

MB (22) 16

Public

Report
on budgetary and financial management of
the Agency for Support for BEREC (BEREC Office)
Financial year 2021

15 March 2021

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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 2021**. 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 2021 BEREC Office Budget (revenue and expenditure), as adopted by the BEREC Office Management Board, amounted to EUR 7,341,357.00. Apart from voted budget 2021 being cashed in full amount, there were additionally cashed EUR 15,541.85 as Third countries contributions carry forward from previous years, as well as EUR 5,697.68 as administrative operations and miscellaneous income.

In 2021 EUR 7,338,814.26 of the available financial resources were accepted in commitments (99.97% of the total amount available for commitment appropriations) and EUR 5,089,798.93 were paid (69.33% of the total amount of available payment appropriations).

The amount of EUR 2,253,390.51 (31 % of total established commitments) were carried over for payments still to be processed in 2022 (C8/2022).

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/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. 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 prepare 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 2022 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 2021 and budget amendments

The budget of the BEREC Office for year 2021, as adopted by the BEREC Office Management Board (MB) was EUR 7,341,357.00. The 2021 Budget and Establishment Plan was published on the Agency website on 01/02/2021⁵.

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 2021⁶.

No amendments to the budget took place during the year.

2. Implementation of the 2021 budget

2.1 2021 revenue and collection rate

In the 2021 voted budget 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 addition to the revenue in the 2021 voted budget the BEREC Office cashed EUR 15,541.85 as Third countries contributions carry over from previous years and EUR 5,697.68 as revenue from administrative operations (fund sources C4⁷ and C5⁸).

⁵ Document MB (21) 06

https://bereg.europa.eu/eng/document_register/subject_matter/bereg_office/budget_of_the_office/annual_budget_of_the_office/9780-2021-budget-and-establishment-plan-of-the-agency-for-support-for-bereg-bereg-office

⁶ Statement of revenue and expenditure of the Agency for Support for BEREC (BEREC Office) for the financial year 2021

OJ C 114, 31.3.2021, p. 172–176 (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%3A32021B0331%2831%29&qid=1643617587250>

⁷ C4 appropriations are fund source from internal assigned revenue of the year

⁸ C5 appropriations are fund from internal assigned revenue source carried over from previous years

In 2021 the BEREC Office cashed in total EUR 7,362,596.60 as presented in the table below:

Revenue type	Voted revenue for 2021 by MB	Revenue cashed	%
1. Revenue from fees and charges	n/a	n/a	n/a
2. EU Subsidy	7,282,800.13	7,282,800.13	100%
3. Third countries contribution (incl. EFTA and candidate countries)	58,556.94	58,556.94	100%
4. Third countries contributions carry over from previous years	N/A ⁹	15,541.85	N/A
5. Other contributions	0	0	n/a
6. Administrative operations	p.m.	5,697.68	n/a
Of which interest generated by funds paid by the Commission by way of the EU contribution	0	0	n/a
Total:	7,341,357.00	7,362,596.60	100.29%

⁹ See voted Budget 2020, 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

2.2 Budget transfers in 2021

In 2021 the BEREC Office Director executed four 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 year shown on the line from which the transfer is made;
- (b) from one chapter to another and within each chapter without limit.

Additionally, the Management Board approved transfer of unused appropriations beyond the 10% limit from Title 3 (budget line 3001) to Title 2 of the amount of EUR 47,771.00¹⁰. The table in Annex I presents the Budget 2021 in terms of commitment and payment appropriations indicating the overall summary of the transfers made.

2.3 2021 expenditure and execution rate

2.3.1 General overview of the expenditure part of the budget

The expenditure part of the 2021 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

¹⁰Decision MB/2021/09

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

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 2021 fund source "C1" – appropriations for the year. The BEREC Office has only non-differentiated appropriations; therefore, commitment and payment appropriations are equal.

