

AMENDING BUDGET 2013/1

Explanatory Note

1. Introduction

Pursuant to Article 12 of Regulation (EC) No 1211/2009 of the European Parliament and of the Council of 25 November 2009 establishing the Body of European Regulators for Electronic Communications (BEREC) and the Office¹ ('the BEREC Regulation'), the budget of the BEREC Office shall be drawn up by its Management Committee in accordance with the procedure set out in this Article. Where necessary, the budget shall be adjusted accordingly.

It is further specified in Article 28 of Decision MC (10) 44 of the Management Committee on the financial regulation applicable to the BEREC Office in conformity with the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Union ('the BEREC Office Financial Regulation') that any amendment to the budget, including the establishment plan, shall be the subject of an amending budget adopted by the same procedure as the initial budget, in accordance with the provisions of the BEREC Regulation and Article 27 of the BEREC Office Financial Regulation.

It has become evident that the expected financial contributions from the European Free Trade Association (EFTA) States, and those from EU Member States or from their national regulatory authorities ('NRAs') to be made on a voluntary basis in accordance with Article 5(2) of the BEREC Regulation have not been received and are not expected within the current financial year. Although shown in the draft 2013 budget, these contributions have not been booked in the BEREC Office 2013 accounts.

The assigned revenues deriving from previous years' surpluses (here, the surplus from financial year 2011) were also not booked in the BEREC Office 2013 accounts at the beginning of financial year 2013. The point of reference for BEREC Office accounts at the beginning of 2013 was the 2013 budget as approved by the budgetary authority in December 2012. This approved budget excluded the surplus from 2011 and contributions from the EFTA States and the NRAs of EU Member States.

The European Commission, however, includes the above potential revenues in the relevant 2013 accounts.

Therefore, for the purposes of transparency and in order to align the revenue and expenditure in the BEREC Office budget with the Commission's figures, this amending budget presents the revenue and expenditure in parallel. The presentation is described below in the various sections.

Actual expenditure in the first half of financial year 2013 and the forecast for the second half show that some of the anticipated expenditure in Titles 1&2 (staff, building, equipment and

¹ OJ L 337, 18.12.2009, pp. 1–10

miscellaneous administrative expenditure) will not arise in the current financial year and these amounts should therefore be reduced.

However, despite general reductions in Titles 1&2, there are chapters in these titles where an increase is required, particularly the expenditure under staff recruitment, staff missions, training, and external services.

Expenditure needs for the financial year 2013 and the forecast for the second half show that operational expenditure (Title 3) has been underestimated and should therefore be increased.

Operational expenditure under Title 3 is to be increased by balancing the reduced budget in Titles 1&2 and by transfer into Title 3.

The increase in the operational part of the budget (Title 3) can be explained by the increased support and expenditure for Framework Directive Article 7/7a procedures and other Expert Working Groups (EWGs) which is significantly higher than forecast in 2012 in the draft 2013 budget. This expenditure was higher in 2012 and in the first half of 2013. There was also increased support for BEREC workshops, the BEREC Chair and BEREC international activities, as well as higher expenditure on the quality of BEREC documents and the preparation of the BEREC intranet tender.

The Administrative Manager has consulted the heads of the BEREC Office units, the BEREC Chair and the Vice-Chairs to obtain a better view of the actual financial needs of the Office and with a view to maximising the effective management of those needs. The outcome of this consultation was taken into account in the first draft amending budget for 2013 as presented below:

2. Budget

2.1. Revenue

The revenue and resources of the BEREC Office in the planned 2013 budget consist of:

- (a) Subsidy from the Community, entered under the appropriate headings of the general budget of the European Union (Commission Section), as decided by the budgetary authority and in accordance with point 47 of the Interinstitutional Agreement on budgetary discipline and sound financial management. This consists of:
 - a. 'fresh' contributions in 2013 for a total of EUR 3 768 696 including:
 - EUR 3 165 705 under Titles 1&2 and
 - EUR 602 991 under Title 3;
 - b. European Community assigned revenues deriving from previous years' surpluses (here, the surplus from financial year 2011: EUR 353 231 (on Titles 1&2) + EUR 69 225 (on Title 3) = EUR 422 456).
- (b) Contribution from EFTA States: calculated at 2.8% of the 2013 budget for a total of EUR 105 524, including:
 - a. EUR 88 640 under Titles 1&2 and
 - b. EUR 16 884 under Title 3;
- (c) Voluntary contribution from the NRAs of EU Member States in accordance with Article 5(2) of the BEREC Regulation, estimated in the draft 2013 budget at not more than EUR 200 000.

The following revenues were NOT booked in the BEREC Office 2013 accounts at the beginning of 2013, in anticipation that these revenues would not be collected, or that there may be a need for budget transfers or amendments. The point of reference for BEREC Office

accounting at the beginning of 2013 was the 2013 budget as approved by the budgetary authority in December 2012. The version of the budget approved by the budgetary authority includes only the 'fresh' contributions for financial year 2013 for a total of EUR 3 768 696.

