

Explanatory Note

Transfers by the Administrative Manager in the BEREC Office Budget 2015 in July-September 2015

1. Introduction to transfers by Administrative Manager

Article 27 from Decision MC/2014/1 of the Management Committee of the Office of the Body of European Regulators for Electronic Communication on the financial regulation applicable to the BEREC Office in conformity with the framework Financial Regulation for the bodies referred to in Article 208 of Council Regulation (EU, Euratom) No 966/2012 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 transfer appropriations from one chapter to another, from one article to another without limit and from one title to another up to a maximum of 10 % of the appropriations for the year shown on the line from which the transfer is made.
- The Administrative Manager shall inform the Management Committee as soon as possible of all transfers made.

The transfers made within Titles 1. "Staff", 2. "Buildings, equipment and miscellaneous operating expenditure" and 3. "Operational expenditure" of the BEREC Office 2015 budget have been made within the responsibility limits of the Administrative Manager.

2. Revenues

No changes on revenue side. All the transfers were made within section 2000, European Union subsidy.

3. Expenditure

3.1. Transfers within title 1

Legal base: Art. 27(1)(b) of the BEREC Office Financial Regulation – transfers from one chapter to another and from one article to another without limit.

The amounts transferred are provided in the table below:

Title Chapter Item	Description	Budget 2015 approved by budgetary authority	Budget 2015 with transfers January- June 2015	Transfers by Administrative Manager in July- September 2015 €	Budget with transfers	Difference (between initial and budget on 30.09.2015)
1	STAFF	2,326,472.00	2,326,472.00	0	2,326,472.00	0.00%
11	Staff in active employment	1,694,315.00	1,649,415.00	0	1,649,415.00	-2.65%
A-1100	Basic salaries	912,315.00	859,815.00	-58,600.00	801,215.00	-12.18%
A-1101	Family allowances	120,000.00	120,000.00	58,600.00	178,600.00	48.83%

Explanations:

Transfer from: A-1100 – Less expenditure is foreseen due to delays with recruitments.

Transfers to: A-1101 - Needs for paying the family allowances were underestimated.

3.2. Transfers within title 2

Legal base: Art. 27(1)(b) of the BEREC Office Financial Regulation – transfers from one chapter to another and from one article to another without limit.

The amounts transferred are provided in the table below:

Title Chapter Item	Description	Budget 2015 approved by budgetary authority	Budget 2015 with transfers January- June 2015	Transfers between Title 2 and Title 3 approved by decision MC/2015/9	Transfers by Administrative Manager in July- September 2015	Budget with transfers	Difference (between initial and budget on 30.09.2015)
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	468,770.00	468,770.00	-155,000.00	0	313,770.00	-33.07%
20	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	111,200.00	111,200.00	-30,000.00	0	81,200.00	-26.98%
A-2000	Rent	68,000.00	68,000.00	-30,000.00	-290.00	37,710.00	-44.54%
A-2004	Fitting-out and maintenance of premises	2,000.00	2,000.00		290.00	2,290.00	14.50%
21	INFORMATION TECHNOLOGY PURCHASES	236,500.00	236,500.00	-100,000.00	-2,631.00	133,869.00	-43.40%
A-2101	Software	162,000.00	162,000.00	-100,000.00	-2,631.00	59,369.00	-65.35%
23	Current administrative expenditure	91,970.00	81,770.00	-25,000.00	0	56,770.00	-38.27%
A-2300	Stationery and office supplies	11,000.00	11,000.00		2,620.00	13,620.00	23.82%
A-2329	Other financial charges	0.00	0.00		8,880.00	8,880.00	
A-2330	Legal expenses	75,000.00	56,676.00	-25,000.00	-11,500.00	20,176.00	-73.10%
25	EXPENDITURE ON FORMAL AND OTHER MEETINGS	0.00	7,200.00		2,631.00	9,831.00	

A-2500	Meetings in general	0.00	7,200.00		2,631.00	9,831.00	
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Explanations:

Transfers from: A-2000 - Less rental expenses foreseen due to the decision not to rent additional parking slots.

A-2101 - Due to decision not to proceed with HR tool and Document management tool projects, the actual expenditure on this budget line is lower than planned.

A-2330 - The only legal case was closed in 2014, no new cases open by now, therefore, less legal expenses are foreseen in 2015 than forecast.

Transfer to: A-2004 – A contract for higher value (due to the need to request additional services) for plants was signed.

A-2329 - Necessity to address needs for launching a Public Procurement Procedure for externalisation of financial audit.

A-2300 - Transfer is required for provision of better infrastructure to the staff.

A-2500 - Transfer was required for organisation of the BEREC Office's Open door days.

