

REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT

BEREC
OFFICE



Agency for Support for BEREC



Financial year
2025

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1 INTRODUCTION

The legal basis for this Report on Budgetary and Financial Management is Article 28(2) of Regulation (EU) 2018/1971 of 11 December 2018¹ and Article 103 of the Financial Regulation of the Agency for Support for BEREC (BEREC Office, Agency)², which stipulates that the Agency shall prepare a report on budgetary and financial management for the closed financial year.

The present report analyses the appropriations managed by the BEREC Office in 2025.

1.1 ABOUT THE BEREC OFFICE

BEREC and the Office were established in 2009 by the European Parliament and the Council. BEREC was established with the objective to contribute, on the 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 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 European Union (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. Regulation (EU) 2018/1971 of 11 December 2018 aims to strengthen the role of BEREC in order to further contribute to the development of the internal market for electronic communications throughout the EU, as well as to promote 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 EU.

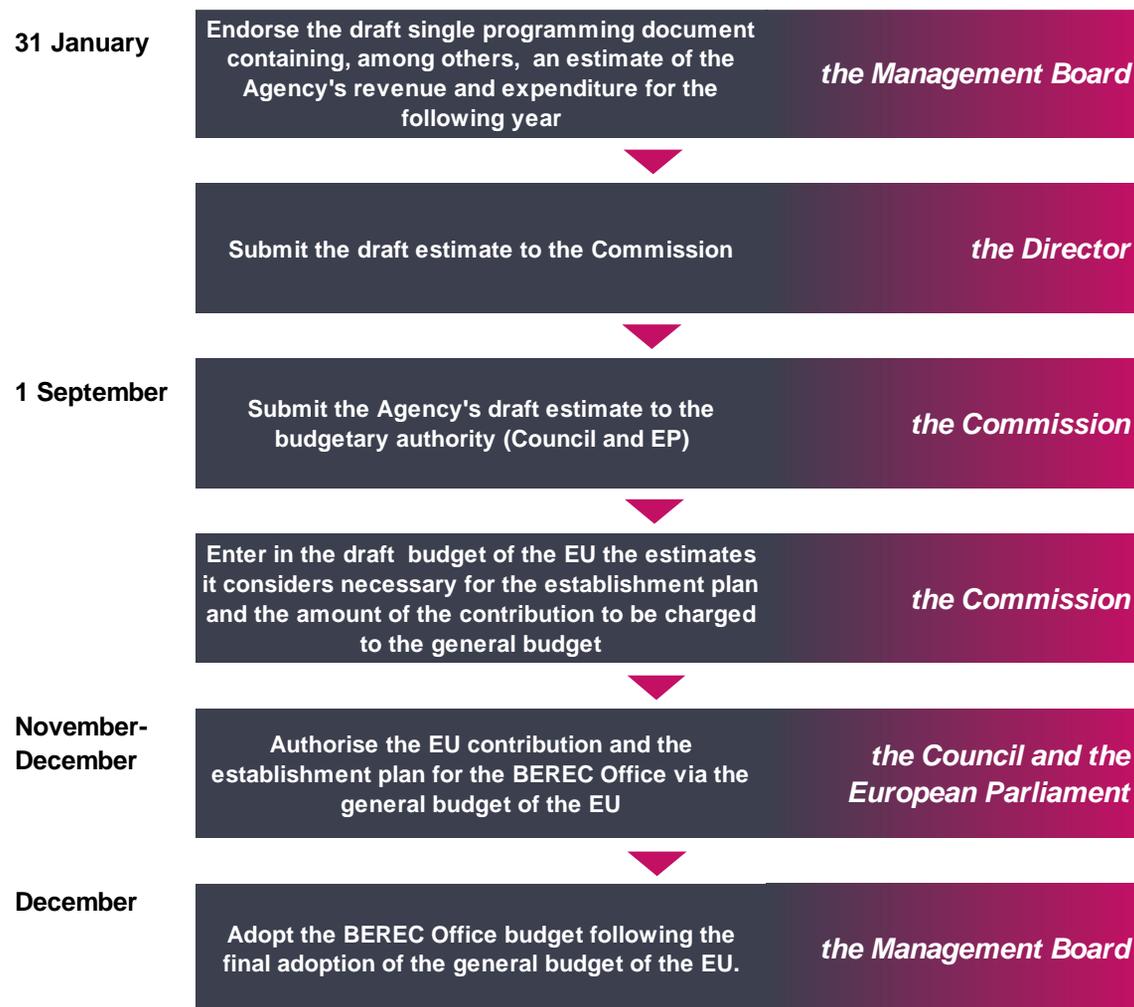
¹ [Regulation \(EU\) 2018/1971 of the European Parliament and of the Council of 11 December 2018 establishing the Body of European Regulators for Electronic Communications \(BEREC\) and the Agency for Support for BEREC \(BEREC Office\)](#)

