

Report
on budgetary and financial management of
the Agency for Support for BEREC (BEREC Office)
Financial year 2020

18 March 2021

Contents

Executive summary	3
1. Introduction.....	4
1.1 General Context.....	4
1.2 Legal Framework.....	5
1.3 Voted budget 2020 and budget amendments	6
2. Implementation of the 2020 budget.....	6
2.1 2020 revenue and collection rate	6
2.2 Budget transfers in 2020.....	7
2.3 2020 expenditure and execution rate.....	8
2.4 Commitment and payment appropriation carry overs.....	12
2.4.1 Overview.....	12
2.4.2 Commitment and payment appropriations carried over from 2020 to 2021 (C8/2021).....	13
2.4.3 Cancellation of payment appropriations carried over from 2019 to 2020 (C8/2020).....	15
3. 2020 budgetary and financial management in details.....	17
3.1. TITLE 1 “Staff” (total execution 100.00%)	17
3.2. TITLE 2 “Building, equipment and miscellaneous operating expenditure” (total execution 100.00%)	19
3.3. TITLE 3 “Operational expenditure” (total execution 97.47%).....	22
Annex I Summary of the 2020 budget transfers.....	24
Annex II Expenditure 2020 in figures.....	27
Commitment and payment appropriations in EUR – C1 credits.....	27
Commitment and payment appropriations in EUR – C8 credits (C8/2020).....	30

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 2020**. 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 2018¹ and Article 103 of the BEREC Office Financial Regulation².

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 2020 BEREC Office Budget (revenue and expenditure), as adopted by the BEREC Office Management Board, amounted to EUR 7,233,652. In 2020 the BEREC Office cashed EUR 7,218,111 out of the total revenue voted by the Management Board, which constituted 99.78 % of revenue collection.

In 2020 EUR 7,166,595.79 of the available financial resources were accepted in commitments (99.07% of the total amount available for commitment appropriations) and EUR 4,422,493.91 were paid (61.14% of the total amount of available payment appropriations).

The amount of EUR 2,744,101.88 (38.29 % of total established commitments) were carried over for payments still to be processed in 2021 (C8/2021).

This report shall be submitted to the European Parliament, the Council, the Commission and the Court of Auditors by 31 March 2021.

¹ 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 Agency for Support for BEREC (BEREC Office), amending Regulation (EU) 2015/2120 and repealing Regulation (EC) No 1211/2009, *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)*

² 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/berec_office/decisions_of_the_management_board/8699-decision-no-mb201913-of-the-management-board-of-the-berec-office-on-the-financial-regulation-applicable-to-the-berec-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 1211/2009³;
- Article 103 of Decision MB/2019/13⁴ 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 2021 by the Director of the Agency.

³ 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)

⁴

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

1.3 Voted budget 2020 and budget amendments

The budget of the BEREC Office for year 2020, as adopted by the Management Board of the BEREC Office (MB) was EUR 7,233,652. The 2020 Budget and Establishment Plan was published on the Agency website on 11/12/2019⁵.

In compliance with the provisions of Article 31(2) of the [BEREC Office Financial Regulation](#) the BEREC Office published in the Official Journal of the European Union a summary of the BEREC Office budget for 2020⁶.

No amendments to the budget took place during the year.

2. Implementation of the 2020 budget

2.1 2020 revenue and collection rate

In 2020 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 and revenue from the national regulatory authorities (NRA) of Albania, Bosnia and Herzegovina, Kosovo*, Montenegro, North Macedonia and Serbia.

In 2020 the BEREC Office cashed EUR 7,218,111 out of the total revenue amounting to EUR 7,233,652, as follows:

⁵ Document MB (19) 113

https://bereg.europa.eu/eng/document_register/subject_matter/bereg_office/budget_of_the_office/annual_budget_of_the_office/8894-2020-budget-and-establishment-plan-of-the-agency-for-support-for-bereg

⁶ Statement of revenue and expenditure of the Agency for Support for BEREC (BEREC Office) for the financial year 2020

OJ C 107, 31.3.2020, p. 140–144 (BG, ES, CS, DA, DE, ET, EL, EN, FR, HR, IT, LV, LT, HU, MT, NL, PL, PT, RO, SK, SL, FI, SV), [https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020B0331\(28\)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020B0331(28))

