

Explanatory Note

Transfers by the Administrative Manager in the BEREC Office Budget 2016 in October-December 2016

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” and from Title 3 and Title 2 to Title 1 of the BEREC Office 2016 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.

Expenditure

2.1. Transfers within and to Title 1

Legal base: Art. 27(1)(a) of the BEREC Office Financial Regulation – transfers 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.

Art.27 (1) (b) - transfers from one chapter to another, from one article to another without limit.

The amounts transferred are provided in the table below:

Title Chapter Item	Budget Item Description	Budget 2016 approved by budg. authority	Budget 2016 with transfers January-September 2016	Transfers by Administrative Manager in October-December 2016	Budget with transfers	Difference (between initial budget and budget on 31.12.2016)
	Budget	4,246,000				
1	STAFF	2,402,000.00	- 106,041.00	33,439.66	2,329,398.66	-3.02%
1 1	STAFF IN ACTIVE EMPLOYMENT	1,783,500.00	- 197,368.35	-12,350.74	1,573,780.91	-11.76%
1 1 0	Staff in active employment	1,186,000.00	- 183,361.47	-7,981.92	994,656.61	-16.13%
1 1 0 0	Basic salaries	780,000.00	-87,855.00	-2,592.43	689,552.57	-11.60%
1 1 0 1	Family allowances	204,000.00	-29,506.47	-4,955.26	169,538.27	-16.89%
1 1 0 2	Expatriation and foreign-residence allowances	202,000.00	-66,000.00	-434.23	135,565.77	-32.89%
1 1 1	Contract staff and other staff	500,000.00	3,563.56	-3,027.69	500,535.87	0.11%
1 1 1 0	Contract staff	365,514.00	-26,041.67	-448.59	339,023.74	-7.25%
1 1 1 1	Seconded national experts	134,486.00	29,605.23	-2,579.10	161,512.13	20.10%
1 1 2	Employer's social security contributions	58,000.00	-5,526.88	-29.08	52,444.04	-9.58%
1 1 2 0	Insurance against sickness	37,000.00	-2,900.00	297.62	34,397.62	-7.03%
1 1 2 1	Insurance against accidents and occupational disease	6,000.00	-375.00	-318.65	5,306.35	-11.56%
1 1 2 2	Insurance against unemployment	15,000.00	-2,251.88	-8.05	12,740.07	-15.07%
1 1 3	Miscellaneous allowances and grants	39,500.00	-12,043.56	-1,312.05	26,144.39	-33.81%
1 1 3 0	Childbirth and death allowances and grants	1,000.00	0.00	-1,000.00	0.00	-100.00%

Title Chapter Item	Budget Item Description	Budget 2016 approved by budg. authority	Budget 2016 with transfers January-September 2016	Transfers by Administrative Manager in October-December 2016	Budget with transfers	Difference (between initial budget and budget on 31.12.2016)
1 1 3 1	Travel expenses for annual leave	38,500.00	-12,043.56	-312.05	26,144.39	-32.09%
1 2	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	46,000.00	19,484.60	-19,660.64	45,823.96	-0.38%
1 2 0	Recruitment expenses	10,000.00	21,000.00	-10,916.64	20,083.36	100.83%
1 2 0 0	Travel expenses	10,000.00	21,000.00	-10,916.64	20,083.36	100.83%
1 2 1	Expenses on entering/leaving	36,000.00	-1,515.40	-8,744.00	25,740.60	-28.50%
1 2 1 0	Travel expenses on entering/leaving	3,000.00	0.00	-1,933.09	1,066.91	-64.44%
1 2 1 1	Installation, resettlement and transfer allowances	12,000.00	0.00	-471.41	11,528.59	-3.93%
1 2 1 2	Removal expenses	6,000.00	-2,000.00	-4,000.00	0.00	-100.00%
1 2 1 3	Daily subsistence allowances	15,000.00	484.60	-2,339.50	13,145.10	-12.37%
1 3	MISSIONS AND DUTY TRAVEL	201,000.00	45,854.85	-12,483.68	234,371.17	16.60%
1 3 0 0	Mission expenses, duty travel expenses and other ancillary expenditure	201,000.00	45,854.85	-12,483.68	234,371.17	16.60%
1 4	SOCIOMEDICAL SERVICES	6,000.00	0.00	-1,000.00	5,000.00	-16.67%
1 4 0	Medical service	6,000.00	0.00	-1,000.00	5,000.00	-16.67%
1 4 0 0	Medical service	6,000.00	0.00	-1,000.00	5,000.00	-16.67%
1 5	TRAININGS	70,000.00	11,792.90	2,314.50	84,107.40	20.15%
1 5 0	Training	70,000.00	11,792.90	2,314.50	84,107.40	20.15%
1 5 0 0	Training	70,000.00	11,792.90	2,314.50	84,107.40	20.15%
1 6	EXTERNAL SERVICES	290,000.00	16,164.00	75,003.16	381,167.16	31.44%
1 6 0 0	External services	290,000.00	16,164.00	75,003.16	381,167.16	31.44%
1 7	REPRESENTATION AND MISCELLANEOUS STAFF COSTS	5,500.00	-1,969.00	1,617.06	5,148.06	-6.40%
1 7 0 0	Representation, receptions and events, and miscellaneous staff expenses	5,500.00	-1,969.00	1,617.06	5,148.06	-6.40%

