

BEREC Office Report on budgetary and financial management Financial year 2017

21 March 2018

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1 Executive summary

According to the provisions of Article 93 of the Management Committee Decision MC/2014/1¹ (the BEREC Office Financial Regulation) the Office of the Body of European Regulators for Electronic Communications (the BEREC Office) shall prepare a report on budgetary and financial management for the financial year.

The report has to be submitted to the Commission accounting officer for consolidation purposes by 1 March 2018.

The Administrative Manager is required to send the report to the European Parliament, the Council, the Commission and the Court of Auditors, by 31 March 2018.

The report give an overview of the implementation of the budget of the BEREC Office for the financial year 2017. 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 the 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.

The 2017 BEREC Office Budget (revenue and expenditure), as adopted by the Budgetary Authority, amounted to EUR 4,246,000.00.

The full amount of the revenue as mentioned above was collected.

On the expenditure side the amount of EUR 4,243,465.01 was accepted in commitments (99.94% of the total amount of available commitment appropriations) and the amount of EUR 3,690,674.14 was paid (86.92% of the total amount of available payment appropriations). The amount of EUR 552,790.87 (13.03 % of total established commitments) were carried over for payments still to be processed in 2018 (C8/2018).

Execution details by titles:

Title 1 'Staff':

EUR 2,357,113.30 (99.90 % of the total available for Title 1 budget) were committed for spending on staff related expenditure and external services related to staff.

EUR 2,250,398.30 (95.37 % of the total available for Title 1 budget) were paid by 31.12.2017.

EUR 106,715.00 (4.63 % of the total staff related established commitments) were carried over (C8/2018) to cover the commitments established by 31.12.2017.

¹ MC/2014/1, Decision of the BEREC Office Management Committee on the financial regulation applicable to the BEREC Office in conformity with the framework Financial Regulation for the bodies referred to in Article 208 of Council Regulation (EU, Euratom) No 966/2012 on the Financial Regulation applicable to the general budget of the European Union, 09.01.2014, http://berec.europa.eu/eng/document_register/subject_matter/berec_office/decisions_of_the_management_committee/3976-decision-of-the-berec-office-mc-on-the-financial-regulation-applicable-to-the-berec-office-in-conformity-with-the-framework-financial-regulation-for-the-bodies-referred-to-in-article-208-of-council-regulation-eu-euratom-no-9662012-on-the-financial-regulation-applicable-to-the-general-budget-of-the-european-union-hereinafter-the-general-financial-regulation

Title 2 - 'Buildings, equipment and miscellaneous operating expenditure':

EUR 448,703.02 (100 % of the total available for Title 2 budget) were committed for this type of expenditure.

EUR 277,853.93 (61.92 % of the total Title 2 budget) were paid to the contractors, suppliers and service providers by 31.12.2017.

EUR 170,849.09 (38.08 % of total established commitments) were carried over (C8/2018) to cover the payments for services where invoices are arriving only in 2018 and to cover commitments entered into force by 31.12.2017 (contracts, which do not end in December 2017).

Title 3 - 'Operational expenditure':

EUR 1,437,648.69 (99.99 % of total available for Title 3 budget) were committed for operational expenditure.

EUR 1,162,421.91 (80.85 % of total Title 3 budget) were processed in payments by 31.12.2017.

EUR 275,226.78 (19.15 % of total related to operational activities established commitments) were carried over (C8/2018) in order to cover the payments, which are due in year 2017, but have not been finalised by the end of year (example: reimbursements to experts not fully finalised by the end of December 2017), to pay for the services received in 2017 for which invoices are arriving later in 2018 and to cover commitments entered into force by 31.12.2017 (contracts, which do not end in December 2017).

For the detailed explanation of the BEREC Office's budget execution by different chapters see section 4.2 and Annex III; the budget carried over to 2018 see sections 3.4.

Execution of the 2016 carry-over appropriations in 2017:

The amount of EUR 807,028.37 was carried over to cover the payments, which were due in year 2016, but were not finalised by the end of year 2016 (C8/2017), out of which for: Title 1 (Staff, including external services for the BEREC Office) – EUR 252,143.37; Title 2 (Buildings, equipment and miscellaneous operating expenditure) – EUR 104,605.97; Title 3 (Operational expenditure) – EUR 450,279.03 (please see section 3.5 for further details).

The following amounts were paid in 2017:

Title 1 (Staff) – EUR 245,362.04 (97.31 % of the total carry-over amount for Title 1); Title 2 (Buildings, equipment and miscellaneous operating expenditure) – EUR 103,251.99 (98.71 % of the total carried over Title 2 amount); Title 3 (Operational expenditure) – EUR 438,002.37 (97.27% of the total carried over Title 3 amount).

The total cancelled (not paid from C8/2017) amount of EUR 20,411.97 (2.53 % of the total carry-over for payments to 2017 amount) is taken into account for calculation of surplus in the budget outturn 2017.

The surplus 2017 will be paid back to the European Commission in the course of 2018 and will be considered as part of the revenue in the draft budget 2019.

2 Introduction

BEREC and the BEREC Office were established within Regulation (EC) No 1211/2009 of the European Parliament and of the Council of 25 November 2009² (the BEREC Regulation), with the objective to increase the consistency in the implementation of the regulatory framework for electronic communication network and services of the European Union (EU) 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 ("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 EU have also observer status and are represented at high level.

The Board of Regulators appoints 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 the BEREC 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.

Further to this, BEREC has been assigned with additional tasks in the fields of mobile roaming and net neutrality implement the tasks assigned by the Telecoms Single Market Regulation (Regulation (EU) 2015/2120 of the European Parliament and of the Council of 25 November 2015 laying down measures concerning open internet access and amending Directive 2002/22/EC on universal service and users' rights relating to electronic communications networks and services and Regulation (EU) No 531/2012 on roaming on

² OJ L 337, 18.12.2009, p.1

public mobile communications networks within the Union)³.

BEREC is supported by the BEREC Office. The BEREC Office is established as a EU body with legal personality. BEREC Office comprises:

- the [Management Committee](#);
- an [Administrative Manager](#).

The Management Committee is composed of 1 representative of all 28 Members States' NRAs and the Commission. It ensures the overall governance of the Agency.

The BEREC Office is managed by the Administrative Manager, who is also the Authorising Officer.