Not booked in the BEREC Office 2013 accounts:

- (a) European Community assigned revenues deriving from previous years' surpluses (here, the surplus from financial year 2011) for a value of EUR 422 456 including:
- (b) contribution from EFTA States for a total of EUR 105 524.00;
- (c) voluntary contribution from the NRAs of EU Member States, estimated at a maximum of EUR 200 000.

These potential revenues were however, carried forward in the relevant 2013 accounts by the European Commission.

It has become evident that the expected financial contributions from the European Free Trade Association (EFTA) States will not be received due to delays in signing the relevant agreement at EU level.

The Board of Regulators has also not envisaged approving any contributions from EU Member States or from their NRAs made on a voluntary basis in accordance with Article 5(2) of the BEREC Regulation within the current financial year.

The surplus from financial year 2011 of EUR 422 456 must be handled together with the 'fresh' contributions in year 2013 of EUR 3 768 696, divided proportionally between the budget lines and either transferred from Titles 1&2 into Title 3 or released.

For the purposes of transparency, in Amending Budget 2013/1 Table 1: Revenue therefore presents three parallel views:

- Budget 2013 and amendments including surplus from 2011, and EFTA and NRA contributions.
- Budget 2013 and amendments including surplus from 2011, but excluding EFTA and NRA contributions.
- Budget 2013 and amendments excluding surplus from 2011, and EFTA and NRA contributions.

2.2. Expenditure

As noted in 'Revenue' above, the expected contributions from EFTA States and the voluntary contributions from the NRAs of EU Member States were NOT booked in the BEREC Office 2013 accounts at the beginning of 2013, in anticipation that these revenues would not be collected. All these contributions are therefore not reflected in Table 2: Expenditure.

The surplus from financial year 2011 of EUR 422 456 must be handled together with the 'fresh' contributions in year 2013 of EUR 3 768 696. For it to be transferred from Titles 1&2 into Title 3 or released from the budget, the 2011 surplus must be divided proportionally between the budget lines. Table 2: Expenditure therefore presents two parallel views:

- Budget 2013 including surplus from financial year 2011 and amendments including 2011 surplus divided between the budget lines.
- Budget 2013 and amendments excluding surplus from financial year 2011 as currently booked in BEREC Office accounts.

In the Amending Budget 2013/1 the Management Committee is therefore asked to:

1. adopt the 2013 budget as amended, with surplus from financial year 2011 divided between the budget lines;
2. adopt the amendments of:
 - transfer from Titles 1&2 into Title 3 of EUR 196 000
 - release from Titles 1&2 of -EUR 635 152 including the surplus from the financial year 2011, and of -EUR 212 000 excluding 2011 surplus.

Title 1: Staff Expenditure

Chapter 11 'Staff Salaries and allowances'

The following amount is released from Chapter 11 appropriations:

- EUR 373 250 including 2011 surplus
- EUR 177 716 excluding 2011 surplus.

The sum of EUR 150 000 from budget line 1100 'Basic salaries' and of EUR 27 000 from budget line 1110 'Contract staff' are transferred to Title 3. Total transfer: EUR 177 000.

The total decrease in Chapter 11 (including transfers) is:

- EUR 555 250 including 2011 surplus
- EUR 354 716 excluding 2011 surplus.

This decrease is made possible as the actual expenditure on salaries and allowances of BEREK Office staff in 2013 is below the forecast.

Chapter 12 'Staff recruitment and transfer' is decreased by:

- EUR 50 107 including 2011 surplus
- EUR 30 280 excluding 2011 surplus.

The chapter is decreased by EUR 45 600 less than initially planned due to the unforeseen costs of EUR 47 412 of publishing the vacancy notice for an Administrative Manager in the newspapers. The budget line 1200 'Recruitment travel expenses' is increased by EUR 10 000 due to the extra reimbursement costs planned for the recruitment of an Administrative Manager.

Chapter 13 'Mission Expenses'. The appropriations of Chapter 13 are increased by:

- EUR 3 458 including 2011 surplus
- EUR 24 700 excluding 2011 surplus.

The number of missions required was somewhat underestimated compared with the actual missions and related expenses from the first half of 2013.

Chapter 14 'Sociomedical services'. The decrease of:

- EUR 26 186 including 2011 surplus
- EUR 23 000 excluding 2011 surplus

is related to lower-than-expected expenditure on staff medical services.

Chapter 15 'Training' is increased by:

- EUR 13 627 including 2011 surplus
- EUR 20 000 excluding 2011 surplus

to meet the continuing high need for training courses in 2013, especially on administrative and financial matters, bring new staff members up to speed with the skills required, and enhance the ability of existing staff members to deal with multiple tasks. Given the difficult set-up phase with high staff turn-over and workload, it is considered appropriate to place emphasis on team-building activities and better address staff members' needs for personal development.

