

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

Financial year 2016

March 2017

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1. Executive summary

The reports give an overview of the implementation of the budget of the Office of the Body of European Regulators for Electronic Communications (referred to as the "Office" or the "BEREC Office") for financial year 2016. 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 (2016).

Until the end of 2016, the BEREC Office had EUR 4,246,000.00 in total for different expenditure types (the interest generated by funds paid and recovery of an overpaid staff mission in the amount of EUR 176,33 could not be used in expenditure and will be considered, together with the surplus, as an amount 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 3,277,546.69 (77.19 % of the total available budget) was paid by 31.12.2016 and EUR 807,028.37 (19.00 % of total established commitments) were carried forward for payments still to be processed in 2017 (C8/2017).

Execution details by titles:

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

EUR 2,324,386.71 (99.78 % of the total available for Title 1 budget) were committed for spending on staff related expenditure and external services. EUR 2,072,243.34 (88.96 % of the total available for Title 1 budget) were paid by 31.12.2016 and EUR 252,143.37 (10.84 % of the total staff related established commitments) were carried forward (C8/2017) to cover payments for services delivered in 2016 where invoices are arriving only in 2017 and to cover commitments entered into by 31.12.2016 (contracts, which do not end in December 2016).

Title 2 (Infrastructure and operating expenditure):

EUR 361,392.69 (99.78 % of the total available for Title 2 budget) were committed for operating expenditure.

EUR 256,786.72 (70.90 % of the total Title 2 budget) were paid to the contractors, suppliers and service providers by 31.12.2016. EUR 104,605.97 (28.94 % of total operating established commitments) were carried forward (C8/2017) to cover payments of goods and services delivered in 2016 where invoices are arriving only in 2017 and to cover commitments entered into by 31.12.2016 (contracts, which do not end in December 2016).

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

EUR 1,398,795.66 (89.99 % of total available for Title 3 budget) were committed for operational expenditure. EUR 948,516.63 (61.02 % of total Title 3 budget) were processed in payments by 31.12.2016. EUR 450,279.03 (32.19% of total related to operational activities established commitments) were carried forward (C8/2017) in order to cover the payments, which are due in year 2016, but have not been finalised by the end of year (example: reimbursements to experts not fully finalised by the end of December 2016), to pay for the services received in 2016 for which invoices are arriving later in 2017 and to cover commitments entered into by 31.12.2016 (contracts, which do not end in December 2016).

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 2017 see section 3.6.

Execution of budget 2015 carried forward to 2016:

The amount of EUR 615,957.25 was carried forward to cover the payments, which were due in year 2015, but were not finalised by the end of year 2015 (C8/2016), out of which for: Title 1 (Staff and related expenditure, including external services for the BEREC Office) – EUR 165,136.41; Title 2 (Infrastructure and operating expenditure) – EUR 134,227.92; Title 3 (Operational expenditure – support to BEREC WP and other support not directly related to BEREC WP) – EUR 316,592.92

The following amounts were paid in 2016:

Title 1 (Staff and related expenditure, including external services for the BEREC Office) – EUR 149,676.91 (90.64% of the total carried forward Title 1 amount); Title 2 (Infrastructure and operating expenditure) – EUR 125,605.88 (93,58% of the total carried forward Title 2 amount); Title 3 (Operational expenditure – support to BEREC WP and other support not directly related to BEREC WP) – EUR 295,778.27 (93.43% of the total carried forward Title 3 amount).

The total cancelled (not paid from C8/2016) amount of EUR 44,896.19 (7.29% of the total carried forward for payments to 2016 amount) is taken into account for calculation of surplus in the budget outturn 2016.

The surplus 2016 will be paid back to the European Commission in the course of 2017 and will be considered as part of the revenue in the draft budget 2018.

2. Introduction

BEREC and 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;
- (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 BEREC Office is established as a European Union body with legal personality within the meaning of Article 185 of Council Regulation no

¹ OJ L 337, 18.12.2009, p.1

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 Unit.

As of 31 December 2016 the BEREC Office had 27 staff members⁴ (including Temporary and Contract Agents, Seconded National Experts and the Administrative Manager).

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

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)

⁴ Including 3 job offers sent

representatives of all members. The Contact Network usually has its meeting 3 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: www.berec.europa.eu
- Regulation (EC) No 1211/2009 of the European Parliament and of the Council of 25 November 2009 establishing the 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 BEREC Office, 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:
 - Zigrīda 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 2016

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 2016 - initial and with transfers and amendments

The initial Budget of the BEREC Office for year 2016, as adopted by the Management Committee of the BEREC Office (hereinafter, MC) and approved by the budgetary authority in 2015, is 4,246,000.00 EUR including:

- EUR 4,071,542: main subsidy from the European Union voted by the budgetary authority;
- EUR 174,458: budget outturn (surplus) 2015.

The table in Annex I presents the Budget 2016 in terms of appropriations for revenue, a total of EUR 4,246,000.

The table below contains data about the number of establishment plan posts authorised under the EU budget in 2016 and the comparison with the respective data in 2015 and 2014.