Explanations:**Transfer from:**

A-1100 - Less expenditure on basic salaries in 2016 due to the staff turnover and multiple posts being vacant throughout the year.

A-1101 – Less expenditure on family allowances in 2016 due to the staff turnover and multiple posts being vacant throughout the year.

A-1102 - Less expenditure on expatriation allowances in 2016 due to the staff turnover and multiple posts being vacant throughout the year transfer out made in order to transfer surplus amount.

A-1110 – Less expenditure on contract staff salaries due to some posts being vacant throughout 2016.

A-1111 – Less expenditure on SNE allowances due to one post being vacant for 1, 5 months at the end of 2016.

A-1121 – Decrease of surplus amount after having covered all of the expenses.

A-1122 – Decrease of surplus amount after having covered all of the expenses.

A-1130 – Decrease of all of the amount available on the budget line as no death nor child birth allowance was required in 2016

A-1131 – Decrease of surplus amount after having covered all of the expenses.

A-1200 – Decrease as less candidate travel expenses had to be covered than initially expected as less candidates to be reimbursed applied and travelled to interviews.

A-1210 – Less travel expenses on entering/leaving than initially foreseen due to less reimbursement request from new and ex staff members.

A-1211 – Decrease of surplus amount at the end of the year having covered all the expenditure.

A-1211 – Decrease as no removal expenses were requested in 2016.

A-1213 – Decrease of surplus amounts after having covered all the daily allowance expenses.

A-1300 – Decrease as in 2016 there was less expenditure on staff missions and travel expenses than initially foreseen.

A-1400 – Decrease of surplus amount after having received an estimate of Medical Service charge for 2016.

Transfers to:

A-1120 – Slight increase of 297.62 euros was necessary in order to cover the whole amount for the insurance against sickness of the December payroll.

A-1500 – Increase in order to cover all the training costs of 2016, the amount is higher than initially estimated due to an increased need of some obligatory trainings to be provided to staff in 2016 such as DPO and anti-harassment.

A-1600 – Increase in order to cover the translation needed for the calls of expression of interests for 4 vacancy notices in order to avoid future problems with posts being vacant for longer period of time.

A-1700 – Increase in order to cover all the remaining costs for the receptions and miscellaneous expenditure of 2016.

Transfers within and from title 2

Legal base: Art. 27(1)(a) of the BEREC Office Financial Regulation – transfers 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.

Art.27(1) (b) - transfers from one chapter to another, from one article to another without limit.

The amounts transferred are provided in the table below:

