

Information

on the transfers in the 2018 Budget of the Office of the Body of European Regulators for Electronic Communications ('the BEREC Office') carried out by the Administrative Manager in July-September 2018

1. Introduction and legal basis

Article 27 (1) of Decision MC/2014/1 of the BEREC Office Management Committee (MC) 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") stipulates that the Administrative Manager may transfer appropriations without limit from one chapter to another and from one article to another, 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.

To ensure the best use of the financial resources available in the BEREC Office budget for expenses, after reviewing all liabilities of the BEREC Office, during the third quarter 2018 the BEREC Office Administrative Manager executed one transfer of appropriations in the BEREC Office 2018 Budget from Title 1 to Title 2 and within Title 1, within the limit of the Administrative Manager.

The transfer has not generated any changes on revenue side.

Further information about the transfer carried out by the Administrative Manager is presented below. The transfer of appropriations above 5k EUR is accompanied by additional explanations.

2. Transfer of appropriations from Title 1 to Title 2

Transfer of 20.164,00 EUR to:

A-2359 (Other operating expenses) - to cover the expenditure for:

- independent external audit of the BEREC Office accounts for 2018;

Article 70(6) of the new Financial Regulation (Article 208(4) of the old FR) envisages that an independent external auditor has to verify that the annual accounts of the BEREC Office properly present the income, expenditure and financial position of the relevant body prior to the consolidation in the Commission's final accounts. In preparing its report, the Court of Auditors has to consider the audit work performed by the independent external auditor and the action taken in response to the auditor's findings.

Therefore the BEREC Office needs to procure such service for which it has to pay from its budget. The BEREC Office has envisaged kEUR 25 for this audit work for a period of two years (2018 and 2019). The current transfer covers the expenditure only for the audit of the 2018 accounts. The audit of the 2019 accounts will be covered from the 2019 budget.

- validation of the accounting system by the Accounting Officer of the BEREC Office.

According to Article 50 (1) (e) of the BEREC Office Financial Regulation the Accounting Officer is in charge of laying down and validating the accounting systems and, where appropriate, validating systems laid down by the authorising officer to supply or justify accounting information. In this respect, the Accounting Officer of the BEREC Office (the Accounting Officer of the European Commission) announced the launch of the accounting system validation by a letter received on 14/06/2018 (Ares(2018)3149885 - 14/06/2018). According to the Service Level Agreement with DG Budget the expenditure for the validation will amount to 8.5 k EUR.

Transfer from:

The budget lines identified for transfer out are BL 1300 (Mission expenses, duty travel expenses and other ancillary expenditure) and BL 1500 (Training), for the following reasons:

- The expenditure for missions planned under BL 1300 in the 1st half of 2018 has been lower than forecasted due to the organisation of big number of EWG meetings by video-conference and the provision of on-line and in-house trainings to the staff, which require less travel to Brussels.
- Due to the increased usage of on-line and in-house trainings offered to the staff free of charge the expenditure under BL 1500 has been lower than forecasted.

The table below presents the requested transfer:

Appropriations to be credited (transfer to)		Appropriations to be debited (transfer from)	
Budget line(s)	Estimated needs	Budget line(s)	Appropriations to transfer
BL 2359 (Other operating expenses)	20.164,00	BL 1300 (Mission expenses, duty travel expenses and other ancillary expenditure)	13.472,80
		BL 1500 (Training)	6.691,20

Finally, the transfer includes appropriations allocated to different budget lines within Title 1, which concern an amount less than 5k EUR and it is not within the remit of this information note (additional intervention performed with the allocation of appropriations to BL 1400 (medical service) from BL 1300 (Mission expenses, duty travel expenses and other ancillary expenditure) of 2.6 k EUR for the purpose of honouring the SLA with the PMO service for fees regarding the annual medical visits and the processing of medical certificates of the staff).

3. Final provisions

The current information is brought to the attention of the MC in compliance with the provisions of the Article 27 (4) according to which the Administrative Manager has to inform the MC as soon as possible of all transfers made.

