

Information

on the transfers in the Budget of the Agency for Support for BEREC (BEREC Office) carried out by the Director in 2023

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.

During 2023 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:

- On 17 July 2023, Transfer **No 1/2023** within Title 1, and from Title 2 and Title 3 to Title 1;
- On 8 November 2023, Transfer **No 2/2023** within/from Title 1 and within/to Title 2;
- On 14 December 2023, Transfer **No 3/2023** within/from Title 1, from Title 2 and within/to Title 3;

2 Information on the transfers

2.1 Transfer No 1/2023 of 17 July 2023

Budget lines	Budget Line description	Transfers executed
1100	Temporary Agents' salaries and allowances and employer's social security contributions	-44,332.00
1111	Contract staff and Seconded National Experts	-71,832.00
1400	Medical expenditure	-10,000.00
1600	External services	193,206.00
2100	Information and communication technology and security	-6,500.00
2400	Non-operational media and public relations	-4,500.00
3001	BEREC Programme Management Support	-25,811.32
3101	Operation and Strategic Support to BEREC	-30,230.68
	Sum:	0.00

The first budgetary transfer of the year was executed as follows:

- Temporary¹ transfer of appropriations from BL 1100 and BL 1111 in the amounts of EUR 44,332.00 and EUR 71,832.00 and transfer out from BL 1400 of EUR 10,000.00 leftover amount, having paid the 2023 invoice for medical service.
- Transfer in of EUR 193,206.00 to BL 1600 to cover the multilingual tuition of the children of the BEREC Office staff and to ensure continuation of interim worker services for year-specific operational projects as well as temporary filling in of vacant posts.
- Transfer out from BLs 2100, 2400, 3001 and 3101, where some amounts were available for transfer out following the mid-year review with the respective Heads of Units of the 2023 projects and expenses planned and executed.

¹ As per the current Service Level Agreement with Latvian Government, the next payment covering the upcoming academic year 2023 would arrive only at the end of September, while signature of the contracts to ensure schooling availability was needed already in July. Therefore, as a temporary measure, needed funds were transferred to BL 1600. In case of need, once co-financing for schooling is cashed, the funds shall be returned to the salary budget lines.

2.2 Transfer No 2/2023 of 8 November 2023

Budget lines	Budget Line description	Transfers executed
1100	Temporary Agents' salaries and allowances and employer's social security contributions	-68,366.38
1111	Contract staff and Seconded National Experts	-10,000.00
1200	Recruitment expenses	1,790.46
1400	Medical expenditure	-1,498.00
1500	Training	-4,634.00
1600	External services	47,590.21
2200	Movable property and logistic services	-11,000.00
2300	Legal and other operating services	77,972.71
2400	Non-operational media and public relations	-31,855.00
	Sum:	0.00

Budgetary transfer No 2 for the year 2023 was executed as follows:

- Transfer out of appropriations from BL 1100 and BL 1111 in the amounts of EUR 68,366.38 and EUR 10,000.00 were executed following the receipt of the latest information on the annual update of remuneration and pensions of EU officials, which allowed BEREC Office to have good estimated for the upcoming payroll in December 2024 and release some of the previously reserved appropriation for the payroll.
- Transfer out of small leftover appropriations from BLs 1400, 1500, 2200, 2400 since no additional expenditure was planned on these budget lines for the remaining of the year 2023.

The transfer out funds were redirected to finance pending contracts, namely:

- Transfer in BL 1200 Recruitment expenses for Management skill assessments contract for the assessment of the candidates for the post of the Director.
- Transfer in BL 1600 for contracting two interim workers: one for filling the post of seconded national expert whose secondment has been temporarily suspended on request of the NRA and one for the management of a specific project in the interest of BEREC as agreed by the Management Board in the BEREC Communication Plan.
- Transfer in BL 2300 for contracting of consulting services for optimisation of contract management and integration of the existing Contract Register in Excel into the corporate Activity-based budget management (ABM) tool in Anaplan.