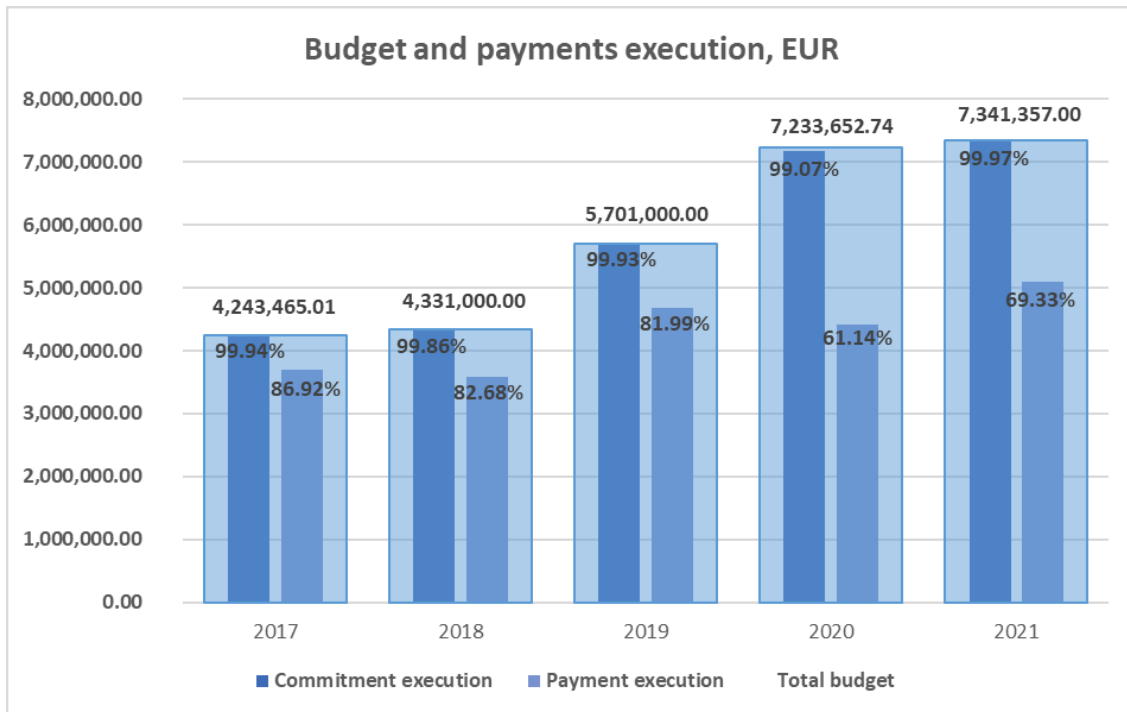
At the end of 2021 the implementation of commitment appropriations (after carryovers) amounted to EUR 7,338,814.26 out of EUR 7,341,357.00 of authorised commitment appropriations for fund source C1 (99.97 % of available appropriations).

The implementation of payment appropriations reached EUR 5,089,798.93 corresponding to 69.33% of the available appropriations.

2.3.2 Overview of budget execution over the last 5 years

Year	Total budget	Commitment execution	%	Payment execution	%
2021	7,341,357.00	7,338,814.26	99.97%	5,089,798.93	69.33%
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%

The budget execution in commitments in 2021 is the highest for the last 5 years (99.97%) and is within the threshold established by the Management Board for budget execution, namely above 95 % of the appropriations available for commitments.



