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PUBLIC CONSULTATION PAPER

*Document accompanying the public consultation
“Towards implementing European Public Sector Accounting Standards
(EPSAS) for EU Member States - Public consultation on future EPSAS
governance principles and structures”*

This document is a working document of Eurostat for discussion and consultation purposes. It does not represent or pre-judge the position of the Commission. This consultation aims to collect views and opinions from stakeholders in order to inform the Commission's eventual proposals concerning EPSAS governance.

1. Background

The existence and quality of comparable and coherent accruals data for government entities are preconditions for the high quality of macro-accounting indicators used for the surveillance and coordination of fiscal and macroeconomic policies in the EU and for the transparency and accountability of the management of public entities.

In the context of EU fiscal surveillance and the Excessive Deficit Procedure (EDP), the Commission, in accordance with Article 126 of the Treaty on the Functioning of the European Union (TFEU), has the task of regularly assessing the quality both of actual data reported by Member States and of the underlying government sector accounts compiled according to the ESA. Recent developments, in particular incidences of inappropriate financial reporting by some Member States, have demonstrated that the system for fiscal statistics needs to be enhanced to adequately mitigate the risk of substandard quality data being notified to Eurostat as far as the quality of upstream or entity-level accounting information is concerned. Furthermore, the impact of the economic and financial crisis has highlighted the need to strengthen the economic governance structure for the euro area and the European Union as a whole. The Commission responded on 29 September 2010 by adopting a package of legislative proposals, the 'European economic governance package' (the 'six-pack'), which was adopted by the European Parliament and the Council on 16 November 2011. This seeks to extend and improve the surveillance of fiscal policies, macroeconomic policies and structural reforms to remedy the shortcomings found in previously existing legislation. New enforcement mechanisms have been designed in the event of non-compliance by Member States. It is clear that these mechanisms must rely on high quality statistical information, produced on the basis of robust and harmonised accounting standards adapted to the European public sector.

Within the six-pack, Council Directive 2011/85/EU of 8 November 2011 on requirements for budgetary frameworks of the Member States (the Budgetary Frameworks Directive) recognises the crucial role in EU budgetary surveillance of complete and reliable fiscal data, comparable across Member States. It sets out the rules on Member State budgetary frameworks that are necessary to ensure compliance with the obligation under Article 126 of TFEU to avoid excessive government deficits. On the one hand, fiscal discipline plays an essential role in safeguarding Economic and Monetary Union, and on the other hand, financial stability is based on trust. Harmonised public sector accruals-based accounting standards are one of the tools for building this trust and for better measuring, reporting and forecasting the fiscal situation.

In this political context Article 16 (3) of the Budgetary Frameworks Directive requested the European Commission to assess the suitability of the International Public Sector Accounting Standards (IPSAS) for the Member States. On 6 March 2013 the Commission adopted its "Report on the suitability of IPSAS for the EU Member States"¹. The report argued that there would be distinct benefits for public-sector management and governance in adopting a single set of accruals-based accounting standards at all levels of government throughout the EU. As with any other economic activity, the management and control of public sector effectiveness and efficiency hinges on its economic and financial position and its performance. In addition, harmonised accruals-based government accounting would improve the transparency, accountability and comparability of financial reporting in the public sector. The report presented a twofold conclusion. On the one hand, IPSAS as it stands currently cannot be simply implemented

¹ [COM\(2013\) 114 - "Report from the Commission to the Council and the European Parliament – Towards implementing harmonised public sector accounting standards in the Member States: The suitability of IPSAS for the Member States"](#)

in EU Member States. On the other hand, the IPSAS standards represent a starting reference for potential EU harmonised public sector accounts, based on strong EU governance.

The main objective is, for all public entities belonging to the different subsectors of General Government, to develop and implement harmonised

- accrual based public sector accounting standards;
- general purpose financial reporting standards;

in order to:

- produce reliable and timely financial and fiscal data;
- reduce the incoherence between the micro level primary public-sector accounting and reporting framework and the ESA macro level reporting framework;
- increase fiscal transparency, necessary for macroeconomic stability and for coordination, surveillance and policy advice;
- improve the accountability, efficiency and effectiveness of public sector management;
- in particular where accruals accounting is not yet in place, facilitate the quality of decision-making;
- improve the comparability of the reporting of the financial position and performance of the Member States;
- facilitate the securing of liquidity in global financial markets;
- improve the efficiency and effectiveness of public audit.

