

## **Explanatory Note**

### **Transfers by Administrative Manager in BEREC Office Budget 2014 in October-December 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”, 2. “Buildings, equipment and miscellaneous operating expenditure”, 3. “Operational expenditure” and between titles 2 and 3 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 income line 2000 (European Union subsidy for titles 1, 2 and 3).

### 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- September 2014	Transfers by Administrative Manager in October- December 2014	Budget with transfers	Difference (between initial and budget with transfers)
<b>1</b>	<b>STAFF</b>	<b>2,560,600.00</b>	<b>2,151,100.00</b>	<b>0.00</b>	<b>2,151,100.00</b>	<b>0.00 %</b>
<b>11</b>	<b>Staff in active employment</b>	<b>1,978,600.00</b>	<b>1,506,660.00</b>	<b>-65,791.27</b>	<b>1,440,868.73</b>	<b>-27.18%</b>
A-1100	Basic salaries	1,168,800.00	802,000.00	-52,563.97	794,436.03	-35.88%
A-1101	Family allowances	120,000.00	120,000.00	21,157.30	141,157.30	17.63%
A-1102	Expatriation and foreign-residence allowances	150,000.00	150,000.00	-7,700.00	142,300.00	-5.13%
A-1110	Contract staff	100,000.00	154,600.00	-13,580.00	141,020.00	41.02%
A-1111	Seconded national experts	345,800.00	196,060.00	-11,061.93	184,998.07	-46.50%
A-1122	Insurance against unemployment	12,000.00	12,000.00	24.52	12,024.52	0.20%
A-1130	Childbirth and death allowances and grants	1,000.00	1,000.00	-499.22	500.78	-49.92%
A-1131	Travel expenses for annual leave	42,000.00	32,000.00	-1,567.97	30,432.03	-27.54%
<b>12</b>	<b>Miscellaneous expenditure on staff recruitment and transfer</b>	<b>142,000.00</b>	<b>142,000.00</b>	<b>-36,582.53</b>	<b>105,417.47</b>	<b>-25.76%</b>
A-1200	Travel expenses on recruitment	56,000.00	56,000.00	12,200.00	68,200.00	21.79%
A-1201	Miscellaneous expenditure on staff	6,000.00	6,000.00	-4,500.00	1,500.00	-75.00%
A-1211	Installation, resettlement and transfer allowances	25,000.00	25,000.00	-13,882.53	11,117.47	-55.53%
A-1212	Removal expenses	25,000.00	22,500.00	-16,500.00	6,000.00	-76.00%
A-1213	Daily subsistence allowances	25,000.00	25,000.00	-13,900.00	11,100.00	-55.60%
<b>13</b>	<b>Missions and duty travel</b>	<b>220,000.00</b>	<b>174,000.00</b>	<b>31,881.37</b>	<b>205,881.37</b>	<b>-6.42%</b>
A-1300	Mission expenses, duty travel expenses and other ancillary expenditure	220,000.00	174,000.00	31,881.37	205,881.37	-6.42%
<b>14</b>	<b>Sociomedical</b>	<b>30,000.00</b>	<b>5,000.00</b>	<b>750.00</b>	<b>5,750.00</b>	<b>-80.83%</b>
A-1400	Medical service	30,000.00	5,000.00	750.00	5,750.00	-80.83%

Title Chapter Item	Description	Budget 2014 approved by budgetary authority	Budget 2014 with transfers May- September 2014	Transfers by Administrative Manager in October- December 2014	Budget with transfers	Difference (between initial and budget with transfers)
15	<b>Trainings</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>1,567.97</b>	<b>71,567.97</b>	<b>2.24%</b>
A-1500	Training and language courses	70,000.00	70,000.00	1,567.97	71,567.97	2.24%
16	<b>External services</b>	<b>100,000.00</b>	<b>233,440.00</b>	<b>78,174.46</b>	<b>311,614.46</b>	<b>211.61%</b>
A-1600	External services	100,000.00	233,440.00	78,174.46	311,614.46	211.61%
17	<b>Representation and miscellaneous staff costs</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>-10,000.00</b>	<b>10,000.00</b>	<b>-50.00%</b>
A-1700	Representation and miscellaneous staff costs	20,000.00	20,000.00	-10,000.00	10,000.00	-50.00%

Explanations:

**Transfers from:**

A-1100 – Due to staff turnover and delays in recruitment, actual expenditure on basic salaries in 2014 was below the forecast.

