annex III to the SoS Regulation requires bi-directional capacity (priority level 1B). *The Gas Working Group will be regularly informed and consulted on the activity.* • Issue decision on the approval of the annual ENTSO-E's European Resource Adequacy Assessment (priority level 1A). *The Electricity Working Group will be formally consulted on decisions.*
Main outputs	• Decisions covering the cross-border cost allocation to establish bi-directional capacity • Decision on the approval of the annual ENTSO-E's European Resource Adequacy Assessment

Indicators	Target	Means and frequency of verification
% of outputs delivered on time	90%	ACER's website; continuous
FTE		2.3

[18] In case national regulatory authorities disagree on the investment request and the cross-border cost allocation (CBCA), the Agency shall take the decision.

[19] The tasks assigned to ACER under the Regulation for measures to safeguard the security of gas supply refer to participation in the Gas Coordination Group and to the establishment of permanent bi-directional capacity at interconnection points.

Table 21: SAA.OP.02.01 annual objective 4

Objective 4:	Issue decisions on the registration of reporting parties, i.e. RRMs and IIPs and their possible withdrawal		
Expected results	• Ensure efficient, effective and safe exchange and handling of information. • Collecting, handling, processing and analysing of REMIT information collected according to Article 8 of REMIT.		
Main tasks/ processes	• Issue Decisions on the authorisation of RRMs and IIPs (priority level 1A). • Issue Decisions on withdrawals on RRMs and IIPs if such cases arise (priority level 1A).		
Main outputs	• Decisions on registration of IIPs and RRMs • Decisions on withdrawal of IIPs and RRMs		
Indicators		**Target**	**Means and frequency of verification**
% of outputs delivered on time		90%	ACER's website; continuous
FTE			0.3

2.2.2. Issue Agency opinions (SAA.OP.02.02)

Table 22: SAA.OP.02.02 annual objective 1

Objective 1:	Issue opinions to ensure the compliance of ENTSOs and the EU DSO Entity with their statutory tasks, and to oversee the cooperation among system operators		
Expected results	• Ensuring that ENTSOs and the EU DSO Entity deliver their statutory tasks in compliance with the Regulation • Ensuring an effective cooperation of system operators via regulatory oversight		
Main tasks/ processes	• May issue opinion(s) on ENTSO-E's and ENTSO-G's annual work programme and annual activity report (priority level 2). • Issue an Opinion concerning the integration of gas and hydrogen members into EU DSO Entity following a change in their statutory documents and governance structure facilitating this change (priority level 2). *The Electricity and Gas Working Group will be formally consulted.* • Monitor the execution of tasks of EU DSO entity. ACER may provide an opinion on the entity of distribution system operators in the Union (EU DSO entity) on the annual work programme and other relevant documents and can issue decisions for DSOs to provide relevant information necessary for carrying out monitoring (priority level 2). *The Electricity Working Group will be formally consulted on opinions and decisions and will be regularly involved and consulted on the monitoring activity.* • Issue opinion on ENTSO-E's and ENTSO-G's research and development activities (priority level 2). *The Electricity and Gas Working Group will be formally consulted, in case ACER decides to issue a formal Opinion.* • Issue opinion on ENTSO's recommendations relating to the coordination of technical cooperation between Union and third-country transmission system operators (priority level 2). *The Electricity and Gas Working Group will be formally consulted, in case ACER decides to issue a formal Opinion.* • Issue opinion on ENTSOG's common network operation tools including a common incidents classification scale (priority level 2). *The Gas Working Group will be formally consulted, in case ACER decides to issue a formal Opinion.*		
Main outputs	• Opinions on System Operators • Opinions on ENTSO-E and EU DSO Entity SOs work programmes, and statutory activities • Opinions on common network operation tools and ENTSOG's research and development plan and technical cooperation		
Indicators		**Target**	**Means and frequency of verification**

% of outputs delivered on time	90%	ACER's website; continuous
FTE		1.1

Table 23: SAA.OP.02.02 annual objective 2

Objective 2:	**Ensure adequate oversight of EU-level network development and ensure a solid implementation of the Trans-European Energy Networks Regulation**
Expected results	Ensuring an appropriate development framework that promotes efficient investments, engages stakeholders and addresses critical cross-border issues.
Main tasks/ processes	• Issue opinion on the ENTSO-E electricity Union–wide TYNDP 2026 and all its elements, where deemed appropriate, including the assessment of TYNDP's consistency with National Development Plans (NDPs) (priority level 1A). *The Electricity Working Group will be formally consulted in case of recommendation and will be regularly informed and consulted on the monitoring activity.* • Issue opinion on the ENTSOG and ENTSO-E draft Infrastructure Gaps Identification reports for the respective TYNDPs 2026 (priority level 1A). *The Electricity or Gas Working Group, as relevant, will be formally consulted.* • Issue opinion on ENTSOG and ENNOH respective draft TYNDPs 2026 (priority level 1A). *The Gas Working Group will be formally consulted.* • Publish the unit investment cost indicators for the energy infrastructure categories set out in points (4) and (5) of Annex II of Regulation (EU) 2022/869 (priority level 1A), *the Gas Working Group will be formally consulted.* • Wide data collection and publishing informative Unit Investment Cost (UIC) indicators and its values for electricity infrastructure categories (priority level 2). • Wide data collection and publishing informative Unit Investment Cost (UIC) indicators and its values for Hydrogen (+CO2 and Electrolysers) (infrastructure categories. (priority level 2). • Methane emissions; collecting and analysing data from system operators and NRAs (final report expected in 2027) (priority level 2). • Issue opinion on ENTSOG's and/or ENNOH's gas/hydrogen Union–wide Ten-Year Network Development Pan (TYNDP) and all its elements, where deemed appropriate, including the assessment of TYNDP's consistency with National Development Plans (NDPs) (priority level 1A). *The Gas Working Group will be formally consulted* • Issue opinion(s) on ENTSO-E's and/or ENTSOG's methodologies for cost-benefit analysis, if updated (priority level 1A). *The Electricity and Gas Working Group will be formally consulted.* • Issue opinion on ENTSO-E and ENTSOG joint consistent and progressively integrated model for electricity, gas and hydrogen transmission infrastructure (priority level 1A). *The Electricity and Gas Working Group will be formally consulted.* • Issue opinion on network development Scenarios and their compliance with Scenario Guidelines (priority level 1A). *According to Article 12 of Regulation (EU) 2022/869. Electricity and Gas Working Group will be formally consulted.* • Publish monitoring report for the projects on the Union list according to the Regulation (EU) 2022/869, Article 5 (priority level 1A). *The Electricity or Gas Working Group, as relevant, will be informed about these activities.* • Issue ACER Recommendation on Cross-border cost allocation[20]. In 2025 ACER might further update its recommendations published in 2023 (priority level 2). *Electricity and Gas Working Group will be formally consulted.*
Main outputs	• Opinions on ENTSO-E's and/or ENTSOG's methodologies for cost-benefit analysis, integrated model for electricity, gas and hydrogen transmission infrastructure, Scenarios and their compliance with Scenario Guidelines, • Published Unit Investment Cost indicators and their reference values that may be used, among other stakeholders, by the ENTSO for Electricity and the ENTSO for Gas for the cost-benefit analyses carried out for the purpose of Union-wide ten-year network development plans. Note: subject to the existence of relevant projects • Monitoring Report for the projects on the Union list • Opinion on the methodological aspects of the ENTSO-E draft TYNDP • Opinion on the electricity national 10-year network development plans to assess their consistency with the Union–wide network development plan and (if appropriate)

[20] According to Article 16(11) of Regulation (EU) 2022/689, identifying good practices for the treatment of investment requests for projects of common interest.

	recommendations to amend the national 10-year network development plans or the Union-wide network development plan • Opinion on the implementation of the Union-wide electricity infrastructure 10-Year Network Development Plan and investments to create new interconnector capacity • Opinion on electricity projects in the ENTSO-E draft TYNDP and in the National Development Plans • Opinion on the ENTSOG and ENTSO-E draft Infrastructure Gaps Identification reports for the respective TYNDPs • Opinion on ENTSOG/ENNOH draft ten-year network development plan 2024. • Opinion reviewing national gas and hydrogen ten-year network development plans to assess their consistency with the Union–wide network development plan. • Opinion on the ENTSO-E draft electricity Union–wide ten-year network development plan 2026

Indicators	Target	Means and frequency of verification
% of outputs delivered on time	90%	ACER's website; continuous

FTE	6.3

Table 24: SAA.OP.02.02 annual objective 3

Objective 5:	**Issue opinions aiming to safeguard the security of gas and electricity supply**
Expected results	Contributing to gas security of supply in crisis and energy transition Ensuring high-quality assessments for decision-making on adequacy-related measures.
Main tasks/ processes	• Issue opinions on the elements of the coordinated decision, concerning the establishment of permanent bi-directional capacity taken by the competent authorities under Annex III, point 6 of Regulation (EU) 2017/1938 for measures to safeguard the security of gas supply (priority level 2). *The Gas Working Group will be regularly informed and consulted on the activity.* • Issue opinions on National Resource Adequacy Assessments in case of divergences with the ERAA (priority level 1A). *The Electricity Working Group will be regularly involved and formally consulted on opinions.* • Issue opinions on Gas and Electricity Seasonal Adequacy Assessments (priority level 2 for gas and 2 for electricity). *The Electricity Working Group will be formally consulted.*
Main outputs	• Opinions on National Resource Adequacy Assessments in case of divergences with the ERAA • Opinions on Gas and Electricity Seasonal Adequacy Assessments • Opinions on the elements of the coordinated decision taken by the competent authorities concerning the establishment of permanent bi-directional gas infrastructure capacity

Indicators	Target	Means and frequency of verification
% of outputs delivered on time	90%	ACER's website; continuous

FTE	2.4

2.2.3. Issue Agency recommendations (SAA.OP.02.03)

Table 25: SAA.OP.02.03 annual objective 1

Objective 1:	**Improve the functioning of the Internal electricity market via market design reform or governance and regulatory reforms**
Expected results	A more efficient internal electricity market
Main tasks/ processes	• Issue recommendations to the European Commission to improve the electricity market design (priority level 1A).

	• Issue recommendations to the European Commission to improve the governance and regulatory framework (priority level 1A). • Issue recommendations to NRAs on best practices (priority level 1A).
Main outputs	A recommendation to the European Commission or NRAs to improve the electricity market design or the governance and regulatory framework

Indicators	**Target**	**Means and frequency of verification**
% of outputs delivered on time	90%	ACER's website; continuous
FTE		4.3

2.2.4. Develop and revise Guidelines & Network Codes (SAA.OP.02.04)

Table 26: SAA.OP.02.04 annual objective 1

Objective 1:	**Facilitate amendments to existing Network Codes and Guidelines and development of new Network Codes or Guidelines for the electricity market**
Expected results	A more efficient and secure internal electricity market with harmonised European-wide rules.
Main tasks/ processes	• Issuing a recommendation to the European Commission to amend Commission Regulation (EU) 2017/1485 of 2 August 2017 establishing a guideline on electricity transmission system operation including a consultation process with all stakeholders. When necessary, supporting the European Commission during the comitology process (priority level 1A). • Issuing a recommendation to the European Commission to amend Commission Regulation (EU) 2017/2195 of 23 November 2017 establishing a guideline on electricity balancing (Electricity Balancing Regulation), including a consultation process with all stakeholders. When necessary, supporting the European Commission during the comitology process (priority level 1A). *The Electricity Working Group will be regularly involved and formally consulted in case of recommendations.*
Main outputs	• A recommendation to the European Commission to amend Commission Regulation (EU) 2017/1485 of 2 August 2017 establishing a guideline on electricity transmission system operation and Commission Regulation (EU) 2017/2195 of 23 November 2017 establishing a guideline on electricity balancing.

Indicators	**Target**	**Means and frequency of verification**
% of outputs delivered on time	90%	ACER's website; continuous
FTE		5.7

Table 27: SAA.OP.02.04 annual objective 2

Objective 2:	**Facilitate amendments of existing and development of new Network Codes and Guidelines for the gas and hydrogen markets**
Expected results	Ensuring the functioning of gas markets and the establishment of hydrogen markets via harmonised European-wide rules.
Main tasks/ processes	• With the adoption of the Hydrogen and gas markets decarbonisation package, the Agency is tasked with new activities related to the gas and hydrogen, related to setting up the dedicated legal framework and the issuance of opinions and recommendations, e.g. ACER recommendation on intertemporal cost allocation, (priority level 1A). • On gas, the existing network codes will need to be amended to take stock of the newly adopted package also taking account of previous stakeholder requests, starting with the review of the Capacity Allocation Mechanisms Network Code expected to be adopted in 2026 followed by the review of other codes once an invitation from the European Commission has been received (priority level 1A).

	• A close collaboration between the European Commission and ACER is foreseen at the point in time when the European Commission will revisit the Congestion Management Guidelines. (priority level 1B) • On gas decarbonisation ACER will issue recommendations related to charging and asset transfer to enable repurposing while ensuring that tariff setting is non-discriminatory in the gas network (priority level 2 and 1B) • Continuing the work with stakeholders on implementation issues while closing and turning static the information available on the Joint Functionality Platform, reviewing the security of the platform while remaining aligned with the revised legislative requirements (priority level 1B) • ACER may issue reasoned opinions on derogation requests on the application of network codes at the border of the Union and third countries that foresaw the implementation of the EU network codes. *The Gas Working Group will be involved in these activities, seeking to cooperatively decide on relevant aspects.*
Main outputs	• ACER will be updating the existing gas network codes and guidelines and be involved in the development of hydrogen framework guidelines and following that co-draft network codes and guidelines. The exact timeline of this process will be outlined by the European Commission based on the annual priority lists for the period 2024 and beyond, consulted by the European Commission in September 2024. • ACER will follow up on the monitoring of its Opinion on the Statutes of the European Network of Network Operators for Hydrogen. Further guidance may be needed related to the gradual growth of this organisation and the challenges that such graduality may pose. The integration of gas DSOs into the EU-DSO entity also foresees an ACER Opinion. • Stakeholder engagement and outreach in the decarbonising gas market environment on policy making both on the concrete regulatory framework, e.g. network codes and guidelines and more broadly on gas market volatility and fragmentation.

Indicators	Target	Means and frequency of verification
% of outputs delivered on time	90%	ACER website publication; continuous

FTE	5.6

2.3. Monitoring, modelling and transparency (SAA.OP.03)

Description and added value

This Activity focuses on the comprehensive monitoring and reporting of the electricity, hydrogen, decarbonised gas, and natural gas sectors to ensure an efficient and secure internal market. This includes tracking market performance, identifying barriers to entry, and promoting stakeholder involvement through various working groups. By monitoring the implementation of network codes and guidelines, the activity enhances market transparency and supports the overall functioning of the internal electricity market and the internal gas market.

The added value lies in fostering a competitive and transparent market environment that supports the EU's energy transition goals. Enhanced monitoring and reporting facilitate informed decision-making, help identify best practices, and promote compliance with regulatory frameworks, ultimately leading to improved market efficiency and security of supply.

Main challenges in 2026

- Data management: efficiently collecting and analysing large volumes of data across multiple sectors and stakeholders will be critical. Ensuring data accuracy and timeliness remains a significant challenge.

- Stakeholder engagement: engaging diverse stakeholders and ensuring their active participation in monitoring and implementation processes may be difficult, especially with varying interests and priorities.
- Set up a EU-wide modelling tool that is capable of estimating the needs for flexibility at EU level, which is as a significantly new task for ACER, in line with the electricity market design reform..
- Compliance monitoring: tracking compliance with network codes and guidelines, especially across different member states, poses logistical and regulatory challenges. Variations in regulatory capacity and implementation timelines can lead to inconsistencies.
- Market volatility: the rapidly changing energy landscape, including fluctuations in demand and supply, could complicate monitoring efforts and require frequent adjustments to methodologies and approaches.
- Integration of new technologies: as the energy sector evolves, integrating new technologies for flexibility and decarbonisation into existing monitoring frameworks will require significant effort and resources.

Link to multi-annual objectives

This activity is integral to ACER's multi-annual objectives *Facilitate the completion of the internal energy market and the monitor its functioning*, *Tackle challenges in infrastructure, flexibility needs and security of supply* and *Enhance the integrity and transparency of wholesale energy markets*.

Legal basis

- Regulation (EU) No 2019/942 establishing a European Union Agency for the Cooperation of Energy Regulators (recast);
- Directive (EU) 2019/944 on common rules for the internal market for electricity and amending Directive 2012/27/EU (recast);
- Regulation (EU) No 2019/943 on the internal market for electricity;
- Regulation (EU) 2017/1938 concerning measures to safeguard the security of gas supply (the "SoS Regulation");
- Commission Regulation (EU) 838/2010 on the inter-TSO compensation mechanism (the "ITC Regulation");
- Regulation (EU) 2022/869 of the European Parliament and of the Council of 30 May 2022 on guidelines for trans-European energy infrastructure, amending Regulations (EC) No 715/2009, (EU) 2019/942 and (EU) 2019/943 and Directives 2009/73/EC and (EU) 2019/944, and repealing Regulation (EU) No 347/2013 ("TEN-E Regulation");
- Commission Regulation (EU) 2017/459 establishing a network code on capacity allocation mechanisms in gas transmission systems and repealing Regulation (EU) No 984/2013 ("CAM Network Code");
- Commission Regulation (EU) 2017/460 establishing a network code on harmonised transmission tariff structures for gas ("TAR Network Code");
- Commission Regulation establishing a Network Code on Gas Balancing of Transmission Networks (312/2014/EU) ("BAL Network Code");
- Commission Regulation (EU) 2015/703 establishing a network code on interoperability and data exchange rules ("IO&DE Network Code");
- Commission Regulation (EU) 2015/1222 establishing a guideline on capacity allocation and congestion management ("CACM Guideline");
- Commission Regulation (EU) 2016/631 establishing a network code on requirements for grid connection of generators;
- Commission Regulation (EU) 2016/1388 establishing a Network Code on Demand Connection;
- Commission Regulation (EU) 2016/1447 establishing a network code on requirements for grid connection of high voltage direct current systems and direct current-connected power park modules;

- Commission Regulation (EU) 2016/1719 establishing a guideline on forward capacity allocation ("FCA Guideline");
- Commission Regulation (EU) 2017/1485 establishing a guideline on electricity transmission system operation;
- Commission Regulation (EU) 2017/2195 establishing a guideline on electricity balancing;
- Commission Regulation (EU) 2017/2196 establishing a network code on emergency and restoration;
- Regulation (EU) No 2019/941 on risk-preparedness in the electricity sector and repealing Directive 2005/89/EC;
- Directive (EU) 2024/1788 of the European Parliament and of the Council of 13 June 2024 on common rules for the internal markets for renewable gas, natural gas and hydrogen, amending Directive (EU) 2023/1791 and repealing Directive 2009/73/EC (recast);
- Regulation (EU) 2024/1789 of the European Parliament and of the Council of 13 June 2024 on the internal markets for renewable gas, natural gas and hydrogen, amending Regulations (EU) No 1227/2011, (EU) 2017/1938, (EU) 2019/942 and (EU) 2022/869 and Decision (EU) 2017/684 and repealing Regulation (EC) No 715/2009 (recast);
- Directive (EU) 2024/1711 of the European Parliament and of the Council of 13 June 2024 amending Directives (EU) 2018/2001 and (EU) 2019/944 as regards improving the Union's electricity market design;
- Regulation (EU) 2024/1747 of the European Parliament and of the Council of 13 June 2024 amending Regulations (EU) 2019/942 and (EU) 2019/943 as regards improving the Union's electricity market design;
- Regulation (EU) 2024/1787 of the European Parliament and of the Council of 13 June 2024 on the reduction of methane emissions in the energy sector and amending Regulation (EU) 2019/942

Table 28: Total resources allocated to the SAA.OP.03 Monitoring, modelling and transparency

Human resources (FTEs)	Financial resources (EUR)
39.1 (35.7 subsidy-funded; 3.4 fee-funded)	Subsidy EUR 6,371,683; Fees EUR 1,354,397

2.3.1. Monitor and report on the electricity, hydrogen, decarbonised and natural gas sectors (SAA.OP.03.01)

Table 29: SAA.OP.03.01 annual objective 1

Objective 1:	Monitor the internal electricity market
Expected results	A more efficient and secure internal electricity market with harmonised European-wide rules.
Main tasks/ processes	Monitoring the Internal Electricity Market • Monitor the barriers to efficient price formation and barriers for new and small market entrants and monitoring barriers for flexibility through the market (priority level 1A). *The Electricity Working Group will be regularly involved and consulted.* • Monitor the effects of the market-related NC and more broadly monitor the functioning of the Internal Electricity Market (priority level 1A). *The Electricity Working Group will be regularly involved and consulted.* • Monitor the PPA markets in the context of identifying barriers for market integration (priority level 1A). *The Electricity Working Group will be regularly involved and consulted.* Stakeholders Involvement

	• Promote the involvement of stakeholders in monitoring the implementation of network codes and guidelines, in particular through the European Stakeholder Committees (priority level 1A). *The Electricity Working Group will be regularly involved and consulted.*
Main outputs	• A report monitoring and analysing the performance of regional coordination centres (RCCs) pursuant to Article 7 of the ACER Regulation. Opinions and recommendations to the European Parliament, the Council and the Commission and the RCCs, where necessary. • Monitoring Reports in various areas. • Contribute to the completion of Europe's energy market and the monitoring of its functioning by creating market and data transparency through economic analysis and issuing of opinions recommendations. • Leverage of the reports by European policy makers in the legislative process.