As a follow-up to the report, Eurostat organised a conference “Towards implementing European Public Sector Accounting Standards”² in Brussels in May 2013. The conference was attended by more than 200 participants, mostly representing public sector accounting authorities and experts in accounting. The support from high level policy-makers, such as President Van Rompuy, Commissioner Šemeta and others made clear to the many stakeholders who participated that the project was gathering momentum. In his opening speech President Van Rompuy asserted that:

“Inaccurate accounting contributes to ill-founded policy decisions, insufficient consolidation efforts when deficits and debts are underestimated, and eventually to a total collapse of confidence leading to refinancing problems. This unfortunately is what we experienced in Europe. Europe has had its day of reckoning for inaccurate reporting of government accounts, and we have learnt the lesson. ... Harmonising public sector accounts, moving towards harmonised public sector accounting standards in European Member States: no doubt this is easier said than done. Today my message is: we need harmonised public sector accounts in Europe. I have no doubt that you will contribute to defining best public sector accounting standards for Europe looking forward.”

Commissioner Šemeta explained that EPSAS “needs a realistic and detailed road map, setting out the medium-term plan for implementation of EPSAS across the Member States. And this should be done as soon as possible via a Commission Communication to the Council and the Parliament. With their political support the envisaged public sector accounting reform can have a greater impetus.”

² <http://epp.eurostat.ec.europa.eu/portal/page/portal/conferences/introduction/2013/epsas>

EPSAS was seen, not least, as a necessary tool for further fiscal and budgetary integration in the EU. The project was regarded as very ambitious, with a medium-term scope. As a next step it was proposed to prepare a Commission Communication on EPSAS with a view to a potential legislative proposal on EPSAS in 2015.

The issue of the governance for the future EPSAS was identified as a priority for follow-up after the conference. A first meeting of a Task Force of experts delegated from EU Member States government authorities took place on 2 October 2013 to exchange views on possible future governance arrangements and on the underlying key principles. Taking into account that discussion, Eurostat is launching this public consultation in order to ensure that views are collected from the widest possible range of stakeholders.

2. Key principles for EPSAS governance

Commission assessment report on the suitability of IPSAS for the EU Member States

In the report assessing the suitability of IPSAS for the EU Member States (COM(2013) 114 final), the Commission highlighted some issues concerning IPSAS governance that must be taken into account in framing EPSAS principles, in particular that the governance of IPSAS suffers from the insufficient participation in practice of EU public-sector accounting authorities. A review of IPSAS's own governance is currently underway, and is due to conclude in 2014.

In the introduction to Session 4 of the above mentioned EPSAS conference, Eurostat outlined some "general characteristics of EPSAS governance", such as relevance, competence, credibility and capacity.

Taking into consideration Eurostat's role as the standard-setter for macro-level government finance reporting, and inspired by the governance principles of the Statistical Law³, the European Statistics Code of Practice⁴ and the overview provided in the recent consultation draft on an International Framework on Good Governance in the Public Sector⁵, Eurostat describes the following two sets⁶ of EPSAS governance principles for the future EPSAS Governance Framework.

Principles related to the EPSAS governance structure and process.

- 'Professional independence', meaning that EPSAS must be developed in an independent manner, free from undue influence, particularly as regards the definitions, methods, techniques, and procedures;
- 'Impartiality', meaning that EPSAS must be developed in a neutral manner, and that the views of all users and other stakeholders be given due consideration;

³ Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics and repealing Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities, Council Regulation (EC) No 322/97 on Community Statistics, and Council Decision 89/382/EEC, Euratom establishing a Committee on the Statistical Programmes of the European Communities (Text with relevance for the EEA and for Switzerland).
<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:087:0164:0173:EN:PDF>

⁴ European Statistics Code of Practice - revised edition 2011.
http://epp.eurostat.ec.europa.eu/cache/ITY_OFFPUB/KS-32-11-955/EN/KS-32-11-955-EN.PDF

⁵ <https://www.ifac.org/sites/default/files/publications/files/Good-Governance-in-the-Public-Sector.pdf>
See also: <https://www.ifac.org/sites/default/files/publications/files/Comparison-of-Principles.pdf>

⁶ As a result of contribution from the members of the Task Force "EPSAS Governance" held 2 October 2013 in Luxembourg.