² [Decision No MB/2019/13 of the Management Board of the BEREC Office on the financial regulation applicable to the BEREC Office](#)

The 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.

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 EU.

1.2 BUDGETARY PROCEDURE



1.3 BUDGET 2025

On 25 November 2024, the European Council, and on 27 November 2024, the European Parliament, adopted the General budget of the European Union (EU) for year 2025³, thereby authorising the EU contribution and establishment plan of the Agency for Support for BEREC (BEREC Office, Agency). On 18 December 2024, the BEREC Office Management Board adopted the Agency's budget for 2025, which was published on the Agency website on the same date⁴. In accordance with Article 31(2) of the BEREC Office Financial Regulation⁵, a summary of the 2025 budget was published in the Official Journal of the European Union⁶. The total EU subsidy for 2025 was set at EUR 8,125,577⁷. Later, on 6 June 2025, the BEREC Office Management Board adopted Amendment No 1 to the 2025 Budget and Establishment Plan of the Agency for Support for BEREC (BEREC Office)⁸, in order to incorporate the expected EFTA/EEA contribution of EUR 226,237 in the budget.

Overall, in 2025, the BEREC Office demonstrated excellent budget management and execution, achieving 100% budget execution rate for the second consecutive year. Moreover, due to rigorous management of carry-overs (C8/2025), the BEREC Office achieved historically lowest budget outturn results (see the table presented under Section 3.3).

1.3.1 BUDGETARY TRANSFERS

During 2025, the BEREC Office carried out four budgetary transfers in order to ensure the optimal use of the financial resources available to the Agency. All four transfers were implemented within the limits of the Director's delegated authority.

³ See, Definitive adoption (EU, Euratom) 2025/31 of the European Union's annual budget for the financial year 2025 OJ L, 2025/31, 27.2.2025, <https://eur-lex.europa.eu/eli/budget/2025/31/oj/eng>

⁴ See, Document MB (24) 107: <https://www.berec.europa.eu/en/all-documents/berec-office/budget-of-the-office/berec-office-budget/berec-office-budget-and-establishment-plan-for-2025>

⁵ See, Document MB/2019/13, <https://berec.europa.eu/en/document-categories/berec-office/decisions-of-the-management-board/decision-no-mb201913-of-the-management-board-of-the-berec-office-on-the-financial-regulation-applicable-to-the-berec-office>

⁶ See, Statement of revenue and expenditure for the 2025 financial year - Agency for Support for BEREC (BEREC Office): OJ C, C/2025/1140, 31.3.2025, [EUR-Lex - 32025B01140 - EN - EUR-Lex](https://eur-lex.europa.eu/eli/C/2025/1140/oj)