A-1102 – Actual expenditure was lower than forecasted.

A-1110 – Despite the fact that this budget line was increased, the actual situation with recruitments of the CAs showed that the increase was overestimated.

A-1111 – Actual expenditure on SNEs allowances in 2014 was below the forecast.

A-1130 - Actual expenditure was lower than forecasted.

A-1131 – Actual expenditure on travel expenses for annual leave in 2014 was below the forecast.

A-1201 – this budget line is used to cover miscellaneous expenditure for the use of EPSO CAST database. Only 1 CA was hired using EPSO CAST database, so the rest amount could be used for transfer to other budget lines.

A-1211 - Actual expenditure was lower than forecasted.

A-1212 – Actual expenditure on removal expenses in 2014 was below the forecast.

A-1213 - Actual expenditure was lower than forecasted.

A-1700 - Actual expenditure was lower than forecasted.

**Transfers to:**

A-1101 - Expenditure for family allowances was underestimated.

A-1122 - Underestimation of actual needs for unemployment allowances.

A-1200 – Necessity to increase commitment for reimbursing candidates and Staff Committee members for participation in selection procedures in accordance with the sent out invitations and for paying PMO fees for processing applications.

A-1210 – the staff turnover in 2014 was higher than it was estimated – necessity to address needs for paying of travel expenses to new recruits and to the leaving staff.

A-1300 – Despite the previous decrease done on the budget line it became clear that the needs for resources for missions were underestimated. Therefore, the budget line had to be replenished.

A-1400 - The expenditure on medical services was underestimated and had to be increased in order to cover the actual services rendered.

A-1500 - There was a necessity to cover commitment for ABAC training to be organised in January 2015 (the contract had to be signed by the end of 2014).

A-1600 – Increase was needed for: 1) creation of commitment for implementing SLA with ENISA on Internal Control Coordinator assistance; 2) Specific Contract BEREC/14/042 for consultancy on implementation of "Paperless" project; 3) contracts for interim agents in order to enable the start of work from the very first dates of January 2015.

## 2. Transfers within title 2

Legal base: Art. 27(1)(b) of the BEREK 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- September 2014	Transfers between Title 2 and Title 3 approved by decision MC/2014/14	Transfers by Administrative Manager in October- December 2014	Budget with transfers	Difference (between initial and budget with transfers)
<b>2</b>	<b>BUILDINGS, EQUIPMENT AND MISCELLANEOU S OPERATING EXPENDITURE</b>	<b>507,800.00</b>	<b>507,800.00</b>	<b>-218,511.00</b>	<b>0.00</b>	<b>289,289.00</b>	<b>-43.03%</b>
<b>20</b>	<b>Rental of buildings and associated</b>	<b>77,000.00</b>	<b>78,937.16</b>	<b>0.00</b>	<b>8,800.00</b>	<b>87,737.16</b>	<b>13.94%</b>
A-2002	Water, gas, electricity and heating	18,000.00	18,000.00	0.00	8,800.00	26,800.00	48.89%
<b>21</b>	<b>Information technolog y</b>	<b>280,000.00</b>	<b>249,762.84</b>	<b>-161,490.00</b>	<b>0.00</b>	<b>88,272.84</b>	<b>-68.47%</b>
A-2100	Computer equipment	125,000.00	94,762.84	-80,090.00	-7,937.34	6,735.50	-94.61%
A-2101	Software	80,000.00	80,000.00	-49,600.00	0.00	30,400.00	-62.00%
A-2102	Other external data processing services	75,000.00	75,000.00	-31,800.00	7,937.34	51,137.34	-31.82%
<b>22</b>	<b>Movable property and associated</b>	<b>23,000.00</b>	<b>23,000.00</b>	<b>0.00</b>	<b>9,350.77</b>	<b>32,350.77</b>	<b>40.66%</b>
A-2290	Books, newspapers and	3,000.00	8,000.00	0.00	9,350.77	17,350.77	478.36%
<b>23</b>	<b>Current administrative expenditure</b>	<b>40,300.00</b>	<b>68,600.00</b>	<b>0.00</b>	<b>-18,150.77</b>	<b>50,449.23</b>	<b>-26.46%</b>
A-2300	Stationery and office supplies	15,000.00	15,000.00	0.00	-8,800.00	6,200.00	-58.67%
A-2329	Other financial charges	0.00	15,000.00	0.00	-2,340.77	12,659.23	
A-2330	Legal expenses	20,000.00	20,000.00	0.00	-8,010.00	11,990.00	-40.05%
A-2331	Damages	5,000.00	5,000.00	0.00	1,000.00	6,000.00	20.00%
<b>24</b>	<b>Postage and telecommunications</b>	<b>77,500.00</b>	<b>77,500.00</b>	<b>-57,021.00</b>	<b>0.00</b>	<b>20,479.00</b>	<b>-73.58%</b>
A-2410	Telecommunication charges	76,000.00	76,000.00	-57,021.00	0.00	18,979.00	-75.03%

