

## **Information**

### **on the transfers in the Budget of the Agency for Support for BEREC (BEREC Office) carried out by the Director during period January – October 2024**

#### **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') stipulates 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 the period January - October 2024, the Director of the BEREC Office executed two budgetary transfers in order to ensure the best use of the financial resources available to the BEREC Office, as follows:

- On 2 August 2024, Transfer **No 1/2024** within/to Title 1, and from within/from Title 2 and from Title 3;
- On 13 September 2024, Transfer **No 2/2024** from Title 2 to Title 1;

## 2 Information on the transfers

### 2.1 Transfer No 1/2024 of 2 August 2024

Budget line	Budget Approved	Transfer executed	Budget with Transfers
1100 Temporary Agents' salaries and allowances and employer's social security contributions	2,283,472.00	-151,988.00	2,131,484.00
1200 Recruitment expenses	10,000.00	-8,000.00	2,000.00
1400 Medical expenditure	15,000.00	-8,800.00	6,200.00
1600 External services	400,561.60	210,488.00	611,049.60
1700 Representation, receptions and events, and miscellaneous staff expenses	10,000.00	3,000.00	13,000.00
2000 Rental of buildings and associated costs	286,441.60	-28,000.00	258,441.60
2200 Movable property and logistic services	37,300.00	-10,000.00	27,300.00
2300 Legal and other operating services	231,647.02	31,000.00	262,647.02
3101 Operation and Strategic Support to BEREC	458,749.30	-37,700.00	421,049.30

The first budgetary transfer was executed to ensure sufficient financial resources to cover the multilingual tuition of the children of the BEREC Office staff; to ensure continuation of the provision of interim worker services for year-specific operational projects for BEREC (BERECWeb) and temporary filling in of vacant posts of staff on long term absence, for organising Unit team building events, as well as for the envisaged project for Development of methodology for the assessment of the efficiency and effectiveness of the internal control system (ICS) at the BEREC Office.

Below, please see a summary of each transfer by budget line (BL):

- From BL 1100 as a temporary<sup>1</sup> transfer of appropriations to BL 1600 for covering the fees for multilingual tuition of the children of the BEREC Office staff.
- From BLs 1200 and 1400 as all the costs for the year were already covered and budget lines had available amounts to be redirected to other needs.
- To BL 1700 of small amount of EUR 3,000 to ensure sufficient financial resources for Representation, receptions and events, and miscellaneous staff expenses.
- Transfer from BL 2000 as the cost of utilities has been reduced in the course of 2024, the budget line had some available appropriations, which were transferred out to BLs 2300 and 1600 – for use for other projects in the interest of the Agency.

<sup>1</sup> As per the current Service Level Agreement with Latvian Government, the next payment covering the upcoming academic year 2024 would arrive only in Q3, 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.

- Transfer from BL 2200 as the BEREK Office is currently applying a paperless approach in its work, the consumption of consumables has been lower than estimated in the first half of the year; therefore, this BL had some available appropriations, which were transferred out to BL 2300.
- Transfer to BL 2300 to be used for the launch of the envisaged project for the development of a methodology for the assessment of the efficiency and effectiveness of the BEREK Office ICS. The project will ensure a systematic use of the same methodology and, therefore, comparability of the results of this assessment.
- Transfer from BL 3101 to cover an extension of the specific contract for the provision of interim Communications Project Manager Services for the support of the go-live of the BEREK Website and the aftercare period.

## 2.2 Transfer No 2/2024 of 13 September 2024

Budget line	Budget Approved	Transfer executed	Budget with Transfers
1500 Training	56,000.00	6,500.00	62,500.00
2000 Rental of buildings and associated costs	286,441.60	-6,500.00	251,941.60

Budgetary transfer No 2 for the year 2024 was executed to ensure availability of funds in BL 1500 to cover planned contract for language courses for the BEREK Office staff and spouses. The availability of this activity was significantly reduced over the past years due to saving measures implemented caused by high inflation and rising energy costs. Since utility costs have gradually decreased in the course of 2024, BEREK Office redirected the available appropriations back to the budget line for training.

### 3 Detailed overview of the transfers in the BEREK Office Budget in the period January - October 2024

BL	Budget Item Description	2024 voted budget C1	Transfer No. 1 - August 2024	Transfer No. 2 - September 2024	Budget with transfers
	<b>Budget</b>	<b>7,851,210.71</b>	<b>0.00</b>	<b>0.00</b>	<b>7,851,210.71</b>
<b>1</b>	<b>STAFF EXPENDITURE</b>	<b>4,799,633.60</b>	<b>44,700.00</b>	<b>6,500.00</b>	<b>4,850,833.60</b>
1 1 0 0	Temporary agents' salaries, allowances and social security contributions	2,283,472.00	-151,988.00		2,131,484.00
1 1 1 1	Contract staff and Seconded National Experts	1,944,600.00			1,944,600.00
1 2 0 0	Recruitment expenses	10,000.00	-8,000.00		2,000.00
1 3 0 0	Mission expenses, duty travel expenses and other ancillary expenditure	80,000.00			80,000.00
1 4 0 0	Medical expenditure	15,000.00	-8,800.00		6,200.00
1 5 0 0	Training	56,000.00		6,500.00	62,500.00
1 6 0 0	External services	400,561.60	210,488.00		611,049.60
1 7 0 0	Representation, receptions and events, and miscellaneous staff expenses	10,000.00	3,000.00		13,000.00
<b>2</b>	<b>BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE</b>	<b>1,753,932.62</b>	<b>-7,000.00</b>	<b>-6,500.00</b>	<b>1,740,432.62</b>
2 0 0 0	Rent of building and associated costs	286,441.60	-28,000.00	-6,500.00	251,941.60
2 1 0 0	Information and communication technology and security	1,170,544.00			1,170,544.00
2 2 0 0	Movable property and logistic services	37,300.00	-10,000.00		27,300.00
2 3 0 0	Legal and other operating services	231,647.02	31,000.00		262,647.02
2 4 0 0	Non-operational media and public relations	26,000.00			26,000.00
2 5 0 0	Non-operational meetings	2,000.00			2,000.00
<b>3</b>	<b>OPERATIONAL EXPENDITURE</b>	<b>1,297,644.49</b>	<b>-37,700.00</b>	<b>0.00</b>	<b>1,259,944.49</b>
3 0 0 1	BEREC Programme Management Support	838,895.19			838,895.19
3 1 0 1	Operation and strategic support to BEREK	458,749.30	-37,700.00		421,049.30

The current information is brought to 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, 30 October 2024

(e-signed)  
**Verena WEBER**  
Director