The BEREC Office is structured as follows:

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

As of 31 December 2017 the BEREC Office had 27 staff members (including 13 temporary and 9 contract agents, 4 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 representatives of all members. The Contact Network usually has its meeting 2 weeks prior to each plenary meeting.

The documents submitted to the Contact Network and the Management Committee are reviewed by the BEREC Office Advisory Group.

The BEREC Office performs its tasks under the guidance of the BEREC 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 (EWGs), upon request of the Board of Regulators, and provide support to ensure the smooth functioning of those Groups.

³ OJ L 310, 26.11.2015, pp. 1–18

More information about the functions and activities of BEREC and the BEREC Office can be found at the BEREC web site: www.berec.europa.eu

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 BEREC Office has its headquarter at Zigfrida Annas Meierovica Bulvaris 14, Riga, Latvia.

3 Reports on implementation of the budget 2017

3.1 Budget 2017 - initial and with transfers and amendments

The initial Budget of the BEREC Office for year 2017, as adopted by the Management Committee of the BEREC Office (MC) and approved by the budgetary authority in 2016, is 4,246,000.00 EUR including:

- EUR 4,025,833.28: main subsidy from the EU voted by the Budgetary Authority;
- EUR 220,166.72: budget outturn (surplus) 2015.

The table in Annex I presents the Budget 2017 in terms of appropriations for revenue, a total of EUR 4,246,000.00.

In 2017 the BEREC Office received 1 instalment from the Commission, constituting the EU subsidy and amounting to EUR 4,246,000.00.

The establishment plan of the BEREC Office for 2017 included 14 establishment plan posts. In 2017 the BEREC Office has been subject to a further cut of one position as of January 2017⁴. As made evident in Annex II of the Court of Auditors Rapid Case Review⁵ on the implementation of the 5% reduction of staff posts, the BEREC Office is the Agency which was negatively impacted by the cuts with the highest percentage (-12,5%) if compared to all the other EU agencies.

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.

By the end of 2017 BEREC Office made 5 transfers of appropriations within the limits of the Administrative Manager based on Article 27(1) of the Decision MC/2014/1 on the BEREC Office Financial Regulation (1 in quarter 3, and 4 in quarter 4).

The table in Annex II presents the Budget 2017 in terms of commitment and payment

⁴ In 2015, the BEREC Office was required to cut one establishment plan post, which constituted 6.25 % of the total number of establishment plan posts and, therefore, the BEREC Office completed the objective to render 5 % of its staff as agreed in the Inter-institutional Agreement of 2 December 2013 between the EP, the Council and the EC. In 2016 the post of Budget Assistant (AST 4) became vacant as and was not filled in with a view to a further cut in the establishment plan as of January 2017 for the redeployment pool of EU Agencies.

⁵ <https://www.eca.europa.eu/en/Pages/DocItem.aspx?did=44567>

appropriations indicating the overall summary of the transfers made by the BEREC Office Administrative Manager.

3.2 Budget 2017 - rate of implementation

The budget execution of the BEREC Office is calculated on the basis of the 2017 fund source "C1" – appropriations for the year. The BEREC Office has only non-differentiated appropriations; therefore, commitment and payment appropriations are equal.

Essentially, all commitment appropriations were consumed in 2017. At the end of 2017 the implementation of commitment appropriations (after carryovers) amounted to EUR 4,243,465.01 out of EUR 4,246,000 of authorised commitment appropriations (99.94 % of available appropriations⁶). This is the highest level of budget execution of the BEREC Office budget since the establishment of the Agency in 2010 due to fact that all contracts for operational projects in support to BEREC were signed before the end of the year. In spite of the fact that the 2017 budget was kept at the level of the 2016, in 2017 the BEREC Office committed EUR 1,437,649 (with 3% more than in 2016) for activities in support to BEREC, mainly due to increase of the number of Expert Working Group (EWG) meetings. Due to lack of sufficient financial resources the BEREC Office needed to prioritise its operational expenditure and consequently cancelled the provision of regulatory data services to BEREC.

The implementation of payment appropriations reached EUR 3,690,674.14, corresponding to 86.92% of the available appropriations.

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 2017.

3.3 Summary of budgetary execution by title for 2017 fund source "C1"

The BEREC Office has only non-differentiated appropriations; therefore, commitment and payment appropriations are equal. The execution of commitment and payment appropriations by budget titles in 2017 is as follows:

Title	Commitment/ Payment Credit Available	Commitment Accepted	% Committed / Available	Payment Request Accepted	% Paid / Available
1	2,359,570.43	2,357,113.30	99.90%	2,250,398.30	95.37%
2	448,703.02	448,703.02	100.00%	277,853.93	61.92%
3	1,437,726.55	1,437,648.69	99.99%	1,162,421.91	80.85%
Total:	4,246,000.00	4,243,465.01	99.94%	3,690,674.14	86.92%

Budgetary commitments are entered in the accounts on the basis of the legal commitments entered into up to 31 December 2017 and payments on the basis of the payments made by the Accounting Officer by 31 December 2017, at the latest.

⁶ If the implementation of commitment appropriations in the budget of an agency for 2017 remains below 95%, 2% reduction of the EU contribution is foreseen for 2019.

The outstanding commitments at the end of the year are automatically carried over to 2018.

The amount which was neither committed by the end of 2017 nor carried over to 2018 is returned to the EU budget and will be included in the EU subsidy of 2019. That amount is EUR 2,534.99 (as per the table included in this section - section 3.3 -, this amount is the difference of the total indicated under the column 'Commitment/ Payment Credit Available' with the column 'Commitment Accepted').

3.4 Commitment and payment appropriations carried over

Title	Type of expenditure	Automatic Carry-over of Payment Appropriations to 2017	Automatic Carry-over of Payment Appropriations to 2018
1	Staff	252,143.37	106,715.00
2	Buildings, equipment and miscellaneous operating expenditure	104,605.97	170,849.09
3	Operational expenditure	450,279.03	275,226.78
	Total	807,028,37	552,790.87

There are three main 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 2017 which are not finalised by the end of year (example: reimbursements to experts not fully finalised by the end of December 2017 or invoices which do not comply with the terms of the contracts (if any);
- contracts entered into by 31 December 2017 which do not end in December 2017. The relevant budgetary commitment for a particular contract has to be carried over into the next year.

The C8 2018 budget should be consumed as soon as possible and the resources not used to be de-committed. C8 2018 budget cannot be carried over for the second year.

