

BEREC Office Accounts

Report on the implementation of the budget and on budgetary and financial management

Financial year 2015

21 January 2016

Contents

1. Executive summary.....	3
2. Introduction	6
2.1. Legal Framework	9
3. Reports on implementation of the budget 2015.....	10
3.1. Budgetary principles	10
a) Principles of unity and budget accuracy	10
b) Principle of annuality	10
c) Principle of equilibrium	10
d) Principle of unit of account	10
e) Principle of universality.....	10
f) Principle of specification	10
g) Principle of sound financial management	10
h) Principle of transparency	11
3.2. Budget 2015 - initial and with transfers and amendments.....	12
3.3. Budget 2015 – rate of implementation.....	15
3.4. Budgetary execution – summary by Title – C1 credits 2015.....	16
3.5. Commitment and payment appropriations carried forward to 2015.....	18
3.6. Commitment and payment appropriations carried forward.....	21
4. Report on budgetary and financial management.....	24
4.1. Budget	24
4.2. Analysis of financial management.....	25
TITLE 1 (total execution 98.48%)	25
TITLE 2 (total execution 97.41%)	28
TITLE 3 (total execution 90.46%)	31
Annex I	34
REVENUE - appropriations	34
Annex II	35
EXPENDITURE - summary of the transfers	35
Annex III	40
REVENUE.....	40
EXPENDITURE.....	41

1. Executive summary

The reports give an overview of the implementation of the BEREC Office budget for financial year 2015. This information is complemented with general financial information, summaries of the usage of budgetary resources, analysis of financial management and annexes presenting the status of budget implementation.

The execution of the budget is presented by budget lines and contains additional information for each budget line about the amounts committed and paid, the budget available and the corresponding percentages of the budget line totals.

These reports constitute an integral part of the accounts of the BEREC Office for the same financial year (2015).

Until the end of 2015 the BEREC Office had EUR 4,017,244 in total for different expenditure types (the interest generated by funds paid by the Commission by way of EU contribution in the amount of EUR 1,396.65 and reimbursement by the Translation Centre of their price stability reserve to all the customers in the amount of EUR 5,298 could not be used in expenditure and will be considered together with surplus to be returned to the European Commission). This amount represents 100% of the total budget available as adopted by the Budgetary Authority to the BEREC Office. The amount of EUR 3,226,447.73 (80.31 % of the total available budget) was paid by 31.12.2015 and EUR 615,957.25 (16.03 % of total established commitments) were carried forward for payments still to be processed in 2016 (C8/2016).

Execution details by titles:

Title 1 (Staff and related expenditure, including external services for the BEREC Office):

EUR 2,291,113.91 (98.48 % of the total available for Title 1 budget) were committed for spending on staff related expenditure and external services. EUR 2,125,977.50 (91.38 % of the total available for Title 1 budget) were paid by 31.12.2015 and EUR 165,136.41 (7.21 % of the total staff related established commitments) were carried forward (C8/2016) to cover the commitments entered into by 31.12.2015.

Title 2 (Infrastructure and operating expenditure):

EUR 305,634.58 (97.41 % of the total available for Title 2 budget) were committed for operating expenditure.

EUR 171,406.66 (54.63 % of the total Title 2 budget) were paid to the contractors, suppliers and service providers by 31.12.2015. EUR 134,227.92 (43.92 % of total operating established

commitments) were carried forward (C8/2016) to cover the payments for services where invoices are arriving only in 2016 and to cover commitments entered into by 31.12.2015 (contracts, which do not end in December 2015).

Title 3 (Operational expenditure – support to BEREC Work Programme and other support not directly related to BEREC WP):

– EUR 1,245,656.49 (90.46 % of total available for Title 3 budget) were committed for operational expenditure. EUR 929,063.57 (67.47 % of total Title 3 budget) were processed in payments by 31.12.2015. EUR 316,592.92 (25.42% of total related to operational activities established commitments) were carried forward (C8/2016) in order to cover the payments, which are due in year 2015, but have not been finalised by the end of year (example: reimbursements to experts not fully finalised by the end of December 2015), to pay for the services received in 2015 for which invoices are arriving later in 2016 and to cover commitments entered into by 31.12.2015 (contracts, which do not end in December 2015).

For the detailed explanation of:

- the BEREC Office's budget execution by different chapters see section 4.2 and Annex III; the budget carried forward to 2016 see section 3.6.

Execution of budget 2014 carried forward to 2015:

The amount of EUR 926,544.93 was carried forward to cover the payments, which were due in year 2014, but were not finalised by the end of year 2014 (C8/2015), out of which for: Title 1 (Staff and related expenditure, including external services for the BEREC Office) – EUR 204,194.68; Title 2 (Infrastructure and operating expenditure) – EUR 91,757.34; Title 3 (Operational expenditure – support to BEREC Work Programme and other support not directly related to BEREC WP) – EUR 630,592.91

The following amounts were paid in 2015:

Title 1 (Staff and related expenditure, including external services for the BEREC Office) – EUR 188,192.84 (92.16% of the total carried forward Title 1 amount); Title 2 (Infrastructure and operating expenditure) – EUR 81,501.52 (88.82% of the total carried forward Title 2 amount); Title 3 (Operational expenditure – support to BEREC Work Programme and other support not directly related to BEREC WP) – EUR 618,198.26 (98.03% of the total carried forward Title 3 amount).

The total cancelled (not paid from C8/2015) amount of EUR 38,652.31 (4.17% of the total carried forward for payments to 2015 amount) is taken into account for calculation of surplus in the budget outturn 2015.

The surplus 2015 will be paid back to the European Commission in the course of 2016 and will be considered as part of the revenue in the draft budget 2017.

2. Introduction

The Body of European Regulators for Electronic Communications (referred to as “BEREC”) and the Office (referred to as the “Office” or the “BEREC Office”) were created within Regulation (EC) No 1211/2009 of the European Parliament and of the Council of 25 November 2009¹ (“BEREC Regulation”), with the objective to increase the consistency in the implementation of the EU regulatory framework and thus to improve the functioning of the single market.

BEREC is composed of the Board of Regulators. The Board of Regulators is composed of one representative of the National Regulatory Authority (referred to as “NRA”) established in each Member State with primary responsibility for overseeing the day-to-day operation of the markets for electronic communications networks and services.

The Commission attends BEREC’s meetings as observer and is represented at high level as well.

The NRAs from the EFTA States and from the States that are candidates for accession to the European Union have also observer status and are represented at high level.

The Board of Regulators shall appoint its Chair and Vice-Chairs from among its members, subject to the rules of procedure of BEREC. The term of office of the Chair and of the Vice-Chairs is one year.

BEREC has the following role:

- (a) to develop and disseminate among NRAs regulatory best practice, such as common approaches, methodologies or guidelines on the implementation of the EU regulatory framework;
- (b) on request, to provide assistance to NRAs on regulatory issues;
- (c) to deliver opinions on the draft decisions, recommendations and guidelines of the Commission, referred to in this Regulation, the Framework Directive and the Specific Directives;
- (d) to issue reports and provide advice, upon a reasoned request of the Commission or on its own initiative, and to deliver opinions to the European Parliament and the Council, upon a reasoned request or on its own initiative, on any matter regarding electronic communications within its competence;

¹ OJ L 337, 18.12.2009, p.1

(e) on request, to assist the European Parliament, the Council, the Commission and the NRAs in relations, discussions and exchanges with third parties; and assist the Commission and NRAs in the dissemination of regulatory best practices to third parties.

BEREC is supported by the BEREC Office. The Office is established as a European Union body with legal personality within the meaning of Article 185 of Council Regulation no 1605/2002 on the Financial Rules applicable to the general budget of the European Communities²³

Following an application by the Government of the Republic of Latvia to host the seat of the BEREC Office, on 31 May 2010 the Representatives of the Governments of the EU Member States took unanimous Decision to locate the BEREC Office in Riga.

