

Report
on the implementation of the budget and on
budgetary and financial management of the
Agency for Support for BEREC (BEREC
Office)
Financial year 2018

26 March 2019

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Executive summary

This reports give an overview of the budgetary and financial management of the Agency for Support for BEREC (the BEREC Office) for the financial year 2018. This information is complemented with general financial information, summaries of the usage of budgetary resources and annexes presenting the status of the budget implementation.

It is prepared in accordance with the provisions of Article 28 (2) of 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), amending Regulation (EU) 2015/2120 and repealing Regulation (EC) No 1211/2009 (the BEREC Office Regulation)¹ and Article 93 of the Decision MC/2014/1² 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 (the BEREC Office Financial Regulation).

The report has to be submitted to the Commission accounting officer for consolidation purposes by 1 March 2019. It has to be submitted to the European Parliament, the Council and the Court of Auditors by 31 March 2019.

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 2018 BEREC Office Budget (revenue and expenditure), as adopted by the Budgetary Authority, amounted to EUR 4,331,000.00. The full amount of the revue as mentioned above was collected.

On the expenditure side the amount of EUR 4,324,758.70 was accepted in

¹ OJ L 321, 17.12.2018, p. 1–35 (BG, ES, CS, DA, DE, ET, EL, EN, FR, GA, HR, IT, LV, LT, HU, MT, NL, PL, PT, RO, SK, SL, FI, SV)

² 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

commitments (99.86% of the total amount of available for commitment appropriations) and EUR 3,580,804.46 were paid (82.68% of the total amount of available payment appropriations). The amount of EUR 743,954.24 (17.18 % of total established commitments) were carried over for payments still to be processed in 2019 (C8/2019).

Execution details by titles:

Title 1 'Staff':

EUR 2,447,215.54 (99.94 % of the total available for Title 1 budget) were committed for spending on staff related expenditure and external services related to staff.

EUR 2,356,488.56 (96.23 % of the total available for 4331title 1 budget) were paid by 31.12.2018.

EUR 90,726.98 (3.71 % of the total staff related established commitments) were carried over (C8/2019) to cover the commitments established before 31.12.2018.

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

EUR 515,834.61 (99.79 % of the total available for Title 2 budget) were committed for this type of expenditure.

EUR 435,352.95 (84.22 % of the total Title 2 budget) were paid to the contractors, suppliers and service providers by 31.12.2018.

EUR 80,481.66 (15.60 % of total established commitments) were carried over (C8/2019) to cover the payments for services where invoices are arriving only in 2019 and to cover commitments entered into force by 31.12.2018 (contracts, which do not end in December 2018).

Title 3 - 'Operational expenditure':

EUR 1,361,708.55 (99.73 % of total available for Title 3 budget) were committed for operational expenditure.

EUR 788,962.95 (57.78 % of total Title 3 budget) were processed in payments by 31.12.2018.

EUR 572,745.60 (42.06 % of total related to operational activities established commitments) were carried over (C8/2019) in order to pay for the services received in 2018 for which invoices are arriving later in 2019 and to cover commitments entered

into force before 31.12.2018 (contracts, which do not end in December 2018).

For the detailed explanation of the BEREC Office's budget execution by different chapters see Section 4 and Annex III; the budget carried over to 2019 see section 3.4.2

Execution of the 2017 carry-over appropriations in 2018:

The amount of EUR 552,790.87 was carried over to cover expenditure for the services received in 2017 for which invoices were expected in 2018 and to cover legal commitments which entered into force before 31.12.2017 (contracts, which did not end in December 2017).

out of which for:

Title 1 (Staff, including external services for the BEREC Office) – EUR 106,715.00; Title 2 (Buildings, equipment and miscellaneous operating expenditure) – EUR 170,849.09; Title 3 (Operational expenditure) – EUR 275,226.78.

The following amounts were paid in 2018:

Title 1 (Staff) – EUR 104,206.50 (97.65 % of the total carry-over amount for Title 1); Title 2 (Buildings, equipment and miscellaneous operating expenditure) – EUR 170,168.54 (99.60 % of the total carried over Title 2 amount); Title 3 (Operational expenditure) – EUR 261,300.18 (94.94% of the total carried over Title 3 amount).

The total cancelled (not paid from C8/2018) amount of EUR 17,115.65 (3.10 % of the total carry-over amount) is taken into account for calculation of surplus in the budget outturn 2018.

The surplus 2018 will be paid back to the Commission in the course of 2019 and will be considered as part of the revenue in the draft budget 2020.

1. Introduction

1.1 General Context

In view of the need to ensure the development of consistent regulatory practice and the consistent application of the Union's regulatory framework for electronic communications, the Commission established, by Commission Decision 2002/627/EC, the European Regulators Group for Electronic Communications Networks and Services (ERG) to advise and assist the Commission in consolidating the internal market for electronic communications networks and services and, more generally, to provide an interface between NRAs and the Commission.

BEREC and the Office were established by Regulation (EC) No 1211/2009 of the European Parliament and of the Council. BEREC replaced the ERG and was intended to contribute, on one hand, to the development and, on the other, to the better functioning, of the internal market for electronic communications networks and services by aiming to ensure the consistent implementation of the regulatory framework for electronic communications. BEREC acts as a forum for cooperation among NRAs and between NRAs and the Commission in the exercise of the full range of their responsibilities under the Union regulatory framework. BEREC was established to provide expertise and to act independently and transparently. BEREC also serves as a body for reflection, debate and advice for the European Parliament, the Council and the Commission in the field of 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 services to BEREC. In order to support BEREC efficiently, the Office was given legal, administrative and financial autonomy. 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 EU regulatory agency.

By 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.

BEREC and the Office have made a positive contribution towards the consistent implementation of the regulatory framework for electronic communications. In order to further contribute to the development of the internal market for electronic

communications throughout the Union as well as to the promotion of 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 Union, the revised BEREC Regulation aims to strengthen the role of BEREC. Such a strengthened role would complement the enhanced role played by BEREC following Regulations (EU) No 531/2012 and (EU) 2015/2120 and Directive (EU) 2018/1972 .

As stated in the new founding regulation, the new official name of the Office should be 'Agency for Support for BEREC' (the 'BEREC Office'). The designation 'BEREC Office' should be used as the Agency's short name. The BEREC Office enjoys legal, administrative and financial autonomy. To that end, it is necessary and appropriate that the BEREC Office should be a body of the Union with legal personality that exercises the powers conferred upon it. As a Union decentralised agency, the BEREC Office should operate within its mandate and the existing institutional framework. The BEREC Office should provide all necessary professional and administrative support for the work of BEREC, including financial, organisational and logistical support, and should contribute to BEREC's regulatory work. The BEREC Office succeeded the Office established by Regulation (EC) No 1211/2009 as regards all ownership, agreements, legal obligations, employment contracts, financial commitments and liabilities.