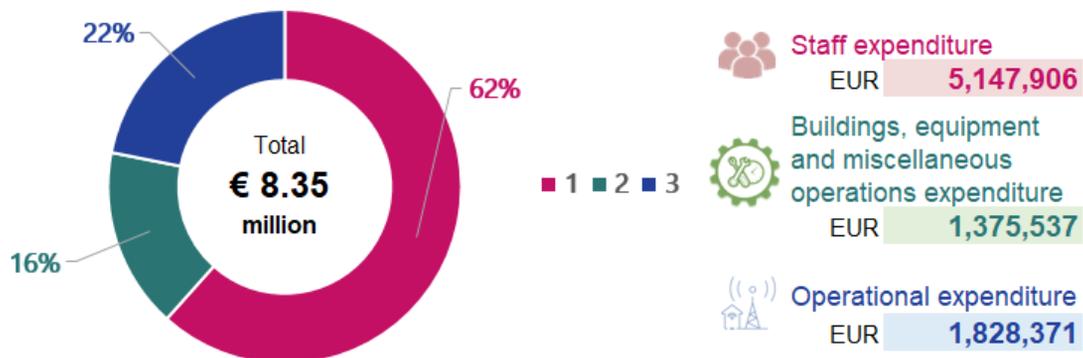
⁷ See, Statement of revenue and expenditure for the 2025 financial year - Agency for Support for BEREC (BEREC Office): OJ C, C/2025/1140, 31.3.2025, <https://eur-lex.europa.eu/eli/C/2025/1140/oj>

⁸ See, Document MB (25) 33: <https://www.berec.europa.eu/en/all-documents/berec-office/budget-of-the-office/berec-office-budget/amendment-no-1-to-the-2025-budget-and-establishment-plan-of-the-agency-for-support-for-berec-office>

An overview of the budgetary transfers carried out in 2025 is provided in Annex I.

1.3.2 BUDGET 2025 IN FIGURES

BEREC OFFICE BUDGET 2025 (C1 credits)



KEY FINANCIAL FIGURES FOR 2025

Commitment appropriations accepted (%)

8,351,814
EUR **100.00%**

Payment appropriations accepted (%)

5,045,903 EUR	98.02%	
1,199,085 EUR	87.17%	
1,098,048 EUR	60.06%	
7,343,036 EUR	87.92%	

Revenue cashed

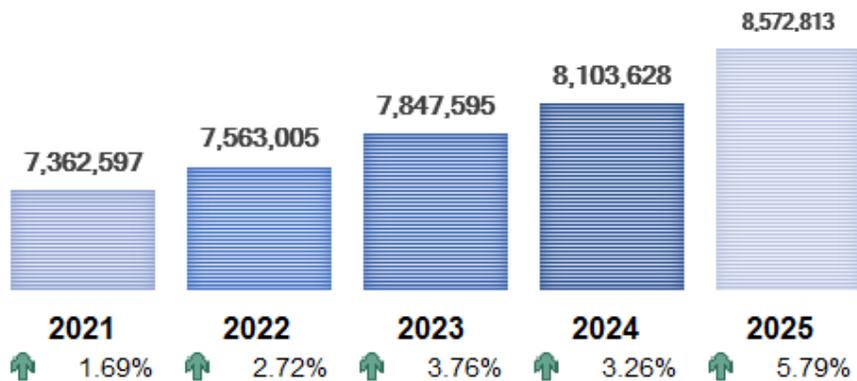
	8,125,577	100.00%
OTHER	447,236	
	8,572,813	

Consumption of carry-over commitments(C8/2025)

