



REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT

BEREC
OFFICE



Agency for Support for BEREC



Financial year
2024

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1 INTRODUCTION

The legal basis for this Report on Budgetary and Financial Management is Article 28(2) of Regulation (EU) 2018/1971 of 11 December 2018¹ and Article 103 of the Financial Regulation of the Agency for Support for BEREC (BEREC Office, Agency)², which stipulates that the Agency shall prepare a report on budgetary and financial management for the closed financial year.

The present report analyses the appropriations managed by the BEREC Office in 2024.

1.1 ABOUT BEREC OFFICE

BEREC and the Office were established in 2009 by the European Parliament and the Council. BEREC was established with the objective to contribute, on the one hand, to the development and, on the other, to the better functioning of the internal market for electronic communications networks and services by ensuring the consistent implementation of the regulatory framework for electronic communications.

The Office was established as a Community body with legal personality to carry out the tasks referred to in Regulation (EC) No 1211/2009, in particular the provision of professional and administrative support to BEREC. It was expected to operate as a Brussels-based support office as the successor of the former ERG secretariat. With only 16 posts and 12 external staff FTEs (of which two were assigned to administration and support), the Office became the smallest European Union (EU) regulatory agency. With Decision 2010/349/EU, the Representatives of the Governments of the Member States decided that the Office would have its seat in Riga, thus becoming a decentralised regulatory agency. The resources were not adjusted accordingly.

Since their establishment, BEREC and the Office have made a positive contribution towards the consistent implementation of the regulatory framework for electronic communications. Regulation (EU) 2018/1971 of 11 December 2018 aims to strengthen the role of BEREC in order to further contribute to the development of the internal market for electronic communications throughout the EU, as well as to promote access to, and take-up of very high capacity networks, competition in the provision of electronic communications networks, services and associated facilities and the interests of the citizens of the EU.

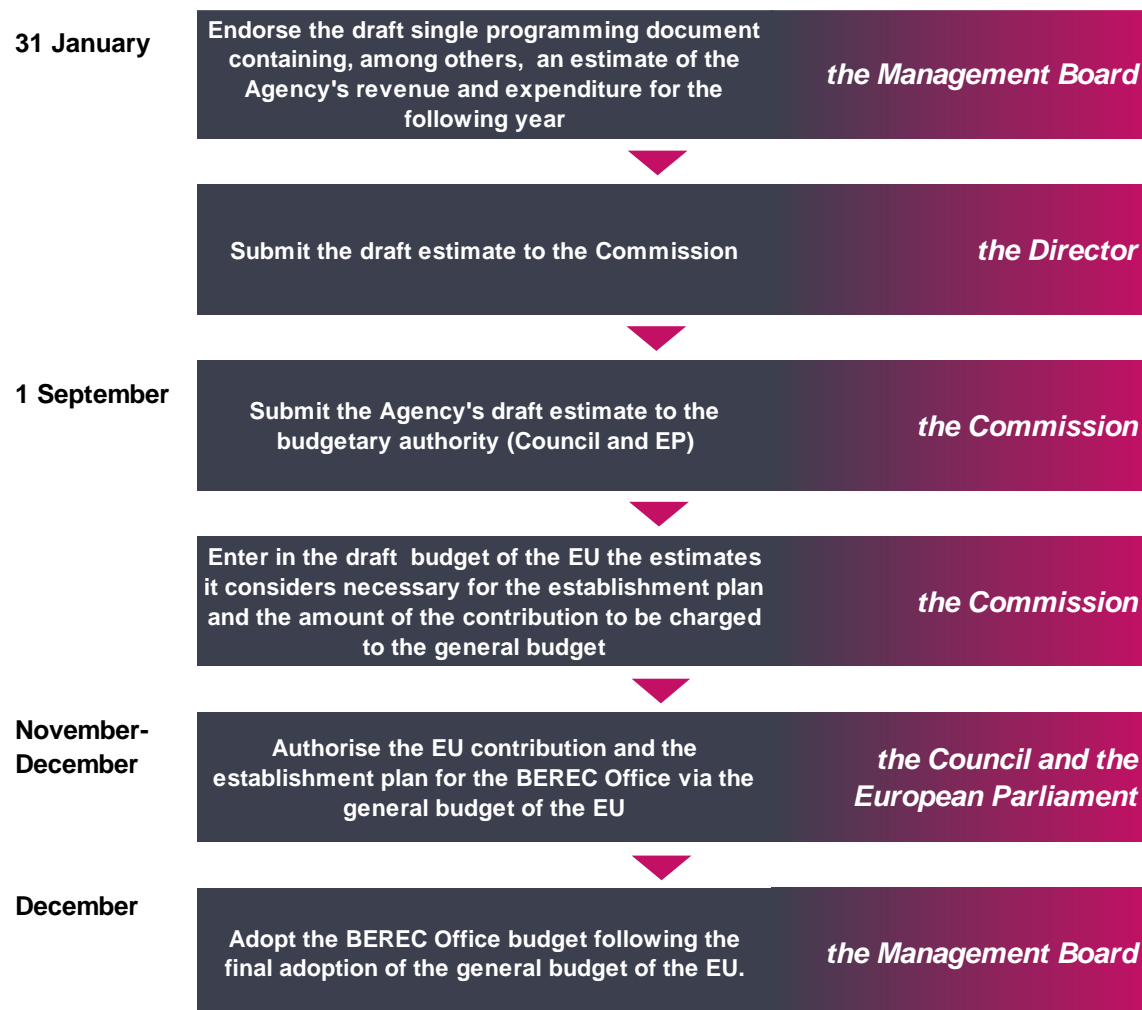
¹ [Regulation \(EU\) 2018/1971 of the European Parliament and of the Council of 11 December 2018 establishing the Body of European Regulators for Electronic Communications \(BEREC\) and the Agency for Support for BEREC \(BEREC Office\)](#)