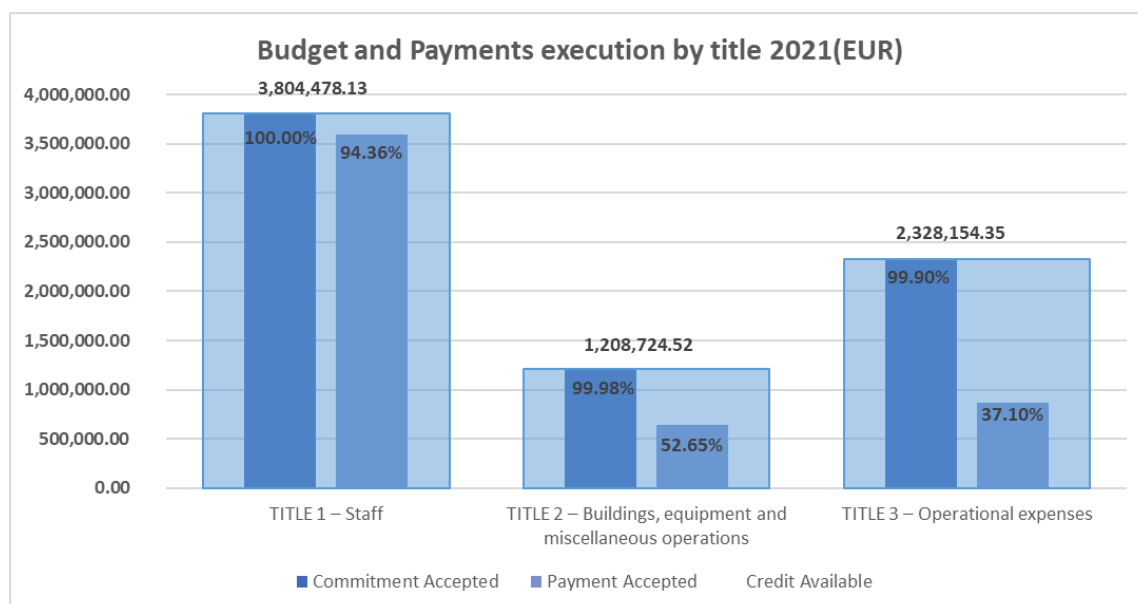
In term of payments, the payment rate is higher than the previous year (69.33% compared to 61.14% in 2020), however, it is lower than the results in years 2017 to 2019. The main reason for this is the relatively high amount of carry overs to 2022 (31% of total established commitments) due to the launch of a high number of specific projects, which will be finalised in 2022. Detailed reasons for this will be explained in following comments regarding carry overs.

2.3.3 Summary of budgetary execution by titles for 2021

The execution of commitment and payment appropriations by budget titles in 2021 is as follows:

Title	Credit Available	Commitment Accepted	% Committed	Payment Accepted	% Paid
1	3,804,478.13	3,804,477.68	100.00%	3,589,724.71	94.36%
2	1,208,724.52	1,208,424.52	99.98%	636,405.58	52.65%
3	2,328,154.35	2,325,912.06	99.90%	863,668.64	37.10%
Total:	7,341,357.00	7,338,814.26	99.97%	5,089,798.93	69.33%

Budgetary commitments are entered in the accounts on the basis of the legal commitments entered into up to 31 December 2021 and payments on the basis of the payments made by the Accounting Officer by 31 December 2021, at the latest. The outstanding commitments at the end of the year are automatically carried over to 2022.



2.3.4 Calculation of the budget outturn

	2019	2020	2021
Revenue actually received (+)	5,701,000.20	7,218,110.89	7,362,596.60
Payments made (-)	-4,674,263.82	-4,422,493.91	-5,089,798.93
Carry-over of appropriations (-)	-1,022,676.07	-2,744,121.88	-2,253,390.51
Cancellation of appropriations carried over (+)	28,405.57	39,381.92	31,228.77
Adjustment for carry over of assigned revenue appropriations from previous year (+)	0	0	0
Exchange rate differences (+/-)	-46.75	-123.03	8.25
Adjustment for negative balance from previous year (-)	0	0	-873.31
TOTAL:	32,419.13	90,753.99	49,770.87

2.4 Commitment and payment appropriation carry overs

2.4.1 Overview

Title	Type of expenditure	Carry-over of Payment Appropriations to 2021 (C8/2021)	Carry-over of Payment Appropriations to 2022 (C8/2022)
1	Staff	194,001.95	219,128.15
2	Buildings, equipment and miscellaneous operating expenditure	465,921.65	572,018.94
3	Operational expenditure	2,084,178.28	1,462,243.42
	Total	2,744,101.88	2,253,390.51

- **C8/2021:** The carryover of 2,744,101.88 represents a percentage of 38% of total commitments established in 2020
- **C8/2022:** The carryover of 2,253,390.51 represents a percentage of 31% of total commitments established in 2021.