The Office performs its tasks under the guidance of the Board of Regulators and has to:

- provide professional and administrative support services to BEREC;
- collect information from NRAs and exchange and transmit information in relation to the role and tasks set out in Articles 2(a) and 3 of the BEREC Regulation;
- disseminate regulatory best practices among NRAs, in accordance with Article 2(a) of the BEREC Regulation;
- assist the Chair in the preparation of the work of the Board of Regulators;
- set up Expert Working Groups, upon request of the Board of Regulators, and provide support to ensure the smooth functioning of those Groups.

BEREC Office comprises a Management Committee and an Administrative Manager. The Management Committee is composed of 1 representative of all 28 Members States' NRAs and the Commission.

The BEREC Office is structured as follows:

- Programme Management Unit;
- Administration and Finance Unit;
- Executive Support.

² OJ L 248, 16.9.2001, p. 1

³ Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p.1)

As at 31 December 2015 the BEREC Office had 26 posts filled in (including Temporary and Contract Agents, Seconded National Experts and the Administrative Manager and taking into account 1 job offer sent for the post of Communication Officer, CA – FG IV). 1 post was vacant and in the process to be filled in (selection procedure ongoing).

The BEREC Board of Regulators and the Management Committee convene at least 4 regular plenary meetings per year, which are held on a rotation principle in different EU Members States, EFTA countries or candidate countries for accession to the EU.

The decisions to be taken by the Board of Regulators and the Management Committee are prepared by a special working group, called “Contact Network”, composed of senior representatives of all members. The Contact Network usually has its meeting 2 weeks prior to each plenary meeting.

More information about the functions and activities of BEREC and its Office can be found at/in:

- BEREC web page: <http://berec.europa.eu>
- Regulation (EC) No 1211/2009 of the European Parliament and of the Council of 25 November 2009 establishing the Body of European Regulators for Electronic Communications (BEREC) and the Office Text with EEA relevance, Official Journal L 337, 18.12.2009, p. 1 - 10
- Decision No 349 of 2011 taken by common accord between the Representatives of the Governments of the Member States on the location of the seat of the Office of the Body of European Regulators for Electronic Communications (BEREC), Official Journal L 156, 23.06.2010, p. 12
- Current EU regulatory framework for electronic communications: http://ec.europa.eu/information_society/policy/ecomm/eu-rules/index_en.htm
- BEREC Office premises:
 - Zigfrida Annas Meierovica Bulvaris 14, 2nd Floor, Riga LV-1050
 - Phone +371 6611 7590; e-mail: berecoffice@berec.europa.eu

The budget execution is prepared on the basis of a modified cash accounting. In cash accounting system, payments made and revenue received are recorded. Modified cash accounts means that payment appropriations carried over are also recorded. They are used to produce the budgetary outturn account and reports on budget implementation.

2.1. Legal Framework

This report has been prepared in accordance with Article 93 of the Financial Regulation of the BEREC Office adopted on 9 January 2014 by the Management Committee decision MC/2014/1.

3. Reports on implementation of the budget 2015

3.1. Budgetary principles

In Accordance with the BEREC Office Financial Regulation Title II, the establishment and implementation of the budget of the BEREC Office shall comply with the following principles:

a) Principles of unity and budget accuracy

This principle means that no revenue shall be collected and no expenditure effected unless booked to a line in the BEREC Office's budget.

An appropriation must not be entered in the budget if it is not for an item of expenditure considered necessary.

No expenditure may be committed or authorised in excess of the appropriations authorised by the budget.

b) Principle of annuality

The appropriations entered in the budget shall be authorised for one financial year which shall run from 1 January to 31 December.

c) Principle of equilibrium

This means that the budget revenue and payment appropriations must be in balance.

d) Principle of unit of account

The budget shall be drawn up and implemented in euro and the accounts shall be presented in euro.

e) Principle of universality

Total revenue shall cover total payment appropriations and all revenue and expenditure shall be entered in full without any adjustment against each other.

f) Principle of specification

The appropriations in their entirety shall be earmarked for specific purposes by title and chapter; the chapters shall be further subdivided into articles and items.

g) Principle of sound financial management

Budget appropriations shall be used in accordance with the principle of sound financial management – in accordance with the principles of economy, efficiency and effectiveness.

h) Principle of transparency

The budget is established and implemented and the accounts presented in compliance with the principle of transparency - the budget and amending budgets are published in the Official Journal of the European Communities.

3.2. Budget 2015 - initial and with transfers and amendments

The initial Budget of the BEREC Office for 2015, as adopted by the Management Committee of the BEREC Office (hereinafter, MC) and approved by the budgetary authority in 2014, is 4,017,244 EUR including:

- EUR 3,498,143: main subsidy from the European Union voted by the budgetary authority;
- EUR 519,101: budget outturn (surplus) 2013.

Contribution from EFTA Member States calculated at 2.97% of the 2015 budget with the total value of EUR 103,895 is subject to the incorporation of the 2009 Telecoms Package (including the BEREC Regulation 1211/2009) into the EEA Agreement. As this issue is still pending, this amount is not taken into account in the calculation of the revenue for the financial year 2015 received.

The table in Annex I presents the Budget 2015 in terms of appropriations for revenue, a total of EUR 4,017,244.

In accordance with and proposed and accepted in MSPP 2015-2017 (MC (14) 48) conversion of 1 Contract Agent FG III into 1 Contract Agent FGIV and with approved on 5 June 2015 decision No MC/2015/8 on change of category of staff as follows, the following changes were performed:

CONTRACT AGENTS		
Contract Agents	Authorised 2015	Requested to amend to
Function Group IV	3	5
Function Group III	2	2
Function Group II	1	1
Function Group I	0	0
Total	6	8

SECONDED NATIONAL EXPERTS		
SNE	Authorised 2015	Requested to amend to
Total	6	4

These changes were budgetary neutral and did not have any influence neither on the total Revenue nor on total Expenditure of the BEREC Office Budget 2015.

On 11 December 2015 the MC approved decision No MC/2015/15 on the replacement of the establishment plan for the financial year 2015 as follows:

TEMPORARY AGENTS					
Function group and grade	2013		2014		2015
	Authorised under the EU Budget	Filled as of 31.12.2013	Authorised under the EU Budget	Filled as of 31.12.2014*	Authorised under the EU Budget
AD 16					
AD 15					
AD 14	1	1	1	1	1
AD 13					
AD 12					
AD 11					
AD 10					
AD 9	2	2	2	2	2
AD 8					
AD 7	3	3	3	3	3
AD 6					2
AD 5	5	5	5	5	3
Total grade AD	11	11	11	11	11
AST 11					
AST 10					
AST 9					
AST 8					
AST 7					
AST 6					
AST 5					
AST 4					2
AST 3	4	4	4	4*	2
AST 2					
AST 1	1	1	1	1	
Total grade AST	5	5	5	5*	4
AST/SC 6					
AST/SC 5					
AST/SC 4					
AST/SC 3					
AST/SC 2					
AST/SC 1					
Total grade AST/SC					
GRAND TOTAL	16	16	16	16*	15

* including 1 job offer sent out

By the end of 2015 BEREC Office made 18 (4 in quarter 1, 3 in quarter 2, 6 in quarter 3, 5 in quarter 4) transfers of appropriations within the limits allowed to Administrative Manager based on Article 27(1) of the Decision MC/2014/1 on the BEREC Office Financial Regulation:

The Administrative Manager may make transfers from one chapter to another and from one article to another without limit and 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.

1 transfer beyond the limits allowed to the Administrative Manager (between Title 2 and Title 3 appropriations) was proposed to the Management Committee and approved by its Decision MC/2015/9 on 5 June 2015.

The table in Annex II presents the Budget 2015 in terms of commitment and payment appropriations indicating the overall summary of the transfers made by the BEREC Office among various budget items.

3.3. Budget 2015 – rate of implementation

The budget execution of the BEREC Office is calculated as the 2015 C1 credits in commitment appropriations.

By the end of 2015, the BEREC Office received 2 instalments from the Commission, constituting the subsidy from the Commission and amounting to EUR 4,017,243.84.

As regards expenditure, the BEREC Office has only non-differentiated appropriations; therefore, commitment and payment appropriations are equal.

Out of EUR 4,017,244 of allowed commitment and payment appropriations, EUR 3,842,404.98 (95.65%) were accepted in commitments and EUR 3,226,447.73 (80.31%) were paid.