Title Chapter Item	Budget Item Description	Budget 2016 approved by budg. authority	Budget 2016 with transfers January-September 2016	Transfers by Administrative Manager in October-December 2016	Budget with transfers	Difference (between initial budget and budget on 31.12.2016)
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	260,505.00	106,041.00	-4,357.04	362,188.96	39.03%
2 0	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	85,405.00	-15,473.70	11,783.24	81,714.54	-4.32%
2 0 0	Buildings and associated costs	85,405.00	-15,473.70	11,783.24	81,714.54	-4.32%
2 0 0 0	Rent	33,000.00	4,011.50	15,449.46	52,460.96	58.97%
2 0 0 2	Water, gas, electricity and heating	30,250.00	-6,066.80	-1,384.58	22,798.62	-24.63%
2 0 0 5	Security and surveillance of buildings	20,000.00	-14,088.07	-2,281.64	3,630.29	-81.85%
2 1	INFORMATION TECHNOLOGY PURCHASES	81,900.00	74,188.30	-5,801.92	150,286.38	83.50%
2 1 0	Information technology purchases	81,900.00	74,188.30	-5,801.92	150,286.38	83.50%
2 1 0 2	Other external data processing services	48,800.00	76,216.00	-5,801.92	119,214.08	144.29%
2 2	MOVABLE PROPERTY AND ASSOCIATED COSTS	21,000.00	-8,824.89	-2,975.37	9,199.74	-56.19%
2 2 9	Other movable property and associated costs	15,000.00	-9,000.00	-2,975.37	3,024.63	-79.84%
2 2 9 0	Books, newspapers and documentation	15,000.00	-9,000.00	-2,975.37	3,024.63	-79.84%

Title Chapter Item	Budget Item Description	Budget 2016 approved by budg. authority	Budget 2016 with transfers January-September 2016	Transfers by Administrative Manager in October-December 2016	Budget with transfers	Difference (between initial budget and budget on 31.12.2016)
2 3	CURRENT ADMINISTRATIVE EXPENDITURE	46,900.00	65,769.29	-6,115.37	106,553.92	127.19%
2 3 0	Stationery and office supplies	6,000.00	6,681.00	0.00	12,681.00	111.35%
2 3 3	Legal expenses	20,000.00	-15,000.00	-4,250.00	750.00	-96.25%
2 3 3 0	Legal expenses	20,000.00	-15,000.00	-4,250.00	750.00	-96.25%
2 3 5	Other operating expenses	5,400.00	75,102.25	-1,865.37	78,636.88	1356.24%
2 3 5 9	Other operating expenses	5,400.00	75,102.25	-1,865.37	78,636.88	1356.24%
2 4	POSTAGE AND TELECOMM.	21,300.00	-17,850.00	-380.13	3,069.87	-85.59%
2 4 0 0	Postage and delivery charges	1,300.00	0.00	-100.00	1,200.00	-7.69%
2 4 1 0	Telecommunication charges	20,000.00	-17,850.00	-280.13	1,869.87	-90.65%
2 5	EXPENDITURE ON FORMAL AND OTHER MEETINGS	4,000.00	8,232.00	-867.49	11,364.51	184.11%
2 5 0 0	Meetings in general	4,000.00	8,232.00	-867.49	11,364.51	184.11%

Explanations:**Transfers from:**

A-2002 – Decrease of the surplus amounts after covering all the 2016 expenditure for the utilities.

A-2005 – Deduction of the surplus amounts having covered all the charges-due to the mid-year changes of contract conditions, less expenditure on security services than initially planned was required.

A-2102 – Deduction of surplus amounts at the end of 2016 after having covered all the costs.

A-2290 – Decrease of the surplus amount having covered all the costs-less expenditure on publications from Publication Office than initially foreseen.

A-2330 – Deduction of surplus amount at the end of the year – no legal cases in 2016, therefore 96, 25 % of the reserved legal expenditure was not used.

A-2359 – Deduction of surplus amount having paid all the invoices.

Transfer to:

A-2000 – Increase due to a newly signed contract for the rent of parking places.

2.2. Transfers within and from title 3

Art. 27(1)(a) of the BEREC Office Financial Regulation – transfers 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.

Art.27(1) (b) - transfers from one chapter to another, from one article to another without limit.

The amounts transferred are provided in the table below:

3	OPERATIONAL EXPENDITURE	1,583,495.00	0.00	-29,082.62	1,554,412.38	-1.84%
3 0	Support to implementation of BEREC WP 2015	761,495.00	0.00	-29,082.62	732,412.38	-3.82%
3 0 0	Support to implementation of BEREC WP 2015	761,495.00	0.00	-29,082.62	732,412.38	-3.82%
3 0 0 1	Support to the BEREC Expert Working Groups	578,000.00	0.00	-29,082.62	548,917.38	-5.03%

Explanations:

Transfers from:

B-3001 – Decrease due to less expenditure on expert reimbursements than initially envisaged.