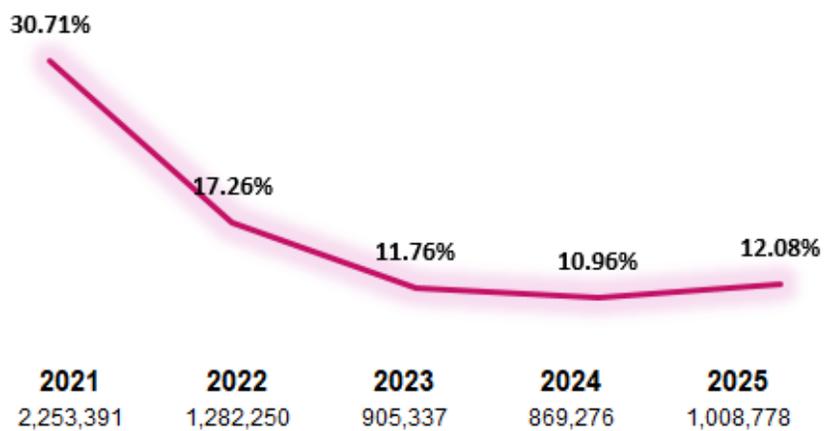
176,658 EUR	98.39%	
289,770 EUR	99.54%	
392,590 EUR	98.49%	
859,018 EUR	98.82%	

1.3.3 OVERVIEW OF LAST FIVE YEARS

BEREC Office total budget (EUR) and changes to prior year (%)



Carry-over amount of payment appropriations (C8) in % and EUR over the last 5 years



2 REVENUE

The Budget for 2025 (revenue and expenditure) of the Agency for Support for BEREC (BEREC Office, Agency), as amended, amounted to EUR 8,351,814 (in 2024 – EUR 7,932,805).

The main revenue in the 2025 BEREC Office budget was the contribution of EUR 8,125,577 from the European Union (EU), which was fully cashed. Additionally, EUR 253,267 was received as a third countries contribution: EUR 226,237 from the EEA/EFTA countries (excluding Switzerland)⁹, EUR 14,143 from the NRA of the Republic of Serbia and EUR 12,887 from the NRA of the Republic of North Macedonia¹⁰.

In addition, in line with the Service Level Agreement with the Latvian Government¹¹, in 2025, the Agency collected EUR 190,666 as a voluntary contribution from the host Member State (Latvia) to the BEREC Office Budget to partially cover the fees for the schooling in Latvia of the children of the BEREC Office staff.

The BEREC Office also collected EUR 3,303¹² as miscellaneous income from administrative and miscellaneous operations.

The BEREC Office revenue cashed in 2025 is reflected in the table below:

Revenue type	Revenue cashed
1. EU Subsidy	8,125,577.00
2. Third countries contribution (incl. EEA and candidate countries)	253,266.77
3. Other contributions (Member states, NRAs, etc.) ¹³	190,666.00
4. Administrative operations ¹²	3,303.19
<i>Of which interest generated by funds paid by the Commission by way of the EU contribution</i>	0
TOTAL	8,572,812.96

⁹ Ares(2025)4616214: <https://www.berec.europa.eu/en/all-documents/berec-office/budget-of-the-office/berec-office-budget/amendment-no-1-to-the-2025-budget-and-establishment-plan-of-the-agency-for-support-for-berec-berec-office>

¹⁰ Ares(2025)1194871: "Pre-information notice on recovery – working arrangements concerning the participation of RATEL and AEK in BEREC and the BEREC Office – Year 2025".

¹¹ Ares(2022)4676181: <https://berec.europa.eu/en/document-categories/berec-office/others/service-level-agreement-between-the-agency-for-support-for-the-body-of-european-regulators-for-electronic-communications-and-the-government-of-the-republic-of-latvia>

¹² For 2025: refund from the service providers for not fully consumed services.

¹³ Including voluntary contributions from member states.

3 EXPENDITURE

The expenditure part of the budget 2025 of Agency for Support for BEREC (BEREC Office, Agency) has been distributed, as follows:

- **TITLE 1 – Staff expenditure.** Covers staff expenditure such as salaries, training and costs associated to recruitment procedures, external services related to staff and staff welfare;
- **TITLE 2 – Buildings, equipment and miscellaneous operations expenditure.** Covers the costs relating to the functioning of the BEREC Office such as administrative costs on infrastructure, equipment and IT needs;
- **TITLE 3 – Operational expenditure in support to BEREC.**

3.1 BUDGET EXECUTION RATE

The budget execution of the BEREC Office is calculated on the basis of the reporting year fund source "C1" – appropriations for the year. The BEREC Office has only non-differentiated appropriations; therefore, commitment and payment appropriations are equal.