Function group and grade	TEMPORARY AGENTS					
	2014		2015		2016	
	Authorised under the EU Budget	Filled as of 31.12.2014	Authorised under the EU Budget	Filled as of 31.12.2015	Authorised under the EU Budget	Filled as of 31.12.2016
AD 16						
AD 15						
AD 14	1	1	1	1	1	1
AD 13						
AD 12						
AD 11						
AD 10					1	1
AD 9	2	2	2	1	1	1
AD 8					2	2
AD 7	3	3	3	3	1	1
AD 6			2	2	2	1
AD 5	5	5	3	3	3	4
Total grade AD	11	11	11	10	11	11
AST 11						
AST 10						
AST 9						
AST 8						
AST 7						
AST 6						
AST 5						

Function group and grade	TEMPORARY AGENTS					
	2014		2015		2016	
	Authorised under the EU Budget	Filled as of 31.12.2014	Authorised under the EU Budget	Filled as of 31.12.2015	Authorised under the EU Budget	Filled as of 31.12.2016
AST 4			2	2	2	1 ⁵
AST 3	4	4	2	2	2	2 ⁶
AST 2						
AST 1	1	1				
Total grade AST	5	5	4	4	4	3
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	15	14	15	14

By the end of 2016 BEREC Office made 7 (2 in quarter 1, 1 in quarter 2, 1 in quarter 3, 3 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.

The table in Annex II presents the Budget 2016 in terms of commitment and payment appropriations indicating the overall summary of the transfers made by the BEREC Office among various budget items.

⁵ 1 AST 4 post became vacant in September 2016 and was not filled in due to the foreseen cut of 1 temporary agent post as of January 2017.

⁶ Including 1 job offer sent and accepted.

3.3. Budget 2016 – rate of implementation

The budget execution of the BEREC Office is calculated as the 2016 C1 credits in commitment appropriations.

By the end of 2016, the BEREC Office received 2 instalments from the Commission, constituting the subsidy from the Commission and amounting to EUR 4,246,000.00

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

Out of EUR 4,246,000 of allowed commitment and payment appropriations of the C1 credits, EUR 4,084,575.06 (96.20%) were accepted in commitments and EUR 3,277,546.69 (77.19%) were paid.

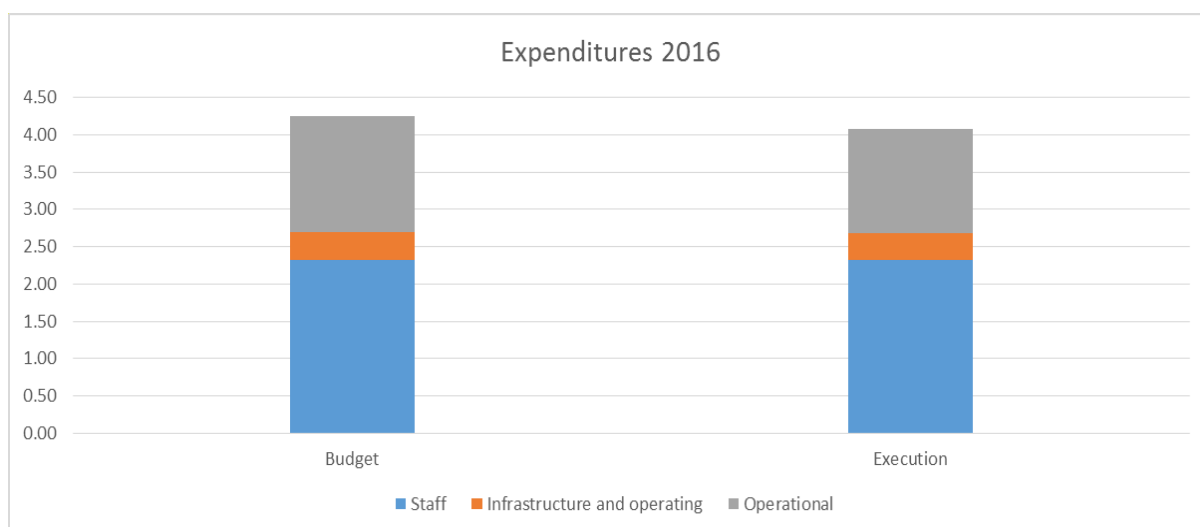
The tables in Annex III present the actual revenue received by the BEREC Office and the actual expenditure in terms of commitment and payment appropriations and commitments accepted and payments made by budget lines, chapters and titles by the end of 2016.

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

3.4. Budgetary execution – summary by Title – C1 credits 2016

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	2,329,398.36	2,324,386.71	99.78%	2,072,243.34	88.96 %
Title 2 - Total	362,188.96	361,392.69	99.78%	256,786.72	70.90 %
Title 3 - Total	1,554,412.38	1,398,795.66	89.99%	948,516.63	61.02 %
Total Expenditure	4,246,000.00	4,084,575.06	96.20 %	3,277,546.69	77.19 %



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 2016, 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 2016 nor carried forward to 2017 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 2016 had remained below 95%, penalties amounting to a 2% reduction in the 2018 budget would have been foreseen. This indicator for the BEREK Office is 96.20%.

The outstanding commitments at the end of the year are automatically carried forward to 2017.

3.5. Commitment and payment appropriations carried forward

Budget Title	Type of expenditure	Automatic carryover of payment appropriations to 2016	Automatic carryover of payment appropriations to 2017
1	Staff	165,136.41	252,143.37
2	Administrative expenses	134,227.92	104,605.97
3	Operational expenditure	316,592.92	450,279.03
	Total	615,957.25	807,028.37

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 2016 which not been finalised by the end of year (example: reimbursements to experts not fully finalised by the end of December 2016);
- contracts entered into by 31 December 2016 which do not end in December 2016. The relevant budgetary commitment for a particular contract has to be carried forward into the next year.