Carry-over of appropriations to 2017 (EUR 552,790.87) relates to:

Title 1: Staff related costs such as:

- missions of staff for support provided to BEREC and EWGs;
- medical examinations (SLA with Medical Service of the EC);
- training (trainings delivered in 2017, for which the invoices have not been received and trainings to be carried out in 2018 under contracts signed in 2017);
- SLAs with EC services and bodies of the EU (DG HR, CdT, PMO fees for calculation of missions, inter-agencies network secretariat), liabilities under contracts with external

contractors (travelling costs for missions, interim staff) started and/or executed in 2017, for which invoices will be received in 2018.

The carry-over of EUR 106,715.00 represents a percentage of 4.63 % of the total staff related commitments established in 2017 which amount to EUR 2,357,113.30.

Title 2: Buildings, equipment and miscellaneous operating expenditure such as:

- invoices for services and supplies delivered in 2017 (mainly in December 2017) for premises' utilities, security services, consumables, postal and telecommunications services, that will be received in 2018;
- IT purchases and related services, for which contracts have been signed in 2017 and/or services rendered and invoices will be received in 2018;
- the cost for the use of the EC's financial system (ABAC) and the services for the AccO (debit notes to be received in 2018);
- publications ordered to the Publication Office in 2017 which will be invoiced in 2018 and a subscription to a regulatory intelligence services database for the BEREC Office staff for one year;
- 7 parking lots for the needs of the BEREC Office after a contract with a commercial company was signed in the 2nd half of 2017 for one year;
- the costs for external audit, which will be paid at the end of service delivery - in 2018.

The carry-over of EUR 170,849.09 represents a percentage of 38.08 % of total Title 2 commitments established in 2017 which amount to EUR 448,703.02.

Title 3: Operational activities such as:

- expenses for organisation and expert reimbursements for participation in BEREC meetings (incl. EWG meetings) beginning of 2018 (January), planned under the 2017 budget;
- SLAs (PMO fees for calculation of expert reimbursements, CdT, Publications Office);
- contracts signed in 2017 (IT platform for online public consultations, studies, provision of ICT support to BEREC) for which services were partially rendered in 2017 and invoices for which will arrive in 2018.

The carry-over of EUR 275,226.78 represents a percentage of 19.15 % of total commitments relating to operational activities established in 2017 which amount to EUR 1,437,648.69.

The total carry-over of EUR 552,790.87 represents a percentage of 13.03% of total commitments established in 2017 which amount to 4,243,465.01 EUR.

3.5 Commitment and payment appropriations carried over to 2017

Carry-over from 2016 to 2017 – C8 credits

Budget Title	Type of expenditure	Automatic Carry-over of Commitment and Payment Appropriations to 2017	Commitment Accepted	% Committed / Available	Payment Request Accepted	% Paid / Available
Title 1	Staff	252,143.37	245,362.04	97.31%	245,362.04	97.31%
Title 2	Buildings, equipment and miscellaneous operating expenditure	104,605.97	103,251.99	98.71%	103,251.99	98.71%
Title 3	Operational expenditure	450,279.03	438,002.37	97.27%	438,002.37	97.27%
Total Expenditure		807,028.37	786,616.40	97.47%	786,616.40	97.47%

The amount of EUR 20,411.97 (2.53%) of the carried over C8 appropriations were cancelled for the following reasons:

Title 1 'Staff':

- The BEREC Office planned and budgeted the full amount of services from ENISA for ex-post controls (under a SLA for sharing the Internal Control Coordinator capacity) for a maximum period of 20 days (750 EUR per day) and the respective mission to the BEREC Office. Due to lack of capacity from ENISA to provide the full service (ENISA provided the service only during 11 days, remotely), the amount invoiced was lower by EUR 6,177.87 and needed to be cancelled;
- Carry-over for interim staff contracts were based on the contracts' amount. The actual expenditure was lower by EUR 405.04 due to taken leave by the interim staff and unused appropriation had to be cancelled;
- Expenditure for invoices received for BEREC Office staff badges for access to Commission premises and for the inter agencies network contribution was less than expected and EUR 620 had to be cancelled.

Title 2 'Buildings, equipment and miscellaneous operating expenditure':

- The estimates of the needs for telecommunication services, utilities, security services, provision of the HR system SYSPER 2 by DG HR (for personnel management), office supplies, an unused amount for the Accounting Officer for travelling to the BEREC Office (in accordance to the contracts in place and on the basis of expenses incurred in the previous period) was lower by EUR 1,353.98 cumulatively. Therefore, the unused appropriations had to be cancelled.

Title 3 'Operational expenditure':

- Reimbursement of participants/experts to EWGs 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 12,101.90 and were cancelled;

- An amount of 174.76 EUR was cancelled by the ICT support to BEREC due to travelling expenses not incurred as per the conditions of the contract.

Cancellation rate

The cancelled amount of carryovers from 2016 appropriations (fund source C8) is 2.53%.

4 Report on budgetary and financial management

4.1 Budget

In accordance with Article 11 of the BEREC Regulation the revenues of the BEREC Office consists of:

- a subsidy from the Union, entered under the appropriate headings of the General Budget of the EU (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) of the BEREC Regulation. These contributions shall be used to finance specific items of operational expenditure as defined in the agreement to be concluded between the BEREC 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, as follows:

TITLE 1 – Staff;

TITLE 2 - Buildings, equipment and miscellaneous operating;

TITLE 3 - Operational expenses.

Title 1 covers staff expenditure such as salaries, training and costs associated to recruitment procedures, external services related to staff and social welfare for the staff.

Title 2 covers the costs relating to the functioning of the BEREC Office such as administrative costs on infrastructure, equipment and IT needs, legal expenses, property insurances, books and publications, meetings in general and others.

Title 3 corresponds to the BEREC Office operational activities in support to BEREC.

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 **99.94 %**

4.2.1 TITLE 1 (total execution 99.90%)

Chapter 11 – staff in active employment

This appropriation covers salary payments for staff in active employment. At the end of 2017 the BEREC Office was fully staffed, which has led to a high level of budget execution of the appropriations under this chapter.