Indicators	Target	Means and frequency of verification
% of outputs delivered on time	90%	ACER's website; continuous

FTE	11.1

Table 30: SAA.OP.03.01 annual objective 2

Objective 2:	**Monitor the internal gas market and its decarbonisation**
Expected results	Well-functioning internal gas and retail markets as a result of the efficient implementation of existing frameworks
Main tasks/ processes	• The Agency will continue focusing on its monitoring activity of wholesale gas markets. An additional area of monitoring is LNG, given the importance it gained in the European energy context as well as developing ideas establishing a report on gas decarbonisation aspects (priority level 1A). • Following the close to complete implementation of gas network codes in the EU, ACER will analyse the effects of their implementation. The areas of focus will be capacity, tariffs, balancing, and interoperability, gas quality and data exchange (priority level 2). • ACER will keep on monitoring congestion at interconnection points of the EU, according to the legal obligation set out in the Congestion Management Procedures Guidelines and following the review of these Guidelines. The congestion work stream will also take stock whether the congestion mechanisms applied and the respective capacity was made available) (priority level 1A). • ACER will keep issuing reports on national tariffs consultation on reference price methodologies and in particular focus on non-discrimination and cost-reflectivity of cross-border tariffs (priority level 1B). Moreover, ACER will start preparing, as of 2025, the first cost efficiency comparison that will be issued in 2027 (priority level 1A) • ACER will improve data analytics related to the above tasks. *The Gas and Retail Working Group will be regularly informed and consulted on the various monitoring activities.*
Main outputs	• Several volumes of monitoring reports to be published each year (Gas Wholesale, Energy Retail.) New editions will follow on gas wholesale, hydrogen, LNG, retail, etc. The retail work will increase emphasis on flexibility and consumer behaviours while feeding the reporting with relevant data sources and research. In retail a price dashboard and the electricity and gas country sheets serve the users with quick access to data points. • Additionally, ACER will issue quarterly summaries on key gas market developments and will make available relevant data via dashboards published on ACER's website. • ACER expects to follow up and monitor on the reduction of gas volumes of Russian origin as of 2026. This task will require urgent implementation whereas the legal provisions shall be agreed by the European Parliament and Council. • The effects of the Network Codes will be monitored via reports or presentations, and/or automated dashboards that include quantitative indicators on how network codes effect markets. • Congestion reports will be published biannually following the revised legal requirements. • Reports on national tariffs consultation, for each reference price methodology consulted by the NRAs will be published based on Article 27(3) of the Network Code on Harmonised Transmission Tariff Structures. • Methodological reports related to the upcoming cost efficiency comparison applicable to gas transmission system operators have been published in 2025 and the data collection will start off in 2026.

Indicators	Target	Means and frequency of verification
% of outputs delivered on time	90%	ACER website publication; continuous
revised indicators and updated reporting	20-30%	More agility, accessible via the reports, dashboards on the website
FTE		7.7

2.3.2. Monitor implementation (SAA.OP.03.02)

Table 31: SAA.OP.03.02 annual objective 1

Objective 1:	Oversee the implementation of network codes and guidelines in the electricity sector
Expected results	A more efficient and secure internal electricity market with harmonised European-wide rules.
Main tasks/ processes	• Facilitate the implementation of projects established pursuant to the Network Codes (NC) and Guidelines or, where relevant, pursuant to the Electricity Regulation (priority level 1A). *The Electricity Working Group will be regularly involved and formally consulted in case of recommendations and/or decisions.* • Monitor the implementation of the obligations resulting from the adoption of the Network Codes, Guidelines, the different terms and conditions and methodologies and the Electricity Regulation. Where implementation delays or potential non-compliance issues are identified, investigating the reasons for delays and/or non-compliance and issuing recommendations and/or decisions to address these issues. Facilitating and promoting the involvement of stakeholders in monitoring the implementation of network codes and guidelines, in particular through the European Stakeholder Committees (priority level 1A). *The Electricity Working Group will be regularly involved and formally consulted in case of recommendations and/or decisions.*
Main outputs	• Implementation monitoring reports in various areas.

Indicators	Target	Means and frequency of verification
% of outputs delivered on time	90%	ACER's website; continuous
FTE		6.2

Table 32: SAA.OP.03.02 annual objective 2

Objective 2:	Monitor the implementation of the Network Code on Cybersecurity
Expected results	Fostering the implementation of the Network Code on Cybersecurity (NCCS) by monitoring the status of the relevant activities, identifying implementation gaps and areas for improvement
Main tasks/ processes	• Monitor the implementation status of cybersecurity risk management measures by the private sector entities (priority level 1A).. • Monitor the implementation of the NCCS by the ENTSO-E and the EU DSO entity in accordance with Article 32(1) of Regulation (EU) 2019/943 and Article 4(2) of Regulation (EU) 2019/942 (priority level 1A). For example, with regards to preparing proposals on terms, conditions, methodologies and plans, risk assessments and recommendations. • Identify whether additional rules on common requirements, planning, monitoring, reporting and crisis management may be necessary to prevent risks for the electricity sector (priority level 1A). • Identify areas of improvement for the revision of the NCCS, or determine uncovered areas and new priorities that may emerge due to technological developments (priority level 1A). • Regularly inform the Electricity Coordination Group and the NIS Cooperation Group on the implementation of the NCCS, including by the NRAs, the competent authorities designated under the NCCS, ACER and ENISA (priority level 1A).

Main outputs	• Based on the progress of the implementation of the NCCS, provide consultation input on draft terms, conditions, methodologies and plans developed by the ENTSO-E in cooperation with the EU DSO entity, such as the minimum and advanced cybersecurity controls, as well as a proposal for a mapping matrix for these controls. Furthermore, upon a joint request of the NRAs, issue opinions on the proposals for terms, conditions, methodologies and plans; • Issue an opinion on the draft Union-wide cybersecurity risk assessment report developed by the ENTSO-E in cooperation with the EU DSO entity; • Based on the progress of the implementation of the NCCS, and in particular on the completion of the Union-wide cybersecurity risk assessment report, proceed with the development of a Union-level cybersecurity crisis management and response plan for the electricity sector in close cooperation with ENISA, the ENTSO-E, the EU DSO entity, National Cybersecurity Authorities, Competent Authorities designed under the NCCS, Competent Authorities for Risk Preparedness, the NRAs and the Network and Information Systems national cyber crisis management authorities; • Potentially, jointly with the ENTSO-E in cooperation with the DSO entity, develop guidance for estimating the costs of cybersecurity controls; • Provide consultation input on any other guidelines for the implementation of the NCCS the ENTSO-E and the EU DSO entity may develop; • Participate in the development of an exercise scenario template by the ENTSO-E, in cooperation with the EU DSO entity, to perform cybersecurity exercises at entity and Member State level; • If requested, advise the ENTSO-E on the organisation and execution of the regional and cross regional cybersecurity exercises; • As requested, support the NRAs in the cybersecurity benchmarking analysis pursuant to the NCCS. More generally, alongside an NRA co-convenor, lead the work of the ACER Cybersecurity Task Force; • In close cooperation with ENTSO-E and the EU DSO entity, organise stakeholder involvement, including regular meetings with stakeholders, to identify problems and propose improvements related to the implementation of the NCCS; • As and to the extent agreed with stakeholders, assist with the organisation and coordination of the NCCS Competent Authorities to facilitate fulfilment of their roles under the NCCS; • Provide at least one update a year to the Electricity Coordination Group and the NIS Cooperation Group on the implementation of the NCCS starting from 2026; • Publish the first implementation report by June 2027 in accordance with Article 12(2) of the NCCS.

Indicators	Target	Means and frequency of verification
Art 12(2) Implementation monitoring report published by June 2027	yes	ACER's website

FTE	0.1

Table 33: SAA.OP.03.02 annual objective 3

Objective 2:	**Monitor electricity networks**
Expected results	Transparent and efficient functioning of the electricity transmission networks
Main tasks/ processes	• Monitoring the cost impacts of investing in electricity transmission and distribution networks to keep pace with the energy transition, and analyse how cross-border electricity network planning aligns with grid capacity needs. (priority level 1A). *The Electricity Working Group will be regularly informed and consulted on the monitoring activity.* • Monitor practices on remuneration and incentives for system operators, and promote implementation of best practices in Member States, according to Recital (40) of Regulation (EU) No 2019/943 (priority level 1A). *The Electricity Working Group will be formally consulted in case of recommendation and will be regularly informed and consulted on the monitoring activity.* • Monitor the usage of Congestion Income according to Article 19(5) of Regulation (EU) 2019/943 and report the findings in the Infrastructure Monitoring Report (priority level 1B). *The Electricity Working Group will be regularly informed and consulted on the monitoring activity.* • Monitoring of the implementation of the ITC mechanism in year 2025 including verification the criteria for the valuation of losses at national level where relevant (priority level 2). *The Electricity Working Group will be regularly informed and consulted on the activity.*

	• Electricity transmission “smart-grid” performance (infrastructure efficiency) indicators *The Electricity Working Group will be regularly informed and consulted on the activity.* • Investigating improvements to the framework to share infrastructure costs across EU borders *The Electricity Working Group will be regularly informed and consulted on the activity.* • Engagement with stakeholders on a variety of network planning and network economics topics, in line with the conclusions of the Copenhagen Forum, including workshops on public engagement, implementation of electricity distribution network planning guidelines, guidance on anticipatory investments and on benefit sharing initiatives.
Main outputs	• Infrastructure Monitoring Report • Report on best practices on revenues/incentives • Monitoring Report on the implementation of the ITC mechanism in year 2025 • Position paper on "Transmission Infrastructure Efficiency “Output” Indicators" • Potential position paper on infrastructure cost-sharing mechanisms • Conclusions from the various workshops on network planning and network economics in view of the Copenhagen Forum conclusions.

Indicators	**Target**	**Means and frequency of verification**
% of outputs delivered on time	90%	ACER’s website; continuous

FTE	4.2

Table 34: SAA.OP.03.02 annual objective 4

Objective 3:	**Monitor the performance of Member States in Security of Supply**
Expected results	Solid implementation of the framework to identify adequacy concerns, and for decision-making, ultimately leading to ensuring adequate SoS levels in a cost-efficient manner.
Main tasks/ processes	• Monitoring the performance of MSs in the area of SoS and the implementation of the methodologies approved in the course of 2020 (ERAA, VOLL, CONE, RS and cross-border participation in CMs) with NRAs and upgrading them when necessary through a decision (priority level 2). *The Electricity Working Group will be regularly informed and consulted on the monitoring activity.* • Investigate coordinated values on the cost of new entry and lost of load parameters across member states for the purpose of streamlining application to capacity mechanisms (priority level 1A). • Investigating further coordination on support schemes, including on capacity and flexibility schemes, at EU level (priority level 1A). • Support to the EC in the applications to support schemes related to adequacy
Main outputs	• Electricity Security of Supply Report • Implementation check of cross border participation in capacity mechanisms as part of the implementation monitoring reports. • Consultancy study on the cost of new entry and value of lost load across member states • Input to the EC’s work related to the application of support schemes involving adequacy concerns and flexibility issues. • Various presentations to the Electricity Coordination Group

Indicators	**Target**	**Means and frequency of verification**
% of outputs delivered on time	90%	ACER’s website; continuous

FTE	3.8

2.3.3. Flexibility needs modelling (SAA.OP.03.04)

Table 35: SAA.OP.03.04 annual objective 1

Objective 1:	Finalise the implementation of the flexibility needs modelling tool
Expected results	Robust implementation, refinement and testing of an open source flexibility needs modelling tool, tested and ready to perform the flexibility assessment to be published in 2027 The Agency should be ready to collect data in July 2026, undertake and publish its first EU-wide flexibility assessment by July 2027
Main tasks/ processes	• Testing of the tool with a complete data set and further refinement (priority level 1A). • Finalisation of data collection, management and quality assurance processes (priority level 1A). • Collect data from national and European-wide assessments (priority level 1A). • Conduct the EU-wide flex assessment (priority level 1A). • Produce full results for ACER's first EU-wide assessment (priority level 1A). • Conduct stakeholder engagement with external stakeholders on the EU-wide flex assessment (priority level 1A).
Main outputs	• An open-source flexibility needs modelling tool tested and ready to undertake the flexibility assessment to be published in 2027 • Internal database populated with a complete data set to conduct the flexibility assessment. • A preliminary set of results for ACER's first EU-wide assessment • Minutes of the stakeholders group including suggestions to improve the EU-wide flexibility tool

Indicators	Target	Means and frequency of verification
% of outputs delivered on time	90%	Fully operational model and data collection//management processes for EU-wide flex assessment and EU-wide flex assessment work underway; continuous

FTE	6.1

2.4. Regulatory oversight (SAA.OP.04)

Description and added value

This activity encompasses the efficient and effective regulatory oversight of wholesale energy markets, focusing on market surveillance, the consistent application of market abuse provisions, authorisation and supervision of reporting parties, and market abuse investigations. The primary aim is to ensure the integrity of wholesale energy markets and deliver trustworthy outcomes for EU energy consumers.

This activity adds value by enhancing market transparency and preventing market manipulation, thereby protecting consumers and fostering confidence in energy markets. Through collaboration with NRAs and other stakeholders, ACER aims to create a harmonised approach to monitoring, reporting, and enforcing compliance with market rules, ultimately contributing to an efficient and trustworthy energy market landscape across the EU.

Main challenges in 2026

- Coordination across jurisdictions: ensuring consistent application of market rules and provisions across different member states can be complex, particularly given the varying regulatory frameworks and capacities of NRAs.
- Data collection and analysis: efficiently managing and analysing large volumes of data from various reporting parties and market participants is essential for effective market surveillance and can pose

significant operational challenges. In 2026 new reporting schemas are to be developed as a result of the Revision of REMIT Implementing regulation. This will poise an additional challenge on data collection and analysis given the expected significant increase in the volume of data collected and on the number of market segments that will need to be analysed.

- Capacity building: as the regulatory landscape evolves with new reforms and increased responsibilities, there will be a need for ongoing capacity building within ACER to ensure that staff are adequately equipped to handle new investigative tasks.
- Compliance enforcement: encouraging timely compliance with regulatory requirements among reporting parties and ensuring that remedial actions are taken can be challenging, especially when dealing with diverse market participants.
- Authorisation: the Agency is required under the revised REMIT as a new activity to authorise RRMs and Inside Information Platforms (IIPs) per a Decision and is preparing its processes to adequately execute this task.
- Implementation of new investigation and non-compliance enforcement mandate for a new department: the recent reforms to REMIT and the establishment of new investigatory powers require significant adjustments to existing processes and systems.

Link to multi-annual objectives

This activity supports the fourth multi-annual objective: “Enhance the integrity and transparency of wholesale energy markets”.

Legal basis:

- Regulation (EU) No 2019/942 establishing a European Union Agency for the Cooperation of Energy Regulators (recast); and
- Regulation (EU) No 1227/2011 (REMIT), as amended by Regulation (EU) 2024/1106 of the European Parliament and of the Council of 11 April 2024 amending Regulations (EU) No 1227/2011 and (EU) 2019/942 as regards improving the Union’s protection against market manipulation on the wholesale energy market and Commission Implementing Regulation (EU) No 1348/2014 (the REMIT “Implementing Acts”).

Table 36: Total resources allocated to the SAA.OP.04 Regulatory oversight

Human resources (FTEs)	Financial resources (EUR)
35.7 (6.9 subsidy-funded; 28.8 fee-funded)	Subsidy EUR 1,238,668; Fees EUR 11,607,613

2.4.1. Perform market surveillance (SAA.OP.04.01)

Table 37: SAA.OP.04.01 annual objective 1

Objective 1:	Ensure the integrity of wholesale energy markets and deliver trustworthy market outcomes for EU energy consumers
Expected results	• Detect and prevent trading based on inside information and market manipulation according to Article 7 of REMIT. • Increased integrity and transparency of wholesale energy markets.
Main tasks/ processes	Market monitoring of trading activity in wholesale energy products to detect and prevent trading based on inside information and market manipulation according to Article 7 of REMIT (Reg. (EU) No 1227/2011), in cooperation with NRAs, based on data collected in accordance with the REMIT implementing acts. Development of the Agency’s surveillance strategy and further development and operation of the Agency’s market surveillance systems, including the dissemination to NRAs, of manually screened alerts on suspicious trading behaviours. That includes, analysing the available collected and validated REMIT data to detect suspected instances of market abuse; contributing to improving the available collected REMIT data; preparing detailed assessments with factual analyses including an

	economic and legal assessment to be notified in a secure way to national authorities for their investigation. (Priority level 1A) *Expected tasks:* • Market surveillance of trading activity in wholesale energy markets. Screening, and analysing the data collected according to Article 8 of Reg. (EU) 1227/2011, to detect market abusive practices; • Drafting initial assessments and notifying relevant regulatory authorities of potential abusive behaviour according to Article 16(4) of Reg. (EU) 1227/2011.
Main outputs	• Reporting to NRAs assessed triggered alerts; • Reporting to NRAs initial assessments of potential market abuse cases.

Indicators	**Target**	**Means and frequency of verification**
% of high priority alerts manually screened	100%	Monthly performance report
Number of initial assessments sent to relevant authorities	>20	Monthly performance report

FTE	10.7

2.4.2. Handle coordination on potential REMIT breach cases (SAA.OP.04.02)

Table 38: SAA.OP.04.02 annual objective 1

Objective 1:	**Ensure a consistent application of market abuse provisions by NRAs in order secure effective REMIT framework**
Expected results	To foster regulatory convergence and to avoid regulatory arbitrage resulting from different regulatory practices under REMIT
Main tasks/ processes	This task includes all activities performed by ACER related to ensuring coordination and consistency in the application of REMIT by NRAs to cases of market abuse (Articles 3 and 5) and related to information disclosure, and monitoring obligations (Articles 4 and 15). It includes the following activities: case coordination; case consistency promotion; development, consultation, and issuance and update of ACER Guidance, Guidance Notes, Guidelines and recommendations to NRAs on REMIT application; discussion of REMIT cases in statutory and ACER/NRA meetings and workshops. This objective also includes: screening, registering and assessing notifications on suspicious trading instances reported by national authorities, persons professionally arranging transactions, market parties and other entities; coordinating and cooperating with NRAs on REMIT cases reviews, investigations and enforcement actions; taking actions to ensure consistency in the application of REMIT by NRAs; establishing and managing investigatory groups; requesting information to the NRAs on REMIT breach cases and analysing the information provided; providing guidance on the application of REMIT on the market abuse provisions; and providing assistance to NRAs, upon their request, regarding REMIT investigations. (Priority level 1A) Expected tasks: • Screening, registering and assessing notifications on suspicious trading instances reported by national authorities, persons professionally arranging transactions, market parties and other entities; • Actions fostering regulatory convergence and avoiding regulatory arbitrage resulting from different regulatory practices under REMIT.
Main outputs	• Processing of notifications received by ACER from NRAs, PPAETs, market parties, and other entities on REMIT breach cases, classifying, prioritising and reviewing based on the data received under Article 8 of REMIT; • Cooperation between ACER and NRAs and among NRAs on REMIT cases • Coordination meetings with NRAs on the consistent application of market abuse provisions in REMIT (e.g. Market Monitoring Standing Committee – MM SC) • Processed requests from ACER/NRAs and updates from NRAs • Established and coordinated investigatory groups • Reviews by ACER of potential REMIT breach assessments by NRAs (closing and consistency notes)

	• Published Guidance or Guidance notes to NRAs on the application of REMIT market abuse provisions • Published Guidelines and recommendations to NRAs on the application of REMIT Articles 3 to 5; • Published list of the public measures or penalties imposed for infringement of REMIT by NRAs.