- ‘Legitimacy’, meaning that EPSAS must be developed in the public interest of the EU, and conducts its tasks in accordance with the due processes to be established under EU law. It also means that EPSAS must be developed, and endorsed in an open, systematic, unbiased manner and use the highest professional standards;
- ‘Transparency’, meaning that EPSAS must be developed in an open manner where policies, procedures and practices followed are publicly available to users and other stakeholders;
- ‘Competence and capacity’, meaning that Member States government accounting authorities and national standard setters should be the backbone of EPSAS governance, and the resources available to the standard setting process both in terms of staff and budget are commensurate with EPSAS needs;
- ‘Cost effectiveness’, meaning that the intended outcomes of the standard setting process are well defined and achieved. Resources are used economically, efficiently and effectively. This implies that EPSAS must be developed in a manner which is in proportion to the importance of the results and the benefits sought, including in respect of enforcement powers. The preparing burden is proportionate to the needs of the users and is not too excessive for preparers;
- ‘Accountability’, meaning that procedures are in place to plan and monitor the quality of the EPSAS setting process and informing stakeholders and users about compliance with the set of governance standards as well as with relevant legal requirements and the highest professional and ethical standards.

Principles related to the EPSAS standards which would be developed and endorsed by means of sound EPSAS governance:

- ‘Reliability’, meaning that EPSAS must address as faithfully, clearly, accurately and consistently as possible the realities that they are designed to address. It implies that the highest professional standards are used for the selection of definitions, methods, techniques, and procedures;
- ‘Relevance’, meaning that EPSAS are developed in the public interest of the EU, and that they meet the information needs of their users, by involving a wide range of users and stakeholders, such as national standard setters, IPSASB, preparers, statisticians, courts of audit, public and private experts and academics;
- ‘Coherence and comparability’, meaning that EPSAS standards are internally consistent and that consistency between standards and over time is ensured. EPSAS are developed and endorsed with due consideration to international and global comparability needs, and differences with other international standards are explained;
- ‘Accessibility and clarity’, meaning that the EPSAS standards are presented in a clear and understandable manner, released in a suitable and convenient form, available and accessible for free and on an impartial basis to all EU citizens and stakeholders; including supporting information, explanation and guidance. EPSAS should be made available in the official languages of the European Union.

It is suggested that the above set of principles be taken as the basis for discussing the governance model for EPSAS.

3. The EPSAS Governance framework

EPSAS via legislation

At the EPSAS conference in May 2013, Eurostat proposed that the legal basis for EPSAS be established in a Framework Regulation anchored on the Treaty and to benefit from the experience of EU macro-level statistical standard setting.

Taking into account the views of the Member States and other stakeholders, the EPSAS Framework Regulation would be envisaged to:

Define the governance of EPSAS and establish the EPSAS Committee;

Define the due process of adoption for EPSAS standards (e.g. using Implementing or Delegated Acts);

Define the principles underlying EPSAS governance;

Set the core requirements of EPSAS (such as accrual, double entry);

Confirm the reference to IPSAS as the starting point for the future EPSAS.

The Framework Regulation would have the status of Council and Parliament Regulation ensuring the compulsory and consistent application of the standards in order to achieve the highest level of comparability.

Annex 1 provides further background and explanation on Delegated and Implementing Acts.

EPSAS Governance

Defining an appropriate and effective EPSAS governance model should take into account that, since it is foreseen that EPSAS will take the form of binding legal acts, some important requirements of good governance are naturally and automatically addressed as a consequence. In particular, the envisaged approach to EPSAS will in practice ensure direct participation of national standard-setters and government accounting authorities in the standard setting process. Moreover, following the normal institutional organisation within the EU, the EPSAS governance would be subject to oversight by the Commission itself, as well as by the Council, the European Parliament and the European Court of Auditors.

Annex 2 illustrates the EPSAS governance structure to be established by the EPSAS Framework Regulation as described in this paper.

EPSAS Committee

Upon the adoption of the Framework regulation, it is envisaged that the EPSAS Committee would be the central element of EPSAS standard-setting. The Committee, to be chaired and represented by the European Commission, would be comprised of high-level representatives of the Member States. A limited number of other EPSAS stakeholders may also be invited to participate as observers.

