



# Annual accounts of the Agency for Support for BEREC

(BEREC Office)

Financial year 2018



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## **CERTIFICATION OF THE ACCOUNTS**

The annual accounts of BEREC Office, the Office of the Body of European Regulators for Electronic Communications, for the year 2018 have been prepared in accordance with Title IX of the BEREC Financial Regulation of the BEREC Office and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

In line with Article 50(2) of the Financial Regulation of BEREC Office, I have been nominated as the Accounting Officer of BEREC Office with effect from 18 April 2016.

Therefore, I acknowledge my responsibility for the preparation and presentation of the annual accounts of BEREC Office in accordance with Article 99 of the BEREC Office Financial Regulation.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show BEREC Office's assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of BEREC Office.

*[signed]*

Rosa ALDEA BUSQUETS

**Accounting Officer**

*06 June 2019*

## BACKGROUND INFORMATION ON BEREC OFFICE

The Body of European Regulators for Electronic Communications (BEREC) and the Office were established by Regulation (EC) No 1211/2009 of the European Parliament and of the Council<sup>1</sup>. BEREC acts as a forum for cooperation among National Regulatory Authorities (NRA) and between NRAs and the Commission in the exercise of the full range of their responsibilities under the Union regulatory framework. The Office was established as a Union 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.

By Decision 2010/349/EU<sup>2</sup>, the Representatives of the Governments of the Member States decided that the Office would have its seat in Riga.

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. Consequently, following a proposal by the Commission, the legislator adopted Regulation (EU) 2018/1971 of 11 December 2018, which repealed Regulation (EC) No 1211/2009 strengthened the mandate of BEREC and the Office. In accordance with the provisions of Regulation (EU) 2018/1971 the new official name of the Office should be 'Agency for Support for BEREC'. The designation 'BEREC Office' should be used as the Agency's short name.

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.

The new mandate of the BEREC Office entered into force on 20 December 2018. During most of 2018 the Agency worked under the arrangements of Regulation (EC) No 1211/2009 and performed the following tasks:

- Providing professional and administrative support services to BEREC;
- Collecting and exchanging information from NRAs in relation to all BEREC tasks;
- Disseminating regulatory best practice among NRAs;
- Assisting the Chair in the preparation of the work of the Board of Regulators;
- Setting up EWGs (Expert Working Groups), upon request of the Board of Regulators, providing them with the support needed to ensure their smooth functioning.

Following Article 50 of the BEREC Office Financial Regulation the Management Committee appoints the Accounting Officer who is, amongst other tasks, responsible for the preparation of the annual accounts of BEREC Office. Following Article 94 of the BEREC Office Financial Regulation the annual accounts shall be prepared in accordance with the accounting rules adopted by the Commission's Accounting Officer (EU Accounting Rules, EAR) that are based on the International Public Sector Accounting Standards (IPSAS). Following the decision of the BEREC Office Management Committee No MC/2016/03 of 26 February 2016, the Accounting Officer of the Commission shall as of 18 April 2016 also act as the Accounting Officer of the BEREC Office.

In 2018 the only source of the BEREC Office revenue has been the subsidy from the EU, entered under the appropriate headings of the general budget of the European Union (Commission Section, provided by the parent DG: DG Connect).

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<sup>1</sup> 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 (OJ L 337, 18.12.2009, p. 1).

<sup>2</sup> Decision taken by common accord between the Representatives of the Governments of the Member States of 31 May 2010 on the location of the seat of the Office of the Body of European Regulators for Electronic Communications (BEREC) (2010/349/EU) (OJ L 156, 23.6.2010, p. 12).

### **Highlights of the year**

The 2018 BEREC Office Budget (revenue and expenditure), as adopted by the Budgetary Authority, amounted to kEUR 4 331 (in 2017: kEUR 4 246). Out of these total appropriations amount of kEUR 4 325 was committed (99.86%) and kEUR 3 581 (82.68%) was paid. An amount of kEUR 744 (17.18 % of total established commitments) was carried over for payments still to be processed in 2019 (C8/2019).

No significant variances in the financial statements were noted. In 2018 the BEREC Office received the entire Commission subsidy of kEUR 4 331 in one financial transfer.

# **FINANCIAL STATEMENTS AND EXPLANATORY NOTES**

*It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables below may appear not to add-up.*

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## BALANCE SHEET

		EUR '000	
	Note	31.12.2018	31.12.2017
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	2.1	128	150
		<b>128</b>	<b>150</b>
<b>CURRENT ASSETS</b>			
Exchange receivables and non-exchange recoverables	2.2	863	650
		<b>863</b>	<b>650</b>
<b>TOTAL ASSETS</b>		<b>991</b>	<b>800</b>
<b>CURRENT LIABILITIES</b>			
Payables	2.3	(23)	(38)
Accrued charges and deferred revenue	2.4	(223)	(199)
		<b>(246)</b>	<b>(237)</b>
<b>TOTAL LIABILITIES</b>		<b>(246)</b>	<b>(237)</b>
<b>NET ASSETS</b>		<b>744</b>	<b>563</b>
Accumulated surplus		563	605
Economic result of the year		181	(42)
<b>NET ASSETS</b>		<b>744</b>	<b>563</b>



## STATEMENT OF FINANCIAL PERFORMANCE

		EUR '000	
	Note	2018	2017
<b>REVENUE</b>			
<b>Revenue from non-exchange transactions</b>			
<i>Subsidy from the Commission</i>	3.1	4 308	4 223
		<b>4 308</b>	<b>4 223</b>
<b>EXPENSES</b>			
<i>Operating costs</i>	3.2	(1 104)	(1 400)
<i>Staff costs</i>	3.3	(1 879)	(1 740)
<i>Other expenses</i>	3.4	(1 144)	(1 124)
		<b>(4 127)</b>	<b>(4 265)</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>181</b>	<b>(42)</b>

**CASHFLOW STATEMENT<sup>3</sup>**

	EUR '000	
	2018	2017
<i>Economic result of the year</i>	181	(42)
<b>Operating activities</b>		
<i>Depreciation and amortization</i>	53	34
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	(213)	435
<i>Increase/(decrease) in payables</i>	(14)	(169)
<i>Increase/(decrease) in accrued charges and deferred income</i>	24	(139)
<b>Investing activities</b>		
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(31)	(119)
<b>NET CASHFLOW</b>	–	–
<i>Net increase/(decrease) in cash and cash equivalents</i>	–	–
<i>Cash and cash equivalents at the beginning of the year</i>	–	–
<i>Cash and cash equivalents at year-end</i>	–	–

<sup>3</sup> Following the appointment of the Accounting Officer of the Commission as the Accounting Officer of BEREC Office, the treasury of BEREC Office was integrated into the Commission's treasury system. Because of this, BEREC Office does not have any bank accounts of its own. All payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts which are presented under the heading exchange receivables.

## STATEMENT OF CHANGES IN NET ASSETS

EUR '000

	Accumulated Surplus/(Deficit)	Economic result of the year	Net Assets
<b>BALANCE AS AT 31.12.2016</b>	<b>448</b>	<b>157</b>	<b>605</b>
<i>Allocation of the 2016 economic result</i>	157	(157)	–
<i>Economic result of the year</i>	–	(42)	(42)
<b>BALANCE AS AT 31.12.2017</b>	<b>605</b>	<b>(42)</b>	<b>563</b>
<i>Allocation of the 2017 economic result</i>	(42)	42	–
<i>Economic result of the year</i>	–	181	181
<b>BALANCE AS AT 31.12.2018</b>	<b>563</b>	<b>181</b>	<b>744</b>

## **NOTES TO THE FINANCIAL STATEMENTS**

# 1. SIGNIFICANT ACCOUNTING POLICIES

## 1.1. ACCOUNTING PRINCIPLES

The objective of financial statements is to provide information about the financial position, performance and cashflows of an entity that is useful to a wide range of users.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting Rule 1 'Financial Statements' and are the same as those described in IPSAS 1: fair presentation, accrual basis, going concern, consistency of presentation, materiality, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting are relevance, faithful representation (reliability), understandability, timeliness, comparability and verifiability.