Revenue type	Voted revenue for 2020 by MB	Revenue received	%
1. Revenue from fees and charges	n/a	n/a	n/a
2. EU Subsidy	7,140,401.64	7,140,401.64	100%
3. Third countries contribution (incl. EFTA and candidate countries)	93,251.10	77,709.25	83.33%
4. Other contributions ⁷	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:	7,233,652.74	7,218,110.89	99.79%

The non-collected revenue is a contribution from a third country, which is due based on EC Decision of 18/03/2019 (2019/C 115/07) on the participation of NRA of Bosnia and Herzegovina in BEREC. The effort for its collection will continue in 2021 by the BEREC Office accounting officer.

2.2 Budget transfers in 2020

In 2020 the BEREC Office Director executed five budgetary transfers in order to ensure the best use of the financial resources available to the BEREC Office as per the voted budget in accordance with the provisions of Article 26 (1) of the BEREC Office Financial Regulation. These in particular envisage that the Director may transfer appropriations:

(a) from one title to another up to a maximum of 10 % of the appropriations for the financial

⁷ For example, voluntary contributions from Member States or from their NRAs or others

year shown on the line from which the transfer is made;

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

The table in Annex I presents the Budget 2020 in terms of commitment and payment appropriations indicating the overall summary of the transfers made by the BEREC Office Director within the limits specified above.

2.3 2020 expenditure and execution rate

2.3.1 General overview of the expenditure part of the budget

The expenditure part of the 2020 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 to BEREC.

The budget execution of the BEREC Office is calculated on the basis of the 2020 fund source "C1" – appropriations for the year. The BEREC Office has only non-differentiated appropriations; therefore, commitment and payment appropriations are equal.

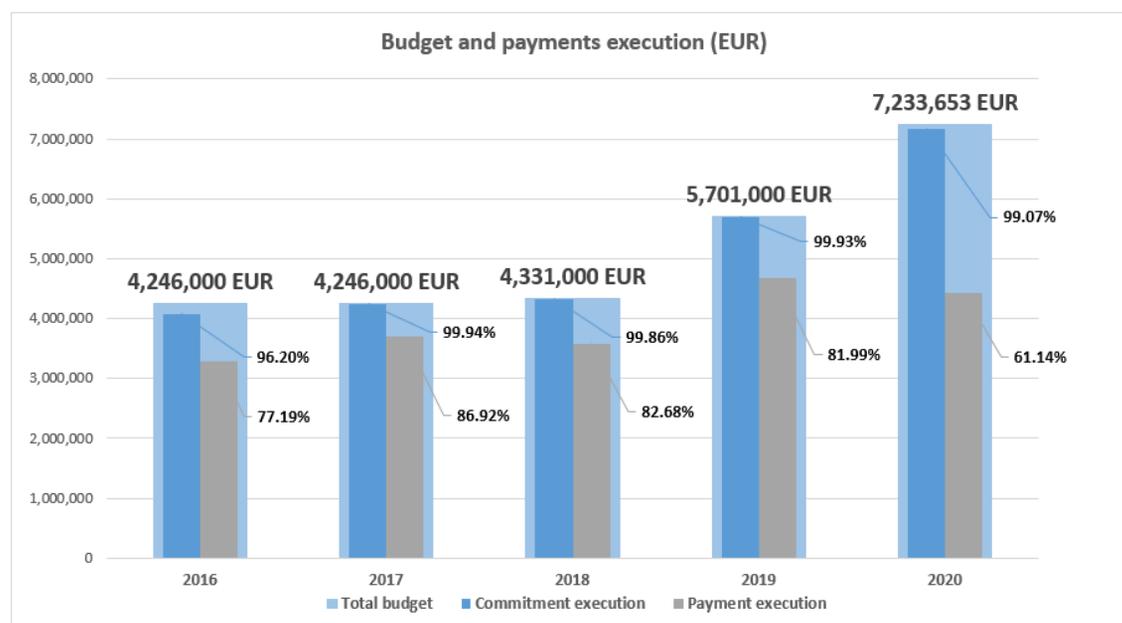
At the end of 2020 the implementation of commitment appropriations (after carryovers) amounted to EUR 7,166,595.79 out of EUR 7,233,652.74 of authorised commitment appropriations (99.07 % of available appropriations).