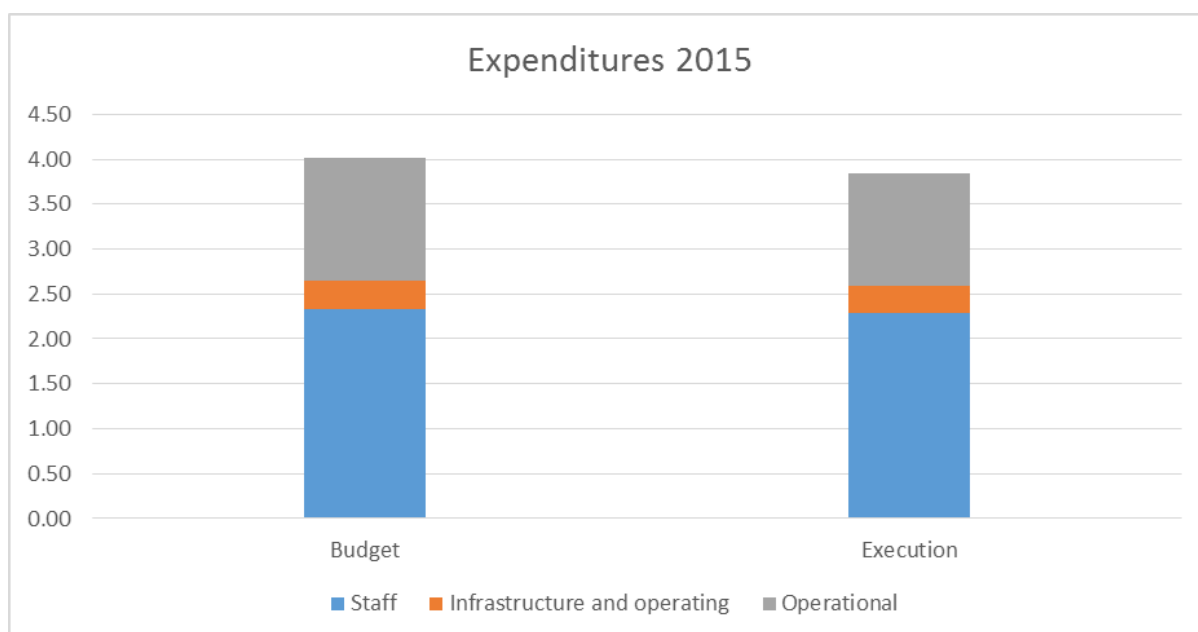
The tables in Annex III present the actual revenue received by the BEREC Office and the actual expenditure in terms of commitment and payment appropriations and commitments accepted and payments made by budget lines, chapters and titles by the end of 2015.

The summary of budget execution by titles is available in section 4.2.

3.4. Budgetary execution – summary by Title – C1 credits 2015

The BEREK Office has only non-differentiated appropriations; therefore, commitment and payment appropriations are equal.

Budget Title	Commitment/ Payment appropriations				
	Commitment/ Payment Credit Available	Commitment Accepted	% Committed / Available	Payment Request Accepted	% Paid / Available
Title 1- Total	2,326,472.00	2,291,113.91	98.48%	2,125,977.50	91.38%
Title 2 - Total	313,770.00	305,634.58	97.41%	171,406.66	54.63%
Title 3 - Total	1,377,002.00	1,245,656.49	90.46%	929,063.57	67.47%
Total Expenditure	4,017,244.00	3,842,404.98	95.65%	3,226,447.73	80.31%



Commitments are entered in the accounts on the basis of the legal commitments entered into up to 31 December and payments on the basis of the payments made by the Accounting Officer by 31 December of that year, at the latest.

Non-differentiated appropriations corresponding to obligations duly contracted at the close of the financial year will be carried over automatically to the following financial year only.

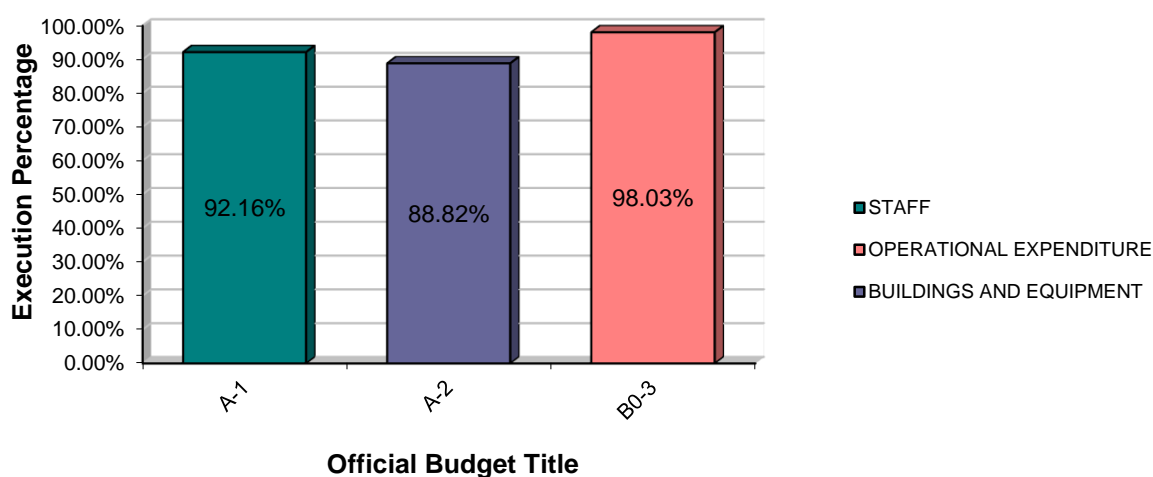
The amount which was neither committed by the end of 2015 nor carried forward to 2016 will not be automatically deducted from the budget of any following year. The general rule is that if the implementation of commitment appropriations (fund source C1) in the budget for 2015 would remain below 95%, penalties amounting to a 2% reduction in the 2017 budget would be foreseen. This indicator for the BEREK Office is 95.65%.

The outstanding commitments at the end of the year are automatically carried forward to 2016.

3.5. Commitment and payment appropriations carried forward to 2015

Carry-forward from 2014 to 2015 – C8 credits

Budget Title	Type of expenditure	Automatic Carryover of Commitment and Payment Appropriations to 2015	Commitment Accepted	% Committed / Available	Payment Request Accepted	% Paid / Available
Title 1	Staff	204,194.68	188,192.84	92.16%	188,192.84	92.16%
Title 2	Administrative expenses	91,757.34	81,501.52	88.82%	81,501.52	88.82%
Title 3	Operational expenditure	630,592.91	618,198.26	98.03%	618,198.26	98.03%
Total Expenditure		926,544.93	887,892.62	95.83%	887,892.62	95.83%



EUR 38,652.31 (4.17%) of the carried-forward C8 appropriations were cancelled.

This happened mostly due to the fact that:

Title 1:

The budgeted amounts for the

- Travel expenses on reimbursements to candidates were based on the average spending per candidate. The actual total costs were lower by EUR 516.15 (5.01% of the total carried forward for this purpose appropriation) which were cancelled.

- The mission expenses were based on the average amount paid to mission performers during 2014. The actual spending was lower by EUR 891.35 (5.50% of the total carried forward for this purpose appropriation), therefore, the unused appropriations had to be cancelled.
- Estimation for training services was based on the amount of the contracts. However, due to an internal mistake of DG HR the BEREC Office received invoices for actual amount lower by EUR 8,830.46 (19.09% of the total carried forward for this purpose appropriation) and unused appropriation had to be cancelled.
- Services provided by PMO and HR were overestimated by EUR 607.18 (0.48% of the total carried forward for this purpose appropriation) and unused appropriation had to be cancelled.
- Costs of travel and mission expenses of the Internal Control Coordinator Assistant were estimated basing on averages. The actual expenditure was lower by EUR 1,449.64 (7.41% of the total carried forward for purpose appropriation) and had to be cancelled.
- Carry-forwards for interim staff contracts were based on the contracts amount. The actual expenditure was lower by EUR 3,704.06 (3% of the total carried forward for this purpose appropriation) and unused appropriation had to be cancelled.