## 1.2. BASIS OF PREPARATION

### 1.2.1. Reporting period

Financial statements are presented annually. The accounting year begins on 1 January and ends on 31 December.

### 1.2.2. Currency and basis for conversion

The annual accounts are presented in thousands of euros, the euro being the EU's functional and reporting currency. Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the re-translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance. Different conversion methods apply to property, plant and equipment and intangible assets, which retain their value in euros at the date when they were purchased.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are translated into euros on the basis of the European Central Bank (ECB) exchange rates applying on 31 December.

#### Euro exchange rates

Currency	31.12.2018	31.12.2017	Currency	31.12.2018	31.12.2017
<b>BGN</b>	<b>1.9558</b>	1.9558	<b>PLN</b>	<b>4.3014</b>	4.1770
<b>CZK</b>	<b>25.7240</b>	25.5350	<b>RON</b>	<b>4.6635</b>	4.6585
<b>DKK</b>	<b>7.4673</b>	7.4449	<b>SEK</b>	<b>10.2548</b>	9.8438
<b>GBP</b>	<b>0.8945</b>	0.8872	<b>CHF</b>	<b>1.1269</b>	1.1702
<b>HRK</b>	<b>7.4125</b>	7.4400	<b>JPY</b>	<b>125.8500</b>	135.0100
<b>HUF</b>	<b>320.9800</b>	310.3300	<b>USD</b>	<b>1.1450</b>	1.1993

### 1.2.3. Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to; amounts for employee benefit liabilities, accrued and deferred revenue and charges, provisions, financial risk on accounts receivables, contingent assets and liabilities, and degree of impairment of assets. Actual results could differ from those estimates.

Reasonable estimates are essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances on which the estimate was based or as a result of new information or more experience. By its nature, the revision of an estimate does not relate to prior periods and is not the correction of an error. The effect of a change in accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

## 1.3. BALANCE SHEET

### 1.3.1. Intangible assets

Acquired computer software licences are stated at historical cost less accumulated amortisation and impairment losses. The assets are amortised on a straight-line basis over their estimated useful lives. The estimated useful lives of intangible assets depend on their specific economic lifetime or legal lifetime determined by an agreement. Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met. The costs capitalisable include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalisable development costs and maintenance costs are recognised as expenses when incurred.

### 1.3.2. Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition or construction of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the entity and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. Land and works of art are not depreciated as they are deemed to have an indefinite useful life. Assets under construction are not depreciated as these assets are not yet available for use. Depreciation on other assets is calculated using the straight-line method to allocate their cost less their residual values over their estimated useful lives, as follows:

Type of asset	Straight line depreciation rate
<i>Buildings</i>	<i>4 % to 10 %</i>
<i>Plant and equipment</i>	<i>10 % to 25 %</i>
<i>Furniture and vehicles</i>	<i>10 % to 25 %</i>
<i>Computer hardware</i>	<i>25 % to 33 %</i>
<i>Other</i>	<i>10 % to 33 %</i>

Gains or losses on disposals are determined by comparing proceeds less selling expenses with the carrying amount of the disposed asset and are included in the statement of financial performance.

### Leases

Leases of tangible assets, where the entity has substantially all the risks and rewards of ownership, are classified as finance leases. Finance leases are capitalised at the inception of the lease at the lower of the fair value of the leased asset and the present value of the minimum lease payments. The interest element of the finance lease payment is charged to statement of financial performance over the period of the lease at a constant periodic rate in relation to the balance outstanding. The rental obligations, net of finance charges, are included in financial liabilities (non-current and current). The interest element of the finance cost is charged to the statement of financial performance over the lease period so as to produce a constant periodic interest rate on the remaining balance of the liability for each period. The assets held under finance leases are depreciated over the shorter of the assets' useful life and the lease term.

Leases where the lessor retains a significant portion of the risks and rewards inherent to ownership are classified as operating leases. Payments made under operating leases are charged to the statement of financial performance on a straight-line basis over the period of the lease.

### 1.3.3. Impairment of non-financial assets

Assets that have an indefinite useful life are not subject to amortisation/depreciation and are tested annually for impairment. Assets that are subject to amortisation/depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and its value in use.

Intangible assets and property, plant and equipment residual values and useful lives are reviewed, and adjusted if appropriate, at least once per year. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. If the reasons for impairments recognised in previous years no longer apply, the impairment losses are reversed accordingly.

#### 1.3.4. Financial assets

Financial assets are classified in the following categories: financial assets at fair value through surplus or deficit; loans and receivables; held-to-maturity investments; and available for sale financial assets. The classification of the financial instruments is determined at initial recognition and re-evaluated at each balance sheet date.

##### *(i) Financial assets at fair value through surplus or deficit*

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by the entity. Derivatives are also categorised in this category. Assets in this category are classified as current assets if they are expected to be realised within 12 months of the balance sheet date. During this financial year, the entity did not hold any investments in this category.

##### *(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the entity provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in non-current assets, except for maturities within 12 months of the balance sheet date. Loans and receivables include term deposits with the original maturity above three months.

##### *(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the entity has the positive intention and ability to hold to maturity. During this financial year, the entity did not hold any investments in this category.

##### *(iv) Available for sale financial assets*

Available for sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are classified as either current or non-current assets, depending on the period of time the entity expects to hold them, which is usually the maturity date. During this financial year, the entity did not hold any investments in this category.

#### **Initial recognition and measurement**

Purchases and sales of financial assets at fair value through surplus or deficit, held-to-maturity and available for sale are recognised on trade date - the date on which the entity commits to purchase or sell the asset. Cash equivalents and loans are recognised when cash is deposited in a financial institution or advanced to borrowers. Financial instruments are initially recognised at fair value. For all financial assets not carried at fair value through surplus or deficit transaction costs are added to the fair value at initial recognition.

Financial instruments are derecognised when the rights to receive cashflows from the investments have expired or the entity has transferred substantially all risks and rewards of ownership to another party.

#### **Subsequent measurement**

Financial assets at fair value through surplus or deficit are subsequently carried at fair value with gains and losses arising from changes in the fair value being included in the statement of financial performance in the period in which they arise.

Loans and receivables and held-to maturity investments are carried at amortised cost using the effective interest method.

Available for sale financial assets are subsequently carried at fair value. Gains and losses arising from changes in the fair value are recognised in the fair value reserve. Interest on available for sale financial assets calculated using the effective interest method is recognised in the statement of financial performance.

The entity assesses at each balance sheet date whether there is objective evidence that a financial asset is impaired and whether an impairment loss should be recorded in the statement of financial performance.

#### 1.3.5. Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular contract, decision, agreement or basic legal act. The float or advance is either used for the purpose for which it was provided during the period defined in the agreement or it is repaid. If the beneficiary does not incur eligible expenditure, he has the obligation to return the pre-financing advance to the entity. The amount of the pre-financing may be reduced (wholly or partially) by the acceptance of eligible costs (which are recognised as expenses).

Pre-financing is, on subsequent balance sheet dates, measured at the amount initially recognised on the balance sheet less eligible expenses (including estimated amounts where necessary) incurred during the period.

#### 1.3.6. Receivables and recoverables

As the EU accounting rules require a separate presentation of exchange and non-exchange transactions, for the purpose of drawing up the accounts, receivables are defined as stemming from exchange transactions and recoverables are defined as stemming from non-exchange transactions (when the entity receives value from another entity without directly giving approximately equal value in exchange).

