

Report
on budgetary and financial management of the Agency
for Support for BEREC (BEREC Office)
Financial year 2019

21 February 2020

Contents

Executive summary	3
1. Introduction.....	4
1.1 General Context	4
1.2 Legal Framework.....	5
2. Implementation of the budget 2019	6
2.1 Budget 2019- initial and with transfers	6
2.2 Budget 2019 – rate of implementation	6
2.3 Commitment and payment appropriation carry overs.....	9
2.3.1 Overview	9
2.3.2 Commitment and payment appropriations carried over from 2019 to 2020 (C8/2020).....	10
2.3.3 Cancellation of payment appropriations carried over from 2018 to 2019 (C9/2019).....	11
3. Report on budgetary and financial management	13
3.1 Budget structure	13
3.2 Analysis of the financial management.....	13
TITLE 1 (total execution 99.96%).....	13
TITLE 2 (total execution 100.00%).....	16
TITLE 3 (total execution 99.73%).....	19
Annex I Revenue - appropriations	22
Annex II Summary on transfers	23
Annex III Revenue 2019	32
Annex IV Expenditure 2019	33
Commitment and payment appropriations in EUR – C1 credits.....	33
Commitment and payment appropriations in EUR – C8 credits (C8/2019).....	39

Executive summary

The present report gives an overview of the budgetary and financial management of the Agency for Support for BEREC (BEREC Office) for the financial year 2019. This information is complemented with general financial information, summaries of the usage of budgetary resources and annexes presenting the status of the budget implementation.

This report has been prepared in accordance with Article 28(2) of Regulation (EU) 2018/1971 of 11 December 2018 and Article 103 of the BEREC Office Financial Regulation¹.

The execution of the budget is presented by budget lines and contains additional information for each budget line about the amounts committed and paid, the budget available and the corresponding percentages of the budget line totals.

The 2019 BEREC Office Budget (revenue and expenditure), as adopted by the BEREC Office Management Board, amounted to EUR 5,701,000. The full amount of the revenue was collected in two installments.

In 2019 the amount of EUR 5,696,939.89 was accepted in commitments (99.93% of the total amount available for commitment appropriations) and EUR 4,674,263.82 were paid (81.99% of the total amount of available payment appropriations). Resulting in second best (99.94% in 2017) level of budget execution of the BEREC Office budget since the establishment of the Agency in 2010.

The amount of EUR 1,022,676.07 (17.95 % of total established commitments) were carried over for payments still to be processed in 2020 (C8/2020).

This report shall be submitted to the European Parliament, the Council, the Commission and the Court of Auditors by 31 March 2020.

¹ Decision No MB/2019/13 of the Management Board of the BEREC Office on the financial regulation applicable to the BEREC Office available at: https://bereg.europa.eu/eng/document_register/subject_matter/bereg_office/decisions_of_the_management_board/8699-decision-no-mb201913-of-the-management-board-of-the-bereg-office-on-the-financial-regulation-applicable-to-the-bereg-office

1. Introduction

1.1 General Context

BEREC and the Office were established by Regulation (EC) No 1211/2009 of the European Parliament and of the Council. BEREC was established with the objective to contribute, on one hand, to the development and, on the other, to the better functioning, of the internal market for electronic communications networks and services by ensuring the consistent implementation of the regulatory framework for electronic communications.

The Office was established as a Community body with legal personality to carry out the tasks referred to in Regulation (EC) No 1211/2009, in particular the provision of professional and administrative support services to BEREC. It was expected to operate as a Brussels-based support office as the successor of the former ERG secretariat. With only 16 posts and 12 external staff FTEs (of which two were assigned to administration and support), the Office became the smallest EU regulatory agency. With Decision 2010/349/EU, the Representatives of the Governments of the Member States decided that the Office would have its seat in Riga, thus becoming a decentralised regulatory agency. The resources were not adjusted accordingly.

Since their establishment BEREC and the Office have made a positive contribution towards the consistent implementation of the regulatory framework for electronic communications. In order to further contribute to the development of the internal market for electronic communications throughout the Union as well as to the promotion of access to, and take-up of, very high capacity networks, competition in the provision of electronic communications networks, services and associated facilities and the interests of the citizens of the Union, Regulation (EU) 2018/1971 of 11 December 2018 aims to strengthen the role of BEREC.

The new official name of the Office determined by Regulation (EU) 2018/1971 is 'Agency for Support for BEREC'. The designation 'BEREC Office' is used as the Agency's short name.

The BEREC Office provides all necessary professional and administrative support for the work of BEREC, including financial, organisational and logistical support, and contributes to BEREC's regulatory work. The BEREC Office succeeded the Office established by Regulation (EC) No 1211/2009 as regards all ownership, agreements, legal obligations, employment contracts, financial commitments and liabilities.

In order to guarantee the BEREC Office's autonomy and independence, and in order to provide support to the work of BEREC, the BEREC Office has its own budget, most of which derives from a contribution from the Union.

1.2 Legal Framework

The BEREC Office is required to prepared a report on the budgetary and financial management in accordance with the following legal provisions:

- Article 28 (2) of Regulation (EU) 2018/1971 of the European Parliament and of the Council of 11 December 2018 establishing the Body of European Regulators for Electronic Communications (BEREC) and the BEREC Office, amending Regulation (EU) 2015/2120 and repealing Regulation (EC) No 1211/2009²;
- Article 103 of Decision MB/2019/13³ of the BEREC Office Management Board on the financial regulation applicable to the BEREC Office (hereinafter referred to as the 'BEREC Office Financial Regulation').

The report shall give an account, both in absolute terms and expressed as a percentage, at least, of the rate of implementation of appropriations together with summary information on the transfers of appropriations among the various budget items

This report shall be submitted to the European Parliament, the Council, the Commission and the Court of Auditors by 31 March 2020 by the Director of the Agency.