According to the rules in place the salaries, allowances and all related individual entitlements are adjusted once a year to take into account the changes in the purchasing power and other factors in Brussels and the host member state. This correction is introduced in the December payroll and has a retroactive effect as of 1 July. This poses some challenges in the management of the staff related expenditure to the high level of uncertainty of the % of the adjustment to be applied, which can be both positive and negative. Due to this specificities the original amount on all salary related budget lines was adjusted in November and December 2017 to take into account the actual staff related expenditure. After these transfers the BEREC Office fully consumed the available appropriations.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
1,724,885.07	1,724,885.07	100.00%	1,724,885.07	100.00%

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.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
22,364.96	22,364.96	100.00%	22,364.96	100.00%

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 2017 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 2018, were carried over.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
230,332.82	228,000.00	98.99%	210,312.70	91.31%

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 the medical inspections and medical checks provided during the second half of 2017 will be received in 2018, therefore the commitment is carried over.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
3,018.90	3,018.90	100.00%	1,424.10	47.17%

Chapter 15 – trainings

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

Trainings delivered in 2017, for which the invoices have not been received and trainings to be carried out in 2018 under contracts signed in 2017 were carried over (Fees for trainings followed by the staff at the EC's premises, trainings on ICT security, respect and dignity at the workplace and for the ABAC Legal Commitment Kernel).

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
99,035.69	98,911.38	99.87%	65,771.38	66.41%

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 BEREK 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 interim staff contracts were signed in 2017. Invoices for these contracts will arrive in 2018, so the commitments are carried over. Also an invoice for proofreading two calls for expression of interest in all EU languages for 2017 by the CdT is expected in 2018 under

2017 budget.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
270,388.03	270,388.03	100.00%	216,645.13	80.12%

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 2018, therefore commitments are carried over.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
9,544.96	9,544.96	100.00%	8,994.96	94.24%

4.2.2 TITLE 2 (total execution 100%)

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 percentage is due to the invoices for parking, utilities and security services that are due to arrive in the beginning of 2018. The amount for the pending fees was calculated and carried over to 2018.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
104,474.41	104,474.41	100.00%	83,607.93	80.03%

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, SYSPER2 and ARES annual hosting fees, fees for maintaining of computer equipment, the fees for procurement of external IT services.

The invoice for ABAC hosting fee 2017 will be received later in 2018 and, therefore, this amount was carried over as well as the amounts for consumables, the encryption of two functional mailboxes, for IT equipment that was not delivered in 2017 and the invoice for December 2017-January 2018 for IT support to the BEREC Office staff (under a four year framework contract).

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
223,711.22	223,711.22	100.00%	155,543.72	69.53%

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.

A subscription to a regulatory intelligence services database for the BEREC Office staff for one year for which the invoices will be received in 2018 was carried over.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
19,319.90	19,319.90	100.00%	4,319.90	22.36%

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, 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 and services of the accounting officer and fees for the supply of the drinking water will be invoiced in 2018, therefore the budget is carried over.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
80,087.14	80,087.14	100.00%	14,462.30	18.06%

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 invoices for internet and telephony services and the Latvian postal services consumed in December 2017 will arrive in January 2018, therefore the estimated amount was carried over.

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
12,125.00	12,125.00	100.00%	10,934.73	90.18%

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)
8,985.35	8,985.35	100.00%	8,985.35	100.00%

4.2.3 TITLE 3 (total execution 99.99%)

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 expert reimbursements as soon as possible and to decrease the delays (the procedure for application for reimbursements was updated in 2015, the number of financial initiators is increased, services aiming at speeding up the initiation of payments are outsourced).

	Total no. of payments to experts	Late payments no.	Payment time for late payments	Delay
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

	Total no. of payments to experts	Late payments no.	Payment time for late payments	Delay
H1 2016 ⁸	693	195	42	12
H2 2016	567	240	43	13
H1 2017	755	236	34	4
H2 2017	445	16	32	2

Most of the expert reimbursements, in particular for participation in CN, plenary and EWG meetings, meetings of Article 7/7a EWG and training sessions have been externalised to a service provider. Currently the BEREC Office processes 'in-house' only the reimbursements for participation in the BEREC international events, events attended by the Chair and Vice-Chairs or other small-scale events. This approach has led to significant decrease in the payment delays as the figures indicate for the first and second half of 2017.

Chapter 30 - Support to the BEREC Expert Working Groups

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.

Payments to experts were also processed from the carried over appropriations from 2016 to 2017.

The BEREC Office concluded a contract on April 2017 for the purchase of an audio-video facility to be installed within its premises, in order to achieve cost reduction and the possibility for remote participation to meeting for the staff and the EWG experts.

Due to high attendance to meetings by experts and the request for the organisation of unforeseen meetings, the BEREC Office has transferred appropriations to this chapter in the second half of 2017.

The appropriations committed on 2017 budget for a number of meetings that will occur in January 2018 were carried over along with the fees for maintenance of the audio video facility within the BEREC Office premises (as per the terms set in the contract in place).

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
659,840.58	659,762.72	99.99%	593,585.22	89.96%

⁸ As of 18.04.2016 the Commission started the payment execution, which immediately led to increase in the payment time due to the Commission practices to execute the payments in 3 working days

Chapter 31 - Other support to BEREC and NRAs

This appropriation is intended to cover the costs of formal meetings (Plenaries, Contact Network meetings, meetings with between BEREC and the EU institutions, BEREC Stakeholder forum or other BEREC events (public or internal), events with third parties, etc.), including organisation and reimbursement of the travel costs and accommodation and PMO fees.

This appropriation is intended to cover the costs of the implementation of the BEREC Communication Strategy and Plan, ensuring of compliance with the transparency and accountability obligations, costs for any web-based applications, including public or internal tools for information sharing and collaboration, regulatory training to the NRAs, studies commissioned in support to BEREC, establishment of fact-finding capacity, BEREC language services costs, costs related to the preparation of the BEREC WP and annual report, etc.

The expenditure execution and commitments under these appropriations proceeded as planned. The amounts committed on 2017 budget and for which the services will be delivered during 2018 were carried over (the 33rd plenary, the study for the Chair 2017, the appropriations for the Chair and Vice-Chair travels, the fees for PMO processing and calculation of reimbursement files, a document editing ordered to the CdT, publication expenses, ICT external provider services for BEREC, the Net neutrality tool consultancy and the provision of on-line public consultation platform).

Credit Available Com Amount (1)	Commitment Accepted Amount (EUR) (2)	% Commit (2/1)	Payment Request Accepted Amount (EUR) (3)	% Payment (3/1)
777,885.97	777,885.97	100.00%	568,836.69	73.13%

5 Annex I

5.1 REVENUE - appropriations

<u>Revenues</u> in EUR	Budget 2017	Corrigendum	New Appropriations 2017
1. Revenue from fees and charges			
2. EU Subsidy	4,246,000	0	4,246,000
<i>2.a. of which "fresh" contributions in year 2017</i>	4,223,833	0	4,225,336
<i>2.b. of which assigned revenues deriving from previous year 2015 surplus</i>	220,167	0	220,167
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>	p.m.	0	p.m.
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.