Chapter 16 'External services' is increased by:

EUR 169 776 including 2011 surplus
EUR 189 000 excluding 2011 surplus.

This is explained by the significant outsourcing initiatives by the BEREC Office in 2013 to address the risks identified and policy recommendations made by the Court of Auditors and the Internal Audit Service. DG BUDG framework contracts were used for external services due to inadequate in-house resources. The following projects were finalised or are in progress: a) evaluate and make recommendations about the accounting systems and the financial circuits of the BEREC Office; b) assist in developing accounting and finance manuals; c) assist in defining activity-based costing and activity-based management model for BEREC Office work programme; d) support in drafting BEREC Office IT policies; e) recommendations and support in implementing an IT tool for HR. The following projects are in preparation or have been considered as vital in 2013: f) recommendations on how to make efficiency gains in the daily operations of the BEREC Office (related to activity-based costing model); g) support in preparing the contingency plan; h) support in preparing the tender documents for the collaboration and knowledge management platform.

Chapter 17 'Representation and miscellaneous staff costs' is decreased by:

-EUR 13 186 including 2011 surplus
-EUR 11 000 excluding 2011 surplus

as representation expenditure will be lower than initially forecast.

Summary for Title 1:

- The release of appropriations in Title 1 is:
 - EUR 275 806 including 2011 surplus
 - EUR 8 296 excluding 2011 surplus
- The transfer from budget line 1100 'Basic salaries' to Title 3 is EUR 150 000.
- The transfer from budget line 1110 'Contract staff' to Title 3 is EUR 27 000.

The total decrease in Title 1 is:

-EUR 452 806 including 2011 surplus
-EUR 185 296 excluding 2011 surplus.

Title 2: 'Building, equipment and miscellaneous operating expenditure'

Chapter 20 'Rental of buildings' is decreased by:

-EUR 16 647 including 2011 surplus
-EUR 6 500 excluding 2011 surplus

since the rent for the premises was paid by the Latvian government for more months than expected in 2013.

Chapter 21 'Information technology purchases' is decreased by:

- EUR 141 335 including 2011 surplus
- EUR 103 200 excluding 2011 surplus

as the purchases of all expenditure items (hardware, software and external data processing services) will be below the forecast. The need to purchase of BEREC Office document management tool planned earlier will be considered alongside the BEREC intranet solution.

Chapter 22 'Movable property and associated costs' is decreased by:

- EUR 44 619 including 2011 surplus
- EUR 35 500 excluding 2011 surplus

due to lower-than-expected expenditure on technical installations and furniture.

Chapter 23 'Current administrative expenditure' is decreased by:

- EUR 52 454 including 2011 surplus
- EUR 37 200 excluding 2011 surplus

largely due to the release of appropriations planned for legal damages.

Chapter 24 'Postage and telecommunications' is decreased by:

- EUR 31 749 including 2011 surplus
- EUR 22 000 excluding 2011 surplus

due to lower-than-expected telecommunications expenditure in the first half of 2013.

Chapter 25 'Meeting expenses':

EUR 19 000 is transferred to Title 3.

The chapter is thus decreased by:

- EUR 3 316 including 2011 surplus
- EUR 0 excluding 2011 surplus (as the total of EUR 19 000 is transferred to Title 3)

All the meeting/travel expenses of the BEREC Chair's travel, and plenaries and contact networks, which in 2012 were paid from Chapter 25 are paid, in 2013, under Title 3 due to amendments in accounting principles.

Summary for Title 2:

- The release from Title 2 is -EUR 204 400.
- The transfer from Title 2 to Title 3 is EUR 19 000 (budget line 2500).

The total decrease in the appropriations of Title 2 is:

- EUR 309 121 including 2011 surplus
- EUR 223 400 excluding 2011 surplus.

Title 3: 'Operational Expenditure'

To ensure the BEREC activities set out in the BEREC work programme for 2013 are properly financed, and based on the expenditure needs for the financial year, operational expenditure under Title 3 is increased by transfers from Titles 1&2 into Title 3 as follows:

- transfer from budget line 1100 'Basic salaries': EUR 177 000;
- transfer from budget line 2500 'Meetings in general': EUR 19 000.

Total increase resulting from transfers to Title 3 is EUR 196 000.

Chapter 30 'Support to implementation of BEREC WP (work programme) 2013' is to be:

decreased by -EUR 39 476 including 2011 surplus
increased by EUR 71 300 excluding 2011 surplus.

The 2011 surplus under Title 3 was not available for expenditure (was not booked in the accounts at the beginning of 2013). Some of the surplus under Title 3 can be released, but the increase will cover enhanced support and relevant expenditure for Framework Directive Article 7/7a procedures and other EWGs, as well as increased support for BEREC workshops.