² OJ L 321, 17.12.2018, p. 1–35 (BG, ES, CS, DA, DE, ET, EL, EN, FR, GA, HR, IT, LV, LT, HU, MT, NL, PL, PT, RO, SK, SL, FI, SV)

³

https://bereg.europa.eu/eng/document_register/subject_matter/bereg_office/decisions_of_the_management_board/8699-decision-no-mb201913-of-the-management-board-of-the-bereg-office-on-the-financial-regulation-applicable-to-the-bereg-office

2. Implementation of the budget 2019

2.1 Budget 2019- initial and with transfers

The Budget of the BEREC Office for year 2019, as adopted by the Management Board of the BEREC Office (MB) and approved by the budgetary authority was 5,701,000.00 which consist of:

Main EU subsidy 2019:	5 677 664.45
Assigned revenues deriving from 2018 surpluses:	23 335.55
TOTAL:	5 701 000.00

No amendments to the budget took place in the course of the year. The table in Annex I presents details of the budget 2019 in terms of appropriations for revenue.

Article 26 (1) of the BEREC Office Financial Regulation lays down that the Director may transfer appropriations:

- (a) 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;
- (b) from one chapter to another and within each chapter without limit.

In 2019 the BEREC Office Director executed 5 budgetary transfer in order to ensure the best use of the financial resources available to the BEREC Office as per voted budget.

The table in Annex II presents the Budget 2019 in terms of commitment and payment appropriations indicating the overall summary of the transfers made by the BEREC Office Director.

The tables in Annex III present the actual revenue received by the BEREC Office and the actual expenditure in terms of commitment and payment appropriations and commitments accepted and payments made by budget lines, chapters and titles by the end of 2019.

2.2 Budget 2019 – rate of implementation

The budget execution of the BEREC Office is calculated on the basis of the 2019 fund

source "C1" – appropriations for the year. The BEREC Office has only non-differentiated appropriations; therefore, commitment and payment appropriations are equal.

At the end of 2019 the implementation of commitment appropriations (after carryovers) amounted to EUR 5,696,939.89 out of EUR 5,701,000.00 of authorised commitment appropriations (99.93 % of available appropriations). This is one of the highest level of budget execution of the BEREC Office budget since the establishment of the Agency in 2010.

The implementation of payment appropriations reached EUR 4,674,263.82 corresponding to 81.99% of the available appropriations.

Overview by years:

Year	Total budget	Commitment execution	%	Payment execution	%
2019	5,701,000.00	5,696,939.89	99.93%	4,674,263.82	81.99%
2018	4,331,000.00	4,324,758.70	99.86%	3,580,804.46	82.68%
2017	4,246,000.00	4,243,465.01	99.94%	3,690,674.14	86.92%
2016	4,246,000.00	4,084,575.06	96.20%	3,277,546.69	77.19%
2015	4,017,244.00	3,842,404.98	95.65%	3,226,447.73	80.31%

Summary of budgetary execution by titles for 2019

The execution of commitment and payment appropriations by budget titles in 2019 is as follows:

Title	Credit Available	Commitment Accepted	% Committed	Payment Accepted	% Paid
1	2,913,656.14	2,912,412.49	99.96%	2,722,982.37	93.46%
2	828,529.86	828,527.93	100.00%	644,114.25	77.74%
3	1,958,814.02	1,955,999.47	99.86%	1,307,167.20	66.73%
TOTAL:	5,701,000.02	5,696,939.89	99.93%	4,674,263.82	81.99%

Budgetary commitments are entered in the accounts on the basis of the legal commitments entered into up to 31 December 2019 and payments on the basis of the payments made by the Accounting Officer by 31 December 2019, at the latest. The outstanding commitments at the end of the year are automatically carried over to 2020.

Calculation of the budget outturn

	2017	2018	2019
Revenue actually received (+)	4,246,000	4,331,000.00	5,701,000.20
Payments made (-)	-3,690,674	-3,580,804.46	-4,674,263.82
Carry-over of appropriations (-)	-552,791	-743,954.24	-1,022,676.07
Cancellation of appropriations carried over (+)	20,412	17,115.65	28,405.57
Adjustment for carry over of assigned revenue appropriations from previous year (+)	0.00	0.00	0.00
Exchange rate differences (+/-)	389	44.69	-46.75
Adjustment for negative balance from previous year (-)	0	0	0
TOTAL:	23,336	23,402	32,419.13

2.3 Commitment and payment appropriation carry overs

2.3.1 Overview

Title	Type of expenditure	Carry-over of Payment Appropriations to 2019 (C8/2019)	Carry-over of Payment Appropriations to 2020 (C8/2020)
1	Staff	90,726.98	189,430.12
2	Buildings, equipment and miscellaneous operating expenditure	80,481.66	184,413,68
3	Operational expenditure	572,745.60	648,832.27
	Total	743,954.24	1,022,676.07

- **C8/2019:** The carryover of 743,954.24 represents a percentage of 17.20% of total commitments established in 2018.
- **C8/2020:** The carryover of 1,022,676.07 represents a percentage of 17.95% of total commitments established in 2019.

The C8 credits of the budget should be consumed as soon as possible and the resources not used to be de-committed. C8 appropriations cannot be carried over to the second year. There are three main reasons for the budget of previous year (C1) to be carried over (to C8):

- payments for services that were delivered in year N where invoices are to be received in year N+1
- payments due in year N which were not finalised by 31 December of the respective year (example: reimbursements to candidates who participated in selection procedures in 2018 for whom the payments were not finalised by the end of December 2018)
- contracts that entered before 31 December year N with contract end date in N+1. The relevant budgetary commitment for a particular contract has to be carried over into the next year.

2.3.2 Commitment and payment appropriations carried over from 2019 to 2020 (C8/2020)

Carry-over of appropriations from 2019 to 2020 (EUR 1,022,676.07) relates to:

Title 1: Staff related costs, such as:

- missions of staff for support provided to BEREC and WGs that took place in Q4 2019 and are to be invoiced for in 2020;
- trainings to be delivered in 2020 under contracts signed in 2019;
- liabilities under contracts for provision of interim staff concluded in 2019, for which services will continue in 2020;
- other services for staff, which were delivered in 2019, for which invoices and/or final services are to be received in 2020 (Interagency network fee, production of EC staff badges, electronic brochures for staff, legal advice).

Title 2: Building, equipment and miscellaneous operating expenditure:

- invoices for services and supplies delivered in 2019 (mainly in December) for premises' utilities, security services, consumables, postal and telecommunications services, that will be received in 2020;
- IT purchases and related services, for which contracts have been signed in 2019 and/or services rendered and invoices will be received in 2020;
- the cost for the use of the EC's document management system ARES and the services for the Accounting Officer (debit notes to be received in 2020).