The implementation of payment appropriations reached EUR 4,422,493.91 corresponding to 61.14% of the available appropriations.

2.3.2 Overview of budget execution over the last 5 years

Year	Total budget	Commitment execution	%	Payment execution	%
2020	7,233,652.74	7,166,595.79	99.07%	4,422,493.91	61.14%
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%

Compared to previous years the level of budget execution in commitments could be considered being within the usual levels and in any event within the threshold established by the MB for budget execution, namely above 95 % of the appropriations available for commitments.



In term of payment rates the level of payment is the lowest compared to the previous 4 years. While further justification for this phenomenon will be provided below, the overall reason for the low payment rate is the need to re-design many projects financed from the

BEREC Office budget, incl. in support to BEREC, in the context of the outbreak of COVID-19.

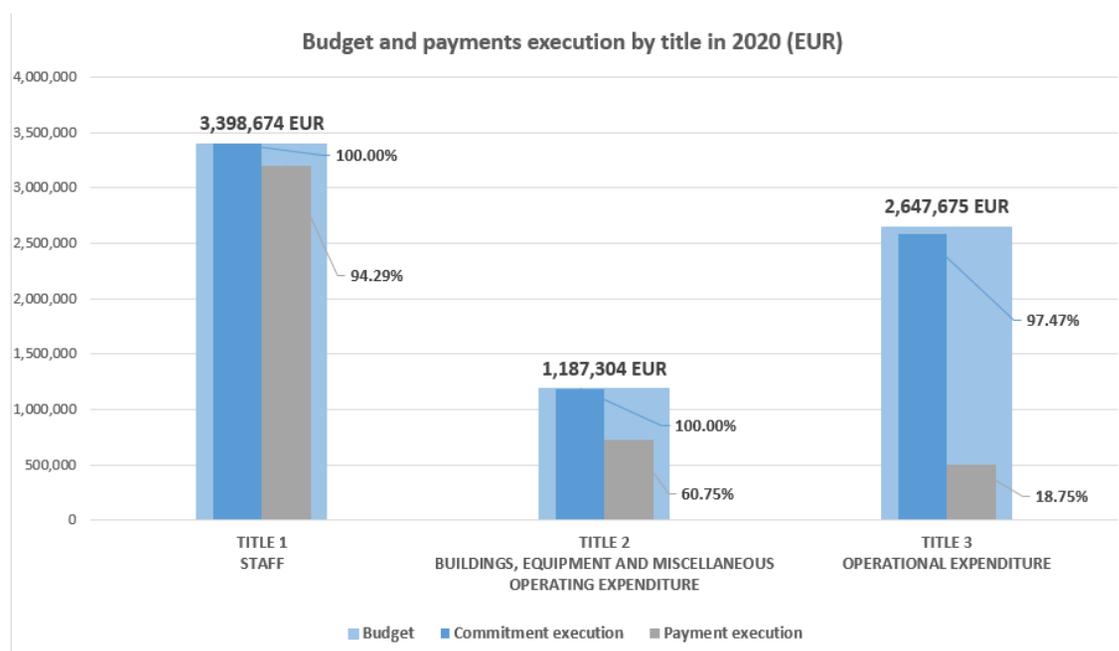
The expenditure under Title 3 was specifically affected by the crises due to the originally planned high level of payments related to physical BEREC meetings or other events, which needed to be redesigned. Consequently, the level of payment under Title 3 reached during 2020 was only 18 %, as shown below.

2.3.3 Summary of budgetary execution by titles for 2020

The execution of commitment and payment appropriations by budget titles in 2020 is as follows:

Title	Credit Available	Commitment Accepted	% Committed	Payment Accepted	% Paid
1	3,398,673.77	3,398,646.72	100.00%	3,204,644.77	94.29%
2	1,187,303.82	1,187,265.73	100.00%	721,344.08	60.75%
3	2,647,675.15	2,580,683.34	97.47%	496,505.06	18.75%
TOTAL:	7,233,652.74	7,166,595.79	99.07%	4,422,493.91	61.14%

Budgetary commitments are entered in the accounts on the basis of the legal commitments entered into up to 31 December 2020 and payments on the basis of the payments made by the Accounting Officer by 31 December 2020, at the latest. The outstanding commitments at the end of the year are automatically carried over to 2021.



