

Explanatory Note

Transfers by Administrative Manager in BEREC Office Budget 2013 in December 2013

I. Introduction to transfers by Administrative Manager

Article 23 from Decision MC (10) 44 of the Management Committee on the financial regulation applicable to the BEREC Office in conformity with the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) № 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Union (hereinafter referred to as “the BEREC Office Financial Regulation”) specifies that:

- The Administrative Manager may make transfers from one chapter to another and from one article to another without limit and from one title to another up to a maximum of 10 % of the appropriations for the financial year shown on the line from which the transfer is made
- Transfers carried out shall be accompanied by appropriate and detailed supporting documents showing the implementation of appropriations and estimates of requirements up to the end of the financial year, both for the headings to be credited and for those from which the appropriations are drawn.
- The Administrative Manager shall inform the Management Committee as soon as possible of all transfers made.

The Management Committee decision MC (10) 44 on the financial regulation was in force until 31 December 2013. The transfers made within titles 1. “Staff”, 2. “Buildings, equipment and miscellaneous operating expenditure” and 3. “Operational expenditure” of the BEREC Office 2013 budget have been made within the responsibility limits of the Administrative Manager.

II. Revenues

No changes on revenue side. All the transfers were made within section 2000, European Community subsidy for title 1 and 2 and for title 3.

III. Expenditure

1. Transfers within title 1

Legal base: Art. 23(1) of the BEREC Office Financial Regulation – transfers from one chapter to another and from one article to another without limit.

1.1. Releases of resources

Chapter 11 “Staff in active employment”/ Article 111 “Contract staff and other staff”/ Item A-1110 “Contract staff”

Amount released: EUR -5,000,- on 03/12/2013

Explanation: Actual expenses on contract staff are below the forecast.

Total released: EUR -5,000,-

1.2. Increases on budget lines

Chapter 11 “Staff in active employment”/ Article 111 “Contract staff and other staff”/ Item A-1111 “Seconded national experts”

Amount increased: EUR 5,000,- on 03/12/2013

Explanation: Further need to address the additional needs for paying allowances and providing insurance to SNEs.

Total increased: EUR 5,000,-

2. Transfers within title 2

Legal base: Art. 23(1) of the BEREC Office Financial Regulation – transfers from one chapter to another and from one article to another without limit

2.1. Releases of resources

Chapter 20 “Rental of buildings and associated costs”/ Article 200 “Buildings and associated costs”/ Item A-2000 “Rent”

Amount released: EUR -2,900,- on 11/12/2013

Explanation: Contract for parking lots signed later than expected, less amount used.

Chapter 23 “Current administrative expenditure”/ Article 230 “Stationery and office supplies”/ Item A-2300 “Stationery and office supplies”

Amount released: EUR -100,- on 13/12/2013

Explanation: Expenses lower than forecasted.

Total released: EUR -3,000,-

2.2. Increases on budget lines

Chapter 20 “Rental of buildings and associated costs”/ Article 200 “Buildings and associated costs”/Item A-2002 “Water, gas, electricity and heating”

Amount increased: EUR 2,900,- on 11/12/2013

Explanation: Necessity to address the additional budgetary needs for utilities' payment in November-December 2013.

Chapter 23 “Current administrative expenditure”/ Article 232 “Financial charges”/Item A-2320 “Bank charges”

Amount increased: EUR 100,- on 13/12/2013

Explanation: Necessity to address the additional needs for bank charges.

Total increased: EUR 3,000,-

3. Transfers within title 3

Legal base: Art. 23(1) of the BEREC Office Financial Regulation – transfers from one chapter to another and from one article to another without limit.

3.1. Releases of resources

Chapter 30 “Support to implementation of BEREC Work Programme 2013”/ Article 300 “Support to implementation of BEREC Work Programme 2013”/ Item B-3001 “Support to the BEREC Expert Working Groups”

Amount released: EUR -25,715,- on 18/12/2013

Explanation: Actual expenses lower than forecasted.

Total released: EUR -25,715,-

3.2. Increases on budget lines

Chapter 31 “Horizontal activities (other support not directly related to BEREC Work Programme)”/ Article 310 “Horizontal activities (other support not directly related to BEREC Work Programme)”/ Item B-3101 “Other support activities to BEREC”

Amount increased: EUR 25,715,- on 18/12/2013

Explanation: Necessity to address the needs for PMO fees for processing experts reimbursements.