Chapter 31 'Other support not directly related to BEREC WP 2013' is to be:

decreased by -EUR 29 749 including 2011 surplus
increased by EUR 124 700 excluding 2011 surplus.

As above, the 2011 surplus under Title 3 was not available for expenditure (was not booked in the accounts at the beginning of 2013). Some of the surplus under Title 3 can be released, but the increase will cover support and relevant expenditure required for the BEREC Chair and BEREC international activities, and also increased expenditure on the quality of BEREC documents. The explanation for significant increase in Chapter 31 is twofold. First, amended BEREC Office accounting principles were introduced at the beginning of 2013. While the reimbursements for BEREC plenaries, contact networks, reimbursements to the BEREC Chair, and BEREC international activities were covered in financial year 2012 in Chapter 25 under Title 2, in 2013, this expenditure is covered in Chapter 31 as operational expenditure (see also comments above under Chapter 25 'Meeting expenses'). The second reason, as above, is higher expenditure in 2013 on the quality of BEREC documents (proofreading/editing and translations).

Summary for Title 3:

- Transfer from budget line 1100 'Basic salaries': EUR 177 000.
- Transfer from budget line 2500 'Meetings in general': EUR 19 000.

The 2011 surplus on Title 3 of EUR 69 225 will be released, thus the release of -EUR 69 225 incl. 2011 surplus is shown in the tables.

Excluding the release of the 2011 surplus, the total increase from transfers to Title 3 is EUR 196 000 (shown in the tables as 'Amendment transfer').

2.3. Transfers from Title 2 into Title 3 before the Amending Budget 2013/1

The preliminary BEREC Office draft budget for 2013 was approved by the Management Committee during the Vienna plenary in February 2012. The financial year 2012 saw a significant increase operational expenditure under Title 3 (mostly reimbursement support to BEREC Expert Working Groups, the Chair and the Board, and BEREC international activities). During the 14th meeting of the Management Committee in Ljubljana, the Administrative Manager informed the Governing Committee that the Office budget for 2013, prepared in 2012 but not reviewed significantly since then, was not fully in balance. Title 3 did not have enough resources for all the operational expenditure planned for 2013.

Management Committee Decision MC (10) 44 on the financial regulation applicable to the BEREC Office in conformity with the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Union sets out the following:

- For the transfers between titles and beyond the limit of a maximum of 10% of the budget line, the Administrative Manager may propose to the Management Committee transfers from one title to another. The Management Committee shall have three weeks in which to oppose such transfers. After this time-limit the transfers shall be deemed to have been adopted.
- Any transfer of appropriations to and from Title 3 is subject to a prior written authorisation by the Commission, which will be requested following the approval of this draft by the Management Committee.

After consultations with the Commission about the appropriate procedure, the Administrative Manager proposed to the Management Committee on 8 May 2013 that he would make transfers from Titles 1&2 to Title 3 as follows:

- Total 2011 surplus on Titles 1&2 of EUR 353 231.48.
- EUR 130 000 from two budget lines under Title 2:
 - A-2500 – EUR 80 000
 - A-2009 – EUR 50 000

Total to be transferred: EUR 483 231.48

In the period 8-29 May 2013, the BEREC Office did not receive any objections from the Management Committee to the total transfers proposed. These were therefore adopted by the Management Committee after this three-week period.

On 11 June, DG CONNECT forwarded confirmation from DG BUDG that the BEREC Office transfer request had been authorised.

Although authorising the total transfer amount, the Commission explained in July 2013 that the surplus from 2011, which has not been divided between budget chapters, articles or items, cannot be transferred. The reason for not splitting the 2011 surplus between the budget lines was that the BEREC Office knew about the additional budget requirements under Title 3 and was expecting an early transfer into Title 3. Transfer of the 2011 surplus, which was not split, was expected to speed up the procedure.

On 19 July 2013, the BEREC Office transferred the 'fresh' 2013 European Community subsidies of EUR 130 000 from two budget lines under Title 2 (EUR 80 000 from A-2500 and EUR 50 000 from A-2009).

The remaining transfer needs from Titles 1&2 into Title 3 are included in this amending budget. Transfer needs have been reviewed based on the budget execution in June and July 2013.

The proposed changes to the expenditure part of the budget are presented in detail below (see tables of the Amending Budget 2013/1).

3. Closing remarks

Once adopted by the Management Committee, this decision is expected to enter into force on the day following its adoption.

Pursuant to the BEREC Office Financial Regulation, the full amending budget, including comments, must be published on the BEREC website within four weeks from the date of its adoption.

A summary of the amending budget must be published in the Official Journal of the European Union within three months from the date of its adoption.

All obligations related to publication will be carried out by the BEREC Office.

