

Explanatory Note

Transfers by the Administrative Manager in the BEREC Office Budget 2015 in April-June 2015

1. Introduction to transfers by Administrative Manager

Article 27 from Decision MC/2014/1 of the Management Committee of the Office of the Body of European Regulators for Electronic Communication on the financial regulation applicable to the BEREC Office in conformity with the framework Financial Regulation for the bodies referred to in Article 208 of Council Regulation (EU, Euratom) No 966/2012 on the Financial Regulation applicable to the general budget of the European Union (hereinafter referred to as “the BEREC Office Financial Regulation”) specifies that:

- The Administrative Manager may transfer appropriations from one chapter to another, from one article to another without limit and from one title to another up to a maximum of 10 % of the appropriations for the year shown on the line from which the transfer is made.
- 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” of the BEREC Office 2015 budget have been made within the responsibility limits of the Administrative Manager.

2. Revenues

No changes on revenue side. All the transfers were made within section 2000, European Union subsidy.

3. Expenditure

3.1. Transfers within title 1

Legal base: Art. 27(1)(b) of the BEREC Office Financial Regulation – transfers from one chapter to another and from one article to another without limit.

The amounts transferred are provided in the table below:

Title Chapter Item	Description	Budget 2015 approved by budgetary authority	Budget 2015 with transfers January-March 2015	Transfers by Administrative Manager in April-June 2015 €	Budget with transfers	Difference (between initial and budget on 30.06.2015)
1	STAFF	2,326,472.00	2,326,472.00	0	2,326,472.00	0.00%
11	Staff in active employment	1,694,315.00	1,641,815.00	7,600.00	1,649,415.00	-2.65%
A-1131	Travel expenses for annual leave	30,000.00	30,000.00	7,600.00	37,600.00	25.33%
12	Miscellaneous expenditure on staff recruitment and transfer	64,000.00	116,500.00	22,000.00	138,500.00	116.41%
A-1213	Daily subsistence allowances	15,000.00	15,000.00	22,000.00	37,000.00	146.67%
16	External services	290,157.00	290,157.00	-29,600.00	260,557.00	-10.20%
A-1600	External services	290,157.00	290,157.00	-29,600.00	260,557.00	-10.20%

Explanations:

Transfer from: A-1600 – Less expenditure is foreseen on interim staff, additional schooling, HR related insurances, translations and PMO fees.

Transfers to: A-1131 - Needs for paying the allowances for travel for the annual leave were underestimated.

A-1213 – Higher staff turnover than foreseen, closing of new recruitments in 2015 (resulting in higher expenditure on daily subsistence allowances).

3.2. Transfers within title 2

Legal base: Art. 27(1)(b) of the BEREC Office Financial Regulation – transfers from one chapter to another and from one article to another without limit.

The amounts transferred are provided in the table below:

Title Chapter Item	Description	Budget 2015 approved by budgetary authority	Budget 2015 with transfers January- March 2015	Transfers between Title 2 and Title 3 approved by decision MC/2015/9	Transfers by Administrative Manager in April-June 2015	Budget with transfers	Difference (between initial and budget on 30.06.2015)
2	BUILDINGS, EQUIPMENT AND MISCELLANEOU S OPERATING EXPENDITURE	468,770.00	468,770.00	-155,000.00	0	313,770.00	-33.07%
23	Current administrative expenditure	91,970.00	81,770.00	-25,000.00	0	56,770.00	-38.27%
A-2330	Legal expenses	75,000.00	64,800.00	-25,000.00	-8,124.00	31,676.00	-57.77%
A-2350	Miscellaneous insurances	3,000.00	3,000.00		-3,000.00	0.00	-100.00%
A-2359	Other operating expenses	2,670.00	2,670.00		11,124.00	13,794.00	416.63%

Explanations:

Transfers from: A-2330 - Less legal expenses foreseen.

A-2350 - No expenses on miscellaneous insurances are foreseen.

Transfer to: A-2359 – Transfer was required for the increase of commitments for the BEREC Office OJ budgetary/accounting publications and language requests (in addition to planned translations of the budget and replies to the European Court of Auditors, proof-reading of BERO WP2016, CAAR2014 and Annual Accounts 2013 is needed).

Annex: Overview of Transfers in BEREC Office Budget 2015 in April-May 2015

Expenditure

Budget Line	Budget Line description	Budget 2015 approved by Budg. Authority	Agency transfers January-March 2015	Transfers between Title 2 and Title 3 approved by decision MC/2015/9	Agency transfers April-June 2015	Budget with transfers
	Budget Total	4,017,244				4,017,244
1	STAFF	2,326,472				2,326,472
1 1	STAFF IN ACTIVE EMPLOYMENT	1,694,315	-52,500		7,600	1,649,415
1 1 0	Staff in active employment	1,178,315	-52,500			1,125,815
A-1100	Basic salaries	912,315	-52,500			859,815
A-1101	Family allowances	120,000				120,000
A-1102	Expatriation and foreign-residence allowances	146,000				146,000
1 1 1	Contract staff and other staff	430,000				430,000
A-1110	Contract staff	230,000				230,000
A-1111	Seconded national experts	200,000				200,000
1 1 2	Employer's social security contributions	55,000				55,000
A-1120	Insurance against sickness	36,000				36,000
A-1121	Insurance against accidents and occupational diseases	5,500				5,500
A-1122	Insurance against unemployment	13,500				13,500
1 1 3	Miscellaneous allowances and grants	31,000			7,600	38,600
A-1130	Childbirth and death allowances and grants	1,000				1,000
A-1131	Travel expenses for annual leave	30,000			7,600	37,600
A-1139	Other allowances	0				0
1 1 9	Salary weightings	0				0
1 1 9 0	Salary weightings	0				0
1 1 9 1	Adjustments to remunerations	0				0
1 2	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	64,000	52,500		22,000	138,500
1 2 0	Recruitment expenses	33,000				33,000