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 2021 for whom the payments were not finalised by the end of December 2021, 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 2021 to 2022 (C8/2022)

At the end of 2021 the BEREC Office carried-over to 2022 appropriations amounting to EUR 2,253,390.51 to be able to honour payments arising from legal commitments signed in 2021 or obligation related to services / good delivered in 2021 for which the invoices will be received in 2022. The appropriations carried-over relate to:

Title 1: Staff expenditure:

- expenses for missions of staff in support to BEREC that took place in the last quarter of 2021 and will be paid in 2022;
- staff trainings which took place in 2021 and are to be invoiced in 2022 and trainings for which contracts were signed in 2021 that will take place in the first quarter of 2022.

- liabilities under contracts for provision of interim workers' services concluded in 2021, for which the service provisions will continue in 2022;
- other services for staff, which were delivered in 2021, for which invoices and/or final services are to be received in 2022 (laissez-passer fees, production of EC staff badges, year-end event, interim workers' services for December 2021 and others).

Title 2: Building, equipment and miscellaneous operating expenditure:

- invoices for services and supplies delivered in 2021 (mainly in December) for running costs, such as rent, utilities, security services, consumables, postal and telecommunications services, that will be received in 2022;
- purchases ICT goods and services and purchase of furniture for which contracts were signed in 2021 and for which services / goods will be delivered in 2022;
- expenditure for on-going projects and activities which were launched in 2021 but will be finalised in 2022 (intranet development, improvement of the security of the BEREC Office premises, cosmetic repairs of some offices, further development of the Activity-based budget management tool, independent audit of the 2021 annual accounts, consultancy for best practices in project management, subscription to international press and others).

Title 3: Operational expenditure in support to BEREC:

- expenses for reimbursement of participation in BEREC meetings and events held in the last quarter of 2021 which will be paid in the beginning of 2022 (such as: expert networking groups (ad hoc Working Group on sustainability), 4th Contact Network, 49th BEREC ordinary meetings and the BEREC stakeholder forum);
- expenses for services ordered in 2021, for which invoices will be received in 2022, such as subscription to regulatory intelligence services related to telecommunications and digital economy, datasets and financial software for the calculation of the weighted average cost of capital (WACC);
- liabilities under contracts for provision of ICT services and purchases of specialised software and/or hardware for the needs of BEREC in 2021, for which

the invoices will be received in 2022 (ICT support to BEREC, fees for licenses and other ICT infrastructure and services);

- expenses for other year-specific projects in support to BEREC, launched in 2021 for which the delivery of the service will be finalised in 2022, such as conceptualisation of the new website design, consultancy for communication activities and visual identity, evaluation and impact assessment services on the effect of electronic communications on the environment, data protection impact assessment and security risk assessment of Office365.

The relatively high carry over amounts for Title 2 and Title 3 have been widely associated with the challenges in the budget planning caused by the continuing impact of COVID-19 pandemic and the need to reprioritize some of the expenditure following the decision of the Budget Authority not to grant to the BEREC Office the requested one time increase of the subsidy for 2022 to address some challenges related to security.

In particular, there have been expectations for higher number of physical BEREC meetings as of September 2021 due to the high level of vaccination. Nevertheless, the aggravating situation with the COVID-19 pandemic in the last quarter of 2021 resulted in less physical meetings and/or number of participants in BEREC events which led to less spending in Title 3 compared to the forecasted. Following the decision of the Budgetary Authority not to grant the requested one time increase in the EU subsidy to address immediate security needs of November 2021, it was decided to redirect the available appropriations from Title 3 for security and other improvements to the premises.

As the legal commitments were prepared close to the year end this resulted in relatively high carry over amounts.