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 should have its own budget, most of which should derive from a contribution from the Union. The budget should be adequate and should reflect the additional tasks assigned and the enhanced role of BEREC and the BEREC Office. The financing of the BEREC Office should be subject to an agreement by the budgetary authority as set out in point 31 of the Inter-institutional Agreement of 2 December 2013 between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management .

The BEREC Office should be adequately staffed for the purpose of carrying out its duties. All tasks assigned to the BEREC Office, including professional and administrative services supporting BEREC in carrying out its regulatory tasks, together with compliance with the financial, staff and other applicable regulations, and the increased weight of operational tasks required of the BEREC Office vis-à-vis administrative ones should be duly assessed and reflected in the resource programming. Moreover, the rules on the governance and operation of the BEREC Office should, where appropriate, be aligned with the principles of the Joint Statement of

the European Parliament, the Council and the European Commission of 19 July 2012 on decentralised agencies.

1.2 Legal Framework

This report has been prepared in accordance with Article 28(2) of Regulation (EU) 2018/1971 of 11 December 2018 (the new BEREC Regulation) and Article 93 of the BEREC Office Financial Regulation³, which requires the BEREC Office to prepare a report on budgetary and financial management for the financial year.

The report referred has to give an account, both in absolute terms and expressed as a percentage, at least, of the rate of implementation of appropriations together with summary information on the transfers of appropriations among the various budget items.

The BEREC Office is required to submit the report the report on the budgetary and financial management to the European Parliament, the Council and the Court of Auditors by 31 March 2019.

When reading the current report it should be noted that the BEREC Office during most of the financial year 2018 acted under the provisions of Regulation (EC) No 1211/2009 of the European Parliament and of the Council of 25 November 2009 establishing the Body of European Regulators for Electronic Communications (BEREC) and the Office, whose end date of validity is: 19/12/2018.

References to the 'Administrative manager' in the meaning of Regulation (EC) No 1211/2009 should be understood as reference to the 'Director' in the meaning of Regulation (EU) 2018/1971.

³ 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

2. Implementation of the budget 2018

2.1 Budget 2018 - initial and with transfers and amendments

The initial Budget of the BEREC Office for year 2018, as adopted by the Management Committee of the BEREC Office (MC) and approved by the budgetary authority in 2017, is 4,331,000.00 EUR including:

- EUR 4,124,336: main subsidy from the EU voted by the Budgetary Authority;
- EUR 206,664: budget outturn (surplus) 2016.

The table in Annex I presents the Budget 2018 in terms of appropriations for revenue, a total of EUR 4,331,000.

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 2018 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 1, 1 in quarter 2 and 2 in quarter 4).

The table in Annex II presents the Budget 2018 in terms of commitment and payment appropriations indicating the overall summary of the transfers made by the BEREC Office Administrative Manager.

2.2 Budget 2017 – rate of implementation

The budget execution of the BEREC Office is calculated on the basis of the 2018 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 2018. At the end of 2018 the implementation of commitment appropriations (after carryovers) amounted to EUR 4,324,758.70 out of EUR 4,331,000.00 of authorised commitment appropriations (99.86 % of available appropriations). This is one of the highest level of budget execution of the BEREC Office budget since the establishment of the Agency in 2010 since all contracts for operational projects in support to BEREC were signed before the end of the year.

The implementation of payment appropriations reached EUR 3,580,804.46 corresponding to 82.68% of the available appropriations.

By the end of 2018, the BEREC Office received 1 instalment from the Commission, constituting the EU subsidy and amounting to EUR 4,331,000.00

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 2018.

2.3 Summary of budgetary execution by title for 2018 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 2018 is as follows:

| Title | Commitment/ Payment Credit Available | Commitment Accepted | % Committed / Available | Payment Request Accepted | % Paid / Available |
|-------|--|------------------------|-------------------------------|--------------------------------|-----------------------|
| 1 | 2,448,623.22 | 2,447,215.54 | 99.94% | 2,356,488.56 | 96.24% |
| 2 | 516,931.41 | 515,834.61 | 99.79% | 435,352.95 | 84.22% |
| 3 | 1,365,445.37 | 1,361,708.55 | 99.73% | 788,962.95 | 57.78% |

| | | | | | |
|---------------|---------------------|---------------------|---------------|---------------------|---------------|
| Total: | 4,331,000.00 | 4,324,758.70 | 99.86% | 3,580,804.46 | 82.68% |
|---------------|---------------------|---------------------|---------------|---------------------|---------------|

Budgetary commitments are entered in the accounts on the basis of the legal commitments entered into up to 31 December 2018 and payments on the basis of the payments made by the Accounting Officer by 31 December 2018, at the latest. 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 2018 nor carried over to 2019 will not be automatically deducted from the budget of any following year.

2.4 Commitment and payment appropriation carry overs

2.4.1 Overview

| Title | Type of expenditure | Automatic Carry-over of Payment Appropriations to 2018 | Automatic Carry-over of Payment Appropriations to 2019 |
|--------------|--|---|---|
| 1 | Staff | 106,715.00 | 90,726.98 |
| 2 | Buildings, equipment and miscellaneous operating expenditure | 170,849.09 | 80,481.66 |
| 3 | Operational expenditure | 275,226.78 | 572,745.60 |
| | Total | 552,790.87 | 743,954.24 |

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

- payments for services that were delivered in year N where invoices are to be received in year N+1
- payments due in year N which were not finalised by 31 December of the respective year (example: reimbursements to candidates who participated in selection procedures in 2018 for whom the payments were not finalised by the end of December 2018)
- contracts that entered into before 31 December year N with contract end date in

N+1. The relevant budgetary commitment for a particular contract has to be carried over into the next year.

The C8s of the budget should be consumed as soon as possible and the resources not used to be de-committed. C8 appropriations cannot be carried over to the second year.

2.4.2 Commitment and payment appropriations carried over from 2018 to 2019

Carry-over of appropriations from 2018 to 2019 (EUR 743,954.24) relates to:

Title 1: Staff related costs, such as:

- missions of staff for support provided to BEREC and WGs;
- payments due to the candidates who participated in the selection procedures in the second half of 2018 and are to be reimbursed in the Q1 2019
- trainings (trainings delivered in 2018, for which the invoices have not been received and trainings to be carried out in 2019 under contracts signed in 2018);
- SLAs with EC services and bodies of the EU (Medical service of the EC, DG HR, PMO fees for calculation of missions, inter agencies network secretariat, laissez-passer office)
- liabilities under contracts for provision of interim staff concluded in 2018, for which services will continue in 2019.