Title 3: Operational activities such as:

- expenses for organisation of BEREC WG meetings and reimbursement of travel expenses of experts participating in these meetings held in Q4 2019 and January 2020; final invoice for services is to be received and paid at the beginning of 2020;
- expenses for organisation and WG reimbursements for participation in BEREC meetings (incl. WG meetings) beginning of 2020 (January and February), for which invitation to working group meetings were sent out in 2019;
- expenses for PMO fees for calculation of reimbursements that is expected in Q1 2020;

- liabilities under contracts for provision of ICT Support to BEREC concluded in 2019, for which monthly services will continue in 2020;
- Other year-specific services contracted in 2019 for which the delivery of the service will continue in 2020: Back-up and disaster recovery, BERECnet migration, update and optimization, UCAAS in Brussels and EUIPO Website assessment in 2020.

2.3.3 Cancellation of payment appropriations carried over from 2018 to 2019 (C9/2019)

	Payment appropriations	Payments made	Cancellation Payment appropriations (EUR)	Cancellation %
Title 1 C8	90726.98	86132.81	4,594.17	5.06%
Title 2 C8	80481.66	74541.27	5,940.39	7.38%
Title 3 C8	572745.6	554874.59	17,871.01	3.12%
Total	743,955.24	715,548.67	28,405.57	3.82%

The cancellation of payment appropriations carried over happened mostly due to the fact that (explanations include cancelled amount above EUR 100):

Title 1: Staff:

- 144 EUR were cancelled having paid the final cost for the SNE accident insurance – the amount is always invoiced in N+1 based on actual number of the SNEs throughout the year
- Cost for the staff training expenses were lower than estimated and EUR 1047 had to be cancelled;
- Expenditure for invoices received for the inter agencies network contribution and medical services was less than expected and 280 EUR had to be cancelled;

- Final PMO fees for the service of salary and mission were lower than estimated, thus EUR 797 had to be cancelled
- Final invoice for production of EC entrance badges was lower than estimated and EUR 1992 had to be cancelled;

Title 2: Building, equipment and miscellaneous operating expenditure:

- Small amount of 42 EUR and 24 EUR were cancelled due to slight overestimation of telecom expenses and stationery order;
- 5875 EUR were cancelled, since the EC service changed the approach to BEREC Office account validation which resulted in unexpected reduction in total price with no prior notice.

Title 3: Operational activities:

- 7400 EUR were cancelled from the implementation of the Specific contract for development of Net neutrality measurement tool, since the contractor could not deliver all the deliverable as envisaged in the contract;
- 234 EUR were cancelled from the commitment for organisation of P4 2018, since the final invoice was below the total maximum amount envisaged in the contract due to lower expenditure for expert reimbursement than forecasted;
- 177 EUR were cancelled from the specific contract for provision of ICT services to BEREC due to travelling expenses not incurred as per the conditions of the said contract;
- 4246 EUR were cancelled from the commitment for organisation of CN4 2018, since the final invoice was below the total maximum amount envisaged in the contract;
- 1931 EUR were cancelled since the final expenses for the organisation of the NRA training session 4 were lower than estimated;
- 961 EUR were cancelled since the fees from the PMO for expert reimbursement calculation in 2018 were lower than estimated;
- Reimbursement of participants/experts to WGs travel were based on the number of people invited and eligible to receive reimbursements and average costs per expert; however, the final costs depend on the actual participation and the number of applications received and actual costs incurred due to the use of audio-visual

conference facilities available for the WG meetings These costs were lower than estimated by EUR 2845 and were cancelled.

For more details, see Annex IV

3. Report on budgetary and financial management

3.1 Budget structure

In 2019 the revenue of the BEREC Office consisted of a subsidy from the Union, entered under the appropriate headings of the General Budget of the EU (Commission Section), as decided by the Budgetary Authority.

The expenditure in the 2019 BEREC Office budget was distributed in three Titles, as follows:

- TITLE 1 – Staff;
- TITLE 2 – Buildings, equipment and miscellaneous operations;
- TITLE 3 – Operational expenses.

Title 1 covers staff expenditure such as salaries, training and costs associated to recruitment procedures, external services related to staff and staff welfare. Title 2 covers the costs relating to the functioning of the BEREC Office such as administrative costs on infrastructure, equipment and IT needs. Title 3 corresponds to the Agency’s operational activities in support of BEREC.

3.2 Analysis of the financial management

TITLE 1 (total execution 99.96%)

Chapter 11 – staff in active employment

This appropriation covers salary payments which are well on track because of predictability and linearity of payments.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
1,950,353.35	1,950,353.35	100.00%	1,949,844.00	99.97%

Chapter 12 – miscellaneous expenditure on staff recruitment and transfer

This appropriation is to cover the costs for publishing calls for expression of interest, travel expenditures incurred for interviewing candidates, the travel expenses of staff (including members of their families) on taking up duties and at the end of contracts, the installation allowances for staff obliged to change residence after taking up their duty, the removal costs of staff obliged to change residence after taking up duty, and the costs of daily subsistence allowances.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
34,559.04	34,559.04	100.00%	34,559.04	100.00%

Chapter 13 – missions and duty travel

This appropriation is intended to cover expenditure on staff travel, the payment of daily mission allowances and the ancillary or exceptional expenses incurred by staff in the interest of the service and PMO fees related to calculation of mission reimbursements.

The estimated amounts for missions booked and performed in 2019 but not yet paid, as well as for the costs of PMO services rendered for calculating reimbursements to staff for missions performed, invoice for which will arrive later in 2020, were carried over.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
212,284.65	212,284.65	100.00%	203,509.35	95.87%

Chapter 14 - socio-medical services

This appropriation is to cover the costs of annual medical checks and of reviewing the health and safety conditions at work, medical checks linked to recruitment and other services provided by the Medical Service. The invoices for the medical inspections and medical checks provided during the second half of 2019 will be received in 2020, therefore the commitment was partially carried over to 2020.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
9,000.00	9,000.00	100.00%	6,970.00	77.44%

Chapter 15 – trainings

This appropriation is to cover the costs of staff training needs.

Trainings delivered in 2019, for which the invoices have not been received and trainings to be carried out in 2020 under contracts signed in 2019 were carried over (i.e. Coaching for the team leaders and fees for trainings followed by the staff at the European Commission).