2.3.4 Calculation of the budget outturn

	2018	2019	2020
Revenue actually received (+)	4,331,000.00	5,701,000.20	7,218,110.89
Payments made (-)	-3,580,804.46	-4,674,263.82	-4,422,493.91
Carry-over of appropriations (-)	-743,954.24	-1,022,676.07	-2,744,121.88
Cancellation of appropriations carried over (+)	17,115.65	28,405.57	39,381.92
Adjustment for carry over of assigned revenue appropriations from previous year (+)	0	0	0
Exchange rate differences (+/-)	44.69	-46.75	-123.03
Adjustment for negative balance from previous year (-)	0	0	0
TOTAL:	23,401.63	32,419.13	90,753.99

2.4 Commitment and payment appropriation carry overs

2.4.1 Overview

Title	Type of expenditure	Carry-over of Payment Appropriations to 2020 (C8/2020)	Carry-over of Payment Appropriations to 2021 (C8/2021)
1	Staff	189,430.12	194,001.95
2	Buildings, equipment and miscellaneous operating expenditure	184,413,68	465,921.65
3	Operational expenditure	648,832.27	2,084,178.28
	Total	1,022,676.07	2,744,101.88

- **C8/2020:** The carryover of 1,022,676.07 represents a percentage of 17.95% of total commitments established in 2019
- **C8/2021:** The carryover of 2,744,101.88 represents a percentage of 38.29% of total commitments established in 2020.

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 another 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: suspended invoices, reimbursements to candidates who participated in selection procedures in 2020 for whom the payments were not finalised by the end of December 2020, etc.);
- contracts that were concluded 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.

2.4.2 Commitment and payment appropriations carried over from 2020 to 2021 (C8/2021)

Carry-over of appropriations from 2020 to 2021 (EUR 2,744,101.88) relates to:

Title 1: Staff related costs, such as:

- expenses related to services provided in 2020 by the European Commission (EC) to the BEREC Office, which will be invoiced in 2021, such as: PMO fees, training fees, production of EC staff badges, issuing laissez-passer and others.
- liabilities under contracts concluded in 2020 for provision of schooling to children of the BEREC Office staff and interim workers' services, for which service delivery will continue in 2021.

Title 2: Building, equipment and miscellaneous operating expenditure:

- invoices for services and supplies (including IT) delivered in 2020 for premises' utilities, security services, consumables, postal and telecommunications services, IT purchases and related services, for which invoices will be received in 2021;
- expenses related to services provided in 2020 by the EC or the EU Agencies' Network to the BEREC Office for use of EC IT applications and other services, such as: EC document management and archiving system HAN (HERMES-Ares-NomCom), EC Accounting Officer services, fee for EU Agencies' Network SSO;
- IT equipment and services (incl. consultancy services for development of a new ABM tool) for the BEREC Office ordered under contracts signed by 31 December 2020, which will be delivered in 2021;

Title 3: Operational expenditure in support to BEREC:

- expenses for organisation of trainings on regulatory issues for experts from the national regulatory authorities (47,600.00);
- liabilities under contracts for provision of ICT Support to BEREC concluded in 2020, for which monthly services will continue in 2021 (60,025.00);
- expenses for acquisition of the study on consumer behaviour towards digital platforms as a means of communication (130,000.00);
- expenses under SC for setup and execution of services on the BERECNET+ (247,477.34);
- other year-specific services contracted in 2020 for which the delivery of the service will continue in 2021: back-up and disaster recovery, update and optimization, unified communication services in the BEREC presence in Brussels, purchase of servers, delivery of BERECnet in cooperation with EUIPO, etc (combined 688,938.56).

2.4.3 Cancellation of payment appropriations carried over from 2019 to 2020 (C8/2020)

	Payment appropriations	Payments made	Cancellation Payment appropriations (EUR)	Cancellation %
Title 1 C8	189,430.12	182,368.17	7,061.95	3.73%
Title 2 C8	184,413.68	171,613.60	12,800.08	6.94%
Title 3 C8	648,832.27	629,312.38	19,519.89	3.01%
Total	1,022,676.07	983,294.15	39,381.92	3.85%

The cancellation of payment appropriations carried over happened mostly due to the fact that (explanations include cancelled amount above EUR 1000):

Title 1: Staff:

- 1,610 EUR were cancelled having paid the final costs for medical services provided by DG HR following final settlement of the balance in 2020;
- 1,531 EUR were cancelled for a pre-scheduled training for team leaders due to lower costs for travel and accommodation, caused by the conversion of on-site training into on-line sessions due to the outbreak of COVID-19 pandemic;
- 2,185.96 were cancelled from a Specific contract for provisions of Interim worker services, which included reimbursement of travel and accommodation expenses related to delivery of services during events organised outside Latvia (namely: Brussels) due to cancellation of the events because of the travelling restriction imposed in relation to the COVID-19 pandemic.