Total increased: EUR 25,715,-

Annex: Overview of Transfers in BEREC Office Budget 2013 in December 2013

Expenditure

Budget Line	Budget Item Description	Amended Budget 2013/1	Transfer Aug-Nov 2013	Budget with transfers Aug-Nov 2013	Transfers December 2013	Budget with transfers December 2013
	Budget	3,556,000	0	3,556,000	0	3,556,000
1	STAFF	2,333,409	0	2,333,409	0	2,333,409
1 1	STAFF IN ACTIVE EMPLOYMENT	1,486,309	0	1,486,309	0	1,486,309
1 1 0	Staff in active employment	1,028,009	0	1,028,009	0	1,028,009
1 1 0 0	Basic salaries	748,509		748,509		748,509
1 1 0 1	Family allowances	130,000		130,000		130,000
1 1 0 2	Expatriation and foreign-residence allowances	149,500		149,500		149,500
1 1 1	Contract staff and other staff	364,600	0	364,600	0	364,600
1 1 1 0	Contract staff	114,300		114,300	-5,000	109,300
1 1 1 1	Seconded national experts	250,300		250,300	5,000	255,300
1 1 2	Employer's social security contributions	56,200	0	56,200	0	56,200
1 1 2 0	Insurance against sickness	37,000		37,000		37,000
1 1 2 1	Insurance against accidents and occupational disease	5,600		5,600		5,600
1 1 2 2	Insurance against unemployment	13,600		13,600		13,600
1 1 2 3	Constitution or maintenance of pension rights					
1 1 3	Miscellaneous allowances and grants	37,500	0	37,500	0	37,500
1 1 3 0	Childbirth and death allowances and grants	1,000		1,000		1,000
1 1 3 1	Travel expenses for annual leave	36,500		36,500		36,500
1 1 3 9	Other allowances					
1 1 9	Salary weightings			0		0
1 1 9 0	Salary weightings					
1 1 9 1	Adjustments to remunerations					
1 2	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	156,400	0	156,400	0	156,400
1 2 0	Recruitment expenses	44,500	47,450	91,950	0	91,950

Budget Line	Budget Item Description	Amended Budget 2013/1	Transfer Aug-Nov 2013	Budget with transfers Aug-Nov 2013	Transfers December 2013	Budget with transfers December 2013
1 2 0 0	Travel expenses	38,500	-13,462	25,038		25,038
1 2 0 1	Miscellaneous expenditure on staff recruitment	6,000	60,912	66,912		66,912
1 2 1	Expenses on entering/leaving	111,900	-47,450	64,450	0	64,450
1 2 1 0	Travel expenses on entering/leaving	47,000	-42,500	4,500		4,500
1 2 1 1	Installation, resettlement and transfer allowances	30,000	-4,950	25,050		25,050
1 2 1 2	Removal expenses	14,000		14,000		14,000
1 2 1 3	Daily subsistence allowances	20,900		20,900		20,900
1 3	MISSIONS AND DUTY TRAVEL	224,700	0	224,700	0	224,700
1 3 0 0	Mission expenses, duty travel expenses and other ancillary expenditure	224,700		224,700		224,700
1 4	SOCIOMEDICAL SERVICES	7,000	0	7,000	0	7,000
1 4 0	Medical service	7,000	0	7,000	0	7,000
1 4 0 0	Medical service	7,000		7,000		7,000
1 5	TRAININGS	80,000	0	80,000	0	80,000
1 5 0	Training	80,000	0	80,000	0	80,000
1 5 0 0	Training	80,000		80,000		80,000
1 6	EXTERNAL SERVICES	370,000	0	370,000	0	370,000
1 6 0 0	External services	370,000		370,000		370,000
1 7	REPRESENTATION AND MISCELLANEOUS STAFF COSTS	9,000	0	9,000	0	9,000
1 7 0 0	Representation, receptions and events, and miscellaneous staff expenses	9,000		9,000		9,000
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	293,600	0	293,600	0	293,600
2 0	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	54,700	13,820	68,520	0	68,520
2 0 0	Buildings and associated costs	54,700	13,820	68,520	0	68,520
2 0 0 0	Rent	18,000	11,820	29,820	-2,900	26,920
2 0 0 1	Insurance	1,000		1,000		1,000
2 0 0 2	Water, gas, electricity and heating	16,500		16,500	2,900	19,400
2 0 0 3	Cleaning	0		0		0
2 0 0 4	Fitting-out and maintenance of premises	0		0		0
2 0 0 5	Security and surveillance of buildings	19,200	2,000	21,200		21,200