² [Decision No MB/2019/13 of the Management Board of the BEREC Office on the financial regulation applicable to the BEREC Office](#)

The official name of the Office determined by Regulation (EU) 2018/1971 is ‘Agency for Support for BEREC’. The designation ‘BEREC Office’ is used as the Agency’s short name.

In order to guarantee the BEREC Office’s autonomy and independence, and in order to provide support to the work of BEREC, the BEREC Office has its own budget, most of which derives from a contribution from the EU.

1.2 BUDGETARY PROCEDURE



1.3 BUDGET 2024

On 20 November 2023, the Council and on 22 November 2023, the European Parliament adopted the General budget of the European Union (EU) for year 2024³, thus authorising the EU contribution and establishment plan of the Agency for Support for BEREC (BEREC Office, Agency). On 7 December 2023, the BEREC Office Management Board adopted the Agency's budget for 2024 which was published on the Agency website on 11 December 2023⁴. In compliance with the provisions of Article 31(2) of the BEREC Office Financial Regulation⁵, a summary of the BEREC Office budget for 2024 was published in the Official Journal of the EU⁶. The total EU subsidy for year 2024 had been set at EUR 7,851,211⁷.

On 6 December 2024, the BEREC Office Management Board adopted the Amendment No 1 to 2024 Budget and Establishment plan of the Agency for Support for BEREC (BEREC Office)⁸, in order to incorporate the additional subsidy of EUR 81,594 granted to the BEREC Office by the Budgetary Authority via Amending Budget No 5 of the General Budget of the EU for 2024 to increase the EU contribution to the BEREC Office Budget (by EUR 81,594). This amendment addressed the impact of the increased annual salary adjustments during 2024. After adoption of the Amendment No 1 to 2024 Budget and Establishment plan by the Management Board, the BEREC Office Budget for 2024 (revenue and expenditure) amounted to EUR 7,932,805⁹.

In 2024, the **BEREC Office demonstrated excellent budget management and execution results** – reaching a **historic 100% budget execution** results as well as the **highest payment execution rate** and the **lowest level of carry-over amounts** since its establishment.