Indicators	Target	Means and frequency of verification
% of REMIT breach cases pro-actively followed by the Agency	> 25%	Monthly performance report
Number of interactions on market abuse cases to ensure a coordinated and consistent approach (documents and requests sent)/year	>800	Monthly performance report
% of REMIT market abuse enforcement Decisions (Articles 3 and 5) by EU NRAs quoting the ACER Guidance	>=75%	Monthly performance report

FTE	9.3

2.4.3. Centralise the collection of STORs and monitoring of PPAETs at EU level (SAA.OP.04.03)

Table 39: SAA.OP.04.03 annual objective 1

Objective 1:	Centralise the collection of STORs at EU level at ACER and monitoring EU wide PPAETs at ACER
Expected results	To centralise information on market abuse practices across the EU
Main tasks/ processes	This task includes all activities performed by ACER related to ensuring (Articles 15). It includes the following activities: • Reception and processing on notifications on REMIT cases • Production of Reports on persons professionally arranging or executing transactions and NRAs activities related to the processing of Suspicious transactions or order reports (STORs). (priority level 1B)
Main outputs	• Notifications on REMIT cases by ACER and triage of received Notifications from Persons professionally arranging or executing transactions - PPAETs) • Publication of Report under Article 15 of REMIT

Indicators	Target	Means and frequency of verification
% of notifications triaged	>90%	Monthly performance report
ACER Reports on NRA and PPAET performance under Article 15	≥1	Monthly performance report

FTE	0.4

2.4.4. Develop and enhance market surveillance and conduct IT tools (SAA.OP.04.04)

Table 40: SAA.OP.04.04 annual objective 1

Objective 3:	Develop and enhance applied surveillance and conduct IT tools
Expected results	Improvements to the Agency's: main surveillance tool for market surveillance, case coordination platform, notification platform.
Main tasks/ processes	This task includes the development of existing IT tools or development/contract of new tools that can support the surveillance and REMIT cases coordination activities. It includes the triggering and follow-up of the necessary processes, preparation of detailed business requirements,

	provision of support during the development process, revision of manuals and testing (priority level 1A). Expected tasks: • Development and implementation of new alerts; • Enhancement of existing alerts; • Delivery of IT tool enhancements; • Development of in-house tools; • User testing of new deploys of the tools.
Main outputs	• Enhanced Agency's main surveillance tool for market surveillance. • New alerts developed for detecting potential market abuse. • Enhanced existing alerts for more effective detection of potential market abuse. • Enhanced Notification Platform (NP) and Case Management Tool (CMT) for the Agency.

Indicators	Target	Means and frequency of verification
Number of alert enhancements implemented	>30	Monthly performance report
Number of alerts developed and implemented	>4	Monthly performance report
Number of Notification Platform and CMT issues/bugs/improvements documented for solving	>15	Monthly performance report

FTE	4.6

2.4.5. Supervision (SAA.OP.04.05)

Table 41: SAA.OP.04.05 annual objective 1

Objective 1:	**Ensure supervision of reporting parties**
Expected results	• Ensure efficient, effective and safe exchange and handling of information. • REMIT information collected according to Article 8 of REMIT.
Main tasks/ processes	• Implementing the changes from the REMIT revision and preparing for revised and new REMIT Implementing Acts (priority level 1A) • Enable reporting parties to report data pursuant to Article 8 of REMIT in an efficient, effective and safe manner to the Agency (priority level 1A). • Ensure efficient, effective and safe exchange and handling of information (priority level 1A). • Collecting, handling, processing and analysing of REMIT information collected according to Article 8 of REMIT. (priority level 1A). • Supervise the activities of reporting parties (priority level 1A).
Main outputs	• Review of any remaining ACER guidance documents in the light of the REMIT revision; • Publication of the European register of market participants and continuous updates on the basis of the information provided through the national registers of market participants maintained by NRAs • Engagement with individual registered reporting parties, audits, thematic reports and letters addressed to registered reporting parties identifying risks and requesting remediation in alignment with key supervisory priorities.

Indicators	Target	Means and frequency of verification
% planned vs. delivered actions of the RRM monitoring strategy	90%	Monthly performance monitoring
Completeness of information	95%	Monthly performance monitoring
Accuracy of information	95%	Monthly performance monitoring
Timeliness of information	95%	Monthly performance monitoring
% of reporting parties proceeding to remedial actions within the time designated following ACER's supervisory action	75%	Monthly performance monitoring

FTE	2.7

2.4.6. Investigations (SAA.OP.04.06)

The amended Regulation on Wholesale Energy Market Integrity and Transparency (Regulation (EU) 2024/1106) was published on 17 April 2024 and entered into force on 7 May 2024. One of the new tasks for the Agency is that it may conduct investigations in potential market abuse pursuant to Articles 3, 4, 5, 8 and 15 of REMIT with a cross-border dimension. This mandate complements the investigatory powers of regulators at national level. The latter remain fully responsible for the enforcement of REMIT breaches.

Following the reorganisation of the Agency in early 2024, a new department was established to take charge in these investigations pursuant to Article 13 of REMIT. In 2024, the Agency proactively launched a cross-departmental project to assess the requirements for the new department in order to make it operational. In 2025 and partly in 2026, these requirements were implemented making the new department operational (e.g. HR-recruitment, processes, policies, governance, tools, etc.). The human (and financial) resources for the REMIT Investigations Department (RID) will come gradually available from 2025 to 2027. In the second half of 2026, the new department will be operational to fulfil its key objective, i.e., performing cross-border investigations into potential market abuse cases.

Table 42: SAA.OP.04.06 annual objective 1

Objective 1:	Establish and fully operationalize the REMIT Investigations Department
Expected results	To establish and fully operationalize the RID by implementing necessary IT tools, operating processes, security standards, staffing and ensuring readiness for full functionality and alignment with organizational goals i.e., performing REMIT investigations.
Main tasks/ processes	Reasonable assurance must be provided (priority level 1A) that the RID is included in the following processes to efficiently and effectively and securely perform REMIT investigations (not exhaustive list): • Coordinate with national authorities • Implement adopted strategies related to e.g. HR, mission and vision • Manage risk, compliance, remediation, and resiliency • Develop and manage business capabilities • Support implementation of relevant information technology (IT) • Manage financial resources • Procure and manage assets and services • Manage stakeholders • Develop trainings
Main outputs	• Rules of procedure • Department's manual of procedures or similar document detailing the processes to be carried out • Implement the MoU/market monitoring handbook or similar agreements with NRAs • Operational implemented IT tool to perform investigations

Indicators	Target	Means and frequency of verification
% of planned recruitments finalised	100%	Internal reports, CAAR
% of planned documentation finalised (e.g. Rules of procedure, Department's Handbook, updated Market Monitoring Handbook, etc.)	100%	Internal reports
% deployment of an operational IT tool to support investigations (i.e. Request for Information Tool, Amending Case Management Tool and eDiscovery Tool).	100%	Internal technical and process assessments

FTE	3.3

Table 43: SAA.OP.04.06 annual objective 2

Objective 2:	Investigate instances of potential market abuse in cross-border cases to complement investigations and enforcement by NRAs pursuant to Article 13 of REMIT
Expected results	Effective deterrence of market manipulative behaviour and insider trading, and a reduction thereof
Main tasks/ processes	This task includes all activities performed by ACER related to ensuring cross-border investigations in the application of REMIT to cross-border cases of market abuse (Articles 3 and 5) and related to information disclosure, reporting, registration, and monitoring obligations (Articles 4, 8, and 15). It includes the following activities: • case coordination with relevant authorities • internal case prioritisation • case investigation including onsite inspections, request for information • non-compliance enforcement • statutory meetings involving the discussion of REMIT cases and cooperation at technical level That is, • Cooperate with MIT and MSC (i.e., upstream) departments • Analyse wholesale energy trading, fundamental and market data • Investigate suspicious market abusive behaviour in wholesale energy markets • Gather evidence on potential REMIT breaches including through requesting information • Collaborate with national energy regulators, European Securities and Markets Authority (ESMA), and other regulatory bodies to ensure a coordinated approach to investigations on market abuse. • Coordinating and cooperating with NRAs on REMIT cases reviews, investigations, and enforcement actions • Contribute to cross-border investigatory groups • Developing and enhancing of specific IT tools that can support its investigatory tasks. (priority level 1A)
Main outputs	• Investigation reports pursuant to Article 13 of REMIT of market abuse for the attention of relevant authorities • Decisions related to investigations such as onsite inspections, requests for information and non-compliance periodic penalties • Coordination on the allocation of investigations with relevant authorities • Policy documents at technical level to process investigations • Cooperation between ACER and NRAs and among NRAs on REMIT cases • Contributions to (statutory) meetings with NRAs on investigations and the application of market abuse prohibition provisions in REMIT (e.g., Market Monitoring Standing Committee, and the ACER REMIT Committee)

Indicators	Target	Means and frequency of verification
Number of cross-border case under ACER's eligibility to investigate	>8	Monthly performance report
Number of ongoing cross-border priority cases investigated by ACER	>2	Monthly performance report
Number of requests for information issued in a case	>18	Monthly performance report
Number of adopted investigation reports sent to relevant authorities	>1	Number of entities responding dully
Interactions on potential investigations with relevant authorities to ensure a coordinated approach (documents and requests sent/year)	>40	Monthly performance report
Stakeholder engagement (cooperation between ACER, NRAs and ESMA -> at least 80% of relevant stakeholders)	4 meetings per year	Minutes of the Meeting
Report annually to the European Parliament and the European Council, confidentially, an aggregated and anonymised summaries of investigation reports	100%	Yearly, CAAR

FTE	4.6

2.5. Horizontal tasks (SAA.HO)

This section reports on horizontal activities that support the fulfilment of the operational objectives.

Through the work of the Agency's governance bodies, the Coordination, Operations and Legal Department, Human Resources and Facilities Team and Strategy Delivery and Communications team, the Agency strives to enhance its organisational management to:

- be acknowledged as an accountable organisation with good governance, efficient, secure and compliant processes;
- achieve efficiency gains through simplification measures in all horizontal tasks to reduce the administrative burden on the Agency, allowing to focus on impactful activities;
- offer the best value for money to EU citizens.

Horizontal tasks include the following process groups:

- develop strategic plans;
- manage governance bodies and stakeholders;
- manage risk, compliance, remediation, and resiliency;
- develop and manage business capabilities;
- develop and manage human capital;
- manage information technology (IT);
- manage financial resources; and
- procure and manage assets and services.

In 2026 the Agency will have to consider several constraints and limitations linked to budgetary, organisational and environmental aspects. The Agency will apply a conservative approach to budget planning focusing primarily on only mandatory costs and ensuring business continuity.

Budgetary limitations, tight timelines with regard to the operational mandate (e.g. REMIT II implementation), preparations for moving to new premises, etc. may require the Agency to prioritise its activities in order to deliver on most important tasks. Any prioritisation will be guided by the following considerations:

- Firstly, emphasis will be placed on completing ongoing projects to ensure timely delivery and create capacity for new initiatives.
- Secondly, adherence to the Agency's legal obligations will be ensured, including meeting commitments to key stakeholders.
- Thirdly, investments will be made in enhancing internal tools and processes to facilitate the digital transformation of the Agency, thereby increasing efficiency.
- Fourthly, any ongoing non-critical activities or projects that are not progressing as planned will be paused.

For example, in 2026, the Agency will deprioritise public events, which go beyond its core constituency (i.e. events organised by less important stakeholders as identified in ACER's stakeholder mapping, and events related to topics, which technical departments deem less important).

2.5.1. Strategy, governance and stakeholder management (SAA.HO.01)

Table 44: Total resources allocated to SAA.HO.01 Strategy, governance and stakeholder management

Human resources (FTEs)	Financial resources (EUR)
14.4 (10.9 subsidy-funded; 3.5 fee-funded)	Subsidy EUR 1,951,433; Fees EUR 1,398,870

Governance

The Agency's administrative and management structure is composed of:

- the Administrative Board;
- the Board of Regulators;
- the Director; and
- the Board of Appeal.

Each of these exercises tasks set out in Regulation (EU) No 2019/942.

The Administrative Board (AB)

The AB is the governing body of ACER and ensures that ACER carries out its mission and performs its mandate. It is tasked with the appointment of the Director, the members of the Board of Regulators, and the Board of Appeal, and with exercising budgetary powers. It also adopts, among others, the Agency's Single Programming Document (SPD), for the coming year and its multi-annual programme, the anti-fraud strategy, and rules for the prevention and management of conflicts of interest.

The AB is composed of nine Members and nine alternates, appointed by the European institutions. The AB meetings' minutes and official documents are publicly available. The AB Secretariat is provided for by the Strategy Delivery and Communications team (1 FTE).

The Board of Regulators (BoR)

The BoR is in charge of the regulatory policy and provides opinions on various Agency Acts considered for adoption and issues guidance to the Director. The BoR approves the Agency's SPD and the independent section on regulatory activities of the Consolidated Annual Activity Report and is consulted on other key matters.

The BoR members are senior representatives of the 27 NRAs of Member States and non-voting representatives from EEA EFTA States, the European Commission, and the EFTA Surveillance Authority. The BoR meetings' minutes and official documents are publicly available. The BoR Secretariat is provided for by the Strategy Delivery and Communications team – Brussels Liaison Office (2 FTEs).

ACER Board of Appeal (BoA)

The current BoA, composed of all new members and alternates, took office on 18 October 2021. As of October 2024, the BoA can count on two members fever. It is therefore currently composed of four members and six alternates. It is currently assessing its needs based on recent cases adopted and the projection of the future litigation as provided by ACER.

To ensure the effective handling of appeal proceedings, the BoA assigns a technical Rapporteur and a legal Rapporteur for each case, depending on its complexity. The Registry provides the necessary support in the course of the proceedings either directly or via an external legal counsel.

The mandate of the current BoA will end on 17 October 2026. As a result, in the course of the year 2026, the Agency will need to finalise the procedure for the renewal/appointment of the members and alternates of the BoA so as to ensure continuity of service. In this context, on 6 June 2025, the Administrative Board adopted Decision 10/2025 to improve the level of indemnities assigned to the BoA Members and Alternates.

In 2026, ACER shall ensure that the BoA is provided with the financial resources and the IT support needed to launch the BoA management tool encompassing both overall organisational aspects for the BoA and a case management tool. Additional financial resources will be needed to ensure the handling of pending appeal proceedings[21], and possible future litigation.

In light of the existing case law[22], and of litigation currently pending before the EU Courts, the activity of the BoA is likely to be subject to adjustments with regard to the prerogatives and mandate of the BoA. In addition, the judicial proceedings before the EU Courts, may entail the adoption of new decisions by the BoA, ultimately significantly increasing its current workload.

In this context, and in light of the level of litigation, both in terms of sophistication, and technical scope and detail, the issuing of decisions is currently not respecting the timeline foreseen in the ACER Regulation. To remedy this situation and avoid recurrences from happening, the BoA considers that it will require additional legal support in the course of the year 2026 by increasing the support to the Registry and, importantly, by deploying the case management tool to handle proceedings in an efficient manner. External support services will therefore be necessary.

The Registry of the BoA is currently composed of 0.5 FTEs: the Registrar contract agent (FGII) to assist with administrative tasks. Those human resources are assisting the BoA on a priority basis, while performing other tasks at ACER. The Registry draws on internal resources to ensure business continuity. The Registry also ensures the proofreading of draft decisions and replies on external experts for support in the execution of its tasks. The approach enables flexibility in handling multiple simultaneous appeal proceedings and business continuity at peak times, while ensuring the handling in-house of a critical function foreseen in the ACER Regulation, which can best achieve the objective of granting the independence and impartiality of the BoA decision-making process free from interferences from external parties, while maintaining control standards, institutional memory, and homogeneity in the treatment of proceedings across time.

Table 45: SAA.HO.01 annual objective 1

Objective 1:	Ensure continued support and coordination of the Agency's governance bodies
Expected result	• Ensuring that ACER carries out its mission and performs its mandate.
Main tasks/ processes	• Support and coordination of the work of the AB, BoR, the Director and the BoA (in line with SDC objective 3)
Main outputs	• Records pertaining to the functioning of the Agency's governance bodies (including agendas, minutes and legal acts)

[21] At the time of adoption of this act, there are two appeal proceedings that are ongoing.
[22] Judgment of the Court of Justice of 9 March 2023 in case C-46/21 P, *European Union Agency for the Cooperation of Energy Regulators v Aquind Ltd*.

Indicators	Target	Means and frequency of verification
Meetings organised as required and delivered as planned	Yes	Agendas and minutes
Satisfaction level of members of the governance bodies with the cooperation and coordination support from ACER	≥75%	Annual survey among board members
FTE		5.2

Strategy Delivery and Communications

The Strategy Delivery and Communications (SDC) team supports the Agency's governance, legal mandate and strategies by

1) providing support to the Director and the senior management in developing ACER strategies and key files, providing support to the senior management meetings; providing the Secretariat of the Administrative Board and the Board of Regulators
2) delivering high quality strategic external and internal communication end products and stakeholders' outreach work.

The SDC includes the 2 Brussels Liaison Officers (comprising 1 NRA officer and 1 Strategy lead) who are also involved in pursuing close contacts with European and national institutions and stakeholders in Brussels. The Officers managing the BoR and AB Secretariat undertake their tasks in accordance with the rules of procedure for the Boards. SDC is also in charge of event management. The SDC is also currently supported by 2 trainees as well.

The regulatory landscape, in which ACER finds itself, evolved very much over the last years and continues to evolve. This has implications for how ACER engages with stakeholders and how it communicates its activities, how these fit within the wider European societal context and indeed which future priority efforts ACER may need to contribute to going forward. The Agency's remit continues to increase including its staff numbers hence so has the volume of communication and outreach activities.

The strategic communications portfolio of ACER is adapting to changing circumstances. With its expanding mandate, the Agency is taking more decisions and tasks in a wider set of areas. As these decisions impact member states, businesses and consumers, ACER needs to explain to a broader set of stakeholders what it does and why it does certain things. Hence, this requires more consultations and interactions with different stakeholders.

At the same time, it is warranted that more audience-first communications are used to explain ACER's work and its rationale.

Three main objectives

On the strategic communication front, this means implementing the AB approved 2024-2026 communication strategy with a focus on an energy content-rich and an attractive ACER website; timely, clear and relevant external communication campaigns (social media, website, events, infographics and increasing audio-visual content) that provides useful information and data; and more transparency towards stakeholders on what the Agency does. To this end, ACER strives to embed an "audience-first" communication approach from the start of policy development. ACER will continue to enhance communication and collaboration with its members, the NRAs, working closely within its structures of the Board of Regulators, Working Groups and Task Forces. On the outreach front, ACER's outreach will draw on more strategic, proactive approaches and underpinned by digital communication tools. This will be a mainstay of the Agency over the coming years and is already work in progress. ACER will continue to act as a partner and advisor to the EU

institutions providing them with quality data and advice in a way that helps them make policy in the public interest. This entails enhancing communication with the European and national institutions, the NRAs and external stakeholders, showing the added value brought by ACER within the European policy and energy regulatory context and explaining its work and its decisions. On the strategy front, this entails, *inter alia*, supporting the Director and the senior management team in developing and updating strategic directions for the Agency and actions with middle- and long-term impact as well as supporting the Board of Regulators and the Administrative Board work.