The carry-over of EUR 90,726.98 represents a percentage of 3.70 % of the total staff related commitments established in 2018 which amount to EUR 2,447,215.54

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

- invoices for services and supplies delivered in 2018 (mainly in December 2018) 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 2018 and/or services rendered and invoices will be received in 2019;
- the cost for the use of the EC's financial system (ABAC) and the services for the AccO

(debit notes to be received in 2019);

- publications ordered to the Publication Office in 2018 which will be invoiced in 2019 and a subscription to a regulatory intelligence services database for the BEREC Office staff for one year;
- the costs for external audit, which will be paid at the end of service delivery - in 2019.

The carry-over of EUR 80,481.66 represents a percentage of 15.60 % of total Title 2 commitments established in 2018 which amount to EUR 515,834.61

Title 3: Operational activities such as:

- expenses for organisation of BEREC WG meetings and reimbursement of travel expenses of experts participating in these meetings held in October, November and December 2018; final invoice for services rendered in late 2018 is to be received and paid at the beginning of 2019;
- expenses for meeting organisation and expert reimbursements for participation in BEREC meetings (incl. WG meetings) beginning of 2019 (January and February), planned under the 2018 budget;
- SLAs (CdT, Publications Office) for services acquired in 2018 for which invoices are received in 2019;
- expenses under the Specific Contract within the FWC on supervision of implementing Net Neutrality measurement tool (development and maintenance phase);
- expenses under the Specific Contract within the FWC for a Study on the determinants of investment in very high capacity networks in a system dynamics approach in telecommunication sector;
- expenses for organisation and reimbursement of travel expenses of experts participating in BEREC NRA Training 1st session on regulatory framework, which is to be held on 24-25 January 2019;
- expenses to cover provision of training - content part under Specific Contract within the FWC of BEREC NRA Training 1st session on regulatory framework on 24-25 January 2019;
- expenses for of services of online public consultation platform, provision of which

started in late 2018 and continues till late 2019.

The carry-over of EUR 572,745.60 represents a percentage of 42.06 % of total commitments relating to operational activities established in 2018 which amount to EUR 1,361,708.55

The total carry-over of EUR 743,954.24 represents a percentage of 17.20 % of total commitments established in 2018 which amount to 4,324,758.70 EUR.

2.4.3 Cancellation of payment appropriations carried over from 2017 to 2018:

| | Payment appropriations | Payments made | Cancellation Payment appropriations (EUR) | Cancellation % |
|-------------------|-------------------------------|----------------------|--|-----------------------|
| | 1 | 2 | 3 | 5=3/1 |
| Title 1 C8 | 106,715.00 | 104,206.50 | 2.508,50 | 2.35% |
| Title 2 C8 | 170,849.09 | 170,168.54 | 680,55 | 0.40 % |
| Title 3 C8 | 275,226.78 | 261,300.18 | 13.926,60 | 5.06 % |
| Total: | 552,790.87 | 535,675.22 | 17.115,65 | 3.10 % |

Total amount of EUR 17,155.65 (3.10%) of the carried over appropriations were cancelled for the following reasons:

Title 1: Staff:

-Cost for the staff training expenses provided by the EC in 2018 were lower than estimated and EUR 1048 had to be cancelled

- Expenses for staff missions which took place in the last quarter of 2018 were lower than initially estimated at the end of the year and EUR 935 had to be cancelled.

-Carry-forwards for interim staff contracts were based on the contracts' amount. The actual consumption was lower by EUR 161 and unused appropriation had to be cancelled;

- Expenditure for invoices received for the inter agencies network contribution and medical services was less than expected and 364 EUR had to be cancelled.

Title 2: Building, equipment and miscellaneous operating expenditure:

- The estimates of the needs for telecommunication services, utilities and fees for BEREC Office budget publication, were lower by EUR 680.50 cumulatively. Therefore, the unused appropriations had to be cancelled.

Title 3: Operational activities:

- 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 due to the use of audio-visual conference facilities available for the EWG meetings. 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 services for BEREC contract due to travelling expenses not incurred as per the conditions of the said contract.

3. Report on budgetary and financial management

3.1 Budget

In 2018 the revenue of the BEREC Office consisted 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.

The expenditure in the 2018 BEREC Office budget was distributed in three Titles, as follows:

- TITLE 1 – Staff;
- TITLE 2 - Buildings, equipment and miscellaneous operations;
- 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 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.

3.2 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 **99.85 %**

3.2.1 TITLE 1 (total execution 99.94%)

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) |
|---------------------------------------|---|-------------------|--|--------------------|
| 1,855,195.05 | 1,855,105.25 | 100.00% | 1,854,819.25 | 99.98% |

Chapter 12 – miscellaneous expenditure on staff recruitment and transfer

This appropriation is to cover the costs for publishing calls for expression of interest, 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) |
|---------------------------------------|---|-------------------|--|--------------------|
| 25,717.96 | 24,717.96 | 96.11% | 21,374.19 | 83.11% |

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 2018 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 2019, 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) |
|---------------------------------------|--|-------------------|---|--------------------|
| 174,900.00 | 174,900.00 | 100.00% | 167,221.08 | 95.61% |

Chapter 14 - socio-medical services

This appropriation is to cover the costs of annual medical checks 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 2018 will be received in 2019, therefore the commitment was partially carried over to 2019.

| Credit Available Com Amount (1) | Commitment Accepted Amount (EUR) (2) | % Commit (2/1) | Payment Request Accepted Amount (EUR) (3) | % Payment (3/1) |
|---------------------------------------|--|-------------------|---|--------------------|
| 7,820.00 | 7,820.00 | 100.00% | 3,668.00 | 46.91% |

Chapter 15 – trainings

This appropriation is to cover the costs of staff training needs.

Trainings delivered in 2018, for which the invoices have not been received and trainings to be carried out in 2019 under contracts signed in 2018 were carried over (i.e. Financial coaching provided by Deloitte, fees for trainings followed by the staff at the European Commission as well as planned training on the new mission statement).

| Credit Available Com Amount (1) | Commitment Accepted Amount (EUR) (2) | % Commit (2/1) | Payment Request Accepted Amount (EUR) (3) | % Payment (3/1) |
|---------------------------------------|--|-------------------|---|--------------------|
| 79,766.25 | 79,766.25 | 100.00% | 47,538.05 | 59.60% |

Chapter 16 – external services

This appropriation is intended to cover the costs of interim staff, trainees and external services related to staff, such as those provided by PMO for calculation of salaries and allowances, recruitments and reimbursements of candidates, missions, etc. staff related translation and other language requests, publications in OJ, support to multilingual schooling for the children of the BEREK Office staff, social welfare activities, etc.