³ See, Definitive adoption (EU, Euratom) 2024/207 of the European Union's annual budget for the financial year 2024 OJ L, 2024/207, 22.2.2024, <https://eur-lex.europa.eu/eli/budget/2024/207/oj/eng>

⁴ See, Document MB (23) 103: <https://www.berec.europa.eu/en/document-categories/berec-office/budget-of-the-office/berec-office-budget/berec-office-budget-and-establishment-plan-for-2024>

⁵ See, Document MB/2019/13, <https://berec.europa.eu/en/document-categories/berec-office/decisions-of-the-management-board/decision-no-mb201913-of-the-management-board-of-the-berec-office-on-the-financial-regulation-applicable-to-the-berec-office>

⁶ See, Statement of revenue and expenditure for the 2024 financial year - Agency for Support for BEREC (BEREC Office): OJ C, C/2024/1335, 29.2.2024, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32024B01335&qid=1737105085228>

⁷ See, Statement of revenue and expenditure for the 2024 financial year - Agency for Support for BEREC (BEREC Office): OJ C, C/2024/1335, 29.2.2024, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32024B01335&qid=1737105085228>

⁸ See, Document MB (24) 102: <https://www.berec.europa.eu/en/all-documents/berec-office/budget-of-the-office/berec-office-budget/amendment-no-1-to-2024-budget-and-establishment-plan-of-the-agency-for-support-for-berec-berec-office>

⁹ See, Document MB (24) 102: <https://www.berec.europa.eu/en/all-documents/berec-office/budget-of-the-office/berec-office-budget/amendment-no-1-to-2024-budget-and-establishment-plan-of-the-agency-for-support-for-berec-berec-office>

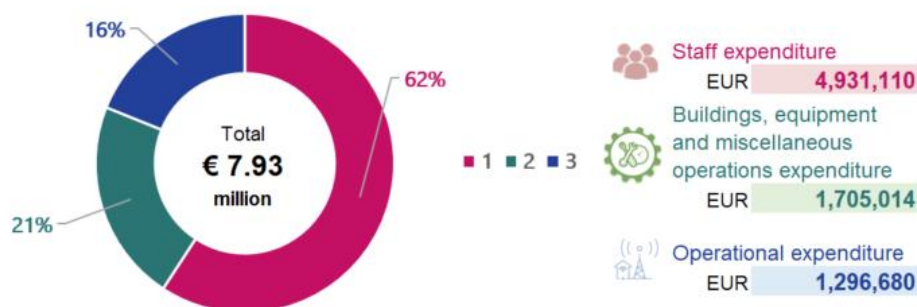
1.3.1 BUDGET TRANSFERS

During 2024, the BEREC Office carried out four transfers of appropriations in order to ensure the best use of the financial resources available to the Agency. All four transfers were carried out within the limits of the approval of the Director.

Overview of the budgetary transfers carried out in 2024 is presented in Annex I.

1.3.2 BUDGET 2024 IN FIGURES

BEREC OFFICE BUDGET 2024 (C1 credits)



KEY FINANCIAL FIGURES FOR 2024

Commitment appropriations accepted (%)	
7,932,805 EUR	100.00%

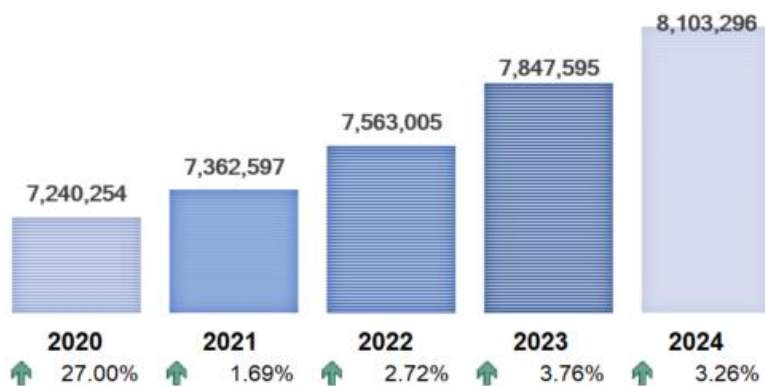
Payment appropriations accepted (%)	
4,755,455 EUR	96.44%
1,413,894 EUR	82.93%
898,071 EUR	69.26%
7,067,420 EUR	89.09%

