

Explanatory Note

Transfers by Administrative Manager in BEREC Office Budget 2014 in August-September 2014

I. INTRODUCTION TO TRANSFERS BY ADMINISTRATIVE MANAGER

Article 27 from Decision MC/2014/1 of the Management Committee of the Office of the Body of European Regulators for Electronic Communication on the financial regulation applicable to the BEREC Office in conformity with the framework Financial Regulation for the bodies referred to in Article 208 of Council Regulation (EU, Euratom) No 966/2012 on the Financial Regulation applicable to the general budget of the European Union (hereinafter referred to as “the BEREC Office Financial Regulation”) specifies that:

- The Administrative Manager may transfer appropriations from one chapter to another, from one article to another without limit and from one title to another up to a maximum of 10 % of the appropriations for the year shown on the line from which the transfer is made.
- The Administrative Manager shall inform the Management Committee as soon as possible of all transfers made.

The transfers made within titles 1. “Staff” and 2. “Buildings, equipment and miscellaneous operating expenditure” of the BEREC Office 2014 budget have been made within the responsibility limits of the Administrative Manager.

II. REVENUES

No changes on revenue side. All the transfers were made within section 2000, European Union subsidy for title 1 and 2.

III. EXPENDITURE

1. Transfers within title 1

Legal base: Art. 27(1)(b) of the BEREC Office Financial Regulation – transfers from one chapter to another and from one article to another without limit.

The amounts transferred are provided in the table below:

Title Chapter Item	Description	Budget 2014 approved by budgetary authority	Budget 2014 with transfers May-July 2014	Transfers by Administrative Manager in August- September 2014 €	Budget with transfers 30.09.2014	Difference (between initial and budget on 30.09.2014)
1	STAFF	2 560 600,00	2 151 100,00	0,00	2 151 100,00	-15,99%
11	Staff in active employment	1 978 600,00	1 551 660,00	-45 000,00	1 506 660,00	-23,85%
A-1100	Basic salaries	1 168 800,00	807 000,00	-5 000,00	802 000,00	-31,38%
A-1110	Contract staff	100 000,00	100 000,00	54 600,00	154 600,00	54,60%
A-1111	Seconded national experts	345 800,00	280 660,00	-84 600,00	196 060,00	-43,30%
A-1131	Travel expenses for annual leave	42 000,00	42 000,00	-10 000,00	32 000,00	-23,81%
12	Miscellaneous expenditure on staff recruitment and transfer	142 000,00	142 000,00	0,00	142 000,00	0,00%
A-1210	Travel expenses on entering/leaving	5 000,00	5 000,00	2 500,00	7 500,00	50,00%
A-1212	Removal expenses	25 000,00	25 000,00	-2 500,00	22 500,00	-10,00%
13	Missions and duty travel	220 000,00	204 000,00	-30 000,00	174 000,00	-20,91%
A-1300	Mission expenses, duty travel expenses and other ancillary expenditure	220 000,00	204 000,00	-30 000,00	174 000,00	-20,91%
16	External services	100 000,00	158 440,00	75 000,00	233 440,00	133,44%
A-1600	External services	100 000,00	158 440,00	75 000,00	233 440,00	133,44%

Explanations:

Transfers from:

A-1100 – Due to staff turnover, actual expenditure on basic salaries in 2014 have been below the forecast and is expected to remain below the total annual forecast of EUR 1 168 800. A part of the surplus remaining on the budget line could be released.

A-1111 – Actual expenditure on SNEs allowances in 2014 have been below the forecast and is expected to remain below the total annual forecast of EUR 345 800. A part of the surplus remaining on the budget line could be released.

A-1131 – Actual expenditure on travel expenses for annual leave in 2014 have been below the forecast and is expected to remain below the total annual forecast of EUR 42 000. A part of the surplus remaining on the budget line could be released.

A-1212 – Actual expenditure on removal expenses in 2014 have been below the forecast and is expected to remain below the total annual forecast of EUR 25 000. A part of the surplus remaining on the budget line could be released.

A-1300 – Actual expenditure on BEREC Office staff missions in 2014 remains below the forecast.

Transfers to:

A-1110 – transfer of 2 SNE positions to 2 Contract agent positions caused necessity to increase the availability of financial resources.

A-1210 – the staff turnover is higher than it was estimated – necessity to address needs for paying of travel expenses to new recruits and to the leaving staff.

A-1600 – The expenditure for external services was underestimated, additional contract for consultancy project for IT strategy has to be signed and potential specific contracts for interim staff under the planned Framework Contract have to be considered.

2. Transfers within title 2

Legal base: Art. 27(1)(b) of the BEREC Office Financial Regulation – transfers from one chapter to another and from one article to another without limit.