### Explanations:

#### **Transfer from:**

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

A-2300 - Actual expenditure on stationery and office supplies was lower than

forecasted.

A-2329 - Actual expenses on External Auditors were lower than foreseen.

A-2330 - Actual expenditure on legal expenses was below the forecast.

**Transfer to:**

A-2002 – Higher than planned expenditure on utilities.

A-2102 - Despite the decrease of this budget line requested to the MC, there was a necessity to address the needs for Paperless Routing Slip project (part of Efficiency gain).

A-2290 - Procurement for online press service was launched and the contract had to be signed in 2014, so the budget line needed to be increased by the according amount.

A-2331 - The BERIC Office was requested to cover the legal expenses for 1 staff court case, so the budget line needed to be increased accordingly.

### 3. Transfers within title 3

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- September 2014	Transfers between Title 2 and Title 3 approved by decision MC/2014/14	Transfers by Administrative Manager in October- December 2014	Budget with transfers	Difference (between initial and budget with transfers)
<b>3</b>	<b>OPERATIONAL EXPENDITURE</b>	<b>1,094,474.00</b>	<b>1,503,974.00</b>	<b>218,511.00</b>	<b>0,00</b>	<b>1,722,485.00</b>	<b>57.38%</b>
<b>30</b>	<b>Support to implementation of BEREC WP</b>	<b>552,000.00</b>	<b>888,500.00</b>	<b>181,600.00</b>	<b>-17,415.33</b>	<b>1,052,684.67</b>	<b>90.70%</b>
B3-001	Support to the BEREC Expert Working Groups	440,000.00	776,500.00	181,600.00	63,784.67	1,021,884.67	132.25%
B3-002	Activities under Articles 7 and 7a Framework Directive	40,000.00	40,000.00	0.00	-27,500.00	12,500.00	-68.75%
B3-003	Collection exchange and transmission of information	72,000.00	72,000.00	0.00	-53,700.00	18,300.00	-74.58%
<b>31</b>	<b>Horizontal activities (other support not directly related to BEREC WP)</b>	<b>542,474.00</b>	<b>615,474.00</b>	<b>36,911.00</b>	<b>17,415.33</b>	<b>669,800.33</b>	<b>23.47%</b>
B3-101	Other support activities to BEREC	250,000.00	362,874.00	36,911.00	131,530.33	531,315.33	112.53%
B3-102	Provision of advice and other ad-hoc services to BEREC and other parties	292,474.00	252,600.00	0.00	-114,115.00	138,485.00	-52.65%

#### Explanations:

#### **Transfers from:**

B3-002 – Lower number of Article 7 and 7a cases in 2014 lead to a lower expenditure on reimbursements of experts participating in these EWGs.