Receivables from exchange transactions meet the definition of financial instruments and are thus classified as loans and receivables and measured accordingly (see 1.3.4 above).

Recoverables from non-exchange transactions are carried at original amount (adjusted for interests and penalties) less write-down for impairment. A write-down for impairment is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original terms of the recoverables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance.

#### 1.3.7. Cash and cash equivalents

Cash and cash equivalents are financial instruments and include cash at hand, deposits held at call or at short notice with banks, and other short-term highly liquid investments with original maturities of three months or less.

#### 1.3.8. Provisions

Provisions are recognised when the entity has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognised for future operating losses. The amount of the provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date. Where the provision involves a large number of items, the obligation is estimated by weighting all possible outcomes by their associated probabilities ('expected value' method).

Provisions for onerous contracts are measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract.

#### 1.3.9. Payables



Included under accounts payable are both amounts related to exchange transactions such as the purchase of goods and services and to non-exchange transactions e.g. to cost claims from beneficiaries, grants or other EU funding.

Where grants or other funding is provided to the beneficiaries, the cost claims are recorded as payables for the requested amount when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

#### 1.3.10. Accrued and deferred revenue and charges

Transactions and events are recognised in the financial statements in the period to which they relate. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by the entity or a contractual agreement exists (e.g. by reference to a contract), an accrued revenue will be recognised in the financial statements. In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

Expenses are also accounted for in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Accounting Officer which aim at ensuring that the financial statements provide a faithful representation of the economic and other phenomena they purport to represent. By analogy, if a payment has been made in advance for services or goods that have not yet been received, the expense will be deferred and recognised in the subsequent accounting period.

## 1.4. STATEMENT OF FINANCIAL PERFORMANCE

### 1.4.1. Revenue

Revenue comprises gross inflows of economic benefits or service potential received and receivable by the entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Depending on the nature of the underlying transactions in the statement of financial performance it is distinguished between:

#### *(i) Revenue from non-exchange transactions*

Revenue from non-exchange transactions are taxes and transfers because the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes. The entity shall recognise an asset in respect of transfers when the entity controls the resources as a result of a past event (the transfer) and expects to receive future economic benefits or service potential from those resources, and when the fair value can be reliably measured. An inflow of resources from a non-exchange transaction recognised as an asset (i.e. cash) is also recognised as revenue, except to the extent that the entity has a present obligation in respect of that transfer (condition), which needs to be satisfied before the revenue can be recognised. Until the condition is met the revenue is deferred and recognised as a liability (pre-financing received).

#### *(ii) Revenue from exchange transactions*

Revenue from the sale of goods and services is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

### **1.4.2. Expenses**

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or incurrence of liabilities that result in decreases in net assets/equity. They include both the expenses from exchange transactions and expenses from non-exchange transactions.

Expenses from exchange transactions arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the entity. They are valued at original invoice amount. Furthermore, at the balance sheet date expenses related to the service delivered during the period for which an invoice has not yet been received or accepted are recognised in the statement of financial performance.

Expenses from non-exchange transactions relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation or an agreement has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expense.

## **1.5. CONTINGENT ASSETS AND LIABILITIES**

### **1.5.1. Contingent assets**

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

### **1.5.2. Contingent liabilities**

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

## 2. NOTES TO THE BALANCE SHEET

### ASSETS

#### 2.1. PROPERTY, PLANT AND EQUIPMENT

				'000 EUR TOTAL
	Furniture and vehicles	Computer hardware	Other	
Gross carrying amount at 31.12.2017	26	105	130	261
Additions	–	28	3	31
<b>Gross carrying amount at 31.12.2018</b>	<b>26</b>	<b>132</b>	<b>133</b>	<b>292</b>
Accumulated depreciation at 31.12.2017	(8)	(58)	(44)	(111)
Depreciation charge for the year	(3)	(20)	(30)	(53)
<b>Accumulated depreciation at 31.12.2018</b>	<b>(10)</b>	<b>(78)</b>	<b>(74)</b>	<b>(164)</b>
<b>NET CARRYING AMOUNT AT 31.12.2018</b>	<b>16</b>	<b>54</b>	<b>58</b>	<b>128</b>
NET CARRYING AMOUNT AT 31.12.2017	18	46	85	150

#### 2.2. EXCHANGE RECEIVABLES & NON-EXCHANGE RECOVERABLES

At 31.12.2018 the BEREC Office did not have any non-current receivables and recoverables. The amounts included under this heading are of a short term nature and can be broken down as follows:

	31.12.2018	31.12.2017
<b>Recoverables from non-exchange transactions</b>		
Member States	131	168
<b>Total</b>	<b>131</b>	<b>168</b>
<b>Receivables from exchange transactions</b>		
Central treasury liaison accounts	637	406
Deferred charges relating to exchange transactions	96	73
Other	-	2
<b>Total</b>	<b>732</b>	<b>482</b>
<b>Total</b>	<b>863</b>	<b>650</b>

The heading recoverables from Member States comprises mainly VAT amounts to be recovered from the Latvian Taxation Authorities. In accordance with the Seat Agreement and the protocol on privileges and immunities of the European Union, the BEREC Office is entitled to VAT reimbursements for purchases with a value of more than EUR 178.00<sup>4</sup>.

Following the appointment of the Accounting Officer of the Commission as the Accounting Officer of BEREC Office, the treasury of BEREC Office was integrated into the Commission's treasury system. Because of this, BEREC Office does not have any bank accounts of its own. All payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts which are presented under this heading. The increase in the central treasury liaison accounts (kEUR 231) is mainly due to less

<sup>4</sup> The Seat Agreement between the BEREC Office and the Government of the Republic of Latvia signed at Riga on 27.12.2016. [http://www.berec.europa.eu/eng/document\\_register/subject\\_matter/berec\\_office/others/1032-seat-agreement-between-the-berec-office-and-the-government-of-the-republic-of-latvia](http://www.berec.europa.eu/eng/document_register/subject_matter/berec_office/others/1032-seat-agreement-between-the-berec-office-and-the-government-of-the-republic-of-latvia)

operating costs in 2018 as 2 major projects/studies were launched in Q4 2018 and are to be finalized and invoiced in 2019 (see Report of the implementation of the budget note **1.3** on the carry-forward to 2019).

## LIABILITIES

### 2.3. PAYABLES

	EUR '000	
	31.12.2018	31.12.2017
<i>Payables to the Commission</i>	23	23
<i>Sundry payables</i>	–	14
<b>Total</b>	<b>23</b>	<b>38</b>

The amount payables to the Commission comprises the unused amount of the 2018 Commission subsidy that is to be reimbursed by the BEREC Office in 2019.

### 2.4. ACCRUED CHARGES AND DEFERRED REVENUE

At 31.12.2018 the BEREC Office does not have any deferred revenue. All the amounts under this heading comprise accrued charges.

	EUR '000	
	31.12.2018	31.12.2017
<i>Accrued charges</i>	223	199
<b>Total</b>	<b>223</b>	<b>199</b>

Accrued charges are the amounts estimated by the authorising officer of costs incurred for services and goods delivered in year 2018 but not yet invoiced or processed by the end of the year. The basis of the accruals calculation is the open amount of budgetary commitments at year end. They include estimated operating expenses of kEUR 105, administrative expenses of kEUR 52 and staff expenses of kEUR 66.

The accrued administrative expenses are mainly composed of non-IT services (kEUR 50).

The accrued staff expenses (kEUR 66) include accrued charges for untaken leave of kEUR 46.