Table 46: SAA.HO.01 annual objective 2

Objective 1:	**Maximise the impact of what ACER does via effective communications**
Expected result	• Increased awareness of ACER as an Agency that helps drive the EU agenda in areas where it can add value.
Main tasks/ processes	• Develop and implement the communications strategy (2.2) • Coordinate communications planning • Develop engaging digital communications material (website and social media) • Mainstream communications in policy (upskilling staff, creating an audience-first approach, information sharing)
Main outputs	• Communication strategy and its implementation plan. • SDC Communication Digest (tracking work progress and KPIs) • ACER Press Reviews • ACER Latest News • Support for staff (e.g. guidelines, templates, training etc.) • Website content • Social media campaigns • Audio visuals (e.g. videos, infographics)

Indicators	**Target**	**Means and frequency of verification**
Page views (website)	5% growth	Bi-annual monitoring web statistics
Latest News subscribers	10% growth	Bi-annual monitoring the Latest News statistics
LinkedIn followers	10% growth	Bi-annual monitoring of social media statistics
Bluesky (alternative to X) followers	5% growth	Bi-annual monitoring of social media statistics
Number of ACER videos produced	≥2 each year	Bi-annual monitoring
Number of infographics produced annually	6	Bi-annual monitoring
Number of internal training programmes organised for staff	≥ 5	Bi-annual monitoring
Number of data visualisation products built/ underlying dataset made available	≥ 3	Bi-annual monitoring

FTE	3.1

Table 47: SAA.HO.01 annual objective 3

Objective 2:	**Engage effectively with stakeholders**
Expected results	• A hybrid (some centralised, some decentralised) stakeholder engagement approach • Communications and outreach aligned, more consistent approach to stakeholder outreach • Stakeholder tools developed and used Information shared, and messages and ACER positions better coordinated
Main tasks/ processes	• Implement stakeholder management strategy and tools (2.1) • Manage external stakeholders (e.g. develop and process stakeholder survey and draw lessons from results, feedback forms) (2.3) • Internal roll-out and uptake of stakeholder tools (e.g. stakeholder mapping) • Organisation of events • Internal coordination and organisation of outreach

Main outputs	• Stakeholder satisfaction survey results and lessons • Position papers on selected topics for which ACER together with NRAs can bring added value • Stakeholder management approach and tools (e.g. mapping framework, centralised contacts list, templates, events guidelines) • Lines to Take • Outreach end – products: presentations, briefings, etc. • Adequate internal IT environment for coordination purposes (e.g. extranet)

Indicators	Target	Means and frequency of verification
Stakeholder overall ACER satisfaction rate	≥75%	Biennial stakeholder survey
Stakeholder satisfaction rate on engagement and external communication	≥75% answering yes	Biennial stakeholder survey
Number of ACER events organised	>= 10 every year	Bi-annual monitoring

FTE	3.7

Table 48: SAA.HO.01 annual objective 4

Objective 3:	**Strategy development**
Expected results	• Development & implementation of the Agency's SMM & Board's strategies • A well-run senior management meeting process • A well-run strategy cycle process to define priorities for ACER
Main tasks/ processes	• Define the concept and long-term vision • Develop overall strategy • Develop the strategic focus of the Agency • Define priorities for the year • Manage internal decision-making • Support the senior management meetings
Main outputs	• Multi-annual and annual strategy for the Agency defined and reflected in the Single Programming Document • ACER's work to reflect the strategy of the Agency

Indicators	Target	Means and frequency of verification
Number of senior management meetings	>20	Agendas

FTE	2.2

2.5.2. Risk, compliance, remediation and resiliency (SAA.HO.02)

This activity strengthens ACER's ability to manage organizational risks, ensure regulatory and operational compliance, and enhance resilience across all functions. It focuses on identifying and mitigating internal and external risks, ensuring adherence to EU regulations, and implementing remediation strategies for operational continuity. The added value lies in safeguarding ACER's capacity to function effectively in a complex and dynamic regulatory environment, ensuring both regulatory coherence and organizational resilience.

Key challenges in 2026 include adapting to new regulatory requirements, such as updated cybersecurity laws, and managing operational risks linked to digital transformation. In light of the increased level of litigation, the development of a structural solution for managing unexpected peaks in legal cost claims as a result of cases lost before the CJEU is key. Ensuring effective resource allocation for resilience and remediation are also priorities.

This activity directly supports ACER's multi-annual objectives of operational excellence, sound financial management, and accountability. It is aligned with the ACER Regulation (EU) 2019/942, the Financial

Regulation (EU, Euratom) 2024/2059, and supports the broader EU goals of good governance, risk prevention, and regulatory compliance.

Table 49: Total resources allocated to SAA.05.02 Risk, compliance, remediation and resiliency

Human resources (FTEs)	Financial resources (EUR)
9.1 (7.0 subsidy-funded; 2.1 fee-funded)	Subsidy EUR 1,239,761; Fees EUR 865,197

2.5.2.1. Compliance and remediation

The Legal Services (LS) team operates in a horizontal and cross-sectoral manner, offering impartial and independent legal advice to all departments. This enables the Agency to meet its deliverables, as outlined in the other sections of this SPD.

Access to documents requests received by the Agency, and the Agency's compliance with data protection, is equally followed up by respectively the Access to Documents Coordinator and the Data Protection Officer, both positions being filled by members of the LS team.

In addition to the in-house tasks of legal support described above, the LS team provides legal support to the governance of the Agency. Aside from providing legal advice to the Director, the AB and the BoR when requested, the LS team provides the human resources to the Registry of the BoA.

Finally, the LS team provides legal support in litigation procedures, either before the BoA, the General Court and the Court of Justice, or the Authority Authorised to Conclude Contracts of Employment.

In recent years, the Agency notes an increasing inclination of stakeholders (in particular TSOs) to appeal compared to the past. Moreover, decisions of the BoA that are not in favour of the appellant are frequently challenged further before the General Court.

The Agency does not consider it likely that this trend would cease to persist in the near future. Many decisions entrusted to the Agency under the Clean Energy Package all relate to essential features of internal electricity market. It is the Agency's ambition to support and actively implement the objectives of the CEP via its decisions. Unfortunately, as a corollary, it does imply that the Agency will also have to manage the additional workload stemming from the legal challenges against those decisions.

Table 50: SAA.HO.02 annual objective 1

Objective 1:	Ensure the Agency is operating in compliance with necessary legal regulations, and internal and external guidelines and policies
Expected results	• Ensure a sound level of legal quality and robustness of the Agency deliverables concerned. • Full compliance with personal data protection rules applicable to the Agency. • Processing access to documents requests.

Main tasks/ processes	• Manage compliance
	  • Legal support to the deliverables of the Agency departments
	  • Legal support to the governance of the Agency (Director, BoR, BoA, AB)
	• Manage remediation efforts (appeals and complaints)
	• Manage data protection compliance
	• Manage access to document applications

Main outputs	• AB, BoR and Director acts (decisions, opinions, recommendations, reports, etc.) • Documents relating to administrative review and/or court proceedings (eg, BoA, CJEU) • Institutional agreements (delegation agreements, working/administrative arrangements, SLAs, MoUs, regulatory documents) • Procurement deliverables (e.g. tender specifications) • Legal commitments (contracts, non-disclosure agreements, licenses, etc.)

	• Data protection records (e.g. data protection notifications).

Indicators	Target	Means and frequency of verification
% of deliverables (e.g. decisions, opinions, recommendations, reports) adopted by the Agency for which legal support was provided	100	ACER's website; continuous
% of procurement procedures for which legal support was provided	100	ACER's website; continuous
% of HR and budget implementation documents for which legal support was provided	100	Monthly budget execution reports; HR quarterly reports
% of replies to access to documents applications processed	100	Annual
% of personal data processing activities having a proper data protection notification	100	Register of processing activities; Continuous
% of replies to requests for legal support, advice and interpretation of existing applicable legislation and/or drafting of advice or acts including Rules of Procedure, SLAs, and Administrative Arrangements processed	100	Annual
% of appeals before BoA and the ECJ courts and Art.90(2) complaints, Ombudsman for which legal support was provided	100	Annual; CAAR

FTEs	8.1

2.5.2.2. Risks, resiliency and internal controls

Table 51: SAA.HO.02 annual objective 2

Objective 2:	Strengthen organisational resilience through integrated risk management and internal control optimization
Expected results	• Ensuring the continuity of the Agency's critical activities • Reliability of reporting and safeguarding of assets and information • Prevention, detection, correction and follow-up of fraud and irregularities • Risk Management is embedded in the planning and decision-making processes. • Effective Internal Control System (ICS)[23]

Main tasks/ processes	• Manage business resiliency
	• Manage internal controls
	  • Implement the Agency's Anti-Fraud Strategy (AFS) Action plan
	  • Continue strengthening the Agency's Internal Control Framework implementing it, managing performance, and reporting
	  • Manage exceptions and non-compliance events
	  • Manage conflicts of interest
	  • Sensitive functions management.
	• Manage risk

Main outputs	• Business Continuity Plans and other records • Internal Control Framework assessment reports • Declaration of assurance in the CAAR • AFS and AFS implementation reports • Sensitive functions management records • Register of Exceptions and Non-compliance events • Declarations of interest and Declarations of commitment • Neutral Verifier reports • Risk register

Indicators	Target	Means and frequency of verification
Overall assessment of ICS effectiveness	Category 1 or 2	ICF annual assessment report
% of AFS Action plan actions timely implemented	90%	AFS Action plan implementation reports
% of senior management and board members Declarations of Interest published	100%	Yearly (February) review of the Agency's webpage
Risk register update	2/year	Risk register; bi-annually
Business continuity arrangements identified in the ACER Business	yes	CAAR

[23] ICS assessment result category

Continuity Plan (BCP) are tested regularly		
Critical/essential functions have been mapped, covering the whole organisation, and the list is kept up to date	yes	CAAR
All staff have been trained in business continuity	yes	CAAR
Staff/ critical/essential staff has backup	yes	CAAR
Contingency plans for critical/essential functions are reviewed yearly	yes	CAAR
Lessons learnt from BCP events have been disseminated	yes	CAAR
FTEs		1.0

2.5.3. Business capabilities (SAA.HO.03)

The Business capabilities activity focuses on strengthening ACER's internal operations and integrates quality and process management, performance evaluation, continuous improvements, portfolio and project management, as well as knowledge and document management into a coherent framework. The added value lies in enhancing the Agency's efficiency, decision-making, and overall effectiveness, ensuring alignment with strategic goals and the delivery of high-quality services to stakeholders.

In 2026, key challenges include improving cross-departmental coordination in managing projects and portfolios, ensuring that process improvements are consistently applied across the Agency, and integrating knowledge and document management systems more effectively.

This activity aligns with ACER's multi-annual objective Ensure the resilience, efficiency, and agility of the Agency, supporting the agency's overall mission under the ACER Regulation (EU) 2019/942.

Table 52: Total resources allocated to SAA.05.03 Business capabilities

Human resources (FTEs)	Financial resources (EUR)
2.5 (2.2 subsidy-funded; 0.3 fee-funded)	Subsidy EUR 381,081; Fees EUR 153,633

Table 53: SAA.HO.05.03 annual objective 1

Objective 1:	**Drive operational excellence through quality management, performance evaluation, and continuous improvement**
Expected result	• Support decision making through the application of performance-based management to develop agreement on goals, strategies for achieving goals and performance measurement systems. • Non-qualified opinion from the European Court of Auditors (ECA)
Main tasks/ processes	• Manage quality and business processes • Evaluate and facilitate evaluation of organisational performance • Manage change and improvements
Main outputs	• Report granting discharge to the Director • Audit reports action plans • Records within the Performance monitoring tool • SPD • CAAR • Policies, processes, and procedures to manage the Agency's documents and records • Quality Management documentation and records (e.g. procedures, work instructions, guidelines, etc.) • Training and awareness sessions

Indicators	**Target**	**Means and frequency of verification**
Non-qualified opinion received from ECA	Yes	ECA annual opinion
Discharge granted to the Director	Yes	Discharge report (annual)
% of ECA recommendations implemented in time	75%	ECA annual report
% of IAS recommendations implemented in time	100%	CAAR
% of objectives of the AWP achieved	85%	CAAR

FTEs	0.8

In 2026 the Agency will further enhance and optimize the project/portfolio management and document/knowledge management capabilities. For project/portfolio management the main focus will be on planning, executing, and monitoring of IT projects as they will consume a significant portion of ACER human and financial resources. For document/knowledge management the Agency will continue to build on the existing setup, with the focus on implementing the necessary tools and processes to support this capability. The Agency intends to explore the use of AI tools for more effective knowledge management.

Table 54: SAA.HO.03 annual objective 2

Objective 2:	**Enhance portfolio and project management for strategic alignment and resource optimization**
Expected result	• Consistent approach and governance model for ACER to identify, prioritise, and successfully execute the required portfolios to deliver benefits

Main tasks/ processes	• Manage portfolios
	  • Portfolios framework definition
	  • Portfolios definition
	  • Portfolios monitoring and realisation
	  • Portfolios management tools
	• Manage projects

Main outputs	• IT portfolio management records (Portfolio Handbook, Portfolio Analysis Report, Portfolio Repository, Portfolio logs, Initiation requests, Status reports) • IT project management records (PM2 artifacts)

Indicators	**Target**	**Means and frequency of verification**
% of IT projects planned vs completed	80%	Quarterly reports
Percentage of IT projects within the portfolio that are “on track” in terms of time, budget, and scope	80%	Quarterly reports
Stakeholder satisfaction rate with IT project outcomes	85%	Quarterly reports
% of IT projects delivered on or before the agreed deadline	80%	Quarterly reports

FTEs	1.3

Table 55: SAA.HO.03 annual objective 3

Objective 3:	**Optimize the management of documents, archives, libraries, and knowledge to enhance accessibility, compliance, and organizational learning**
Expected result	• Enhanced and optimized decision making through better knowledge accessibility and leveraging collective expertise. • Preserved institutional memory and adequate audit trails through efficient Knowledge and Record Management. • Greater alignment of organizational knowledge resources with strategic objectives. • Reduced knowledge loss and improved continuity in operations. • Improved document retrieval efficiency • Reduction in redundant and outdated information
Main tasks/ processes	• Manage knowledge management (KM) capability • Manage documents, archives, and library
Main outputs	• KM articles • Registered documents (Ares)

Indicators	**Target**	**Means and frequency of verification**
# of new articles created / quarter	1/ staff member /quarter	Quarterly reports

# of articles updated / total # of articles	25%	Quarterly reports
# of employees who completed training / total # of employees	80%	Quarterly reports
% of employees actively using the knowledge base	80%	Quarterly reports
FTEs		0.4

2.5.4. Human capital (SAA.HO.04)

Since 2023, the Agency's HR strategy has focused on three priority areas, each encompassing a series of key actions that are planned, implemented, and monitored to ensure continuous improvement.

Foster a flexible, modern and dynamic working environment for the agency's staff

The challenges and insights gained from the pandemic underscored the need to rethink how the Agency operates, both in terms of flexibility and processes. In a context of limited flexibility, the living situation of staff in Ljubljana is a key aspect, both in terms of job opportunities for spouses and schooling options for children. The Agency has been developing different systems to increase the support for families and spouses. More effort is recognised to be needed in the future, better to integrate the high number of newcomers envisaged in the coming years. While the European School Ljubljana has been operating for some years and faces different challenges related to its building and the quality of teaching, the current offer of schooling and kindergarten establishments in Ljubljana is limited, and more effort is needed to support staff and their families.

With regard to the flexibility in the working patterns of the Agency, the new Model Decision (MD) on hybrid working has been adopted in October 2023 and is being implemented with the aim of maintaining ACER's working culture and guaranteeing the flexibility of teleworking from abroad for two years after the adoption of the MD. To this extent, in the future years, the Agency should focus on its internal processes and interdependencies, in order to better guarantee the development of an agile way of working which could be sustained in a hybrid pattern. Re-establishing and re-checking the employee's value proposition will complete the cycle of developing a solid and sound corporate culture.

Talent acquisition: attract the best talents to fulfil the Agency's objectives

Given the massive increase in the number of staff, the selection and recruitment of the best talent for the Agency is a key aspect encompassing the priorities in the area of HR for the coming years by:

- Continuously upgrade of the Agency's onboarding practices and resources;
- Further digitalise the Agency's selection processes, better to find additional efficiency gains and enhance the candidates' experience;
- Implement a strong outreach strategy to boost ACER employer branding and ameliorate the Agency's visibility and attractiveness to key categories of potential candidates (from senior experts to short-term contracts).

Talent development: fostering a high performing and engaging organisation

During the past years, the Agency engaged in different programmes and projects aimed at enhancing the management of its talent. Various activities and projects focused on improving the performance management and the appraisal and reclassification system of the Agency, facilitating a thorough and

genuine assessment of the staff member's merits and abilities, balancing the interests of the service, and streamlining the process of contract renewals.

In the area of learning and development, the Agency aims to continue the work done with increasing the learning offer and developing the Agency's learning and development (L&D) policy and strategy. This entails managing learning needs for all statutory staff, developing training programmes at the Agency level in line with ACER Competency Framework, implementing the best learning practices and pathways for staff development.

To create a robust plan covering both existing and future learning needs, the Agency offers a robust Training Catalogue with three distinct training categories:

1. Agency/Organisational-level training and activities: Relevant to all ACER employees (e.g. Respect and Dignity at the Workplace, Compliance, Values, Tools, and Processes, etc.)
2. Team-level training and activities: Specific to the needs of the team/department (e.g. technical training specific to the team, other dedicated learning activities that constitute a priority for a group of individuals, etc.)
3. Individual training and learning requests: Related to self-development activities specific to individuals (e.g. skills development for the current job requirements or for future roles, etc.) For the individual training, the ACER Academy catalogue will be utilized as the primary source of training.

Framework of Objectives Setting

A new Framework of Objectives Setting is being created at ACER with the aim to harmonize the objectives across the Agency and ensure that they are aligned with the respective grade of each Jobholder. The purpose of this exercise is to design and develop a comprehensive Objective-Setting Handbook for ACER that supports the Management Committee, Team Leaders, and all staff in understanding, creating, and applying effective performance objectives. The handbook aims to strengthen ACER's performance management process by clarifying the purpose of objective setting, outlining different objective types (strategic, operational, behavioural, and values-based), and providing clear guidance on how to design SMART objectives that align with organisational goals. Throughout the project, key topics covered include the overview and purpose of performance management, distinguishing between tasks, job descriptions and objectives, identifying and evaluating potential objectives, creating effective SMART objectives, offering practical examples of objectives by type, and providing guidance on monitoring progress and addressing underperformance.

Management Talent Pool

The objective of this initiative is to design, develop, and deliver a comprehensive leadership development and organisational growth programme—including both group training and individual coaching—for ACER's Management Talent Pool (i.e. for people who have the potential to become Team Leaders and coordinate a group of people for dedicated projects and/or programmes). The initiative aims to strengthen leadership and management capabilities, enhance self-awareness, and support personal and organisational growth among participants. The programme covers four key areas: self-awareness and development, focusing on leadership styles, emotional intelligence, and personal growth strategies; leadership models and differentiation between leadership and management, exploring theories, roles, and practical applications; organisational development, addressing change management, innovation, and adaptability; and team building and collaboration, emphasizing communication, conflict resolution, and cross-functional teamwork. Complementing the group sessions, the individual coaching programme provides tailored one-on-one

support to reinforce learning, promote behavioural change, and ensure participants can effectively apply new skills within ACER's organisational context.

Internal Mobility Program

The aim of this initiative is to support ACER's Internal Mobility Call, which aims to encourage staff to explore new career opportunities within the organisation and strengthen internal talent development. The initiative promotes open dialogue between employees and their managers about career aspirations during appraisal discussions, fostering transparency and professional growth. HR serves as the central point of contact for all mobility-related inquiries and expressions of interest, guiding employees through the process and coordinating communication with management. The exercise covers key steps in the mobility process, including gathering and analysing employee interests, management review and decision-making, and informing selected staff of new opportunities. Through this programme, ACER seeks to enhance organisational flexibility, employee engagement, and career progression by facilitating smooth transitions into new teams or roles that align with individual aspirations and organisational needs.