B3-003 – Three of the four external workshops planned to be done during 2014 are postponed to 2015 that lead to a lower expenditure under this budget line.

B3-102 – Expenditure on BEREC language services as well as the cost of Phase 1 of BERECNet project was lower than forecasted.

#### **Transfer to:**

B3-001 – The MC approved transfer (MC/2014/14) done in November for the study for sector developing took into account estimated cost of EUR 200,000. Actual offer received from the contractor

is for EUR 210,000. Due to high activity of EWGs the commitment for reimbursing experts for participation in EWG meetings of September - October had to be increased by EUR 46,485.78 (this amount was not yet known at the moment of preparation of the MC transfer). After de-committing of the unused resources from other commitments, the total amount needed under this budget line for creation of commitment for signing the contract for the study that had to be transferred from the other budget lines under title 3.

B3-101 – Increase was needed in order to create the commitment for reimbursing experts for participation in CN4 meeting as well as to cover the required support for organisation (that was increased due to the change of location) and for assisting to the 4th Plenary meeting 2014, and relevant expenditures for assisting BEREC Chair and Vice-chairs and paying reimbursements to experts for participation in the BEREC-EC ad-hoc meeting.



#### 4. Transfers between titles 1, 2 and 3

Legal base: Art. 27(1)(a) of the BEREC Office Financial Regulation – transfers 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 amounts transferred are provided in the table below:

Title Chapter Item	Description	Budget 2014 approved by budgetary authority	Budget with transfers under Art.27(1)(b)	Transfers by AM up to a max 10 % in December 2014  EUR	Transfers by AM up to a max 10 % in December 2014  % of initial	Final budget with transfers	Difference (between initial and final budget with transfers)
<b>1</b>	<b>STAFF</b>	<b>2,560,600.00</b>	<b>2,151,100.00</b>	<b>-25,010.03</b>	<b>-0.98%</b>	<b>2,126,089.97</b>	<b>-16.97%</b>
<b>11</b>	<b>Staff in active employment</b>	<b>1,978,600.00</b>	<b>1,440,868.73</b>	<b>-15,060.03</b>	<b>-0.76%</b>	<b>1,425,808.70</b>	<b>-27.94%</b>
A-1102	Expatriation and foreign-residence allowances	150,000.00	142,300.00	-3,350.00	-2.23%	138,950.00	-7.37%
A-1110	Contract staff	100,000.00	141,020.00	-7,560.03	-7.56%	133,459.97	33.46%
A-1131	Travel expenses for annual leave	42,000.00	30,432.03	-4,150.00	-9.88%	26,282.03	-37.42%
<b>12</b>	<b>Miscellaneous expenditure on staff recruitment and transfer</b>	<b>142,000.00</b>	<b>105,417.47</b>	<b>-8,000.00</b>	<b>-5.63%</b>	<b>97,417.47</b>	<b>-31.40%</b>
A-1200	Travel expenses on recruitment	56,000.00	68,200.00	-5,550.00	-9.91%	62,650.00	11.88%
A-1211	Installation, resettlement and transfer allowances	25,000.00	11,117.47	-2,450.00	-9.80%	8,667.47	-65.33%
<b>17</b>	<b>Representation and miscellaneous staff costs</b>	<b>20,000.00</b>	<b>10,000.00</b>	<b>-1,950.00</b>	<b>-9.75%</b>	<b>8,050.00</b>	<b>-59.75%</b>
A-1700	Representation and miscellaneous staff costs	20,000.00	10,000.00	-1,950.00	-9.75%	8,050.00	-59.75%
<b>2</b>	<b>BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE</b>	<b>507,800.00</b>	<b>289,289.00</b>	<b>-4,940.00</b>	<b>-0.97%</b>	<b>284,349.00</b>	<b>-44.00%</b>
<b>20</b>	<b>Rental of buildings and associated costs</b>	<b>77,000.00</b>	<b>87,737.16</b>	<b>-1,750.00</b>	<b>-2.27%</b>	<b>85,987.16</b>	<b>11.67%</b>
A-2002	Water, gas, electricity and heating	18,000.00	26,800.00	-1,750.00	-9.72%	25,050.00	39.17%
<b>23</b>	<b>Current administrative expenditure</b>	<b>40,300.00</b>	<b>50,449.23</b>	<b>-3,190.00</b>	<b>-7.92%</b>	<b>47,259.23</b>	<b>17.27%</b>
A-2300	Stationery and office supplies	15,000.00	6,200.00	-1,200.00	-8.00%	5,000.00	-66.67%
A-2330	Legal expenses	20,000.00	11,990.00	-1,990.00	-9.95%	10,000.00	-50.00%