EPSAS Committee	
Tasks/role/responsibilities	The Committee would put in place the work programme for the development of EPSAS and approve the work programme of the Working Groups. In the case of Implementing Acts, the Committee would be directly involved in the decision-making process, as the positive opinion of the Committee is a pre-requisite for its adoption by the Commission in accordance with established EU comitology procedures.
Chair	European Commission.
Membership/Composition	High-level representatives of the Member States public administration. Non-voting observers from EPSAS Governance Advisory Board (see below) and a limited number of other key institutional stakeholders.
Nomination of Members	Member States would nominate their representatives via their Permanent Representations to the European Union. EPSAS GAB will nominate its observers.
Voting/Decision making	Qualified majority of the members. No voting rights for observers.
Who provides the secretariat	European Commission.
Who sets the agenda for the Committee	The Chairman, assisted by the secretariat, would draw up the agenda and submit it to the Committee.
Legal status	The Committee would be established in the envisaged EPSAS Framework Regulation.

EPSAS Working Groups

The development of proposals for the adoption of EPSAS standards will necessitate the creation of an EPSAS Standards Working Group, comprising technical experts from public sector standard-setters and government accounting authorities, in order to support technical development and drafting work. A limited number of other EPSAS stakeholders would also be invited to participate as observers. The EPSAS Standards Working Group would report to the EPSAS Committee.

In due course, a second Working Group - the EPSAS Interpretation Working Group, to work in parallel with the EPSAS Standards Working Group, could be established to support the decision making process and the EPSAS experts within the Commission to resolve interpretation requests in an authoritative manner. This EPSAS Interpretation Working Group would also comprise technical experts from public sector standard-setters and government accounting authorities. A limited number of other EPSAS stakeholders would also be invited to participate as observers. The EPSAS Interpretation Working Group would also report to the EPSAS Committee.

EPSAS Working Group(s)	
Tasks/role/responsibilities	To support technical development and drafting work on standards and to resolve in an authoritative manner interpretation requests. Based on the technical level work which would be carried out in theme-based Task Forces, the working groups would provide formal positions of Member State experts on the technical quality of the standards. The working groups would submit their own draft work programmes to the EPSAS Committee for approval and establish, mandate and supervise their own task forces. Two working groups: EPSAS Standards; EPSAS Interpretation.
Chair	European Commission.
Membership/Composition	Technical experts from public sector standard-setters and government accounting authorities, in order to support technical development and drafting work. Observers from EPSAS Technical Advisory Group (see below) and other stakeholders may be invited.
Nomination of Members	Member States nominate their representatives.
Voting/Decision making	Expert groups do not take binding decisions.
Who provides the secretariat	European Commission.
Who sets the agenda	The Chair, assisted by the secretariat, shall draw up the agenda.
Legal status	The EPSAS working groups would be set up by the Commission according to established procedures defined in the Commission Communication COM(2010) 7649 on the framework for Commission expert groups: horizontal rules and public register ⁷ .

EPSAS Task Forces

Below, the level of the Working Groups, and reporting to them, detailed technical preparatory work would be carried out by ad-hoc theme-based task forces, where necessary. The members of the task forces would be volunteers from the relevant administrations of the Member States. The additional participation from other EPSAS stakeholders could be decided upon on a case-by-case basis by the working group which established the task force.

⁷ http://ec.europa.eu/transparency/regexpert/PDF/C_2010_EN.pdf

EPSAS Task Forces	
Tasks/role/responsibilities	Reflection groups/ think tanks, each with a limited duration. They are first and foremost fora for discussion and brainstorming, the primary function of which is to provide the Commission with high-level expertise. Task forces would be established whenever necessary for each standard/topic in order to ensure that issues will be addressed by experts with the relevant knowledge on the field.
Chair	European Commission.
Membership/Composition	Technical experts from public sector standard-setters and government accounting authorities, in order to support technical development and drafting work. Observers from EPSAS Technical Advisory Group and other stakeholders may be invited.
Nomination of Members	Member States nominate their representatives according to the standard/topic on the agenda.
Voting/Decision making	Expert groups do not take binding decisions.
Who provides the secretariat	European Commission.
Who sets the agenda for the Task Force meetings	The Chair, assisted by the secretariat and under the mandate provided by the working group.
Legal status	Task forces are created on an ad hoc basis by the European Commission.