Budget Line	Budget Item Description	Amended Budget 2013/1	Transfer Aug-Nov 2013	Budget with transfers Aug-Nov 2013	Transfers December 2013	Budget with transfers December 2013
2 0 0 9	Other expenditure relating to the acquisition, construction or maintenance of a building	0		0		0
2 1	INFORMATION TECHNOLOGY PURCHASES	126,800	-750	126,050	0	126,050
2 1 0	Information technology purchases	126,800	-750	126,050	0	126,050
2 1 0 0	Computer equipment	8,200	-750	7,450		7,450
2 1 0 1	Software	73,000		73,000		73,000
2 1 0 2	Other external data processing services	45,600		45,600		45,600
2 2	MOVABLE PROPERTY AND ASSOCIATED COSTS	19,500	0	19,500	0	19,500
2 2 0	Technical installations and electronic office equipment	1,000	0	1,000	0	1,000
2 2 0 0	Technical installations and electronic office equipment	1,000		1,000		1,000
2 2 1	Furniture	18,500	0	18,500	0	18,500
2 2 1 0	Furniture	18,500		18,500		18,500
2 2 9	Other movable property and associated costs	0	0	0	0	0
2 2 9 0	Books, newspapers and documentation	0		0		0
2 2 9 1	Cars, transport vehicles, and maintenance and repairs	0		0		0
2 2 9 9	Other movable property, and maintenance and repairs	0		0		0
2 3	CURRENT ADMINISTRATIVE EXPENDITURE	54,800	-11,920	42,880	0	42,880
2 3 0	Stationery and office supplies	6,600	1,900	8,500	-100	8,400
2 3 0 0	Stationery and office supplies	6,600	1,900	8,500	-100	8,400
2 3 2	Financial charges	200	0	200	100	300
2 3 2 0	Bank charges	200		200	100	300
2 3 2 1	Exchange rate losses	0		0		0
2 3 2 9	Other financial charges	0		0		0
2 3 3	Legal expenses	45,000	-13,820	31,180	0	31,180
2 3 3 0	Legal expenses	20,000		20,000		20,000
2 3 3 1	Damages	25,000	-13,820	11,180		11,180
2 3 5	Other operating expenses	3,000	0	3,000	0	3,000
2 3 5 0	Miscellaneous insurances	3,000		3,000		3,000
2 3 5 9	Other operating expenses	0		0		0

Budget Line	Budget Item Description	Amended Budget 2013/1	Transfer Aug-Nov 2013	Budget with transfers Aug-Nov 2013	Transfers December 2013	Budget with transfers December 2013
2 4	POSTAGE AND TELECOMM.	36,800	-1,150	35,650	0	35,650
2 4 0 0	Postage and delivery charges	1,800		1,800		1,800
2 4 1 0	Telecommunication charges	35,000	-1,150	33,850		33,850
2 5	EXPENDITURE ON FORMAL AND OTHER MEETINGS	1,000	0	1,000	0	1,000
2 5 0 0	Meetings in general	1,000		1,000		1,000
3	OPERATIONAL EXPENDITURE	928,991	0	928,991	0	928,991
3 0	Support to implementation of BEREC WP 2013	489,291	0	489,291	-25,715	463,576
3 0 0	Support to implementation of BEREC WP 2013	489,291	0	489,291	-25,715	463,576
3 0 0 1	Support to the BEREC Expert Working Groups	388,191	-22,000	366,191	-25,715	340,476
3 0 0 2	Activities under Articles 7 and 7a Framework Directive	50,100		50,100		50,100
3 0 0 3	Collection exchange and transmission of information	51,000	22,000	73,000		73,000
3 1	Horizontal activities (other support not directly related to BEREC WP)	439,700	0	439,700	25,715	465,415
3 1 0	Horizontal activities (other support not directly related to BEREC WP)	439,700	0	439,700	25,715	465,415
3 1 0 1	Other support activities to BEREC	350,700		350,700	25,715	376,415
3 1 0 2	Provision of advice and other ad-hoc services to BEREC and other parties	89,000		89,000		89,000

Ando Rehema

Administrative Manager

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