4. Budgetary transfers January-July 2018

Budget Line	Budget Item Description	Budget 2018 approved by budg. authority	10%	Transfers January 2018 (1)	Transfers July 2018 (2)	Budget with transfers	comments JAN 18	comments JUL 18
	Budget	4.331.000,00						
1	STAFF	2.489.045,00		0,00	-20.164,00	2.468.881,00		
1 1	STAFF IN ACTIVE EMPLOYMENT	1.850.521,00		0,00	0,00	1.850.521,00		
1 1 0	Staff in active employment	1.136.335,00		0,00	0,00	1.136.335,00		
1 1 0 0	Basic salaries	820.790,00	82.079,00	0,00	0,00	820.790,00		
1 1 0 1	Family allowances	160.392,00	16.039,20	0,00	0,00	160.392,00		
1 1 0 2	Expatriation and foreign-residence allowances	155.153,00	15.515,30	0,00	0,00	155.153,00		
1 1 1	Contract staff and other staff	625.818,00		0,00	0,00	625.818,00		
1 1 1 0	Contract staff	447.179,00	44.717,90	0,00	0,00	447.179,00		
1 1 1 1	Seconded national experts	178.639,00	17.863,90	0,00	0,00	178.639,00		
1 1 2	Employer's social security contributions	57.700,00		0,00	0,00	57.700,00		

Budget Line	Budget Item Description	Budget 2018 approved by budg. authority	10%	Transfers January 2018 (1)	Transfers July 2018 (2)	Budget with transfers	comments JAN 18	comments JUL 18
1 1 2 0	Insurance against sickness	37.116,00	3.711,60	0,00	0,00	37.116,00		
1 1 2 1	Insurance against accidents and occupational disease	5.072,00	507,20	0,00	0,00	5.072,00		
1 1 2 2	Insurance against unemployment	15.512,00	1.551,20	0,00	0,00	15.512,00		
1 1 2 3	Constitution or maintenance of pension rights	0,00	0,00	0,00	0,00	0,00		
1 1 3	Miscellaneous allowances and grants	30.668,00		0,00	0,00	30.668,00		
1 1 3 0	Childbirth and death allowances and grants	398,00	39,80	0,00	0,00	398,00		
1 1 3 1	Travel expenses for annual leave	30.270,00	3.027,00	0,00	0,00	30.270,00		
1 1 3 9	Other allowances	0,00	0,00	0,00	0,00	0,00		
1 1 9	Salary weightings	0,00		0,00	0,00	0,00		
1 1 9 0	Salary weightings	0,00	0,00	0,00	0,00	0,00		
1 1 9 1	Adjustments to remunerations	0,00	0,00	0,00	0,00	0,00		

Budget Line	Budget Item Description	Budget 2018 approved by budg. authority	10%	Transfers January 2018 (1)	Transfers July 2018 (2)	Budget with transfers	comments JAN 18	comments JUL 18
1 2	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	48.403,00		0,00	0,00	48.403,00		
1 2 0	Recruitment expenses	15.000,00		0,00	0,00	15.000,00		
1 2 0 0	Travel expenses	15.000,00	1.500,00	0,00	0,00	15.000,00		
1 2 0 1	Miscellaneous expenditure on staff recruitment	0,00	0,00	0,00	0,00	0,00		
1 2 1	Expenses on entering/leaving	33.403,00		0,00	0,00	33.403,00		
1 2 1 0	Travel expenses on entering/leaving	4.982,00	498,20	0,00	0,00	4.982,00		
1 2 1 1	Installation, resettlement and transfer allowances	9.800,00	980,00	0,00	0,00	9.800,00		
1 2 1 2	Removal expenses	10.120,00	1.012,00	0,00	0,00	10.120,00		
1 2 1 3	Daily subsistence allowances	8.501,00	850,10	0,00	0,00	8.501,00		