Several interim staff contracts were signed in 2018 and provision of services shall continue in 2019, invoices for these contracts will arrive in 2019, so the commitments are carried over. Other carry overs under Chapter 16 are for the EC services delivered in 2018, for which invoices will arrive in 2019 – PMO fees and issuance of laissez-passer.

| Credit Available Com Amount (1) | Commitment Accepted Amount (EUR) (2) | % Commit (2/1) | Payment Request Accepted Amount (EUR) (3) | % Payment (3/1) |
|---------------------------------------|--|-------------------|---|--------------------|
| 289,558.49 | 289,254.92 | 99.90% | 249,884.74 | 86.30% |

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 2019, 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) |
|---------------------------------------|--|-------------------|---|--------------------|
| 15,755.27 | 15,651.16 | 99.34% | 11,983.25 | 76.06% |

3.2.2 TITLE 2 (total execution 99.79%)

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 2019. The amount for the pending fees was calculated and carried over to 2019.

| Credit Com (1) | Available Amount | Commitment Accepted Amount (EUR) (2) | % Commit (2/1) | Payment Request Accepted Amount (EUR) (3) | % Payment (3/1) |
|-------------------|---------------------|--|-------------------|---|--------------------|
| 134,030.35 | | 134,030.35 | 100.00% | 107,572.21 | 80.26% |

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

The invoice for purchases of hardware's under contracts signed in Q4 2018 will be received in 2019 therefore, this amount was carried over as well as the amounts for the fees for the automatically renewed contract for the ICT support.

| Credit Available Com Amount (1) | Commitment Accepted Amount (EUR) (2) | % Commit (2/1) | Payment Request Accepted Amount (EUR) (3) | % Payment (3/1) |
|---------------------------------------|--|-------------------|---|--------------------|
| 238,252.53 | 238,252.39 | 100.00% | 217,090.69 | 91.12% |

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.

| Credit Available Com Amount (1) | Commitment Accepted Amount (EUR) (2) | % Commit (2/1) | Payment Request Accepted Amount (EUR) (3) | % Payment (3/1) |
|---------------------------------------|--|-------------------|---|--------------------|
| 3,864.11 | 3,864.11 | 100.00% | 3,864.11 | 100.00% |

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 validation of accounting system by DG BUDG, services of the accounting officer, fees for the OJ Budget publication and secretarial and clerical services will be invoiced in 2019, therefore the 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) |
|---------------------------------------|--|-------------------|---|--------------------|
| 119,972.59 | 118,875.93 | 99.09% | 86,892.48 | 72.43% |

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 2018 will arrive in January 2019, therefore the estimated amounts were carried over.

| Credit Com (1) | Available Amount | Commitment Accepted (EUR) (2) | % Commit (2/1) | Payment Request Accepted (EUR) (3) | % Payment (3/1) |
|------------------|------------------|-------------------------------|----------------|------------------------------------|-----------------|
| 11,501.72 | | 11,501.72 | 100.00% | 10,623.35 | 92.36% |

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 Com (1) | Available Amount | Commitment Accepted (EUR) (2) | % Commit (2/1) | Payment Request Accepted (EUR) (3) | % Payment (3/1) |
|-----------------|------------------|-------------------------------|----------------|------------------------------------|-----------------|
| 9,310.11 | | 9,310.11 | 100.00% | 9,310.11 | 100.00% |

3.2.3 TITLE 3 (total execution 99.73%)

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 |
| H1 2016 ⁴ | 693 | 195 | 42 | 12 |
| H2 2016 | 567 | 240 | 43 | 13 |
| H1 2017 | 755 | 236 | 34 | 4 |
| H2 2017 | 439 | 16 | 32 | 2 |
| H1 2018 | 478 | 15 | 38 | 8 |
| H2 2018 | 442 | 12 | 32 | 2 |

⁴ 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

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 process '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 2017 and 2018.

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 2017 to 2018.

The appropriations committed on 2018 budget for a number of meetings that will occur in January and February 2019 were carried over.

| Credit Com (1) | Available Amount | Commitment Accepted (EUR) (2) | % Commit (2/1) | Payment Request Accepted (EUR) (3) | % Payment (3/1) |
|-------------------|------------------|-------------------------------|----------------|------------------------------------|-----------------|
| 373,006.52 | | 369,441.92 | 99.04% | 240,613.80 | 64.51% |

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 as well as 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 2018 budget and for which the services will be delivered during 2019 were carried over (organisation of 1st CN meeting and IIC symposium of 2019, fees for study on system dynamics, NN measurement tool, on-line working platform for BEREC, NRA training sessions, ICT services).

| Credit Available Com Amount (1) | Commitment Accepted Amount (EUR) (2) | % Commit (2/1) | Payment Request Accepted Amount (EUR) (3) | % Payment (3/1) |
|---------------------------------------|--|-------------------|---|--------------------|
| 992,438.85 | 992,266.63 | 99.98% | 548,349.15 | 55.25% |

Annex I Revenue - appropriations

| Revenues in EUR | Budget 2018 | Corrigendum | New Appropriations 2018 |
|--|--------------------|--------------------|--|
| 1. Revenue from fees and charges | | | |
| 2. EU Subsidy | 4,331,000 | 0 | 4,331,000 |
| <i>2.a. of which "fresh" contributions in year 2018</i> | 4,124,336 | 0 | 4,124,336 |
| <i>2.b. of which assigned revenues deriving from previous year 2016 surplus</i> | 206,664 | 0 | 206,664 |
| 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 | 0 | 0 | 0 |
| 7. Correction of budgetary imbalances | | 90 ⁵ | |
| Total revenues | 4,331,000 | 90 | 4,331,090 |

(*) Estimated voluntary contributions from Member States or from their 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.

⁵ Rounded from 89.80; Amount for overpaid 2017 mission expenses from a staff member and is not assigned revenue. The amount received should be returned together with the surplus and, therefore, will reduce the fresh credit for year N+2