Title 2:

- The amount carried forward for paying utilities was overestimated. The actual spending on these services was lower by EUR 470.47 (8.71% of the total carried-over for this purpose appropriation), therefore, the unused appropriations had to be cancelled.
- The amount budgeted for the legal expenses based on the amount of the contract signed was invoiced for lower amount actually used under this contract. The actual spending on these services was lower by EUR 4,510.00 (87.4% of the total carried forward for this purpose appropriation), therefore, the unused appropriations had to be cancelled.
- The amount budgeted for publications was based on the estimates provided by the Publication Office. The actual amount invoiced was lower by EUR 2,408.03 (48.16% of the total carried forward for this purpose appropriation). The unused appropriation had to be cancelled.
- The implementation of 'Paperless' project was delayed and the contract for customisation of the application had to be extended until 31 March 2016. The non-invoiced part of the relevant commitment, therefore, had to be cancelled (EUR 1,745 – 11.64%) and re-committed under 2015 budget appropriations.

- The estimates of the needs for telecommunication services (that in accordance to contracts were in place until October – December 2015) were done on the basis of expenses incurred in the previous period. The actual spending on these services was lower by EUR 913.49 (6.4% of the total carried forward for this purpose appropriations), therefore, the unused appropriations had to be cancelled.

Title 3

- Reimbursement of participants/experts to EWGs, Article 7 and 7a EWGs, Chair's and Vice-Chairs' travel were based on the number of people invited and eligible to receive reimbursements and average costs per expert.

However, the final costs depend on the actual participation and the number of applications received and actual costs incurred. These costs were lower than estimated by EUR 12,394.65 (1.97% of the total carried forward for operational expenditure appropriations).

The amount of cancelled carried forward from 2014 appropriations (fund source C8) will not be automatically deducted from next year (i.e. 2016) budget. However, if the cancellation of payment appropriations (fund source C8) in the budget for 2015 exceeds 5%, 2% reduction may be applied for 2017 budget. This indicator for the BEREK Office is 4.17%.

3.6. Commitment and payment appropriations carried forward

Carry-forward from 2015 to 2016 – C1 credits

Budget Title	Type of expenditure	Automatic Carryover of Payment Appropriations to 2016	Automatic Carryover of Payment Appropriations to 2015
1	Staff	165,136.41	204,194.68
2	Administrative expenses	134,227.92	91,757.34
3	Operational expenditure	316,592.92	630,592.91
	Total	615,957.25	926,544.93

There are three primary reasons for the budget of previous year (C1) to be carried over (to C8):

- payments for services where invoices are received only in the next financial year (most of them in January, but there are examples about invoices arriving in Q3 or even Q4 of the next year);
- payments falling due in year 2015 which not been finalised by the end of year (example: reimbursements to experts not fully finalised by the end of December 2015);
- contracts entered into by 31 December 2015 which do not end in December 2015. The relevant budgetary commitment for a particular contract has to be carried forward into the next year.

The C8 2016 budget should be consumed as soon as possible and the resources not used to be decommitted. C8 2016 budget cannot be carried forward for the second year.

Carry-forward of appropriations (EUR 615,957.25) relates to:

Title 1: Staff related costs such as:

- reimbursements to the recruitment candidates;
- staff missions;
- medical examinations (SLA with Medical Service of the Commission);
- training (external contractors (automatically renewed as well as new contracts) and SLAs with the Commission and the European Administrative School) – invoices not yet received;

- SLAs (DG HR, EPSO CAST database, PMO fees for calculation of salaries, allowances, candidates' reimbursements, inter-agencies network secretariat, SLA with ENISA on sharing ICCs Assistant) and contracts with external contractors (e.g. mission insurance of the SNE's and staff, interim staff) signed, started and/or executed in 2015, for which calculations and invoices will be received in 2016.

The carry-forward of EUR 165,136.41 represents a percentage of 7.21 % of the total staff related commitments established in 2015 which amount to EUR 2,291,113.91.

Title 2: General administration of the Office:

- premises' utilities, fitting-out, security services – invoices for services rendered in 2015 that will be received in 2016. Security contract was automatically renewed in September 2015 for 1 more year, therefore the major part of the commitment is carried forward to 2016;
- IT-purchases and related services, for which contracts are signed and/or services rendered in 2015, but invoices will be received in 2016;
- communication costs - all amounts related to automatically renewed and new contracts, which were signed in October – December 2015, therefore most of the budget is carried forward;
- postal costs - services were rendered at the end of 2015, but invoices for them will arrive in 2016;
- the costs of bank charges for the end of 2015 and external audit are carried forward to 2016;
- the consultancy services on automated ABAC reporting were rendered at the end of 2015 and will be invoiced in 2016;
- the 1st part of update of the BEREC Office ABB model will be finished in 2016 and, therefore, the invoice will arrive in 2016;
- part of publications booked in 2015 will be invoiced in 2016, therefore the commitment is carried forward to 2016;
- a new contract for office supplies was signed in September 2015, part of the commitment is carried forward.

The carry-forward of EUR 134,227.92 represents a percentage of 43.92 % of total Title 2 commitments established in 2015 which amount to EUR 305,634.58.

Title 3: Operational activities such as:

- translations to be carried out for BEREC –booked at the end of 2015, but invoice for which will be received in 2016;
- some reimbursements of participants/experts to Expert Working Groups, workshops, international and BEREC events and other operational meetings of December 2015 as well as for postponed to 2016 meetings and workshops are carried forward to 2016;
- SLAs (PMO fees for calculation of experts reimbursements);
- contracts signed in 2015 (provision of regulatory training to the BEREC community, IS-portal development, BERECNet, media and analytical services related to electronic communications market and other topics related to BEREC activities) for which invoices will arrive in 2016.

The carry-forward of EUR 316,592.92 represents a percentage of 25.42 % of total commitments relating to operational activities established in 2015 which amount to EUR 1,245,656.49.

The total carry-forward of EUR 615,957.25 represents a percentage of 16.03% of total commitments established in 2015 which amount to 3,842,404.98 EUR.

4. Report on budgetary and financial management

4.1. Budget

In accordance with article 11 of the Council Regulation (EC) No 1211/2009 establishing the BEREC Office, the revenues and resources of the Office shall consist, in particular, of:

- a subsidy from the Union, entered under the appropriate headings of the general budget of the European Union (Commission Section), as decided by the budgetary authority and in accordance with Point 47 of the IIA of 17 May 2006;
- financial contributions from Member States or from their NRAs made on a voluntary basis in accordance with Article 5(2). These contributions shall be used to finance specific items of operational expenditure as defined in the agreement to be concluded between the Office and the Member States or their NRAs pursuant to Article 19(1)(b) of Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities⁴.

The budget of the BEREC Office is distributed in three Titles. Title 1 covers staff expenditure such as salaries, training and costs associated to recruitment procedures and staff welfare. Title 2 covers the costs relating to the functioning of the BEREC Office such as administrative costs on infrastructure, equipment and IT needs. Title 3 corresponds to the organisation's operational activities.

TITLE 1 - Staff expenses

TITLE 2 - Buildings, equipment and miscellaneous operating expenses

TITLE 3 - Operational expenses.

⁴ Article 21(2)(a) of Commission Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002

4.2. Analysis of financial management

For all budget lines information about the percentage of execution of each budget line (incl. the amounts committed and paid) is provided in Annex III.

The overall execution rate of the BEREC Office budget is **95.65 %**

TITLE 1 (total execution 98.48%)

Chapter 11 – staff in active employment

This appropriation covers salary payments which are well on track because of predictability and linearity of payments.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
1,606,646.31	1,588,709.96	98.88%	1,588,621.92	98.88%

Chapter 12 – miscellaneous expenditure on staff recruitment and transfer

This appropriation is to cover the costs for publishing vacancy notices, travel expenditures incurred for interviewing candidates, the travel expenses of staff (including members of their families) on taking up duties and at the end of contracts, the installation allowances for staff obliged to change residence after taking up their duty, the removal costs of staff obliged to change residence after taking up duty, and the costs of daily subsistence allowances.