In 2025, the execution of commitment and payment appropriations by budget titles was as follows:

Expenditure	Credit Available, EUR	Commitments Accepted, EUR	% Committed	Payments Accepted, EUR	% Paid
TITLE 1 	5,147,906.43	5,147,906.43	100%	5,045,902.77	98.02%
TITLE 2 	1,375,536.52	1,375,536.52	100%	1,199,085.17	87.17%
TITLE 3 	1,828,371.05	1,828,371.05	100%	1,098,047.92	60.06%
TOTAL	8,351,814.00	8,351,814.00	100%	7,343,035.86	87.92%

In 2025, budget implementation in commitments reached 100% for the second consecutive year, representing the highest level achieved to date, while payments amounted to 87.92%.

The budget execution 2025 in detail is presented in Annex II.

3.2 CARRY OVERS

3.2.1 CARRY OVER OF AMOUNTS FROM 2025 TO 2026

At the end of 2025, the BEREC Office carried-over EUR 1,008,778 of payment appropriations to 2026.

Carry-over of payments appropriations for the last five years:

Expenditure	Type of expenditure	From 2021 to 2022 (C8/2022)	From 2022 to 2023 (C8/2023)	From 2023 to 2024 (C8/2024)	From 2024 to 2025 (C8/2025)	From 2025 to 2026 (C8/2026)
TITLE 1 	Staff expenditure	219,128.15	207,426.60	151,278.71	179,545.85	102,003.66
TITLE 2 	Buildings, equipment and miscellaneous operating expenditure	572,018.94	233,210.52	278,939.34	291,120.09	176,451.35
TITLE 3 	Operational expenditure	1,462,243.42	841,611.60	475,118.97	398,609.69	730,323.13
TOTAL		2,253,390.51	1,282,248.72	905,337.02	869,275.63	1,008,778.14
% of total commitment in reporting year		30.71%	17.26%	11.76%	10.96%	12.08%

3.2.2 CANCELLATION OF PAYMENT APPROPRIATIONS CARRIED OVER TO 2025 (C8/2025)

Title / fund source	Payment/ Commitment appropriations (EUR)	Payments made (EUR)	Cancellation Payment appropriations (EUR)	Cancellation %
TITLE 1 /C8	179,545.85	176,657.84	-2,888.01	1.61%
TITLE 2 /C8	291,120.09	289,769.94	-1,350.15	0.46%
TITLE 3 /C8	398,609.69	392,589.73	-6,019.96	1.51%
TOTAL	869,275.63	859,017.51	-10,258.12	1.18%

3.3 BUDGET OUTTURN

	2023	2024	2025
Revenue actually received (+)	7,847,844.46	8,103,295.77	8,572,812.96
Payments made (-)	-6,914,900.30	- 7,226,182.93	-7,375,191.91
Carry-over of appropriations (-)	- 981,050.08	- 952,825.90	-1,281,171.32
Cancellation of appropriations carried over (+)	13,817.68	25,074.88	10,258.12
Adjustment for carry-over of assigned revenue appropriations from previous year (+)	51,324.12	75,713.06	83,550.27
Exchange rate differences (+/-)	- 310.51	12.11	0.85
Adjustment for negative balance from previous year (-)	0	0	0
TOTAL	16,725 EUR	25,087 EUR	10,259 EUR

