Basic information

2014/2124(DEC) DEC - Discharge procedure	Procedure completed
2013 discharge: Body of European Regulators for Electronic Communications (BEREC) **Subject** 8.70.03.03 2013 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	CZARNECKI Ryszard (ECR)	09/10/2014
	Shadow rapporteur ZDECHOVSKÝ Tomáš (PPE) VAUGHAN Derek (S&D) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE/NGL) JÁVOR Benedek (Verts/ALE) VALLI Marco (EFDD)	

Committee for opinion	Rapporteur for opinion	Appointed
ITRE Industry, Research and Energy	The committee decided not to give an opinion.	

European Commission

Commission DG	Commissioner
Budget	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
30/07/2014	Non-legislative basic document published	COM(2014)0510	Summary
20/10/2014	Committee referral announced in Parliament		
23/03/2015	Vote in committee		

30/03/2015	Committee report tabled for plenary	A8-0081/2015	Summary
28/04/2015	Debate in Parliament		
29/04/2015	Decision by Parliament	T8-0132/2015	Summary
29/04/2015	Results of vote in Parliament		
29/04/2015	End of procedure in Parliament		
30/09/2015	Final act published in Official Journal		

Technical information

Procedure reference	2014/2124(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/01590

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE539.727	29/01/2015	
Amendments tabled in committee		PE539.783	05/03/2015	
Committee report tabled for plenary, single reading		A8-0081/2015	30/03/2015	Summary
Text adopted by Parliament, single reading		T8-0132/2015	29/04/2015	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05304/2015	30/01/2015	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2014)0510	30/07/2014	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0072/2014 OJ C 442 10.12.2014, p. 0028	01/07/2014	Summary

Additional information		
Source	**Document**	**Date**
European Commission	EUR-Lex	

Final act	
Budget 2015/1635 OJ L 255 30.09.2015, p. 0162	Summary

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

2014/2124(DEC) - 29/04/2015 - Final act

PURPOSE: to grant discharge to the Office of the Body of European Regulators for Electronic Communications for the financial year 2013.

NON LEGISLATIVE ACT: Decision (EU) 2015/1635 of the European Parliament on discharge in respect of the implementation of the budget of the Office of the Body of European Regulators for Electronic Communications for the financial year 2013.

CONTENT: with the present decision, the European Parliament grants the Management Committee of the Office of the Body of European Regulators for Electronic Communications discharge in respect of the implementation of the Office's budget for the financial year 2013.

This decision is in line with the European Parliament's resolution adopted on 29 April 2015 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 29 April 2015).

Amongst Parliament’s main observations, the latter deeply regretted **certain late payments**. It called on the Office to resolve this issue as a matter of urgency and to report to the discharge authority on the measures taken to do so and on their results.

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

2014/2124(DEC) - 29/04/2015 - Text adopted by Parliament, single reading

The European Parliament adopted by 551 votes to 131, with 3 abstentions, a decision to grant discharge to the Director of the Office of the Body of European Regulators for Electronic Communications (BEREC) for the financial year 2013. The vote on the discharge decision approved the closure of the accounts (in accordance with Annex VI, Article 5(1) of the Rules of Procedure of the European Parliament).

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Office for the financial year 2013 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 575 votes to 101, with 11 abstentions, a resolution containing a number of recommendations that form an integral part of the discharge decision and as well as the general recommendations that appear in the resolution on performance, financial management and control of EU agencies:

- **Office’s financial statements**: Parliament noted that the final budget of the Office for the financial year 2013 was EUR 3 557 219, representing an increase of 11.51% compared to 2012, due to the Body’s recently established nature. The overall contribution of the Union to the budget of the Office for 2013 amounted to EUR 3 556 000.
- **Budget and financial management**: Parliament noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 89.55% and that the payment appropriations execution rate was 76.58%. The Office's budget implementation rates improved considerably. However, Members noted with concern that the level of cancelled carry-overs from 2012 remained relatively high. Overall, Parliament welcomed the Office’s efforts to **improve its budgetary planning accuracy** and to have as a target to eliminate the need for cancellation of commitment appropriations.