2.3 Transfer No 3/2023 of 14 December 2023

Budget lines	Budget Line Description	Transfer executed
1100	Temporary agents' salaries, allowances and social security contributions	-52,532.19
1111	Contract staff and Seconded National Experts	-13,051.92
1200	Recruitment expenses	-920.92
1300	Mission expenses, duty travel expenses and other ancillary expenditure	-10,050.00
1500	Training	-6,499.03
1700	Representation, receptions and events, and miscellaneous staff expenses	5,113.64
2000	Rent of building and associated costs	-2,538.20
2100	Information and communication technology and security	-32,266.67
2200	Movable property and logistic services	-2,730.35
2300	Legal and other operating services	-990.76
2500	Non-operational meetings	-300.00
3001	BEREC Programme Management Support	-30,189.95
3101	Operation and strategic support to BEREC	146,956.35
	Sum:	0.00

Budgetary transfer 3/2023 was last executed budgetary transfer of the year. As per usual practice the last transfer takes place once the final December payroll is finalised – for clearing out some leftover amounts from all budget lines with available appropriations and redirecting them towards projects with start date after 1 December 2023 but still within the margin of 2023.

Therefore, budgetary transfer No 3 for the year 2023 was executed as follows:

- Transfer out of all leftover appropriations from BLs 1100 and 1111, having executed the December payroll.
- Transfer out of small leftover appropriations from BLs 1200, 1300, 1500, 2000, 2100, 2200, 2300, 2500, 3001 since no additional expenditure was planned on these budget lines for the remaining of the year 2023.
- Transfer in BL 1700 to finance a year-end event of the Agency.
- Transfer in BL 3101 to finance the BEREC Stakeholder forums 2025 Phase II, BEREC website design project and increase the commitments for travel reimbursements for Plenaries, CNs and BEREC Chairs travel.

3 Detailed overview of the transfers in the BEREC Office Budget in 2023

BL	Budget Item Description	2023 voted budget C1	Transfer No. 1 - July 2023	Transfer No. 2 - November 2023	Transfer No. 3 - December 2023	Budget with transfers
	Budget	7,697,264.87	0.00	0.00	0.00	7,697,264.87
1	STAFF EXPENDITURE	4,604,573.00	67,042.00	-35,117.71	-77,940.42	4,558,556.87
1 1 0 0	Temporary agents' salaries, allowances and social security contributions	2,168,678.00	-44,332.00	-68,366.38	-52,532.19	2,003,447.43
1 1 1 1	Contract staff and Seconded National Experts	1,844,304.00	-71,832.00	-10,000.00	-13,051.92	1,749,420.08
1 2 0 0	Recruitment expenses	10,000.00	0.00	1,790.46	-920.92	10,869.54
1 3 0 0	Mission expenses, duty travel expenses and other ancillary expenditure	100,500.00	0.00	0.00	-10,050.00	90,450.00
1 4 0 0	Medical expenditure	17,000.00	-10,000.00	-1,498.00	0.00	5,502.00
1 5 0 0	Training	45,000.00		-4,634.00	-6,499.03	33,866.97
1 6 0 0	External services	417,091.00	193,206.00	47,590.21	0.00	657,887.21
1 7 0 0	Representation, receptions and events, and miscellaneous staff expenses	2,000.00	0.00	0.00	5,113.64	7,113.64
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	1,698,345.95	-11,000.00	35,117.71	-38,825.98	1,683,637.68
2 0 0 0	Rent of building and associated costs	244,923.00	0.00	0.00	-2,538.20	242,384.80
2 1 0 0	Information and communication technology and security	1,129,832.95	-6,500.00	0.00	-32,266.67	1,091,066.28
2 2 0 0	Movable property and logistic services	38,800.00	0.00	-11,000.00	-2,730.35	25,069.65
2 3 0 0	Legal and other operating services	236,790.00	0.00	77,972.71	-990.76	313,771.95
2 4 0 0	Non-operational media and public relations	45,000.00	-4,500.00	-31,855.00	0.00	8,645.00
2 5 0 0	Non-operational meetings	3,000.00	0.00	0.00	-300.00	2,700.00
3	OPERATIONAL EXPENDITURE	1,394,345.92	-56,042.00	0.00	116,766.40	1,455,070.32
3 0 0 1	BEREC Programme Management Support	418,600.00	-25,811.32	0.00	-30,189.95	362,598.73
3 1 0 1	Operation and strategic support to BEREC	975,745.92	-30,230.68	0.00	146,956.35	1,092,471.59

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, 21 February 2024

(e-signed)
Laszlo IGNECZI
Director