

Explanatory Note

Transfers by the Administrative Manager in the BEREC Office Budget 2016 in January-March 2016

1. 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 between within Titles 1. “Staff” and 2. “Buildings, equipment and miscellaneous operating expenditure” as well as within Titles 1. “Staff” and 2. “Buildings, equipment and miscellaneous operating expenditure” of the BEREC Office 2016 budget have been made within the responsibility limits of the Administrative Manager.

2. Revenues

No changes on revenue side. All the transfers were made within section 2000, European Union subsidy.

3. Expenditure

3.1. Transfers within and from title 1

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.

Art.27(1)(b) - transfers from one chapter to another, from one article to another without limit.

The amounts transferred are provided in the table below:

Title Chapter Item	Description	Budget 2016 approved by budgetary authority	Transfers between Title 1 and 2 by Administrative Manager in January-March 2016 €	Transfers by Administrative Manager in January-March 2016 €	Budget with transfers	Difference (between initial and budget on 31.03.2016)
1	STAFF	2,402,000.00	-64,736.00	0.00	2,337,264.00	-2.70%
11	Staff in active employment	1,783,500.00	-40,900.00	10,000.00	1,752,600.00	-1.73%
A-1100	Basic salaries	780,000.00	-20,900.00		759,100.00	-2.68%
A-1102	Expatriation and foreign-residence allowances	202,000.00	-20,000.00		182,000.00	-9.90%
A-1110	Contract staff	365,514.00		-15,000.00	350,514.00	-4.10%
A-1111	Seconded national experts	134,486.00		25,000.00	159,486.00	18.59%
12	Miscellaneous expenditure on staff recruitment and transfer	46,000.00		5,000.00	51,000.00	10.87%
A-1200	Travel expenses	10,000.00		5,000.00	15,000.00	50.00%
16	External services and temporary assistance	290,000.00	-23,836.00	-15,000.00	251,164.00	-13.39%
A-1600	External services and temporary assistance	290,000.00	-23,836.00	-15,000.00	251,164.00	-13.39%

Explanations:

Transfer from:

A-1100 – Less expenditure is foreseen due to staff turnover. 2.68% of the appropriation is transferred to title 2.

A-1102 - – Less expenditure is foreseen due to staff turnover. 9.90% of appropriation is transferred to title 2.

A-1110 - Less expenditure on contract staff is foreseen due to staff turnover and delay with recruitment.

A-1600 - Less expenditure is foreseen on interim staff. 8.22% of appropriation is transferred to title 2.

Transfers to:

A-1111 - Expenses on SNEs are underestimated.

A-1200 - Due to staff turnover additional recruitments will be performed in 2016, therefore the budget line had to be increased.

3.2. Transfers within and to title 2

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.

Art.27(1)(b) - transfers from one chapter to another, from one article to another without limit.

The amounts transferred are provided in the table below:

Title Chapter Item	Description	Budget 2016 approved by budgetary authority	Transfers between Titles 1 and 2 by Administrative Manager in January-March 2016 €	Transfers by Administrative Manager in January- March 2016	Budget with transfers	Differenc e (between initial and budget on 31.03.201 6)
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	260,505.00	64,736.00	0.00	325,241.00	24.85%
20	Rental of buildings and associated costs	85,405.00	6,621.00	0	92,026.00	7.75%
A-2000	Rent	33,000.00	6,201.00		39,201.00	18.79%
A-2002	Water gas electricity and heating	30,250.00		-2,346.00	27,904.00	-7.76%
A-2004	Fitting-out and maintenance of premises	1,055.00	420.00	2,346.00	3,821.00	262.18%
21	Information technology purchases	81,900.00	7,500.00	6,500.00	95,900.00	17.09%
A-2100	Computer equipment	20,500.00		-7,500.00	13,000.00	-36.59%
A-2101	Software	12,600.00		-4,600.00	8,000.00	-36.51%
A-2102	Other external data processing services	48,800.00	7,500.00	18,600.00	74,900.00	53.48%
22	Movable property and associated costs	21,000.00		-6,500.00	14,500.00	-30.95%
A-2290	Books and publications	15,000.00		-6,500.00	8,500.00	-43.33%
23	Current administrative expenditure	46,900.00	44,615.00		91,515.00	95.13%
A-2300	Stationery and office supplies	6,000.00	2,935.00		8,935.00	48.92%
A-2359	Other operating expenses	5,400.00	41,680.00		47,080.00	771.85%
25	Expenditure on formal and other meetings	4,000.00	6,000.00		10,000.00	150.00%
A-2500	Meetings in general	4,000.00	6,000.00		10,000.00	150.00%

Explanations:

Transfers from:

A-2002 - Less expenditure on utilities is foreseen.