Title 2: Building, equipment and miscellaneous operating expenditure:

- 1,068.66 EUR were cancelled for STESTA services due to final invoice being less than planned;
- 10,920 EUR for ARES fee were cancelled due ARES fees already paid in 2019 under DIGIT contract.

Title 3: Operational activities:

- 3,991.71 EUR were cancelled due to PMO changed tariff cost per 1 reimbursement, it becoming with reduced total costs for fees;
- 4,368 EUR were cancelled from specific contract for IT support to BEREC due to less services provided than planned;
- 2,678.72 EUR were cancelled under the SLA with EUIPO for website assessment as estimated analysis work vs actual work analysis work done onsite makes the difference;
- 8,376.88 EUR were cancelled from the specific contract for BERECnet migration, update and optimization due to the amendment of the contract which resulted in lower final costs;

For more details, see Annex II.

3. 2020 budgetary and financial management in details

3.1. TITLE 1 “Staff” (total execution 100.00%)

Chapter 11 – staff in active employment

These appropriations cover salary payments which have been fully committed and paid because of predictability and linearity of payments.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
2,402,388.67	2,402,388.67	100.00%	2,402,388.67	100%

Chapter 12 – miscellaneous expenditure on staff recruitment and transfer

These appropriations cover the costs for publishing calls for expression of interest, travel expenditures incurred for interviewing candidates and/or pre-recruitment medical check-ups, external services related to recruitment and others.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
23,557.13	23,557.13	100.00%	23,176.11	98.38%

Chapter 13 – missions and duty travel

This chapter 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.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
43,497.42	43,470.37	99.94%	43,470.37	99.94%

Chapter 14 - socio-medical services

This chapter covers 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 to the BEREK Office by the EC Medical Service in Brussels.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
7,734.00	7,734.00	100.00%	7,734.00	100.00%

Chapter 15 – trainings

This chapter covers the costs of staff training needs.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
44,315.12	44,315.12	100.00%	41,780.12	94.28%

Chapter 16 – external services

This chapter covers the costs of interim workers' service, payment of grants and associated expenditure to trainees and external services related to staff, such as services provided by PMO for calculation of salaries and allowances, staff related translation and other language requests, support to multilingual schooling for the children of the BEREK Office staff and social welfare activities.

Several specific contracts for use interim workers' services or for provision of schooling to the children of the BEREK Office staff were signed in 2020, under which the provision of services will continue in 2021. Consequently, the invoices for these contracts will arrive in 2021 and the commitments are carried over.

Other carry overs under Chapter 16 are for the EC services delivered in 2020, for which invoices will arrive in 2021 such as PMO fees and other HR related expenditure.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
872,501.04	872,501.04	100.00%	685,451.11	78.56%

Chapter 17 – representation and miscellaneous staff costs

This chapter is intended to cover the costs of representation, receptions, Agency and Unit events and other staff related miscellaneous expenses.

Commitments related to SLA with DG HR (for issuing access badges to the European Commission buildings) and invoices for these services will arrive in 2021, therefore commitments are carried over.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
4,680.39	4,680.39	100.00%	644.39	13.77%

3.2. TITLE 2 “Building, equipment and miscellaneous operating expenditure” (total execution 100.00%)

Chapter 20 – buildings and associated costs

This chapter 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 2021. The amount for the pending fees

was calculated and carried over to 2021.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
206,478.49	206,478.49	100.00%	177,109.96	85.78%

Chapter 21 – data processing and telecommunications

This chapter cover the costs of: purchasing computer equipment and other hardware, software, maintenance of computer equipment, provision of external data processing services, fees paid to EC services for IT security services, annual hosting fees for the use of the ABAC, SYSPER2 and HAN (HERMES-ARES-NomCom), e-Tendering, fees paid to DIGIT for participation in the EC procurement procedures for IT related services and goods and others.