The estimated amounts based on the number of invitations sent out to the candidates by the end of 2015 but not yet paid, as well as for the costs of PMO services rendered for calculating reimbursements invoice for which will arrive later in 2015, were carried forward.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
133,768.69	128,694.13	96.21%	126,622.83	94.66%

Chapter 13 – missions and duty travel

This appropriation is intended to cover expenditure on staff travel, the payment of daily mission allowances and the ancillary or exceptional expenses incurred by staff in the interest of the service and PMO fees related to calculation of mission reimbursements.

The estimated amounts for missions booked and performed in 2015 but not yet paid, as well as for the costs of PMO services rendered for calculating reimbursements to staff for missions performed, invoice for which will arrive later in 2016, were carried forward.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
226,700.00	226,634.43	99.97%	196,567.86	86.71%

Chapter 14 - socio-medical services

This appropriation is to cover the costs of annual medical inspections and of reviewing the health and safety conditions at work, medical checks linked to recruitment and other services provided by the Medical Service.

The invoices for medical inspections and medical checks provided during the period of September – December 2015 will be received in 2016, therefore the commitment is carried forward.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
7,000.00	3,756.39	53.66%	2,862.99	40.90%

Chapter 15 – trainings

This appropriation is to cover the costs of language and other training needs.

Low payment execution is due to the fact that invoices for the training contracts signed will arrive in 2016. The contract for language trainings and integration was automatically renewed in December 2015. Therefore, commitments are carried forward to 2016.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
82,200.00	82,174.79	99.97%	39,409.44	47.94%

Chapter 16 – external services

This appropriation is intended to cover the costs of interim staff and external services such as those provided by PMO for calculation of salaries and allowances, by the Translation centre for the BEREC Office staff related translations and other language requests as well as the publication of vacancies in the OJ and consultancy services relating to staff.

Several HR consultancy, interim staff contracts were signed in 2015. Invoices for these contracts and several external service providers will arrive in 2016, so the commitments are carried forward to 2016.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
266,757.00	257,768.07	96.63%	171,892.46	64.44%

Chapter 17 – representation and miscellaneous staff costs

This appropriation is intended to cover the costs of representation, receptions, team events and other staff related miscellaneous expenses.

Commitments related to SLA with DG HR (for issuing access badges to the European Commission buildings) and to the agreement on sharing the costs for inter-agencies network are done. Invoices for these services will arrive in 2016, therefore commitments are carried forward to 2016.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
3,400.00	3,376.14	99.30%	0.00	0.00%

TITLE 2 (total execution 97.41%)**Chapter 20 – rental of buildings and associated costs**

This appropriation covers the payment of rent for buildings or parts of buildings occupied by the BEREC Office and the rent of parking spaces, the insurance policy premiums in respect of the buildings or parts of buildings occupied by the BEREC Office and their contents, current expenditure and other communal charges as well as the cleaning services related to the premises, the fitting-out of the premises and repairs in the building, expenditures on buildings connected with security and surveillance, in particular contracts governing building security, hire and replenishment of extinguishers, purchase and maintenance of fire-fighting equipment, replacement of equipment for officials acting as voluntary firemen, costs of carrying out statutory inspections.

The security contract was automatically renewed in September 2015. Part of the commitment is therefore carried forward to 2016.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
80,991.00	76,244.38	94.14%	58,746.51	72.53%

Chapter 21 – information technology purchases

This appropriation is intended to cover the costs of purchasing computer equipment and other hardware, the costs of software, external data processing services, including the ABAC annual and hosting fees, fees for maintaining of computer equipment, the fees for procurement of external IT services.

The invoice for ABAC hosting fee 2015 will be received later in 2016 and, therefore, this amount was carried forward as well as the amounts for 2 consultancy projects, IT equipment ordered in 2015 and IT support contract.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
156,011.96	155,946.67	99.96%	69,016.13	44.24%

Chapter 22 – movable property and associated costs

This appropriation is to cover the costs of technical installations and electronic office equipment, of purchasing, leasing, and repairs of furniture, of purchasing books, newspapers

and documentation, cars, transport vehicles, other movable property, maintenance and repairs.

The costs for publications ordered in 2015 will be invoiced later in 2016 and are, therefore, are carried forward.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
10,440.00	10,437.35	99.97%	6,763.95	64.79%

Chapter 23 – current administrative expenditure

These appropriations are intended to cover the purchase of stationery and various office supplies (including drinking water for the Office), bank charges, interest paid and other related costs such as hiring of a bank safe deposit box, exchange rate losses incurred by the BEREC Office in the management of its budget, in so far as such losses cannot be offset against exchange rate gains and other financial charges, the BEREC Office's legal expenses, the costs of damages payable, the special insurances, other operating expenditure (including BEREC Office budget publication in the OJ, translations related to the BEREC Office budgetary and legal issues).

Amounts committed for the services of external auditors will be invoiced in 2016, therefore the budget is carried forward to 2016.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
37,819.00	35,777.50	94.60%	24,513.00	64.82%

Chapter 24 – postage and telecommunications

This appropriation is intended to cover costs on postal and special courier services, the costs of telecommunications, including IP telephony, Internet connectivity, sTesta secure service and mobile communication costs.

Contracts for telecommunication services were automatically renewed and signed in October – December 2015, therefore most of the budget is carried-over to 2016.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
17,376.95	17,104.16	98.43%	2,242.55	12.91%

Chapter 25 – expenditure on formal and other meetings

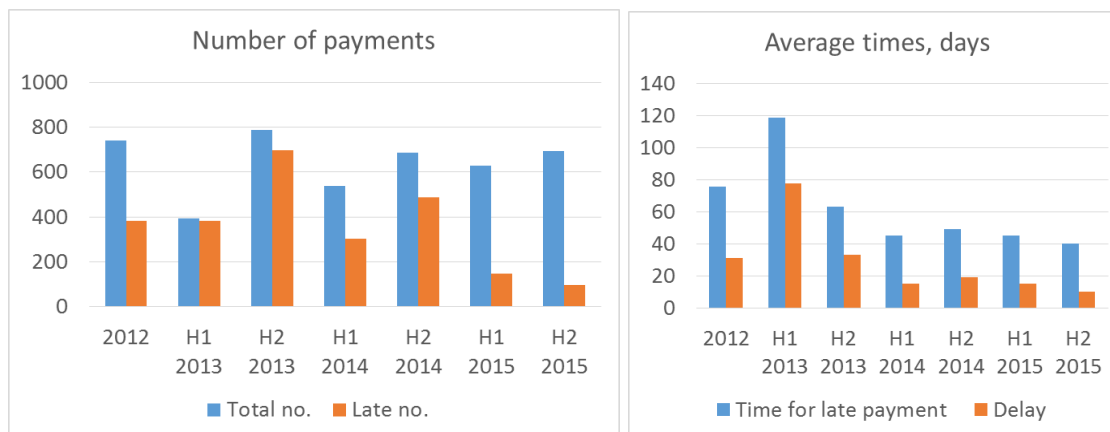
This appropriation is intended to cover the costs of promotional meetings, such as meetings with local authorities, boards of NRAs etc.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
11,131.09	10,124.52	90.96%	10,124.52	90.96%

TITLE 3 (total execution 90.46%)

One of the areas to which the BEREC Office continues to pay greater attention is reimbursements to experts. The BEREC Office is continuously working in order to process the reimbursements as soon as possible and to decrease the delays (the procedure for application for reimbursements was updated already in 2013, the number of financial initiators is increased, new possibilities of outsourcing aiming at speeding up the initiation of payments are being considered).

	Total no. of payments to experts	Late payments no.	Time for late payment	Delay
2012	739	383	76	31
H1 2013	394	383	119	78
H2 2013	789	696	63	33
H1 2014	539	303	45	15
H2 2014	687	486	49	19
H1 2015	627	149	45	15
H2 2015	695	98	40	10

Late reimbursement indicator

Chapter 30 - Support to implementation of BEREC Work Programme 2015

This appropriation covers the costs of BEREC expert meetings (e.g. expert working groups, including Article 7 working groups), including travel costs and accommodation allowances of experts participating in group meetings, studies requested by the expert working groups, the costs of the collection, exchange and transmission of information including the costs for organising of workshops, travel costs and accommodation allowances of experts participating in these workshops.

