



## **Explanatory Note**

# **Transfers by Administrative Manager in BEREC Office Budget 2013 in August 2013**

### **I. Introduction to transfers by Administrative Manager**

Article 23 from 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) № 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Union (hereinafter referred to as “the BEREC Office Financial Regulation”) specifies that:

- The Administrative Manager may make transfers from one chapter to another and from one article to another without limit and 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
- Transfers carried out shall be accompanied by appropriate and detailed supporting documents showing the implementation of appropriations and estimates of requirements up to the end of the financial year, both for the headings to be credited and for those from which the appropriations are drawn.
- The Administrative Manager shall inform the Management Committee as soon as possible of all transfers made.

The transfers made within titles 1. “Staff” and 2. “Buildings, equipment and miscellaneous operating expenditure” have been made within the responsibility limits of the Administrative Manager.

### **II. Revenues**

No changes on revenue side. All the transfers were made within section 2000, European Community subsidy for titles 1 and 2.

## III. Expenditure

### 1. Transfers within title 1

Legal base: Art. 23(1) of the BEREC Office Financial Regulation – The Administrative Manager may make transfers from one chapter to another and from one article to another without limit.

#### 1.1. Releases of resources

**Chapter 12 “Miscellaneous expenditure on staff recruitment and transfer”/ Article 121 “Expenses on entering/leaving”/ Item A-1210 “Travel expenses on entering/leaving”**

Amount released: EUR - 42 500,- on 19/08/2013

Explanation: The budget line was not amended by the Amending Budget 2013/1, actual expenditure will be lower than forecasted.

**Chapter 12 “Miscellaneous expenditure on staff recruitment and transfer”/ Article 121 “Expenses on entering/leaving”/ Item A-1211 “Installation, resettlement and transfer allowances”**

Amount released: EUR - 4 950,- on 19/08/2013

Explanation: The budget line was not amended by the Amending Budget 2013/1, actual expenditure will be lower than forecasted.

**Total released: EUR -47 450,-**

#### 1.2. Increases on budget lines

**Chapter 12 “Miscellaneous expenditure on staff recruitment and transfer”/ Article 120 “Recruitment expenses”/ Item A-1201 “Miscellaneous expenditure on staff recruitment”**

Amount increased: EUR 47 450,- on 19/08/2013

Explanation: It was necessary to urgently proceed with the publication of the vacancy notice for the Administrative Manager in the local national newspapers. The expenditures were not forecasted in the budget and the volume of the expenditures was not known when preparing the draft Amending Budget 2013/1.

**Total increased: EUR 47 450,-**

### 2. Transfers within title 2

Legal base: Art. 23(1) of the BEREC Office Financial Regulation – transfers from one chapter to another and from one article to another without limit.

#### 2.1. Releases of resources

**Chapter 23 “Current Administrative expenditure”/ Article 233 “Legal expenses”/ Item A-2331 “Damages”**

Amount released: EUR - 2 000,- on 20/08/2013

Explanation: The amount of possible legal damages was planned with conservative surplus.

**Total released: EUR -2 000,-**

## **2.2. Increases on budget lines**

**Chapter 20 “Rental of buildings and associated costs”/ Article 200 “Buildings and associated costs”/ Item A-2005 “Security and surveillance of buildings”**

Amount increased: EUR 2 000,- on 20/08/2013

Explanation: It was necessary to launch a new procurement procedure for providing of security services, the winning offer was more expensive than expected.

**Total increased: EUR 2 000,-**

## Annex: Overview of Transfers in BEREC Office Budget 2013 August 2013

### Expenditure

Budget Line	Budget Item Description	Budget 2013 approved by Budgetary Authority	Amended Budget 2013/1	Transfers August 2013	Budget with transfers August 2013
	<b>Budget</b>	<b>3,768,696</b>	<b>3,556,000</b>		<b>3,556,000</b>
<b>1</b>	<b>STAFF</b>	<b>2,518,705</b>	<b>2,333,409</b>		<b>2,333,409</b>
<b>1 1</b>	<b>STAFF IN ACTIVE EMPLOYMENT</b>	<b>1,988,705</b>	<b>1,486,309</b>		<b>1,486,309</b>
<b>1 1 0</b>	<b>Staff in active employment</b>	<b>1,349,785</b>	<b>1,028,009</b>		<b>1,028,009</b>
1 1 0 0	Basic salaries	1,049,785	748,509		748,509
1 1 0 1	Family allowances	130,000	130,000		130,000
1 1 0 2	Expatriation and foreign-residence allowances	170,000	149,500		149,500
<b>1 1 1</b>	<b>Contract staff and other staff</b>	<b>556,920</b>	<b>364,600</b>		<b>364,600</b>
1 1 1 0	Contract staff	211,120	114,300		114,300
1 1 1 1	Seconded national experts	345,800	250,300		250,300
<b>1 1 2</b>	<b>Employer's social security contributions</b>	<b>48,000</b>	<b>56,200</b>		<b>56,200</b>
1 1 2 0	Insurance against sickness	30,000	37,000		37,000
1 1 2 1	Insurance against accidents and occupational disease	6,000	5,600		5,600
1 1 2 2	Insurance against unemployment	12,000	13,600		13,600
1 1 2 3	Constitution or maintenance of pension rights				
<b>1 1 3</b>	<b>Miscellaneous allowances and grants</b>	<b>34,000</b>	<b>37,500</b>		<b>37,500</b>
1 1 3 0	Childbirth and death allowances and grants	1,000	1,000		1,000
1 1 3 1	Travel expenses for annual leave	33,000	36,500		36,500
1 1 3 9	Other allowances				
<b>1 1 9</b>	<b>Salary weightings</b>	<b>0</b>			<b>0</b>
1 1 9 0	Salary weightings				
1 1 9 1	Adjustments to remunerations				