Table 56: Total resources allocated to SAA.HO.04 Human capital

Human resources (FTEs)	Financial resources (EUR)
8.4 (7.3 subsidy-funded; 1.1 fee-funded)	Subsidy EUR 1,306,307; Fees EUR 428,555

Table 57: SAA.HO.04 annual objective 1

Objective 1:	Continue to transform human resources management to provide effective and efficient human resource services
Expected results	• Maintain an engaged and effective workforce, assessing – on a regular basis – staff satisfaction. • Recruit resources in line with the Agency's updated Establishment Plan and the legal framework. • Ensure that staff members are appraised and offered continuous learning opportunities aimed to maintain and develop critical competences anticipating business needs. • Timely processed requests received from the European Ombudsman (EO), the European Anti-Fraud Office (OLAF) or any other EU Institutions and bodies.
Main tasks/ processes	• Develop and manage human resources planning, policies, and strategies • Select, recruit and onboard staff • Manage talents • Manage staff relations • Manage staff administration • Manage external staff
Main outputs	• HR policies, procedures, instructions, etc. • Legal documents (contracts of employment, etc.) • HR working documents, manuals, guidance, etc. • Appraisal and reclassification reports • HR quarterly reports • Table of implementing rules

Indicators	Target	Means and frequency of verification
% of authorised posts of the annual establishment plan which are vacant at the end of the year, including job offers sent before 31st December (Average vacancy rate)	≤5%	Quarterly reports
Length of selection procedure	4 months since the post becomes vacant	Quarterly reports
Annual percentage of staff turnover	<15%	Quarterly reports
Annual average days of uncertified sick leave per staff member	< 10 days	Quarterly reports

% of staff satisfied or highly satisfied with the employment conditions at the Agency	2/3 of staff	Staff survey reports, Every two years
% of eligible Agency's staff subject to performance appraisal undergo evaluation in the yearly exercise	100%	Annual Appraisal Exercise conclusion
% of the identified activities are provided according to the Learning and development plan	90%	Quarterly reports

2.5.5. Financial resources (SAA.HO.05)

This activity ensures sound financial management across ACER, covering *budget planning and management*, *revenue accounting*, *general accounting and reporting*, *accounts payable and expense reimbursements*, and *tax management*. This activity guarantees that ACER's financial operations are aligned with EU regulations, ensuring transparency, accountability, and efficient use of resources. The added value lies in maintaining financial stability and regulatory compliance, enabling ACER to meet its operational goals and deliver value to stakeholders.

Key challenges in 2026 include optimizing budget allocation in line with strategic priorities and improving financial reporting accuracy. Additionally, ensuring seamless integration of financial processes will require ongoing improvements in systems and procedures.

This activity supports ACER's multi-annual objective *Ensure the resilience, efficiency, and agility of the Agency*, contributing to operational excellence. It is grounded in the ACER Regulation (EU) 2019/942 and the EU Financial Regulation (EU, Euratom) 2024/2509, ensuring that ACER's financial management practices meet EU standards and facilitate the Agency's mission.

Table 58: Total resources allocated to SAA.HO.05 Financial resources

Human resources (FTEs)	Financial resources (EUR)
6.5 (4.3 subsidy-funded; 2.2 fee-funded)	Subsidy EUR 760,377; Fees EUR 885,412

Table 59: SAA.HO.05.05 annual objective 1

Objective 1:	**Plan, manage and report on the Agency budget, process all financial transactions, and manage assets.**
Expected result	• Apply rules and processes in place to ensure accurate budget planning, implementation, and reporting, and apply current accounting standards and rules in order to draw accurate financial statements that present a fair view of the Agency's financial performance and position and receive an unqualified audit opinion.
Main tasks/ processes	• Perform budget planning and management • Perform revenue accounting • Perform general accounting and reporting • Process accounts payable and expense reimbursements • Manage taxes
Main outputs	• Annual accounts • Monthly budget execution reports • Draft budget document • Fee collection and reporting • Inventory committee reports and assets disposal report • Ex-post controls reports • Decisions on budget amendments, transfers • Salary payments via Paymaster Office (PMO)

Indicators	**Target**	**Means and frequency of verification**
% of commitment appropriations of year N	≥95%	Monthly budget execution reports

% of payments carried forward from year N-1	≥95%	Monthly budget execution reports
Collection rate of fees	≥95%	Quarterly collection reports
% of implementation of the adopted Procurement Plan	≥90%	Quarterly reports
Final accounts adopted by the deadline (1 July)	Yes	Website; annual

2.5.6. ICT (SAA.HO.06)

The *ICT* activity provides a comprehensive framework for managing ACER's information and communication technology resources, covering *IT strategy and governance*, *service planning and architecture*, *infrastructure and operations management*, *IT security and risk management*, *application management*, *IT portfolio and projects*, as well as *data and business intelligence (BI) management*. This activity ensures that ACER's digital infrastructure is secure, efficient, and aligned with its strategic objectives. The added value is in enabling seamless digital operations, enhancing decision-making through data-driven insights, and ensuring robust IT security to support the Agency's regulatory functions.

Key challenges in 2026 include strengthening cybersecurity measures to address increasing digital threats, optimizing IT service delivery, and improving data management and business intelligence to support strategic decision-making. Managing the integration of new technologies (e.g. AI tools, cloud services) while balancing budgetary and human resources will also be critical as ACER continues to enhance its digital capabilities. The Agency intends to re-design and re-architecture most of its IT systems in the coming 2 – 3 years, to improve usability, performance, security and resilience of the IT services provided to internal and external stakeholders.

This activity supports all ACER's multi-annual objectives, and in particular *Ensure the resilience, efficiency, and agility of the Agency*, and is aligned with EU-wide goals under the *Digital Strategy* and *EU Cybersecurity Strategy* as well as ACER ICT Strategy 2024-2026. It is underpinned by the *ACER Regulation (EU) 2019/942* and relevant EU cybersecurity and data governance frameworks, ensuring that ACER's IT systems are resilient, secure, and future-ready.

Table 60: Total resources allocated to SAA.HO.06 ICT

Human resources (FTEs)	Financial resources (EUR)
15.9 (13.2 subsidy-funded; 2.7 fee-funded)	Subsidy EUR 2,355,350; Fees EUR 1,095,647

Table 61: SAA.HO.06 annual objective 1

Objective 1:	Design, implement and maintain state of the art information systems required to enable and support the operational and administrative activities of the Agency
Expected results	• ACER to operate under an effective ICT Governance model, that efficiently coordinates ICT functions across ACER in a harmonised manner, under an optimised IT organisational structure • ACER to develop a service management framework that assures maximum customer satisfaction, exceeds customer expectations and maximises operational efficiency. • Delivering and managing IT applications that meet business needs, investing in suite of tools to reduce fragmentation and integration challenges leading to process standardisation across departments and improved user experience • Transforming ACER into a data driven organisation that operates efficiently by boosting data analytics / AI capabilities reinforcing internal data governance and harmonising market data collection capabilities • Operating under a secure and harmonized infrastructure, while exploring cloud migration options in line with ACER security standards, enabling disaster recovery and ensuring seamless operations across the whole Agency

	• ACER to operate within a secure IT environment in compliance with ACER s Information security policies and to implement ISO 27001:2022 security standards ensuring confidentiality, integrity and availability of data and services at all time to all stakeholders
Main tasks/ processes	• General IT management (strategy, governance, financial and human resources) • Manage service planning and architecture • Manage infrastructure and operations • Manage IT security and risk • Manage applications • Manage IT portfolio and projects • Manage Data and BI
Main outputs	• New IT solutions and further development of IT products • Service desk statistics report • Annual ICT Action Plan Annual ICT Action Plan aligned with the Agency's ICT Strategy • Weekly meeting of IT-Experts minutes/reports • Information Communication Technology Steering Committee (ISC) meetings minutes/reports.

Indicators	Target	Means and frequency of verification
System availability and uptime	99%	Monthly system status reports Monthly performance monitoring
Level of implementation of core ITSM (ITIL) processes [None/Basic/Advanced/Full]	Advanced	ITIL methodology adopted
% of planned vs. delivered actions in the annual ICT Action Plan	90%	ISC meetings Minutes/reports
Average user satisfaction of incident tickets resolution	>4	Annual reports (Jira)
% of open tickets versus closed (rolling year)	90%	Monthly performance monitoring

2.5.7. Security (SAA.HO.07)

The *Security* activity ensures the protection of ACER's assets, personnel, and information through a comprehensive approach that integrates both *physical security* and *information security*. This includes safeguarding ACER's premises, personnel, and critical infrastructure, while also managing the confidentiality, integrity, and availability of its digital information and systems. The added value of this activity lies in protecting ACER from physical threats, cyberattacks, and unauthorized access, ensuring the agency's operational continuity and compliance with EU security standards.

The main challenges in 2026 include responding to ever-evolving cyber threats and strengthening physical security protocols across ACER's facilities. Another challenge will be ensuring that security systems remain up to date with emerging regulations and best practices, particularly in terms of integrating physical and digital security measures into a cohesive risk management framework.

This activity supports all ACER's multi-annual objectives, and in particular *Ensure the resilience, efficiency, and agility of the Agency*, contributing to the agency's overall capacity to function securely and efficiently. It is aligned with the *ACER Regulation (EU) 2019/942*, the *EU Cybersecurity Strategy*, and relevant physical security standards, ensuring ACER meets EU requirements for the protection of critical infrastructure and information.

Table 62: Total resources allocated to SAA.HO.07 Security

Human resources (FTEs)	Financial resources (EUR)
4.1 (2.0 subsidy-funded; 2.1 fee-funded)	Subsidy EUR 360,742; Fees EUR 840,939

Table 63: SAA.HO.07 annual objective 1

Objective 1:	Enhance organizational security by integrating information and physical security measures to safeguard assets, data, and people.
Expected results	• Ensuring the security and safety of staff members as well as equipment, documents, information, files, etc. stored and used in the Agency's premises in line with the Agency's security policy and with EU applicable Regulations, as well as best practices issued by the main stakeholders in the area of Security, Information Security, Cybersecurity and Business Continuity (e.g. EC HR/DS, ENISA, CERT-EU and others). • Ensuring appropriate security is in place for hybrid work practices, fits with purpose and is compliant with Policies and Regulations. • Implementing and adapting current practices according to the Cybersecurity Regulation.
Main tasks/ processes	• Manage safety, security, and access to sites
Main outputs	• Security incident reports • Up to date security and fire safety rules • Provision of trainings in the area of Physical security, Information security and Cybersecurity • CISO reports • Reports on operations/incidents/accidents access rights and accounts • Report on the regular check of safety and security of systems and equipment • Report on annual fire drill exercise.

Indicators	Target	Means and frequency of verification
Number of information security breaches/incidents.	Fewer than in previous year	CAAR, annual
Main IT risks are included in the Agency's general risk register	Yes	CAAR, annual
Percentage of participants to training on IT security	80% of all staff	CAAR, annual
All security incidents have been analysed to improve IT security level (data protection, accessibility, confidentiality etc.)	Yes	CAAR, annual
Vulnerability scans have been performed yearly, with the follow-up of results	Yes	CAAR, annual
Penetration Tests have been performed yearly, with the follow-up of results	Yes	CAAR, annual

2.5.8. Assets and services (SAA.HO.08)

This activity is focused on the management of procurement, assets, and the working environment at ACER, ensuring operational efficiency, effectiveness, and compliance with EU regulations. It includes procurement strategies, facility management, and resource optimization, all aimed at supporting the Agency's objectives while enhancing its resilience and sustainability.

The added value of this activity lies in its contribution to cost savings through strategic sourcing, enhanced supplier management, risk reduction, and the provision of a safe and functional working environment. By efficiently managing assets and services, ACER can align its operations with strategic goals while maintaining compliance with legal mandates and regulatory standards.

In 2026, key challenges include:

- Procurement strategy evolution: evolving market conditions and regulatory changes may require ACER to adapt its procurement strategies swiftly to ensure continued cost efficiency and supplier performance.
- Achieving EMAS certification and progressing towards climate neutrality represent transformative ambitions that go well beyond procedural compliance. These objectives require systematic and

measurable improvements across all aspects of ACER's operations - from resource efficiency and environmental practices to sustainable procurement and infrastructure design. The challenge lies in embedding sustainability into the Agency's core management systems, while balancing environmental commitments with financial constraints and operational continuity. Moreover, as EU environmental standards and reporting obligations become increasingly stringent, ACER must continuously adapt its infrastructure, governance, and monitoring capacity to maintain credibility as a model EU agency in environmental stewardship.

- Workplace adaptation: as ACER continues to expand its mandate and workforce, ensuring that the physical working environment supports staff well-being and productivity will require effective space planning and facility management in two areas:
  - By maximizing the functionality, comfort and sustainability of the current premises to effectively accommodate staff growth in 2026, mitigating disruptions to productivity.
  - By managing the planning, design, and execution of a timely and efficient relocation to the new premises, ensuring the facility is fully operational and aligned with ACER's long-term needs by 2027. The transition is also strategically aligned with ACER's long-term environmental, digital and organisational objectives.
- Supplier and risk management: ensuring reliable supplier relationships, performance monitoring, and reducing procurement-related risks will be crucial as ACER's needs and market conditions shift.
- Health and safety compliance: maintaining a safe working environment for both staff and visitors, especially in compliance with evolving health and safety regulations, will require continuous attention and resource allocation.

This activity supports ACER's multi-annual objective *Ensure the resilience, efficiency, and agility of the Agency*. It is aligned with the ACER Regulation (EU) 2019/942 and the EU Financial Regulation (EU, Euratom) 2024/2509, ensuring that ACER's procurement practices are transparent, accountable, and support the agency's overall mission. Furthermore, the pursuit of EMAS certification and climate neutrality aligns with the EU's sustainability and environmental goals.

Table 64: Total resources allocated to SAA.HO.08 Assets and services

Human resources (FTEs)	Financial resources (EUR)
7.0 (6.9 subsidy-funded; 0.1 fee-funded)	Subsidy EUR 1,224,596; Fees EUR 40,430

Table 65: SAA.HO.08 annual objective 1

Objective 1:	Optimize assets and services management through efficient procurement processes		
Expected results	• Cost savings through strategic sourcing • Enhanced supplier relationships and performance • Reduced procurement-related risks • Optimized inventory and asset utilization • Increased stakeholder satisfaction		
Main tasks/ processes	• Develop sourcing strategies • Develop procurement plan • Manage procurement procedures • Manage contracts / contractors		
Main outputs	• Procurement plan • Procurement plan implementation reports		
Indicators		**Target**	**Means and frequency of verification**
% of implementation of the adopted Procurement Plan		≥90%	Quarterly reports
FTE			5.1

Table 66: SAA.HO.08 annual objective 2

Objective 2:	Provide staff and visitors with a functional, safe and healthy working environment		
Expected results	• The quality of facility management contributes to the efficiency and well-being of the Agency's staff and external experts, while reducing building and other service-related costs and environmental impact. • Ensure proper assets management in order to safeguard the property of the Agency and minimise fraud.		
Main tasks/ processes	• Manage spaces, infrastructure and assets • Manage offices and user services • Manage occupational health and safety of staff		
Main outputs	• General annual report • Annual report (Jira) • MS Teams channel content and announcements		
Indicators		**Target**	**Means and frequency of verification**
% of delivered vs planned regular maintenance tasks		90%	Annual report
% of FM tickets closed		80%	Annual reports (Jira)
Average staff rating of incident tickets		>3.5	Annual reports (Jira)
FTE	1.9		

SECTION IV: ANNEXES

Annex I: Organisation chart

The organisation chart below reflects the situation as of December 2025:

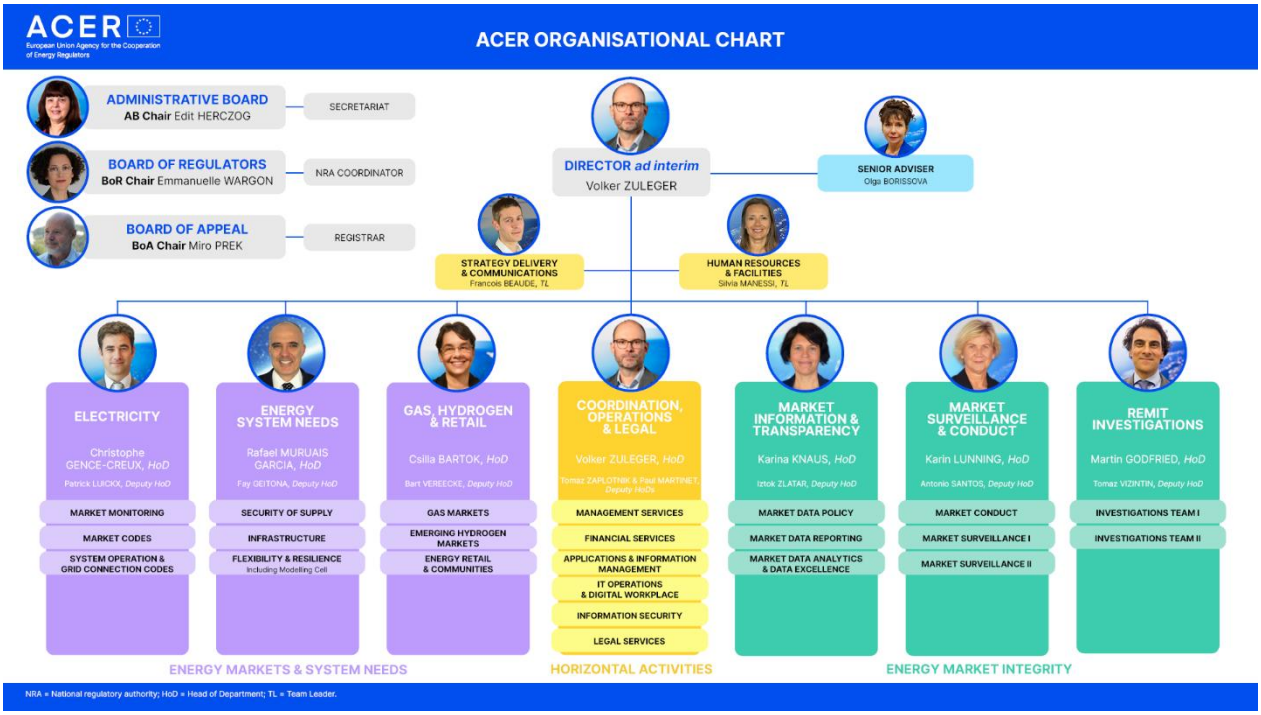


Figure 6: ACER's organisation chart

Table 67: Number of staff (headcount) in active service in the different departments/teams as of December 2025

Contract type/ Department	COL	DO	ELE	ESN	GHR	MIT	MSC	RI	Total
AD	15	9	17	15	11	13	19	4	103
AST	9	6	1		1	1			18
AST-SC	1	2	1				1	1	6
CA	15	4	8	8	5	7	4		51
SNE	1		2		1	2			6
Statutory Staff, SNEs	**41**	**21**	**29**	**23**	**18**	**23**	**24**	**5**	**184**
Interim	1	3			1	1			6
Trainee	2	5	4	4	4	7	4	1	31
GRAND TOTAL	**44**	**29**	**33**	**27**	**23**	**31**	**28**	**6**	**221**

Annex II: Resource allocation per Strategic action area 2026-2028[24]

Table 68: Resource allocation per Strategic action area 2026-2028

	2025			2026			2027			2028		
	TA	CA& SNE (FTE)	Budget allocated	TA	CA& SNE (FTE)	Budget allocated	TA	CA& SNE (FTE)	Budget allocated	TA	CA& SNE (FTE)	Budget allocated
Policy development and regulatory cooperation (SAA.OP.01)	12.4	6.4	5,528,961	14.2	6.8	6,704,151	15.6	6.4	7,600,839	15.6	6.4	7,655,821
Issuing Agency acts (SAA.OP.02)	25.4	7.8	6,622,202	23.4	10.1	6,360,698	23.3	10.0	6,229,968	23.3	10.0	6,297,404
Monitoring, modelling and transparency (SAA.OP.03)	23.9	13.6	7,817,381	26.2	12.9	7,726,080	27.2	13.8	8,091,878	27.2	13.8	8,176,113
Regulatory oversight (SAA.OP.04)	26.1	6.2	9,876,937	28.4	7.2	12,846,280	35.2	9.9	15,872,331	35.2	9.9	15,985,878
Horizontal SAAs (SAA.HO)	42.2	21	15,126,673	46.8	21.0	15,288,329	47.7	20.9	15,213,048	47.7	20.9	15,244,129
Total	**130**	**55**	**44,972,153**	**139**	**58**[25]	**48,925,538**	**149**	**61**	**53,008,064**	**149**	**61**	**53,359,345**

The table above provides aggregated human and financial resources per Strategic action area. The related justification and brief information on **HR and financial resources** are provided in Section II and in Section III for each Strategic action area. It includes the budget foreseen in the Commission's proposal for resources for the Agency.

With regard to new requests, the allocated staff is calculated as ½ FTE for the purposes of the Work programme 2026, although indicated in full in the table, on the assumption that staff will be recruited progressively throughout the year.

