

## Information

### on the transfers in the 2021 Budget of the Agency for Support for BEREC (BEREC Office) carried out by the Director in the period October - December 2021

#### 1 Overview

Article 26 (1) of Decision MB/2019/13 on the financial regulation applicable to the BEREC Office in conformity with Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council on the Financial Regulation applicable to the general budget of the European Union (hereinafter referred to as the 'BEREC Office Financial Regulation') lays down that, the Director may transfer appropriations:

- (a) from one title to another up to a maximum of 10 % of the appropriations for the financial year shown on the line from which the transfer is made;
- (b) from one chapter to another and within each chapter without limit.

In the 4<sup>th</sup> quarter of 2021 the BEREC Office Director executed three budgetary transfers in order to ensure the best use of the financial resources available to the BEREC Office, as follows:

#### **A. Transfer No 2/2021 within Title 1 and within Title 2 of 29 October 2021**

The second budgetary transfer of the year was needed to ensure the most effective use of the available financial resources for 2021 and to ensure financial resources for projects planned for the last months of the year. Specifically, this transfer was intended to cover the increased expenditure for trainee grants and interim workers' contracts (Title 1); to launch the project of integration of the Commitment planning and cash flow table into the Activity-based budgeting and management (ABM) tool of the BEREC Office<sup>1</sup> (as phase II of the ABM project) and the planned replacement of phased out furniture (Title 2), as per Section III.2.11.1, last paragraph, of the Single Programming Document of the Activities of the BEREC Office for 2021-2023<sup>2</sup>.

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<sup>1</sup> Required by Article 23 (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 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*

<sup>2</sup> Document MB (21) 03,  
[https://berec.europa.eu/eng/document\\_register/subject\\_matter/berec\\_office/office\\_annual\\_work\\_programmes/9776-single-programming-document-of-the-activities-of-the-agency-for-support-for-berec-berec-office-for-the-period-2021-2023](https://berec.europa.eu/eng/document_register/subject_matter/berec_office/office_annual_work_programmes/9776-single-programming-document-of-the-activities-of-the-agency-for-support-for-berec-berec-office-for-the-period-2021-2023)

**B. Transfer No 3/2021 within/to Title 1, within Title 2 and from Title 3 of 30 November 2021**

The third budgetary transfer of the year was executed after the receipt of the final 2021 payroll calculations and had the objectives to reshuffle leftover appropriations and to ensure the necessary budgetary resources for the signature of contracts planned for the end of the year.

This transfer was used for covering the following expenditure:

- increase of the appropriations for interim workers' services in order to accommodate approved requests for services intended to ensure business and project continuity (Title 1);
- small-scale renovation and interconnection of the additional offices on the first floor with the corporate IT infrastructure as per draft contract received from the State-owned building owner – VNI, in response to the BEREC Office request for rent of additional offices (Title 2);
- further digitalisation of the Agency's activities and compliance with the Standard desk policy of the BEREC Office approved in the last quarter of 2021 (Title 2).

**C. Transfer No 4/2021 within/to Title 1, within/to Title 2 and from Title 3 of 17 December 2021**

This transfer was executed as part of the year-end reallocation of left-over of appropriations and to cover the following expenditure:

- addressing BEREC Office security needs, including by a transfer of appropriations above the 10 % limit from one title to another, as authorised by Decision MB/2021/09<sup>3</sup> of the BEREC Office Management Board (MB) on the approval of budgetary transfer from Title 3 (Budget Line (BL) 3001) to Title 2 (BL 2100).
- ordering furniture for the additional office space on the first floor and ensuring compliance with the Standard work place policy of the BEREC Office (Title 2);
- ordering financial coaching for newcomers in January 2022 to facilitate the closure of the financial year 2021 and opening of 2022 (Title 1).

The transfers of appropriations above EUR 5,000.00 is accompanied by additional explanations provided below.

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<sup>3</sup>

[https://bereg.europa.eu/eng/document\\_register/subject\\_matter/bereg\\_office/decisions\\_of\\_the\\_management\\_board/10157-decision-of-the-bereg-office-management-board-on-the-approval-of-budgetary-transfer-from-title-3-budget-line-3001-to-title-2-budget-line-2100-to-address-some-of-the-bereg-office-security-needs](https://bereg.europa.eu/eng/document_register/subject_matter/bereg_office/decisions_of_the_management_board/10157-decision-of-the-bereg-office-management-board-on-the-approval-of-budgetary-transfer-from-title-3-budget-line-3001-to-title-2-budget-line-2100-to-address-some-of-the-bereg-office-security-needs)