### 3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

#### REVENUE

##### 3.1. NON-EXCHANGE REVENUE

	EUR '000	
	2018	2017
<i>Subsidy of the Commission</i>	4 308	4 223
<b>Total</b>	<b>4 308</b>	<b>4 223</b>

In 2018 the BEREC Office received the entire Commission subsidy of kEUR 4 331 in one financial transfer. In 2017 the European Commission subsidy amounted to kEUR 4 246 and was also received in a single financial transfer.

The amounts included under this heading correspond to the amounts of the Commission subsidy used during 2018. Unused amounts are recorded under accounts payable (see note **2.3**) and will be reimbursed to the Commission in 2019. The corresponding accrued expenses will be recorded in the financial statements of the Commission.

#### EXPENSES

##### 3.2. OPERATING COSTS

Included under this heading are mostly expenses covering the BEREC Office's activities in relation to the fulfilment of its mission in support of BEREC (mainly organisation of BEREC events, including travel costs of the experts participating, ICT support to BEREC, communication activities and studies).

##### 3.3. STAFF COSTS

Included under this heading are expenses for salaries, other employment-related allowances and benefits. The calculations related to staff costs are, based on the service level agreement, entrusted to the Office for Administration and Payment of Individual Entitlements (also known as the Paymaster's Office-PMO).

The staff members of the BEREC Office are part of the European Pensions Scheme of European Officials. The administration of pensions is entrusted to the Commission which also accounts for the underlying pension expenses and liabilities.

A defined benefit plan is a pension plan that generally defines an amount of benefit an employee will receive on retirement, usually dependent on one or more factors such as age and years of service. Both BEREC Office staff and the Commission contribute to the pension scheme in the function of the basic salary of the staff. The contribution percentage is yearly revised to reflect the changes in staff regulation. The cost to the Commission is not reflected in the BEREC Office's accounts.

Future benefits payable to the BEREC Office staff under the Pension Scheme of European Officials are accounted for in the accounts of the Commission, as it is the Commission who will pay these benefits. No provisions for such pensions are made in these accounts.

### 3.4. OTHER EXPENSES

	EUR '000	
	2018	2017
<i>External non IT services</i>	410	424
<i>External IT services</i>	196	193
<i>Missions</i>	180	223
<i>Property, plant and equipment related expenses</i>	113	70
<i>Training costs</i>	82	92
<i>Operating lease expenses</i>	73	66
<i>Office supplies &amp; maintenance</i>	49	29
<i>Communications &amp; publications</i>	16	18
<i>Other</i>	25	10
<b>Total</b>	<b>1 144</b>	<b>1 124</b>

Property, plant and equipment-related expenses are the rent and related service costs of the headquarters' premises in Riga.

#### 3.4.1. Operating lease expenses

The operating lease expenses relate to the rent of offices in Riga and amounts committed to be paid during the remaining term of the lease contracts are as follows:

	Future amounts to be paid			'000 EUR
	< 1 year	1- 5 years	> 5 years	Total
<i>Buildings</i>	54	67	-	120
<b>Total</b>	<b>54</b>	<b>67</b>	<b>-</b>	<b>120</b>

## 4. OTHER SIGNIFICANT DISCLOSURES

### 4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

	31.12.2018	31.12.2017
<i>Outstanding commitments not yet expensed</i>	567	383

EUR '000

The outstanding commitments not yet expensed comprises the budgetary RAL ('*Reste à Liquider*') less related amounts that have been included as expenses in the 2018 statement of financial performance. The budgetary RAL is an amount representing the open commitments for which payments and/or de-commitments have not yet been made. This is the normal consequence of the existence of multiannual programmes.

### 4.2. SERVICES IN-KIND

In compliance with the Seat Agreement and the Memorandum of Understanding between the BEREC Office and the Government of the Republic of Latvia the Latvian Government charges the rent on the BEREC Office premises at the price established in accordance with the provisions of the Regulations of the Cabinet of Ministers of the Republic of Latvia on state and local government property leasing agreements, methodology for calculation of rental expenses/lease expenses and terms for standard lease. The rental price agreed in the last amendment of the rent contract of June 2017 is of 5.09 EUR/m<sup>2</sup>. The contract is valid until 31 March 2021.

The premises have a total gross usable space of 877.1 m<sup>2</sup>. This gross usable space is based on the needs of an estimated staff of 30 persons and meeting room space. The monthly cost of rent is EUR 4 461.83.

According to a study published on the Latvian government's website, in 2018 the average price for renting a square meter of office space in Riga was between 14 - 17 EUR/m<sup>2</sup>.

### 4.3. KEY MANAGEMENT ENTITLEMENTS

The highest ranked civil servant of the BEREC Office is the Director, who executes the role of the Authorising Officer.

	31.12.2018	31.12.2017
<i>Director</i>	AD 14	AD 14

The Director is remunerated in accordance with the Staff Regulations of the European Union that is published on the Europa website which is the official document describing the rights and the obligation of all officials of the EU. The Director has not received any preferential loans from the BEREC Office.

### 4.4. RELATED PARTIES

The related parties of the BEREC Office are the other EU consolidated entities and the key management personnel of the BEREC Office. Transactions between these parties take place within normal operations of the BEREC Office and therefore no specific disclosure requirements are necessary for these transactions to be in accordance with the EU accounting rules.

## 5. FINANCIAL RISK MANAGEMENT

**Market risk** is the risk that the fair value or future cashflows of a financial instrument will fluctuate, because of variations in market prices. Market risk embodies not only the potential for loss, but also the potential for gain. It comprises *currency risk*, *interest rate risk* and *other price risk* (the BEREC Office has no significant other price risk).

- (1) *Currency risk* is the risk that the BEREC Office operations or its investments' value will be affected by changes in exchange rates. This risk arises from the change in price of one currency against another.
- (2) *Interest rate risk* is the possibility of a reduction in the value of a security, especially a bond, resulting from an increase in interest rates. In general, higher interest rates will lead to lower prices of fixed rate bonds, and vice versa. BEREC Office does not have any securities thus it is not exposed to the interest rate risk.

**Credit risk** is the risk of loss due to a debtor's/borrower's non-payment of a loan or other line of credit (either the principal or interest or both) or other failure to meet a contractual obligation. The default events include a delay in repayments, restructuring of borrower repayments and bankruptcy.

**Liquidity risk** is the risk that arises from the difficulty in selling an asset; for example, the risk that a given security or asset cannot be traded quickly enough in the market to prevent a loss or meet an obligation.

### 5.1. CURRENCY RISKS

#### Exposure to currency risk at year-end

At 31 December 2018 the financial assets are composed of exchange receivables and non-exchange recoverables. The financial liabilities are entirely composed of accounts payables. The ending balances of both financial liabilities and financial assets are quoted in EUR. At the year-end BEREC Office thus does not have any exposure to currency risks.

### 5.2. CREDIT RISK

#### Financial assets that are neither past due nor impaired

At 31.12.2018 the financial assets comprise exchange receivables that are neither past due nor impaired of kEUR 732. The past due not impaired non-exchange recoverables (kEUR 131) relate to VAT recoverable from a Member State (Latvia) and all amounts are past due for less than 1 year.

#### Financial assets by risk category

Exchange receivables of kEUR 732 entirely relate to entities without external credit rating that never defaulted in the past. Non-exchange recoverables of kEUR 131 are composed of amounts due by the Member States, namely Latvia and are largely VAT related.

### 5.3. LIQUIDITY RISK

#### Maturity analysis of financial liabilities by remaining contractual maturity

The financial liabilities are mainly composed of accounts payable (kEUR 23). All the accounts payable have remaining contractual maturity of less than 1 year.