The amounts transferred are provided in the table below:

Title Chapter Item	Description	Budget 2014 approved by budgetary authority	Budget 2014 with transfers May-July 2014	Transfers by Administrative Manager in August- September 2014 €	Budget with transfers 30.09.2014	Difference (between initial and budget on 30.09.2014)
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	507 800,00	507 800,00	0,00	507 800,00	0,00%
20	Rental of buildings and associated costs	77 000,00	77 000,00	1 937,16	78 937,16	2,52%
A-2005	Security and surveillance of buildings	18 000,00	18 000,00	1 937,16	19 937,16	10,76%
21	Information technology purchases	280 000,00	251 700,00	-1 937,16	249 762,84	-10,80%
A-2100	Computer equipment	125 000,00	96 700,00	-1 937,16	94 762,84	-24,19%
22	Movable property and associated costs	23 000,00	23 000,00	0,00	23 000,00	0,00%
A-2290	Books, newspapers and documentation	3 000,00	3 000,00	5 000,00	8 000,00	166,67%
A-2299	Other movable property, and maintenance and repairs	5 000,00	5 000,00	-5 000,00	0,00	-100,00%

Explanations:

Transfer from:

A-2100 – The expenditure for computer equipment in 2014 will be lower than foreseen.

A-2299 – No expenses foreseen under this budget item.

Transfer to:

A-2005 – Necessity to address the needs for automatic prolongation of Specific Contract BEREC/13/032 (supply of security services to the BEREC Office).

A-2290 - Necessity to order publications under newly signed SLA with Publications Office.

Annex: Overview of Transfers in BEREC Office Budget 2014 in August-september 2014

Expenditure

Budget Line	Budget Line description	Budget 2014 approved by Budg. Authority	Agency transfers May - July 2014	Transfer from Title1 to Title 3 (MC/2014/8)	Agency transfers August-September 2014	Budget with transfers
	Budget Total	4,162,874	0	0	0	4,162,874
1	STAFF	2,560,600	0	-409,500	0	2,151,100
1 1	STAFF IN ACTIVE EMPLOYMENT	1,978,600	-42,440	-384,500	-45,000	1,506,660
1 1 0	Staff in active employment	1,438,800	0	-361,800	-5,000	1,072,000
A-1100	Basic salaries	1,168,800		-361,800	-5,000	802,000
A-1101	Family allowances	120,000		0	0	120,000
A-1102	Expatriation and foreign-residence allowances	150,000		0	0	150,000
1 1 1	Contract staff and other staff	445,800	-42,440	-22,700	-30,000	350,660
A-1110	Contract staff	100,000		0	54,600	154,600
A-1111	Seconded national experts	345,800	-42,440	-22,700	-84,600	196,060
1 1 2	Employer's social security contributions	51,000	0	0	0	51,000
A-1120	Insurance against sickness	33,000		0	0	33,000
A-1121	Insurance against accidents and occupational diseases	6,000		0	0	6,000
A-1122	Insurance against unemployment	12,000		0	0	12,000
1 1 3	Miscellaneous allowances and grants	43,000	0	0	-10,000	33,000
A-1130	Childbirth and death allowances and grants	1,000		0	0	1,000
A-1131	Travel expenses for annual leave	42,000		0	-10,000	32,000
A-1139	Other allowances					0
1 1 9	Salary weightings	0	0	0	0	0
1 1 9 0	Salary weightings	0		0	0	0
1 1 9 1	Adjustments to remunerations	0		0	0	0

Budget Line	Budget Line description	Budget 2014 approved by Budg. Authority	Agency transfers May - July 2014	Transfer from Title1 to Title 3 (MC/2014/8)	Agency transfers August-September 2014	Budget with transfers
1 2	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	142,000	0	0	0	142,000
1 2 0	Recruitment expenses	62,000	0	0	0	62,000
A-1200	Travel expenses	56,000		0	0	56,000
A-1201	Miscellaneous expenditure on staff recruitment	6,000		0	0	6,000
1 2 1	Expenses on entering/leaving	80,000	0	0	0	80,000
A-1210	Travel expenses on entering/leaving	5,000		0	2,500	7,500
A-1211	Installation	25,000		0	0	25,000
A-1212	Removal expenses	25,000		0	-2,500	22,500
A-1213	Daily subsistence allowances	25,000		0	0	25,000
1 3	MISSIONS AND DUTY TRAVEL	220,000	-16,000	0	-30,000	174,000
A-1300	Mission expenses	220,000	-16,000	0	-30,000	174,000
1 4	SOCIOMEDICAL SERVICES	30,000	0	-25,000	0	5,000
1 4 0	Medical service	30,000	0	-25,000	0	5,000
A-1400	Medical services	30,000		-25,000		5,000
1 5	TRAININGS	70,000	0	0	0	70,000
1 5 0	Training	70,000	0	0	0	70,000
A-1500	Training and language courses	70,000		0	0	70,000
1 6	EXTERNAL SERVICES	100,000	58,440	0	75,000	233,440
A-1600	External services and temporary assistance	100,000	58,440	0	75,000	233,440
1 7	REPRESENTATION AND MISCELLANEOUS STAFF COSTS	20,000	0	0	0	20,000
A-1700	Representation and miscellaneous staff costs	20,000		0	0	20,000
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	507,800	0	0	0	507,800
2 0	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	77,000	0	0	1,937	78,937
2 0 0	Buildings and associated costs	77,000	0	0	1,937	78,937
A-2000	Rent	30,000		0	0	30,000
A-2001	Insurance	1,000		0	0	1,000