In 2015 there were no contracts signed for studies. Procurement for the purchase of audio-video equipment was finalised. The amount for invoice to be received and paid in 2016 was carried forward. The estimated amounts for experts reimbursements for participation in EWG meetings held in December and a workshop postponed to 2016 are also carried forward to 2016.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
626,625.00	575,205.35	91.79%	502,326.07	80.16%

Chapter 31 - Horizontal activities (other support not directly related to BEREC Work Programme)

This appropriation are intended to cover the costs of formal meetings (Plenaries, MC meetings, etc.), including reimbursement of the travel costs and accommodation of BEREC's Chair and Vice-chair and of the experts participating in group meetings and PMO fees for calculations of expert reimbursements, as well as the costs of provision of ad-hoc services to BEREC and other parties, website and BEREC knowledge management platform (collaboration tool, "BERECNet") costs, costs for language services relating to BEREC activities, IS portal, provision of training to the BEREC community.

The estimated amounts for reimbursement of BEREC experts for participation in international events and regulatory training, as well as for reimbursing the BEREC Chair, Vice-chairs and the board for participation in other operational meetings not processed by the end of 2015, as well as for the costs of PMO services rendered for calculating reimbursements to the experts and of the language services ordered at the end of 2015, invoice for which will arrive later in 2016, were carried forward.

The amounts for contracts signed in 2015 (provision of regulatory training to the BEREC community, IS-portal development, BERECNet, media and analytical services related to

electronic communications market and other topics related to BEREC activities) for which invoices will arrive in 2016 were carried forward as well.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
750,377.00	670,451.14	89.35%	426,737.50	56.87%

Annex I

Revenue - appropriations

<u>Revenues</u> in EUR	Budget 2015	Corrigendum	New Appropriations 2015
1. Revenue from fees and charges			
2. European Union Subsidy	4,017,244	0	4,017,244
<i>2.a. of which "fresh" contributions in year 2015</i>	<i>3,498,143</i>	<i>0</i>	<i>3,498,143</i>
<i>2.b. of which assigned revenues deriving from previous year 2013 surplus</i>	<i>519,101</i>	<i>0</i>	<i>519,101</i>
3. Third countries contribution (incl. EFTA and candidate countries)	p.m.	0	p.m.
4. Other contributions (*)	p.m.	0	p.m.
5. Administrative operations	p.m.	0	p.m.
<i>Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 58)</i>	<i>p.m.</i>	<i>0</i>	<i>p.m.</i>
6. Revenues from services rendered against payment			
7. Correction of budgetary imbalances			
Total revenues	4,017,244	0	4,017,244

(*) Estimated voluntary contributions from Member States or from their National Regulatory Authorities (hereinafter, NRAs). These contributions shall be used to finance specific items of operational expenditure as defined in an agreement to be concluded between the Office and the Member States of their NRAs.

Annex II

Expenditure - summary of the transfers

Commitment and payment appropriations in EUR

Budget Line	Budget Line description	Budget 2015 approved by Budg. Authority	Agency transfers January-December 2015	Transfers MC/2015/9	Budget with transfers	Impact
	Budget Total	4,017,244			4,017,244	0.00%
1	STAFF	2,326,472			2,326,472.00	0.00%
1 1	STAFF IN ACTIVE EMPLOYMENT	1,694,315	-87,668.69		1,606,646.31	-5.17%
1 1 0	Staff in active employment	1,178,315	-158,568.69		1,019,746.31	-13.46%
A-1100	Basic salaries	912,315	-212,168.69		700,146.31	-23.26%
A-1101	Family allowances	120,000	58,600		178,600.00	48.83%
A-1102	Expatriation and foreign-residence allowances	146,000	-5,000		141,000.00	-3.42%
1 1 1	Contract staff and other staff	430,000	63,300		493,300.00	14.72%
A-1110	Contract staff	230,000	59,200		289,200.00	25.74%
A-1111	Seconded national experts	200,000	4,100		204,100.00	2.05%
1 1 2	Employer's social security contributions	55,000			55,000.00	0.00%
A-1120	Insurance against sickness	36,000			36,000.00	0.00%
A-1121	Insurance against accidents and occupational diseases	5,500			5,500.00	0.00%
A-1122	Insurance against unemployment	13,500			13,500.00	0.00%
1 1 3	Miscellaneous allowances and grants	31,000	7,600		38,600.00	24.52%
A-1130	Childbirth and death allowances and grants	1,000			1,000.00	0.00%
A-1131	Travel expenses for annual leave	30,000	7,600		37,600.00	25.33%
1 1 9	Salary weightings	0			0.00	
1 1 9 0	Salary weightings	0			0.00	
1 1 9 1	Adjustments to remunerations	0			0.00	
1 2	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	64,000	69,768.69		133,768.69	109.01%
1 2 0	Recruitment expenses	33,000	-5,700		27,300.00	-17.27%

Budget Line	Budget Line description	Budget 2015 approved by Budg. Authority	Agency transfers January-December 2015	Transfers MC/2015/9	Budget with transfers	Impact
A-1200	Travel expenses	28,000	-700		27,300	-2.50%
A-1201	Miscellaneous expenditure on staff recruitment	5,000	-5,000		0	-100.00%
1 2 1	Expenses on entering/leaving	31,000	75,468.69		106,468.69	243.45%
A-1210	Travel expenses on entering/leaving	2,000	2,000		4,000	100.00%
A-1211	Installation	10,000	50,500		60,500	505.00%
A-1212	Removal expenses	4,000	-1,300		2,700	-32.50%
A-1213	Daily subsistence allowances	15,000	24,268.69		39,268.69	161.79%
1 3	MISSIONS AND DUTY TRAVEL	195,000	31,700		226,700	16.26%
A-1300	Mission expenses	195,000	31,700		226,700	16.26%
1 4	SOCIOMEDICAL SERVICES	7,000			7,000	0.00%
1 4 0	Medical service	7,000			7,000	0.00%
A-1400	Medical services	7,000			7,000	0.00%
1 5	TRAININGS	70,000	12,200		82,200	17.43%
1 5 0	Training	70,000	12,200		82,200	17.43%
A-1500	Training and language courses	70,000	12,200		82,200	17.43%
1 6	EXTERNAL SERVICES	290,157	-23,400		266,757	-8.06%
A-1600	External services and temporary assistance	290,157	-23,400		266,757	-8.06%
1 7	REPRESENTATION AND MISCELLANEOUS STAFF COSTS	6,000	-2,600		3,400	-43.33%
A-1700	Representation and miscellaneous staff costs	6,000	-2,600		3,400	-43.33%
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	468,770		-155,000	313,770	-33.07%
2 0	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	111,200	-209	-30,000	80,991	-27.17%
2 0 0	Buildings and associated costs	111,200	-209	-30,000	80,991	-27.17%
A-2000	Rent	68,000	-7,110	-30,000	30,890	-54.57%
A-2001	Insurance	1,200	-209		991	-17.42%
A-2002	Water	20,000	6,850		26,850	34.25%
A-2003	Cleaning	0			0	
A-2004	Fitting-out and maintenance of premises	2,000	290		2,290	14.50%