Revenue cashed	
7,932,805	100.00%
OTHER 170,491	
8,103,296	

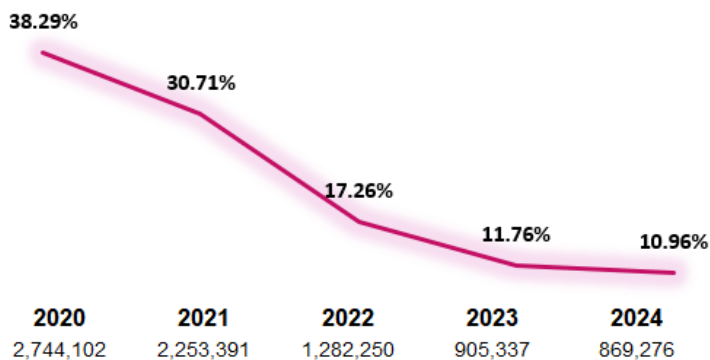
Consumption of carry-over commitments(C8/2024)	
147,405 EUR	97.44%
276,043 EUR	98.96%
456,815 EUR	96.15%
880,262 EUR	97.23%

1.3.3 OVERVIEW OF LAST FIVE YEARS

BEREC Office total budget (EUR) and changes to prior year (%)



Carry-over amount of payment appropriations (C8) in % and EUR over the last 5 years



2 REVENUE

The Budget for 2024 (revenue and expenditure) of the Agency for Support for BEREC (BEREC Office, Agency), as adopted by the Management Board, amounted to EUR 7,932,805 (in 2023 – EUR 7,697,265).

The main revenue in the 2024 BEREC Office budget was the contribution from the European Union (EU), which was fully cashed.

In addition, in line with the Service Level Agreement with the Latvian Government¹⁰, in 2024 the Agency collected EUR 163,333.00 as a voluntary contribution from the host Member State (Latvia) to the BEREC Office Budget to partially cover the schooling fees of the BEREC Office staff's children.

Also, EUR 7,124.71 were received from the national regulatory authority (NRA) of Ukraine (National Commission for the State Regulation of Electronic Communications, Radio Frequency Spectrum and the Provision of Postal Services – NCEC) as third countries' contribution for the participation in BEREC and the BEREC Office meetings¹¹.

The BEREC Office also collected EUR 33.35 as Administrative operations¹² and miscellaneous income. The contribution from the Latvian side and the revenue from administrative and miscellaneous operations were assigned to the respective concerned budget lines.

The BEREC Office revenue cashed in financial year 2024 is reflected in the table below:

Revenue type	Voted revenue by the Management Board	Revenue cashed
1. EU Subsidy	7,932,804.71	7,932,804.71
2. Third countries contribution (incl. EFTA and candidate countries)	p.m.	7,124.71
3. Other contributions (Member states, NRAs, etc.) ¹³	p.m.	163,333,00
4. Administrative operations ¹³	p.m.	33.35
<i>Of which interest generated by funds paid by the Commission by way of the EU contribution</i>	0	0
TOTAL	7,932,804.71	8,103,295.77

¹⁰ Ares(2022)4676181: <https://bereg.europa.eu/en/document-categories/bereg-office/others/service-level-agreement-between-the-agency-for-support-for-the-body-of-european-regulators-for-electronic-communications-and-the-government-of-the-republic-of-latvia>

¹¹ Ares(2024)6192385: Document "Note on the financial contribution of the third countries NRAs to the BEREC Office budget in 2025".

¹² For 2024: returned debts from departing staff.

¹³ Including voluntary contributions from member states.

3 EXPENDITURE




The expenditure part of the budget 2024 of Agency for Support for BEREC (BEREC Office, Agency) has been distributed, as follows:

- **TITLE 1 – Staff expenditure.** Covers staff expenditure such as salaries, training and costs associated to recruitment procedures, external services related to staff and staff welfare;
- **TITLE 2 – Buildings, equipment and miscellaneous operations expenditure.** Covers the costs relating to the functioning of the BEREC Office such as administrative costs on infrastructure, equipment and IT needs;
- **TITLE 3 – Operational expenditure in support to BEREC.**

3.1 BUDGET EXECUTION RATE

The budget execution of the BEREC Office is calculated on the basis of the reporting year fund source "C1" – appropriations for the year. The BEREC Office has only non-differentiated appropriations; therefore, commitment and payment appropriations are equal.