## **REPORTS ON THE IMPLEMENTATION OF THE BUDGET**

*It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables below may appear not to add-up.*

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# **1. BUDGETARY PRINCIPLES, STRUCTURE AND IMPLEMENTATION**

## **1.1. BUDGETARY PRINCIPLES**

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

### **Principles of unity and budget accuracy**

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

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

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

### **Principle of annuality**

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

### **Principle of equilibrium**

Revenue and payment appropriations shall be in balance.

### **Principle of unit of account**

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

### **Principle of universality**

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

### **Principle of specification**

Appropriations shall be earmarked for specific purposes by title and chapter. The chapters shall be further subdivided into articles and items.

### **Principle of sound financial management**

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

### **Principle of transparency**

The budget shall be established and implemented and the accounts presented in accordance with the principle of transparency. The budget and any amending budgets shall be published in the Official Journal of the European Union.

## 1.2. STRUCTURE AND PRESENTATION OF THE BUDGET

In accordance with Article 11 of Council Regulation (EC) No 1211/2009<sup>5</sup> establishing the BEREC Office, the revenues and resources of the Office shall consist, in particular, of:

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

The budget of the BEREC Office is distributed in three Titles. Title 1 covers staff expenditure such as salaries, training and costs associated to recruitment procedures, 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.

**TITLE 1** - Staff expenses

**TITLE 2** - Buildings, equipment and miscellaneous operating expenses

**TITLE 3** - Operational expenses

## 1.3. HIGHLIGHTS OF THE BUDGETARY IMPLEMENTATION

The 2018 BEREC Office Budget (revenue and expenditure), as adopted by the Budgetary Authority, amounted to kEUR 4 331 (in 2017 – kEUR 4 246).

Out of kEUR 4 331 of total appropriations, the amount of kEUR 4 325 was accepted in commitments (99.86 %) and kEUR 3 581 (82.68 %) were paid. The amount of kEUR 744 (17.18 % of total established commitments) were carried over for payments still to be processed in 2019 (C8/2019).

During 2018, BEREC Office carried out 5 transfers of appropriations within the limits allowed to the Administrative Manager based on Article 27(1) of the Decision MC/2014/1 on the BEREC Office Financial Regulation (in 2017 – 5, in 2016 – 7). 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.

Commitments are entered in the accounts on the basis of the legal commitments entered into up to 31 December and payments on the basis of the payments made by the Accounting Officer by 31 December of that year, at the latest. Non-differentiated appropriations corresponding to obligations duly contracted at the close of the financial year will be carried over automatically to the following financial year only. The amount which was neither committed by the end of 2018 nor carried forward to 2019 are returned to the EU Budget. The general rule is that if the implementation of commitment appropriations (voted budget) in the budget for 2018 would remain below 95 %, penalties amounting to a 2 % reduction in the 2020 budget would be foreseen. This indicator for the BEREC Office is 99.86 % meaning that only EUR 6 241 (0.14 %) is to be returned to the EU Budget.

The outstanding commitments at the end of the year are automatically carried forward to 2019.

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

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<sup>5</sup> OJ L 337, 18.12.2009, p. 1

- 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.

The total carry-forward from 2018 to 2019 of kEUR 744 represents a percentage of 17.18 % of total commitments established in 2018.

Out of kEUR 553 carried forward from 2017 to 2018, kEUR 17 (3.10 %) of commitments were cancelled during 2018.

## 2. BUDGET RESULT

		EUR '000	
	Title	2018	2017
Revenue		4 331	4 246
of which:			
European Union subsidy	2	4 331	4 246
Administrative operations and miscellaneous income	5	-	-
Expenditure		(3 581)	(3 691)
of which:			
Staff expenditure	1	(2 356)	(2 250)
Admin expenditure	2	(435)	(278)
Operational expenditure	3	(789)	(1 162)
Payment appropriat. carried over to the following year		(744)	(553)
of which:			
Staff expenditure	1	(91)	(107)
Admin expenditure	2	(80)	(171)
Operational expenditure	3	(573)	(275)
Cancellation of unused appropri. carried over from year n-1		17	20
Evolution of assigned revenue		-	-
Exchange rate differences		-	-
<b>Budget result</b>		<b>23</b>	<b>23</b>

### 3. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

	EUR '000	
	2018	2017
<b>Economic result of the year</b>	<b>181</b>	<b>(42)</b>
<b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b>	<b>590</b>	<b>680</b>
<i>Adjustments for accrual cut-off (net)</i>	<i>1</i>	<i>(141)</i>
<i>Depreciation of intangible and tangible assets</i>	<i>53</i>	<i>34</i>
<i>Payments made from carry-over of payment appropriations</i>	<i>536</i>	<i>787</i>
<b>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</b>	<b>(748)</b>	<b>(615)</b>
<i>Asset acquisitions (less unpaid amounts)</i>	<i>(44)</i>	<i>(106)</i>
<i>New pre-financing received in the year and remaining open as at 31 December</i>	<i>23</i>	<i>23</i>
<i>Payment appropriations carried over to next year</i>	<i>(744)</i>	<i>(553)</i>
<i>Cancellation of unused carried over payment appropriations from previous year</i>	<i>17</i>	<i>21</i>
<b>Budget result of the year</b>	<b>23</b>	<b>23</b>

4. IMPLEMENTATION OF BUDGET REVENUE

4.1. Implementation of the budget revenue - Title 2

Item	Income appropriations			Entitlements established			Revenue			Out-standing
	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
2 0 0 0 European Union subsidy	4 331	4 331	4 331	-	4 331	4 331	-	4 331	100 %	-
Total Chapter 2 0	4 331	4 331	4 331	-	4 331	4 331	-	4 331	100 %	-
<b>Total Title 2</b>	<b>4 331</b>	<b>4 331</b>	<b>4 331</b>	<b>-</b>	<b>4 331</b>	<b>4 331</b>	<b>-</b>	<b>4 331</b>	<b>100 %</b>	<b>-</b>

4.2. Implementation of the budget revenue - Title 5

Item	Income appropriations			Entitlements established			Revenue			Out-standing
	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
Administrative operations and miscellaneous income	-	-	0	-	0	0	0	0	0 %	-
5 0 0 0	-	-	0	-	0	0	0	0	0 %	-
Total Chapter 5 0	-	-	0	-	0	0	0	0	0 %	-
<b>Total Title 5</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0 %</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>4 331</b>	<b>4 331</b>	<b>4 331</b>	<b>-</b>	<b>4 331</b>	<b>4 331</b>	<b>-</b>	<b>4 331</b>	<b>100 %</b>	<b>-</b>



## 5. IMPLEMENTATION OF BUDGET EXPENDITURE

### 5.1. Breakdown & changes in commitment appropriations

#### 5.1.1. Breakdown & changes in commitment appropriations - Title 1

Item	Budget appropriations				Additional appropriations				Total appropri- available
	Initial adopte d budget	Amending budgets	Transfers	Final budget adopted	Carry- overs	Assigned revenue	Total		
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7	
1 1 0 0 Basic salaries	821	-	5	825	-	0	0	825	825
1 1 0 1 Family allowances	160	-	7	167	-	-	-	167	167
1 1 0 2 Expatriation and foreign-residence allowances	155	-	(2)	153	-	-	-	153	153
1 1 1 0 Contract staff	447	-	10	457	-	-	-	457	457
1 1 1 1 Seconded national experts	179	-	(11)	167	-	-	-	167	167
1 1 2 0 Insurance against sickness	37	-	2	39	-	-	-	39	39
1 1 2 1 Insurance against accidents and occupation disease	5	-	(1)	4	-	-	-	4	4
1 1 2 2 Insurance against unemployment	16	-	(1)	15	-	-	-	15	15
1 1 3 0 Childbirth and death allowances and grants	0	-	(0)	-	-	-	-	-	-
1 1 3 1 Travel expenses for annual leave	30	-	(4)	27	-	-	-	27	27
<b>Total Chapter 1 1</b>	<b>1 851</b>	<b>-</b>	<b>5</b>	<b>1 855</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>1 855</b>	<b>1 855</b>
1 2 0 0 Travel expenses	15	-	11	26	-	-	-	26	26
1 2 1 0 Travel expenses on entering/leaving	5	-	(5)	-	-	-	-	-	-
1 2 1 1 Installation resettlement and transfer allowances	10	-	(10)	-	-	-	-	-	-
1 2 1 2 Removal expenses	10	-	(10)	-	-	-	-	-	-
1 2 1 3 Daily subsistence allowances	9	-	(9)	-	-	-	-	-	-
<b>Total Chapter 1 2</b>	<b>48</b>	<b>-</b>	<b>(23)</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>26</b>