6 Annex II

6.1 EXPENDITURE - summary of the transfers

Budget Line	Budget Item Description	Budget 2017 approved by budg. authority	10%	Transfers July 2017 (1)	Tranfers October 2017 (2)	Transfers November 2017 (3)	Transfers December 2017 (4)	Transfers December 2017 (5)	Budget with transfers
	Budget	4.246.000,00							
1	STAFF	2.448.123,00		-16.925,00	-68.400,00	0,00	1.439,61	-4.667,18	2.359.570,43
1 1	STAFF IN ACTIVE EMPLOYMENT	1.805.028,00		-16.925,00	-61.500,00	-1.672,19	-45,74	0,00	1.724.885,07
1 1 0	Staff in active employment	1.106.000,00		-16.025,00	-40.800,00	6.832,79	0,00	0,00	1.056.007,79
1 1 0 0	Basic salaries	774.879,00	77.487,90	0,00	-31.000,00	8.808,60	0,00	0,00	752.687,60
1 1 0 1	Family allowances	176.120,00	17.612,00	-10.500,00	-5.300,00	-2.200,21	0,00	0,00	158.119,79
1 1 0 2	Expatriation and foreign-residence allowances	155.001,00	15.500,10	-5.525,00	-4.500,00	224,40	0,00	0,00	145.200,40
1 1 1	Contract staff and other staff	607.850,00		2.000,00	-17.500,00	-4.390,95	-45,74	0,00	587.913,31
1 1 1 0	Contract staff	476.885,00	47.688,50	-37.500,00	-17.500,00	-4.098,70	0,00	0,00	417.786,30
1 1 1 1	Seconded national experts	130.965,00	13.096,50	39.500,00	0,00	-292,25	-45,74	0,00	170.127,01
1 1 2	Employer's social security contributions	57.581,00		-1.900,00	0,00	-746,93	0,00	0,00	54.934,07
1 1 2 0	Insurance against sickness	37.795,00	3.779,50	-900,00	0,00	-93,18	0,00	0,00	36.801,82
1 1 2 1	Insurance against accidents and occupational disease	5.589,00	558,90	-1.000,00	0,00	-453,11	0,00	0,00	4.135,89
1 1 2 2	Insurance against unemployment	14.197,00	1.419,70	0,00	0,00	-200,64	0,00	0,00	13.996,36

Budget Line	Budget Item Description	Budget 2017 approved by budg. authority	10%	Transfers July 2017 (1)	Tranfers October 2017 (2)	Transfers November 2017 (3)	Transfers December 2017 (4)	Transfers December 2017 (5)	Budget with transfers
1 1 2 3	Constitution or maintenance of pension rights	0,00	0,00	0,00	0,00		0,00	0,00	0,00
1 1 3	Miscellaneous allowances and grants	33.597,00		-1.000,00	-3.200,00	-3.367,10	0,00	0,00	26.029,90
1 1 3 0	Childbirth and death allowances and grants	399,00	39,90	0,00	0,00	-399,00	0,00	0,00	0,00
1 1 3 1	Travel expenses for annual leave	33.198,00	3.319,80	-1.000,00	-3.200,00	-2.968,10	0,00	0,00	26.029,90
1 1 3 9	Other allowances	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1 1 9	Salary weightings	0,00		0,00	0,00	0,00	0,00	0,00	0,00
1 1 9 0	Salary weightings	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1 1 9 1	Adjustments to remunerations	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1 2	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	74.095,00		0,00	-8.118,44	-23.666,98	-19.944,62	0,00	22.364,96
1 2 0	Recruitment expenses	25.700,00		0,00	-2.500,00	-18.537,16	0,00	0,00	4.662,84
1 2 0 0	Travel expenses	25.700,00	2.570,00	0,00	-2.500,00	-18.537,16	0,00	0,00	4.662,84
1 2 0 1	Miscellaneous expenditure on staff recruitment	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1 2 1	Expenses on entering/leaving	48.395,00		0,00	-5.618,44	-5.129,82	-19.944,62	0,00	17.702,12

Budget Line	Budget Item Description	Budget 2017 approved by budg. authority	10%	Transfers July 2017 (1)	Tranfers October 2017 (2)	Transfers November 2017 (3)	Transfers December 2017 (4)	Transfers December 2017 (5)	Budget with transfers
1 2 1 0	Travel expenses on entering/leaving	3.935,00	393,50	0,00	0,00	-1.935,00	-1.601,88	0,00	398,12
1 2 1 1	Installation, resettlement and transfer allowances	20.000,00	2.000,00	0,00	-2.000,00	-3.194,82	-5.139,88	0,00	9.665,30
1 2 1 2	Removal expenses	10.000,00	1.000,00	0,00	-1.000,00	0,00	-1.361,30	0,00	7.638,70
1 2 1 3	Daily subsistence allowances	14.460,00	1.446,00	0,00	-2.618,44	0,00	-11.841,56	0,00	0,00
1 3	MISSIONS AND DUTY TRAVEL	220.000,00		0,00	0,00	15.000,00	0,00	-4.667,18	230.332,82
1 3 0 0	Mission expenses, duty travel expenses and other ancillary expenditure	220.000,00	22.000,00	0,00	0,00	15.000,00	0,00	-4.667,18	230.332,82
1 4	SOCIOMEDICAL SERVICES	5.000,00		0,00	0,00	0,00	-1.981,10	0,00	3.018,90
1 4 0	Medical service	5.000,00		0,00	0,00	0,00	-1.981,10	0,00	3.018,90
1 4 0 0	Medical service	5.000,00	500,00	0,00	0,00	0,00	-1.981,10	0,00	3.018,90
1 5	TRAININGS	76.000,00		0,00	1.218,44	3.567,25	18.250,00	0,00	99.035,69
1 5 0	Training	76.000,00		0,00	1.218,44	3.567,25	18.250,00	0,00	99.035,69
1 5 0 0	Training	76.000,00	7.600,00	0,00	1.218,44	3.567,25	18.250,00		99.035,69
1 6	EXTERNAL SERVICES	258.000,00		0,00	0,00	6.771,92	5.616,11	0,00	270.388,03
1 6 0 0	External services	258.000,00	25.800,00	0,00	0,00	6.771,92	5.616,11	0,00	270.388,03
1 7	REPRESENTATION AND MISCELLANEOUS STAFF	10.000,00		0,00	0,00	0,00	-455,04	0,00	9.544,96