Annex: Overview of Transfers in BEREC Office Budget 2016 in January-December 2016

Expenditure

Budget Line	Budget Item Description	Budget 2016 approved by budg. authority	Transfers January-September 2016	Transfers September-December 2016	Budget with transfers
	Budget	4,246,000			
1	STAFF	2,402,000	-106,041	33,440	2,329,399
1 1	STAFF IN ACTIVE EMPLOYMENT	1,783,500	-197,368	-12,351	1,573,781
1 1 0	Staff in active employment	1,186,000	-183,361	-7,982	994,657
1 1 0 0	Basic salaries	780,000	-87,855	-2,592	689,553
1 1 0 1	Family allowances	204,000	-29,506	-4,955	169,538
1 1 0 2	Expatriation and foreign-residence allowances	202,000	-66,000	-434	135,566
1 1 1	Contract staff and other staff	500,000	3,564	-3,028	500,536
1 1 1 0	Contract staff	365,514	-26,042	-449	339,024
1 1 1 1	Seconded national experts	134,486	29,605	-2,579	161,512
1 1 2	Employer's social security contributions	58,000	-5,527	-29	52,444
1 1 2 0	Insurance against sickness	37,000	-2,900	298	34,398

Budget Line	Budget Item Description	Budget 2016 approved by budg. authority	Transfers January-September 2016	Transfers September-December 2016	Budget with transfers
1 1 2 1	Insurance against accidents and occupational disease	6,000	-375	-319	5,306
1 1 2 2	Insurance against unemployment	15,000	-2,252	-8	12,740
1 1 2 3	Constitution or maintenance of pension rights	0	0	0	0
1 1 3	Miscellaneous allowances and grants	39,500	-12,044	-1,312	26,144
1 1 3 0	Childbirth and death allowances and grants	1,000	0	-1,000	0
1 1 3 1	Travel expenses for annual leave	38,500	-12,044	-312	26,144
1 1 3 9	Other allowances	0	0	0	0
1 1 9	Salary weightings	0	0	0	0
1 1 9 0	Salary weightings	0	0	0	0
1 1 9 1	Adjustments to remunerations	0	0	0	0
1 2	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	46,000	19,485	-19,661	45,824
1 2 0	Recruitment expenses	10,000	21,000	-10,917	20,083
1 2 0 0	Travel expenses	10,000	21,000	-10,917	20,083
1 2 0 1	Miscellaneous expenditure on staff recruitment	0	0	0	0
1 2 1	Expenses on entering/leaving	36,000	-1,515	-8,744	25,741
1 2 1 0	Travel expenses on entering/leaving	3,000	0	-1,933	1,067
1 2 1 1	Installation, resettlement and transfer allowances	12,000	0	-471	11,529
1 2 1 2	Removal expenses	6,000	-2,000	-4,000	0
1 2 1 3	Daily subsistence allowances	15,000	485	-2,340	13,145
1 3	MISSIONS AND DUTY TRAVEL	201,000	45,855	-12,484	234,371
1 3 0 0	Mission expenses, duty travel expenses and other ancillary expenditure	201,000	45,855	-12,484	234,371
1 4	SOCIOMEDICAL SERVICES	6,000	0	-1,000	5,000
1 4 0	Medical service	6,000	0	-1,000	5,000
1 4 0 0	Medical service	6,000	0	-1,000	5,000
1 5	TRAININGS	70,000	11,793	2,315	84,107
1 5 0	Training	70,000	11,793	2,315	84,107