Amending Budget 2013/1

Table 1: Revenue

Budget line	Description	Budget 2013 (incl. surplus from 2011, EFTA & NRA contributions)	Budget 2013 (incl. surplus from 2011, excl. EFTA & NRA contributions)	Budget 2013 (excl. surplus from 2011, EFTA & NRA contributions)	Budget 2013 (with transfers done during January-July 2013 incl. 2011 surplus divided btw budget lines)	Budget 2013 (with transfers done during January-July 2013 excl. 2011 surplus & EFTA, NRA contributions)	Amendment transfer & release (incl. 2011 surplus; EFTA & NRA contributions)	Amendment transfer & release (incl. 2011 surplus)	Amendment transfer & release (excl. 2011 surplus)	Amended budget 2013/1
1	2	3	4	5	6	7	8	9	10	11
	REVENUE	4 496 676	4 191 152	3 768 696	4 191 152	3 768 696	-940 676	-635 152	-212 696	3 556 000
2	European Community Subsidy	4 191 152	4 191 152	3 768 696	4 191 152	3 768 696	-635 152	-635 152	-212 696	3 556 000
2 0 0 0	European Community Subsidy	4 191 152	4 191 152	3 768 696	4 191 152	3 768 696	-635 152	-635 152	-212 696	3 556 000
	European Community Subsidy – Titles 1&2	3 165 705	3 165 705	3 165 705	3 035 705	3 035 705	-408 696	-408 696	-408 696	2 627 009
	European Community assigned revenues deriving from previous years' surpluses – Titles 1&2	353 231	353 231		353 231		-353 231	-353 231		0
	European Community Subsidy – Title 3	602 991	602 991	602 991	732 991	732 991	196 000	196 000	196 000	928 991
	European Community assigned revenues deriving from previous years' surpluses – Title 3	69 225	69 225		69 225		-69 225	-69 225		0

Budget line	Description	Budget 2013 (incl. surplus from 2011, EFTA & NRA contributions)	Budget 2013 (incl. surplus from 2011, excl. EFTA & NRA contributions)	Budget 2013 (excl. surplus from 2011, EFTA & NRA contributions)	Budget 2013 (with transfers done during January-July 2013 incl. 2011 surplus divided btw budget lines)	Budget 2013 (with transfers done during January-July 2013 excl. 2011 surplus & EFTA, NRA contributions)	Amendment transfer & release (incl. 2011 surplus; EFTA & NRA contributions)	Amendment transfer & release (incl. 2011 surplus)	Amendment transfer & release (excl. 2011 surplus)	Amended budget 2013/1
1	2	3	4	5	6	7	8	9	10	11
3	Third countries' contribution (incl. EFTA and candidate countries)	105 524	0	0	0	0	-105 524	0	0	0
3 0 0 0	Third countries' contribution (incl. EFTA and candidate countries)	105 524	0	0	0	0	-105 524	0	0	0
	Third countries' contribution (incl. EFTA and candidate countries) – Titles 1&2	88 640	0	0	0	0	-88 640	0	0	0
	Third countries' contribution (incl. EFTA and candidate countries) – Title 3	16 884	0	0	0	0	-16 884	0	0	0
4	Other contributions (Member States, NRAs, etc.)	200 000	0	0	0	0	-200 000	0	0	0

Table 2: Expenditure

Budget line	Description	Budget 2013 (incl. surplus from 2011, excl. EFTA & NRA contributions)	Budget 2013 (excl. surplus from 2011, EFTA & NRA contributions)	Budget 2013 (with transfers done during January-July 2013 incl. 2011 surplus divided btw budget lines)	Budget 2013 (with transfers done during January-July 2013 excl. 2011 surplus & EFTA, NRA contributions)	Amendment transfer (to transfer from Titles 1&2 to Title 3)	Amendment release (to release incl. 2011 surplus)	Amendment release (to release excl. 2011 surplus)	Amended budget 2013/1
1	2	3	4	5	6	7	8	9	10
	Budget 2013	4 191 152	3 768 696	4 191 152	3 768 696	0	-635 152	-212 696	3 556 000
1	STAFF	2 786 215	2 518 705	2 786 215	2 518 705	-177 000	-275 806	-8 296	2 333 409
1 1	STAFF IN ACTIVE EMPLOYMENT	1 988 705	1 988 705	2 036 559	1 841 025	-177 000	-373 250	-177 716	1 486 309
1 1 0	Staff in active employment	1 349 785	1 349 785	1 326 107	1 198 785	-150 000	-148 098	-20 776	1 028 009
1 1 0 0	Basic salaries	1 049 785	1 049 785	994 244	898 785	-150 000	-95 735	-276	748 509
1 1 0 1	Family allowances	130 000	130 000	143 807	130 000	0	-13 807	0	130 000
1 1 0 2	Expatriation and foreign residence allowances	170 000	170 000	188 056	170 000	0	-38 556	-20 500	149 500
1 1 1	Contract staff and other staff	556 920	556 920	616 070	556 920	-27 000	-224 470	-165 320	364 600
1 1 1 0	Contract staff	211 120	211 120	233 543	211 120	-27 000	-92 243	-69 820	114 300
1 1 1 1	Seconded national experts	345 800	345 800	382 527	345 800	0	-132 227	-95 500	250 300
1 1 2	Employer's social security contributions	48 000	48 000	53 098	48 000	0	3 102	8 200	56 200
1 1 2 0	Insurance against sickness	30 000	30 000	33 186	30 000	0	3 814	7 000	37 000
1 1 2 1	Insurance against accidents and occupational disease	6 000	6 000	6 637	6 000	0	-1 037	-400	5 600
1 1 2 2	Insurance against unemployment	12 000	12 000	13 275	12 000	0	325	1 600	13 600
1 1 2 3	Constitution or maintenance of pension rights	0	0	0	0	0	0	0	0