Annex II - Summary on transfers

| BL | Budget Item Description | Budget 2018 approved by budg. authority | 10% | Transfers January 2018 (1) | Transfers July 2018 (2) | Transfers October 2018 (3) | Transfer November 2018 (4) | Transfer December 2018(5) | Budget with transfers |
|--------------|--|---|------------------|----------------------------|-------------------------|----------------------------|----------------------------|---------------------------|-----------------------|
| | Budget | 4,331,000.00 | | | | | | | 4,331,000.0 |
| 1 | STAFF | 2,489,045.00 | 0.00 | 0.00 | -20,164.00 | 0.00 | -26,413.41 | 6,155.63 | 2,448,623.22 |
| 1 1 | STAFF IN ACTIVE EMPLOYMENT | 1,850,521.00 | | 0.00 | 0.00 | 0.00 | 4,806.56 | -222.31 | 1,855,105.25 |
| 1 1 0 | Staff in active employment | 1,136,335.00 | | 0.00 | 0.00 | 0.00 | 9,325.33 | 0.00 | 1,145,660.33 |
| 1 1 0 0 | Basic salaries | 820,790.00 | 82,079.00 | 0.00 | 0.00 | 0.00 | 4,601.25 | 0.00 | 825,391.25 |
| 1 1 0 1 | Family allowances | 160,392.00 | 16,039.20 | 0.00 | 0.00 | 0.00 | 6,863.44 | 0.00 | 167,255.44 |
| 1 1 0 2 | Expatriation and foreign-residence allowances | 155,153.00 | 15,515.30 | 0.00 | 0.00 | 0.00 | -2,139.36 | 0.00 | 153,013.64 |
| 1 1 1 | Contract staff and other staff | 625,818.00 | | 0.00 | 0.00 | 0.00 | -940.32 | -222.31 | 624,655.37 |
| 1 1 1 0 | Contract staff | 447,179.00 | 44,717.90 | 0.00 | 0.00 | 0.00 | 10,222.25 | 0.00 | 457,401.25 |
| 1 1 1 1 | Seconded national experts | 178,639.00 | 17,863.90 | 0.00 | 0.00 | 0.00 | -11,162.57 | -222.31 | 167,254.12 |
| 1 1 2 | Employer's social security contributions | 57,700.00 | | 0.00 | 0.00 | 0.00 | 466.16 | 0.00 | 58,166.16 |
| 1 1 2 0 | Insurance against sickness | 37,116.00 | 3,711.60 | 0.00 | 0.00 | 0.00 | 1,786.05 | 0.00 | 38,902.05 |
| 1 1 2 1 | Insurance against accidents and occupational disease | 5,072.00 | 507.20 | 0.00 | 0.00 | 0.00 | -704.41 | 0.00 | 4,367.59 |

| BL | Budget Item Description | Budget 2018 approved by budg. authority | 10% | Transfers January 2018 (1) | Transfers July 2018 (2) | Transfers October 2018 (3) | Transfer November 2018 (4) | Transfer December 2018(5) | Budget with transfers |
|---------|---|---|----------|----------------------------|-------------------------|----------------------------|----------------------------|---------------------------|-----------------------|
| 1 1 2 2 | Insurance against unemployment | 15,512.00 | 1,551.20 | 0.00 | 0.00 | 0.00 | -615.48 | 0.00 | 14,896.52 |
| 1 1 2 3 | Constitution or maintenance of pension rights | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1 1 3 | Miscellaneous allowances and grants | 30,668.00 | | 0.00 | 0.00 | 0.00 | -4,044.61 | 0.00 | 26,623.39 |
| 1 1 3 0 | Childbirth and death allowances and grants | 398.00 | 39.80 | 0.00 | 0.00 | 0.00 | -398.00 | 0.00 | 0.00 |
| 1 1 3 1 | Travel expenses for annual leave | 30,270.00 | 3,027.00 | 0.00 | 0.00 | 0.00 | -3,646.61 | 0.00 | 26,623.39 |
| 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 | 48,403.00 | | 0.00 | 0.00 | 0.00 | -30,403.00 | 7,717.96 | 25,717.96 |
| 1 2 0 | Recruitment expenses | 15,000.00 | | 0.00 | 0.00 | 0.00 | 3,000.00 | 7,717.96 | 25,717.96 |
| 1 2 0 0 | Travel expenses | 15,000.00 | 1,500.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 7,717.96 | 25,717.96 |
| 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 | 33,403.00 | | 0.00 | 0.00 | 0.00 | -33,403.00 | 0.00 | 0.00 |

| BL | Budget Item Description | Budget 2018 approved by budg. authority | 10% | Transfers January 2018 (1) | Transfers July 2018 (2) | Transfers October 2018 (3) | Transfer November 2018 (4) | Transfer December 2018(5) | Budget with transfers |
|------------|--|---|------------------|----------------------------------|----------------------------|----------------------------------|----------------------------------|---------------------------------|--------------------------|
| | entering/leaving | | | | | | | | |
| 1 2 1 0 | Travel expenses on entering/leaving | 4,982.00 | 498.20 | 0.00 | 0.00 | 0.00 | -4,982.00 | 0.00 | 0.00 |
| 1 2 1 1 | Installation, resettlement and transfer allowances | 9,800.00 | 980.00 | 0.00 | 0.00 | 0.00 | -9,800.00 | 0.00 | 0.00 |
| 1 2 1 2 | Removal expenses | 10,120.00 | 1,012.00 | 0.00 | 0.00 | 0.00 | -10,120.00 | 0.00 | 0.00 |
| 1 2 1 3 | Daily subsistence allowances | 8,501.00 | 850.10 | 0.00 | 0.00 | 0.00 | -8,501.00 | 0.00 | 0.00 |
| 1 3 | MISSIONS AND DUTY TRAVEL | 198,000.00 | | 0.00 | -16,132.80 | 0.00 | -3,667.20 | -3,300.00 | 174,900.00 |
| 1 3 0 0 | Mission expenses, duty travel expenses and other ancillary expenditure | 198,000.00 | 19,800.00 | 0.00 | -16,132.80 | 0.00 | -3,667.20 | -3,300.00 | 174,900.00 |
| 1 4 | SOCIOMEDICAL SERVICES | 4,060.00 | | 0.00 | 2,660.00 | 0.00 | 1,100.00 | 0.00 | 7,820.00 |
| 1 4 0 0 | Medical service | 4,060.00 | 406.00 | 0.00 | 2,660.00 | 0.00 | 1,100.00 | 0.00 | 7,820.00 |
| 1 5 | TRAININGS | 76,912.00 | | 0.00 | -6,691.20 | 0.00 | 7,200.00 | 2,345.45 | 79,766.25 |
| 1 5 0 0 | Training | 76,912.00 | 7,691.20 | 0.00 | -6,691.20 | 0.00 | 7,200.00 | 2,345.45 | 79,766.25 |
| 1 6 | EXTERNAL SERVICES | 299,029.00 | | 0.00 | 0.00 | 0.00 | -9,085.04 | -385.47 | 289,558.49 |
| 1 6 0 0 | External services | 299,029.00 | 29,902.90 | 0.00 | 0.00 | 0.00 | -9,085.04 | -385.47 | 289,558.49 |