ANNEXES

4 SUMMARY OF BUDGETARY TRANSFERS 2025 (ANNEX I)

BL No	Budget Line (BL) Description	VOTED BUDGET	Transfer No 1 - August 2025	Transfer No 2 - October 2025	Transfer No 3 - December 2025	Transfer No 4 - December 2025	BUDGET WITH TRANSFERS
1	STAFF EXPENDITURE	5,318,259.00	0.00	0.00	-175,864.92	5,512.35	5,147,906.43
1100	Temporary agents' salaries	2,414,700.00	-49,000.00	-8,178.00	-79,922.36	0.00	2,277,599.64
1111	Contract staff and SNEs	2,259,000.00	-32,000.00	-9,185.00	-106,566.93	0.00	2,111,248.07
1200	Recruitment expenses	3,000.00	0.00	0.00	-1,387.00	0.00	1,613.00
1300	Mission expenses, duty travel and other ancillary expenditure	90,000.00	0.00	22,000.00	9,000.00	10,518.20	131,518.20
1400	Medical service	7,000.00	0.00	-4,637.00	0.00	0.00	2,363.00
1500	Training	74,368.00	5,000.00	0.00	-553.09	-432.00	78,382.91
1600	External services	466,991.00	76,000.00	0.00	-8,130.39	-4,053.13	530,807.48
1700	Representation, receptions and events, and miscellaneous staff expenses	3,200.00	0.00	0.00	11,694.85	-520.72	14,374.13
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	1,212,496.00	0.00	0.00	159,178.01	3,862.51	1,375,536.52
2000	Rental of buildings	284,709.00	0.00	-9,321.00	-47,085.67	0.00	228,302.33
2100	Data processing and telecommunications	670,632.00	0.00	0.00	203,416.25	4,519.60	878,567.85
2200	Movable property and associated costs	24,730.00	0.00	6,605.00	6,916.25	-339.87	37,911.38
2300	Legal and other operational expenditure	210,425.00	0.00	2,716.00	-1,421.81	0.00	211,719.19
2400	Non-operational media and public relations	20,500.00	0.00	0.00	-1,500.00	-317.22	18,682.78
2500	Non-operational meetings	1,500.00	0.00	0.00	-1,147.01	0.00	352.99
3	OPERATIONAL EXPENDITURE IN SUPPORT OF BEREC	1,821,059.00	0.00	0.00	16,686.91	-9,374.86	1,828,371.05
3001	BEREC programme management support	323,944.89	0.00	0.00	16,686.91	0.01	340,631.81
3101	Operation and strategic support to BEREC and NRAs	1,497,114.11	0.00	0.00	0.00	-9,374.87	1,487,739.24
	TOTAL BUDGET	8,351,814.00					8,351,814.00

5 EXPENDITURE IN FIGURES (ANNEX II)

5.1 COMMITMENT AND PAYMENT APPROPRIATIONS IN EUR FOR FUND SOURCE C1

A. TITLE 1 – STAFF EXPENDITURE

Official Budget Item	Budget Item Description	Appropriations Available	Commitment Accepted, EUR	% Committed	Payment Accepted, EUR	% Payment
A-1100	Temporary agents` salaries and allowances	2,277,599.64	2,277,599.64	100.00%	2,277,599.64	100.00%
A-1111	Contract staff and seconded national experts	2,111,248.07	2,111,248.07	100.00%	2,111,248.07	100.00%
A-1200	Recruitment expenses	1,613.00	1,613.00	100.00%	1,613.00	100.00%
A-1300	Mission expenses, duty travel and other ancillary expenses	131,518.20	131,518.20	100.00%	119,702.89	91.02%
A-1400	Medical service	2,363.00	2,363.00	100.00%	2,363.00	100.00%
A-1500	Training	78,382.91	78,382.91	100.00%	69,106.16	88.16%
A-1600	External services	530,807.48	530,807.48	100.00%	461,054.13	86.86%
A-1700	Representation and miscellaneous staff costs	14,374.13	14,374.13	100.00%	3,215.88	22.37%
TOTAL TITLE 1		5,147,906.43	5,147,906.43	100.00%	5,045,902.77	98.02%

