



Odluka u predmetu 1553/2012/DK - Smanjenje bespovratnih sredstava za poslovanje i upravljanje

Odluka

Slučaj 1553/2012/DK - **Otvoren** 06/09/2012 - **Odluka donesena** 01/08/2014 - **Predmetna institucija** Europska izvršna agencija za obrazovanje i kulturu (Riješila Institucija) |

Slučaj se odnosio na odluku Izvršne agencije za obrazovanje, audiovizualnu politiku i kulturu o smanjenju bespovratnih sredstava za poslovanje i upravljanje koja se isplaćuju podnositelju pritužbe. Ombudsman je o tom pitanju pokrenuo istragu. Tijekom istrage Agencija je odlučila ponovno izračunati iznos bespovratnih sredstava za poslovanje i upravljanje koji je dužna isplatiti podnositelju pritužbe te je ponovno isplatila određenu svotu podnositelju pritužbe. Podnositelj pritužbe bio je zadovoljan takvim ishodom. Budući da ju je riješila Agencija, Ombudsman je stoga zaključio istragu.

The background to the complaint

- 1.** The complainant, a Belgian not-for-profit organisation, was a beneficiary of an administrative grant under the 'Youth in Action' programme in 2010, managed by the Education, Audiovisual and Culture Executive Agency ("the Agency").
- 2.** An audit carried out in 2011 revealed that the complainant's 2010 bookkeeping was not in line with the relevant rules, namely, the complainant's income for 2010 was higher than its expenditure, thus giving rise to a profit. As the relevant rules required that the EU funding had to be used for expenditure and could not be used to generate a profit, the Agency decided, in May 2011, to reduce the complainant's operating grant for 2010 by EUR 6 363.
- 3.** The complainant appealed the Agency's decision. It argued that the "profit" in the financial report for 2010 was only a "virtual profit" resulting from the need to bring its accounting practices into line with the provisions of the *Action 4.1 administrative grant for 2011-2013*. The complainant had previously entered the operating grants into its accounting records as they were paid out: the prefinancing in the year it received it and the final balance in the following year. However, the complainant was required to change this practice so that the full amount of the grant was entered into its accounting records at the time it was assigned. Because of this change, the complainant's actual income for 2010 was EUR 7 725 lower in real terms than what was in its accounting records: the complainant had to enter EUR 7 725 under 2010 in its accounting records, even though it received this sum only in 2011. The complainant therefore requested that the Agency review its decision.
- 4.** The Agency rejected the complainant's appeal in July 2011.
- 5.** In July 2012, the complainant complained to the Ombudsman about the reduction in the



2010 administrative grant paid to its organisation.

The inquiry

6. The Ombudsman opened an inquiry into the following allegation and claim:

Allegation :

The Agency wrongly decided to reduce the complainant's 2010 administrative grant by EUR 6 363.

Claim :

The Agency should pay the complainant EUR 6 363.

In support of its allegation and claim, the complainant stated that the Agency's accounting rules concerning the Youth in Action administrative grants are not clear.

7. On 6 September 2012, the Ombudsman asked the Agency to provide an opinion by 30 November 2012.

8. On 4 December 2012, the Agency replied that, further to the statements in the complainant's complaint as regards the change in the complainant's bookkeeping practices, it had decided to look at the situation again. In this context, it contacted the complainant to obtain further information. It also sent the complainant a detailed electronic table to help it gather the requested information. The complainant provided the Agency with this information on 19 November 2012. The Agency concluded its reply by stating that its services would analyse the newly submitted information and inform the Ombudsman of that analysis. The Agency's reply was forwarded to the complainant with a request that it inform the Ombudsman, once it had received the assessment mentioned in the Agency's reply, whether it considered the matter to be resolved.

9. In February 2014, the complainant informed the Ombudsman that the Agency had carried out a new audit of its organisation in March 2013 and sent it the audit report in November 2013. The complainant added that it was still waiting for a final decision by the Agency as regards the reduction of its administrative grant for 2010.

10. On 11 June 2014, the complainant informed the Ombudsman that, on 6 March 2014, the Agency decided to repay the complainant EUR 2 972 on the basis of the findings of the audit carried out in March 2013. The complainant therefore considered the matter to have been settled by the Agency and thanked the Ombudsman for her help.

The Ombudsman's assessment

11. In view of the above, the Ombudsman finds that the subject matter of the complaint has been settled by the Agency.

Conclusion



On the basis of the inquiry into this complaint, the Ombudsman closes it with the following conclusion:

The complaint has been settled by the Agency.

The complainant and the Agency will be informed of this decision.

Emily O'Reilly

Done in Strasbourg on 1 August 2014