

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

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Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, 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 2013.

Overall, 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 2013 and the results of its operations and its cash flows for 2013, in accordance with the provisions of the Office's Financial Regulation, and that the underlying transactions for 2013 are legal and regular. Nevertheless, the Council has made some observations. They are summarised as follows:

- **carry-overs:** the Council 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 to the strict minimum, in line with the budgetary principle of annuality;
- **reimbursements:** the Council notes with concern the Court's observation that a high proportion of the reimbursements for experts were late and urges the Office to swiftly implement the corrective measures it has identified.