As explained under Section III.1, the allocation of resources (FTE of Temporary Staff, Contract Agents, and Seconded National Experts) against the different activities is carried out according to the methodology for Agencies job screening. Each job is identified according to one screening 'type': the three Screening *types* describe the general *role* of a job: **administrative support and coordination**, **neutral** and **operational**. Most jobs either fulfil an **operational** role, i.e., serving frontline activities (more or less directly serving the European citizen) or an **administrative support and coordination** role, as *enablers* of the operational jobs by being responsible e.g. for HR, ICT, logistics, etc. for their Agency. Financial management and control at Agency level and on-the-spot (external) audit are treated as **neutral.**

[24] The projections for the years 2027 and 2028 are indicative and non-binding. The budget estimates for 2028 and beyond are considered solely for illustrative purposes and cannot prejudge the next multiannual financial framework.
[25] Includes one contract agent serving as maternity replacement for a temporary agent.

Annex III: Financial resources 2026-2028[26]

Table 69: Revenue (EU-financing and fee-financing)

REVENUES	2024	2025	2026		VAR N+1/ N (%)	2027	2028
	Executed	Estimated by the Agency	Agency request	Budget forecast		Envisaged	Envisaged
1 REVENUE FROM FEES AND CHARGES	11,677,700	20,918,650	23,461,676	23,997,485	14.72%	26,047,858	26,209,007
2. EU CONTRIBUTION	22,215,566	23,417,550	26,628,031	24 263 562	3.61%	26,228,432	26,525,253
of which assigned revenues deriving from previous years' surpluses	*476,978*	*348,562*	*446,696*	*446 696*	*28.15%*		
3 THIRD COUNTRIES CONTRIBUTION (incl. EFTA and candidate countries)	680,389	635,952	664,336	664 491	4.49%	731,773	740,055
of which EFTA	*680,389*	*635,952*	*664,336*	*664 491*	*4.49%*	731,773	740,055
of which Candidate Countries							
4 OTHER CONTRIBUTIONS							
5 ADMINISTRATIVE OPERATIONS							
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT							
7 CORRECTION OF BUDGETARY IMBALANCES							
TOTAL REVENUES	**34,573,655**	**44,972,152**	**50,754,043**	**48,925,538**	**8.79%**	**53,008,064**	**53,474,314**

Table 70: Expenditure 2025 and 2026

Expenditure	2025		2026	
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations
Title 1 - Staff expenditure	23,646,790	23,646,790	25,823,306	25,823,306
Title 2 - Infrastructure and operating expenditure	7,663,732	7,663,732	8,824,873	8,824,873
Title 3 - Operational expenditure	13,661,630	13,661,630	14,277,360	14,277,360
TOTAL REVENUES	**44,972,152**	**44,972,152**	**48,925,538**	**48,925,538**

[26] The projections for the years 2027 and 2028 are indicative and non-binding. The budget estimates for 2028 and beyond are considered solely for illustrative purposes and cannot prejudge the next multiannual financial framework.

Table 71: Expenditure (allocation of expenditure from fees and charges – commitment appropriations)

EXPENDITURE	COMMITMENT APPROPRIATIONS					2027	2028
	Executed budget 2024	FEES budget 2025	Draft Budget 2026		VAR N+1/ N	Envisaged	Envisaged
			Agency request for FEES	Budget Forecast			
Title 1 - Staff expenditure	**4,820,792**	**7,303,409**	**9,597,156**	**8,715,725**	**16.20%**	**11,618,527**	**11,779,676**
11 Salaries & allowances	3,813,673	5,742,237	7,579,585	6,860,852	16.30%	8,023,168	8,177,254
- of which establishment plan posts	*3,030,226*	*4,716,736*	*5,962,016*	5,476,845	13.88%	6,270,133	6,389,158
- of which external personnel	*783,447*	*1,025,501*	*1,617,569*	1,384,008	25.90%	1,753,035	1,788,096
12 Expenditure relating to Staff recruitment	5,625	11,297	19,884	15,482	27.03%	15,482	15,482
12a Employer pension contribution	600,000	762,510	1,338,057	1,070,765	28.79%	2,806,938	2,806,938
13 Mission expenses	-	49,708	58,556	57,904	14.15%	57,904	57,904
14 Socio-medical infrastructure	18,208	26,697	44,194	51,607	48.27%	51,607	51,607
15 Training	85,462	152,514	160,041	158,259	3.63%	158,259	158,259
16 External Services	226,495	394,337	285,465	348,820	-13.05%	353,134	360,196
17 Receptions, events and representations	4,910	7,135	8,141	10,528	32.23%	10,528	10,528
18 Social welfare	6,436	12,486	9,707	9,599	-30.08%	9,599	9,599
19 Other Staff related expenditure	59,983	144,486	93,526	131,909	-9.54%	131,909	131,909
Title 2 - Infrastructure and operating expenditure	**910,333**	**2,765,321**	**2,833,443**	**3,554,453**	**22.20%**	**3,954,453**	**3,954,453**
20 Rental of buildings and associated costs	370,433	524,421	700,198	770,003	31.89%	1,170,003	1,170,003
21 Information and communication technology	277,714	654,708	861,487	851,894	23.15%	851,894	851,894
22 Movable property and associated costs	28,391	38,649	58,321	26,320	-46.84%	26,320	26,320
23 Current administrative expenditure	75,513	154,880	148,487	200,816	22.87%	200,816	200,816
24 Postage / Telecommunications	1,601	1,070	1,127	1,115	3.99%	1,115	1,115
25 Meeting expenses	42,693	58,701	36,652	43,660	-34.45%	43,660	43,660
26 Running costs in connection with operational activities	113,988	1,332,892	1,027,172	1,660,644	19.74%	1,660,644	1,660,644
27 Information and publishing	-	-	-	-			
28 Studies	-	-	-	-			
Title 3 - Operational expenditure	**5,946,575**	**10,849,919**	**11,031,076**	**11,727,307**	**7.48%**	**10,474,878**	**10,474,878**
Meetings	64,174	-	108,597	113,101	100.00%	113,101	113,101
REMIT operations	5,723,269	9,995,730	10,206,943	10,922,429	8.48%	9,670,000	9,670,000
Translation expenses	-	-	53,232	55,426	100.00%	55,426	55,426
Communication	42,688	-	65,789	65,056	100.00%	65,056	65,056
Expert consultations	116,444	854,189	596,515	571,294	-49.52%	571,294	571,294
TOTAL EXPENDITURE	**11,677,700**	**20,918,650**	**23,461,676**	**23,997,485**	**12.83%**	**26,047,858**	**26,209,007**

Table 72: Expenditure (allocation of expenditure from fees and charges – payment appropriations)

EXPENDITURE	PAYMENT APPROPRIATIONS					2027	2028
	Executed budget 2024	FEES budget 2025	Draft Budget 2026		VAR N+1/ N	Envisaged	Estimated budget
			Agency request for FEES	Budget Forecast			
Title 1 - Staff expenditure	**4,820,792**	**7,303,409**	**9,597,156**	**8,715,725**	**16.20%**	**11,618,527**	**11,779,676**
11 Salaries & allowances	3,813,673	5,742,237	7,579,585	6,860,852	16.30%	8,023,168	8,177,254
- of which establishment plan posts	*3,030,226*	*4,716,736*	*5,962,016*	5,476,845	13.88%	6,270,133	6,389,158
- of which external personnel	*783,447*	*1,025,501*	*1,617,569*	1,384,008	25.90%	1,753,035	1,788,096
12 Expenditure relating to Staff recruitment	5,625	11,297	19,884	15,482	27.03%	15,482	15,482
12a Employer pension contribution	600,000	762,510	1,338,057	1,070,765	28.79%	2,806,938	2,806,938
13 Mission expenses	-	49,708	58,556	57,904	14.15%	57,904	57,904
14 Socio-medical infrastructure	18,208	26,697	44,194	51,607	48.27%	51,607	51,607
15 Training	85,462	152,514	160,041	158,259	3.63%	158,259	158,259
16 External Services	226,495	394,337	285,465	348,820	-13.05%	353,134	360,196
17 Receptions, events and representations	4,910	7,135	8,141	10,528	32.23%	10,528	10,528
18 Social welfare	6,436	12,486	9,707	9,599	-30.08%	9,599	9,599
19 Other Staff related expenditure	59,983	144,486	93,526	131,909	-9.54%	131,909	131,909
Title 2 - Infrastructure and operating expenditure	**910,333**	**2,765,321**	**2,833,443**	**3,554,453**	**22.20%**	**3,954,453**	**3,954,453**
20 Rental of buildings and associated costs	370,433	524,421	700,198	770,003	31.89%	1,170,003	1,170,003
21 Information and communication technology	277,714	654,708	861,487	851,894	23.15%	851,894	851,894
22 Movable property and associated costs	28,391	38,649	58,321	26,320	-46.84%	26,320	26,320
23 Current administrative expenditure	75,513	154,880	148,487	200,816	22.87%	200,816	200,816
24 Postage / Telecommunications	1,601	1,070	1,127	1,115	3.99%	1,115	1,115
25 Meeting expenses	42,693	58,701	36,652	43,660	-34.45%	43,660	43,660
26 Running costs in connection with operational activities	113,988	1,332,892	1,027,172	1,660,644	19.74%	1,660,644	1,660,644
27 Information and publishing	-	-	-	-			
28 Studies	-	-	-	-			
Title 3 - Operational expenditure	**5,946,575**	**10,849,919**	**11,031,076**	**11,727,307**	**7.48%**	**10,474,878**	**10,474,878**
Meetings	64,174	-	108,597	113,101	100.00%	113,101	113,101
REMIT operations	5,723,269	9,995,730	10,206,943	10,922,429	8.48%	9,670,000	9,670,000
Translation expenses	-	-	53,232	55,426	100.00%	55,426	55,426
Communication	42,688	-	65,789	65,056	100.00%	65,056	65,056
Expert consultations	116,444	854,189	596,515	571,294	-49.52%	571,294	571,294
TOTAL EXPENDITURE	**11,677,700**	**20,918,650**	**23,461,676**	**23,997,485**	**12.83%**	**26,047,858**	**26,209,007**

Table 73: Expenditure (allocation of expenditure from EU budget contribution – commitment appropriations)

EXPENDITURE	COMMITMENT APPROPRIATIONS					2027	2028
	Executed budget 2024	Budget 2025	Draft Budget 2026		VAR N+1/ N	Envisaged	Envisaged
			Agency request	Budget forecast			
Title 1 - Staff expenditure	**13,309,367**	**16,343,381**	**16,472,560**	**17,107,581**	**4.47%**	**17,968,936**	**18,292,753**
11 Salaries & allowances	11,281,435	14,455,636	14,982,012	15,359,405	5.88%	16,225,074	16,555,953
- of which establishment plan posts	*9,016,370*	*11,409,195*	*12,102,504*	*12,639,612*	*9.73%*	*13,450,885*	*13,816,825*
- of which external personnel	*2,265,065*	*3,046,441*	*2,879,508*	*2,719,793*	*-12.01%*	*2,774,189*	*2,739,128*
12 Expenditure relating to Staff recruitment	76,128	26,703	43,616	34,518	22.64%	34,518	34,518
12a Employer pension contribution	386,759	-	-	-		-	-
13 Mission expenses	88,832	117,492	128,444	129,096	8.99%	129,096	129,096
14 Socio-medical infrastructure	48,792	63,103	96,942	115,059	45.16%	115,059	115,059
15 Training	262,386	360,486	351,059	352,841	-2.17%	352,841	352,841
16 External Services	921,658	932,070	626,182	777,697	-19.85%	773,384	766,321
17 Receptions, events and representations	20,090	16,865	17,859	23,472	28.15%	23,472	23,472
18 Social welfare	13,714	29,514	21,293	21,401	-37.91%	21,401	21,401
19 Other Staff related expenditure	209,573	341,514	205,154	294,091	-16.12%	294,091	294,091
Title 2 - Infrastructure and operating expenditure	**5,220,369**	**4,898,411**	**7,260,972**	**5,270,420**	**7.06%**	**5,670,420**	**5,670,420**
20 Rental of buildings and associated costs	1,123,970	1,239,541	1,535,917	1,716,729	27.80%	2,116,729	2,116,729
21 Information and communication technology	1,880,570	1,547,492	1,889,713	1,899,306	18.52%	1,899,306	1,899,306
22 Movable property and associated costs	30,920	91,351	127,929	58,680	-55.68%	58,680	58,680
23 Current administrative expenditure	263,189	366,080	325,714	447,722	18.23%	447,722	447,722
24 Postage / Telecommunications	2,699	2,530	2,473	2,485	-1.79%	2,485	2,485
25 Meeting expenses	640,667	1,181,509	2,136,398	587,340	-101.16%	587,340	587,340
26 Running costs in connection with operational activities	1,278,354	469,908	1,242,828	558,158	15.81%	558,158	558,158
27 Information and publishing	-	-	-	-		-	-
28 Studies	-	-	-	-		-	-
Title 3 - Operational expenditure	**4,366,219**	**2,811,711**	**3,558,834**	**2,550,053**	**-10.26%**	**3,802,482**	**3,802,482**
Meetings	99,292	308,400	238,213	252,159	-22.30%	252,159	252,159
REMIT operations	2,811,198	1,180,000	1,751,057	755,571	-56.17%	2,008,000	2,008,000
Translation expenses	82,451	135,000	116,768	123,574	-9.25%	123,574	123,574
Communication	469,416	237,500	144,311	145,044	-63.74%	145,044	145,044
Expert consultations	903,863	950,811	1,308,485	1,273,706	25.35%	1,273,706	1,273,706
TOTAL EXPENDITURE	**22,895,955**	**24,053,502**	**27,292,366**	**24,928,053**	**3.51%**	**27,441,838**	**27,765,654**

Table 74: Expenditure (allocation of expenditure from EU budget contribution – payment appropriations)

EXPENDITURE	PAYMENT APPROPRIATIONS					2027	2028
	Executed budget 2024	Budget 2025 (subsidy)	Draft Budget 2026		VAR N+1/ N	Envisaged	Envisaged
			Agency request	Budget forecast			
Title 1 - Staff expenditure	**13,309,367**	**16,343,381**	**16,472,560**	**17,107,581**	**4.47%**	**17,968,936**	**18,292,753**
11 Salaries & allowances	11,281,435	14,455,636	14,982,012	15,359,405	5.88%	16,225,074	16,555,953
- of which establishment plan posts	*9,016,370*	*11,409,195*	*12,102,504*	*12,639,612*	*9.73%*	*13,450,885*	*13,816,825*
- of which external personnel	*2,265,065*	*3,046,441*	*2,879,508*	*2,719,793*	*-12.01%*	*2,774,189*	*2,739,128*
12 Expenditure relating to Staff recruitment	76,128	26,703	43,616	34,518	22.64%	34,518	34,518
12a Employer pension contribution	386,759	-	-	-		-	-
13 Mission expenses	88,832	117,492	128,444	129,096	8.99%	129,096	129,096
14 Socio-medical infrastructure	48,792	63,103	96,942	115,059	45.16%	115,059	115,059
15 Training	262,386	360,486	351,059	352,841	-2.17%	352,841	352,841
16 External Services	921,658	932,070	626,182	777,697	-19.85%	773,384	766,321
17 Receptions, events and representations	20,090	16,865	17,859	23,472	28.15%	23,472	23,472
18 Social welfare	13,714	29,514	21,293	21,401	-37.91%	21,401	21,401
19 Other Staff related expenditure	209,573	341,514	205,154	294,091	-16.12%	294,091	294,091
Title 2 - Infrastructure and operating expenditure	**5,220,369**	**4,898,411**	**7,260,972**	**5,270,420**	**7.06%**	**5,670,420**	**5,670,420**
20 Rental of buildings and associated costs	1,123,970	1,239,541	1,535,917	1,716,729	27.80%	2,116,729	2,116,729
21 Information and communication technology	1,880,570	1,547,492	1,889,713	1,899,306	18.52%	1,899,306	1,899,306
22 Movable property and associated costs	30,920	91,351	127,929	58,680	-55.68%	58,680	58,680
23 Current administrative expenditure	263,189	366,080	325,714	447,722	18.23%	447,722	447,722
24 Postage / Telecommunications	2,699	2,530	2,473	2,485	-1.79%	2,485	2,485
25 Meeting expenses	640,667	1,181,509	2,136,398	587,340	-101.16%	587,340	587,340
26 Running costs in connection with operational activities	1,278,354	469,908	1,242,828	558,158	15.81%	558,158	558,158
27 Information and publishing	-	-	-	-		-	-
28 Studies	-	-	-	-		-	-
Title 3 - Operational expenditure	**4,366,219**	**2,811,711**	**3,558,834**	**2,550,053**	**-10.26%**	**3,802,482**	**3,802,482**
Meetings	99,292	308,400	238,213	252,159	-22.30%	252,159	252,159
REMIT operations	2,811,198	1,180,000	1,751,057	755,571	-56.17%	2,008,000	2,008,000
Translation expenses	82,451	135,000	116,768	123,574	-9.25%	123,574	123,574
Communication	469,416	237,500	144,311	145,044	-63.74%	145,044	145,044
Expert consultations	903,863	950,811	1,308,485	1,273,706	25.35%	1,273,706	1,273,706
TOTAL EXPENDITURE	**22,895,955**	**24,053,502**	**27,292,366**	**24,928,053**	**3.51%**	**27,441,838**	**27,765,654**

Table 75: Budget outturn and cancellation of appropriations 2022–2024

Budget outturn	2022	2023	2024
Revenue actually received (+)	24,820,954	29,587,586	34,679,976.61
Payments made (-)	-17,410,054	-20,916,513	-25,016,532.22
Carry-over of appropriations (-)	-7,236,287	-8,502,910	-9,531,979.77
Cancellation of appropriations carried over (+)	302,366	180,404	315,244.26
Exchange rate differences (+/-)	-1	-4	-12.63
TOTAL	**476,978**	**348,562**	**446,696.25**

Descriptive information and justification on budget outturn, cancelation of commitment appropriations, cancelation of payment appropriations for the year and payment appropriations carried over:

For the financial year 2024 the Agency's total revenue was 34,679,976.61 EUR. The Agency made payments of 25,016,532.22 EUR and carried forward into 2025 the balances of open commitments of 9,531,979.77 EUR to honour the obligations stemming from its concluded contracts. At the end of the 2024 financial year the Agency cancelled appropriations amounting to 315,231.63 EUR from the funds carried over from previous year. The Agency will return to the general budget 446,696.25 EUR during 2025.

Annex IV: Human resources – quantitative[27]

Table 76: Staff population and its evolution – statutory staff and SNE

Staff	2024			2025	2026	2027	2028
ESTABLISHMENT PLAN POSTS	**Authorised Budget**	**Actually filled as of 31/12/2024**	**Occupancy rate %**	**Authorised staff**	**Envisaged staff**	**Envisaged staff**	**Envisaged staff**
Administrators (AD)	96	94	98%	105	115	122	122
Assistants (AST)	16	14	88%	19	18	19	19
Assistants/Secretaries (AST/SC)	2	2	100%	6	7	8	8
Total establishment plan posts	**114**	**110**	**96%**	**130**	**140**	**149**	**149**
EXTERNAL STAFF	**FTEs corresponding to the authorised budget**	**Executed FTE as of 31/12/2024**	**Execution rate %**	**FTEs corresponding to the authorised budget**	**Envisaged FTE**	**Envisaged FTE**	**Envisaged FTE**
Contract Agents (CA)	43	40	93%	45	47	51	51
Seconded National Experts (SNE)	8	2	42%	10	10	10	10
Total external staff	**51**	**42**	**84%**	**55**	**57**	**61**	**61**
TOTAL STAFF	**165**	**152**	**92%**	**185**	**197**	**210**	**210**

Table 77: Staff population and its evolution - Additional external staff expected to be financed from grant, contribution or service-level agreements

Human Resources	Year 2025	Year 2026	Year 2027	Year 2028
	Envisaged FTE	Envisaged FTE	Envisaged FTE	Envisaged FTE
Contract Agents (CA) - FGIV	0	0	0	0
Seconded National Experts (SNE)	0	0	0	0
TOTAL	**0**	**0**	**0**	**0**

[27] **The projections for the years 2027 and 2028 are indicative and non-binding. The budget estimates for 2028 and beyond are considered solely for illustrative purposes and cannot prejudge the next multiannual financial framework.**

Table 78: Staff population and its evolution – other human resources: structural service providers[28]

	Actually filled as of 31/12/2024
Security	0
IT	0
Other (specify)	0

Table 79: Staff population and its evolution – other human resources: interim workers

	Total FTEs in 2024
Number	15.4

Table 80: Multi-annual staff policy plan years 2026, 2027, 2028

Function group and grade	2024				2025		2026		2027		2028	
	Authorised budget		Actually filled as of 31/12		Authorised budget		Envisaged		Envisaged		Envisaged	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Perm. posts	Temp. posts	Perm. posts	Temp. posts	Perm. posts	Temp. posts	Perm. posts	Temp. posts
AD 16												
AD 15		1				1		1		1		1
AD 14				1								
AD 13		5		3		5		5		5		5
AD 12		3		1		3		3		3		3
AD 11		7		4		10		10		10		10
AD 10		6		4		9		10		10		10
AD 9		8		12		7		10		10		10
AD 8		17		11		27		29		29		29
AD 7		25		28		20		18		19		19
AD 6		8		9		12		23		24		24
AD 5		16		21		11		6		11		11
AD TOTAL		**96**		**94**		**105**		**115**		**122**		**122**
AST 11												

[28] Service providers are contracted by a private company and carry out specialised outsourced tasks of a horizontal/support nature. At the Commission, following general criteria should be fulfilled:
1) no individual contract with the Commission
2) on the Commission premises, usually with a PC and desk
3) administratively followed by the Commission (badge, etc.) and
4) contributing to the added value of the Commission.