Budget Line	Budget Item Description	Budget 2013 approved by Budgetary Authority	Amended Budget 2013/1	Transfers August 2013	Budget with transfers August 2013
<b>1 2</b>	<b>MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER</b>	<b>190,000</b>	<b>156,400</b>		<b>156,400</b>
<b>1 2 0</b>	<b>Recruitment expenses</b>	<b>33,000</b>	<b>44,500</b>		<b>91,950</b>
1 2 0 0	Travel expenses	30,000	38,500		38,500
1 2 0 1	Miscellaneous expenditure on staff recruitment	3,000	6,000	47,450	53,450
<b>1 2 1</b>	<b>Expenses on entering/leaving</b>	<b>157,000</b>	<b>111,900</b>		<b>64,450</b>
1 2 1 0	Travel expenses on entering/leaving	47,000	47,000	-42,500	4,500
1 2 1 1	Installation, resettlement and transfer allowances	30,000	30,000	-4,950	25,050
1 2 1 2	Removal expenses	30,000	14,000		14,000
1 2 1 3	Daily subsistence allowances	50,000	20,900		20,900
<b>1 3</b>	<b>MISSIONS AND DUTY TRAVEL</b>	<b>200,000</b>	<b>224,700</b>		<b>224,700</b>
1 3 0 0	Mission expenses, duty travel expenses and other ancillary expenditure	200,000	224,700		224,700
<b>1 4</b>	<b>SOCIOMEDICAL SERVICES</b>	<b>30,000</b>	<b>7,000</b>		<b>7,000</b>
<b>1 4 0</b>	<b>Medical service</b>	<b>30,000</b>	<b>7,000</b>		<b>7,000</b>
1 4 0 0	Medical service	30,000	7,000		7,000
<b>1 5</b>	<b>TRAININGS</b>	<b>60,000</b>	<b>80,000</b>		<b>80,000</b>
<b>1 5 0</b>	<b>Training</b>	<b>60,000</b>	<b>80,000</b>		<b>80,000</b>
1 5 0 0	Training	60,000	80,000		80,000
<b>1 6</b>	<b>EXTERNAL SERVICES</b>	<b>30,000</b>	<b>370,000</b>		<b>370,000</b>
1 6 0 0	External services	30,000	370,000		370,000
<b>1 7</b>	<b>REPRESENTATION AND MISCELLANEOUS STAFF COSTS</b>	<b>20,000</b>	<b>9,000</b>		<b>9,000</b>
1 7 0 0	Representation, receptions and events, and miscellaneous staff expenses	20,000	9,000		9,000
<b>2</b>	<b>BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE</b>	<b>647,000</b>	<b>293,600</b>		<b>293,600</b>
<b>2 0</b>	<b>RENTAL OF BUILDINGS AND ASSOCIATED COSTS</b>	<b>115,000</b>	<b>54,700</b>		<b>56,700</b>
<b>2 0 0</b>	<b>Buildings and associated costs</b>	<b>115,000</b>	<b>54,700</b>		<b>56,700</b>
2 0 0 0	Rent	20,000	18,000		18,000
2 0 0 1	Insurance	500	1,000		1,000