A-2100 - Less expenditure on computer equipment is foreseen.

A-2101 - Less expenditure on software is foreseen.

A-2290 - The estimates for publications are higher than needed.

Transfer to:

A-2000 - Due to necessity to perform new procurement for parking places, the budget line has to be increased

A-2004 – Due to underestimation done at the moment of planning and decision to sign the next SC on provision and watering of plants for 12 months (instead of 6 as previously), the budget line had to be increased.

A-2102 - Due to necessity to sign SLA with DG DIGIT for access to their procurement services, contract for the Part2 of ABB Model update the budget line has to be increased

A-2300 - Needs for office supplies were underestimated, therefore the budget line has to be increased.

A-2359 - Due to approved decision on outsourcing the services of the Accounting Officer and underestimated need for budgetary and legal translations, the budget line has to be increased.

A-2500 - Due to necessity to organise Open Door days in a different format than in the previous year, the budget line has to be increased.

Annex: Overview of Transfers in BEREC Office Budget 2016 in January-March 2016

Expenditure

Budget Line	Budget Line description	Budget 2016 approved by Budg. Authority	Agency transfers January-March 2016	Budget with transfers
	Budget Total	4,246,000	0	4,246,000
1	STAFF	2,402,000	-64,736	2,337,264
1 1	STAFF IN ACTIVE EMPLOYMENT	1,783,500	-30,900	1,752,600
1 1 0	Staff in active employment	1,186,000	-40,900	1,145,100
A-1100	Basic salaries	780,000	-20,900	759,100
A-1101	Family allowances	204,000		204,000
A-1102	Expatriation and foreign-residence allowances	202,000	-20,000	182,000
1 1 1	Contract staff and other staff	500,000	10,000	510,000
A-1110	Contract staff	365,514	-15,000	350,514
A-1111	Seconded national experts	134,486	25,000	159,486
1 1 2	Employer's social security contributions	58,000	0	58,000
A-1120	Insurance against sickness	37,000		37,000
A-1121	Insurance against accidents and occupational diseases	6,000		6,000
A-1122	Insurance against unemployment	15,000		15,000
1 1 3	Miscellaneous allowances and grants	39,500	0	39,500
A-1130	Childbirth and death allowances and grants	1,000		1,000
A-1131	Travel expenses for annual leave	38,500		38,500
A-1139	Other allowances	0		0
1 1 9	Salary weightings	0	0	0
1 1 9 0	Salary weightings	0		0
1 1 9 1	Adjustments to remunerations	0		0
1 2	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	46,000	5,000	51,000
1 2 0	Recruitment expenses	10,000	5,000	15,000
A-1200	Travel expenses	10,000	5,000	15,000