Title Chapter Item	Description	Budget 2014 approved by budgetary authority	Budget with transfers under Art.27(1)(b)	Transfers by AM up to a max 10 % in December 2014 EUR	Transfers by AM up to a max 10 % in December 2014 % of initial	Final budget with transfers	Difference (between initial and final budget with transfers)
3	OPERATIONAL EXPENDITURE	1,094,474.00	1,722,485.00	29,950.03	2.74%	1,752,435.03	60.12%
30	Support to implementation of BEREC WP	552,000.00	1,052,684.67	29,950.03	5.43%	1,082,634.70	96.13%
B3-001	Support to the BEREC Expert Working Groups	440,000.00	1,021,884.67	29,950.03	6.81%	1,051,834.70	139.05%

Explanations:**Transfer from:**

A-1102 – Actual expenditure was lower than forecasted.

A-1110 – Actual expenses on contract staff lower than forecasted (due to lower than planned number of Contract agents employed in 2014)

A-1131 – Actual expenditure on travel expenses for annual leave in 2014 was below the forecast.

A-1200 – Despite the previous increase requested for this budget line, receipt of exact data on the number of candidates and members of selection boards to be reimbursed for the participation in the BEREC Office selections, actual expenses was lower than forecasted.

A-1211 - Actual expenditure was lower than forecasted.

A-1700 - Actual expenditure was lower than forecasted.

A-2002 – Despite the previous increase asked, the actual expenditure on utilities was lower than forecasted.

A-2300 - Actual expenditure on stationery and office supplies was lower than forecasted.

A-2330 - Actual expenditure on legal expenses was below the forecast.

**Transfer to:**

B3-001 – The MC approved transfer (MC/2014/14) done in November for the study for sector developing took into account an estimated cost of EUR 200,000. Actual offer received from the contractor was for EUR 210,000. Due to high activity of EWGs one of the commitments for reimbursing experts had to be increased by EUR 46,485.78 (this amount was not yet known at the moment of preparation of the MC transfer). After de-committing of the unused resources from other commitments, the total amount needed under this budget line for creation of commitment for signing the contract for the study that had to be transferred from the budget lines under Titles 1 and 2 was EUR 29,950.03.