The C8 2017 budget should be consumed as soon as possible and the resources not used to be de-committed. C8 2017 budget cannot be carried forward for the second year.

Carry-forward of appropriations to 2017 (EUR 807,028.37) relates to:

Title 1: Staff related costs such as:

- reimbursements to the recruitment candidates;
- travel expenses entering leaving the service in December 2016;
- staff missions and PMO fees for the mission calculation;
- medical examinations (SLA with Medical Service of the Commission);
- payments for interim services of December, where invoices are due in January 2017

- pending payments for the translation of calls for expression of interests that were sent for translation in December 2017 ;
- 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) signed, started and/or executed in 2016, for which calculations and invoices will be received in 2016.

The carry-forward of EUR 252,143.37 represents a percentage of 10.84 % of the total staff related commitments established in 2016 which amount to EUR 2,324,386.71.

Title 2: General administration of the Office:

- Office premises' utilities, fitting-out, security services – invoices for services rendered in 2016 that will be received in 2017.
- communication costs - all amounts related to automatically renewed and new contracts, which were signed in October – December 2016, therefore most of the budget is carried forward;
- postal costs - services were rendered at the end of 2016, but invoices for them will arrive in 2017;
- the trainings services on budgeting models and local data warehouse manager were rendered at the end of 2016 and will be invoiced in 2017;
- part of publications booked in 2016 will be invoiced in 2017, therefore the commitment is carried forward to 2016;
- a contract for office supplies that was automatically renewed mid-2016 and was carried forward to 2017

The carry-forward of EUR 104,605.97 represents a percentage of 28.94 % of total Title 2 commitments established in 2016 which amount to EUR 361,392.69

Title 3: Operational activities such as:

- some reimbursements of participants/experts to Expert Working Groups, workshops, international and BEREC events and other operational meetings of December 2016
- SLAs (PMO fees for calculation of experts' reimbursements);
- contracts signed in 2016 (provision of regulatory training to the BEREC community, BEREC ICT services, study on Net Neutrality) for which invoices will arrive in 2017.

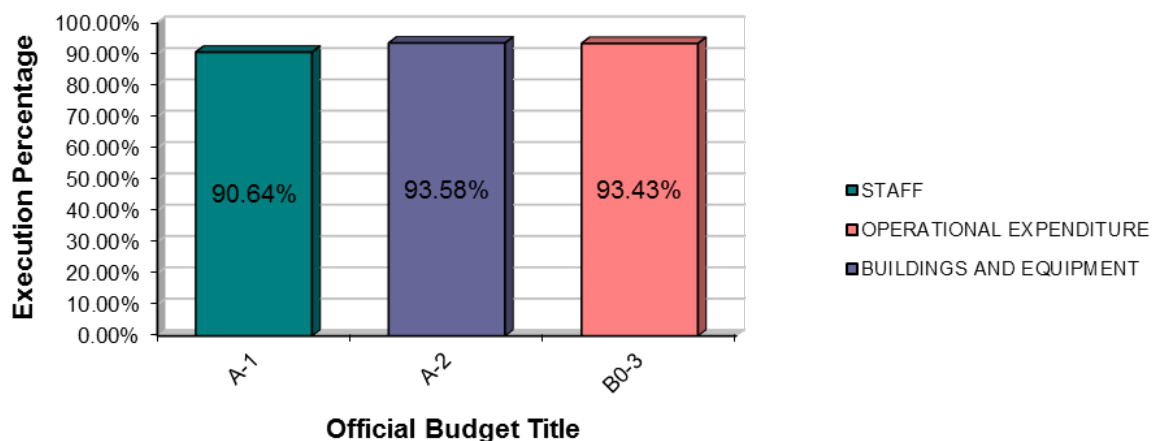
The carry-forward of EUR 450,279.03 represents a percentage of 32.19 % of total commitments relating to operational activities established in 2016 which amount to EUR 1,398,795.66.

The total carry-forward of EUR 807,028.37 represents a percentage of 19.75% of total commitments established in 2016 which amount to 4,084,575.06 EUR.

3.6. Commitment and payment appropriations carried forward to 2016

Carry-forward from 2015 to 2016 – C8 credits

Budget Title	Type of expenditure	Automatic Carryover of Commitment and Payment Appropriations to 2016	Commitment Accepted	% Committed / Available	Payment Request Accepted	% Paid / Available
Title 1	Staff	165,136.41	149,676.91	90.64%	149,676.91	90.64%
Title 2	Administrative expenses	134,227.92	125,605.88	93.58%	125,605.88	93.58%
Title 3	Operational expenditure	316,592.92	295,778.27	93.43%	295,778.27	93.43%
Total Expenditure		615,957.25	571,061.06	92.71%	571,061.06	92.71%



EUR 44,896.19 (7.29%) of the carried-forward C8 appropriations were cancelled.

This happened mostly due to the fact that:

Title 1:

- The mission expenses were based on the average amount paid to mission performers during 2015. The actual spending was lower by EUR 3,506.86; the unused appropriations have been cancelled;
- The estimate of expenses for training delivered by the EC services was based on the average amount paid to the EC in 2014. However, the actual spending was lower by EUR 1,012.5. Therefore, the unused appropriations had to be cancelled;
- Part of the amount of the travelling expenses for an on-site coaching for the year-end closure needed to be cancelled as the travel costed with EUR 1,892.25 less than expected;
- The BEREK Office has planned missions for the ICC assistant from ENISA for ex-post

controls (under a SLA for sharing the ICC capacity) but the control activities were performed remotely and the amount planned for the travel was lower by EUR 4,502.25 and needed to be cancelled;

- Carry-forwards for interim staff contracts were based on the contracts' amount. The actual expenditure was lower by EUR 2,820.78 and unused appropriation had to be cancelled.