## 2 Overview of transfer of appropriations above EUR 5000

### 2.1 Title 1 – Staff expenditure

BL No	Transfer No. 2 - October 2021	Amount (EUR)
1 1 0 0	Temporary agents' (TAs) salaries	-72,000.00
1 1 1 1	Contract staff and seconded national experts (SNEs)	-27,000.00
1 2 0 0	Recruitment expenses	-9,000.00
1 6 0 0	External services	108,000.00
	<b>Transfer No 3 - November 2021</b>	
1 1 1 1	Contract staff and SNEs	-18,090.00
1 5 0 0	Training	-9,039.40
1 6 0 0	External services	88,096.17
1 7 0 0	Representation, receptions and events, and miscellaneous staff expenses	-9,434.84

- **Transfer 2/2021 of October 2021**

#### At the end of October 2021

Due to the gradual recruitment for vacant positions in 2021 and resignation of staff (thus, more vacant posts) it was possible to transfer out EUR 72,000.00 from BL 1100 and EUR 27,000.00 from BL 1111. A transfer out of EUR 9,000.00 from BL 1200 was performed, as ongoing travel restrictions caused by COVID-19 crisis resulted in savings on recruitment travel expenses. The sum of the amounts mentioned above, amounting to EUR 108,000.00 was transferred to BL 1600 to ensure interim workers' services for filling in vacant posts, replacement of staff on long-term absence and work on ad hoc projects and/or activities for which the BEREK Office has no internal human resources and to cover the payment of the trainees' grants until the end of 2021.

- **Transfer 3/2021 of November 2021**

After the receipt of the final calculation of the payroll for 2021 the left-over amount, EUR 18,090.00, on the TAs salary budget line (BL 1111) was made available for transfer out. Transfers out from BL 1500 of the amount of EUR 9,039.40 and from BL 1700 of the amount of 9,434.84 were also performed as it became evident that the actual expenses for trainings and representation, receptions and events, and miscellaneous staff expenses will be lower than the appropriations available on respective BLs. The available financial resources of EUR 88,096.17 were transferred to BL 1600 in order to ensure service / project continuity for interim workers in accordance with internal requests for services approved by the Director.

## 2.2 Title 2 - Buildings, equipment and miscellaneous operating expenditure

BL No	Transfer No. 2 - October 2021	Amount (EUR)
2 0 0 0	Rental of buildings	-15,000.00
2 1 0 0	Data processing and telecommunications	54,791.99
2 2 0 0	Movable property and associated costs	15,000.00
2 3 0 0	Legal and other operational expenditure	10,715.50
2 4 0 0	Non-operational media and public relations	-65,507.49
	<b>Transfer No. 3 - November 2021</b>	
2 0 0 0	Rental of buildings	10,153.00
2 1 0 0	Data processing and telecommunications	38,705.35
2 4 0 0	Non-operational media and public relations	-39,571.91
	<b>Transfer No. 4 - December 2021</b>	
2 1 0 0	Data processing and telecommunications	69,351.10
2 2 0 0	Movable property and associated costs	40,261.24

- **Transfer 2/2021 of October 2021**

Transfer of EUR 15,000.00 out from BL 2000 was performed due to delay in the project for rent of additional premises at the 1st floor postponed for 2022 because of the lockdown in Latvia (thus, lower rent and utility expenditure than planned). Transfer in to BL 2100 in the amount of EUR 54,791.99 and transfer in to BL 2300 in the amount of 10,715.50 were performed to cover the further development of the BEREC Office Activity based-management and budgeting (ABM) IT Tool by integrating the Commitment planning and cash flow table in the IT tool. Transfer in to BL 2200 for EUR 15,000.00 was performed to cover the replacement of the phased-out furniture with ergonomic one. Transfer out from BL 2400 for 65,507.49 was performed as BL had available appropriations due to postponement of the intranet project.

- **Transfer 3/2021 of November 2021**

BL 2000 had transfer in of 10,153.00 and BL 2100 had transfer in of 38,705.35 in order to cover small scale renovation works in the additional offices on the 1st floor and to cover planned ICT expenses. Transfer out from BL 2400 of EUR 39,571.91 was performed, as BL had available appropriation due to delays in the project for BEREC Office Intranet, which was partly financed from 2021 and partly from 2022 budget.

- **Transfer 4/2021 of December 2021**

Transfer in of EUR 69,351.10 to BL 2100 was performed in order to address BEREC Office security needs. Transfer in of EUR 40,261.24. to BL 2200 was made to purchase furniture for the additional offices on the 1st floor and to ensure compliance with the Standard work place policy of the BEREC Office.

### 2.3 Title 3 – Operational expenditure

BL No	Transfer No. 3 - October 2021	Amount (EUR)
3 1 0 1	Operation and strategic support to BEREC and NRAs	-44,000.00
	Transfer No. 4 - December 2021	
3 0 0 1	BEREC programme management support	-47,771.00
3 1 0 1	Operation and strategic support to BEREC and NRAs	-62,499.65

- **Transfer 3/2021 of November 2021**

Transfer out of unused appropriations in the value of EUR 44,000.00 from BL 3101 was made as BL showed lower consumption than it was planned due to the lower number of physical meetings and lower number of physical participants in the 'hybrid' meetings than forecasted; subsequently – lower expenses for meeting organisations and expert reimbursements.