In 2024, the execution of commitment and payment appropriations by budget titles is as follows:

Expenditure	Credit Available, EUR	Commitments Accepted, EUR	% Committed	Payments Accepted, EUR	% Paid
TITLE 1 	4,931,110.40	4,931,110.40	100%	4,755,455.01	96.44%
TITLE 2 	1,705,013.87	1,705,013.87	100%	1,413,893.78	82.93%
TITLE 3 	1,296,680.44	1,296,680.44	100%	898,070.75	69.26%
TOTAL	7,932,804.71	7,932,804.71	100%	7,067,419.54	89.09%

In 2024, the budget implementation in commitments was historically the highest, namely 100%, and payments amounted to 89.09%.

The budget execution in 2024 in detail is presented in Annex II.




3.2 CARRY OVERS

3.2.1 CARRY OVER OF AMOUNTS FROM 2024 TO 2025

At the end of 2024, the BEREC Office carried-over EUR 869,276 of payment appropriations to 2025, which consisted of: EUR 865 385 from the final adopted budget 2024(C1); EUR 3,890.46 from internal assigned revenue and recovered expenses (C4, C5).

Additionally, EUR 6,947.28 of external assigned revenue appropriations (R0) were carried-forward and EUR 76,602.99 were carried-over. Information on C4, C5 and R0 fund source consumption is presented in the table under Section 5.3.

Carry-over of payments appropriations for the last five years:

Expenditure	Type of expenditure	From 2020 to	From 2021 to	From 2022 to	From 2023 to	From 2024 to
		2021 (C8/2021)	2022 (C8/2022)	2023 (C8/2023)	2024 (C8/2024)	2025 (C8/2025)
TITLE 1 	Staff expenditure	194,002	219,128	207,427	151,279	179,546
TITLE 2 	Buildings, equipment and miscellaneous operating expenditure	465,922	572,019	233,211	278,939	291,120
TITLE 3 	Operational expenditure	2,084,178	1,462,243	841,612	475,119	398,610
TOTAL		2,744,102	2,253,390	1,282,249	905,337	869,276
% of total commitment in reporting year		38.29%	30.71%	17.26%	11.76%	10.96%

3.2.2 CANCELLATION OF PAYMENT APPROPRIATIONS CARRIED OVER TO 2024 (C8/2024)

Title / fund source	Payment/ Commitment appropriations (EUR)	Payments made (EUR)	Cancellation Payment appropriations (EUR)	Cancellation %
TITLE 1 /C8	151,278.71	147404.66	-3874.05	2.56%
TITLE 2 /C8	278,939.34	276042.94	-2896.4	1.04%
TITLE 3 /C8	475,118.97	456814.54	-18304.43	3.85%
TOTAL	905,337.02	880,262.14	-25,074.88	2.77%

3.3 BUDGET OUTTURN

	2023	2024
Revenue actually received (+)	7,847,844	8,103,296
Payments made (-)	-6,914,900	-7,226,183
Carry-over of appropriations (-)	-981,050	-952,826
Cancellation of appropriations carried over (+)	13,818	25,075
Adjustment for carry-over of assigned revenue appropriations from previous year (+)	51,324	75,713
Exchange rate differences (+/-)	-311	12
Adjustment for negative balance from previous year (-)	0	0
TOTAL	16,725 EUR	25,087 EUR