Budget Line	Budget Line description	Budget 2016 approved by Budg. Authority	Agency transfers January-March 2016	Budget with transfers
A-1201	Miscellaneous expenditure on staff recruitment	0		0
1 2 1	Expenses on entering/leaving	36,000	0	36,000
A-1210	Travel expenses on entering/leaving	3,000		3,000
A-1211	Installation	12,000		12,000
A-1212	Removal expenses	6,000		6,000
A-1213	Daily subsistence allowances	15,000		15,000
1 3	MISSIONS AND DUTY TRAVEL	201,000	0	201,000
A-1300	Mission expenses	201,000		201,000
1 4	SOCIOMEDICAL SERVICES	6,000	0	6,000
1 4 0	Medical service	6,000	0	6,000
A-1400	Medical services	6,000		6,000
1 5	TRAININGS	70,000	0	70,000
1 5 0	Training	70,000	0	70,000
A-1500	Training and language courses	70,000		70,000
1 6	EXTERNAL SERVICES	290,000	-38,836	251,164
A-1600	External services and temporary assistance	290,000	-38,836	251,164
1 7	REPRESENTATION AND MISCELLANEOUS STAFF COSTS	5,500	0	5,500
A-1700	Representation and miscellaneous staff costs	5,500		5,500
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	260,505	64,736	325,241
2 0	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	85,405	6,621	92,026
2 0 0	Buildings and associated costs	85,405	6,621	92,026
A-2000	Rent	33,000	6,201	39,201
A-2001	Insurance	1,100		1,100
A-2002	Water	30,250	-2,346	27,904
A-2003	Cleaning	0		0
A-2004	Fitting-out and maintenance of premises	1,055	2,766	3,821
A-2005	Security and surveillance of buildings	20,000		20,000
A-2009	Other expenditure relating to buildings and premises	0		0
2 1	INFORMATION TECHNOLOGY PURCHASES	81,900	14,000	95,900
2 1 0	Information technology purchases	81,900	14,000	95,900

Budget Line	Budget Line description	Budget 2016 approved by Budg. Authority	Agency transfers January-March 2016	Budget with transfers
A-2100	Computer equipment	20,500	-7,500	13,000
A-2101	Software	12,600	-4,600	8,000
A-2102	Other external data processing services	48,800	26,100	74,900
2 2	MOVABLE PROPERTY AND ASSOCIATED COSTS	21,000	-6,500	14,500
2 2 0	Technical installations and electronic office equipment	1,000	0	1,000
A-2200	Technical installations and electronic office equipment	1,000		1,000
2 2 1	Furniture	5,000	0	5,000
A-2210	Furniture	5,000		5,000
2 2 9	Other movable property and associated costs	15,000	-6,500	8,500
A-2290	Books and publications	15,000	-6,500	8,500
A-2291	Cars, transport vehicles, and maintenance and repairs	0		0
A-2299	Other movable property, and maintenance and repairs	0		0
2 3	CURRENT ADMINISTRATIVE EXPENDITURE	46,900	44,615	91,515
2 3 0	Stationery and office supplies	6,000	2,935	8,935
A-2300	Stationery and office supplies	6,000	2,935	8,935
2 3 2	Financial charges	15,500	0	15,500
A-2320	Bank charges	500		500
A-2321	Exchange rate losses	0		0
A-2329	Other financial charges	15,000		15,000
2 3 3	Legal expenses	20,000	0	20,000
A-2330	Legal expenses	20,000		20,000
A-2331	Damages	0		0
2 3 5	Other operating expenses	5,400	41,680	47,080
2 3 5 0	Miscellaneous insurances	0		0
2 3 5 9	Other operating expenses	5,400	41,680	47,080
2 4	POSTAGE AND TELECOMM.	21,300	0	21,300
A-2400	Postage and delivery charges	1,300		1,300
A-2410	Telecommunication charges	20,000		20,000
2 5	EXPENDITURE ON FORMAL AND OTHER MEETINGS	4,000	6,000	10,000
A-2500	Expenditure on formal and other meetings	4,000	6,000	10,000
3	OPERATIONAL EXPENDITURE	1,583,495	0	1,583,495

Budget Line	Budget Line description	Budget 2016 approved by Budg. Authority	Agency transfers January-March 2016	Budget with transfers
3 0	Support to implementation of BEREC WP 2014	761,495	0	761,495
3 0 0	Support to implementation of BEREC WP 2014	761,495	0	761,495
B3-001	Support to the BEREC Expert Working Groups	578,000		578,000
B3-002	Activities under Articles 7 and 7a Framework Directive	33,000		33,000
B3-003	Collection exchange and transmission of information	150,495		150,495
3 1	Horizontal activities (other support not directly related to BEREC WP)	822,000	0	822,000
3 1 0	Horizontal activities (other support not directly related to BEREC WP)	822,000	0	822,000
B3-101	Other support activities to BEREC	500,000		500,000
B3-102	Provision of advice and other ad-hoc services to BEREC	322,000		322,000

Done in Riga on 20 May 2016

László IGNÉCZI

(s)

Administrative Manager