| BL | Budget Item Description | Budget 2018 approved by budg. authority | 10% | Transfers January 2018 (1) | Transfers July 2018 (2) | Transfers October 2018 (3) | Transfer November 2018 (4) | Transfer December 2018(5) | Budget with transfers |
|------|--|---|----------|----------------------------|-------------------------|----------------------------|----------------------------|---------------------------|-----------------------|
| 17 | REPRESENTATION AND MISCELLANEOUS STAFF COSTS | 12,120.00 | | 0.00 | 0.00 | 0.00 | 3,635.27 | 0.00 | 15,755.27 |
| 1700 | Representation, receptions and events, and miscellaneous staff expenses | 12,120.00 | 1,212.00 | 0.00 | 0.00 | 0.00 | 3,635.27 | 0.00 | 15,755.27 |
| 2 | BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE | 452,624.00 | | 19,893.43 | 20,164.00 | 0.00 | 26,413.41 | -2,163.43 | 516,931.41 |
| 20 | RENTAL OF BUILDINGS AND ASSOCIATED COSTS | 108,285.00 | | 19,893.43 | 0.00 | 0.00 | 6,687.92 | -836.00 | 134,030.35 |
| 200 | Buildings and associated costs | 108,285.00 | | 19,893.43 | 0.00 | 0.00 | 6,687.92 | -836.00 | 134,030.35 |
| 2000 | Rent | 61,838.00 | 6,183.80 | 0.00 | 0.00 | 0.00 | 10,369.98 | 0.00 | 72,207.98 |
| 2001 | Insurance | 2,020.00 | 202.00 | 0.00 | 0.00 | 0.00 | -263.72 | 0.00 | 1,756.28 |
| 2002 | Water, gas, electricity and heating | 28,817.00 | 2,881.70 | 0.00 | 0.00 | 0.00 | -1,437.86 | -100.00 | 27,279.14 |
| 2003 | Cleaning | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2004 | Water, gas, electricity and heating | 2,610.00 | 261.00 | 0.00 | 0.00 | 0.00 | -535.00 | 0.00 | 2,075.00 |
| 2005 | Security and surveillance of buildings | 13,000.00 | 1,300.00 | 19,893.43 | 0.00 | 0.00 | -1,445.48 | -736.00 | 30,711.95 |
| 2009 | 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 |
| 21 | INFORMATION TECHNOLOGY PURCHASES | 217,000.00 | | 0.00 | 0.00 | -384.11 | 21,959.07 | -322.43 | 238,252.53 |
| 210 | Information technology purchases | 217,000.00 | | 0.00 | 0.00 | -384.11 | 21,959.07 | -322.43 | 238,252.53 |
| 2100 | Computer equipment | 15,400.00 | 1,540.00 | 0.00 | 0.00 | 3,324.95 | 12,328.48 | -108.47 | 30,944.96 |

| BL | Budget Item Description | Budget 2018 approved by budg. authority | 10% | Transfers January 2018 (1) | Transfers July 2018 (2) | Transfers October 2018 (3) | Transfer November 2018 (4) | Transfer December 2018(5) | Budget with transfers |
|---------|--|---|-----------|----------------------------|-------------------------|----------------------------|----------------------------|---------------------------|-----------------------|
| 2 1 0 1 | Software | 15,000.00 | 1,500.00 | 0.00 | 0.00 | -3,709.06 | -3,754.81 | -213.96 | 7,322.17 |
| 2 1 0 2 | Other external data processing services | 186,600.00 | 18,660.00 | 0.00 | 0.00 | 0.00 | 13,385.40 | 0.00 | 199,985.40 |
| 2 2 | MOVABLE PROPERTY AND ASSOCIATED COSTS | 5,073.00 | | 0.00 | 0.00 | 0.00 | -1,208.89 | 0.00 | 3,864.11 |
| 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 | 4,525.00 | | 0.00 | 0.00 | 0.00 | -660.89 | 0.00 | 3,864.11 |
| 2 2 1 0 | Furniture | 4,525.00 | 452.50 | 0.00 | 0.00 | 0.00 | -660.89 | 0.00 | 3,864.11 |
| 2 2 9 | Other movable property and associated costs | 548.00 | | 0.00 | 0.00 | 0.00 | -548.00 | 0.00 | 0.00 |
| 2 2 9 0 | Books, newspapers and documentation | 548.00 | 54.80 | 0.00 | 0.00 | 0.00 | -548.00 | 0.00 | 0.00 |
| 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 | 96,726.00 | | 0.00 | 20,164.00 | 3,434.00 | 653.59 | -1,005.00 | 119,972.59 |
| 2 3 0 | Stationery and office supplies | 15,645.00 | | 0.00 | 0.00 | 0.00 | -931.41 | 0.00 | 14,713.59 |
| 2 3 0 0 | Stationery and office supplies | 15,645.00 | 1,564.50 | 0.00 | 0.00 | 0.00 | -931.41 | 0.00 | 14,713.59 |
| 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 |

| BL | Budget Item Description | Budget 2018 approved by budg. authority | 10% | Transfers January 2018 (1) | Transfers July 2018 (2) | Transfers October 2018 (3) | Transfer November 2018 (4) | Transfer December 2018(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 | 2,525.00 | | 0.00 | 0.00 | 0.00 | -2,525.00 | 0.00 | 0.00 |
| 2 3 3 0 | Legal expenses | 2,525.00 | 252.50 | 0.00 | 0.00 | 0.00 | -2,525.00 | 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 | 78,556.00 | | 0.00 | 20,164.00 | 3,434.00 | 4,110.00 | -1,005.00 | 105,259.00 |
| 2 3 5 0 | Miscellaneous insurances | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2 3 5 9 | Other operating expenses | 78,556.00 | 7,855.60 | 0.00 | 20,164.00 | 3,434.00 | 4,110.00 | -1,005.00 | 105,259.00 |
| 2 4 | POSTAGE AND TELECOMM. | 14,110.00 | | 0.00 | 0.00 | -930.00 | -1,678.28 | 0.00 | 11,501.72 |
| 2 4 0 0 | Postage and delivery charges | 1,500.00 | 150.00 | 0.00 | 0.00 | 0.00 | -500.00 | 0.00 | 1,000.00 |
| 2 4 1 0 | Telecommunication charges | 12,610.00 | 1,261.00 | 0.00 | 0.00 | -930.00 | -1,178.28 | 0.00 | 10,501.72 |
| 2 5 | EXPENDITURE ON FORMAL AND OTHER MEETINGS | 11,430.00 | | 0.00 | 0.00 | -2,119.89 | 0.00 | 0.00 | 9,310.11 |
| 2 5 0 0 | Meetings in general | 11,430.00 | 1,143.00 | 0.00 | 0.00 | -2,119.89 | 0.00 | 0.00 | 9,310.11 |
| 3 | OPERATIONAL EXPENDITURE | 1,389,331.00 | | -19,893.43 | 0.00 | 0.00 | 0.00 | -3,992.20 | 1,365,445.37 |
| 3 0 | Support to implementation of BEREC WP 2017 | 600,000.00 | | -19,893.43 | 0.00 | 0.00 | -199,207.85 | -7,892.20 | 373,006.52 |
| 3 0 0 | Support to implementation of BEREC WP 2017 | 600,000.00 | | -19,893.43 | 0.00 | 0.00 | -199,207.85 | -7,892.20 | 373,006.52 |
| 3 0 0 1 | Support to the BEREC Expert Working Groups | 585,000.00 | 58,500.00 | -19,893.43 | 0.00 | 0.00 | -199,207.85 | -2,492.20 | 363,406.52 |
| 3 0 0 2 | Activities under Articles 7 and 7a Framework Directive | 15,000.00 | 1,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | -5,400.00 | 9,600.00 |