Budget Line	Budget Item Description	Budget 2017 approved by budg. authority	10%	Transfers July 2017 (1)	Tranfers October 2017 (2)	Transfers November 2017 (3)	Transfers December 2017 (4)	Transfers December 2017 (5)	Budget with transfers
	COSTS								
1 7 0 0	Representation, receptions and events, and miscellaneous staff expenses	10.000,00	1.000,00	0,00	0,00	0,00	-455,04	0,00	9.544,96
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	389.714,00		16.925,00	0,00	14.947,77	22.449,07	4.667,18	448.703,02
2 0	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	115.868,00		0,00	-1.819,90	-7.702,75	-1.870,94	0,00	104.474,41
2 0 0	Buildings and associated costs	115.868,00		0,00	-1.819,90	-7.702,75	-1.870,94	0,00	104.474,41
2 0 0 0	Rent	69.147,00	6.914,70	0,00	-1.819,90	-2.009,96	0,00	0,00	65.317,14
2 0 0 1	Insurance	2.000,00	200,00	0,00	0,00	-207,70	0,00	0,00	1.792,30
2 0 0 2	Water, gas, electricity and heating	29.521,00	2.952,10	0,00	0,00	-5.112,92	0,00	0,00	24.408,08
2 0 0 3	Cleaning	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2 0 0 4	Fitting-out and maintenance of premises	2.600,00	260,00	0,00	0,00	-372,17	0,00	0,00	2.227,83
2 0 0 5	Security and surveillance of buildings	12.600,00	1.260,00	0,00	0,00	0,00	-1.870,94	0,00	10.729,06
2 0 0 9	Other expenditure relating to the acquisition, construction or maintenance of a building	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2 1	INFORMATION TECHNOLOGY PURCHASES	177.001,00		19.925,00	0,00	12.247,35	9.870,69	4.667,18	223.711,22
2 1 0	Information technology purchases	177.001,00		19.925,00	0,00	12.247,35	9.870,69	4.667,18	223.711,22
2 1 0 0	Computer equipment	10.000,00	1.000,00	12.400,00	0,00	12.248,88	10.347,36	4.667,18	49.663,42

Budget Line	Budget Item Description	Budget 2017 approved by budg. authority	10%	Transfers July 2017 (1)	Tranfers October 2017 (2)	Transfers November 2017 (3)	Transfers December 2017 (4)	Transfers December 2017 (5)	Budget with transfers
2 1 0 1	Software	7.000,00	700,00	2.000,00	0,00	0,00	-206,36	0,00	8.793,64
2 1 0 2	Other external data processing services	160.001,00	16.000,10	5.525,00	0,00	-1,53	-270,31	0,00	165.254,16
2 2	MOVABLE PROPERTY AND ASSOCIATED COSTS	6.050,00		-3.000,00	1.819,90	0,00	14.450,00	0,00	19.319,90
2 2 0	Technical installations and electronic office equipment	0,00		0,00	0,00	0,00	0,00	0,00	0,00
2 2 0 0	Technical installations and electronic office equipment	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2 2 1	Furniture	2.500,00		0,00	1.819,90	0,00	0,00	0,00	4.319,90
2 2 1 0	Furniture	2.500,00	250,00	0,00	1.819,90	0,00	0,00	0,00	4.319,90
2 2 9	Other movable property and associated costs	3.550,00		-3.000,00	0,00	0,00	14.450,00	0,00	15.000,00
2 2 9 0	Books, newspapers and documentation	3.550,00	355,00	-3.000,00	0,00	0,00	14.450,00	0,00	15.000,00
2 2 9 1	Cars, transport vehicles, and maintenance and repairs	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2 2 9 9	Other movable property, and maintenance and repairs	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2 3	CURRENT ADMINISTRATIVE EXPENDITURE	67.968,00		0,00	0,00	12.119,82	-0,68	0,00	80.087,14
2 3 0	Stationery and office supplies	14.500,00		0,00	0,00	-4.105,68	-0,68	0,00	10.393,64
2 3 0 0	Stationery and office supplies	14.500,00	1.450,00	0,00	0,00	-4.105,68	-0,68	0,00	10.393,64
2 3 2	Financial charges	0,00		0,00	0,00	0,00	0,00	0,00	0,00
2 3 2 0	Bank charges	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

Budget Line	Budget Item Description	Budget 2017 approved by budg. authority	10%	Transfers July 2017 (1)	Tranfers October 2017 (2)	Transfers November 2017 (3)	Transfers December 2017 (4)	Transfers December 2017 (5)	Budget with transfers
2 3 2 1	Exchange rate losses	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2 3 2 9	Other financial charges	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2 3 3	Legal expenses	2.500,00		0,00	0,00	-2.500,00	0,00	0,00	0,00
2 3 3 0	Legal expenses	2.500,00	250,00	0,00	0,00	-2.500,00	0,00	0,00	0,00
2 3 3 1	Damages	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2 3 5	Other operating expenses	50.968,00		0,00	0,00	18.725,50	0,00	0,00	69.693,50
2 3 5 0	Miscellaneous insurances	0,00	0,00	0,00	0,00		0,00	0,00	0,00
2 3 5 9	Other operating expenses	50.968,00	5.096,80	0,00	0,00	18.725,50	0,00	0,00	69.693,50
2 4	POSTAGE AND TELECOMM.	12.500,00		0,00	0,00	-375,00	0,00	0,00	12.125,00
2 4 0 0	Postage and delivery charges	1.500,00	150,00	0,00	0,00	-450,00	0,00	0,00	1.050,00
2 4 1 0	Telecommunication charges	11.000,00	1.100,00	0,00	0,00	75,00	0,00	0,00	11.075,00
2 5	EXPENDITURE ON FORMAL AND OTHER MEETINGS	10.327,00		0,00	0,00	-1.341,65	0,00	0,00	8.985,35
2 5 0 0	Meetings in general	10.327,00	1.032,70	0,00	0,00	-1.341,65	0,00	0,00	8.985,35
3	OPERATIONAL EXPENDITURE	1.408.163,00		0,00	68.400,00	-14.947,77	-23.888,68	0,00	1.437.726,55
3 0	Support to implementation of BEREC WP 2017	558.677,00		65.000,00	68.400,00	-14.947,77	-20.740,81	3.452,16	659.840,58
3 0 0	Support to implementation of BEREC WP 2017	558.677,00		65.000,00	68.400,00	-14.947,77	-20.740,81	3.452,16	659.840,58
3 0 0 1	Support to the BEREC Expert Working Groups	548.677,00	54.867,70	50.000,00	68.400,00	-14.947,77	-19.740,81	19.651,13	652.039,55