Title 2:

- The implementation of the Activity based costing/activity based budgeting (ABC/ABB) project was delayed and the contract for customisation of the application had to be extended until 2017. The non-expenses had to be cancelled (EUR 4,528.40);

- The estimates of the needs for telecommunication services (that in accordance to contracts were in place until October – November 2016) were done on the basis of expenses incurred in the previous period. The actual spending on these services was lower by EUR 2,442.58. 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 9,354.41 and were cancelled;

- A speaker from the USA invited to a workshop, rescheduled from December 2015 to the beginning of 2016 could not attend the event and therefore the amount of EUR 6,810.13 needed to be cancelled.

The amount of cancelled carried forward from 2015 appropriations (fund source C8) will not be automatically deducted from next year (i.e. 2017) budget. However, if the cancellation of payment appropriations (fund source C8) in the budget exceeds 5%, 2% reduction may be applied for 2018 budget. This indicator for the BEREC Office is 7.29%. The 2.29 percentage point cancellation over the target represents EUR 14,098. This very low amount has led to the high cancellation rate because technical carry-overs (commitments for travel expenses reimbursements) are relatively high in the total, otherwise moderate carry-overs. The BEREC Office, due to its specific mandate, provides support to BEREC with organising meetings, including reimbursing travel expenses, and does not run high scale projects that would generate a volume of precisely predictable carry-overs in budgetary commitments.

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 Communities⁷.

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.

⁷ 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 **96.20 %**

TITLE 1 (total execution 99.78%)

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)
1,573,780.91	1,573,780.91	100%	1,573,780.91	100%

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 PMO calculation for the reimbursement of candidates who attended the interviews in 2016 but were not yet paid, as well as for the costs of PMO services rendered for calculating reimbursements invoice for which will arrive later in 2017, 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)
45,823.96	45,823.96	100%	40,177.62	87.68%

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 2016 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 2017, 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)
234,390.87	234,223.51	99.93%	203,244.51	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 in 2016 will be received in 2017, 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)
5,000.00	3,000.00	60.00%	0	0

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 2017. The contract for language trainings and integration was automatically renewed in December 2016. Therefore, commitments are carried forward to 2017.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
84,107.40	84,107.40	100%	31,859.90	37.88%

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 consultancies, interim staff contracts were signed in 2016. Invoices for these contracts and several external service providers will arrive in 2017, so the commitments are carried forward to 2016. The payment execution is low as the invoice for translating four calls for expressions of interests in all EU languages.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
381,167.16	378,302.87	99.25%	218,652.34	57.36%

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 2017, 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)
5,148.06	5,148.06	100%	4,528.06	87.96%

TITLE 2 (total execution 99.78%)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 payment execution of 72.53 % is due to the invoices for rent, utilities and security services are due to arrive in the beginning of 2017. The amount for the pending fees was calculated and carried forward to 2017.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
81,714.54	81,714.54	100%	61,496.34	75.26%

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 2016 will be received later in 2017 and, therefore, this amount was carried forward as well as the amounts ENISA back up services and the fees for the automatically renewed contract for the IT support.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
150,286.38	150,184.31	99.93%	119,319.31	79.39%

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 2016 will be invoiced later in 2017 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)
9,199.74	8,693.19	94.49%	7,008.65	76.18%

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, missions of the accounting officers and fees for the supply of the drinking water will be invoiced in 2017, therefore the budget 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)
106,553.92	106,422.67	99.88%	56,513.96	53.04%

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.

The low execution is due to a much lower consumption and costs of the landline and mobile telephony services than initially estimated. The invoices for sTesta, internet and telephony

services consumed in December 2016 will arrive in January 2017, therefore the estimated amount was carried forward.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
3,069.87	3,013.49	98.16%	1,083.95	35.31%

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)
11,364.51	11,364.51	100%	11,364.51	100%

TITLE 3 (total execution 89.99%)

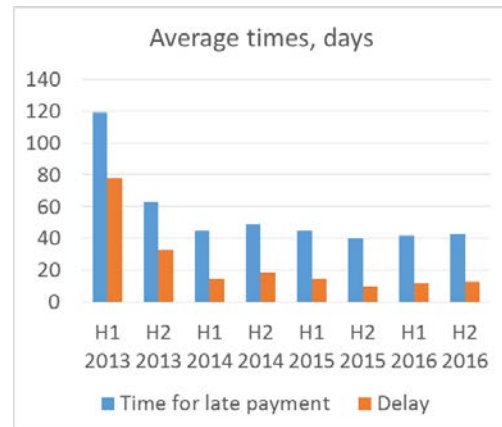
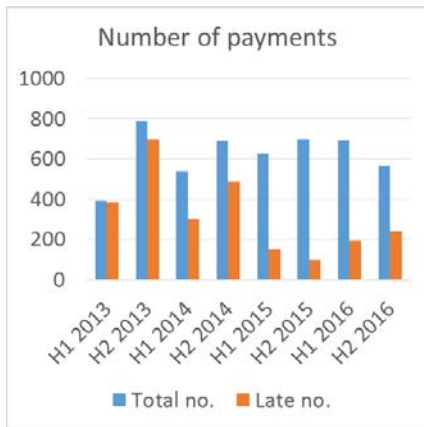
One of the areas to which the BEREC Office continues to pay greater attention is reimbursements to experts. The BEREC Office is continuously working in order to process the reimbursements as soon as possible and to decrease the delays beyond the 30-day deadline. However, due to heavy work load generated by the net neutrality public consultation, which required setting up new priorities in the work plans of staff and turn-over of staff involved in expert reimbursements in 2016 the delay in expert reimbursement increase compared to the second half of 2015.