| BL | Budget Item Description | Budget 2018 approved by budg. authority | 10% | Transfers January 2018 (1) | Transfers July 2018 (2) | Transfers October 2018 (3) | Transfer November 2018 (4) | Transfer December 2018(5) | Budget with transfers |
|---------|--|---|-----------|----------------------------------|----------------------------|----------------------------------|----------------------------------|---------------------------------|--------------------------|
| 3 1 | Support to BEREK and NRAs | 789,331.00 | | 0.00 | 0.00 | 0.00 | 199,207.85 | 3,900.00 | 992,438.85 |
| 3 1 0 | Support to BEREK and NRAs | 789,331.00 | | 0.00 | 0.00 | 0.00 | 199,207.85 | 3,900.00 | 992,438.85 |
| 3 1 0 1 | Other support activities to BEREK and NRAs | 789,331.00 | 78,933.10 | 0.00 | 0.00 | 0.00 | 199,207.85 | 3,900.00 | 992,438.85 |

Annex III

REVENUE

| <u>Revenues</u> in EUR | Budget 2018 | Revenue received | % |
|--|--------------------|-------------------------|----------------|
| 1. Revenue from fees and charges | | | |
| 2. EU Subsidy | 4,331,000 | 4,331,000 | 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 | 4,331,000 | 4,331,000 | 100.00% |

* Estimated voluntary contributions from Member States or from their NRAs

EXPENDITURE**Commitment and payment appropriations in EUR – C1 credits****TITLE 1 - STAFF**

| Official Budget Item | Budget Item Description | Credit Com/ Amount | Available Payment | Commitment Accepted Amount (EUR) | % Commit | Payment Accepted Amount (EUR) | % Payment |
|-----------------------------|--|---------------------------|--------------------------|---|-----------------|--------------------------------------|------------------|
| A-1100 | Basic Salaries | 825,391.25 | | 825,391.25 | 100.00% | 825,391.25 | 100.00% |
| A-1101 | Family allowances | 167,255.44 | | 167,255.44 | 100.00% | 167,255.44 | 100.00% |
| A-1102 | Expatriation allowance and foreign-residence allowance | 153,013.64 | | 153,013.64 | 100.00% | 153,013.64 | 100.00% |
| A-1110 | Contract Staff | 457,401.25 | | 457,401.25 | 100.00% | 457,401.25 | 100.00% |
| A-1111 | Seconded National Experts | 167,254.12 | | 167,254.12 | 100.00% | 166,968.12 | 99.83% |
| A-1120 | Insurance against sickness | 38,902.05 | | 38,902.05 | 100.00% | 38,902.05 | 100.00% |
| A-1121 | Insurance against accidents and occupation disease | 4,367.59 | | 4,367.59 | 100.00% | 4,367.59 | 100.00% |
| A-1122 | Insurance against unemployment | 14,896.52 | | 14,896.52 | 100.00% | 14,896.52 | 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 | 26,623.39 | | 26,623.39 | 100.00% | 26,623.39 | 100.00% |
| A-11 | STAFF IN ACTIVE EMPLOYMENT | 1,855,195.05 | | 1,855,105.25 | 100.00% | 1,854,819.25 | 99.98% |
| A-1200 | Travel expenses | 25,717.96 | | 24,717.96 | 96.11% | 21,374.19 | 83.11% |
| A-1210 | Travel expenses entering/leaving service | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | | | |
|---|--|---------------------|---------------------|---------------|---------------------|---------------|
| A-1211 | Installation resettlement and transfer allowances | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| A-1212 | Removal expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| A-1213 | Daily subsistence allowances | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| A-12 | MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND TRANSFER | 25,717.96 | 24,717.96 | 96.11% | 21,374.19 | 83.11% |
| A-1300 | Mission expenses | 174,900.00 | 174,900.00 | 100.00% | 167,221.08 | 95.61% |
| A-1400 | Medical services | 7,820.00 | 7,820.00 | 100.00% | 3,668.00 | 46.91% |
| A-1500 | Training/language courses | 79,766.25 | 79,766.25 | 100.00% | 47,538.05 | 59.60% |
| A-1600 | External services and temporary assistance | 289,558.49 | 289,254.92 | 99.90% | 249,884.74 | 86.30% |
| A-1700 | Representation and miscellaneous staff costs | 15,755.27 | 15,651.16 | 99.34% | 11,983.25 | 76.06% |
| TOTAL TITLE 1 C1 from 2017 credits | | 2,448,713.02 | 2,447,215.54 | 99.94% | 2,356,488.56 | 96.23% |

TITLE 2 - BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

| Official Budget Item | Budget Item Description | Credit Com/ Amount | Available Payment | Commitment Accepted Amount (EUR) | % Commit | Payment Accepted Amount (EUR) | % Payment |
|----------------------|---|--------------------|-------------------|----------------------------------|----------|-------------------------------|-----------|
| A-2000 | Rent | 72,207.98 | | 72,207.98 | 100.00% | 55,089.78 | 76.29% |
| A-2001 | Insurance | 1,756.28 | | 1,756.28 | 100.00% | 1,756.28 | 100.00% |
| A-2002 | Water, gas, electricity and heating | 27,279.14 | | 27,279.14 | 100.00% | 23,564.25 | 86.38% |
| A-2004 | Fitting-out and maintenance of premises | 2,075.00 | | 2,075.00 | 100.00% | 2,075.00 | 100.00% |
| A-2005 | Security & surveillance of | 30,711.95 | | 30,711.95 | 100.00% | 25,086.90 | 81.68% |