The invoice for purchases of hardware under contracts signed in Q4 2020 will be received in 2021 therefore, this amount was carried over as well as the amounts for the fees for those contracts for provision of IT related services and products, whose execution will be finished in 2021.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
484,800.69	484,800.69	100.00%	310,681.83	64.08%

Chapter 22 – movable property and associated costs

This chapter covers the costs for purchasing / leasing non IT technical installations or office equipment, repairs of furniture, provision of office supplies, cars, transport vehicles, other movable property, maintenance and repairs.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
22,439.27	22,439.27	100.00%	18,397.34	81.99%

Chapter 23 – current administrative expenditure

These appropriations cover the Agency's legal expenses and other operating expenditure not specifically provided for in other chapters, including the provision of EC accounting officer services, external audit services, BEREC Office budget publication in OJ, translations related to the BEREC Office budgetary and legal issues, postal and courier services, consultancy and secretarial services and others.

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 2021, therefore the commitments are carried over.

Also several high amounts committed for expenses under the specific contract for consultancy services for the BEREC Office internal control system assessment and expenses under specific contract for ABM tool enhancement and migration to a software as well as external audit services were all carried over for payments in year 2021.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
449,406.87	449,369.02	99.99%	197,486.6	43.94%

Chapter 24 – non-operational media and public relations

This appropriation is intended to cover the cost of Agencies communication activities, such as promotional and branding actions and materials, promotional meetings and implementation of the Agencies communication strategy and plan.

This Chapter is newly introduced as of 2020, previously the expenditure was covered under various Article within Title 2, therefore no comparative data is available from 2018 and 2019.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
18,438.40	18,438.40	100.00%	11,928.25	64.69%

Chapter 25 – non-operational meetings

This appropriation is intended to cover BEREC Office meetings with the EU institutions, other bodies of the EU, representatives of the local authorities or diplomatic missions, etc. not linked to the implementation of the BEREC Communication Strategy and Plan.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
5,740.10	5,740.10	100.00%	5,740.10	100.00%

3.3. TITLE 3 “Operational expenditure” (total execution 97.47%)Chapter 30 – BEREC programme management support

This chapter is intended to cover the costs of events organised for the BEREC working groups (WGs) (e.g. meetings, workshops, seminars, etc.), including the costs for WG event organisation, travel costs and accommodation allowances of experts participating in WG events, expanding and maintaining the audio-video conference facilities, commissioning studies requested by the WGs, costs of the collection, exchange and transmission of information, meeting between representatives of the WGs, EU institutions, other bodies of the EU or stakeholders and other related expenses, including the costs of technical meetings (Article 7/7a WGs (respectively Article 32, 33 of the EEC as from 2021)), including the costs working group meetings organisation, travel costs and accommodation allowances of participants in group meetings, developments of IT tools and/or database specifically only for the purpose of the activities under market analysis and regulatory training to the national regulatory authorities (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.

The budget allocated to cover the costs of events organised by the BEREC working groups (WGs) (e.g. meetings, workshops, seminars, etc.), including the costs for WG event organisation, travel costs and accommodation allowances of experts participating in WG events was not fully used in 2020 due to COVID-19 outbreak and related restrictions on travel that were applied by the BEREC members NRA countries regarding external missions of their personnel. Thus the physical meetings of the BEREC WG were organised only at the beginning of 2020, i.e. in January and February. As of March and

till the end of 2020, all the BEREC WG meeting and events were held remotely through AVC facilities.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
518,180.00	478,030.03	92.25%	166,904.54	32.21%

Chapter 31 – Operation and strategic support to BEREC

This chapter is intended to cover the costs of formal meetings (Board of Regulators and Contact Network meetings, meetings 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, the implementation of the BEREC Communication Strategy and Plan, ensuring of compliance with the transparency and accountability obligations, costs for any BEREC ICT systems, web-based applications, including public or internal tools for information sharing, collaboration, quality management, net neutrality, etc. and any other services in support to BEREC and the NRAs not covered in Chapter 30.