AST 10											
AST 9											
AST 8											
AST 7		1				1			1		1
AST 6		5		1		4		5	5		5
AST 5		3		5		3		4	4		4
AST 4		6		4		8		8	8		8
AST 3		1		4		3		1	1		1
AST 2											
AST 1											
AST TOTAL		**16**		**14**		**19**		**18**	**19**		**19**
AST/SC 6											
AST/SC 5											
AST/SC 4											
AST/SC 3						4		1			
AST/SC 2		1				1		4	5		5
AST/SC 1		1		2		1		2	3		3
AST/SC TOTAL		**2**		**2**		**6**		**7**	**8**		**8**
TOTAL		**114**		**110**		**130**		**140**	**149**		**149**

Table 81: Multi-annual staff policy plan years 2026, 2027, 2028 – external personnel: Contract Agents

Contract agents	FTE corresponding to the authorised budget 2024	Executed FTE as of 31/12/2024	Headcount as of 31/12/2024	FTE corresponding to the authorised budget 2025	FTE corresponding to the authorised budget 2026	FTE corresponding to the authorised budget 2027	FTE corresponding to the authorised budget 2028
Function Group IV	38	35.14	35	40	42	46	46
Function Group III	5	4.67	5	5	5	5	5
Function Group II		0.37	0				
Function Group I							
TOTAL	**43**	**40.18**	**40**	**45**	**47**	**51**	**51**

Table 82: Multi-annual staff policy plan years 2026, 2027, 2028 – external personnel: Seconded National Experts

Seconded National Experts	FTE corresponding to the authorised budget 2024	Executed FTE as of 31/12/2024	Headcount as of 31/12/2024	FTE corresponding to the authorised budget 2025	FTE corresponding to the authorised budget 2026	FTE corresponding to the authorised budget 2027	FTE corresponding to the authorised budget 2028
TOTAL	**8**	**2**	**2**	**10**	**10**	**10**	**10**

Table 83: Recruitment forecasts for year 2026 following retirement/Mobility or new requested posts[29]

Job title in the Agency	Type of contract (Official, TA or CA)		TA/Official		CA
			Function group/grade of recruitment internal (Brackets) and external (single grade) foreseen for publication *		Recruitment Function Group (I, II, III and IV)
	Due to foreseen retirement/ mobility	New post requested due to additional tasks	Internal (brackets)	External (brackets)	
Policy Officer		5		AD7	
Case Handler - REMIT Investigation		2		AD7	
Case Handler - REMIT Investigation		1		AD8	
Legal Officer		1		AD6	
Legal Officer		1		AD7	
Assistant - Secretary		1		AST/SC1	
Policy Officer		2			CA FGIV

Number of inter-agency mobility Year 2024 from and to the Agency: 1 (from ESMA to ACER as of 16.12.2024).

[29] Information on the entry level for each type of posts: Indicative table

Annex V: Human resources – qualitative

A. Recruitment policy

Table 84: Implementing rules in place (recruitment policy)

		Yes	No	If no, which other implementing rules are in place
Engagement of CA	Model Decision C(2019)3016	x		
Engagement of TA	Model Decision C(2015)1509	x		
Middle management	Model decision C(2018)2542	x		
Type of posts	Model Decision C(2018)8800		x	Commission Decision C(2013) 8979 – by analogy

B. Appraisal and reclassification/promotions

Table 85: Implementing rules in place (appraisal and reclassification/promotions)

		Yes	No	If no, which other implementing rules are in place
Reclassification of TA	Model Decision C(2015)9560	x		
Reclassification of CA	Model Decision C(2015)9561	x		

Table 86: Reclassification of TA/promotion of officials[30]

Grades	Average seniority in the grade among reclassified staff						
	2021	2022	2023	2024	2025	Actual average over 5 years	Average over 5 years (According to decision C(2015)9563)
AD05	2.29	2.69	5.87	1.33	2.00	2.84	2.8
AD06	3.31	2.71	2.39	3.57	n/a	3.00	2.8
AD07	3.00	3.00	2.37	3.18	2.80	2.87	2.8
AD08	3.58	3.00	2.58	3.00	3.00	3.03	3
AD09	3.67	n/a	n/a	n/a	4.63	4.15	4
AD10	n/a	3.00	n/a	5.00	4.50	4.17	4
AD11	4.12	n/a	n/a	n/a	n/a	4.12	4
AD12	n/a	6.75	n/a	n/a	n/a	6.75	6.7
AD13			n/a	n/a	n/a	n/a	6.7
AST1							
AST2							
AST3	2.66	n/a	7.1	n/a	2.58	4.11	3
AST4	n/a	4.83	n/a	4.50	2.00	3.78	3
AST5	4.00	n/a	n/a	n/a	n/a	7.85	4
AST6		n/a	n/a	n/a	4.00	4.00	4
AST7							
AST8							
AST9							
AST10 (Senior assistant)							
AST/SC1					n/a		4
AST/SC2							
AST/SC3							

[30] Staff members pending confirmation of their ability to work in third language were not included.

AST/SC4							
AST/SC5							

Table 87: Reclassification of contract staff

Function Group	Grade	Staff in activity at 1.01.2023	How many staff members were reclassified in 2024	Average number of years in grade of reclassified staff members	Average number of years in grade of reclassified staff members according to Decision C(2015)9561
CA IV	17	1			Between 6 and 10 years
	16	5			Between 5 and 7 years
	15	5			Between 4 and 6 years
	14	6			Between 3 and 5 years
	13	7			Between 3 and 5 years
CA III	11				Between 6 and 10 years
	10	1			Between 5 and 7 years
	9	3	1	3.83	Between 4 and 6 years
	8				Between 3 and 5 years
CA II	6				Between 6 and 10 years
	5				Between 5 and 7 years
	4				Between 3 and 5 years
CA I	2				Between 6 and 10 years
	1				Between 3 and 5 years

C. Gender representation

Table 88: Data regarding gender representation on 31/12/2024 /statutory staff (only officials, AT and AC)

		Official		Temporary		Contract Agents[31]		Grand Total	
		Staff	%	Staff	%	Staff	%	Staff	%
Female	Administrator level			28	18.67	13	8.67	41	27.33
	Assistant level (AST & AST/SC)			12	8.00	3	2.00	15	10.00
	Total			**40**	**26.67**	**16**	**10.67**	**56**	**37.33**
Male	Administrator level			66	44.00	22	14.67	88	58.67
	Assistant level (AST & AST/SC)			4	2.67	2	1.33	6	4.00
	Total			**70**	**46.67**	**24**	**16.00**	**94**	**62.67**
Grand total				**110**	**73.33**	**40**	**26.67**	**150**	**100.00**

Table 89: Data regarding gender evolution over 5 years of the Middle and Senior management[32]

	2020		2024	
	Number	%	Number	%
Female managers	1	0.17	1[33]	0.13
Male managers	5	0.83	7	0.88

D. Geographical balance

Table 90: Data regarding geographical balance on 31/12/2024 – statutory staff only (officials, AT and AC)

Nationality	AD + CA FG IV		AST/SC- AST + CA FGI/CA FGII/CA FGIII		TOTAL	
	Number[34]	% of total staff members in AD and FG IV categories	Number	% of total staff members in AST SC/AST and FG I, II and III categories	Number	% of total staff
Austria	2	1.3			2	1.33
Belgium	8	5.3			8	5.33
Bulgaria	2	1.3			2	1.33
Croatia	6	4.0	1	0.7	7	4.67
Cyprus	1	0.7			1	0.67
Czech Republic	3	2.0			3	2.00
Denmark	1	0.7			1	0.67
France	8	5.3	1	0.7	9	6.00
Germany	6	4.0			6	4.00
Greece	10	6.7	3	2.0	13	8.67
Hungary	5	3.3	2	1.3	7	4.67
Ireland	2	1.3			2	1.33
Italy	19	12.7	1	0.7	20	13.33
Lithuania	1	0.7	1	0.7	2	1.33
Netherlands	2	1.3			2	1.33
Poland	6	4.0			6	4.00
Portugal	2	1.3			2	1.33
Romania	2	1.3			2	1.33
Slovenia	29	19.3	11	7.3	40	26.67
Spain	11	7.3	1	0.7	12	8.00
Sweden	3	2.0			3	2.00
TOTAL	**129**	**68.0**	**17**	**11.3**	**150**	**100**

[31] Data includes maternity replacements
[32] Staff who is defined as middle manager by the applicable General Implementing provisions on middle management
33 At the time of completing the table, ACER has one female Head. At the beginning of 2025, ACER will replace two male acting Heads with two female Heads. This will change the ratio to 38% female Heads and 63% male Heads.
[34] Including maternity replacement

Table 91: Evolution over 5 years of the most represented nationality in the Agency

Most represented nationality	2020		2024	
	Number	%	Number	%
Slovenia	**26**	**25.71**	**40**	**26.67**

E. Schooling

Table 92: Agreement in place with European School(s)

Contribution agreements signed with the EC on type I European schools	**Yes**		**No**	**x**
Contribution agreements signed with the EC on type II European schools	**Yes**	**x**	**No**	
Number of service contracts in place with international schools:	**6**			
Description of any other solutions or actions in place:				

As established in the Seat Agreement (Article 13) between the Slovenian Government and the Agency, the Government shall establish a European School within the public school network in Slovenia, in accordance with the Convention defining the Statute of the European Schools and with the programmes of European schools. European Schools provide multilingual tuition in all EU languages and offer the European Baccalaureate that is recognised in all Member States. Staff members of the EU Institutions, including the agencies, should enjoy free access to European Schools (school fees and transport included).

Progress was achieved in 2018, as the setting of the Accredited European School of Ljubljana (AES) was decided, and the school became operational as of 3 September 2018, with entry grades at the P1 and P2 levels (corresponding to Grade 1 and 2 of Elementary School). The auditing process for accreditation of the school started in September 2018, the accreditation process was finalised with the decision of the Board of Governors of the European Schools, in April 2019. The financial agreement with the European Commission was signed during the fall 2019.

Since for the time being the AES offers classes at the P1-P5 levels and S1-S3 level, the Agency's staff members whose children are not eligible for those classes, are obliged to send their children to international schools. Until the AES offers a complete education cycle at the pupil's level, and given the school fees charged by the international schools in Ljubljana, there was a need to address the unequal conditions, to which the staff of the Agency is subject. To address this, the Administrative Board adopted Decision AB no 5/2018 of 7 June 2018 establishing measures to support the staff of the Agency with regard to kindergarten and school fees. In line with the decision, the Agency provides financial support to afore mentioned staff members, until the AES offers a complete education cycle at pupil's level. This approach is in line with the eligibility for the education allowance, as applied by the European Commission's Office for the Administration and Payment of Individual Entitlements. As per specific provisions of the decision, the Agency covers kindergarten and school fees for each eligible child, exceeding the sum of the allowances received by a staff member, as per the Internal Commission Directive (Conclusion No 257/09 revised) and under the provisions of the Staff Regulations. The financial contribution, granted by the Agency, is paid directly to the school/ kindergarten on the basis of concluded service agreements.

In both cases (European section or international school programmes), the Agency includes the budgetary credits necessary to cover its financial contribution in the provisional draft budget sent to the budgetary authority in the framework of the annual budgetary procedure. The Agency also transmits full information on the measures planned to the budgetary authority.

It should be noted that the funds to cover the costs of the Agency's children to the European School Ljubljana should be covered by the European subsidy.

There are four private international schools in Ljubljana (British, French, American and IB), as well as international sections in the national school system, both at primary and secondary level. There are also four universities in Slovenia, amongst them the University of Ljubljana with 23 faculties and 3 art academies.

Annex VI: Environment management

The Agency is currently implementing the Eco-Management and Audit Scheme (EMAS) in collaboration with an external consultancy. This process aims to align internal operations with recognised EU environmental management standards and to progressively reduce the environmental impact of its administrative activities. Work towards ISO 14001 alignment is carried out in parallel to ensure consistency and complementarity between both systems.

The Agency organises its efforts related to environmental impact assessment along six (6) action domains and acts along 17 action points which aim at reducing the Agency's environmental impact. More specifically:

1. DESIGN SUSTAINABLE BUILDINGS AND WORKING SPACE
   - 1.1. Rental of green and sustainable office premises
     Continue cooperating with the building owner and management to improve the environmental performance of the TR3 premises, ensuring compliance with green building and energy efficiency principles where possible.

2. OPTIMISE ENERGY CONSUMPTION AND SYSTEMS
   - 2.1. Optimisation of lighting systems with energy saving automations
     Promote the use of energy-efficient lighting and automation systems within the limits of the building infrastructure and in coordination with the building management.
   - 2.2. Train and raise staff awareness on the impact of individual actions on energy consumption and carbon footprint through targeted awareness campaigns and practical workshops
   - 2.3. Continue optimising cloud resources and reduce the install-base needed in the Data Centre, thus lowering the amount of power and cooling capacity
   - 2.4. Procuring electricity from a provider that offers 100% share of RES

3. RECONSIDER AIR TRAVEL AND PROMOTE LOW CARBON TRAVEL MODES
   - 3.1. Upgrading the telepresence and video conferencing capabilities
   - 3.2. Reconsider business travel for staff and for meeting participants - for example by introducing threshold / selection criteria (tCO2e of flight) in the booking phase of missions to allow a conscious choice
   - 3.3. Explore credible and transparent options for offsetting unavoidable travel-related emissions, to complement reduction measures
   - 3.4. Adopt a checklist for the organisation of sustainable meetings and events

4. REDUCE COMMUTING EMISSIONS
   Encourage sustainable commuting through awareness campaigns and mobility initiatives and continue collecting commuting data to identify potential improvement actions.

5. REDUCE PURCHASE AND CONSUMPTION GHG EMISSIONS
   - 5.1. Consider further digitalisation of administrative workflows, which would allow a truly paperless office where technically feasible
   - 5.2. Promote secure and energy-efficient printing solutions and progressively reduce reliance on local printers
   - 5.3. Include environmental aspects in the future tenders of the Agency

6. MANAGE & COMMUNICATE
   - 6.1. Participation and contribution to the Greening Network, attendance on meetings
     Continue active participation in the EU Agencies Greening Network (EAGN) to exchange knowledge and best practices.
   - 6.2. Competition among staff and volunteering for a green change

Encourage staff engagement through environmental challenges, volunteering, and idea-sharing initiatives.

6.3. Public communication on the greening efforts of the Agency
Communicate ACER's environmental actions and progress through internal and external channels to promote transparency and awareness.

In line with its proactive approach to environmental challenges, the Agency is also participating in the Greening Network initiative of the European agencies where environmental issues are discussed and experiences as well as best practices are shared, including how to increase environmental awareness and responsibility, as well present issues related to environmental management implementation.

The Agency recognises EMAS certification as an essential component of environmental responsibility within the EU institutional framework. ACER is currently preparing for EMAS registration, with the submission for certification planned for 2026. The Agency is progressively integrating EMAS principles into its management and decision-making processes and aligning its procedures with the ISO 14001 environmental management standard. ACER is committed to continuous improvement, transparency, and sustainable administration within the scope of its available resources.

From 2026 onwards, the Agency will continue strengthening its environmental management practices under the EMAS framework, with a focus on continuous improvement and staff engagement. ACER will also encourage contributions from all departments to identify innovative and practical actions supporting sustainability and resource efficiency.

Annex VII: Building policy

Table 93: Current building(s)

#	Building name and type	Location	SURFACE AREA (in m²)			RENTAL CONTRACT					Host country (grant or support)
			Office space	non-office	Total	RENT (€/year)	Duration of the contract	Type	Breakout clause Y/N	Conditions attached to the breakout clause (if applicable)	
1	TR3, office building	Trg republike 3, 1000 Ljubljana, Slovenia	3,280.34	505.96	3,786.30	749,687.40	Rental for five (5) years in total without the possibility for an extension, until 31.01.2029.	Lease contract	Yes.	Upon giving twelve (12) months prior written notice, the Agency is entitled to terminate the contract in the events specified in the lease contract.	Not applicable.
TOTAL as of 01 February 2024			**3,280.34**	**505.96**	**3,786.30**	**749,687.40**					

In 2026 and beyond, the Agency will keep its liaison office in Brussels (Belgium) with two staff members assigned to it. The office hosted there is made available, free of charge, by the Council of European Energy Regulators (CEER) as contribution in kind to the work of the Agency. The IT and information resources are shared with the liaison office, which represents an indispensable part of the Agency structure. Temporary secondment of staff to the liaison office might be implemented, as appropriate and needed.

Building project in the planning phase

Upon the approval of the Budgetary Authorities, the Agency has signed a fit-out contract and foresees to sing a new lease agreement for its new headquarters by 1st July 2027. During 2026 and early 2027, the Agency is managing the fit-out procedure and prepares for relocation assuring business continuity. The Agency intends to relinquish its current premises, however, foresees that a limited overlap period of the two lease contracts, which is considered essential to assure continuous business operation and mitigate the risk of handover delays.

Table 94: Future building(s)

#	Building name and type	Location	SURFACE AREA (in m²)			RENTAL CONTRACT					Host country (grant or support)
			Office space	non-office	Total	RENT (€/year)	Duration of the contract	Type	Breakout clause Y/N	Conditions attached to the breakout clause (if applicable)	
1	Vilharia, office building	Vilharjeva cesta, 1000 Ljubljana, Slovenia	4,482.27	359.86	4,842.13 [35]	1,798,177.82	Signature of the rental contract foreseen by 01.07.2027. Rental for ten (10) years, with the possibility to extend two times, up to a total duration of twenty (20) years	Lease contract	Yes.	Upon giving twenty-four (24) months prior written notice, the Agency is entitled to terminate the contract in the events specified in the lease contract. Severance payment may apply in case of early termination within the first eight (8) years of contract.	Not applicable.

Building projects submitted to the European Parliament and the Council

The relevant information regarding implementation of new building projects has been submitted to the European Parliament and the Council under the procedure established in Article 272(3) of the Regulation (EU, Euratom) 2024/2509. The building project has been approved by the Budgetary Authorities in Q4 2025.

[35] Subject to exact measurements after the completion of the construction of the building.

Annex VIII: Privileges and immunities

Table 95: Privileges and Immunities

Agency privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education / day care
• Inviolability of premises and archives • Facilitations for communication Security • Direct exemption from taxes	• Staff immunity from Slovenian jurisdiction regarding acts carried out in the official capacity • Exemption from national taxes on salaries and wages • Staff exemption from import taxes and duties on personal effects in the first year • Exemption from social security contribution towards Slovenian schemes • Director and Heads of Departments holding Diplomatic status	The government of Slovenia established a European School of Ljubljana (ESL) with two language sections – EN and SI for P1 and P2 grades. The Agency will cover the school fees to the ESL once a financing agreement is signed with the European Commission after the accreditation of the ESL.

Annex IX: Evaluations

Monitoring, measurement, analysis, and evaluation are vital to ensure the achievement of the Agency's objectives and implement improvements.

Monitoring of the Agency's work programme implementation

The Agency has an internal monitoring system based on a 'traffic lights' approach through which Key Performance Indicators (KPIs) are monitored. Specific tasks and performance indicators (PIs) are monitored at the department level. The traffic lights system ensures that the results achieved and deadlines met in relation to the objectives are monitored on a quarterly basis at the senior management meetings, with measures taken in case the objectives are at risk of not being met.