To resolve the matter in the best possible way the BEREC Office requested an external service provider through a FWC to process the expert reimbursements for two big events, namely: the 4th Contact Network (17-18 November 2016, Jurmala) and 29th plenary meeting (8-9 December 2016). The contractor executed the expert reimbursements on average for 16.04 day for the Jurmala event (Latvia) and for 18 days – for the Berlin event, without any delay beyond the 30-day deadline. As this approach has led to extremely satisfactory results its usage will be expanded to other type of BEREC events as far as possible.

	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
H1 2016	693	195	42	12
H2 2016	567 ⁸	240	43	13

⁸ The current data includes only payment executed directly by the BEREC Office and does not cover data about reimbursement processed by the BEREC Office contractor.

Late reimbursement indicator



Chapter 30 - Support to implementation of BEREC WP 2016

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 December 2016 a contract for a Net Neutrality study was signed. The amount for invoices to be received and paid in 2016 was carried forward. These invoices include organisation and reimbursements of participants of the Inter-connectivity workshop held in November 2016, fees for the Net-Neutrality study and pending reimbursements for the 2016 EWG meeting participants.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
732,412.38	641,365.72	87.57%	411,860.67	56.23%

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, Information Sharing 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 2016, as well as for the costs of PMO services rendered for calculating reimbursements to the experts, 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)
822,000.00	757,429.94	92.14%	536,655.96	65.29%

Annex I

REVENUE - appropriations

Revenues in EUR	Budget 2016	Corrigendum	New Appropriations 2016
1. Revenue from fees and charges			
2. European Union Subsidy	4,246,000	0	4,246,000
<i>2.a. of which "fresh" contributions in year 2014</i>	<i>4,072,000</i>	<i>0</i>	<i>4,072,000</i>
<i>2.b. of which assigned revenues deriving from previous year 2013 surplus</i>	<i>174,000</i>	<i>0</i>	<i>174,000</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	4,246,000	0	4,246,000

(*) 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 Item Description	Budget 2016 approved by budg. authority	Transfers January-September 2016	Transfers September-December 2016	Budget with transfers
	Budget	4,246,000			
1	STAFF	2,402,000	-106,041	33,440	2,329,399
1 1	STAFF IN ACTIVE EMPLOYMENT	1,783,500	-197,368	-12,351	1,573,781
1 1 0	Staff in active employment	1,186,000	-183,361	-7,982	994,657
1 1 0 0	Basic salaries	780,000	-87,855	-2,592	689,553
1 1 0 1	Family allowances	204,000	-29,506	-4,955	169,538
1 1 0 2	Expatriation and foreign-residence allowances	202,000	-66,000	-434	135,566
1 1 1	Contract staff and other staff	500,000	3,564	-3,028	500,536
1 1 1 0	Contract staff	365,514	-26,042	-449	339,024
1 1 1 1	Seconded national experts	134,486	29,605	-2,579	161,512
1 1 2	Employer's social security contributions	58,000	-5,527	-29	52,444
1 1 2 0	Insurance against sickness	37,000	-2,900	298	34,398
1 1 2 1	Insurance against accidents and occupational disease	6,000	-375	-549	5,076
1 1 2 2	Insurance against unemployment	15,000	-2,252	221	12,969
1 1 2 3	Constitution or maintenance of pension rights	0	0	0	0
1 1 3	Miscellaneous allowances and grants	39,500	-12,044	-1,312	26,144
1 1 3 0	Childbirth and death allowances and grants	1,000	0	-1,000	0
1 1 3 1	Travel expenses for annual leave	38,500	-12,044	-312	26,144
1 1 3 9	Other allowances	0	0	0	0
1 1 9	Salary weightings	0	0	0	0
1 1 9 0	Salary weightings	0	0	0	0
1 1 9 1	Adjustments to remunerations	0	0	0	0
1 2	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	46,000	19,485	-19,661	45,824
1 2 0	Recruitment expenses	10,000	21,000	-10,917	20,083
1 2 0 0	Travel expenses	10,000	21,000	-10,917	20,083