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
80,774.73	80,774.73	100.00%	63,201.74	78.24%

Chapter 16 – external services

This appropriation is intended to cover the costs of interim staff, trainees and external services related to staff, such as those provided by PMO for calculation of salaries and allowances, staff related translation and other language requests, publications in OJ, support to multilingual schooling for the children of the BEREK Office staff and social welfare activities.

Several specific contracts for use interim workers' services were signed in 2019, under which the provision of services will continue in 2020. Consequently, the invoices for these contracts will arrive in 2020 and the commitments are carried over.

Other carry overs under Chapter 16 are for the EC services delivered in 2019, for which invoices will arrive in 2020 such as PMO fees and other Hr related expenditure.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
610,735.47	609,605.47	99.81%	451,039.55	73.85%

Chapter 17 – representation and miscellaneous staff costs

This appropriation is intended to cover the costs of representation, receptions, team events and other staff related miscellaneous expenses.

Commitments related to SLA with DG HR (for issuing access badges to the European Commission buildings) and to the agreement on sharing the costs for inter-agencies network are open and invoices for these services will arrive in 2020, therefore commitments are carried over.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
15,948.90	15,835.25	99.29%	13,858.69	86.89%

TITLE 2 (total execution 100.00%)

Chapter 20 – rental of buildings and associated costs

This appropriation covers the payment of rent for buildings or parts of buildings occupied by the BEREC Office and the rent of parking spaces, the insurance policy premiums in respect of the buildings or parts of buildings occupied by the BEREC Office and their contents, current expenditure and other communal charges as well as the cleaning services related to the premises, the fitting-out of the premises and repairs in the building, expenditures on buildings connected with security and surveillance, in particular contracts governing building security, hire and replenishment of extinguishers, purchase and maintenance of fire-fighting equipment, replacement of equipment for officials acting as voluntary firemen, costs of carrying out statutory inspections.

The payment execution percentage is due to the invoices for parking, utilities and security services that are due to arrive in the beginning of 2020. The amount for the pending fees

was calculated and carried over to 2020.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
175,370.39	175,370.39	100.00%	147,955.24	84.37%

Chapter 21 – information technology purchases

This appropriation is intended to cover the costs of purchasing computer equipment and other hardware, the costs of software, external data processing services, including the ABAC, SYSPER2 and ARES annual hosting fees, fees for maintaining of computer equipment, the fees for procurement of external IT services.

The invoice for purchases of hardware's under contracts signed in Q4 2019 will be received in 2020 therefore, this amount was carried over as well as the amounts for the fees for the automatically renewed contract for the ICT support.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
372,894.50	372,894.50	100.00%	267,349.04	71.70%

Chapter 22 – movable property and associated costs

This appropriation is to cover the costs of technical installations and electronic office equipment, of purchasing, leasing, and repairs of furniture, of purchasing books, newspapers and documentation, cars, transport vehicles, other movable property, maintenance and repairs.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
25,915.73	25,915.73	100.00%	17,125.15	66.08%

Chapter 23 – current administrative expenditure

These appropriations are intended to cover the purchase of stationery and various office supplies (including drinking water for the Office), bank charges, interest paid and other related costs, the BEREC Office's legal expenses, the costs of damages payable, the special insurances, other operating expenditure (including BEREC Office budget publication in the OJ, translations related to the BEREC Office budgetary and legal issues).

Amounts committed for the services of validation of accounting system by DG BUDG, services of the accounting officer, fees for the OJ Budget publication and secretarial and clerical services will be invoiced in 2020, therefore the commitments are carried over.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
221,832.76	221,830.83	100.00%	181,987.05	82.04%

Chapter 24 – postage and telecommunications

This appropriation is intended to cover costs on postal and special courier services, the costs of telecommunications, including IP telephony, Internet connectivity, sTesta secure service and mobile communication costs.

The invoices for internet and telephony services and the Latvian postal services consumed in December 2019 will arrive in January 2020, therefore the estimated amounts were carried over.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
18,955.23	18,955.23	100.00%	16,136.52	85.13%

Chapter 25 – expenditure on formal and other meetings

This appropriation is intended to cover the costs of promotional meetings, such as meetings with local authorities, boards of NRAs etc.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
13,561.25	13,561.25	100.00%	13,561.25	100.00%

TITLE 3 (total execution 99.73%)

One of the areas to which the BEREC Office continues to pay greater attention is reimbursements to experts. The BEREC Office is continuously working in order to process the expert reimbursements as soon as possible and to decrease the delays (the procedure for application for reimbursements was updated in 2015 and the new rules on reimbursement were adopted in December 2019).

	Total no. of payments to experts	Late payments no.	Payment time for late payments	Delay days
H1 2013	394	383	119	78
H2 2013	789	696	63	33
H1 2014	539	303	45	15
H2 2014	687	486	49	19
H1 2015	627	149	45	15
H2 2015	695	98	40	10
H1 2016 ⁴	693	195	42	12

⁴ As of 18.04.2016 the Commission started the payment execution, which immediately led to increase in the payment time due to the Commission practices to execute the payments in 3 working days

	Total no. of payments to experts	Late payments no.	Payment time for late payments	Delay days
H2 2016	567	240	43	13
H1 2017	755	236	34	4
H2 2017	439	16	32	2
H1 2018	478	15	38	8
H2 2018	442	12	32	2
H1 2019	767	2	90	60
H2 2019	649	106	35	5

Most of the expert reimbursements, in particular for participation in CN, plenary and WG meetings, meetings of Article 7/7a WG and training sessions have been externalised to a service provider in the first half of 2019. During the second half of 2019, the Office resumed processing the experts' reimbursement in-house of all meetings and events due to expiry of the contract with external provider and switch of the PMO, which services were also used for the same purpose of reimbursement [EC Office for Administration and Payment of individual entitlements (*PMO*)], to a new online Advanced Gateway for Meeting (AGM) management deployed by the EC, which was not fit for immediate use by the BEREC Office.

Chapter 30 - Support to the BEREC Working Groups

This appropriation covers the costs of BEREC expert meetings (e.g. working groups, including Article 7 working groups), including travel costs and accommodation allowances of experts participating in group meetings, studies requested by the expert working groups, the costs of the collection, exchange and transmission of information including the costs for organizing of workshops, travel costs and accommodation allowances of experts participating in these workshops.

Payments to experts were also processed from the carried over appropriations from 2018 to 2019.