EPSAS Stakeholder Involvement

The EPSAS Governance framework should ensure that stakeholders other than public sector standards-setters and government accounting authorities, such as the IPSAS Board, government finance statisticians, supreme audit institutions, public and private accounting experts, academics and end users, play an important role in the development of EPSAS.

In order to give proper assurance about the due consultation of stakeholders, it can be envisaged that public consultations should be conducted on a regular basis concerning EPSAS developments and proposals. Taking into account the discussion of EPSAS governance held at the conference in May 2013, and the further discussions since then, two further optional elements may be considered for the EPSAS governance structure.

EPSAS Governance Advisory Board (EPSAS GAB)

As mentioned above, the process of developing EPSAS will be overseen by the Commission, the European Parliament and the Council. Nevertheless the purpose of the Governance Advisory Board would be to provide a wide stakeholder oversight of the EPSAS standard setting process as regards the implementation of the key principles and

due process to enhance the professional independence, integrity and accountability of EPSAS governance and the standard-setting process.

EPSAS Governance Advisory Board (EPSAS GAB)	
Tasks/role/responsibilities	<p>Entrusted with specific EPSAS oversight tasks. For example:</p> <ul style="list-style-type: none"> • Provides an annual report to the European Parliament and the Council on EPSAS standard setting procedure as regards the implementation of the key principles and process; • Provides advice on appropriate measures to facilitate the implementation of the key principles and due process; • Provides advice on how to communicate the standards to users and preparers; • Provides advice to the EPSAS Committee on the work programme; • The EPSAS GAB chair may also participate in the EPSAS Committee as an observer.
Chair	After consulting the Commission, the Council could select, and the European Parliament could approve, the nomination of the chairperson of the Board.
Membership/Composition	The members of the Board would act independently and be selected from among experts possessing outstanding competence in the field of public sector accounting standard setting, would perform their duties in their personal capacity, and would be selected to provide a range of complementary skills and experience.
Nomination of Members	If the procedure followed in the European Statistical System for the European Statistical Governance Advisory Board (ESGAB) were to be used as the basis, after consulting the Commission, the European Parliament and the Council could each appoint the same number of members of the Board.
Voting/Decision making	If the procedure followed in the European Statistical System for the European Statistical Governance Advisory Board (ESGAB) were to be used as the basis, the Board would adopt its opinions or reports by a consensus. In the event of a vote, the consensus would be obtained by a simple majority of the members.
Who provides the secretariat	European Commission
Who sets the agenda	The Chair, assisted by the secretariat.
Legal status	The EPSAS GAB would be set up by the Commission in the envisaged EPSAS Framework Regulation.

EPSAS Technical Advisory Group

Ensuring the relevance of the standard-setting process calls for involving a wide and representative range of stakeholders in the preparatory phase of standard setting. In

addition to the use of public consultations for this purpose, it could be envisaged to create an EPSAS Technical Advisory Group, within which could participate a wide range of stakeholders including IPSAS Board, government finance statisticians, supreme audit institutions, public and private accounting experts, academics and end users. This Group would enable stakeholders to discuss and debate EPSAS standards and interpretations, and thereby to provide advice to the two Working Groups.

The EPSAS Technical Advisory Group could nominate a limited number of rapporteurs to the two EPSAS Working Groups, where they would have observer status.

EPSAS Technical Advisory Group (EPSAS TAG)	
Tasks/role/responsibilities	The Technical Advisory Group should serve as a channel for advice from stakeholders (users, preparers, auditors, statisticians, etc.) on the technical specificities of EPSAS standards in order to achieve the policy objectives. It should also ensure that user requirements as well as the response burden on information providers and producers are taken into account in developing EPSAS; The TAG would nominate delegates from its members to participate in the EPSAS working groups and task forces as observers (rapporteurs);
Chair	The TAG would elect its chairperson from among the members by simple majority vote.
Membership/Composition	The TAG participants would represent a wide range of stakeholders, including the accountancy and the audit professions, preparers, statisticians and academia. The Commission would participate as an observer at the meetings.
Nomination of Members	If the procedure followed in the European Statistical System for the European Statistical Advisory Committee were to be used as the basis, one part of the members would perform their duties in their personal capacity and would be appointed by the Commission, after consulting the European Parliament and the Council. The other part of the members would be appointed directly by the institutions and bodies to which they belong. The Commission would endeavour to ensure the fair representation of users, preparers and other stakeholders.
Voting/Decision making	If the procedure followed in the European Statistical System for the European Statistical Advisory Committee were to be used as the basis, this would be by simple majority.
Who provides the secretariat	European Commission
Who sets the agenda	The Chair would draft the agenda, assisted by the secretariat.
Legal status	The EPSAS TAG would be set up by the Commission in the envisaged EPSAS Framework Regulation