## Annex: Overview of Transfers in BEREC Office Budget 2014 in May-December 2014

### Expenditure

Budget Line	Budget Line description	Budget 2014 approved by Budgetary Authority	Total amount of transfers May-December 2014	Final Budget with transfers 31.12.2014	Impact
	<b>Budget Total</b>	<b>4,162,874</b>	<b>0</b>	<b>4,162,874.00</b>	<b>0.00%</b>
<b>1</b>	<b>STAFF</b>	<b>2,560,600</b>	<b>-434,510.03</b>	<b>2,126,089.97</b>	<b>-16.97%</b>
<b>1 1</b>	<b>STAFF IN ACTIVE EMPLOYMENT</b>	<b>1,978,600</b>	<b>-552,791.30</b>	<b>1,425,808.70</b>	<b>-27.94%</b>
<b>1 1 0</b>	<b>Staff in active employment</b>	<b>1,438,800</b>	<b>-409,256.67</b>	<b>1,029,543.33</b>	<b>-28.44%</b>
A-1100	Basic salaries	1,168,800	-419,363.97	749,436.03	-35.88%
A-1101	Family allowances	120,000	21,157.30	141,157.30	17.63%
A-1102	Expatriation and foreign-residence allowances	150,000	-11,050.00	138,950.00	-7.37%
<b>1 1 1</b>	<b>Contract staff and other staff</b>	<b>445,800</b>	<b>-127,341.96</b>	<b>318,458.04</b>	<b>-28.56%</b>
A-1110	Contract staff	100,000	33,459.97	133,459.97	33.46%
A-1111	Seconded national experts	345,800	-160,801.93	184,998.07	-46.50%
<b>1 1 2</b>	<b>Employer's social security contributions</b>	<b>51,000</b>	<b>24.52</b>	<b>51,024.52</b>	<b>0.05%</b>
A-1120	Insurance against sickness	33,000	0.00	33,000.00	0.00%
A-1121	Insurance against accidents and occupational diseases	6,000	0.00	6,000.00	0.00%
A-1122	Insurance against unemployment	12,000	24.52	12,024.52	0.20%
<b>1 1 3</b>	<b>Miscellaneous allowances and grants</b>	<b>43,000</b>	<b>-16,217.19</b>	<b>26,782.81</b>	<b>-37.71%</b>
A-1130	Childbirth and death allowances and grants	1,000	-499.22	500.78	-49.92%
A-1131	Travel expenses for annual leave	42,000	-15,717.97	26,282.03	-37.42%
A-1139	Other allowances	0	0.00	0.00	
<b>1 1 9</b>	<b>Salary weightings</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	
1 1 9 0	Salary weightings	0	0.00	0.00	
1 1 9 1	Adjustments to remunerations	0	0.00	0.00	
<b>1 2</b>	<b>MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER</b>	<b>142,000</b>	<b>-44,582.53</b>	<b>97,417.47</b>	<b>-31.40%</b>
<b>1 2 0</b>	<b>Recruitment expenses</b>	<b>62,000</b>	<b>2,150.00</b>	<b>64,150.00</b>	<b>3.47%</b>
A-1200	Travel expenses	56,000	6,650.00	62,650.00	11.88%
A-1201	Miscellaneous expenditure on staff recruitment	6,000	-4,500.00	1,500.00	-75.00%