The appropriations committed on 2018 budget for a number of meetings that will occur in January and February 2020 were carried over.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
491,843.45	491,843.45	100.00%	432,634.06	87.96%

Chapter 31 - Other support to BEREC and NRAs

This appropriation is intended to cover the costs of formal meetings (Plenaries, Contact Network meetings, meetings with between BEREC and the EU institutions, BEREC Stakeholder forum or other BEREC events (public or internal), events with third parties, etc.), including organisation and reimbursement of the travel costs and accommodation and PMO fees as well as the costs of the implementation of the BEREC Communication Strategy and Plan, ensuring of compliance with the transparency and accountability obligations, costs for any web-based applications, including public or internal tools for information sharing and collaboration, regulatory training to the NRAs, studies commissioned in support to BEREC, establishment of fact-finding capacity, BEREC language services costs, costs related to the preparation of the BEREC WP and annual report, etc.

The expenditure execution and commitments under these appropriations proceeded as planned. The amounts committed on 2019 budget and for which the services will be delivered during 2020 were carried over (organisation of 1st CN meeting and IIC symposium of 2019, fees for study on system dynamics, NN measurement tool, on-line working platform for BEREC, NRA training sessions, ICT services).

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
1,466,970.57	1,464,156.02	99.81%	874,533.14	59.61%

Annex I Revenue – appropriations

Revenues in EUR	Budget 2019	Corrigendum	New Appropriations 2019
1. Revenue from fees and charges			N/A – No correction to initial budget in the course of the year
2. EU Subsidy	5,701,000	0	
<i>2.a. of which “fresh” contributions in year 2019</i>	5,677,664	0	
<i>2.b. of which assigned revenues deriving from previous year 2018 surplus</i>	23,336	0	
3. Third countries contribution (incl. EFTA and candidate countries)	0	0	
4. Other contributions ⁵	0	0	
5. Administrative operations	0	0	
<i>Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 58)</i>	0	0	
6. Revenues from services rendered against payment	0	0	
7. Correction of budgetary imbalances	0	0	
Total revenues	5,701,000	0	

⁵ Estimated voluntary contributions from Member States or from their NRAs. These contributions shall be used to finance specific items of operational expenditure as defined in an agreement to be concluded between the Office and the Member States of their NRAs.

Annex II Summary on transfers

BL	Budget Item Description	Budget 2019 approved by budg. authority	10% ceiling	Transfer No. 1 - May 2019	Transfer No. 2 - June 2019	Transfer No. 3 - September 2019	Transfer No. 4 - November 2019	Transfer No. 5 - December 2019	Budget with transfers
	Budget	5,701,000	570,100	0.00	0.00	0.00	0.00	0.00	5,701,000
1	STAFF	3,004,000	300,400	-12,133.00	0.00	-63,539.56	-15,068.49	397.17	2,913,656
1 1	STAFF IN ACTIVE EMPLOYMENT	2,355,163.09	235,516.31	-144,133.00	-132,000.00	-61,161.36	-67,299.68	-215.70	1,950,353.35
1 1 0	Staff in active employment	1,284,866.88	128,486.69	0.00	0.00	-48,428.36	-39,492.58	0.00	1,196,945.94
1 1 0 0	Basic salaries	923,147.79	92,314.78			-12,256.45	-41,363.02		869,528.32
1 1 0 1	Family allowances	183,635.34	18,363.53			-18,363.53	6,970.19		172,242.00
1 1 0 2	Expatriation and foreign-residence allowances	178,083.75	17,808.38			-17,808.38	-5,099.75		155,175.62
1 1 1	Contract staff and other staff	975,845.92	97,584.59	-144,133.00	-132,000.00	-9,706.00	-20,905.98	-215.70	668,885.24

BL	Budget Item Description	Budget 2019 approved by budg. authority	10% ceiling	Transfer No. 1 - May 2019	Transfer No. 2 - June 2019	Transfer No. 3 - September 2019	Transfer No. 4 - November 2019	Transfer No. 5 - December 2019	Budget with transfers
1 1 1 0	Contract staff	722,607.31	72,260.73	-132,000.00	-122,000.00		-13,612.57		454,994.74
1 1 1 1	Seconded national experts	253,238.61	25,323.86	-12,133.00	-10,000.00	-9,706.00	-7,293.41	-215.70	213,890.50
1 1 2	Employer's social security contributions	63,780.29	6,378.03	0.00	0.00	0.00	-3,046.79	0.00	60,733.50
1 1 2 0	Insurance against sickness	41,541.65	4,154.17				-943.93		40,597.72
1 1 2 1	Insurance against accidents and occupational disease	5,072.54	507.25				-535.22		4,537.32
1 1 2 2	Insurance against unemployment	17,166.10	1,716.61				-1,567.64		15,598.46
1 1 3	Miscellaneous allowances and grants	30,670.00	3,067.00	0.00	0.00	-3,027.00	-3,854.33	0.00	23,788.67
1 1 3 0	Childbirth and death allowances and grants	400.00	40.00				-201.69		198.31
1 1 3 1	Travel expenses for annual leave	30,270.00	3,027.00			-3,027.00	-3,652.64		23,590.36

BL	Budget Item Description	Budget 2019 approved by budg. authority	10% ceiling	Transfer No. 1 - May 2019	Transfer No. 2 - June 2019	Transfer No. 3 - September 2019	Transfer No. 4 - November 2019	Transfer No. 5 - December 2019	Budget with transfers
1 2	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	61,963.00	6,196.30	0.00	0.00	-2,378.20	-25,025.76	0.00	34,559.04
1 2 0	Recruitment expenses	26,660.00	2,666.00	0.00	0.00	0.00	-8,487.41	0.00	18,172.59
1 2 0 0	Travel expenses	26,660.00	2,666.00				-8,487.41		18,172.59
1 2 1	Expenses on entering/leaving	35,303.00	3,530.30	0.00	0.00	-2,378.20	-16,538.35	0.00	16,386.45
1 2 1 0	Travel expenses on entering/leaving	2,003.00	200.30				-1,068.19		934.81
1 2 1 1	Installation, resettlement and transfer allowances	9,514.00	951.40			-6,621.00	-2,893.00		0.00
1 2 1 2	Removal expenses	14,272.00	1,427.20			-1,427.20	-12,844.80		0.00
1 2 1 3	Daily subsistence allowances	9,514.00	951.40			5,670.00	267.64		15,451.64
1 3	MISSIONS AND DUTY TRAVEL	193,226.00	19,322.60	0.00	0.00	0.00	15,500.00	3,558.65	212,284.65