ANNEXES

4 SUMMARY OF BUDGETARY TRANSFERS 2024 (ANNEX I)

BL No	Budget Line (BL) Description	VOTED BUDGET EUR	Transfer No. 1 – August 2024	Transfer No. 2 - September 2024	Transfer No. 3 – November 2024	Transfer No. 4 - December 2024	BUDGET WITH TRANSFERS EUR
1	STAFF EXPENDITURE	4,881,227.60	44,700.00	6,500.00	0.00	-1,317.20	4,931,110.40
1100	Temporary agents' salaries	2,283,472.00	-151,988.00	0.00	-24,241.97	0.00	2,107,242.03
1111	Contract staff and SNEs	1,944,600.00	0.00	0.00	636.69	-1.48	1,945,235.21
1200	Recruitment expenses	10,000.00	-8,000.00	0.00	-190.97	0.00	1,809.03
1300	Mission expenses, duty travel and other ancillary expenditure	80,000.00	0.00	0.00	14,023.71	0.00	94,023.71
1400	Medical service	15,000.00	-8,800.00	0.00	-2,089.00	0.00	4,111.00
1500	Training	56,000.00	0.00	6,500.00	-1,912.62	0.00	60,587.38
1600	External services	482,155.60	210,488.00	0.00	9,873.66	-5.22	702,512.04
1700	Representation, receptions and events, and miscellaneous staff expenses	10,000.00	3,000.00	0.00	3,900.50	-1,310.50	15,590.00
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	1,753,932.62	-7,000.00	-6,500.00	-37,922.54	2,503.79	1,705,013.87
2000	Rental of buildings	286,441.60	-28,000.00	-6,500.00	-28,170.30	-2,401.55	221,369.75
2100	Data processing and telecommunications	1,170,544.00	0.00	0.00	-5,311.67	4,938.29	1,170,170.62
2200	Movable property and associated costs	37,300.00	-10,000.00	0.00	13,416.36	-31.23	40,685.13
2300	Legal and other operational expenditure	231,647.02	31,000.00	0.00	-20,883.93	0.00	241,763.09
2400	Non-operational media and public relations	26,000.00	0.00	0.00	3,840.19	-1.72	29,838.47
2500	Non-operational meetings	2,000.00	0.00	0.00	-813.19	0.00	1,186.81
3	OPERATIONAL EXPENDITURE IN SUPPORT OF BEREC	1,297,644.49	-37,700.00	0.00	37,922.54	-1,186.59	1,296,680.44

BL No	Budget Line (BL) Description	VOTED BUDGET EUR	Transfer No. 1 – August 2024	Transfer No. 2 - September 2024	Transfer No. 3 – November 2024	Transfer No. 4 - December 2024	BUDGET WITH TRANSFERS EUR
3001	BEREC programme management support	838,895.19	0.00	0.00	-38,246.05	9,512.94	810,162.08
3101	Operation and strategic support to BEREC and NRAs	458,749.30	-37,700.00	0.00	76,168.59	-10,699.53	486,518.36
	TOTAL BUDGET	7,932,804.71					7,932,804.71

5 FINANCIAL YEAR EXPENDITURE IN FIGURES (ANNEX II)

5.1 COMMITMENT AND PAYMENT APPROPRIATIONS IN EUR FOR FUND SOURCE C1

A. TITLE 1 – STAFF EXPENDITURE

Official Budget Item	Budget Item Description	Appropriations Available	Commitment Accepted, EUR	% Committed	Payment Accepted, EUR	% Payment
A-1100	Temporary agents` salaries and allowances	2,107,242.03	2,107,242.03	100.00%	2,107,242.03	100.00%
A-1111	Contract staff and seconded national experts	1,945,235.21	1,945,235.21	100.00%	1,945,235.21	100.00%
A-1200	Recruitment expenses	1,809.03	1,809.03	100.00%	1,809.03	100.00%
A-1300	Mission expenses, duty travel and other ancillary expenses	94,023.71	94,023.71	100.00%	86,789.51	92.31%
A-1400	Medical service	4,111.00	4,111.00	100.00%	4,111.00	100.00%
A-1500	Training	60,587.38	60,587.38	100.00%	40,004.02	66.03%
A-1600	External services	702,512.04	702,512.04	100.00%	554,674.21	78.96%
A-1700	Representation and miscellaneous staff costs	15,590.00	15,590.00	100.00%	15,590.00	100.00%
TOTAL TITLE 1		4,931,110.40	4,931,110.40	100.00%	4,755,455.01	96.44%