Budget Line	Budget Line description	Budget 2014 approved by Budgetary Authority	Total amount of transfers May-December 2014	Final Budget with transfers 31.12.2014	Impact
<b>1 2 1</b>	<b>Expenses on entering/leaving</b>	<b>80,000</b>	<b>-46,732.53</b>	<b>33,267.47</b>	<b>-58.42%</b>
A-1210	Travel expenses on entering/leaving	5,000	2,500.00	7,500.00	50.00%
A-1211	Installation	25,000	-16,332.53	8,667.47	-65.33%
A-1212	Removal expenses	25,000	-19,000.00	6,000.00	-76.00%
A-1213	Daily subsistence allowances	25,000	-13,900.00	11,100.00	-55.60%
<b>1 3</b>	<b>MISSIONS AND DUTY TRAVEL</b>	<b>220,000</b>	<b>-14,118.63</b>	<b>205,881.37</b>	<b>-6.42%</b>
A-1300	Mission expenses	220,000	-14,118.63	205,881.37	-6.42%
<b>1 4</b>	<b>SOCIOMEDICAL SERVICES</b>	<b>30,000</b>	<b>-24,250.00</b>	<b>5,750.00</b>	<b>-80.83%</b>
<b>1 4 0</b>	<b>Medical service</b>	<b>30,000</b>	<b>-24,250.00</b>	<b>5,750.00</b>	<b>-80.83%</b>
A-1400	Medical services	30,000	-24,250.00	5,750.00	-80.83%
<b>1 5</b>	<b>TRAININGS</b>	<b>70,000</b>	<b>1,567.97</b>	<b>71,567.97</b>	<b>2.24%</b>
<b>1 5 0</b>	<b>Training</b>	<b>70,000</b>	<b>1,567.97</b>	<b>71,567.97</b>	<b>2.24%</b>
A-1500	Training and language courses	70,000	1,567.97	71,567.97	2.24%
<b>1 6</b>	<b>EXTERNAL SERVICES</b>	<b>100,000</b>	<b>211,614.46</b>	<b>311,614.46</b>	<b>211.61%</b>
A-1600	External services and temporary assistance	100,000	211,614.46	311,614.46	211.61%
<b>1 7</b>	<b>REPRESENTATION AND MISCELLANEOUS STAFF COSTS</b>	<b>20,000</b>	<b>-11,950.00</b>	<b>8,050.00</b>	<b>-59.75%</b>
A-1700	Representation and miscellaneous staff costs	20,000	-11,950.00	8,050.00	-59.75%
<b>2</b>	<b>BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE</b>	<b>507,800</b>	<b>-223,451.00</b>	<b>284,349.00</b>	<b>-44.00%</b>
<b>2 0</b>	<b>RENTAL OF BUILDINGS AND ASSOCIATED COSTS</b>	<b>77,000</b>	<b>8,987.16</b>	<b>85,987.16</b>	<b>11.67%</b>
<b>2 0 0</b>	<b>Buildings and associated costs</b>	<b>77,000</b>	<b>8,987.16</b>	<b>85,987.16</b>	<b>11.67%</b>
A-2000	Rent	30,000	0.00	30,000.00	0.00%
A-2001	Insurance	1,000	0.00	1,000.00	0.00%
A-2002	Water	18,000	7,050.00	25,050.00	39.17%
A-2003	Cleaning	0	0.00	0.00	
A-2004	Fitting-out and maintenance of premises	10,000	0.00	10,000.00	0.00%
A-2005	Security and surveillance of buildings	18,000	1,937.16	19,937.16	10.76%
A-2009	Other expenditure relating to buildings and	0	0	0	

Budget Line	Budget Line description	Budget 2014 approved by Budgetary Authority	Total amount of transfers May-December 2014	Final Budget with transfers 31.12.2014	Impact
<b>2 1</b>	<b>INFORMATION TECHNOLOGY PURCHASES</b>	<b>280,000</b>	<b>-191,727.16</b>	<b>88,272.84</b>	<b>-68.47%</b>
<b>2 1 0</b>	<b>Information technology purchases</b>	<b>280,000</b>	<b>-191,727.16</b>	<b>88,272.84</b>	<b>-68.47%</b>
A-2100	Computer equipment	125,000	-118,264.50	6,735.50	-94.61%
A-2101	Software	80,000	-49,600.00	30,400.00	-62.00%
A-2102	Other external data processing services	75,000	-23,862.66	51,137.34	-31.82%
<b>2 2</b>	<b>MOVABLE PROPERTY AND ASSOCIATED COSTS</b>	<b>23,000</b>	<b>9,350.77</b>	<b>32,350.77</b>	<b>40.66%</b>
<b>2 2 0</b>	<b>Technical installations and electronic office equipment</b>	<b>5,000</b>	<b>0</b>	<b>5,000.00</b>	<b>0.00%</b>
A-2200	Technical installations and electronic office equipment	5,000	0	5,000.00	0.00%
<b>2 2 1</b>	<b>Furniture</b>	<b>10,000</b>	<b>0</b>	<b>10,000.00</b>	<b>0.00%</b>
A-2210	Furniture	10,000	0	10,000.00	0.00%
<b>2 2 9</b>	<b>Other movable property and associated costs</b>	<b>8,000</b>	<b>9,350.77</b>	<b>17,350.77</b>	<b>116.88%</b>
A-2290	Books and publications	3,000	14,350.77	17,350.77	478.36%
A-2291	Cars, transport vehicles, and maintenance and repairs		0.00	0.00	
A-2299	Other movable property, and maintenance and repairs	5,000	-5,000.00	0.00	-100.00%
<b>2 3</b>	<b>CURRENT ADMINISTRATIVE EXPENDITURE</b>	<b>40,300</b>	<b>6,959.23</b>	<b>47,259.23</b>	<b>17.27%</b>
<b>2 3 0</b>	<b>Stationery and office supplies</b>	<b>15,000</b>	<b>-10,000.00</b>	<b>5,000.00</b>	<b>-66.67%</b>
A-2300	Stationery and office supplies	15,000	-10,000.00	5,000.00	-66.67%
<b>2 3 2</b>	<b>Financial charges</b>	<b>300</b>	<b>12,859.23</b>	<b>13,159.23</b>	<b>4286.41%</b>
A-2320	Bank charges	300	200.00	500.00	66.67%
A-2321	Exchange rate losses	0	0.00	0.00	
A-2329	Other financial charges	0	12,659.23	12,659.23	
<b>2 3 3</b>	<b>Legal expenses</b>	<b>25,000</b>	<b>-9,000.00</b>	<b>16,000.00</b>	<b>-36.00%</b>
A-2330	Legal expenses	20,000	-10,000.00	10,000.00	-50.00%
A-2331	Damages	5,000	1,000.00	6,000.00	20.00%