BL	Budget Item Description	Budget 2019 approved by budg. authority	10% ceiling	Transfer No. 1 - May 2019	Transfer No. 2 - June 2019	Transfer No. 3 - September 2019	Transfer No. 4 - November 2019	Transfer No. 5 - December 2019	Budget with transfers
1 3 0	Missions and duty travel	193,226.00	19,322.60	0.00	0.00	0.00	15,500.00	3,558.65	212,284.65
1 3 0 0	Mission expenses, duty travel expenses and other ancillary expenditure	193,226.00	19,322.60				15,500.00	3,558.65	212,284.65
1 4	SOCIOMEDICAL SERVICES	9,000.00	900.00	0.00	0.00	0.00	0.00	0.00	9,000.00
1 4 0	Medical service	9,000.00	900.00	0.00	0.00	0.00	0.00	0.00	9,000.00
1 4 0 0	Medical service	9,000.00	900.00						9,000.00
1 5	TRAININGS	80,735.93	8,073.59	0.00	0.00	0.00	7,990.48	-7,951.68	80,774.73
1 5 0	Training	80,735.93	8,073.59	0.00	0.00	0.00	7,990.48	-7,951.68	80,774.73
1 5 0 0	Training	80,735.93	8,073.59				7,990.48	-7,951.68	80,774.73
1 6	EXTERNAL SERVICES	290,272.00	29,027.20	132,000.00	132,000.00	0.00	49,346.47	7,117.00	610,735.47
1 6 0	External servives	290,272.00	29,027.20	132,000.00	132,000.00	0.00	49,346.47	7,117.00	610,735.47

BL	Budget Item Description	Budget 2019 approved by budg. authority	10% ceiling	Transfer No. 1 - May 2019	Transfer No. 2 - June 2019	Transfer No. 3 - September 2019	Transfer No. 4 - November 2019	Transfer No. 5 - December 2019	Budget with transfers
1 6 0 0	External services	290,272.00	29,027.20	132,000.00	132,000.00		49,346.47	7,117.00	610,735.47
1 7	REPRESENTATION AND MISCELLANEOUS STAFF COSTS	13,640.00	1,364.00	0.00	0.00	0.00	4,420.00	-2,111.10	15,948.90
1 7 0	Representation, receptions and events, and miscellaneous staff expenses	13,640.00	1,364.00	0.00	0.00	0.00	4,420.00	-2,111.10	15,948.90
1 7 0 0	Representation, receptions and events, and miscellaneous staff expenses	13,640.00	1,364.00				4,420.00	-2,111.10	15,948.90
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	744,000.00	74,400.00	12,133.00	0.00	63,539.56	15,068.49	-6,211.19	828,529.86
2 0	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	162,796.00	16,279.60	7,133.00	-5,000.00	0.00	14,266.80	-3,825.41	175,370.39

BL	Budget Item Description	Budget 2019 approved by budg. authority	10% ceiling	Transfer No. 1 - May 2019	Transfer No. 2 - June 2019	Transfer No. 3 - September 2019	Transfer No. 4 - November 2019	Transfer No. 5 - December 2019	Budget with transfers
2 0 0	Buildings and associated costs	162,796.00	16,279.60	7,133.00	-5,000.00	0.00	14,266.80	-3,825.41	175,370.39
2 0 0 0	Rent	80,180.00	8,018.00		-5,000.00		10,941.69	-960.00	85,161.69
2 0 0 1	Insurance	2,500.00	250.00				-669.10		1,830.90
2 0 0 2	Water, gas, electricity and heating	37,528.00	3,752.80					-2,111.10	35,416.90
2 0 0 4	Fitting-out and maintenance of premises	3,221.00	322.10				1,286.76	-49.06	4,458.70
2 0 0 5	Security and surveillance of buildings	39,367.00	3,936.70	7,133.00			2,707.45	-705.25	48,502.20
2 1	INFORMATION TECHNOLOGY PURCHASES	356,533.01	35,653.30	4,300.00	0.00	14,195.00	11,077.32	-13,210.83	372,894.50
2 1 0	Information technology purchases	356,533.01	35,653.30	4,300.00	0.00	14,195.00	11,077.32	-13,210.83	372,894.50
2 1 0 0	Computer equipment	74,775.10	7,477.51					-3,158.87	71,616.23

BL	Budget Item Description	Budget 2019 approved by budg. authority	10% ceiling	Transfer No. 1 - May 2019	Transfer No. 2 - June 2019	Transfer No. 3 - September 2019	Transfer No. 4 - November 2019	Transfer No. 5 - December 2019	Budget with transfers
2 1 0 1	Software	12,779.51	1,277.95	4,300.00			161.48	-4.88	17,236.11
2 1 0 2	Other external data processing services	268,978.40	26,897.84			14,195.00	10,915.84	-10,047.08	284,042.16
2 2	MOVABLE PROPERTY AND ASSOCIATED COSTS	6,000.00	600.00	5,000.00	10,000.00	4,960.00	-44.27	0.00	25,915.73
2 2 1	Furniture	6,000.00	600.00	5,000.00	10,000.00	4,960.00	-44.27	0.00	25,915.73
2 2 1 0	Furniture	6,000.00	600.00	5,000.00	10,000.00	4,960.00	-44.27		25,915.73
2 3	CURRENT ADMINISTRATIVE EXPENDITURE	157,991.99	15,799.20	0.00	0.00	47,284.56	5,791.16	10,765.05	221,832.76
2 3 0	Stationery and office supplies	17,150.00	1,715.00	0.00	0.00	12,150.00	0.00	850.05	30,150.05
2 3 0 0	Stationery and office supplies	17,150.00	1,715.00			12,150.00		850.05	30,150.05
2 3 3	Legal expenses	2,500.00	250.00	0.00	0.00	0.00	-1,500.00	-440.00	560.00
2 3 3 0	Legal expenses	2,500.00	250.00				-1,500.00	-440.00	560.00

