Basic information

2015/2192(DEC) DEC - Discharge procedure	Procedure completed
2014 discharge: Office of the Body of European Regulators for Electronic Communications (BEREC) **Subject** 8.70.03.04 2014 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	VAUGHAN Derek (S&D)	20/08/2015
	Shadow rapporteur DEUTSCH Tamás (PPE) VISTISEN Anders (ECR) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE/NGL) JÁVOR Benedek (Verts/ALE) VALLI Marco (EFDD) KAPPEL Barbara (ENF)	

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
23/07/2015	Non-legislative basic document published	COM(2015)0377	Summary
05/10/2015	Committee referral announced in Parliament		

04/04/2016	Vote in committee		
07/04/2016	Committee report tabled for plenary	A8-0093/2016	Summary
27/04/2016	Debate in Parliament		
28/04/2016	Decision by Parliament	T8-0161/2016	Summary
28/04/2016	Results of vote in Parliament		
28/04/2016	End of procedure in Parliament		
14/09/2016	Final act published in Official Journal		

Technical information

Procedure reference	2015/2192(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/04223

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE569.739	02/02/2016	
Amendments tabled in committee		PE576.905	04/03/2016	
Committee report tabled for plenary, single reading		A8-0093/2016	07/04/2016	Summary
Text adopted by Parliament, single reading		T8-0161/2016	28/04/2016	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05584/2016	27/01/2016	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2015)0377	23/07/2015	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0122/2015 OJ C 409 09.12.2015, p. 0027	08/09/2015	Summary

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

Final act	
Budget 2016/1489 OJ L 246 14.09.2016, p. 0173	Summary

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

2015/2192(DEC) - 28/04/2016 - Final act

PURPOSE: to grant discharge to the Office of the Body of European Regulators for Electronic Communications for the financial year 2014.

NON LEGISLATIVE ACT: Decision (EU) 2016/1489 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 2014.

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 2014.

This decision is in line with the European Parliament's resolution adopted on 28 April 2016 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 28 April 2016).

Amongst Parliament’s main observations in the resolution accompanying the discharge decision, the latter took note of the fact that the 2014 budget provisions for contributions from the national regulatory authorities of the European Free Trade Association (‘EFTA’) having observer status at BEREC did not materialise in the absence of agreements with the EFTA countries. It invited the Office to **remain prudent** when forecasting the related contributions from the national regulatory authorities of the EFTA countries.

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

2015/2192(DEC) - 28/04/2016 - Text adopted by Parliament, single reading

The European Parliament decided to grant the Management Committee of the Office of the Body of European Regulators for Electronic Communications discharge in respect of the implementation of Authority’s budget for the financial year 2014. The vote on the decision on discharge covers the closure of the accounts (in accordance with Annex 5, Article 5 (1) (a) to Parliament’s Rules of Procedure.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Office’s annual accounts for the financial year 2014 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 515 votes to 109 with 13 abstentions, a resolution containing a series of recommendations, which form an integral part of the decision on discharge and which add to the general recommendations set out in the resolution on performance, financial management and control of EU agencies:

- **Office’s financial statements**: Parliament noted the final budget of the Office of the Body of European Regulators for Electronic Communications (“the Office”) for the financial year 2014 was EUR 4 162 874, representing an increase of 17 % compared to 2013. That increase resulted mainly from the inclusion of the internal assigned revenue from previous years.
- **Budget and financial management**: Parliament noted with satisfaction that budget monitoring efforts during the financial year 2014 resulted in a budget implementation rate of 97.91 %, representing an increase of 8.36 % compared to the year 2012. It noted furthermore that the payment appropriations execution rate was at 75.66 %, representing a decrease of 0.92 % compared to 2013.
- **Cooperation with ENISA**: Parliament noted with satisfaction that the Office carried out its first risk self-assessment exercise within the framework of the SLA between the Office and ENISA for sharing the Internal Control Coordinator Assistant function.

Parliament also made a series of observations regarding commitments and carryovers, transfers, the prevention and management of conflicts of interest, recruitment and contract award procedures, and internal audit procedures.

Lastly, Parliament took note that the 2014 budget provisions for contributions from the European Free Trade Association's (EFTA) national regulatory authorities having observer status at BEREC **did not materialise in the absence of agreements with EFTA countries**. It acknowledged that the 2015 budget of the Office was corrected accordingly. It invited the Office to remain prudent when forecasting the related contribution from national regulatory authorities of EFTA countries.

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.

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

2015/2192(DEC) - 07/04/2016 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Derek VAUGHAN (S&D, UK) 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 2014.

The parliamentary committee calls on the European Parliament to grant the Management Committee of the Office of the Body of European Regulators for Electronic Communications discharge in respect of the implementation of the Body's budget for the financial year 2014.

Noting that the Court of Auditors issued a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions for the financial year 2014, Members call on Parliament to approve the closure of the Agency'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 note the final budget of the Office of the Body of European Regulators for Electronic Communications ("the Office") for the financial year 2014 was EUR 4 162 874, representing an increase of 17 % compared to 2013. That increase resulted mainly from the inclusion of the internal assigned revenue from previous years.

- **Budget and financial management:** Members note with satisfaction that budget monitoring efforts during the financial year 2014 resulted in a budget implementation rate of 97.91 %, representing an increase of 8.36 % compared to the year 2012. They note furthermore that the payment appropriations execution rate was at 75.66 %, representing a decrease of 0.92 % compared to 2013.

Members also made a series of observations regarding commitments and carryovers, the prevention and management of conflicts of interest, recruitment and contract award procedures, and internal audit procedures.

Lastly, Members take note that the 2014 budget provisions for contributions from the European Free Trade Association's (EFTA) national regulatory authorities having observer status at BEREC **did not materialise in the absence of agreements with EFTA countries**. They acknowledge that the 2015 budget of the Office was corrected accordingly. They invite the Office to remain prudent when forecasting the related contribution from national regulatory authorities of EFTA countries.

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

2015/2192(DEC) - 08/09/2015 - 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 2014, 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 Agency, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2014, and
- 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 2014 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 2014 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 overall level of committed appropriations improved to 98 %. However, the level of committed appropriations carried over increased, particularly in relation to operational activities such as ongoing studies on electronic communications.

The Office's reply:

- **budgetary management**: the BEREC Office took note of the budgetary management comment on committed appropriations. It stated that the 2014 budget was drafted in 2012 where the BEREC Office was in its early phase of the budget management. Since then, tools are being used to improve the regular monitoring that has led to a better planning.

The BEREC Office has set as target to reduce the level of committed appropriations carried over in 2015.

Lastly, the Court of Auditors' report contains a summary of the **Office's activities in 2014**. This is focused on the following:

Budget: EUR 4 162 874.

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.

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

2015/2192(DEC) - 23/07/2015 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2014, as part of the 2014 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 2014 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 148 (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.

On this basis, the Financial Controller of the European Commission ensures the certification of the consolidated accounts as declared by the institutions, agencies and bodies of the European Union.

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.

This document sets out how the Agencies spent and implemented their budget in 2014. Each agency is subject to its own discharge procedure.

BEREC: in 2014, the tasks and budget of this agency were as follows:

- **description of BEREC's tasks**: BEREC, which is located in Riga (LV), 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 2014 financial year**: BEREC's budget for 2014, 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 4 million;

- **carried-over** : 0.

Payment appropriations :

- **committed** : EUR 5 million;

- **paid** : EUR 4 million;

- **carried-over** : 1 million.

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