B. TITLE 2 - BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

Official Budget Item	Budget Item Description	Appropriations Available	Commitment Accepted, EUR	% Committed	Payment Accepted, EUR	% Payment
A-2000	Rental of buildings	228,302.33	228,302.33	100.00%	178,247.86	78.08%
A-2100	Information and Communication Technology and Security	878,567.85	878,567.85	100.00%	781,050.92	88.90%
A-2200	Movable property and logistic services	37,911.38	37,911.38	100.00%	21,784.21	57.46%
A-2300	Legal and other operational expenditure	211,719.19	211,719.19	100.00%	199,279.19	94.12%
A-2400	Non-operational media and public relations	18,682.78	18,682.78	100.00%	18,370.00	98.33%
A-2500	Non-operational meetings	352.99	352.99	100.00%	352.99	100.00%
TOTAL TITLE 2		1,375,536.52	1,375,536.52	100.00%	1,199,085.17	87.17%

C. TITLE 3 - OPERATIONAL EXPENDITURE IN SUPPORT OF BEREC

Official Budget Item	Budget Item Description	Appropriations Available	Commitment Accepted, EUR	% Committed	Payment Accepted, EUR	% Payment
B 3001	Support to the BEREC WGs	340,631.81	340,631.81	100.00%	201,006.00	59.01%
B 3101	Other support activities to BEREC and NRAs	1,487,739.24	1,487,739.24	100.00%	897,041.92	60.30%
TOTAL TITLE 3		1,828,371.05	1,828,371.05	100.00%	1,098,047.92	60.06%

D. TOTAL BUDGET EXECUTION

TOTAL TITLE 1-3		8,351,814.00	8,351,814.00	100.00%	7,343,035.86	87.92%
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5.2 COMMITMENT AND PAYMENT APPROPRIATIONS IN EUR – C8 CREDITS (C8/2025)

TITLE	Official Budget item	Budget Item Description	Carried over, EUR	Consumed, EUR	Cancelled, EUR	% Consumed
1	A-1300	Mission expenses, duty travel expenses and other ancillary expenditure	7,234.20	7,234.20	0.00	100.00%
	A-1500	Training	20,583.36	20,583.36	0.00	100.00%
	A-1600	External services	151,728.29	148,840.28	2,888.01	98.10%
	TOTAL		179,545.85	176,657.84	2,888.01	98.39%
TITLE 2	A-2000	Rent of building and associated costs	38,447.83	38,447.83	0.00	100.00%
	A-2100	Information and communication technology and security	216,882.87	215,538.19	1,344.68	99.38%
	A-2200	Movable property and logistic services	11,727.32	11,727.32	0.00	100.00%
	A-2300	Legal and other operating services	18,660.00	18,660.00	0.00	100.00%
	A-2400	Non-operational media and public relations	5,402.07	5,396.60	5.47	99.90%
	TOTAL		291,120.09	289,769.94	1,350.15	99.54%
TITLE 3	B-3001	BEREC Programme Management Support	76,924.32	76,874.20	50.12	99.93%
	B-3101	Operation and strategic support to BEREC	321,685.37	315,715.53	5,969.84	98.14%
	TOTAL		398,609.69	392,589.73	6,019.96	98.49%
TOTAL C8:			869,275.63	859,017.51	10,258.12	98.82%

5.3 ASSIGNED REVENUE COMMITMENT AND PAYMENT APPROPRIATIONS IN EUR FOR FUND SOURCES C4 AND R0 (C4; R0/2025)

Fund source	Official Budget Item	Budget Item Description	Sources Available	Commitment Accepted, EUR	% Committed	Payment Accepted, EUR	% Payment
C4	A-1600	External services	2,090.91				
C4	A-2100	Information and Communication Technology and Security	1,212.28				
R0	A-1600	External services	267,091.56	32,156.05	12.04%	32,156.05	12.04%
R0	A-3101	Operation and Strategic Support to BEREC	34,154.48				
		TOTAL C4, R0	304,549.23	32,156.05	10.56%	32,156.05	10.56%