BL	Budget Item Description	Budget 2019 approved by budg. authority	10% ceiling	Transfer No. 1 - May 2019	Transfer No. 2 - June 2019	Transfer No. 3 - September 2019	Transfer No. 4 - November 2019	Transfer No. 5 - December 2019	Budget with transfers
2 3 5	Other operating expenses	138,341.99	13,834.20	0.00	0.00	35,134.56	7,291.16	10,355.00	191,122.71
2 3 5 9	Other operating expenses	138,341.99	13,834.20			35,134.56	7,291.16	10,355.00	191,122.71
2 4	POSTAGE AND TELECOMM.	35,679.00	3,567.90	-4,300.00	0.00	0.00	-12,483.77	60.00	18,955.23
2 4 0 0	Postage and delivery charges	2,500.00	250.00				-1,500.00	60.00	1,060.00
2 4 1 0	Telecommunication charges	33,179.00	3,317.90	-4,300.00			-10,983.77		17,895.23
2 5	EXPENDITURE ON FORMAL AND OTHER MEETINGS	25,000.00	2,500.00	0.00	-5,000.00	-2,900.00	-3,538.75	0.00	13,561.25
2 5 0 0	Meetings in general	25,000.00	2,500.00		-5,000.00	-2,900.00	-3,538.75		13,561.25
3	OPERATIONAL EXPENDITURE	1,953,000.00	195,300.00	0.00	0.00	0.00	0.00	5,814.02	1,958,814.02
3 0	Support to implementation of BEREK WP 2019	450,000.00	45,000.00				-9,682.82	51,526.27	491,843.45

BL	Budget Item Description	Budget 2019 approved by budg. authority	10% ceiling	Transfer No. 1 - May 2019	Transfer No. 2 - June 2019	Transfer No. 3 - September 2019	Transfer No. 4 - November 2019	Transfer No. 5 - December 2019	Budget with transfers
3 0 0	Support to implementation of BEREC WP 2019	450,000.00	45,000.00				-9,682.82	51,526.27	491,843.45
3 0 0 1	Support to the BEREC Expert Working Groups	435,000.00	43,500.00					51,526.27	476,843.45
3 0 0 2	Activities under Articles 7 and 7a Framework Directive	15,000.00	1,500.00				-9,682.82		5,317.18
3 1	Support to BEREC and NRAs	1,503,000.00	150,300.00				9,682.82	-45,712.25	1,466,970.57
3 1 0	Support to BEREC and NRAs	1,503,000.00	150,300.00				9,682.82	-45,712.25	1,466,970.57
3 1 0 1	Other support activities to BEREC and NRAs	1,503,000.00	150,300.00				9,682.82	-45,712.25	1,466,970.57

Annex III Revenue 2019

Revenue type	Budget 2019	Revenue received	%
1. Revenue from fees and charges	n/a	n/a	n/a
2. EU Subsidy	5,701,000	5,701,000	100%
3. Third countries contribution (incl. EFTA and candidate countries)	0	0	n/a
4. Other contributions ⁶	0	0	n/a
5. Administrative operations	0	0	n/a
<i>Of which interest generated by funds paid by the Commission by way of the EU contribution)</i>	0	0	n/a
Total:	5,701,000	5,701,000	100%

⁶ For example, voluntary contributions from Member States or from their NRAs or others

Annex IV Expenditure 2019**Commitment and payment appropriations in EUR – C1 credits**

TITLE 1 - STAFF

Official Budget Item	Budget Item Description	Credit Available Com/ Payment Amount	Commitment Accepted Amount (EUR)	% Commit	Payment Accepted Amount (EUR)	% Payment
A-1100	Basic Salaries	869,528.32	869,528.32	100.00%	869,528.32	100.00%
A-1101	Family allowances	172,242.00	172,242.00	100.00%	172,242.00	100.00%
A-1102	Expatriation allowance and foreign-residence allowance	155,175.62	155,175.62	100.00%	155,175.62	100.00%
A-1110	Contract Staff	454,994.74	454,994.74	100.00%	454,994.74	100.00%
A-1111	Seconded National Experts	213,890.50	213,890.50	100.00%	213,381.15	99.76%
A-1120	Insurance against sickness	40,597.72	40,597.72	100.00%	40,597.72	100.00%
A-1121	Insurance against accidents and occupation disease	4,537.32	4,537.32	100.00%	4,537.32	100.00%
A-1122	Insurance against unemployment	15,598.46	15,598.46	100.00%	15,598.46	100.00%

A-1130	Childbirth and death allowances and grants	198.31	198.31	100.00%	198.31	100.00%
A-1131	Travel expenses for annual leave	23,590.36	23,590.36	100.00%	23,590.36	100.00%
A-11	STAFF IN ACTIVE EMPLOYMENT	1,950,353.35	1,950,353.35	100.00%	1,949,844.00	99.97%
A-1200	Travel expenses	18,172.59	18,172.59	100.00%	18,172.59	100.00%
A-1210	Travel expenses entering/leaving service	934.81	934.81	100.00%	934.81	100.00%
A-1211	Installation resettlement and transfer allowances	0.00	0.00	N/A	N/A	N/A
A-1212	Removal expenses	0.00	0.00	N/A	N/A	N/A
A-1213	Daily subsistence allowances	15,451.64	15,451.64	100.00%	15,451.64	100.00%
A-12	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	34,559.04	34,559.04	100.00%	34,559.04	100.00%
A-1300	Mission expenses	212,284.65	212,284.65	100.00%	203,509.35	95.87%
A-1400	Medical services	9,000.00	9,000.00	100.00%	6,970.00	77.44%
A-1500	Training/language courses	80,774.73	80,774.73	100.00%	63,201.74	78.24%
A-1600	External services and temporary assistance	610,735.47	609,605.47	99.81%	451,039.55	73.85%

A-1700	Representation and miscellaneous staff costs	15,948.90	15,835.25	99.29%	13,858.69	86.89%
TOTAL TITLE 1 C1 2019		2,913,656.14	2,912,412.49	99.96%	2,722,982.37	93.46%