Budget Line	Budget Item Description	Budget 2016 approved by budg. authority	Transfers January-September 2016	Transfers September-December 2016	Budget with transfers
1 5 0 0	Training	70,000	11,793	2,315	84,107
1 6	EXTERNAL SERVICES	290,000	16,164	75,003	381,167
1 6 0 0	External services	290,000	16,164	75,003	381,167
1 7	REPRESENTATION AND MISCELLANEOUS STAFF COSTS	5,500	-1,969	1,617	5,148
1 7 0 0	Representation, receptions and events, and miscellaneous staff expenses	5,500	-1,969	1,617	5,148
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	260,505	106,041	-4,357	362,189
2 0	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	85,405	-15,474	11,783	81,715
2 0 0	Buildings and associated costs	85,405	-15,474	11,783	81,715
2 0 0 0	Rent	33,000	4,012	15,449	52,461
2 0 0 1	Insurance	1,100	-120	0	980
2 0 0 2	Water, gas, electricity and heating	30,250	-6,067	-1,385	22,799
2 0 0 3	Cleaning	0	0	0	0
2 0 0 4	Fitting-out and maintenance of premises	1,055	790	0	1,845
2 0 0 5	Security and surveillance of buildings	20,000	-14,088	-2,282	3,630
2 0 0 9	Other expenditure relating to the acquisition, construction or maintenance of a building	0	0	0	0
2 1	INFORMATION TECHNOLOGY PURCHASES	81,900	74,188	-5,802	150,286
2 1 0	Information technology purchases	81,900	74,188	-5,802	150,286
2 1 0 0	Computer equipment	20,500	3,222	0	23,722
2 1 0 1	Software	12,600	-5,250	0	7,350
2 1 0 2	Other external data processing services	48,800	76,216	-5,802	119,214
2 2	MOVABLE PROPERTY AND ASSOCIATED COSTS	21,000	-8,825	-2,975	9,200
2 2 0	Technical installations and electronic office equipment	1,000	-996	0	4
2 2 0 0	Technical installations and electronic office equipment	1,000	-996	0	4
2 2 1	Furniture	5,000	1,171	0	6,171
2 2 1 0	Furniture	5,000	1,171	0	6,171
2 2 9	Other movable property and associated costs	15,000	-9,000	-2,975	3,025

Budget Line	Budget Item Description	Budget 2016 approved by budg. authority	Transfers January-September 2016	Transfers September-December 2016	Budget with transfers
2 2 9 0	Books, newspapers and documentation	15,000	-9,000	-2,975	3,025
2 2 9 1	Cars, transport vehicles, and maintenance and repairs	0	0	0	0
2 2 9 9	Other movable property, and maintenance and repairs	0	0	0	0
2 3	CURRENT ADMINISTRATIVE EXPENDITURE	46,900	65,769	-6,115	106,554
2 3 0	Stationery and office supplies	6,000	6,681	0	12,681
2 3 0 0	Stationery and office supplies	6,000	6,681	0	12,681
2 3 2	Financial charges	15,500	-1,014	0	14,486
2 3 2 0	Bank charges	500	-318	0	182
2 3 2 1	Exchange rate losses	0	0	0	0
2 3 2 9	Other financial charges	15,000	-696	0	14,304
2 3 3	Legal expenses	20,000	-15,000	-4,250	750
2 3 3 0	Legal expenses	20,000	-15,000	-4,250	750
2 3 3 1	Damages	0	0	0	0
2 3 5	Other operating expenses	5,400	75,102	-1,865	78,637
2 3 5 0	Miscellaneous insurances	0	0	0	0
2 3 5 9	Other operating expenses	5,400	75,102	-1,865	78,637
2 4	POSTAGE AND TELECOMM.	21,300	-17,850	-380	3,070
2 4 0 0	Postage and delivery charges	1,300	0	-100	1,200
2 4 1 0	Telecommunication charges	20,000	-17,850	-280	1,870
2 5	EXPENDITURE ON FORMAL AND OTHER MEETINGS	4,000	8,232	-867	11,365
2 5 0 0	Meetings in general	4,000	8,232	-867	11,365
3	OPERATIONAL EXPENDITURE	1,583,495	0	-29,083	1,554,412
3 0	Support to implementation of BEREC WP 2015	761,495	0	-29,083	732,412
3 0 0	Support to implementation of BEREC WP 2015	761,495	0	-29,083	732,412
3 0 0 1	Support to the BEREC Expert Working Groups	578,000	0	-29,083	548,917
3 0 0 2	Activities under Articles 7 and 7a Framework Directive	33,000	0	0	33,000
3 0 0 3	Collection exchange and transmission of information	150,495	0	0	150,495
3 1	Horizontal activities (other support not directly related to BEREC WP)	822,000	0	0	822,000
3 1 0	Horizontal activities (other support not directly related to BEREC WP)	822,000	0	0	822,000
3 1 0 1	Other support activities to BEREC	500,000	125,000	0	625,000

Budget Line	Budget Item Description	Budget 2016 approved by budg. authority	Transfers January-September 2016	Transfers September-December 2016	Budget with transfers
3 1 0 2	Provision of advice and other ad-hoc services to BEREC and other parties	322,000	-125,000	0	197,000

Riga, 13 February 2017

László IGNÉCZI
Administrative Manager