EUR '000

Item	Budget appropriations			Additional appropriations			Total appropri- available
	Initial adopte d budget	Amending budgets	Transfers	Final budget adopted	Carry- overs	Assigned revenue	
	1	2	3	4=1+2+3	5	6	7=5+6
1 3 0 0 Mission expenses duty travel expenses and other ancillary expenditure	198	-	(23)	175	-	-	-
Total Chapter 1 3	198	-	(23)	175	-	-	-
1 4 0 0 Medical service	4	-	4	8	-	-	-
Total Chapter 1 4	4	-	4	8	-	-	-
1 5 0 0 Training and language courses	77	-	3	80	-	-	-
Total Chapter 1 5	77	-	3	80	-	-	-
1 6 0 0 External services and temporary assistance	299	-	(9)	290	-	-	-
Total Chapter 1 6	299	-	(9)	290	-	-	-
1 7 0 0 Representation, receptions and events and miscellaneous staff costs	12	-	4	16	-	-	-
Total Chapter 1 7	12	-	4	16	-	-	-
<b>Total Title 1</b>	<b>2 489</b>	<b>-</b>	<b>(40)</b>	<b>2 449</b>	<b>-</b>	<b>0</b>	<b>0</b>

## 5.1.2. Breakdown &amp; changes in commitment appropriations - Title 2

EUR '000

Item	Budget appropriations			Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry- overs	Assigned revenue	
	1	2	3	4=1+2+3	5	6	7=5+6
2 0 0 0 Rent	62	-	10	72	-	-	-
2 0 0 1 Insurance	2	-	(0)	2	-	-	-
2 0 0 2 Water, gas, electricity and heating	29	-	(2)	27	-	-	-

EUR '000

Item	Budget appropriations			Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry- overs	Assigned revenue	
	1	2	3	4=1+2+3	5	6	7=5+6
							8=4+7
2 0 0 4		3	-	(1)	2	-	-
2 0 0 5		13	-	18	31	-	31
<b>Total Chapter 2 0</b>	<b>108</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>134</b>	<b>-</b>	<b>134</b>
2 1 0 0		15	-	16	31	-	31
2 1 0 1		15	-	(8)	7	-	7
2 1 0 2		187	-	13	200	-	200
<b>Total Chapter 2 1</b>	<b>217</b>	<b>-</b>	<b>-</b>	<b>21</b>	<b>238</b>	<b>-</b>	<b>238</b>
2 2 1 0		5	-	(1)	4	-	4
2 2 9 0		1	-	(1)	-	-	-
<b>Total Chapter 2 2</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>4</b>	<b>-</b>	<b>4</b>
2 3 0 0		16	-	(1)	15	-	15
2 3 3 0		3	-	(3)	-	-	-
2 3 5 9		79	-	27	105	-	105
<b>Total Chapter 2 3</b>	<b>97</b>	<b>-</b>	<b>-</b>	<b>23</b>	<b>120</b>	<b>-</b>	<b>120</b>
2 4 0 0		2	-	(1)	1	-	1
2 4 1 0		13	-	(2)	11	-	11
<b>Total Chapter 2 4</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>(3)</b>	<b>12</b>	<b>-</b>	<b>12</b>
2 5 0 0		11	-	(2)	9	-	9
<b>Total Chapter 2 5</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>(2)</b>	<b>9</b>	<b>-</b>	<b>9</b>
<b>Total Title 2</b>	<b>453</b>	<b>-</b>	<b>-</b>	<b>64</b>	<b>517</b>	<b>-</b>	<b>517</b>

## 5.1.3. Breakdown &amp; changes in commitment appropriations - Title 3

EUR '000

Item	Budget appropriations			Additional appropriations			Total appropri- available	
	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry- overs	Assigned revenue		
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
3 0 0 1	Support to the BEREC expert working groups	585	-	(222)	363	-	-	363
3 0 0 2	Activities under Articles 7 and 7a framework directive	15	-	(5)	10	-	-	10
Total Chapter 3 0		600	-	(227)	373	-	-	373
3 1 0 1	Other support activities to BEREC	789	-	203	992	-	-	992
Total Chapter 3 1		789	-	203	992	-	-	992
Total Title 3		1 389	-	(24)	1 365	-	-	1 365
GRAND TOTAL		4 331	-	0	4 331	-	0	4 331

## 5.2. Breakdown & changes in payment appropriations

### 5.2.1. Breakdown & changes in payment appropriations - Title 1

Item	EUR '000									
	Initial budget adopted			Budget appropriations			Additional appropriations			Total approp. available
	1	2	3	Amending budgets	Transfers	Final adopted budget 4=1+2+3	Carry-overs	Assigned revenue	Total	
1 1 0 0 Basic salaries	821	-	5	-	5	825	-	0	0	825
1 1 0 1 Family allowances	160	-	7	-	7	167	-	-	-	167
1 1 0 2 Expatriation and foreign-residence allowances	155	-	(2)	-	(2)	153	-	-	-	153
1 1 1 0 Contract staff	447	-	10	-	10	457	-	-	-	457
1 1 1 1 Seconded national experts	179	-	(11)	-	(11)	167	-	-	-	167
1 1 2 0 Insurance against sickness	37	-	2	-	2	39	-	-	-	39
1 1 2 1 Insurance against accidents and occupation disease	5	-	(1)	-	(1)	4	-	-	-	4
1 1 2 2 Insurance against unemployment	16	-	(1)	-	(1)	15	-	-	-	15
1 1 3 0 Childbirth and death allowances and grants	0	-	(0)	-	(0)	-	-	-	-	-
1 1 3 1 Travel expenses for annual leave	30	-	(4)	-	(4)	27	-	-	-	27
<b>Total Chapter 1 1</b>	<b>1 851</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>1 855</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>1 855</b>
1 2 0 0 Travel expenses	15	-	11	-	11	26	-	-	-	26
1 2 1 0 Travel expenses on entering/leaving	5	-	(5)	-	(5)	-	-	-	-	-
1 2 1 1 Installation resettlement and transfer allowances	10	-	(10)	-	(10)	-	-	-	-	-
1 2 1 2 Removal expenses	10	-	(10)	-	(10)	-	-	-	-	-
1 2 1 3 Daily subsistence allowances	9	-	(9)	-	(9)	-	-	-	-	-
<b>Total Chapter 1 2</b>	<b>48</b>	<b>-</b>	<b>(23)</b>	<b>-</b>	<b>(23)</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26</b>
1 3 0 0 Mission expenses duty travel expenses and other ancillary expenditure	198	-	(23)	-	(23)	175	18	-	18	193
<b>Total Chapter 1 3</b>	<b>198</b>	<b>-</b>	<b>(23)</b>	<b>-</b>	<b>(23)</b>	<b>175</b>	<b>18</b>	<b>-</b>	<b>18</b>	<b>193</b>
1 4 0 0 Medical service	4	-	4	-	4	8	2	-	2	9