Stakeholder surveys

ACER monitors stakeholders' perceptions of the degree to which their needs and expectations have been fulfilled. The results are then used to tailor ACER's engagement approach. A biennial stakeholder survey has been in place since 2020. It is aimed at representatives of different organisations (e.g. EU institutions, bodies or agencies, European sector associations, industry, non-governmental organisations, academia, etc.).

Staff Engagement Survey

The Survey is conducted by the HRM Team in collaboration with the University of Ljubljana on a biennial basis. The purpose of the survey is to identify factors that affect overall employee satisfaction and workplace engagement. This information provides insights into employee preferences and highlights key areas that an organisation should consider when developing and promoting organizational improvement initiatives.

Ex-post evaluations of Framework Guidelines (FGs) and Network Codes (NCs)

The Agency developed indicators for the ex-post evaluations of the network codes. After the release of the study for a methodology proposal to evaluate the impact of the Gas NCs and Guidelines in 2015, the Agency through case studies or in-depth analysis described the effect of the network codes in the dedicated sections of the Market Monitoring Reports and stand-alone monitoring reports for the implementation of the Congestion Management Guidelines, Capacity Allocation Mechanisms and Balancing Codes.

The proposed indicators should not be used in isolation to draw conclusions regarding market impacts of NCs and GLs, but rather be looked at in combination and interpreted in the light of market fundamentals. These indicators are used by ACER in its annual Monitoring Reports to measure the economic impact of NCs/GLs and its use will gradually increase over time. Further details are available on the Agency's website.

Annex X: Strategy for the organisational management and internal control systems

The Agency's Governance

- The Director manages and represents the Agency.
- The Administrative Board (AB) is responsible for the Agency's governance as well as all administrative and budgetary activities.
- The Board of Regulators (BoR) is in charge of the regulatory policy and overseeing all the activities connected.
- The Board of Appeal (BoA) deals with complaints lodged against ACER decisions. It is independent from the administrative and regulatory boards.
- The ACER Working Groups advise the ACER Director and the Board of Regulators on the regulatory activities of the Agency.

ACER staff is organised into 7 departments.

ACER's Internal Control Framework

In 2018 ACER adopted Decision No 17/2018 of the Administrative Boards of the Agency for the Cooperation of Energy Regulators on the Internal Control Framework of the Agency.

The internal control framework of the Agency is designed to provide reasonable assurance regarding the achievement of objectives, including the following:

- effectiveness, efficiency, and economy of operations;
- reliability of reporting and safeguarding of assets and information;
- prevention, detection, correction and follow-up of fraud and irregularities; and
- adequate management of the risks relating to the legality and regularity of the underlying transactions[36].

Internal control helps ACER to achieve its objectives and sustain operational and financial performance whilst respecting rules and regulations. Internal control supports sound decision-making by taking into account risks in the achievement of objectives and where necessary, reducing them to acceptable levels through cost-effective controls. Internal control applies to all activities, irrespective of whether they are financial or non-financial.

The ACER Internal Control Framework is based on the Framework of the European Commission. The framework consists of 5 components and 17 Internal Control Principles.

The effectiveness of the internal control is assessed annually via Internal Control Indicators and reported in the Consolidated Annual Activity Report.

[36] Art. 30 Internal Control of Budget Implementation, Financial Regulation of ACER, Decision AB No 22/2013.

ACER's Anti-Fraud Strategy 2025-2027

The Agency has an Anti-Fraud Strategy in place, covering the period 2025−2027, and has decided to concentrate its efforts on achieving the following strategic anti-fraud objectives:

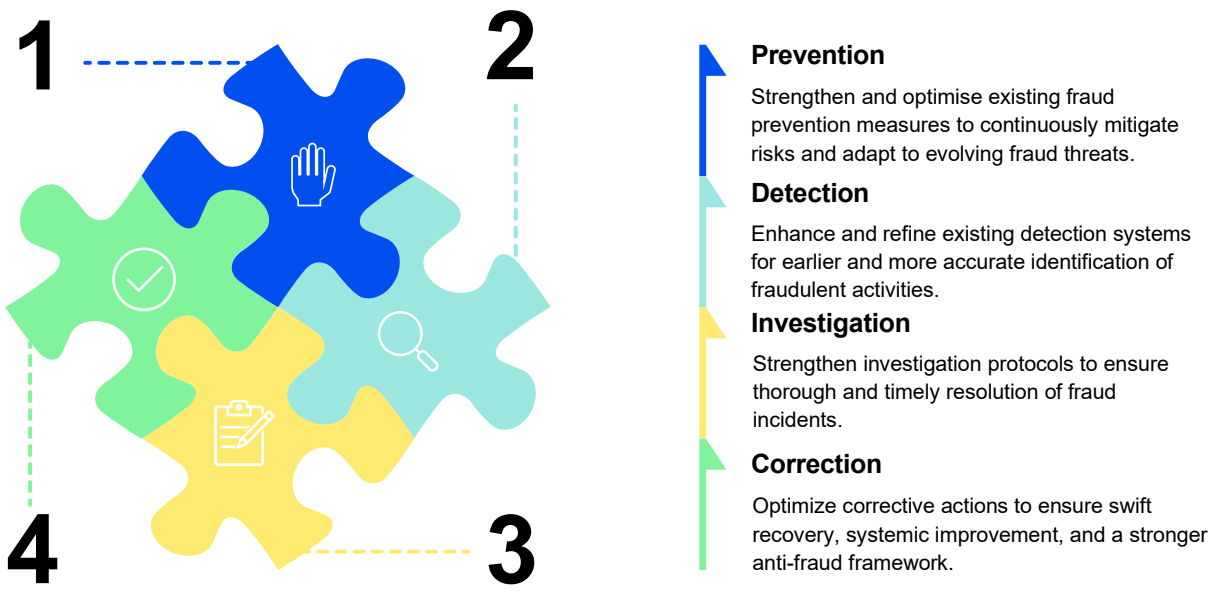


Figure 7: The Agency's strategic anti-fraud objectives

Measures to prevent cases of conflict of interest

As of 2015, the Agency implements a Policy for the Prevention and Management of Conflicts of Interest. By 31 January of each year, the Agency's senior management, members and alternates of the AB, BoR and BoA as well as Agency Working Group Chairs and Vice-Chairs and the Task Force Convenors must submit their declarations of Interest (DoIs). The DoIs are subsequently processed by review panels and, in case of conflicts of interest, appropriate measures are taken. The DoIs of Board members, those of the Agency's management (Director and Heads of Department), and those of Agency Working Group Chairs and Task Force Convenors are published on the Agency's website. The AB adopted more stringent guidelines for the Prevention and Management of Conflicts of Interest for AB and BoA members/alternates in December 2022.

Furthermore, the Director adopted Guidelines on prevention and management of conflicts of interest concerning staff members involved in selection, recruitment or reclassification procedures in 2018.

Risk management

Risk assessment and management has been an integral part of ACER's planning and reporting processes since 2012 and is governed by internal Risk Management Guidelines.

A risk management exercise is conducted at least once a year as part of the AWP process (Q1). A mid-term risk management exercise is also performed during Q3. The identification of risks is performed at the level of departments and teams. Identified risks are assessed based on their potential impact on the organisation (scale 1 to 5) and likelihood that risks will materialise (scale 1 to 5). Multiplication of the two indicators yields

the risk level. Risks for which residual risk levels amount to 20 or higher are considered critical and are being reported in the risks register under the supervision of the Internal Control Coordinator.

Fraud risk assessment is an integral part of the general risk management process.

Controls

Ex-ante controls

Ex-ante controls are preventive controls put in place before a financial transaction takes place. They are designed to prevent errors, irregularities, or fraud from occurring in the first place.

General ex-ante controls include:	Ex-ante controls in place for financial operations in particular:
• Preventing cases of conflict of interest • Preventing fraud • Managing sensitive functions: managing the risk of misuse of power or influence (especially involving funds or highly sensitive information), for personal gain or to cause damage • Access control: Implementing access controls to limit the use of sensitive systems, data, and financial resources to authorized personnel only. • Exceptions management: Ex-ante approval of deviations from established policies and procedures that is centrally recorded in the Register of Exceptions and Non-compliance Events (RENE). • Training and awareness programs: Regular training for employees on compliance, risk management, and internal control procedures to foster awareness and competence.	• Segregation of duties: a key internal control mechanism aimed at reducing the risk of errors, fraud, and conflicts of interest in financial circuits. It requires that critical tasks and responsibilities within financial processes be divided among multiple individuals or departments[37]. • Ex-ante controls on financial transactions: use of standard checklists on financial transactions and the strict application of the 'four-eye' principle. Each financial transaction needs to be verified after initiation before it is authorised. In that way, 100% of payments are controlled. • Ex-ante evaluations in procurement: the Agency has in place an extensive ex-ante control for each low, middle, and high value procurement procedure, which entails a control of tender specifications, invitation letters, notification letters, draft contracts, etc. performed by Procurement (four eyes principle) as well as a legal check performed by Legal Services. • Ex-ante evaluations of significant spending: all proposals for programmes or activities for which the overall estimated expenditure exceeds EUR 500 000 are subject to an ex-ante evaluation.

Ex-post controls

Ex-post controls are detective controls carried out after a financial transaction has taken place. These controls are designed to detect errors, irregularities, or fraud that may have occurred and to correct them.

General ex-post controls include:	Ex-post controls in place for financial operations in particular:
• Internal and external audits: Regular internal and external audits are conducted to evaluate the effectiveness of controls, identify weaknesses, and recommend corrective actions. • Non-compliance events management: Ex-post registration of deviations from established policies and procedures, which is centrally recorded. • ICF assessments • Monitoring: Routine generation of monitoring reports that flag irregularities in financial transactions, procurement processes, and operational performance.	• Ex-post controls of payments: conducted quarterly to check that the following internal control objectives are met: compliance with the Agency's Financial Regulation; operational efficiency; accurate reporting. The sample of five payments is randomly selected from the transactions processed in the respective quarter. Results are reported to the Internal Control Coordinator and correction actions are implemented. • Ex-post evaluations in Procurement: In Q3 of each year, the Agency carries out an ex-post control of at least one (1) high-value procurement procedure. The ex-post control is performed by Legal Services for the procurement procedures, which have been concluded in the previous year and have not been audited by ECA. The outcome of

[37] For example, in expenditure management, one person may initiate a payment, another verifies it, and a third handles the authorisation. This separation ensures that no single individual has control over all aspects of a financial transaction.

the ex-post control is reported to the Director by issuing a final opinion.

- Retrospective evaluations of significant spending: programmes, projects, or activities where the resources mobilised exceed EUR 500 000 may be subject to ex-post evaluation. The number of ex-post evaluations is limited to maximum three per year. The selection of the activities to be evaluated annually is based on a thematic approach, intended to identify relevant activities which were the focus of previous years' programming documents and where the Agency invested significant financial and human resources to achieve the objectives set.
- Validation of the accounting systems: the Accountant of the Agency carries out the annual evaluation of the local financial systems set up in the Agency as provided for in Article 50(e) of the Agency's Financial Regulation. The evaluation is performed on several areas assessing the changes in the local systems and control environment, treatment of inventory, revision of accounting controls, verification of sampled transactions for the application and efficiency of the internal controls and follow up of previous year' findings.
- Periodic validation of access rights granted in ABAC: based on the Internal Rules on the Implementation of the General EU Budget, as per the request of the Director-General of DG BUDG and in accordance with ACER Internal Control Principle 3, the Agency performs the annual validation of user access rights in ABAC. The process of validation is performed in accordance with the guidelines of DG by a Neutral Verifier and results are communicated internally as well as to DG BUDG.

Directive controls

Directive controls are a particular type of controls that provide specific instructions on how to conduct a financial transaction or process. Directive controls can take various forms, such as guidelines, checklists, procedures, and authorizations provided to staff before taking-up new duties to instruct them on the requirements of their role or policy and procedures. They are designed to ensure compliance with rules, regulations, and policies, and to prevent errors or irregularities from occurring. Putting in place such controls is key for the subsequent effectiveness of ex-ante and ex-post controls in general.

Annex XI: Plan for contribution agreements

The Agency does not have any contribution agreements.

Annex XII: Strategy for cooperation with third countries and international organisations

Strategic focus

While most of the tasks of the Agency focus on the EU Internal Energy Market, selected tasks require or may benefit from collaboration with regulatory entities in third countries. Hence as a strategic focus, in its cooperation with third countries (i.e. non EU members) and international organisations, the Agency has its mandate in mind as a compass. This is driven by both resources and work portfolio management. As a rule, the Agency aims to invest its assigned resources in the best execution of its mandated tasks leaving limited time to other activities. The Agency also does not represent the EU on policy matters related to its area of work when interacting with third countries or international organisations and cannot commit the EU to any international obligation.

Countries and organisations in scope

Various regulatory acts applicable to the Agency, and international agreements provide guidance on the geographical areas in focus. These are its founding regulation - recast (art.43), article 19 of the Regulation on wholesale energy market integrity and transparency (REMIT), tasks allocated under the EEA Joint Committee Decision No 93/2017 and The Trade and Cooperation Agreement (TCA) between the European Union and the United Kingdom (art. 318). As such, the primary geographical focus of the Agency is on the member states of the EEA, the Energy Community Contracting Parties and the United Kingdom.

In addition, the Agency sees benefit in working with organisations that may benefit the implementation of its tasks. As such, it will, for example, continue to cooperate with FERC, the US energy regulatory authority, with whom it has a bilateral agreement. The Agency also participates in the EU-US energy regulators' roundtable, which involves representatives from the National Association of Regulatory Utility Commissioners (NARUC) and FERC. It should be noted that the Agency occasionally provides expert participation in Mediterranean Energy Regulators (MedReg) events.

Other types of cooperation will be on a needs or a requested basis, for example, by a competent EU institution.

Forms of cooperation

The practical translation of cooperation is primarily centred on the following activities:

- Involve third countries that comply with the conditions of article 43 and request to participate in the work of the Agency, so as to facilitate the implementation of the tasks of the Agency (completion of the Internal Energy Market also beyond the EU borders, REMIT-related surveillance, etc.).
- Enable the participation of EEA EFTA NRAs in the Agency's boards and working groups in line with Decision of the EEA Joint Committee No 93/2017 of 5 May 2017 amending Annex IV (Energy) to the EEA Agreement (2019/205), and in general cooperate with the EFTA Surveillance Authority as required by Annex IV (Energy) of the EEA Agreement.
- Liaise with the UK regulatory authority as outlined in the TCA.
- Cooperate with peer regulatory agencies on REMIT and market monitoring activities.

- Cooperate with the Energy Community at the Working Group level, in the areas of Network Codes, infrastructure (e.g. exemptions, cross-border cost allocation), market monitoring, cross-border capacity allocation, and possibly other issues that relate to borders between the EU and the Energy Community and to applying the EU energy acquis. Upon request from the European Commission (if any), strengthen the collaboration with the Ukrainian and Moldovan regulators to help them implement the EU energy acquis and ensure trust in their competitive energy markets.
- Foster the exchange of experiences in particular with the Energy Community, EEA EFTA, MEDREG states and FERC (among others on market surveillance activities).
- Visits abroad and visits received: Upon invitation or prior agreement, visit (regulatory) institutions in key countries potentially affected by ACER's work or of key EU strategic importance. Receive visitors from (regulatory) institutions.
- Resources permitting, step up media activities in third countries.

Annex XIII: 2026 indicative procurement plan for operational tasks

Table 96: 2026 indicative procurement plan for operational tasks

Subject matter of the contracts envisaged	Type of procurement	Type of contract	Indicative time-frame[38]	Indicative number of contracts envisaged[39]	Estimated value in EUR[40]	Estimated value in EUR[41]
IT consultancy services for ARIS, information security and migration to cloud	service	Specific contracts based on an existing framework contract	Q2	1	3,435,000	
Microsoft services - consultancy and support	service	Specific contracts based on an existing framework contract	Q1 – Q3	1	100,000	
Non-exclusive licenses of a variety of software products to the Agency and the provision of maintenance, support and other informatics services and documentation	supply	Order forms based on existing framework contracts	Q1 - Q4	1	5,607,000	
Oracle consultancy, software licenses, maintenance and associated services	Service	Specific contracts based on an existing framework contract	Q2 - Q4	4	2,626,000	
Provision of networking, network security, audio and video telecommunication solutions	Service	Order forms based on existing framework contracts	Q1 - Q4	1	300,000	
Infrastructure upgrades, maintenance and vendor support for ARIS	Supply	Order forms based on existing framework contracts	Q1 - Q4	1	250,000	
Data centre infrastructure solutions and services	Service	Order forms based on existing framework contracts	Q1 - Q4	1	670,000	
Provision of hosting and co-location services for the Agency	Service	Order forms based on existing framework contracts	Q4	1	100,000	
Provision of Internet and other connectivity services for the Agency	Service	Order forms based on existing framework contracts	Q4	1	200,000	
IT tools development and maintenance	Service	Specific contracts based on an existing framework contract	Q2 - Q4	2	500,000	
IT consultancy services	service	Specific contracts based on an existing framework contract	Q2 - Q4	2	600,000	
Data analytics services	service	Specific contracts based on an existing framework contract	Q2 - Q4	2	1,355,000	
Variety of IT supplies	supply	Order forms based on existing framework contracts	Q1 - Q4	8	245,000	
Consultancy services in the areas of security, occupational health and safety for the Agency	service	Specific contract based on an existing framework contract	Q2	2	600,000	
Consultancy services in the area of business continuity	service	Specific contract based on an	Q2	1	150,000	

[38] Indicative timeframe for launching new procurement procedure or for signing specific contracts/order forms under the existing framework contracts.
[39] Order forms throughout the year are counted as one contract.
[40] Estimated commitments 2026.
[41] Estimated value for procurement procedures for new framework contracts.

Subject matter of the contracts envisaged	Type of procurement	Type of contract	Indicative time-frame[38]	Indicative number of contracts envisaged[39]	Estimated value in EUR[40]	Estimated value in EUR[41]
for the Agency		existing framework contract				
Consultancy services in the area of data protection for the Agency	service	Specific contract based on an existing framework contract	Q2	1	137,000	
Organisation of Agency's events	service	Service contracts	Q1 - Q4	4	10,000	
Provision of catering services for the Agency's events	service	Order forms based on an existing framework contract	Q1 - Q4	1	50,000	
Online media monitoring tool and digest services	service	Order forms based on an existing framework contract	Q4	1	15,000	
Provision of data visual services for the Agency	service	Order forms based on an existing framework contract	Q1 - Q4	1	40,000	
Provision of design services for the Agency	service	Order forms based on an existing framework contract	Q1 - Q4	1	22,000	
Legal assistance to the Board of Appeal	service	Order forms based on an existing framework contract	Q1 - Q4	1	200,000	
Defence of Board of Appeals' decisions before the General Court	service	Service contracts	Q1 - Q4	4	300,000	
Legal assistance to support the Agency as defendant before the Board of Appeal	service	Service contracts	Q1 - Q4	3	280,000	
Subscriptions to general press	service	Order forms based on an existing framework contract	Q1 - Q4	1	9,000	
Subscriptions to specialised press	service	Order forms based on an existing framework contract	Q1 - Q4	1	400,000	
TSO cost efficiency comparison - Phase 2	service	Service contract	Q2 - Q3	1	140,000.00	
Baseline and bearings for the SO regulation amendments (Electricity Transmission System Operation Guideline according to Commission Regulation (EU) 2017/1485)	service	Service contract	Q2 - Q3	1	60,000.00	
Studies on CACM 2.0 (Capacity Allocation and Congestion Management) implementation	service	Service contracts	Q1 - Q4	2	60,000.00	
Baseline and bearings for EB Regulation (Regulation (EU) 2017/2195 establishing guidelines on system balancing in the electricity system) amendments	service	Service contract	Q2 - Q3	1	60,000.00	
Consultancy related to adequacy metrics	service	Service contract	Q2 - Q3	1	250,000.00	
Audit of the flexibility tool	service	Specific contract based on an existing framework contract	Q2 - Q3	1	120,000.00	
Demand-response study to provide input data to the flexibility tool	service	Service contract	Q2 - Q3	1	140,000.00	
Removal services	service	Service contract	Q2 - Q3	1	100,000.00	
Fitting-out of the new premises	supply	Supply contracts	Q2 - Q3	4	500,000.00	

Subject matter of the contracts envisaged	Type of procurement	Type of contract	Indicative time-frame[38]	Indicative number of contracts envisaged[39]	Estimated value in EUR[40]	Estimated value in EUR[41]
TOTAL PLANNED PROCUREMENT 2026				**62**	**19,631,000**	