Budget Line	Budget Item Description	Budget 2017 approved by budg. authority	10%	Transfers July 2017 (1)	Tranfers October 2017 (2)	Transfers November 2017 (3)	Transfers December 2017 (4)	Transfers December 2017 (5)	Budget with transfers
3 0 0 2	Activities under Articles 7 and 7a Framework Directive	10.000,00	1.000,00	15.000,00	0,00	0,00	-1.000,00	-16.198,97	7.801,03
3 1	Support to BEREC and NRAs	849.486,00		-65.000,00	0,00	0,00	-3.147,87	-3.452,16	777.885,97
3 1 0	Support to BEREC and NRAs	849.486,00		-65.000,00	0,00	0,00	-3.147,87	-3.452,16	777.885,97
3 1 0 1	Other support activities to BEREC and NRAs	849.486,00	84.948,60	-65.000,00	0,00	0,00	-3.147,87	-3.452,16	777.885,97

7 Annex III

7.1 REVENUE

<u>Revenues</u> in EUR	Budget 2017	Revenue received	%
1. Revenue from fees and charges			
2. EU Subsidy	4,246,000	4,246,000	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.	0	
<i>Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 58)</i>	<i>n/a</i>	<i>n/a</i>	
Total revenues	4,246,000	4,246,000	100.00%

* Estimated voluntary contributions from Member States or from their NRAs

7.2 EXPENDITURE

7.2.1 Commitment and payment appropriations in EUR – C1 credits

7.2.1.1 TITLE 1 - STAFF

Official Budget Item	Budget Item Description	Credit Available Com/ Payment Amount	Commitment Accepted Amount (EUR)	% Commit	Payment Accepted Amount (EUR)	% Payment
A-1100	Basic Salaries	752,687.60	752,687.60	100.00%	752,687.60	100.00%
A-1101	Family allowances	158,119.79	158,119.79	100.00%	158,119.79	100.00%
A-1102	Expatriation allowance and foreign-residence allowance	145,200.40	145,200.40	100.00%	145,200.40	100.00%
A-1110	Contract Staff	417,786.30	417,786.30	100.00%	417,786.30	100.00%
A-1111	Seconded National Experts	170,127.01	170,127.01	100.00%	170,127.01	100.00%
A-1120	Insurance against sickness	36,801.82	36,801.82	100.00%	36,801.82	100.00%
A-1121	Insurance against accidents and occupation disease	4,135.89	4,135.89	100.00%	4,135.89	100.00%
A-1122	Insurance against unemployment	13,996.36	13,996.36	100.00%	13,996.36	100.00%
A-1130	Childbirth and death allowances and grants	0.00	0.00	0.00%	0.00	0.00%
A-1131	Travel expenses for annual leave	26,029.90	26,029.90	100.00%	26,029.90	100.00%
A-11	STAFF IN ACTIVE EMPLOYMENT	1,724,885.07	1,724,885.07	100.00%	1,724,885.07	100.00%
A-1200	Travel expenses	4,662.84	4,662.84	100.00%	4,662.84	100.00%
A-1210	Travel expenses entering/leaving service	398.12	398.12	100.00%	398.12	100.00%
A-1211	Installation resettlement and transfer allowances	9,665.30	9,665.30	100.00%	9,665.30	100.00%
A-1212	Removal expenses	7,638.70	7,638.70	100.00%	7,638.70	100.00%
A-1213	Daily subsistence allowances	0.00	0.00	0.00%	0.00	0.00%
A-12	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER	22,364.96	22,364.96	100.00%	22,364.96	100.00%
A-1300	MISSION EXPENSES	230,332.82	228,000.00	98.99%	210,312.70	91.31%
A-1400	MEDICAL SERVICES	3,018.90	3,018.90	100.00%	1,424.10	47.17%
A-1500	TRAINING/LANGUAGE COURSES	99,035.69	98,911.38	99.87%	65,771.38	66.41%
A-1600	EXTERNAL SERVICES AND TEMPORARY	270,388.03	270,388.03	100.00%	216,645.13	80.12%

	ASSISTANCE					
A-1700	REPRESENTATION AND MISCELLANEOUS STAFF COSTS	9,544.96	9,544.96	100.00%	8,994.96	94.24%
TOTAL TITLE 1 C1 from 2017 credits		2,359,570.43	2,357,113.30	99.90%	2,250,398.30	95.37%

7.2.1.2 TITLE 2 - BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

Official Budget Item	Budget Item Description	Credit Available Com/ Payment Amount	Commitment Accepted Amount (EUR)	% Commit	Payment Accepted Amount (EUR)	% Payment
A-2000	Rent	65,317.14	65,317.14	100.00%	48,198.94	73.79%
A-2001	Insurance	1,792.30	1,792.30	100.00%	1,792.30	100.00%
A-2002	Water, gas, electricity and heating	24,408.08	24,408.08	100.00%	21,485.40	88.03%
A-2004	Fitting-out and maintenance of premises	2,227.83	2,227.83	100.00%	2,227.83	100.00%
A-2005	Security & surveillance of buildings	10,729.06	10,729.06	100.00%	9,903.46	92.31%
A-20	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	104,474.41	104,474.41	100.00%	83,607.93	80.03%
A-2100	Computer equipment	49,663.42	49,663.42	100.00%	17,275.96	34.79%
A-2101	Software	8,793.64	8,793.64	100.00%	8,289.60	94.27%
A-2102	Other external data processing services	165,254.16	165,254.16	100.00%	129,978.16	78.65%
A-21	INFORMATION TECHNOLOGY PURCHASES	223,711.22	223,711.22	100.00%	155,543.72	69.53%
A-2200	Technical installation	0.00	0.00	0.00%	0.00	0.00%
A-2210	Furniture	4,319.90	4,319.90	100.00%	4,319.90	100.00%
A-2290	Books and publications	15,000.00	15,000.00	100.00%	0.00	0.00%
A-22	MOVABLE PROPERTY AND ASSOCIATED COSTS	19,319.90	19,319.90	100.00%	4,319.90	22.36%
A-2300	Stationery and Office supplies	10,393.64	10,393.64	100.00%	8,824.80	84.91%
A-2330	Legal expenses	0.00	0.00	0.00%	0.00	0.00%
A-2359	Other operating expenses	69,693.50	69,693.50	100.00%	5,637.50	8.09%
A-23	CURRENT ADMINISTRATIVE EXPENDITURE	80,087.14	80,087.14	100.00%	14,462.30	18.06%
A-2400	Postage and delivery charges	1,050.00	1,050.00	100.00%	945.82	90.08%
A-2410	Telecommunication charges	11,075.00	11,075.00	100.00%	9,988.91	90.19%