2.4.3 Cancellation of payment appropriations carried over from 2020 to 2021 (C8/2021)

Title / fund source	Payment appropriations	Payments made	Cancellation Payment appropriations (EUR)	Cancellation %
Title 1 C8	194,001.95	188,316.54	5,685.41	2.93%
Title 2 C8	465,921.65	462,802.09	3,119.56	0.67%
Title 3 C8	2,084,178.28	2,061,754.48	22,423.80	1.08%
Total	2,744,101.88	2,712,873.11	31,228.77	1.14%

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

Title 1: Staff:

- 2,960.00 EUR(commitment BER.1565) corresponding to the transportation fees for the school year 2020/2021 were cancelled. Due to different COVID 19 restrictions schooling mainly took place remotely and transport services were not used ;
- 2,051.57 EUR (commitment BER.1587) corresponding to the transportation fees for the school year 2020/2021 were cancelled. Due to different COVID 19 restrictions schooling mainly took place remotely and transport services were not used;

Title 2: Building, equipment and miscellaneous operating expenditure:

- 1,276.54 EUR were cancelled due to less consumption and the on-boarding of a new Agency into the shared service;

Title 3: Operational activities:

- 19,303.72 EUR were cancelled due to a late delivery of AVC equipment, caused solely by travel restrictions due to COVID 19; this resulted in a shorter service coverage period, accordingly, less expenses were needed;
- 1,730.00 EUR for development and delivery of BERECWEB were cancelled as the expense is calculated based on consumed resources, accordingly, the respective amount was cancelled;

For more details, see Annex II.

3. 2021 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
2,789,930.61	2,789,930.16	100.00%	2,789,930.16	100.00%

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
1,014.08	1,014.08	100.00%	1,014.08	100.00%

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
50,000.00	50,000.00	100.00%	42,159.13	84.32%

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
8,321.00	8,321.00	100.00%	8,321.00	100.00%

Chapter 15 – trainings

This chapter covers the costs of staff training needs.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
78,235.60	78,235.60	100.00%	66,324.38	84.78%

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.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
862,159.68	862,159.68	100.00%	681,314.80	79.02%

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.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
14,817.16	14,817.16	100.00%	661.16	4.46%

3.2. TITLE 2 “Building, equipment and miscellaneous operating expenditure” (total execution 99.98%)

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 2022. The amount for the pending fees was calculated and carried over to 2022.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
217,450.28	217,450.28	100.00%	168,072.76	77.29%

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 2021 will be received in 2022 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 2022.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
597,820.44	597,520.44	99.95%	311,824.34	52.16%

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
99,495.67	99,495.67	100.00%	20,841.94	20.95%

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.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
227,718.08	227,718.08	100.00%	132,337.40	58.11%

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.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
65,920.60	65,920.60	100.00%	3,009.69	4.57%

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
319.45	319.45	100.00%	319.45	100.00%

3.3. TITLE 3 “Operational expenditure” (total execution 99.90%)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, 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

work programme and annual report.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
387,154.00	387,154.00	100.00%	252,627.89	65.25%

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 amounts committed on 2021 budget and for which the services will be delivered during 2022 were carried over.

Credit Available	Commitment Accepted Amount	% Committed	Paid	% Paid
1,941,000.35	1,938,758.06	99.88%	611,040.75	31.48%

Annex I Summary of the 2021 budget transfers

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
1	Staff expenditure	3,710,725	371,072.50	48,325.00	0.00	44,000.00	1,428.13	3,804,478.13
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
2	Buildings, equipment and miscellaneous operating expenditure	1,099,882	109,988.20	0.00	0.00	0.00	108,842.52	1,208,724.52
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
3	Operational expenditure	2,530,750	253,075.00	-48,325.00	0.00	-44,000.00	-110,270.65	2,328,154.35
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
	Total Budget	7,341,357	N/A	N/A	N/A	N/A	N/A	7,341,357.00

Annex II Expenditure 2021 in figures

1. Commitment and payment appropriations in EUR for fund source C1

A. 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	1,447,657.99	1,447,657.99	100.00%	1,447,657.99	100.00%
A-1111	Contract staff and seconded national experts	1,342,272.62	1,342,272.17	100.00%	1,342,272.17	100.00%
A-1200	Recruitment expenses	1,014.08	1,014.08	100.00%	1,014.08	100.00%
A-1300	Mission expenses, duty travel and other ancillary expenses	50,000.00	50,000.00	100.00%	42,159.13	84.32%
A-1400	Medical service	8,321.00	8,321.00	100.00%	8,321.00	100.00%
A-1500	Training	78,235.60	78,235.60	100.00%	66,324.38	84.78%
A-1600	External services	862,159.68	862,159.68	100.00%	681,314.80	79.02%
A-1700	Representation and miscellaneous staff costs	14,817.16	14,817.16	100.00%	661.16	4.46%
TOTAL TITLE 1 fund source C1 2021		3,804,478.13	3,804,477.68	100.00%	3,589,724.71	94.36%