Budget line	Description	Budget 2013 (incl. surplus from 2011, excl. EFTA & NRA contributions)	Budget 2013 (excl. surplus from 2011, EFTA & NRA contributions)	Budget 2013 (with transfers done during January-July 2013 incl. 2011 surplus divided btw budget lines)	Budget 2013 (with transfers done during January-July 2013 excl. 2011 surplus & EFTA, NRA contributions)	Amendment transfer (to transfer from Titles 1&2 to Title 3)	Amendment release (to release incl. 2011 surplus)	Amendment release (to release excl. 2011 surplus)	Amended budget 2013/1
1	2	3	4	5	6	7	8	9	10
1 1 3	Miscellaneous allowances and grants	34 000	34 000	41 284	37 320	0	-3 784	180	37 500
1 1 3 0	Childbirth and death allowances and grants	1 000	1 000	1 106	1 000	0	-106	0	1 000
1 1 3 1	Travel expenses for annual leave	33 000	33 000	40 178	36 320	0	-3 678	180	36 500
1 1 3 9	Other allowances	0	0	0	0	0	0	0	0
1 1 9	Salary weightings	0	0	0	0	0	0	0	0
1 1 9 0	Salary weightings	0	0	0	0	0	0	0	0
1 1 9 1	Adjustments to remunerations	0	0	0	0	0	0	0	0
1 2	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	190 000	190 000	206 507	186 680	0	-50 107	-30 280	156 400
1 2 0	Recruitment expenses	33 000	33 000	36 505	33 000	0	7 995	11 500	44 500
1 2 0 0	Travel expenses	30 000	30 000	31 527	28 500	0	6 973	10 000	38 500
1 2 0 1	Miscellaneous expenditure on staff recruitment	3 000	3 000	4 978	4 500	0	1 022	1 500	6 000
1 2 1	Expenses on entering/leaving	157 000	157 000	170 002	153 680	0	-58 102	-41 780	111 900
1 2 1 0	Travel expenses on entering/leaving	47 000	47 000	51 992	47 000	0	-4 992	0	47 000
1 2 1 1	Installation, resettlement and transfer allowances	30 000	30 000	33 186	30 000	0	-3 186	0	30 000
1 2 1 2	Removal expenses	30 000	30 000	29 514	26 680	0	-15 514	-12 680	14 000
1 2 1 3	Daily subsistence allowances	50 000	50 000	55 310	50 000	0	-34 410	-29 100	20 900

Budget line	Description	Budget 2013 (incl. surplus from 2011, excl. EFTA & NRA contributions)	Budget 2013 (excl. surplus from 2011, EFTA & NRA contributions)	Budget 2013 (with transfers done during January-July 2013 incl. 2011 surplus divided btw budget lines)	Budget 2013 (with transfers done during January-July 2013 excl. 2011 surplus & EFTA, NRA contributions)	Amendment transfer (to transfer from Titles 1&2 to Title 3)	Amendment release (to release incl. 2011 surplus)	Amendment release (to release excl. 2011 surplus)	Amended budget 2013/1
1	2	3	4	5	6	7	8	9	10
1 3	MISSIONS AND DUTY TRAVEL	200 000	200 000	221 242	200 000	0	3 458	24 700	224 700
1 3 0 0	Mission expenses, duty travel expenses and other ancillary expenditure	200 000	200 000	221 242	200 000	0	3 458	24 700	224 700
1 4	SOCIOMEDICAL SERVICES	30 000	30 000	33 186	30 000	0	-26 186	-23 000	7 000
1 4 0	Medical service	30 000	30 000	33 186	30 000	0	-26 186	-23 000	7 000
1 4 0 0	Medical service	30 000	30 000	33 186	30 000	0	-26 186	-23 000	7 000
1 5	TRAININGS	60 000	60 000	66 373	60 000	0	13 627	20 000	80 000
1 5 0	Training	60 000	60 000	66 373	60 000	0	13 627	20 000	80 000
1 5 0 0	Training	60 000	60 000	66 373	60 000	0	13 627	20 000	80 000
1 6	EXTERNAL SERVICES	30 000	30 000	200 224	181 000	0	169 776	189 000	370 000
1 6 0 0	External services	30 000	30 000	200 224	181 000	0	169 776	189 000	370 000
1 7	REPRESENTATION AND MISCELLANEOUS STAFF COSTS	20 000	20 000	22 124	20 000	0	-13 124	-11 000	9 000
1 7 0 0	Representation, receptions and events, and miscellaneous staff expenses	20 000	20 000	22 124	20 000	0	-13 124	-11 000	9 000
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	732 721	647 000	602 721	517 000	-19 000	-290 121	-204 400	293 600
2 0	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	115 000	115 000	71 347	61 200	0	-16 647	-6 500	54 700