Budget Line	Budget Line description	Budget 2015 approved by Budg. Authority	Agency transfers January-December 2015	Transfers MC/2015/9	Budget with transfers	Impact
A-2005	Security and surveillance of buildings	20,000	-30		19,970	-0.15%
A-2009	Other expenditure relating to buildings and premises	0			0	
2 1	INFORMATION TECHNOLOGY PURCHASES	236,500	19,511.96	-100,000	156,011.96	-34.03%
2 1 0	Information technology purchases	236,500	19,511.96	-100,000	156,011.96	-34.03%
A-2100	Computer equipment	30,000	5,561.90		35,561.90	18.54%
A-2101	Software	162,000	-49,449.94	-100,000	12,550.06	-92.25%
A-2102	Other external data processing services	44,500	63,400		107,900	142.47%
2 2	MOVABLE PROPERTY AND ASSOCIATED COSTS	7,600	2,840		10,440	37.37%
2 2 0	Technical installations and electronic office equipment	600	-600		0	-100.00%
A-2200	Technical installations and electronic office equipment	600	-600		0	-100.00%
2 2 1	Furniture	5,000	-1,080		3,920	-21.60%
A-2210	Furniture	5,000	-1,080		3,920	-21.60%
2 2 9	Other movable property and associated costs	2,000	4,520		6,520	226.00%
A-2290	Books and publications	1,000	5,520		6,520	552.00%
A-2291	Cars, transport vehicles, and maintenance and repairs	0			0	
A-2299	Other movable property, and maintenance and repairs	1,000	-1,000		0	-100.00%
2 3	CURRENT ADMINISTRATIVE EXPENDITURE	91,970	-29,151	-25,000	37,819	-58.88%
2 3 0	Stationery and office supplies	11,000	2,620		13,620	23.82%
A-2300	Stationery and office supplies	11,000	2,620		13,620	23.82%
2 3 2	Financial charges	300	8,980		9,180	2993.33%
A-2320	Bank charges	300	100		400	33.33%

Budget Line	Budget Line description	Budget 2015 approved by Budg. Authority	Agency transfers January-December 2015	Transfers MC/2015/9	Budget with transfers	Impact
A-2321	Exchange rate losses	0			0	
A-2329	Other financial charges	0	8,880		8,880	
2 3 3	Legal expenses	75,000	-47,700	-25,000	2,300	-96.93%
A-2330	Legal expenses	75,000	-47,700	-25,000	2,300	-96.93%
A-2331	Damages	0			0	
2 3 5	Other operating expenses	5,670	6,949		12,619	122.56%
2 3 5 0	Miscellaneous insurances	3,000	-3,000		0	-100.00%
2 3 5 9	Other operating expenses	2,670	9,949		12,619	372.62%
2 4	POSTAGE AND TELECOMM.	21,500	-4,123.05		17,376.95	-19.18%
A-2400	Postage and delivery charges	1,500			1,500	0.00%
A-2410	Telecommunication charges	20,000	-4,123.05		15,876.95	-20.62%
2 5	EXPENDITURE ON FORMAL AND OTHER MEETINGS	0	11,131.09		11,131.09	
A-2500	Expenditure on formal and other meetings	0	11,131.09		11,131.09	
3	OPERATIONAL EXPENDITURE	1,222,002	0	155,000	1,377,002	12.68%
3 0	Support to implementation of BEREC WP 2015	705,125	-78,500		626,625	-11.13%
3 0 0	Support to implementation of BEREC WP 2015	705,125	-78,500		626,625	-11.13%
B3-001	Support to the BEREC Expert Working Groups	560,000	-30,500		529,500	-5.45%
B3-002	Activities under Articles 7 and 7a Framework Directive	47,000	-18,000		29,000	-38.30%
B3-003	Collection exchange and transmission of information	98,125	-30,000		68,125	-30.57%
3 1	Horizontal activities (other support not directly related to BEREC WP)	516,877	78,500	155,000	750,377	45.18%
3 1 0	Horizontal activities (other support not directly related to BEREC WP)	516,877	78,500	155,000	750,377	45.18%
B3-101	Other support activities to BEREC	379,877		116,000	495,877	30.54%

Budget Line	Budget Line description	Budget 2015 approved by Budg. Authority	Agency transfers January-December 2015	Transfers MC/2015/9	Budget with transfers	Impact
B3-102	Provision of advice and other ad-hoc services to BEREC	137,000	78,500	39,000	254,500	85.77%

Annex III**Revenue**

Revenues in EUR	Budget 2015	Revenue received	%
1. Revenue from fees and charges			
2. European Union Subsidy	4,017,244	4,017,243.84	100.00%
3. Third countries contribution (incl. EFTA and candidate countries)	p.m.	0	
4. Other contributions (*)	p.m.	0	
5. Administrative operations	p.m.	6,694.65 (**)	
<i>Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 58)</i>	<i>p.m.</i>	<i>1,396.65</i>	
Total revenues	4,017,244	4,023,938.49	100.17%

* Estimated voluntary contributions from Member States or from their NRAs

** EUR 5,298 - reimbursement by the Translation Centre of their price stability reserve to all the customers – this revenue should be considered as general revenue and cannot be used for expenditure + EUR 1,396.65 of interest generated by funds paid by the Commission in quarter 4/2014 – quarter 3/2015. Both amounts will be taken into account in the calculation of the budget result at the annual closure of the accounts of the agencies as foreseen in Article 20 FFR and will be recovered by the Commission in 2016 as a part of the surplus.

Expenditure

Commitment and payment appropriations in EUR – C1 credits

Official Budget Item	Budget Item Description	Credit Available Com/ Payment Amount	Commitment Accepted Amount (EUR)	% Commit	Payment Accepted Amount (EUR)	% Payment
TITLE 1						
A-1100	Basic Salaries	700,146.31	700,142.97	100.00%	700,142.97	100.00%
A-1101	Family allowances	178,600.00	165,969.36	92.93%	165,969.36	92.93%
A-1102	Expatriation allowance	141,000.00	140,051.93	99.33%	140,051.93	99.33%
A-1110	Contract Staff	289,200.00	289,122.19	99.97%	289,122.19	99.97%
A-1111	Seconded National Experts	204,100.00	204,051.73	99.98%	203,963.69	99.93%
A-1120	Insurance against sickness	36,000.00	34,149.73	94.86%	34,149.73	94.86%
A-1121	Insurance against accidents	5,500.00	5,050.33	91.82%	5,050.33	91.82%
A-1122	Insurance against unemployment	13,500.00	12,827.72	95.02%	12,827.72	95.02%
A-1130	Child and other allowances	1,000.00	198.31	19.83%	198.31	19.83%
A-1131	Travel expenses for annual leave	37,600.00	37,145.69	98.79%	37,145.69	98.79%
A-11	STAFF IN ACTIVE EMPLOYMENT	1,606,646.31	1,588,709.96	98.88%	1,588,621.92	98.88%
A-1200	Travel expenses	27,300.00	23,221.52	85.06%	21,150.22	77.44%
A-1201	Miscellaneous expenditure on staff recruitment	0.00	0.00	0.00%	0.00	0.00%
A-1210	Travel expenses entering/leaving service	4,000.00	3,555.88	88.90%	3,555.88	88.90%
A-1211	Installation	60,500.00	60,252.24	99.59%	60,252.24	99.59%
A-1212	Removal expenses	2,700.00	2,395.80	88.73%	2,395.80	88.73%
A-1213	Daily subsistence allowance	39,268.69	39,268.69	100.00%	39,268.69	100.00%
A-12	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	133,768.69	128,694.13	96.21%	126,622.83	94.66%
A-1300	Mission expenses	226,700.00	226,634.43	99.97%	196,567.86	86.71%
A-1400	Medical services	7,000.00	3,756.39	53.66%	2,862.99	40.90%
A-1500	Training/language courses	82,200.00	82,174.79	99.97%	39,409.44	47.94%
A-1600	External Services	266,757.00	257,768.07	96.63%	171,892.46	64.44%
A-1700	Representation costs	3,400.00	3,376.14	99.30%	0.00	0.00 %
TOTAL TITLE 1 C1 from 2015 credits		2,326,472.00	2,291,113.91	98.48%	2,125,977.50	91.38%

