

2012 discharge: Body of European Regulators for Electronic Communications (BEREC)

2013/2241(DEC) - 05/02/2014 - Document attached to the procedure

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the Office of the Body of European Regulators for Electronic Communications (BEREC), as well as the Court of Auditors' report on the annual accounts of the Office for the financial year 2012, accompanied by the Office's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Management Committee of the Office in respect of the implementation of the budget for the financial year 2012.

The observations in the Court of Auditors' report in relation to the financial year 2012 call for some comments by the Council, which may be summarised as follows:

in general, the Council welcomes the Court's opinion that, in all material respects, the Office's annual accounts present fairly its financial position as at 31 December 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Office's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular.

- **Carry-overs:** notwithstanding this favourable opinion, the Council regrets, however, that certain appropriations were carried over without an existing legal commitment and urges the Office to remedy the situation in compliance with the Financial Regulation.
- **Controls:** the Council urges the Office to complete its internal control procedures, to implement a number of Internal Control Standards and to put in place procedures related to the inventory management and the management of exceptions and deviations from policies and procedures. In line with the budgetary principle of annuality, the Council also calls on the Office to continue to improve its financial programming and monitoring of the budget implementation, in order to reduce the level of commitments carried over and amounts cancelled at the end of the following year to the minimum necessary.
- **Procurement:** furthermore, the Council encourages the Office to take actions to remedy the weaknesses found by the Court in the management of its procurement procedures, the transparency of the Office's recruitment procedures and the control of mobile communication expenses.
- **Treasury:** lastly, the Council expects the Office to take the necessary measures in terms of implementation of a sound treasury policy.