2011 discharge: Body of European Regulators for Electronic Communications (BEREC)

2012/2211(DEC) - 01/02/2013

Having examined the revenue and expenditure accounts for the financial year 2011 and the balance sheet at 31 December 2011 of the Office of the Body of European Regulators for Electronic Communications, as well as the Court of Auditors' report on the annual accounts of the Office for the financial year 2011, 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 2011.

The observations in the Court of Auditors' report in relation to the financial year 2011 call for some comments by the Council, which may be summarised as follows:

- 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 2011 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 that the underlying transactions for that financial year are legal and regular;
- however, it regrets that the budget adopted for 2011 showed an **insufficient level of detail** (articles and items) contrary to the budgetary principle of specification. It also regrets the irregularities concerning the appropriations carried over to 2012;
- moreover, with respect to the **Office's supervisory and control systems**, the Council urges the Office to implement complete administrative rules and practices;
- lastly, the Council encourages the Office to pursue its efforts to address the shortcomings detected by the Court in its staff recruitment procedures.