- **Transfer 4/2021 of December 2021**

Transfer out of unused appropriations in the value of EUR 47,771.00 was made from BL 3001 beyond the 10% limit as per Decision MB/2021/09<sup>4</sup> due to lower consumption of financial resources for meetings. Transfer out of BL 3101 in the amount of 62,499.65 was made as BL showed lower consumption than planned due to the lower number of physical meetings and lower number of physical participants in the 'hybrid' meetings than forecasted; subsequently – lower expenses for meeting organisations and expert reimbursements.

### 3 Detailed overview of the transfers in the BEREC Office Budget in 2021

BL No	Budget Line (BL) Description	2021 voted budget	10% ceiling	Transfer No. 1 - June 2021	Transfer No. 2 - October 2021	Transfer No. 3 - Nov-2021	Transfer No. 4 - Dec-2021	2021 budget with transfers
<b>1</b>	<b>Staff expenditure</b>	<b>3,710,725</b>	<b>371,072.50</b>	<b>48,325.00</b>	<b>0.00</b>	<b>44,000.00</b>	<b>1,428.13</b>	<b>3,804,478.13</b>
1100	Temporary agents' salaries	1,524,525	152,452.50		-72,000.00	-4,867.01		1,447,657.99
1111	Contract staff and SNEs	1,387,400	138,740.00		-27,000.00	-18,090.00	-37.38	1,342,272.62
1200	Recruitment expenses	20,000	2,000.00	-10,000.00	-9,000.00	14.08		1,014.08
1300	Mission expenses, duty travel and other ancillary expenditure	60,000	6,000.00	-10,000.00				50,000.00
1400	Medical service	11,000	1,100.00			-2,679.00		8,321.00
1500	Training	83,000	8,300.00			-9,039.40	4,275.00	78,235.60
1600	External services	600,164	60,016.40	68,325.00	108,000.00	88,096.17	-2,425.49	862,159.68
1700	Representation, receptions and events, and miscellaneous staff expenses	24,636	2,463.60			-9,434.84	-384.00	14,817.16

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[https://bereg.europa.eu/eng/document\\_register/subject\\_matter/bereg\\_office/decisions\\_of\\_the\\_management\\_board/10157-decision-of-the-bereg-office-management-board-on-the-approval-of-budgetary-transfer-from-title-3-budget-line-3001-to-title-2-budget-line-2100-to-address-some-of-the-bereg-office-security-needs](https://bereg.europa.eu/eng/document_register/subject_matter/bereg_office/decisions_of_the_management_board/10157-decision-of-the-bereg-office-management-board-on-the-approval-of-budgetary-transfer-from-title-3-budget-line-3001-to-title-2-budget-line-2100-to-address-some-of-the-bereg-office-security-needs)

BL No	Budget Line (BL) Description	2021 voted budget	10% ceiling	Transfer No. 1 - June 2021	Transfer No. 2 - October 2021	Transfer No. 3 - Nov-2021	Transfer No. 4 - Dec-2021	2021 budget with transfers
<b>2</b>	<b>Buildings, equipment and miscellaneous operating expenditure</b>	<b>1,099,882</b>	<b>109,988.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>108,842.52</b>	<b>1,208,724.52</b>
2000	Rental of buildings	222,300	22,230.00		-15,000.00	10,153.00	-2.72	217,450.28
2100	Data processing and telecommunications	434,972	43,497.20		54,791.99	38,705.35	69,351.10	597,820.44
2200	Movable property and associated costs	47,500	4,750.00		15,000.00	-3,265.57	40,261.24	99,495.67
2300	Legal and other operational expenditure	221,110	22,111.00		10,715.50	-3,520.87	-586.55	227,718.08
2400	Non-operational media and public relations	171,000	17,100.00		-65,507.49	-39,571.91		65,920.60
2500	Non-operational meetings	3,000	300.00			-2,500.00	-180.55	319.45
<b>3</b>	<b>Operational expenditure</b>	<b>2,530,750</b>	<b>253,075.00</b>	<b>-48,325.00</b>	<b>0.00</b>	<b>-44,000.00</b>	<b>-110,270.65</b>	<b>2,328,154.35</b>
3001	BEREC programme management support	483,250	48,325.00	-48,325.00			-47,771.00	387,154.00
3101	Operation and strategic support to BEREC and NRAs	2,047,500	204,750.00			-44,000.00	-62,499.65	1,941,000.35
	<b>Total Budget</b>	<b>7,341,357</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7,341,357.00</b>

The current information is brought to the attention of the BEREC Office Advisory Group (BAG) and Management Board in compliance with the provisions of the Article 26 (1) according to which the Director has to inform the Management Board as soon as possible of all transfers made.

For transparency reasons this information shall be published on the Agency's web site.

Riga, 22 February 2022.

**e-signed**

**László IGNÉCZI**

Director