Budget Line	Budget Line description	Budget 2014 approved by Budg. Authority	Agency transfers May - July 2014	Transfer from Title1 to Title 3 (MC/2014/8)	Agency transfers August-September 2014	Budget with transfers
A-2002	Water	18,000		0	0	18,000
A-2003	Cleaning	0		0	0	0
A-2004	Fitting-out and maintenance of premises	10,000		0	0	10,000
A-2005	Security and surveillance of buildings	18,000		0	1,937	19,937
A-2009	Other expenditure relating to buildings and premises	0		0	0	0
2 1	INFORMATION TECHNOLOGY PURCHASES	280,000	-28,300	0	-1,937	249,763
2 1 0	Information technology purchases	280,000	-28,300	0	-1,937	249,763
A-2100	Computer equipment	125,000	-28,300	0	-1,937	94,763
A-2101	Software	80,000		0	0	80,000
A-2102	Other external data processing services	75,000		0	0	75,000
2 2	MOVABLE PROPERTY AND ASSOCIATED COSTS	23,000	0	0	0	23,000
2 2 0	Technical installations and electronic office equipment	5,000	0	0	0	5,000
A-2200	Technical installations and electronic office equipment	5,000		0	0	5,000
2 2 1	Furniture	10,000	0	0	0	10,000
A-2210	Furniture	10,000		0	0	10,000
2 2 9	Other movable property and associated costs	8,000	0	0	0	8,000
A-2290	Books and publications	3,000		0	5,000	8,000
A-2291	Cars, transport vehicles, and maintenance and repairs					0
A-2299	Other movable property, and maintenance and repairs	5,000		0	-5,000	0
2 3	CURRENT ADMINISTRATIVE EXPENDITURE	40,300	28,300	0	0	68,600
2 3 0	Stationery and office supplies	15,000	0	0	0	15,000
A-2300	Stationery and office supplies	15,000		0	0	15,000
2 3 2	Financial charges	300	15,200	0	0	15,500
A-2320	Bank charges	300	200	0	0	500
A-2321	Exchange rate losses	0		0	0	0
A-2329	Other financial charges	0	15,000	0	0	15,000
2 3 3	Legal expenses	25,000	0	0	0	25,000
A-2330	Legal expenses	20,000		0	0	20,000

Budget Line	Budget Line description	Budget 2014 approved by Budg. Authority	Agency transfers May - July 2014	Transfer from Title1 to Title 3 (MC/2014/8)	Agency transfers August-September 2014	Budget with transfers
A-2331	Damages	5,000		0	0	5,000
2 3 5	Other operating expenses	0	13,100	0	0	13,100
2 3 5 0	Miscellaneous insurances	0		0	0	0
2 3 5 9	Other operating expenses	0	13,100	0	0	13,100
2 4	POSTAGE AND TELECOMM.	77,500	0	0	0	77,500
A-2400	Postage and delivery charges	1,500		0	0	1,500
A-2410	Telecommunication charges	76,000		0	0	76,000
2 5	EXPENDITURE ON FORMAL AND OTHER MEETINGS	10,000	0	0	0	10,000
A-2500	Expenditure on formal and other meetings	10,000		0	0	10,000
3	OPERATIONAL EXPENDITURE	1,094,474	0	409,500	0	1,503,974
3 0	Support to implementation of BEREC WP 2014	552,000	239,584	96,916	0	888,500
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B3-001	Support to the BEREC Expert Working Groups	440,000	239,584	96,916	0	776,500
B3-002	Activities under Articles 7 and 7a Framework Directive	40,000		0	0	40,000
B3-003	Collection exchange and transmission of information	72,000		0	0	72,000
3 1	Horizontal activities (other support not directly related to BEREC WP)	542,474	-239,584	312,584	0	615,474
3 1 0	Horizontal activities (other support not directly related to BEREC WP)	542,474	-239,584	312,584	0	615,474
B3-101	Other support activities to BEREC	250,000	39,874	73,000	0	362,874
B3-102	Provision of advice and other ad-hoc services to BEREC	292,474	-279,458	239,584	0	252,600

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3 November 2014