2014 discharge: Office of the Body of European Regulators for Electronic Communications (BEREC)

2015/2192(DEC) - 27/01/2016 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2014 and the balance sheet as at 31 December 2014 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 2014, accompanied by the Office's replies to the Court's observations, the Council recommended 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 2014.

The Council welcomed the Court's opinion that, in all material respects, the Office's annual accounts present fairly its financial position as at 31 December 2014 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 2014 are legal and regular in all material respects.

Nevertheless, the Council has made some observations which may be summarised as follows:

- **financial programming**: the Council called on the Office to continue improving its financial programming and monitoring of the budget implementation, in order to reduce the number of budgetary transfers and the level of commitments carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality;
- **external contributions to the budget**: the Council welcomed the Office's adjustment of its 2015 budget to take into account the absence of agreements with EFTA countries and invited the Office to remain prudent when forecasting the related contributions from national regulatory authorities of EFTA member states.