3.3. Transfers within title 3

Legal base: Art. 27(1)(b) of the BEREC Office Financial Regulation – transfers from one chapter to another and from one article to another without limit.

The amounts transferred are provided in the table below:

Title Chapter Item	Description	Budget 2015 approved by budgetary authority	Budget 2015 with transfers January- June 2015	Transfers between Title 2 and Title 3 approved by decision MC/2015/9	Transfers by Administrative Manager in July- September 2015	Budget with transfers	Difference (between initial and budget on 30.09.2015)
3	OPERATIONAL EXPENDITURE	1,222,002.00	1,222,002.00	155,000.00	0	1,377,002.00	12.68%
30	Support to implementation of BEREC WP	705,125.00	705,125.00		-60,500.00	644,625.00	-8.58%
B-3001	Support to the BEREC Expert Working Groups	560,000.00	560,000.00		-30,500.00	529,500.00	-5.45%
B-3003	Collection, exchange and transmission of information	98,125.00	98,125.00		-30,000.00	68,125.00	-30.57%
31	Horizontal activities (other support not directly related to BEREC WP)	516,877.00	516,877.00	155,000.00	60,500.00	732,377.00	41.69%
B-3102	Provision of advice and other ad-hoc services to BEREC and other parties	137,000.00	137,000.00	39,000.00	60,500.00	236,500.00	72.63%

Explanations:

Transfers from: B-3001 - Expenses on EWG meetings and EWG studies are lower than foreseen.

B-3003 - 1 public workshop planned to be organised in 2015 is postponed until 2016.

Transfer to: B-3102 – Additional resources needed for the launch of the information sharing portal project, decision is taken to reimburse BEREC experts for participation in trainings.

Annex: Overview of Transfers in BEREC Office Budget 2015 in January-September 2015

Expenditure

Budget Line	Budget Line description	Budget 2015 approved by Budg. Authority	Agency transfers January-June 2015	Transfers between Title 2 and Title 3 approved by decision MC/2015/9	Agency transfers July-September 2015	Budget with transfers
	Budget Total	4,017,244				4,017,244
1	STAFF	2,326,472				2,326,472
1 1	STAFF IN ACTIVE EMPLOYMENT	1,694,315	-44,900			1,649,415
1 1 0	Staff in active employment	1,178,315	-52,500			1,125,815
A-1100	Basic salaries	912,315	-52,500		-58,600	801,215
A-1101	Family allowances	120,000			58,600	178,600
A-1102	Expatriation and foreign-residence allowances	146,000				146,000
1 1 1	Contract staff and other staff	430,000				430,000
A-1110	Contract staff	230,000				230,000
A-1111	Seconded national experts	200,000				200,000
1 1 2	Employer's social security contributions	55,000				55,000
A-1120	Insurance against sickness	36,000				36,000
A-1121	Insurance against accidents and occupational diseases	5,500				5,500
A-1122	Insurance against unemployment	13,500				13,500

Budget Line	Budget Line description	Budget 2015 approved by Budg. Authority	Agency transfers January-June 2015	Transfers between Title 2 and Title 3 approved by decision MC/2015/9	Agency transfers July-September 2015	Budget with transfers
1 1 3	Miscellaneous allowances and grants	31,000	7,600			38,600
A-1130	Childbirth and death allowances and grants	1,000				1,000
A-1131	Travel expenses for annual leave	30,000	7,600			37,600
A-1139	Other allowances	0				0
1 1 9	Salary weightings	0				0
1 1 9 0	Salary weightings	0				0
1 1 9 1	Adjustments to remunerations	0				0
1 2	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	64,000	74,500			138,500
1 2 0	Recruitment expenses	33,000				33,000
A-1200	Travel expenses	28,000				28,000
A-1201	Miscellaneous expenditure on staff recruitment	5,000				5,000
1 2 1	Expenses on entering/leaving	31,000	74,500			105,500
A-1210	Travel expenses on entering/leaving	2,000	2,000			4,000
A-1211	Installation	10,000	50,500			60,500
A-1212	Removal expenses	4,000				4,000
A-1213	Daily subsistence allowances	15,000	22,000			37,000
1 3	MISSIONS AND DUTY TRAVEL	195,000				195,000
A-1300	Mission expenses	195,000				195,000
1 4	SOCIOMEDICAL SERVICES	7,000				7,000