Budget Line	Budget Item Description	Budget 2016 approved by budg. authority	Transfers January-September 2016	Transfers September-December 2016	Budget with transfers
1 2 0 1	Miscellaneous expenditure on staff recruitment	0	0	0	0
1 2 1	Expenses on entering/leaving	36,000	-1,515	-8,744	25,741
1 2 1 0	Travel expenses on entering/leaving	3,000	0	-1,933	1,067
1 2 1 1	Installation, resettlement and transfer allowances	12,000	0	-471	11,529
1 2 1 2	Removal expenses	6,000	-2,000	-4,000	0
1 2 1 3	Daily subsistence allowances	15,000	485	-2,340	13,145
1 3	MISSIONS AND DUTY TRAVEL	201,000	45,855	-12,484	234,371
1 3 0 0	Mission expenses, duty travel expenses and other ancillary expenditure	201,000	45,855	-12,484	234,371
1 4	SOCIOMEDICAL SERVICES	6,000	0	-1,000	5,000
1 4 0	Medical service	6,000	0	-1,000	5,000
1 4 0 0	Medical service	6,000	0	-1,000	5,000
1 5	TRAININGS	70,000	11,793	2,315	84,107
1 5 0	Training	70,000	11,793	2,315	84,107
1 5 0 0	Training	70,000	11,793	2,315	84,107
1 6	EXTERNAL SERVICES	290,000	16,164	75,003	381,167
1 6 0 0	External services	290,000	16,164	75,003	381,167
1 7	REPRESENTATION AND MISCELLANEOUS STAFF COSTS	5,500	-1,969	1,617	5,148
1 7 0 0	Representation, receptions and events, and miscellaneous staff expenses	5,500	-1,969	1,617	5,148
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	260,505	106,041	-4,357	362,189
2 0	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	85,405	-15,474	11,783	81,715
2 0 0	Buildings and associated costs	85,405	-15,474	11,783	81,715
2 0 0 0	Rent	33,000	4,012	15,449	52,461
2 0 0 1	Insurance	1,100	-120	0	980
2 0 0 2	Water, gas, electricity and heating	30,250	-6,067	-1,385	22,799
2 0 0 3	Cleaning	0	0	0	0
2 0 0 4	Fitting-out and maintenance of premises	1,055	790	0	1,845
2 0 0 5	Security and surveillance of buildings	20,000	-14,088	-2,282	3,630

Budget Line	Budget Item Description	Budget 2016 approved by budg. authority	Transfers January-September 2016	Transfers September-December 2016	Budget with transfers
2 0 0 9	Other expenditure relating to the acquisition, construction or maintenance of a building	0	0	0	0
2 1	INFORMATION TECHNOLOGY PURCHASES	81,900	74,188	-5,802	150,286
2 1 0	Information technology purchases	81,900	74,188	-5,802	150,286
2 1 0 0	Computer equipment	20,500	3,222	0	23,722
2 1 0 1	Software	12,600	-5,250	0	7,350
2 1 0 2	Other external data processing services	48,800	76,216	-5,802	119,214
2 2	MOVABLE PROPERTY AND ASSOCIATED COSTS	21,000	-8,825	-2,975	9,200
2 2 0	Technical installations and electronic office equipment	1,000	-996	0	4
2 2 0 0	Technical installations and electronic office equipment	1,000	-996	0	4
2 2 1	Furniture	5,000	1,171	0	6,171
2 2 1 0	Furniture	5,000	1,171	0	6,171
2 2 9	Other movable property and associated costs	15,000	-9,000	-2,975	3,025
2 2 9 0	Books, newspapers and documentation	15,000	-9,000	-2,975	3,025
2 2 9 1	Cars, transport vehicles, and maintenance and repairs	0	0	0	0
2 2 9 9	Other movable property, and maintenance and repairs	0	0	0	0
2 3	CURRENT ADMINISTRATIVE EXPENDITURE	46,900	65,769	-6,115	106,554
2 3 0	Stationery and office supplies	6,000	6,681	0	12,681
2 3 0 0	Stationery and office supplies	6,000	6,681	0	12,681
2 3 2	Financial charges	15,500	-1,014	0	14,486
2 3 2 0	Bank charges	500	-318	0	182
2 3 2 1	Exchange rate losses	0	0	0	0
2 3 2 9	Other financial charges	15,000	-696	0	14,304
2 3 3	Legal expenses	20,000	-15,000	-4,250	750
2 3 3 0	Legal expenses	20,000	-15,000	-4,250	750
2 3 3 1	Damages	0	0	0	0
2 3 5	Other operating expenses	5,400	75,102	-1,865	78,637
2 3 5 0	Miscellaneous insurances	0	0	0	0
2 3 5 9	Other operating expenses	5,400	75,102	-1,865	78,637
2 4	POSTAGE AND TELECOMM.	21,300	-17,850	-380	3,070
2 4 0 0	Postage and delivery charges	1,300	0	-100	1,200
2 4 1 0	Telecommunication charges	20,000	-17,850	-280	1,870
2 5	EXPENDITURE ON FORMAL AND OTHER MEETINGS	4,000	8,232	-867	11,365
2 5 0 0	Meetings in general	4,000	8,232	-867	11,365

Budget Line	Budget Item Description	Budget 2016 approved by budg. authority	Transfers January-September 2016	Transfers September-December 2016	Budget with transfers
3	OPERATIONAL EXPENDITURE	1,583,495	0	-29,083	1,554,412
3 0	Support to implementation of BEREC WP 2016	761,495	0	-29,083	732,412
3 0 0	Support to implementation of BEREC WP 2016	761,495	0	-29,083	732,412
3 0 0 1	Support to the BEREC Expert Working Groups	578,000	0	-29,083	548,917
3 0 0 2	Activities under Articles 7 and 7a Framework Directive	33,000	0	0	33,000
3 0 0 3	Collection exchange and transmission of information	150,495	0	0	150,495
3 1	Horizontal activities (other support not directly related to BEREC WP)	822,000	0	0	822,000
3 1 0	Horizontal activities (other support not directly related to BEREC WP)	822,000	0	0	822,000
3 1 0 1	Other support activities to BEREC	500,000	125,000	0	625,000
3 1 0 2	Provision of advice and other ad-hoc services to BEREC and other parties	322,000	-125,000	0	197,000