EUR '000

Item	Budget appropriations			Additional appropriations			Total appropri- available
	Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry- overs	Assigned revenue	
	1	2	3	4=1+2+ 3	5	6	7=5+6 8=4+7
Total Chapter 1 4	4	-	4	8	2	-	2 9
1 5 0 0 Training and language courses	77	-	3	80	33	-	33 113
Total Chapter 1 5	77	-	3	80	33	-	33 113
1 6 0 0 External services and temporary assistance	299	-	(9)	290	54	-	54 343
Total Chapter 1 6	299	-	(9)	290	54	-	54 343
1 7 0 0 Representation, receptions and events and miscellaneous staff costs	12	-	4	16	1	-	1 16
Total Chapter 1 7	12	-	4	16	1	-	1 16
<b>Total Title 1</b>	<b>2 489</b>	<b>-</b>	<b>(40)</b>	<b>2 449</b>	<b>107</b>	<b>0</b>	<b>107 2 555</b>

## 5.2.2. Breakdown &amp; changes in payment appropriations - Title 2

EUR '000

Item	Budget appropriations			Additional appropriations			Total appropri- available
	Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry- overs	Assigned revenue	
	1	2	3	4=1+2+ 3	5	6	7=5+6 8=4+7
2 0 0 0 Rent	62	-	10	72	17	-	17 89
2 0 0 1 Insurance	2	-	(0)	2	-	-	- 2
2 0 0 2 Water, gas, electricity and heating	29	-	(2)	27	3	-	3 30
2 0 0 4 Fitting-out and maintenance of premises	3	-	(1)	2	-	-	- 2
2 0 0 5 Security and surveillance of buildings	13	-	18	31	1	-	1 32
Total Chapter 2 0	108	-	26	134	21	-	21 155
2 1 0 0 Computer equipment	15	-	16	31	32	-	32 63
2 1 0 1 Software	15	-	(8)	7	1	-	1 8

EUR '000

Item	Budget appropriations			Additional appropriations			Total appropri- available
	Initial budget adopted 1	Amending budgets 2	Transfers 3	Final adopted budget 4=1+2+ 3	Carry- overs 5	Assigned revenue 6	
2 1 0 2 Other external data processing services	187	-	13	200	35	-	35
<b>Total Chapter 2 1</b>	<b>217</b>	<b>-</b>	<b>21</b>	<b>238</b>	<b>68</b>	<b>-</b>	<b>68</b>
2 2 1 0 Furniture	5	-	(1)	4	-	-	4
2 2 9 0 Books and publications	1	-	(1)	-	15	-	15
<b>Total Chapter 2 2</b>	<b>5</b>	<b>-</b>	<b>(1)</b>	<b>4</b>	<b>15</b>	<b>-</b>	<b>15</b>
2 3 0 0 Stationery and office supplies	16	-	(1)	15	2	-	16
2 3 3 0 Legal expenses	3	-	(3)	-	-	-	-
2 3 5 9 Other operating expenses	79	-	27	105	64	-	169
<b>Total Chapter 2 3</b>	<b>97</b>	<b>-</b>	<b>23</b>	<b>120</b>	<b>66</b>	<b>-</b>	<b>186</b>
2 4 0 0 Postage and delivery charges	2	-	(1)	1	0	-	1
2 4 1 0 Telecommunication charges	13	-	(2)	11	1	-	12
<b>Total Chapter 2 4</b>	<b>14</b>	<b>-</b>	<b>(3)</b>	<b>12</b>	<b>1</b>	<b>-</b>	<b>13</b>
2 5 0 0 Meetings in general	11	-	(2)	9	-	-	9
<b>Total Chapter 2 5</b>	<b>11</b>	<b>-</b>	<b>(2)</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>9</b>
<b>Total Title 2</b>	<b>453</b>	<b>-</b>	<b>64</b>	<b>517</b>	<b>171</b>	<b>-</b>	<b>688</b>

## 5.2.3. Breakdown &amp; changes in payment appropriations - Title 3

EUR '000									
Item	Budget appropriations			Additional appropriations			Total appropri- available		
	Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry- overs	Assigned revenue		Total	
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7	
3 0 0 1	Support to the BEREC expert working groups	585	-	(222)	66	-	66	430	
3 0 0 2	Activities under Articles 7 and 7a framework directive	15	-	(5)	10	-	-	10	
Total Chapter 3 0		600	-	(227)	373	66	-	66	439
3 1 0 1	Other support activities to BEREC	789	-	203	992	209	-	209	1 201
Total Chapter 3 1		789	-	203	992	209	-	209	1 201
Total Title 3		1 389	-	(24)	1 365	275	-	275	1 641
GRAND TOTAL		4 331	-	0	4 331	553	0	553	4 884



## 5.3. Implementation of commitment appropriations

### 5.3.1. Implementation of commitment appropriations - Title 1

EUR '000

Item	Total approp. available	Commitments made					Appropriations carried over to 2019			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
1 1 0 0 Basic salaries	825	825	-	-	825	100 %	0	-	0	-	-	-	-
1 1 0 1 Family allowances	167	167	-	-	167	100 %	-	-	-	-	-	-	-
1 1 0 2 Expatriation and foreign-residence allowances	153	153	-	-	153	100 %	-	-	-	-	-	-	-
1 1 1 0 Contract staff	457	457	-	-	457	100 %	-	-	-	-	-	-	-
1 1 1 1 Seconded national experts	167	167	-	-	167	100 %	-	-	-	-	-	-	-
1 1 2 0 Insurance against sickness	39	39	-	-	39	100 %	-	-	-	-	-	-	-
1 1 2 1 Insurance against accidents and occupation disease	4	4	-	-	4	100 %	-	-	-	-	-	-	-
1 1 2 2 Insurance against unemployment	15	15	-	-	15	100 %	-	-	-	-	-	-	-
1 1 3 1 Travel expenses for annual leave	27	27	-	-	27	100 %	-	-	-	-	-	-	-
Total Chapter 1 1	1 855	1 855	-	-	1 855	100 %	0	-	0	-	-	-	-
1 2 0 0 Travel expenses	26	25	-	-	25	96 %	-	-	-	1	-	-	1
Total Chapter 1 2	26	25	-	-	25	96 %	-	-	-	1	-	-	1
Mission expenses													
duty travel													
1 3 0 0 expenses and other ancillary expenditure	175	175	-	-	175	100 %	-	-	-	-	-	-	-
Total Chapter 1 3	175	175	-	-	175	100 %	-	-	-	-	-	-	-

EUR '000

Item	Total approp. available	Commitments made					Appropriations carried over to 2019			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
1 4 0 0 Medical service		8	8	-	-	8	100 %	-	-	-	-	-	-
Total Chapter 1 4		8	8	-	-	8	100 %	-	-	-	-	-	-
1 5 0 0 Training and language courses		80	80	-	-	80	100 %	-	-	-	-	-	-
Total Chapter 1 5		80	80	-	-	80	100 %	-	-	-	-	-	-
External services													
1 6 0 0 and temporary assistance	290	289	-	-	289	100 %	-	-	-	0	-	-	0
Total Chapter 1 6	290	289	-	-	289	100 %	-	-	-	0	-	-	0
Representation, receptions and													
1 7 0 0 events and miscellaneous staff costs	16	16	-	-	16	99 %	-	-	-	0	-	-	0
Total Chapter 1 7	16	16	-	-	16	99 %	-	-	-	0	-	-	0
Total Title 1	2 449	2 447	-	-	2 447	100 %	0	-	0	1	-	-	1