B. TITLE 2 - BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

Official Budget Item	Budget Item Description	Appropriations Available	Commitment Accepted, EUR	% Committed	Payment Accepted, EUR	% Payment
A-2000	Rental of buildings	221,369.75	221,369.75	100.00%	182,921.92	82.63%
A-2100	Information and Communication Technology and Security	1,170,170.62	1,170,170.62	100.00%	953,287.75	81.47%
A-2200	Movable property and logistic services	40,685.13	40,685.13	100.00%	28,957.81	71.18%
A-2300	Legal and other operational expenditure	241,763.09	241,763.09	100.00%	223,103.09	92.28%
A-2400	Non-operational media and public relations	29,838.47	29,838.47	100.00%	24,436.40	81.90%
A-2500	Non-operational meetings	1186.81	1186.81	100.00%	1186.81	100.00%
TOTAL TITLE 2		1,705,013.87	1,705,013.87	100.00%	1,413,893.78	82.93%

C. TITLE 3 - OPERATIONAL EXPENDITURE IN SUPPORT OF BEREC

Official Budget Item	Budget Item Description	Appropriations Available	Commitment Accepted, EUR	% Committed	Payment Accepted, EUR	% Payment
B 3001	Support to the BEREC WGs	310,666.89	310,666.89	100.00%	233,742.57	75.24%
B 3101	Other support activities to BEREC and NRAs	986,013.55	986,013.55	100.00%	664,328.18	67.38%
TOTAL TITLE 3		1,296,680.44	1,296,680.44	100.00%	898,070.75	69.26%

D. TOTAL BUDGET EXECUTION

TOTAL TITLE 1-3		7,932,804.71	7,932,804.71	100.00%	7,067,419.54	89.09%
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5.2 COMMITMENT AND PAYMENT APPROPRIATIONS IN EUR – C8 CREDITS (C8/2024)

TITLE	Official Budget item	Budget Item Description	Carried over, EUR	Consumed, EUR	Cancelled, EUR	% Consumed
1	A-1200	Mission expenses, duty travel expenses and other ancillary expenditure	6,650.00	6,650.00	0.00	100.00%
	A-1300	Mission expenses, duty travel expenses and other ancillary expenditure	21,964.17	21,172.59	791.58	96.40%
	A-1500	Training	13,699.35	13,699.35	0.00	100.00%
	A-1600	External services	108,965.19	105,882.72	3,082.47	97.17%
	TOTAL			151,278.71	147,404.66	3,874.05
2	A-2000	Rent of building and associated costs	24,009.97	22,453.43	1,556.54	93.52%
	A-2100	Information and communication technology and security	160,792.11	159,487.25	1,304.86	99.19%
	A-2200	Movable property and logistic services	87.69	52.70	34.99	60.10%
	A-2300	Legal and other operating services	93,846.24	93,846.24	0.00	100.00%
	A-2400	Non-operational media and public relations	203.33	203.32	0.01	100.00%
	TOTAL			278,939.34	276,042.94	2,896.40
3	B-3001	BEREC Programme Management Support	125,987.09	122,591.28	3,395.81	97.30%
	B-3101	Operation and strategic support to BEREC	349,131.88	334,223.26	14,908.62	95.73%
	TOTAL			475,118.97	456,814.54	18,304.43
TOTAL C8:			905,337.02	880,262.14	25,074.88	97.23%

5.3 ASSIGNED REVENUE COMMITMENT AND PAYMENT APPROPRIATIONS IN EUR FOR FUND SOURCES C4, C5 AND R0 (C4;C5;R0/2024)

Fund source	Official Budget Item	Budget Item Description	Appropriations Available	Commitment Accepted, EUR	% Committed	Payment Accepted, EUR	% Payment
C4	A-1600	External services	33.35	33.35	100.00%		
C5	A-1300	Mission expenses, duty travel expenses and other ancillary expenditure	249.00	249.00	100.00%	249.00	100.00%
C5	A-1600	External services	3,857.11	3,857.11	100.00%		
C5	A-2200	Movable property and logistic services	721.41	721.41	100.00%	721.41	100.00%
R0	A-1600	External services	234,218.54	164,740.26	70.34%	157,792.98	67.37%
R0	A-3101	Operation and Strategic Support to BEREC	7,124.71				
		TOTAL C4,C5, R0	246,204.12	169,601.13	68.89%	158,763.39	64.48%