Budget Line	Budget Line description	Budget 2015 approved by Budg. Authority	Agency transfers January-March 2015	Transfers between Title 2 and Title 3 approved by decision MC/2015/9	Agency transfers April-June 2015	Budget with transfers
A-1200	Travel expenses	28,000				28,000
A-1201	Miscellaneous expenditure on staff recruitment	5,000				5,000
1 2 1	Expenses on entering/leaving	31,000	52,500		22,000	105,500
A-1210	Travel expenses on entering/leaving	2,000	2,000			4,000
A-1211	Installation	10,000	50,500			60,500
A-1212	Removal expenses	4,000				4,000
A-1213	Daily subsistence allowances	15,000			22,000	37,000
1 3	MISSIONS AND DUTY TRAVEL	195,000				195,000
A-1300	Mission expenses	195,000				195,000
1 4	SOCIOMEDICAL SERVICES	7,000				7,000
1 4 0	Medical service	7,000				7,000
A-1400	Medical services	7,000				7,000
1 5	TRAININGS	70,000				70,000
1 5 0	Training	70,000				70,000
A-1500	Training and language courses	70,000				70,000
1 6	EXTERNAL SERVICES	290,157			-29,600	260,557
A-1600	External services and temporary assistance	290,157			-29,600	260,557
1 7	REPRESENTATION AND MISCELLANEOUS STAFF COSTS	6,000				6,000
A-1700	Representation and miscellaneous staff costs	6,000				6,000
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	468,770		-155,000		313,770
2 0	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	111,200		-30,000		81,200
2 0 0	Buildings and associated costs	111,200		-30,000		81,200
A-2000	Rent	68,000		-30,000		38,000
A-2001	Insurance	1,200				1,200
A-2002	Water	20,000				20,000
A-2003	Cleaning	0				0
A-2004	Fitting-out and maintenance of premises	2,000				2,000

Budget Line	Budget Line description	Budget 2015 approved by Budg. Authority	Agency transfers January-March 2015	Transfers between Title 2 and Title 3 approved by decision MC/2015/9	Agency transfers April-June 2015	Budget with transfers
A-2005	Security and surveillance of buildings	20,000				20,000
A-2009	Other expenditure relating to buildings and premises	0				0
2 1	INFORMATION TECHNOLOGY PURCHASES	236,500		-100,000		136,500
2 1 0	Information technology purchases	236,500		-100,000		136,500
A-2100	Computer equipment	30,000				30,000
A-2101	Software	162,000		-100,000		62,000
A-2102	Other external data processing services	44,500				44,500
2 2	MOVABLE PROPERTY AND ASSOCIATED COSTS	7,600	3,000			10,600
2 2 0	Technical installations and electronic office equipment	600				600
A-2200	Technical installations and electronic office equipment	600				600
2 2 1	Furniture	5,000				5,000
A-2210	Furniture	5,000				5,000
2 2 9	Other movable property and associated costs	2,000	3,000			5,000
A-2290	Books and publications	1,000	4,000			5,000
A-2291	Cars, transport vehicles, and maintenance and repairs	0				0
A-2299	Other movable property, and maintenance and repairs	1,000	-1,000			0
2 3	CURRENT ADMINISTRATIVE EXPENDITURE	91,970	-10,200	-25,000		56,770
2 3 0	Stationery and office supplies	11,000				11,000
A-2300	Stationery and office supplies	11,000				11,000
2 3 2	Financial charges	300				300
A-2320	Bank charges	300				300
A-2321	Exchange rate losses	0				0
A-2329	Other financial charges	0				0
2 3 3	Legal expenses	75,000	-10,200	-25,000	-8,124	31,676
A-2330	Legal expenses	75,000	-10,200	-25,000	-8,124	31,676
A-2331	Damages	0				0
2 3 5	Other operating expenses	5,670			8,124	13,794
2 3 5 0	Miscellaneous insurances	3,000			-3,000	0

Budget Line	Budget Line description	Budget 2015 approved by Budg. Authority	Agency transfers January-March 2015	Transfers between Title 2 and Title 3 approved by decision MC/2015/9	Agency transfers April-June 2015	Budget with transfers
2 3 5 9	Other operating expenses	2,670			11,124	13,794
2 4	POSTAGE AND TELECOMM.	21,500				21,500
A-2400	Postage and delivery charges	1,500				1,500
A-2410	Telecommunication charges	20,000				20,000
2 5	EXPENDITURE ON FORMAL AND OTHER MEETINGS	0	7,200			7,200
A-2500	Expenditure on formal and other meetings	0	7,200			7,200
3	OPERATIONAL EXPENDITURE	1,222,002		155,000		1,377,002
3 0	Support to implementation of BEREC WP 2014	705,125				705,125
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B3-001	Support to the BEREC Expert Working Groups	560,000				560,000
B3-002	Activities under Articles 7 and 7a Framework Directive	47,000				47,000
B3-003	Collection exchange and transmission of information	98,125				98,125
3 1	Horizontal activities (other support not directly related to BEREC WP)	516,877		155,000		615,877
3 1 0	Horizontal activities (other support not directly related to BEREC WP)	516,877		155,000		615,877
B3-101	Other support activities to BEREC	379,877		116,000		495,877
B3-102	Provision of advice and other ad-hoc services to BEREC	137,000		39,000		176,000

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Administrative Manager

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