

## Information on the transfers in the 2022 Budget of the Agency for Support for BEREC (BEREC Office) carried out by the Director in the period January - September 2022

### 1 Overview

Article 26 (1) of Decision MB/2019/13 on the financial regulation applicable to the BEREC Office (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 period from January to September 2022 the BEREC Office Director executed one budgetary transfer within/to Title 1 and from Title 2 and Title 3 (on 19 July 2022) in order to ensure the best use of the financial resources available to the BEREC Office.

The first budgetary transfer of 2022 was needed to ensure sufficient financial resources to cover the multilingual tuition of the children of the BEREC Office staff and the expenditure for interim workers services for filling in vacant posts to be paid from budget line (BL) 1600.

The main reasons for lack of sufficient financial resources in BL 1600 are the following:

- the delay in the receipt of the co-financing from the Latvian Government for covering the fees multilingual tuition of the children of the BEREC Office staff, which has been caused by the late signature of the Service level agreement
- the unforeseen resignation of staff, which required the use of more interim workers than forecasted.

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

### 2 Overview of transfer of appropriations above EUR 5000

#### 2.1 Title 1 – Staff expenditure

BL No	Transfer No 1 - July 2022	Amount (EUR)
1 1 0 0	Temporary agents' salaries, allowances and social security contributions	-42,540.85
1 1 1 1	Contract staff and Seconded National Experts	-70,000.00
1 6 0 0	External services	248,960.01 <sup>1</sup>

<sup>1</sup> Total transfer in to BL 1600 in the amount of EUR 248,960.01 consists of transfer out from BLs within Title 1( EUR 42,540.85, EUR 70,000.00 and EUR 2,641.00), Transfer out from Title 2( EUR 25,000.00, EUR 10,000.00 and EUR 26,600.00) and Transfer out from Title 3 in the amount of EUR 72,178.16.

Temporary transfer of appropriations from BL 1100 and BL 1111 in the amounts of EUR 42,540.85 and EUR 70,000.00 to BL 1600 to ensure temporary coverage of the missing financial resources for multilingual tuition until the receipt of the co-funding from the Latvian Government; upon receipt of the co-funding it will be exceptionally assigned to those budget lines, which were donors for the current transfer.

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

BL No	Transfer No 1 - July 2022	Amount (EUR)
2 0 0 0	Rent of building and associated costs	-25,000.00
2 2 0 0	Movable property and logistic services	-10,000.00
2 3 0 0	Legal and other operating services	-26,600.00

Transfer out from BLs 2000, 2200 and 2300 in the amount of EUR 25,000.00, EUR 10,000.00 and EUR 26,600.00 to BL 1600 due to the fact that the planned expenditure was expected to be lower than the initial forecast.

## 2.3 Title 3 – Operational expenditure

BL No	Transfer No 1 - July 2022	Amount (EUR)
3 1 0 1	Operation and strategic support to BEREC	-72,178.16

Transfer out from BL 3101 to BL 1600 in the amount of EUR 72,178.16 due to the fact that after review of projects initially foreseen for 2022, it was concluded that some of the projects will either be postponed to next year or cancelled. There was further availability of budgetary resources in BL 3101 due to the decisions to split the costs for the Stakeholder Forum 2023 between Budgets 2022 and 2023

## 3 Detailed overview of the transfers in the BEREC Office Budget in Q3 2022

BL	Budget Item Description	Budget 2022 voted budget	10% ceiling for Directors transfers	Transfer No. 1 - July 2022	Budget with transfer
<b>1</b>	<b>STAFF EXPENDITURE</b>	<b>3,854,634.00</b>	<b>385,463.40</b>	<b>133,778.16</b>	<b>3,988,412.16</b>
1 1 0 0	Temporary agents' salaries, allowances and social security contributions	1,610,241.00	161,024.10	-42,540.85	1,567,700.15
1 1 1 1	Contract staff and Seconded National Experts	1,502,593.00	150,259.30	-70,000.00	1,432,593.00
1 2 0 0	Recruitment expenses	10,000.00	1,000.00	-	10,000.00
1 3 0 0	Mission expenses, duty travel expenses and other ancillary expenditure	150,000.00	15,000.00	-	150,000.00

BL	Budget Item Description	Budget 2022 voted budget	10% ceiling for Directors transfers	Transfer No. 1 - July 2022	Budget with transfer
1 4 0 0	Medical expenditure	11,000.00	1,100.00	-2,641.00	8,359.00
1 5 0 0	Training	102,000.00	10,200.00		102,000.00
1 6 0 0	External services	448,800.00	44,880.00	248,960.01	697,760.01
1 7 0 0	Representation, receptions and events, and miscellaneous staff expenses	20,000.00	2,000.00	-	20,000.00
<b>2</b>	<b>BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE</b>	<b>1,166,600.00</b>	<b>116,660.00</b>	<b>-61,600.00</b>	<b>1,105,000.00</b>
2 0 0 0	Rent of building and associated costs	250,000.00	25,000.00	-25,000.00	225,000.00
2 1 0 0	Information and communication technology and security	512,600.00	51,260.00	-	512,600.00
2 2 0 0	Movable property and logistic services	100,000.00	10,000.00	-10,000.00	90,000.00
2 3 0 0	Legal and other operating services	266,000.00	26,600.00	-26,600.00	239,400.00
2 4 0 0	Non-operational media and public relations	35,000.00	3,500.00	-	35,000.00
2 5 0 0	Non-operational meetings	3,000.00	300.00	-	3,000.00
<b>3</b>	<b>OPERATIONAL EXPENDITURE</b>	<b>2,407,222.00</b>	<b>240,722.20</b>	<b>-72,178.16</b>	<b>2,335,043.84</b>
3 0 0 1	BEREC Programme Management Support	653,000.00	65,300.00	-	653,000.00
3 1 0 1	Operation and strategic support to BEREC	1,754,222.00	175,422.20	-72,178.16	1,682,043.84
	Total budget	7,428,456.00	742,845.60	0.00	7,428,456.00

The current information is brought to the attention of the 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 November 2022

**e-signed**

**László IGNÉCZI**

Director