Due to the COVID-19 pandemic BEREC's work pattern changed to a mainly digital nature. The BEREC Office has undertaken a reinforcement of ICT infrastructure and services in Q3 and Q4 of 2020, by launching several ICT project and purchase of additional services. That would ensure bigger capacity for digital operations in support to BEREC enabling higher outcomes. The expenditure execution and commitments under these appropriations proceeded as planned. The amounts committed on 2020 budget and for which the services will be delivered during 2021 were carried over.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
2,129,495.15	2,102,653.31	98.74%	329,600.52	15.48%

Annex I Summary of the 2020 budget transfers

BL	Budget Item Description	Budget 2020 voted budget	10% ceiling	Transfer No. 1 - July 2020	Transfer No. 2 - September 2020	Transfer No. 3 - November 2020	Transfer No. 4 - December 2020	Transfer No. 5 - December 2020	Budget with transfers
	Budget	7,233,653	723,365.30	0.00	0.00	0.00	0.00	0.00	7,233,653
1	STAFF EXPENDITURE	3,357,221	335,722	16,141.21	0.00	0.00	30,528.84	-5,217.15	3,398,674
1100	Temporary Agent's salaries	1,338,441.87	133,844.19	0.00	0.00	-13,000.00	-2,707.42	0.00	1,322,734.45
1111	Contract staff and SNEs	1,099,329.00	109,932.90	-25,000.00	0.00	-20,000.00	-38,544.34	0.00	1,015,784.66
1120	Employer's social security contributions	80,000.00	8,000.00	0.00	-13,400.00	-1,500.00	-1,230.44	0.00	63,869.56
1200	Recruitment expenses	30,000.00	3,000.00	-10,000.00	18,400.00	-12,518.78	-2,324.09	0.00	23,557.13
1300	Missions expenses, duty travel and other ancillary expenditure	249,000.00	24,900.00	-180,858.79	-10,000.00	-8,000.00	-6,643.79	0.00	43,497.42
1400	Medical service	12,000.00	1,200.00	0.00	0.00	-4,266.00	0.00	0.00	7,734.00
1500	Training	90,000.00	9,000.00	-40,000.00	-4,000.00	0.00	-1,684.88	0.00	44,315.12

BL	Budget Item Description	Budget 2020 voted budget	10% ceiling	Transfer No. 1 - July 2020	Transfer No. 2 - September 2020	Transfer No. 3 - November 2020	Transfer No. 4 - December 2020	Transfer No. 5 - December 2020	Budget with transfers
1600	External services	438,250.00	43,825.00	272,000.00	19,000.00	63,184.78	85,283.41	-5,217.15	872,501.04
1700	Representation, receptions and events, and miscellaneous staff expenses	20,000.00	2,000.00	0.00	-10,000.00	-3,900.00	-1,619.61	0.00	4,680.39
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	1,070,440.00	107,044.00	-16,141.21	0.00	0.00	61,491.16	71,514.00	1,187,304.00
2000	Rental of buildings	232,565.00	23,256.50	-20,500.00	0.00	0.00	-5,586.51	0.00	206,478.49
2100	Data processing and telecommunications	423,224.87	42,322.49	0.00	40,000.00	0.00	21,783.20	-207.38	484,800.69
2200	Movable property and associated costs	55,200.00	5,520.00	0.00	0.00	0.00	-32,760.73	0.00	22,439.27
2300	Legal and other operational expenditure	269,450.00	26,945.00	17,500.00	0.00	0.00	90,588.44	71,868.43	449,406.87
2400	Non-operational media and public relations	68,000.00	6,800.00	-6,800.00	-40,000.00	0	-2,614.55	-147.05	18,438.40

BL	Budget Item Description	Budget 2020 voted budget	10% ceiling	Transfer No. 1 - July 2020	Transfer No. 2 - September 2020	Transfer No. 3 - November 2020	Transfer No. 4 - December 2020	Transfer No. 5 - December 2020	Budget with transfers
2500	Non-operational meetings	22,000.00	2,000.00	-6,341.21	0.00	0.00	-9,918.69	0.00	5,740.10
3	OPERATIONAL EXPENDITURE	2,805.992	280,599	0.00	0.00	0.00	-92,020.00	-66,296.85	2,647,675.15
3001	BEREC programme management support	920,200.00	92,020.00	0.00	0.00	-310,000.00	-92,020.00	0.00	518,180.00
3101	Operation and strategic support to BEREC	1,885,792.20	188,579.20	0.00	0.00	310,000.00	0.00	-66,296.85	2,129,495.15