Budget line	Description	Budget 2013 (incl. surplus from 2011, excl. EFTA & NRA contributions)	Budget 2013 (excl. surplus from 2011, EFTA & NRA contributions)	Budget 2013 (with transfers done during January-July 2013 incl. 2011 surplus divided btw budget lines)	Budget 2013 (with transfers done during January-July 2013 excl. 2011 surplus & EFTA, NRA contributions)	Amendment transfer (to transfer from Titles 1&2 to Title 3)	Amendment release (to release incl. 2011 surplus)	Amendment release (to release excl. 2011 surplus)	Amended budget 2013/1
1	2	3	4	5	6	7	8	9	10
2 0 0	Buildings and associated costs	115 000	115 000	71 347	61 200	0	-16 647	-6 500	54 700
2 0 0 0	Rent	20 000	20 000	23 316	20 000	0	-5 316	-2 000	18 000
2 0 0 1	Insurance	500	500	583	500	0	417	500	1 000
2 0 0 2	Water, gas, electricity and heating	16 500	16 500	19 236	16 500	0	-2 736	0	16 500
2 0 0 3	Cleaning	0	0	0	0	0	0	0	0
2 0 0 4	Fitting-out and maintenance of premises	5 000	5 000	5 829	5 000	0	-5 829	-5 000	0
2 0 0 5	Security and surveillance of buildings	16 000	16 000	20 984	18 000	0	-1 784	1 200	19 200
2 0 0 9	Other expenditure relating to the acquisition, construction or maintenance of a building	57 000	57 000	1 399	1 200	0	-1 399	-1 200	0
2 1	INFORMATION TECHNOLOGY PURCHASES	230 000	230 000	268 135	230 000	0	-141 335	-103 200	126 800
2 1 0	Information technology purchases	230 000	230 000	268 135	230 000	0	-141 335	-103 200	126 800
2 1 0 0	Computer equipment	25 000	25 000	29 145	25 000	0	-20 945	-16 800	8 200
2 1 0 1	Software	140 000	140 000	163 213	140 000	0	-90 213	-67 000	73 000
2 1 0 2	Other external data processing services	65 000	65 000	75 777	65 000	0	-30 177	-19 400	45 600
2 2	MOVABLE PROPERTY AND ASSOCIATED COSTS	55 000	55 000	64 119	55 000	0	-44 619	-35 500	19 500

Budget line	Description	Budget 2013 (incl. surplus from 2011, excl. EFTA & NRA contributions)	Budget 2013 (excl. surplus from 2011, EFTA & NRA contributions)	Budget 2013 (with transfers done during January-July 2013 incl. 2011 surplus divided btw budget lines)	Budget 2013 (with transfers done during January-July 2013 excl. 2011 surplus & EFTA, NRA contributions)	Amendment transfer (to transfer from Titles 1&2 to Title 3)	Amendment release (to release incl. 2011 surplus)	Amendment release (to release excl. 2011 surplus)	Amended budget 2013/1
1	2	3	4	5	6	7	8	9	10
2 2 0	Technical installations and electronic office equipment	20 000	20 000	23 316	20 000	0	-22 316	-19 000	1 000
2 2 0 0	Technical installations and electronic office equipment	20 000	20 000	23 316	20 000	0	-22 316	-19 000	1 000
2 2 1	Furniture	30 000	30 000	34 974	30 000	0	-16 474	-11 500	18 500
2 2 1 0	Furniture	30 000	30 000	34 974	30 000	0	-16 474	-11 500	18 500
2 2 9	Other movable property and associated costs	5 000	5 000	5 829	5 000	0	-5 829	-5 000	0
2 2 9 0	Books, newspapers and documentation	5 000	5 000	5 829	5 000	0	-5 829	-5 000	0
2 2 9 1	Cars, transport vehicles, and maintenance and repairs	0	0	0	0	0	0	0	0
2 2 9 9	Other movable property, and maintenance and repairs	0	0	0	0	0	0	0	0
2 3	CURRENT ADMINISTRATIVE EXPENDITURE	92 000	92 000	107 254	92 000	0	-52 454	-37 200	54 800
2 3 0	Stationery and office supplies	15 000	15 000	17 487	15 000	0	-10 887	-8 400	6 600
2 3 0 0	Stationery and office supplies	15 000	15 000	17 487	15 000	0	-10 887	-8 400	6 600
2 3 2	Financial charges	200	200	233	200	0	-33	0	200
2 3 2 0	Bank charges	200	200	233	200	0	-33	0	200
2 3 2 1	Exchange rate losses	0	0	0	0	0	0	0	0
2 3 2 9	Other financial charges	0	0	0	0	0	0	0	0