Budget Line	Budget Line description	Budget 2015 approved by Budg. Authority	Agency transfers January-June 2015	Transfers between Title 2 and Title 3 approved by decision MC/2015/9	Agency transfers July-September 2015	Budget with transfers
1 4 0	Medical service	7,000				7,000
A-1400	Medical services	7,000				7,000
1 5	TRAININGS	70,000				70,000
1 5 0	Training	70,000				70,000
A-1500	Training and language courses	70,000				70,000
1 6	EXTERNAL SERVICES	290,157	-29,600			260,557
A-1600	External services and temporary assistance	290,157	-29,600			260,557
1 7	REPRESENTATION AND MISCELLANEOUS STAFF COSTS	6,000				6,000
A-1700	Representation and miscellaneous staff costs	6,000				6,000
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	468,770		-155,000		313,770
2 0	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	111,200		-30,000		81,200
2 0 0	Buildings and associated costs	111,200		-30,000		81,200
A-2000	Rent	68,000		-30,000	-290	37,710
A-2001	Insurance	1,200				1,200
A-2002	Water	20,000				20,000
A-2003	Cleaning	0				0
A-2004	Fitting-out and maintenance of premises	2,000			290	2,290

Budget Line	Budget Line description	Budget 2015 approved by Budg. Authority	Agency transfers January-June 2015	Transfers between Title 2 and Title 3 approved by decision MC/2015/9	Agency transfers July-September 2015	Budget with transfers
A-2005	Security and surveillance of buildings	20,000				20,000
A-2009	Other expenditure relating to buildings and premises	0				0
2 1	INFORMATION TECHNOLOGY PURCHASES	236,500		-100,000	-2,631	133,869
2 1 0	Information technology purchases	236,500		-100,000	-2,631	133,869
A-2100	Computer equipment	30,000				30,000
A-2101	Software	162,000		-100,000	-2,631	59,369
A-2102	Other external data processing services	44,500				44,500
2 2	MOVABLE PROPERTY AND ASSOCIATED COSTS	7,600	3,000			10,600
2 2 0	Technical installations and electronic office equipment	600				600
A-2200	Technical installations and electronic office equipment	600				600
2 2 1	Furniture	5,000				5,000
A-2210	Furniture	5,000				5,000
2 2 9	Other movable property and associated costs	2,000	3,000			5,000
A-2290	Books and publications	1,000	4,000			5,000
A-2291	Cars, transport vehicles, and maintenance and repairs	0				0
A-2299	Other movable property, and maintenance and repairs	1,000	-1,000			0
2 3	CURRENT ADMINISTRATIVE EXPENDITURE	91,970	-10,200	-25,000		56,770
2 3 0	Stationery and office supplies	11,000			2,620	13,620
A-2300	Stationery and office supplies	11,000			2,620	13,620

Budget Line	Budget Line description	Budget 2015 approved by Budge. Authority	Agency transfers January-June 2015	Transfers between Title 2 and Title 3 approved by decision MC/2015/9	Agency transfers July-September 2015	Budget with transfers
2 3 2	Financial charges	300			8,880	9,180
A-2320	Bank charges	300				300
A-2321	Exchange rate losses	0				0
A-2329	Other financial charges	0			8,880	8,880
2 3 3	Legal expenses	75,000	-18,324	-25,000	-11,500	20,176
A-2330	Legal expenses	75,000	-18,324	-25,000	-11,500	20,176
A-2331	Damages	0				0
2 3 5	Other operating expenses	5,670	8,124			13,794
2 3 5 0	Miscellaneous insurances	3,000	-3,000			0
2 3 5 9	Other operating expenses	2,670	11,124			13,794
2 4	POSTAGE AND TELECOMM.	21,500				21,500
A-2400	Postage and delivery charges	1,500				1,500
A-2410	Telecommunication charges	20,000				20,000
2 5	EXPENDITURE ON FORMAL AND OTHER MEETINGS	0	7,200		2,631	9,831
A-2500	Expenditure on formal and other meetings	0	7,200		2,631	9,831
3	OPERATIONAL EXPENDITURE	1,222,002		155,000		1,377,002
3 0	Support to implementation of BEREC WP 2014	705,125			-60,500	644,625
3 0 0	Support to implementation of BEREC WP 2014	705,125			-60,500	644,625
B3-001	Support to the BEREC Expert Working Groups	560,000			-30,500	529,500

Budget Line	Budget Line description	Budget 2015 approved by Budg. Authority	Agency transfers January-June 2015	Transfers between Title 2 and Title 3 approved by decision MC/2015/9	Agency transfers July-September 2015	Budget with transfers
B3-002	Activities under Articles 7 and 7a Framework Directive	47,000				47,000
B3-003	Collection exchange and transmission of information	98,125			-30,000	68,125
3 1	Horizontal activities (other support not directly related to BEREC WP)	516,877		155,000	60,500	732,377
3 1 0	Horizontal activities (other support not directly related to BEREC WP)	516,877		155,000	60,500	732,377
B3-101	Other support activities to BEREC	379,877		116,000		495,877
B3-102	Provision of advice and other ad-hoc services to BEREC	137,000		39,000	60,500	236,500

Done in Riga on 27 November 2015



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