Annex II Expenditure 2020 in figures

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	Temporary agents` salaries and allowances	1,322,734.45	1,322,734.45	100.00%	1,322,734.45	100.00%
A-1111	Contract staff and seconded national experts	1,015,784.66	1,015,784.66	100.00%	1,015,784.66	100.00%
A-1120	Employer`s social security contributions	63,869.56	63,869.56	100.00%	63,869.56	100.00%
A-1200	Recruitment expenses	23,557.13	23,557.13	100.00%	23,176.11	98.38%
A-1300	Mission expenses, duty travel and other ancillary expenses	43,497.42	43,470.37	99.94%	43,470.37	99.94%
A-1400	Medical service	7,734.00	7,734.00	100.00%	7,734.00	100.00%
A-1500	Training	44,315.12	44,315.12	100.00%	41,780.12	94.28%
A-1600	External services	872,501.04	872,501.04	100.00%	685,451.11	78.56%
A-1700	Representation and miscellaneous staff costs	4,680.39	4,680.39	100.00%	644.39	13.77%
TOTAL TITLE 1 FUND SOURCE C1 2020		3,398,673.77	3,398,646.72	100.00%	3,204,644.77	94.29%

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	Rental of buildings	206,478.49	206,478.49	100.00%	177,109.96	85.78%
A-2100	Data processing and telecommunications	484,800.69	484,800.69	100.00%	310,681.83	64.08%
A-2200	Movable property and associated costs	22,439.27	22,439.03	100.00%	18,397.34	81.99%
A-2300	Legal and other operational expenditure	449,406.87	449,369.02	99.99%	197,486.60	43.94%
A-2400	Non-operational media and public relations	18,438.40	18,438.40	100.00%	11,928.25	64.69%
A-2500	Non-operational meetings	5,740.10	5,740.10	100.00%	5,740.10	100.00%
TOTAL TITLE 2 C1 2020		1,187,303.82	1,187,265.73	100.00%	721,344.08	60.75%

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
B 3001	Support to the BEREC WGs	518,180.00	478,030.03	92.25%	166,904.54	32.21%
B 3101	Other support activities to BEREC and NRAs	2,129,495.15	2,102,653.31	98.74%	329,600.52	15.48%
TOTAL TITLE 3 C1 2020		2,647,675.15	2,580,683.34	97.47%	496,505.06	18.75%
Total	Title 1-3	7,233,652.74	7,166,595.79	99.07%	4,422,493.91	61.14%

Commitment and payment appropriations in EUR – C8 credits (C8/2020)

TITLE	Official Budget item	Budget Item Description	Amount carried over	Consumed amount	Cancelled amount	% Consumed
1 Staff expenditure	A-1111	Contract staff and seconded national experts	509.35	509.35	0	100%
	A-1300	Mission expenses, duty travel expenses and other ancillary expenditure	8,775.30	8,773.04	2.26	99.97%
	A-1400	Medical services	2,030.00	420.00	1,610.00	20.69%
	A-1500	Training	17,572.99	15,681.21	1,891.78	89.23%
	A-1600	External services	158,565.92	155,059.01	3,506.91	97.79%
	A-1700	Representation, receptions and events, and miscellaneous staff expenses	1,976.56	1,925.56	51.00	97.42%
	TOTAL TITLE 1 C8 2020			189,430.12	182,368.17	7,061.95
2 Building, equipment and miscellaneous operating expenditure	A-2000	Rental of buildings and associated costs	27,415.15	27,382.64	32.51	99.88%
	A-2100	Data processing and telecommunications	108,267.72	95,698.04	12,569.68	88.39%
	A-2200	Movable property and associated expenditure	13,769.85	13,750.99	18.86	99.86%
	A-2300	Legal and other operating services	34,960.96	34,781.93	179.03	99.49%
	TOTAL TITLE 2 C8 2020			184,413.68	171,613.60	12,800.08

TITLE	Official Budget item	Budget Item Description	Amount carried over	Consumed amount	Cancelled amount	% Consumed
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 2020		648,832.27	629,312.38	19,519.89	96.99%
TOTAL C8 2020:			1,022,676.07	983,294.15	39,381.92	96.15%

Done at Riga, on 18 March 2021.

e-signed

László IGNÉCZI

Director of the BEREC Office

Authorising Officer