Budget Line	Budget Item Description	Budget 2013 approved by Budgetary Authority	Amended Budget 2013/1	Transfers August 2013	Budget with transfers August 2013
2 0 0 2	Water, gas, electricity and heating	16,500	16,500		16,500
2 0 0 3	Cleaning	0	0		0
2 0 0 4	Fitting-out and maintenance of premises	5,000	0		0
2 0 0 5	Security and surveillance of buildings	16,000	19,200	2,000	21,200.00
2 0 0 9	Other expenditure relating to the acquisition, construction or maintenance of a building	57,000	0		0
<b>2 1</b>	<b>INFORMATION TECHNOLOGY PURCHASES</b>	<b>230,000</b>	<b>126,800</b>		<b>126,800</b>
<b>2 1 0</b>	<b>Information technology purchases</b>	<b>230,000</b>	<b>126,800</b>		<b>126,800</b>
2 1 0 0	Computer equipment	25,000	8,200		8,200
2 1 0 1	Software	140,000	73,000		73,000
2 1 0 2	Other external data processing services	65,000	45,600		45,600
<b>2 2</b>	<b>MOVABLE PROPERTY AND ASSOCIATED COSTS</b>	<b>55,000</b>	<b>19,500</b>		<b>19,500</b>
<b>2 2 0</b>	<b>Technical installations and electronic office equipment</b>	<b>20,000</b>	<b>1,000</b>		<b>1,000</b>
2 2 0 0	Technical installations and electronic office equipment	20,000	1,000		1,000
<b>2 2 1</b>	<b>Furniture</b>	<b>30,000</b>	<b>18,500</b>		<b>18,500</b>
2 2 1 0	Furniture	30,000	18,500		18,500
<b>2 2 9</b>	<b>Other movable property and associated costs</b>	<b>5,000</b>	<b>0</b>		<b>0</b>
2 2 9 0	Books, newspapers and documentation	5,000	0		0
2 2 9 1	Cars, transport vehicles, and maintenance and repairs	0	0		0
2 2 9 9	Other movable property, and maintenance and repairs	0	0		0
<b>2 3</b>	<b>CURRENT ADMINISTRATIVE EXPENDITURE</b>	<b>92,000</b>	<b>54,800</b>		<b>52,800</b>
<b>2 3 0</b>	<b>Stationery and office supplies</b>	<b>15,000</b>	<b>6,600</b>		<b>6,600</b>
2 3 0 0	Stationery and office supplies	15,000	6,600		6,600
<b>2 3 2</b>	<b>Financial charges</b>	<b>200</b>	<b>200</b>		<b>200</b>
2 3 2 0	Bank charges	200	200		200
2 3 2 1	Exchange rate losses	0	0		0
2 3 2 9	Other financial charges	0	0		0

Budget Line	Budget Item Description	Budget 2013 approved by Budgetary Authority	Amended Budget 2013/1	Transfers August 2013	Budget with transfers August 2013
<b>2 3 3</b>	<b>Legal expenses</b>	<b>76,800</b>	<b>45,000</b>		<b>43,000</b>
2 3 3 0	Legal expenses	12,000	20,000		20,000
2 3 3 1	Damages	64,800	25,000	-2,000	23,000
<b>2 3 5</b>	<b>Other operating expenses</b>	<b>0</b>	<b>3,000</b>		<b>3,000</b>
2 3 5 0	Miscellaneous insurances	0	3,000		3,000
2 3 5 9	Other operating expenses	0	0		0
<b>2 4</b>	<b>POSTAGE AND TELECOMM.</b>	<b>55,000</b>	<b>36,800</b>		<b>36,800</b>
2 4 0 0	Postage and delivery charges	1,200	1,800		1,800
2 4 1 0	Telecommunication charges	53,800	35,000		35,000
<b>2 5</b>	<b>EXPENDITURE ON FORMAL AND OTHER MEETINGS</b>	<b>100,000</b>	<b>1,000</b>		<b>1,000</b>
2 5 0 0	Meetings in general	100,000	1,000		1,000
<b>3</b>	<b>OPERATIONAL EXPENDITURE</b>	<b>602,991</b>	<b>928,991</b>		<b>928,991</b>
<b>3 0</b>	<b>Support to implementation of BEREC WP 2013</b>	<b>482,991</b>	<b>489,291</b>		<b>489,291</b>
<b>3 0 0</b>	<b>Support to implementation of BEREC WP 2013</b>	<b>482,991</b>	<b>489,291</b>		<b>489,291</b>
3 0 0 1	Support to the BEREC Expert Working Groups	397,991	388,191		388,191
3 0 0 2	Activities under Articles 7 and 7a Framework Directive	35,000	50,100		50,100
3 0 0 3	Collection exchange and transmission of information	50,000	51,000		51,000
<b>3 1</b>	<b>Horizontal activities (other support not directly related to BEREC WP)</b>	<b>120,000</b>	<b>439,700</b>		<b>439,700</b>
<b>3 1 0</b>	<b>Horizontal activities (other support not directly related to BEREC WP)</b>	<b>120,000</b>	<b>439,700</b>		<b>439,700</b>
3 1 0 1	Other support activities to BEREC	65,000	350,700		350,700
3 1 0 2	Provision of advice and other ad-hoc services to BEREC and other parties	55,000	89,000		89,000

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17 September 2013