B. 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	217,450.28	217,450.28	100.00%	168,072.76	77.29%
A-2100	Information and Communication Technology and Security	597,820.44	597,520.44	99.95%	311,824.34	52.16%
A-2200	Movable property and logistic services	99,495.67	99,495.67	100.00%	20,841.94	20.95%
A-2300	Legal and other operational expenditure	227,718.08	227,718.08	100.00%	132,337.40	58.11%
A-2400	Non-operational media and public relations	65,920.60	65,920.60	100.00%	3,009.69	4.57%
A-2500	Non-operational meetings	319.45	319.45	100.00%	319.45	100.00%
TOTAL TITLE 2 C1 2021		1,208,724.52	1,208,424.52	99.98%	636,405.58	52.65%

C. 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	387,154.00	387,154.00	100.00%	252,627.89	65.25%
B 3101	Other support activities to BEREC and NRAs	1,941,000.35	1,938,758.06	99.88%	611,040.75	31.48%
TOTAL TITLE 3 C1 2021		2,328,154.35	2,325,912.06	99.90%	863,668.64	37.10%
Total	Title 1-3	7,341,357.00	7,338,814.26	99.97%	5,089,798.93	69.33%

2. Commitment and payment appropriations in EUR – C8 credits (C8/2021)

TITLE	Official Budget item	Budget Item Description	Amount carried over	Consumed amount	Cancelled amount	% Consumed
1 Staff expenditure	A-1200	Recruitment expenses	381.02	381.02	0.00	100%
	A-1500	Training	2,535.00	2,535.00	0.00	100.00%
	A-1600	External services	187,049.93	181,364.52	5,685.41	96.96%
	A-1700	Representation, receptions and events, and miscellaneous staff expenses	4,036.00	4,036.00	0.00	100.00%
	TOTAL TITLE 1 C8 2021			194,001.95	188,316.54	5,685.41
2 Building, equipment and miscellaneous operating expenditure	A-2000	Rent of building and associated costs	29,368.53	29,256.85	111.68	99.62%
	A-2100	Information and communication technology and security	174,118.86	171,208.21	2,910.65	98.33%
	A-2200	Movable property and logistic services	4,041.69	4,006.89	34.80	99.14%
	A-2300	Legal and other operating services	251,882.42	251,882.42	0.00	100.00%
	A-2400	Non-operational media and public relations	6,510.15	6,447.72	62.43	99.04%
	TOTAL TITLE 2 C8 2021			465,921.65	462,802.09	3,119.56
3. Operational expenditure	B-3001	BEREC Programme Management Support	311,125.49	311,125.49	0.00	100.00%
	B-3101	Operation and strategic support to BEREC	1,773,052.79	1,750,628.99	22,423.80	98.74%
	TOTAL TITLE 3 C8 2021			2,084,178.28	2,061,754.48	22,423.80
TOTAL C8 2021:			2,744,101.88	2,712,873.11	31,228.77	98.86%

3. Commitment and payment appropriations in EUR for fund sources C4 and C5 (C4;C5/2021)

Official Budget Item	Budget Item Description	Credit Available Com/ Payment Amount	Commitment Accepted Amount (EUR)	% Commit	Payment Accepted Amount (EUR)	% Payment
A-1300	Mission expenses, duty travel and other ancillary expenses	3,036.84	3,036.84	100.00%	2,401.18	79.07%
A-1600	External services	6,061.52	5,737.52	94.65%	1,998.00	32.96%
A-2100	Information and Communication Technology and Security	38.13	0.00	0.00%	0.00	0.00%
TOTAL C4,C5 2021		9,136.49	8,774.36	96.04%	4,399.18	48.15%

Done at Riga, on 15 March 2022.

e-signed
László IGNÉCZI
Director of the BEREC Office
Authorising Officer