Parliament also made a series of observations on the prevention and management of conflicts of interests, recruitment, procurement procedures and internal control.

Lastly, it noted with concern that **91% of reimbursements for experts** made in 2013 were late. It noted furthermore that in the first half of 2013, the late payments were overdue by an average delay of 78 days. It called on the Office to resolve this issue as a matter of urgency and to report to the discharge authority on the measures taken to do so and on their results.

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

2014/2124(DEC) - 30/01/2015

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.

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 reduce 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.

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

2014/2124(DEC) - 30/03/2015 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Ryszard CZARNECKI (ECR, PL) on discharge in respect of the implementation of the budget of the Office of the Body of European Regulators for Electronic Communications (BEREC) for the financial year 2013.

It called on the European Parliament to grant the Director of the Office discharge in respect of the implementation of its budget for the financial year 2013.0

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Office for the financial year 2013 are reliable, and that the underlying transactions are legal and regular, Members called on the Parliament to approve the closure of the Office's accounts. They made, however, a number of recommendations that needed to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies.

- **Office's financial statements**: Members noted that the final budget of the Office for the financial year 2013 was EUR 3 557 219, representing an increase of 11.51% compared to 2012, due to the Body's recently established nature. The overall contribution of the Union to the budget of the Office for 2013 amounted to EUR 3 556 000.
- **Budget and financial management**: Members noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 89.55% and that the payment appropriations execution rate was 76.58%. The Office's budget implementation rates improved considerably. However, Members noted with concern that the level of cancelled carry-overs from 2012 remained relatively high. Overall, Members welcomed the Office's efforts to **improve its budgetary planning accuracy** and to have as a target to eliminate the need for cancellation of commitment appropriations.

Members also made a series of observations on the prevention and management of conflicts of interests, recruitment, procurement procedures and internal control.

Lastly, Members noted with concern that **91% of reimbursements for experts** made in 2013 were late. They noted furthermore that in the first half of 2013, the late payments were overdue by an average delay of 78 days. They called on the Office to resolve this issue as a matter of urgency and to report to the discharge authority on the measures taken to do so and on their results.

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

2014/2124(DEC) - 30/07/2014 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2013, as part of the 2013 discharge procedure.

Analysis of the accounts of the **Body of European Regulators for Electronic Communications (BEREC)**.

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2013 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the Body of European Regulators for Electronic Communications (BEREC).

The document contains the figures on which the discharge procedure is based.

Discharge procedure of the EU agencies: the EU Budget finances a wide range of policies and programmes throughout the EU. In accordance with the priorities set by the European Parliament and the Council in the multi-annual financial framework (MFF), the European Commission carries out specific programmes, activities and projects in the field with the technical support of some specialised agencies.

The consolidated annual accounts of the EU provide information on the activities of the institutions, agencies and other bodies of the EU from a budgetary and accrual accounting perspective.

The consolidated reports on the implementation of the general budget of the EU include the budget implementation of all Institutions. **Agencies do not have a separate budget inside the EU budget**; and they are partially financed by a Commission budget subsidy.

Each agency is subject to its own discharge procedure.

BEREC: in 2013, the tasks and budget of this agency were as follows:

- **description of BEREC's tasks**: BEREC, which is located in Riga, was set up by Regulation (EU) No 1211/2009 of the European Parliament and of the Council with a view to developing the single market for electronic communication networks and services, as well as to improving its operation by ensuring the consistent application of the European Union's regulatory framework for electronic communications;
- **BEREC's budget for the 2013 financial year**: BEREC's budget for 2013, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:

  § **Commitment appropriations** :

  - **committed** : EUR 4 million;

  - **paid** : EUR 3 million;

  - **carried-over** : 0.

  § **Payment appropriations** :

  - **committed** : EUR 4 million;

  - **paid** : EUR 3 million;

  - **carried-over** : 0.

Please refer also to the final accounts of the Body of the European Regulators.