Official Budget Item	Budget Item Description	Credit Available Com/ Payment Amount	Commitment Accepted Amount (EUR)	% Commit	Payment Accepted Amount (EUR)	% Payment
TITLE 2						
A-2000	Rent	30,890.00	30,888.70	100.00%	30,888.70	100.00%
A-2001	Insurance	991.00	990.37	99.94%	990.37	99.94%
A-2002	Water, gas, electricity	26,850.00	22,318.15	83.12%	20,318.15	75.67%
A-2004	Maintenance of premises	2,290.00	2,110.00	92.14%	1,565.00	68.34%
A-2005	Security & surveillance of building	19,970.00	19,937.16	99.84%	4,984.29	24.96%
A-20	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	80,991.00	76,244.38	94.14%	58,746.51	72.53%
A-2100	Computer equipment	35,561.90	35,550.47	99.97%	24,633.43	69.27%
A-2101	Software	12,550.06	12,550.06	100.00%	12,550.06	100.00%
A-2102	Other Data processing services	107,900.00	107,846.14	99.95%	31,832.64	29.50%
A-21	INFORMATION TECHNOLOGY PURCHASES	156,011.96	155,946.67	99.96%	69,016.13	44.22%
A-2200	Technical installation	0.00	0.00	0.00%	0.00	0.00%
A-2210	Furniture	3,920.00	3,919.03	99.98%	3,919.03	99.98%
A-2290	Books and publications	6,520.00	6,518.32	99.97%	2,844.92	43.63%
A-22	MOVABLE PROPERTY AND ASSOCIATED COSTS	10,440.00	10,437.35	99.97%	6,763.95	64.79%
A-2300	Office supply	13,620.00	13,454.37	98.78%	11,100.00	81.50%
A-2320	Bank charges	400.00	390.13	97.53%	360.00	90.00%
A-2329	Other financial charges	8,880.00	8,880.00	100.00%	0.00	0.00%
A-2330	Legal expenses	2,300.00	2,300.00	100.00%	2,300.00	100.00%
A-2350	Miscellaneous insurances	0.00	0.00	0.00%	0.00	0.00%
A-2359	Other operating expenses	12,619.00	10,753.00	85.21%	10,753.00	85.21%
A-23	CURRENT ADMINISTRATIVE EXPENDITURE	37,819.00	35,777.50	94.60%	24,513.00	64.82%
A-2400	Postage and delivery charges	1,500.00	1,227.21	81.81%	1,127.21	75.15%
A-2410	Telecommunication charges	15,876.95	15,876.95	100.00%	1,115.34	7.02%
A-24	POSTAGE AND TELECOMMUNICATIONS	17,376.95	17,104.16	98.43%	2,242.55	12.91%
A-2500	Meeting expenditures	11,131.09	10,124.52	90.96%	10,124.52	90.96%
TOTAL TITLE 2 C1 from 2015 credits		313,770.00	305,634.58	97.41%	171,406.66	54.63%

Official Budget Item	Intitule	Credit Available Com/ Payment Amount	Commitment Accepted Amount (Euro)	% Commit	Payment Accepted Amount (Euro)	% Payment
Title 3						
B3-001	Support to BEREC Working Groups	529,500.00	517,449.65	97.72%	472,048.38	89.15%
B3-002	Activities related to Article 7 and 7a Framework Directive	29,000.00	6,027.09	20.78%	6,027.09	20.78%
B3-003	Collection /transmission of information	68,125.00	51,728.61	75.93%	24,250.60	35.60%
B3-0	Support to implementation of BEREC WP	626,625.00	575,205.35	91.79%	502,326.07	80.16%
B3-101	Other support activities to BEREC	495,877.00	417,391.46	84.17%	372,490.80	75.12%
B3-102	Provision of advice and other services to BEREC	254,500.00	253,059.68	99.43%	54,246.70	21.32%
B3-1	Horizontal activities (other support not directly related to BEREC WP)	750,377.00	670,451.14	89.35%	426,737.50	56.87%
TOTAL TITLE 3 C1 from 2015 credits		1,377,002.00	1,245,656.49	90.46%	929,063.57	67.47%
Total	Title 1-3	4,017,244.00	3,842,404.98	95.65%	3,226,447.73	80.31%

Payment appropriations in EUR – C8 credits

Official Budget Item	Budget Item Description	Automatic Carryover of Commitment and Payment Appropriations to 2015	Commitment Accepted	% Committed / Available	Payment Request Accepted	% Paid / Available
TITLE 1						
A-1200	Travel expenses	10,292.98	9,776.83	94.99%	9,776.83	94.99
A-1201	Miscellaneous expenditure on staff recruitment	1,500.00	1,500.00	100.00%	1,500.00	100.00%
A-12	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	11,792.98	11,276.83	95.62%	11,276.83	95.62%
A-1300	Mission expenses	16,194.05	15,302.70	94.50%	15,302.70	94.50%
A-1400	Medical services	3,154.15	3,154.15	100.00%	3,154.15	100.00%
A-1500	Training/language courses	46,269.00	37,438.54	80.91%	37,438.54	80.91%
A-1600	External Services	125,981.50	120,540.62	95.68%	120,540.62	95.68%
A-1700	Representation costs	803.00	480.00	59.78%	480.00	59.78%
TOTAL TITLE 1 C8 2015 credits		204,194.68	188,192.84	92.16%	188,192.84	92.16%

Official Budget Item	Budget Item Description	Automatic Carryover of Commitment and Payment Appropriations to 2015	Commitment Accepted	% Committed / Available	Payment Request Accepted	% Paid / Available
TITLE 2						
A-2002	Water, gas, electricity	5,400.00	4,929.53	91.29%	4,929.53	91.29%
A-2004	Maintenance of premises	528.00	527.00	99.81%	527.00	99.81%
A-2005	Security & surveillance of building	14,952.87	14,952.87	100.00%	14,952.87	100.00%
A-20	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	20,880.87	20,409.40	97.74%	20,409.40	97.74%
A-2101	Software	14,719.32	14,719.32	100.00%	14,719.32	100.00%
A-2102	Other Data processing services	20,215.00	18,470.00	91.37%	18,470.00	91.37%
A-21	INFORMATION TECHNOLOGY PURCHASES	34,934.32	33,189.32	95.00%	33,189.32	95.00%
A-2290	Books and publications	5,000.00	2,591.97	51.84%	2,591.97	51.84%
A-22	MOVABLE PROPERTY AND ASSOCIATED COSTS	5,000.00	2,591.97	51.84%	2,591.97	51.84%
A-2300	Office supply	100.00	97.28	97.28%	97.28	97.28%
A-2320	Bank charges	303.46	295.10	97.25%	295.10	97.25%
A-2329	Other financial charges	10,800.00	10,800.00	100.00%	10,800.00	100.00%
A-2330	Legal expenses	5,160.00	650.00	12.60%	650.00	12.60%
A-2359	Other operating expenses	196.75	0.00	0.00%	0.00	0.00%
A-23	CURRENT ADMINISTRATIVE EXPENDITURE	16,560.21	11,842.38	71.51%	11,842.38	71.51%
A-2400	Postage and delivery charges	100.00	100.00	100.00%	100.00	100.00%
A-2410	Telecommunication charges	14,281.94	13,368.45	93.60%	13,368.45	93.60%
A-24	POSTAGE AND TELECOMMUNICATIONS	14,381.94	13,468.45	93.65%	13,468.45	93.65%
TOTAL TITLE 2 C8 2015 credits		91,757.34	81,501.52	88.82%	81,501.52	88.82%

Official Budget Item	Intitule	Automatic Carryover of Commitment and Payment Appropriations to 2015	Commitment Accepted	% Committed / Available	Payment Request Accepted	% Paid / Available
Title 3						
B3-001	Support to BEREC Working Groups	469,420.00	459,056.97	97.79%	459,056.97	97.79%
B3-002	Activities related to Article 7 and 7a Framework Directive	3,000.00	2,036.53	67.88%	2,036.53	67.88%
B3-003	Collection /transmission of information	473.98	473.98	100.00%	473.98	100.00%
B3-0	Support to implementation of BEREC WP	472,893.98	461,567.48	97.60%	461,567.48	97.60%
B3-101	Other support activities to BEREC	44,683.37	43,615.22	97.61%	43,615.22	97.61%
B3-102	Provision of advice and other services to BEREC	113,015.56	113,015.56	100.00%	113,015.56	100.00%
B3-1	Horizontal activities (other support not directly related to BEREC WP)	157,698.93	156,630.78	99.32%	156,630.78	99.32%
TOTAL TITLE 3 C8 2015 credits		630,592.91	618,198.26	98.03%	618,198.26	98.03%
Total	Title 1-3 C8 credits 2015	926,544.93	887,892.62	95.83%	887,892.62	95.83%