Budget Line	Budget Item Description	Budget 2018 approved by budg. authority	10%	Transfers January 2018 (1)	Transfers July 2018 (2)	Budget with transfers	comments JAN 18	comments JUL 18
1 3	MISSIONS AND DUTY TRAVEL	198.000,00		0,00	-16.132,80	181.867,20		
1 3 0 0	Mission expenses, duty travel expenses and other ancillary expenditure	198.000,00	19.800,00	0,00	-16.132,80	181.867,20		2,660,00 to BL 1400 and 13.472,80 to BL 2359
1 4	SOCIOMEDICAL SERVICES	4.060,00		0,00	2.660,00	6.720,00		
1 4 0 0	Medical service	4.060,00	406,00	0,00	2.660,00	6.720,00		
1 5	TRAININGS	76.912,00		0,00	-6.691,20	70.220,80		
1 5 0 0	Training	76.912,00	7.691,20	0,00	-6.691,20	70.220,80		to BL 2359
1 6	EXTERNAL SERVICES	299.029,00		0,00	0,00	299.029,00		
1 6 0 0	External services	299.029,00	29.902,90	0,00	0,00	299.029,00		
1 7	REPRESENTATION AND MISCELLANEOUS STAFF COSTS	12.120,00		0,00	0,00	12.120,00		
1 7 0 0	Representation, receptions and events, and	12.120,00	1.212,00	0,00	0,00	12.120,00		

Budget Line	Budget Item Description	Budget 2018 approved by budg. authority	10%	Transfers January 2018 (1)	Transfers July 2018 (2)	Budget with transfers	comments JAN 18	comments JUL 18
	miscellaneous staff expenses							
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	452.624,00		19.893,43	20.164,00	492.681,43		
2 0	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	108.285,00		19.893,43	0,00	128.178,43		
2 0 0	Buildings and associated costs	108.285,00		19.893,43	0,00	128.178,43		
2 0 0 0	Rent	61.838,00	6.183,80	0,00	0,00	61.838,00		
2 0 0 1	Insurance	2.020,00	202,00	0,00	0,00	2.020,00		
2 0 0 2	Water, gas, electricity and heating	28.817,00	2.881,70	0,00	0,00	28.817,00		
2 0 0 3	Cleaning	0,00	0,00	0,00	0,00	0,00		
2 0 0 4	Fitting-out and maintenance of premises	2.610,00	261,00	0,00	0,00	2.610,00		
2 0 0 5	Security and surveillance of buildings	13.000,00	1.300,00	19.893,43	0,00	32.893,43		
2 0 0 9	Other expenditure relating to the acquisition, construction	0,00	0,00	0,00	0,00	0,00		

Budget Line	Budget Item Description	Budget 2018 approved by budg. authority	10%	Transfers January 2018 (1)	Transfers July 2018 (2)	Budget with transfers	comments JAN 18	comments JUL 18
	or maintenance of a building							
2 1	INFORMATION TECHNOLOGY PURCHASES	217.000,00		0,00	0,00	217.000,00		
2 1 0	Information technology purchases	217.000,00		0,00	0,00	217.000,00		
2 1 0 0	Computer equipment	15.400,00	1.540,00	0,00	0,00	15.400,00		
2 1 0 1	Software	15.000,00	1.500,00	0,00	0,00	15.000,00		
2 1 0 2	Other external data processing services	186.600,00	18.660,00	0,00	0,00	186.600,00		
2 2	MOVABLE PROPERTY AND ASSOCIATED COSTS	5.073,00		0,00	0,00	5.073,00		
2 2 0	Technical installations and electronic office equipment	0,00		0,00	0,00	0,00		
2 2 0 0	Technical installations and electronic office equipment	0,00	0,00	0,00	0,00	0,00		
2 2 1	Furniture	4.525,00		0,00	0,00	4.525,00		
2 2 1 0	Furniture	4.525,00	452,50	0,00	0,00	4.525,00		