Budget line	Description	Budget 2013 (incl. surplus from 2011, excl. EFTA & NRA contributions)	Budget 2013 (excl. surplus from 2011, EFTA & NRA contributions)	Budget 2013 (with transfers done during January-July 2013 incl. 2011 surplus divided btw budget lines)	Budget 2013 (with transfers done during January-July 2013 excl. 2011 surplus & EFTA, NRA contributions)	Amendment transfer (to transfer from Titles 1&2 to Title 3)	Amendment release (to release incl. 2011 surplus)	Amendment release (to release excl. 2011 surplus)	Amended budget 2013/1
1	2	3	4	5	6	7	8	9	10
2 3 3	Legal expenses	76 800	76 800	89 534	76 800	0	-44 534	-31 800	45 000
2 3 3 0	Legal expenses	12 000	12 000	23 316	20 000	0	-3 316	0	20 000
2 3 3 1	Damages	64 800	64 800	66 218	56 800	0	-41 218	-31 800	25 000
2 3 5	Other operating expenses	0	0	0	0	0	3 000	3 000	3 000
2 3 5 0	Miscellaneous insurances	0	0	0	0	0	3 000	3 000	3 000
2 3 5 9	Other operating expenses	0	0	0	0	0	0	0	0
2 4	POSTAGE AND TELECOMMUNICATIONS	55 000	55 000	68 549	58 800	0	-31 749	-22 000	36 800
2 4 0 0	Postage and delivery charges	1 200	1 200	5 829	5 000	0	-4 029	-3 200	1 800
2 4 1 0	Telecommunication charges	53 800	53 800	62 720	53 800	0	-27 720	-18 800	35 000
2 5	EXPENDITURE ON FORMAL AND OTHER MEETINGS	100 000	100 000	23 316	20 000	-19 000	-3 316	0	1 000
2 5 0 0	Meetings in general	100 000	100 000	23 316	20 000	-19 000	-3 316	0	1 000
3	OPERATIONAL EXPENDITURE	672 216	602 991	802 216	732 991	196 000	-69 225	0	928 991
3 0	Support to for implementation of BEREC WP 2013	482 991	482 991	457 467	417 991	71 300	-39 476	0	489 291
3 0 0	Support to implementation of BEREC WP 2013	482 991	482 991	457 467	417 991	71 300	-39 476	0	489 291
3 0 0 1	Support to the BEREC Expert Working Groups	397 991	397 991	358 967	327 991	60 200	-30 976	0	388 191
3 0 0 2	Activities under Articles 7 and 7a Framework Directive	35 000	35 000	43 778	40 000	10 100	-3 778	0	50 100

Budget line	Description	Budget 2013 (incl. surplus from 2011, excl. EFTA & NRA contributions)	Budget 2013 (excl. surplus from 2011, EFTA & NRA contributions)	Budget 2013 (with transfers done during January-July 2013 incl. 2011 surplus divided btw budget lines)	Budget 2013 (with transfers done during January-July 2013 excl. 2011 surplus & EFTA, NRA contributions)	Amendment transfer (to transfer from Titles 1&2 to Title 3)	Amendment release (to release incl. 2011 surplus)	Amendment release (to release excl. 2011 surplus)	Amended budget 2013/1
1	2	3	4	5	6	7	8	9	10
3 0 0 3	Collection exchange and transmission of information	50 000	50 000	54 722	50 000	1 000	-4 722	0	51 000
3 1	Horizontal activities (other support not directly related to BEREC WP)	120 000	120 000	344 749	315 000	124 700	-29 749	0	439 700
3 1 0	Horizontal activities (other support not directly related to BEREC WP)	120 000	120 000	344 749	315 000	124 700	-29 749	0	439 700
3 1 0 1	Other support activities to BEREC	65 000	65 000	279 083	255 000	95 700	-24 083	0	350 700
3 1 0 2	Provision of advice and other ad-hoc services to BEREC and other parties	55 000	55 000	65 666	60 000	29 000	-5 666	0	89 000

Riga, 13 August 2013