TITLE 2 - BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

Official Budget Item	Budget Item Description	Credit Available Com/ Payment Amount	Commitment Accepted Amount (EUR)	% Commit	Payment Accepted Amount (EUR)	% Payment
A-2000	Rent	85,161.69	85,161.69	100.00%	68,043.49	79.90%
A-2001	Insurance	1,830.90	1,830.90	100.00%	1,830.90	100.00%
A-2002	Water, gas, electricity and heating	35,416.90	35,416.90	100.00%	31,991.90	90.33%
A-2004	Fitting-out and maintenance of premises	4,458.70	4,458.70	100.00%	2,180.00	48.89%
A-2005	Security & surveillance of buildings	48,502.20	48,502.20	100.00%	43,908.95	90.53%
A-20	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	175,370.39	175,370.39	100.00%	147,955.24	84.37%
A-2100	Computer equipment	71,616.23	71,616.23	100.00%	51,810.90	72.35%
A-2101	Software	17,236.11	17,236.11	100.00%	16,625.66	96.46%

Official Budget Item	Budget Item Description	Credit Available Com/ Payment Amount	Commitment Accepted Amount (EUR)	% Commit	Payment Accepted Amount (EUR)	% Payment
A-2102	Other external data processing services	284,042.16	284,042.16	100.00%	198,912.48	70.03%
A-21	INFORMATION TECHNOLOGY PURCHASES	372,894.50	372,894.50	100.00%	267,349.04	71.70%
A-2200	Technical installation	25,915.73	25,915.73	100.00%	17,125.15	66.08%
A-2210	Furniture	0.00				
A-2290	Books and publications	25,915.73	25,915.73	100.00%	17,125.15	66.08%
A-22	MOVABLE PROPERTY AND ASSOCIATED COSTS	30,150.05	30,148.12	99.99%	25,168.85	83.48%
A-2300	Stationery and Office supplies	560.00	560.00	100.00%		
A-2330	Legal expenses	191,122.71	191,122.71	100.00%	156,818.20	82.05%
A-2359	Other operating expenses	221,832.76	221,830.83	100.00%	181,987.05	82.04%
A-23	CURRENT ADMINISTRATIVE EXPENDITURE	1,060.00	1,060.00	100.00%	963.55	90.90%

Official Budget Item	Budget Item Description	Credit Available Com/ Payment Amount	Commitment Accepted Amount (EUR)	% Commit	Payment Accepted Amount (EUR)	% Payment
A-2400	Postage and delivery charges	17,895.23	17,895.23	100.00%	15,172.97	84.79%
A-2410	Telecommunication charges	18,955.23	18,955.23	100.00%	16,136.52	85.13%
A-24	POSTAGE AND TELECOMMUNICATIONS	13,561.25	13,561.25	100.00%	13,561.25	100.00%
A-25	MEETINGS IN GENERAL	13,561.25	13,561.25	100.00%	13,561.25	100.00%
TOTAL TITLE 2 C1 2019		828,529.86	828,527.93	100.00%	644,114.25	77.74%

TITLE 3 - OPERATIONAL EXPENDITURE

Official Budget Item	Budget Item Description	Credit Available Com/ Payment Amount	Commitment Accepted Amount (Euro)	% Commit	Payment Accepted Amount (Euro)	% Payment
B3-001	Support to the BEREC WGs	486,526.27	486,526.27	100.00%	430,316.88	88.45%
B3-002	Activities under Articles 7 and 7a Framework Directive	5,317.18	5,317.18	100.00%	2,317.18	43.58%
B3-0	SUPPORT TO THE BEREC WGS	491,843.45	491,843.45	100.00%	432,634.06	87.96%
B3-101	Other support activities to BEREC and NRAs	1,466,970.57	1,464,156.02	99.81%	874,533.14	59.61%
B3-1	OTHER SUPPORT ACTIVITIES TO BEREC AND NRAS	1,466,970.57	1,464,156.02	99.81%	874,533.14	59.61%
TOTAL TITLE 3 C1 2019		1,958,814.02	1,955,999.47	99.86%	1,307,167.20	66.73%
Total	Title 1-3	5,701,000.02	5,696,939.89	99.93%	4,674,263.82	81.99%

Commitment and payment appropriations in EUR – C8 credits (C8/2019)

TITLE	Official Budget item	Budget Item Description	Amount carried over	Consumed amount	Cancelled amount	% Consumed
1 Staff expenditure	A-1111	Seconded National Experts	286.00	141.54	144.46	49.49%
	A-1200	Travel expenses	3,343.77	3,343.77	0.00	100.00%
	A-1300	Mission expenses	7,678.92	7,590.92	88.00	98.85%
	A-1400	Medical services	4,152.00	4,152.00	0.00	100.00%
	A-1500	Training/language courses	32,228.20	31,031.23	1,196.97	96.29%
	A-1600	External services and temporary assistance	39,370.18	38,573.07	797.11	97.98%
	A-1700	Representation and miscellaneous staff costs	3,667.91	1,300.28	2,367.63	35.45%
	TOTAL TITLE 1 C8 2019			90,726.98	86,132.81	4,594.17
2 Building, equipment and miscellaneous operating expenditure	A-2000	Rent	17,118.20	17,118.20	0.00	100.00%
	A-2002	Water, gas, electricity and heating	3,714.89	3,714.89	0.00	100.00%
	A-2005	Security & surveillance of buildings	5,625.05	5,625.05	0.00	100.00%
	A-2100	Computer equipment	12,467.66	12,467.66	0.00	100.00%
	A-2101	Software	504.04	504.04	0.00	100.00%

TITLE	Official Budget item	Budget Item Description	Amount carried over	Consumed amount	Cancelled amount	% Consumed
	A-2102	Other external data processing services	8,190.00	8,190.00	0.00	100.00%
	A-2300	Stationery and Office supplies	983.45	941.59	41.86	95.74%
	A-2359	Other operating expenses	31,000.00	25,125.00	5,875.00	81.05%
	A-2400	Postage and delivery charges	94.51	94.51	0.00	100.00%
	A-2410	Telecommunication charges	783.86	760.33	23.53	97.00%
	TOTAL TITLE 2 C8 2019			80,481.66	74,541.27	5,940.39
3. Operational expenditure	B-3001	Support to the BEREC WGs	128,828.12	125,983.10	2,845.02	97.79%
	B-3101	Other support activities to BEREC and NRAs	443,917.48	428,891.49	15,025.99	96.62%
	TOTAL TITLE 3 C8 2019			572,745.60	554,874.59	17,871.01
TOTAL C8 2019:			743,954.24	715,548.67	28,405.57	96.18%

Done at Riga, on 21 February 2020

(e-signed)

László IGNÉCZI

Director of the BEREC Office

Authorising Officer