| Official Budget Item | Budget Item Description | Credit Com/ Amount | Available Payment | Commitment Accepted Amount (EUR) | % Commit | Payment Accepted Amount (EUR) | % Payment |
|---|---|--------------------|-------------------|----------------------------------|----------------|-------------------------------|----------------|
| | buildings | | | | | | |
| A-20 | RENTAL OF BUILDINGS AND ASSOCIATED COSTS | 134,030.35 | | 134,030.35 | 100.00% | 107,572.21 | 80.26% |
| A-2100 | Computer equipment | 30,944.96 | | 30,944.96 | 100.00% | 18,477.30 | 59.71% |
| A-2101 | Software | 7,322.17 | | 7,322.03 | 100.00% | 6,817.99 | 93.11% |
| A-2102 | Other external data processing services | 199,985.40 | | 199,985.40 | 100.00% | 191,795.40 | 95.90% |
| A-21 | INFORMATION TECHNOLOGY PURCHASES | 238,252.53 | | 238,252.39 | 100.00% | 217,090.69 | 91.12% |
| A-2200 | Technical installation | 0.00 | | 0.00 | 0.00% | 0.00 | 0.00% |
| A-2210 | Furniture | 3,864.11 | | 3,864.11 | 100.00% | 3,864.11 | 100.00% |
| A-2290 | Books and publications | 0.00 | | 0.00 | 0.00% | 0.00 | 0.00% |
| A-22 | MOVABLE PROPERTY AND ASSOCIATED COSTS | 3,864.11 | | 3,864.11 | 100.00% | 3,864.11 | 100.00% |
| A-2300 | Stationery and Office supplies | 14,713.59 | | 14,669.57 | 99.70% | 13,686.12 | 93.02% |
| A-2330 | Legal expenses | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| A-2359 | Other operating expenses | 105,259.00 | | 104,206.36 | 99.00% | 73,206.36 | 69.55% |
| A-23 | CURRENT ADMINISTRATIVE EXPENDITURE | 119,972.59 | | 118,875.93 | 99.09% | 86,892.48 | 72.43% |
| A-2400 | Postage and delivery charges | 1,000.00 | | 1,000.00 | 100.00% | 905.49 | 90.55% |
| A-2410 | Telecommunication charges | 10,501.72 | | 10,501.72 | 100.00% | 9,717.86 | 92.54% |
| A-24 | POSTAGE AND TELECOMMUNICATIONS | 11,501.72 | | 11,501.72 | 100.00% | 10,623.35 | 92.36% |
| A-25 | MEETINGS IN GENERAL | 9,310.11 | | 9,310.11 | 100.00% | 9,310.11 | 100.00% |
| TOTAL TITLE 2 C1 from 2017 credits | | 516,931.41 | | 515,834.61 | 99.79% | 435,352.95 | 84.22% |

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 | 363,406.52 | 363,406.52 | 100.00% | 234,578.40 | 64.55% |
| B3-002 | Activities under Articles 7 and 7a Framework Directive | 9,600.00 | 6,035.40 | 62.87% | 6,035.40 | 62.87% |
| B3-0 | SUPPORT TO THE BEREC EWGS | 373,006.52 | 369,441.92 | 99.04% | 240,613.80 | 64.51% |
| B3-101 | Other support activities to BEREC and NRAs | 992,438.85 | 992,266.63 | 99.98% | 548,349.15 | 55.25% |
| B3-1 | OTHER SUPPORT ACTIVITIES TO BEREC AND NRAS | 992,438.85 | 992,266.63 | 99.98% | 548,349.15 | 55.25% |
| TOTAL TITLE 3 C1 from 2018 credits | | 1,365,445.37 | 1,361,708.55 | 99.73% | 788,962.95 | 57.78% |
| Total | Title 1-3 | 4,331,089.80⁶ | 4,324,758.70 | 99.85% | 3,580,804.46 | 82.68% |

⁶ Additional increase by 89.80; Amount for overpaid 2017 mission expenses from a staff member that does not constitute an assigned revenue. The amount shall be returned together with the surplus and, therefore, will reduce the fresh credit for year N+2

Commitment and 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-13 | A-1300 MISSION DUTY AND TRAVEL EXPENSES | 17,687.30 | 16,752.57 | 94.72% | 16,752.57 | 94.72% |
| A-14 | A-1400 MEDICAL SERVICES | 1,594.80 | 1,370.10 | 85.91% | 1,370.10 | 85.91% |
| A-15 | A-1500 TRAINING AND LANGUAGE COURSES | 33,140.00 | 32,091.70 | 96.84% | 32,091.70 | 96.84% |
| A-16 | A-1600 EXTERNAL SERVICES AND TEMPORARY ASSISTANCE | 53,742.90 | 53,582.07 | 99.70% | 53,582.07 | 99.70% |
| A-17 | A-1700 REPRESENTATION AND MISCELLANEOUS STAFF COSTS | 550.00 | 410.06 | 74.56% | 410.06 | 74.56% |
| Total TITLE 1 C8 2017 credits: | | 106,715.00 | 104,206.50 | 97.65% | 104,206.50 | 97.65% |

| 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 | 17,118.20 | 17,118.20 | 100.00% | 17,118.20 | 100.00% |
| | A-2002 WATER GAS ELECTRICITY AND HEATING | 2,922.68 | 2,719.36 | 93.04% | 2,719.36 | 93.04% |
| | A-2005 SECURITY AND SURVEILLANCE OF BUILDINGS | 825.60 | 825.60 | 100.00% | 825.60 | 100.00% |
| A-21 | A-2100 COMPUTER EQUIPMENT | 32,387.46 | 32,387.46 | 100.00% | 32,387.46 | 100.00% |
| | A-2101 SOFTWARE | 504.04 | 504.04 | 100.00% | 504.04 | 100.00% |
| | A-2102 OTHER EXTERNAL DATA PROCESSING SERVICES | 35,276.00 | 35,276.00 | 100.00% | 35,276.00 | 100.00% |
| A-22 | A-2290 BOOKS AND PUBLICATIONS | 15,000.00 | 15,000.00 | 100.00% | 15,000.00 | 100.00% |
| A-23 | A-2300 STATIONERY AND OFFICE SUPPLIES | 1,568.84 | 1,568.84 | 100.00% | 1,568.84 | 100.00% |
| | A-2359 OTHER OPERATING EXPENSES | 64,056.00 | 63,856.00 | 99.69% | 63,856.00 | 99.69% |
| A-24 | A-2400 POSTAGE AND DELIVERY CHARGES | 104.18 | 104.18 | 100.00% | 104.18 | 100.00% |
| | A-2410 TELECOMMUNICATION CHARGES | 1,086.09 | 808.86 | 74.47% | 808.86 | 74.47% |
| Total TITLE 2 C8 2017 credits: | | 170,849.09 | 170,168.54 | 99.60% | 170,168.54 | 99.60% |

| 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 | 66,177.50 | 56,407.60 | 85.24% | 56,407.60 | 85.24% |
| B3-101 | OTHER SUPPORT ACTIVITIES TO BEREC AND NRAS | 209,049.28 | 204,892.58 | 98.01% | 204,892.58 | 98.01% |
| TOTAL TITLE 3 C8 2017 credits | | 275,226.78 | 261,300.18 | 94.94% | 261,300.18 | 94.94% |
| Total | Title 1-3 C8 credits 2017 | 552,790.87 | 535,675.22 | 96.90% | 535,675.22 | 96.90% |