Annex III

REVENUE

Revenues in EUR	Budget 2016	Revenue received	%
1. Revenue from fees and charges			
2. European Union Subsidy	4,246,000	4,246,000.00	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.	176,33 (**)	0.004
<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>156,33</i>	
Total revenues	4,246,000	4,246,176.33	100.004%

* Estimated voluntary contributions from Member States or from their NRAs

** EUR 156.33 of interest generated by funds paid by the Commission in Q4/2015 – Q2/2016 and 19.7 EUR a recovery of overpaid mission expenses from a staff member. 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	689,552.57	689,552.57	100.00%	689,552.57	100.00%
A-1101	Family allowances	169,538.27	169,538.27	100.00%	169,538.27	100.00%
A-1102	Expatriation allowance	135,565.77	135,565.77	100.00%	135,565.77	100.00%
A-1110	Contract Staff	339,023.74	339,023.74	100.00%	339,023.74	100.00%
A-1111	Seconded National Experts	161,512.13	161,512.13	100.00%	161,512.13	100.00%
A-1120	Insurance against sickness	34,398.62	34,398.62	100.00%	34,398.62	100.00%
A-1121	Insurance against accidents	5,076.35	5,076.35	100.00%	5,076.35	100.00%
A-1122	Insurance against unemployment	12,969.07	12,969.07	100.00%	12,969.07	100.00%
A-1130	Child and other allowances	0.00	0.00			
A-1131	Travel expenses for annual leave	26,144.39	26,144.39	100.00%	26,144.39	100.00%
A-11	STAFF IN ACTIVE EMPLOYMENT	1,573,780.91	1,573,780.91	100.00%	1,573,780.91	100.00%
A-1200	Travel expenses	20,083.36	20,083.36	100.00%	14,937.02	74.38%
A-1210	Travel expenses entering/leaving service	1,066.91	1,066.91	100.00%	566.91	53.14%
A-1211	Installation	11,528.59	11,528.59	100.00%	11,528.59	100.00%
A-1212	Removal expenses	0.00	0.00			
A-1213	Daily subsistence allowance	13,145.10	13,145.10	100.00%	13,145.10	100.00%
A-12	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	45,823.96	45,823.96	100.00%	40,177.62	87.68%
A-1300	Mission expenses	234,390.87	234,223.51	99.94%	203,244.51	86.72%
A-1400	Medical services	5,000.00	3,000.00	60.00%		
A-1500	Training/language courses	84,107.40	84,107.40	100.00%	31,859.90	37.88%
A-1600	External Services	381,167.16	378,302.87	99.25%	218,652.34	57.36%
A-1700	Representation costs	5,148.06	5,148.06	100.00%	4,528.06	87.96%
TOTAL TITLE 1 C1 from 2016 credits		2,329,418.36	2,324,386.71	99.78%	2,072,243.34	88.96%

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	52,460.96	52,460.94	100.00%	35,342.76	67.37%
A-2001	Insurance	980.00	980.00	100.00%	980.00	100.00%
A-2002	Water, gas, electricity	22,798.62	22,798.62	100.00%	20,498.62	89.91%
A-2004	Maintenance of premises	1,844.67	1,844.67	100.00%	1,844.67	100.00%
A-2005	Security & surveillance of building	3,630.29	3,630.29	100.00%	2,830.29	77.96%
A-20	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	81,714.54	81,714.52	100.00%	61,496.34	75.26%
A-2100	Computer equipment	23,722.30	23,620.83	99.57%	23,620.83	99.57%
A-2101	Software	7,350.00	7,349.40	99.99%	7,349.40	99.99%
A-2102	Other Data processing services	119,214.08	119,214.08	100.00%	88,349.08	74.11%
A-21	INFORMATION TECHNOLOGY PURCHASES	150,286.38	150,184.31	99.93%	119,319.31	79.39%
A-2200	Technical installation	4.00				
A-2210	Furniture	6,171.11	6,170.91	100.00%	5,483.41	88.86%
A-2290	Books and publications	3,024.63	2,522.28	83.39%	1,525.24	50.43%
A-22	MOVABLE PROPERTY AND ASSOCIATED COSTS	9,199.74	8,693.19	94.49%	7,008.65	76.18%
A-2300	Office supply	12,681.00	12,630.63	99.60%	10,025.92	79.06%
A-2320	Bank charges	182.04	182.04	100.00%	182.04	100.00%
A-2329	Other financial charges	14,304.00	14,304.00	100.00%		
A-2330	Legal expenses	750.00	750.00	100.00%	750.00	100.00%
A-2350	Miscellaneous insurances					
A-2359	Other operating expenses	78,636.88	78,556.00	99.90%	45,556.00	57.93%
A-23	CURRENT ADMINISTRATIVE EXPENDITURE	106,553.92	106,422.67	99.88%	56,513.96	53.04%
A-2400	Postage and delivery charges	1,200.00	1,143.65	95.30%	1,081.97	90.16%
A-2410	Telecommunication charges	1,869.87	1,869.84	100.00%	1.98	0.11%
A-24	POSTAGE AND TELECOMMUNICATIONS	3,069.87	3,013.49	98.16%	1,083.95	35.31%
A-2500	Meeting expenditures	11,364.51	11,364.51	100.00%	11,364.51	100.00%
TOTAL TITLE 2 C1 from 2016 credits		362,188.96	361,392.69	99.78%	256,786.72	70.90%