Coordination

At all levels of the governance framework, there would also be a need to coordinate with the IPSAS Board, so that EPSAS and IPSAS do not drift unnecessarily from each other. The standards setting and interpretation processes therefore require liaison with the IPSASB on a continuous basis.

Close coordination would also be needed with government finance statisticians, bearing in mind the objective of limiting unnecessary divergences between EPSAS and the European System of Accounts.

Delegated and Implementing Acts

With the entry into force of the Lisbon Treaty (TFEU) in December 2009, changes were introduced to the powers that could be conferred by the legislator on the Commission. This new system replaces the previous one based only on the Comitology structure (implementing powers). Articles 290 TFEU (delegated acts) and 291 TFEU (implementing acts) define these as follows:

Delegated acts

Art. 290 TFEU: it provides an institutional innovation in that it confers powers on the Commission by means of delegated acts.

Delegated acts are "non-legislative acts of general application to supplement or amend certain non-essential elements of the legislative act". This could typically be the modification of an annex – something implementing acts cannot do. In this respect it makes little difference whether the annex contains purely technical measures (which is normally reserved for implementing acts); as soon as the Commission is empowered to amend an annex containing measures of general application, the regime of delegated acts must be applied.

As for the concept of "essential elements" the case law of the Court of Justice has defined this as "rules which (...) are essential to the subject-matter envisaged" and "which are intended to give concrete shape to the fundamental guidelines of Community policy".

In addition the "objectives, content, scope and duration of the delegation of power shall be explicitly defined in the legislative acts". The essential elements of an area shall be reserved for the legislative act and accordingly shall not be the subject of a delegation of power." This means that the legislator gives the Commission the power to adopt measures which it could have adopted itself.

Generally speaking the delegated acts regime intends to replace the former Regulatory Procedure with Scrutiny (RPS) but the two regimes should in no way be confused, and a central point of difference is the fact that delegated acts no longer have to go via a committee (for voting) before being presented to both legislators (European Parliament and Council). The legislators will have a time fixed in the basic act to oppose the delegated act.

In order to compensate for the lack of the committee procedure the Commission has committed itself, when preparing and drawing up delegated acts, to carry out appropriate and transparent consultations well in advance, including at expert level and to ensure a simultaneous, timely and appropriate transmission of relevant documents to the European Parliament and the Council.

Implementing acts

Art. 291 TFEU: Implementing acts establish "uniform conditions for implementing legally binding Union acts". This is a pure executive power which falls upon the Commission in accordance with Article 17 of the Treaty on European Union.

The basic act must in any case define the implementing powers conferred on the Commission, by spelling out inter alia the purpose of the powers conferred on the Commission. Implementing acts are routine and technical implementing measures adopted by the Commission in accordance with a Comitology procedure. Comitology refers to the way the Commission exercises the implementing powers conferred upon it by the legislature with the aid of committees. These committees are composed of representatives of the Member States.

Regulation (EU) 182/2011 of the European Parliament and of the Council (Comitology Regulation) entered into force on 1st March 2011 includes two procedures ("advisory" or "examination"). Only these two procedures are used when the Parliament and the Council intend to confer implementing powers on the Commission (compared to the old four).

The implementing acts cannot add anything to the basic act; neither delete nor modify it like delegated acts. Implementing acts only intend to give effect to the existing rules of a basic act, including decisions to be applied individually such as derogations.

Useful Links:

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2011:055:0013:0018:EN:PDF>

<http://www.europarl.europa.eu/sides/getDoc.do?language=en&type=IM-PRESS&reference=20100323BKG71187#title1>

Figure: Illustration of the envisaged EPSAS governance structure to be established by the EPSAS Framework Regulation

