

# 2013 discharge: Body of European Regulators for Electronic Communications (BEREC)

2014/2124(DEC) - 01/07/2014 - Court of Auditors: opinion, report

**PURPOSE:** presentation of the EU Court of Auditors' report on the annual accounts of the Office of the Body of European Regulators for Electronic Communications (BEREC) for the year 2013, together with the Office's reply.

**CONTENT:** in accordance with the tasks conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, the Court presents to the European Parliament and to the Council, in the context of the discharge procedure, a Statement of Assurance as to the reliability of the annual accounts of each institution, body or agency of the EU, and the legality and regularity of the transactions underlying them, on the basis of an independent external audit.

This audit concerned, amongst others, the annual accounts of the Body of European Regulators for Electronic Communications (BEREC).

**Statement of assurance:** pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the Office, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2013;
- the legality and regularity of the transactions underlying those accounts.

**Opinion on the reliability of the accounts:** in the Court's opinion, the Office's annual accounts present fairly, in all material respects, its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation and the accounting rules adopted by the Commission's accounting officer.

**Opinion on the legality and regularity of the transactions underlying the accounts:** in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2013 are legal and regular in all material respects.

The report also makes a series of observations on the budgetary and financial management of the Office, accompanied by the latter's response. The main observations may be summarised as follows:

## The Court's observations:

- **budgetary management:** the Court noted that budget implementation rates improved considerably. Although the level of cancelled carry-overs from 2012 is still relatively high at 28%, carry-overs of committed appropriations decreased to EUR 461 983 or 13% (instead of 19% in 2012). Carry-overs were mostly related to contracts signed in the second half of 2013 for planned activities in 2013 and 2014;
- **financial management:** the Court noted delays in payments.

## The Office's reply:

- **budgetary management:** the Office noted that the high level of cancellation of carry-overs will continue to be addressed by thorough analysis of carried-over amounts at the end of the year and that it will continue to be reduced by advancing the period of execution of contracts;
- **financial management:** the BEREC Office will explore three ways in which improvements are possible: further reduction in collection time of documents, ensuring necessary human resources to the financial circuit and pursuing technical improvements accessible via the financial systems.

Lastly, the Court of Auditors' report contains **a summary of the Office's activities in 2013**. This is focused on the following:

**Budget:** EUR 3 557 218.93.

**Activities:**

- professional and administrative support services to BEREC ;
- collection of information from NRAs and exchange and transmission of information ;
- dissemination of regulatory best practices among NRAs within the EU and to third parties ;
- assistance to the Chair in the preparation of the work of the Board of Regulators and the Management Committee of the Office ;
- support to the Expert Working Groups set up by the Board of Regulators.