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	548,917.38	500,377.38	91.16%	372,988.81	67.95%
B3-002	Activities related to Article 7 and 7a Framework Directive	33,000.00	10,978.34	33.27%	10,978.34	33.27%
B3-003	Collection /transmission of information	150,495.00	130,010.00	86.39%	27,893.52	18.53%
B3-0	Support to implementation of BEREC WP	732,412.38	641,365.72	87.57%	411,860.67	56.23%
B3-101	Other support activities to BEREC	625,000.00	560,429.94	89.67%	480,680.05	76.91%
B3-102	Provision of advice and other services to BEREC	197,000.00	197,000.00	100.00%	55,975.91	28.41%
B3-1	Horizontal activities (other support not directly related to BEREC WP)	822,000.00	757,429.94	92.14%	536,655.96	65.29%
TOTAL TITLE 3 C1 from 2016 credits		1,554,412.38	1,398,795.66	89.99%	948,516.63	61.02%
Total	Title 1-3	4,246,019.70	4,084,575.06	96.20%	3,277,546.69	77.19%

Payment appropriations in EUR – C8 credits

Official Budget Item	Budget Item Description	Automatic Carryover of Commitment and Payment Appropriations to 2016	Commitment Accepted	% Committed / Available	Payment Request Accepted	% Paid / Available
TITLE 1						
A-11	A-1111 Seconded national experts	88.04	88.04	100.00%	88.04	100.00%
A-12	A-1200 Travel expenses	2,071.30	1,772.80	85.59%	1,772.80	85.59%
A-13	A-1300 Mission duty and travel expenses	30,066.57	25,822.17	85.88%	25,822.17	85.88%
A-14	A-1400 Medical services	893.40	871.20	97.52%	871.20	97.52%
A-15	A-1500 Training and language courses	42,765.35	39,556.92	92.50%	39,556.92	92.50%
A-16	A-1600 Training and language courses	85,875.61	78,376.86	91.27%	78,376.86	91.27%
A-17	A-1700 Representation and miscellaneous staff costs	3,376.14	3,188.92	94.45%	3,188.92	94.45%
Total TITLE 1 C8 2016 credits:		165,136.41	149,676.91	90.64%	149,676.91	90.64%

Official Budget Item	Budget Item Description	Automatic Carryover of Commitment and Payment Appropriations to 2016	Commitment Accepted	% Committed / Available	Payment Request Accepted	% Paid / Available
TITLE 2						
A-20	A-2002 Water gas electricity and heating	2,000.00	1,899.27	94.96%	1,899.27	94.96%
	A-2004 Fitting-out and maintenance of premises	545.00	545.00	100.00%	545.00	100.00%
	A-2005 Security and surveillance of buildings	14,952.87	14,952.87	100.00%	14,952.87	100.00%
Total: A-20		17,497.87	17,397.14	99.42%	17,397.14	99.42%
A-21	A-2100 Computer equipment	10,917.04	10,917.04	100.00%	10,917.04	100.00%
	A-2102 Other external data processing services	76,013.50	69,831.84	91.87%	69,831.84	91.87%
Total: A-21		86,930.54	80,748.88	92.89%	80,748.88	92.89%
A-22	A-2290 Books and publications	3,673.40	3,502.87	95.36%	3,502.87	95.36%
A-23	A-2300 Stationery and office supplies	2,354.37	2,354.37	100.00%	2,354.37	100.00%
	A-2320 Bank charges	30.13	29.19	96.88%	29.19	96.88%
	A-2329 Other financial charges	8,880.00	8,880.00	100.00%	8,880.00	100.00%
Total: A-23		11,264.50	11,263.56	99.99%	11,263.56	99.99%
A-24	A-2400 Postage and delivery charges	100.00	74.40	74.40%	74.40	74.40%
	A-2410 Telecommunication charges	14,761.61	12,619.03	85.49%	12,619.03	85.49%
Total: A-24		14,861.61	12,693.43	85.41%	12,693.43	85.41%
Total TITLE 2 C8 2016 credits:		134,227.92	125,605.88	93.58%	125,605.88	93.58%

Official Budget Item	Intitule	Automatic Carryover of Commitment and Payment Appropriations to 2016	Commitment Accepted	% Committed / Available	Payment Request Accepted	% Paid / Available
Title 3						
B3-001	Support to BEREK Working Groups	45,401.27	39,890.03	87.86%	39,890.03	87.86%
B3-003	Collection /transmission of information	27,478.01	20,667.88	75.22%	20,667.88	75.22%
B3-0	Support to implementation of BEREK WP	72,879.28	60,557.91	83.09%	60,557.91	83.09%
B3-101	Other support activities to BEREK	44,900.66	43,835.80	97.63%	43,835.80	97.63%
B3-102	Provision of advice and other services to BEREK	198,812.98	191,384.56	96.26%	191,384.56	96.26%
B3-1	Horizontal activities (other support not directly related to BEREK WP)	243,713.64	235,220.36	96.52%	235,220.36	96.52%
TOTAL TITLE 3 C8 2016 credits		316,592.92	295,778.27	93.43%	295,778.27	93.43%
Total	Title 1-3 C8 credits 2016	615,957.25	571,061.06	92.71%	571,061.06	92.71%