Budget Line	Budget Item Description	Budget 2018 approved by budg. authority	10%	Transfers January 2018 (1)	Transfers July 2018 (2)	Budget with transfers	comments JAN 18	comments JUL 18
2 2 9	Other movable property and associated costs	548,00		0,00	0,00	548,00		
2 2 9 0	Books, newspapers and documentation	548,00	54,80	0,00	0,00	548,00		
2 2 9 1	Cars, transport vehicles, and maintenance and repairs	0,00	0,00	0,00	0,00	0,00		
2 2 9 9	Other movable property, and maintenance and repairs	0,00	0,00	0,00	0,00	0,00		
2 3	CURRENT ADMINISTRATIVE EXPENDITURE	96.726,00		0,00	20.164,00	116.890,00		
2 3 0	Stationery and office supplies	15.645,00		0,00	0,00	15.645,00		
2 3 0 0	Stationery and office supplies	15.645,00	1.564,50	0,00	0,00	15.645,00		
2 3 2	Financial charges	0,00		0,00	0,00	0,00		
2 3 2 0	Bank charges	0,00	0,00	0,00	0,00	0,00		
2 3 2 1	Exchange rate losses	0,00	0,00	0,00	0,00	0,00		
2 3 2 9	Other financial charges	0,00	0,00	0,00	0,00	0,00		

Budget Line	Budget Item Description	Budget 2018 approved by budg. authority	10%	Transfers January 2018 (1)	Transfers July 2018 (2)	Budget with transfers	comments JAN 18	comments JUL 18
2 3 3	Legal expenses	2.525,00		0,00	0,00	2.525,00		
2 3 3 0	Legal expenses	2.525,00	252,50	0,00	0,00	2.525,00		
2 3 3 1	Damages	0,00	0,00	0,00	0,00	0,00		
2 3 5	Other operating expenses	78.556,00		0,00	20.164,00	98.720,00		
2 3 5 0	Miscellaneous insurances	0,00	0,00	0,00	0,00	0,00		
2 3 5 9	Other operating expenses	78.556,00	7.855,60	0,00	20.164,00	98.720,00		
2 4	POSTAGE AND TELECOMM.	14.110,00		0,00	0,00	14.110,00		
2 4 0 0	Postage and delivery charges	1.500,00	150,00	0,00	0,00	1.500,00		
2 4 1 0	Telecommunication charges	12.610,00	1.261,00	0,00	0,00	12.610,00		
2 5	EXPENDITURE ON FORMAL AND OTHER MEETINGS	11.430,00		0,00	0,00	11.430,00		
2 5 0 0	Meetings in general	11.430,00	1.143,00	0,00	0,00	11.430,00		
3	OPERATIONAL EXPENDITURE	1.389.331,00		-19.893,43	0,00	1.369.437,57		

Budget Line	Budget Item Description	Budget 2018 approved by budg. authority	10%	Transfers January 2018 (1)	Transfers July 2018 (2)	Budget with transfers	comments JAN 18	comments JUL 18
3 0	Support to implementation of BEREC WP 2017	600.000,00		-19.893,43	0,00	580.106,57		
3 0 0	Support to implementation of BEREC WP 2017	600.000,00		-19.893,43	0,00	580.106,57		
3 0 0 1	Support to the BEREC Expert Working Groups	585.000,00	58.500,00	-19.893,43	0,00	565.106,57	to BL 2005	
3 0 0 2	Activities under Articles 7 and 7a Framework Directive	15.000,00	1.500,00	0,00	0,00	15.000,00		
3 1	Support to BEREC and NRAs	789.331,00		0,00	0,00	789.331,00		
3 1 0	Support to BEREC and NRAs	789.331,00		0,00	0,00	789.331,00		
3 1 0 1	Other support activities to BEREC and NRAs	789.331,00	78.933,10	0,00	0,00	789.331,00		

Riga, 23 November 2018

(e-signed)
László IGNÉCZI
 Administrative Manager