Official Budget Item	Budget Item Description	Credit Available Com/ Payment Amount	Commitment Accepted Amount (EUR)	% Commit	Payment Accepted Amount (EUR)	% Payment
A-24	POSTAGE AND TELECOMMUNICATIONS	12,125.00	12,125.00	100.00%	10,934.73	90.18
A-25	MEETINGS IN GENERAL	8,985.35	8,985.35	100.00%	8,985.35	100.00%
TOTAL TITLE 2 C1 from 2017 credits		448,703.02	448,703.02	100.00%	277,853.93	61.92%

7.2.1.3 TITLE 3 - OPERATIONAL EXPENDITURE

Official Budget Item	Budget Item Description	Credit Available Com/ Payment Amount	Commitment Accepted Amount (Euro)	% Commit	Payment Accepted Amount (Euro)	% Payment
B3-001	Support to the BEREC EWGs	652,039.55	651,961.69	99.99%	585,784.19	89.84%
B3-002	Activities under Articles 7 and 7a Framework Directive	7,801.03	7,801.03	100.00%	7,801.03	100.00%
B3-0	SUPPORT TO THE BEREC EWGS	659,840.58	659,762.72	99.99%	593,585.22	89.96%
B3-101	Other support activities to BEREC and NRAs	777,885.97	777,885.97	100.00%	568,836.69	73.13%
B3-1	OTHER SUPPORT ACTIVITIES TO BEREC AND NRAS	777,885.97	777,885.97	100.00%	568,836.69	73.13%
TOTAL TITLE 3 C1 from 2017 credits		1,437,726.55	1,437,648.69	99.99%	1,162,421.91	80.85%
Total	Title 1-3	4,246,000.00	4,243,465.01	99.94%	3,690,674.14	86.92%

7.2.2 Payment appropriations in EUR – C8 credits

Official Budget Item	Budget Item Description	Automatic Carry-over of Commitment and Payment Appropriations to 2017	Commitment Accepted	% Committed / Available	Payment Request Accepted	% Paid / Available
TITLE 1-STAFF						
A-12	A-1200 TRAVEL EXPENSES	5,146.34	5,146.34	100.00%	5,146.34	100.00%
	A-1210 TRAVEL EXPENSES ON ENTERING - LEAVING	500.00	500.00	100.00%	500.00	100.00%
A-13	A-1300 MISSION DUTY AND TRAVEL EXPENSES	30,979.00	30,920.03	99.81%	30,920.03	99.81%
A-14	A-1400 MEDICAL SERVICES	3,000.00	3,000.00	100.00%	3,000.00	100.00%
A-15	A-1500 TRAINING AND LANGUAGE COURSES	52,247.50	52,247.50	100.00%	52,247.50	100.00%
A-16	A-1600 EXTERNAL SERVICES AND TEMPORARY ASSISTANCE	159,650.53	153,067.62	95.88%	153,067.62	95.88%
A-17	A-1700 REPRESENTATION AND MISCELLANEOUS STAFF COSTS	620.00	480.55	77.51%	480.55	77.51%
Total TITLE 1 C8 2017 credits:		252,143.37	245,362.04	97.31%	245,362.04	97.31%

Official Budget Item	Budget Item Description	Automatic Carry-over of Commitment and Payment Appropriations to 2017	Commitment Accepted	% Committed / Available	Payment Request Accepted	% Paid / Available
TITLE 2- BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE						
A-20	A-2000 RENT	17,118.18	17,118.18	100.00%	17,118.18	100.00%
	A-2002 WATER GAS ELECTRICITY AND HEATING	2,300.00	2,032.12	88.37%	2,032.43	88.37%
	A-2005 SECURITY AND SURVEILLANCE OF BUILDINGS	800.00	708.75	88.59%	708.75	88.59%
A-21	A-2102 OTHER EXTERNAL DATA PROCESSING SERVICES	30,865.00	30,648.00	99.30%	30,648.00	99.30%
A-22	A-2210 FURNITURE	687.50	687.50	100.00%	687.50	100.00%
	A-2290 BOOKS AND PUBLICATIONS	997.04	997.04	100.00%	997.04	100.00%
A-23	A-2300 STATIONERY AND OFFICE SUPPLIES	2,604.71	2,587.07	99.32%	2,587.07	99.32%
	A-2359 OTHER OPERATING EXPENSES	47,304.00	46,773.41	98.88%	46,773.71	98.88%
A-24	A-2400 POSTAGE AND DELIVERY CHARGES	61.68	61.68	100.00%	61.68	100.00%
	A-2410 TELECOMMUNICATION CHARGES	1,867.86	1,637.63	87.67%	1,637.63	87.67%
Total TITLE 2 C8 2017 credits:		104,605.97	103,251.99	98.71%	103,251.99	98.71%

Official Budget Item	Budget Item Description	Automatic Carry-over of Commitment and Payment Appropriations to 2017	Commitment Accepted	% Committed / Available	Payment Request Accepted	% Paid / Available
TITLE 3-OPERATIONAL EXPENDITURE						
B3-001	SUPPORT TO BEREC EWGs	229,505.05	217,709.24	94.86%	217,209.24	94.86%
B3-101	OTHER SUPPORT ACTIVITIES TO BEREC AND NRAS	220,773.98	220,293.13	99,78%	220,293.13	99,78%
TOTAL TITLE 3 C8 2017 credits		450,279.03	438,002.37	97.27%	438.002.37	97.27%
Total	Title 1-3 C8 credits 2017	807,028.37	786,616.40	97.47%	786,616.40	97.47%