Budget Line	Budget Line description	Budget 2014 approved by Budgetary Authority	Total amount of transfers May-December 2014	Final Budget with transfers 31.12.2014	Impact
<b>2 3 5</b>	<b>Other operating expenses</b>	<b>0</b>	<b>13,100.00</b>	<b>13,100.00</b>	
2 3 5 0	Miscellaneous insurances	0	0	0	
2 3 5 9	Other operating expenses	0	13,100.00	13,100.00	
<b>2 4</b>	<b>POSTAGE AND TELECOMM.</b>	<b>77,500</b>	<b>-57,021.00</b>	<b>20,479.00</b>	<b>-73.58%</b>
A-2400	Postage and delivery charges	1,500	0.00	1,500.00	0.00%
A-2410	Telecommunication charges	76,000	-57,021.00	18,979.00	-75.03%
<b>2 5</b>	<b>EXPENDITURE ON FORMAL AND OTHER MEETINGS</b>	<b>10,000</b>	<b>0</b>	<b>10,000.00</b>	<b>0.00%</b>
A-2500	Expenditure on formal and other meetings	10,000	0	10,000.00	0.00%
<b>3</b>	<b>OPERATIONAL EXPENDITURE</b>	<b>1,094,474</b>	<b>657,961.03</b>	<b>1,752,435.03</b>	<b>60.12%</b>
<b>3 0</b>	<b>Support to implementation of BEREC WP 2014</b>	<b>552,000</b>	<b>530,634.70</b>	<b>1,082,634.70</b>	<b>96.13%</b>
<b>3 0 0</b>	<b>Support to implementation of BEREC WP 2014</b>	<b>552,000</b>	<b>530,634.70</b>	<b>1,082,634.70</b>	<b>96.13%</b>
B3-001	Support to the BEREC Expert Working Groups	440,000	611,834.70	1,051,834.70	139.05%
B3-002	Activities under Articles 7 and 7a Framework Directive	40,000	-27,500.00	12,500.00	-68.75%
B3-003	Collection exchange and transmission of	72,000	-53,700.00	18,300.00	-74.58%
<b>3 1</b>	<b>Horizontal activities (other support not directly related to BEREC WP)</b>	<b>542,474</b>	<b>127,326.33</b>	<b>669,800.33</b>	<b>23.47%</b>
<b>3 1 0</b>	<b>Horizontal activities (other support not directly related to BEREC WP)</b>	<b>542,474</b>	<b>127,326.33</b>	<b>669,800.33</b>	<b>23.47%</b>
B3-101	Other support activities to BEREC	250,000	281,315.33	531,315.33	112.53%
B3-102	Provision of advice and other ad-hoc services to BEREC	292,474	-153,989.00	138,485.00	-52.65%

László IGNÉCZI

16 February 2015