## 5.3.2. Implementation of commitment appropriations - Title 2

EUR '000

Item	Total approp. available	Commitments made				Appropriations carried over to 2019				Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
2 0 0 Rent	72	72	-	-	72	100 %	-	-	-	-	-	-	-
2 0 0 1 Insurance	2	2	-	-	2	100 %	-	-	-	-	-	-	-
2 0 0 2 Water, gas, electricity and heating	27	27	-	-	27	100 %	-	-	-	-	-	-	-
2 0 0 4 Fitting-out and maintenance of premises	2	2	-	-	2	100 %	-	-	-	-	-	-	-
2 0 0 5 Security and surveillance of buildings	31	31	-	-	31	100 %	-	-	-	-	-	-	-
Total Chapter 2 0	134	134	-	-	134	100 %	-	-	-	-	-	-	-
2 1 0 Computer equipment	31	31	-	-	31	100 %	-	-	-	-	-	-	-
2 1 0 1 Software	7	7	-	-	7	100 %	-	-	-	0	-	-	0
2 1 0 2 Other external data processing services	200	200	-	-	200	100 %	-	-	-	-	-	-	-
Total Chapter 2 1	238	238	-	-	238	100 %	-	-	-	0	-	-	0
2 2 1 Furniture	4	4	-	-	4	100 %	-	-	-	-	-	-	-
Total Chapter 2 2	4	4	-	-	4	100 %	-	-	-	-	-	-	-
2 3 0 Stationery and office supplies	15	15	-	-	15	100 %	-	-	-	0	-	-	0
2 3 5 Other operating expenses	105	104	-	-	104	99 %	-	-	-	1	-	-	1
Total Chapter 2 3	120	119	-	-	119	99 %	-	-	-	1	-	-	1
2 4 0 Postage and delivery charges	1	1	-	-	1	100 %	-	-	-	-	-	-	-

EUR '000

Item	Total approp. available	Commitments made				Appropriations carried over to 2019				Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
1	2	3	4	5=2+3+4	6=5/1		7	8	9=7+8	10	11	12	13=10+11+12
2 4 1 0 Telecommunicati on charges	11	11	-	-	11	100 %	-	-	-	-	-	-	-
Total Chapter 2 4	12	12	-	-	12	100 %	-	-	-	-	-	-	-
2 5 0 0 Meetings in general	9	9	-	-	9	100 %	-	-	-	-	-	-	-
Total Chapter 2 5	9	9	-	-	9	100 %	-	-	-	-	-	-	-
<b>Total Title 2</b>	<b>517</b>	<b>516</b>	-	-	<b>516</b>	<b>100 %</b>	-	-	-	<b>1</b>	-	-	<b>1</b>

## 5.3.3. Implementation of commitment appropriations - Title 3

Item	Total approp. available	Commitments made					Appropriations carried over to 2019				Appropriations lapsing				EUR '000
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total		
1	2	3	4	5=2+3 +4	6=5/1	7	8	9=7+ 8	10	11	12	13=10+ 11+12			
3 0 0 Support to the BEREC expert working groups	363	363	-	-	363	100 %	-	-	-	-	-	-	-	-	
3 0 0 Activities under Articles 7 and 7a	10	6	-	-	6	63 %	-	-	4	-	-	-	4	4	
2 framework directive															
Total Chapter 3 0	373	369	-	-	369	99 %	-	-	4	-	-	-	4	4	
3 1 0 Other support activities to BEREC	992	992	-	-	992	100 %	-	-	0	-	-	-	0	0	
Total Chapter 3 1	992	992	-	-	992	100 %	-	-	0	-	-	-	0	0	
<b>Total Title 3</b>	<b>1 365</b>	<b>1 362</b>	-	-	<b>1 362</b>	<b>100 %</b>	-	-	<b>4</b>	-	-	-	<b>4</b>	<b>4</b>	
<b>GRAND TOTAL</b>	<b>4 331</b>	<b>4 325</b>	-	-	<b>4 325</b>	<b>100 %</b>	<b>0</b>	-	<b>0</b>	-	-	-	<b>6</b>	<b>6</b>	

## 5.4. Implementation of payment appropriations

### 5.4.1. Implementation of payment appropriations - Title 1

EUR '000

Item	Total approp. availab.	Payments made				Appropriations carried over to 2019				Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.
1	2	3	4	5=2+3+4	6 = 5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
1 1 0 0 Basic salaries	825	825	-	-	825	100 %	-	-	0	0	-	-	-
1 1 0 1 Family allowances	167	167	-	-	167	100 %	-	-	-	-	-	-	-
1 1 0 2 Expatriation and foreign-residence allowances	153	153	-	-	153	100 %	-	-	-	-	-	-	-
1 1 1 0 Contract staff	457	457	-	-	457	100 %	-	-	-	-	-	-	-
1 1 1 1 Seconded national experts	167	167	-	-	167	100 %	0	-	-	0	-	-	-
1 1 2 0 Insurance against sickness	39	39	-	-	39	100 %	-	-	-	-	-	-	-
1 1 2 1 Insurance against accidents and occupation disease	4	4	-	-	4	100 %	-	-	-	-	-	-	-
1 1 2 2 Insurance against unemployment	15	15	-	-	15	100 %	-	-	-	-	-	-	-
1 1 3 1 Travel expenses for annual leave	27	27	-	-	27	100 %	-	-	-	-	-	-	-
Total chapter 1 1	1 855	1 855	-	-	1 855	100 %	0	-	0	0	-	-	-
1 2 0 0 Travel expenses	26	21	-	-	21	83 %	3	-	-	3	1	-	1
Total chapter 1 2	26	21	-	-	21	83 %	3	-	-	3	1	-	1
Mission expenses duty													
1 3 0 0 travel expenses and other ancillary expenditure	193	167	17	-	184	96 %	8	-	-	8	-	1	1
Total chapter 1 3	193	167	17	-	184	96 %	8	-	-	8	-	1	1
1 4 0 0 Medical service	9	4	1	-	5	54 %	4	-	-	4	-	0	0
Total chapter 1 4	9	4	1	-	5	54 %	4	-	-	4	-	0	0
1 5 0 0 Training and language courses	113	48	32	-	80	71 %	32	-	-	32	-	1	1

EUR '000

Item	Total approp. availab.	Payments made				Appropriations carried over to 2019				Appropriations lapsing				
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
1	2	3	4	5=2+3+4	6 = 5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13	
Total chapter 1 5	113	48	32	-	80	71 %	32	-	-	32	-	1	-	1
1 6 0 External services and temporary assistance	343	250	54	-	303	88 %	39	-	-	39	0	0	-	0
Total chapter 1 6	343	250	54	-	303	88 %	39	-	-	39	0	0	-	0
1 7 0 Representation, receptions and events and miscellaneous staff costs	16	12	0	-	12	76 %	4	-	-	4	0	0	-	0
Total chapter 1 7	16	12	0	-	12	76 %	4	-	-	4	0	0	-	0
Total Title 1	2 555	2 356	104	-	2 461	96 %	91	-	0	91	1	3	-	4

## 5.4.2. Implementation of payment appropriations - Title 2

EUR  
'000

Item		Total approp. availab.	Payments made				Appropriations carried over to 2019				Appropriations lapsing				
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6 = 5/1+4	7	8	9	10=7+8+9	11	12	13	14=11+12+13
2 0 0 0	Rent	89	55	17	-	72	81 %	17	-	-	17	-	-	-	-
2 0 0 1	Insurance	2	2	-	-	2	100 %	-	-	-	-	-	-	-	-
2 0 0 2	Water, gas, electricity and heating	30	24	3	-	26	87 %	4	-	-	4	-	0	-	0
2 0 0 4	Fitting-out and maintenance of premises	2	2	-	-	2	100 %	-	-	-	-	-	-	-	-
2 0 0 5	Security and surveillance of buildings	32	25	1	-	26	82 %	6	-	-	6	-	-	-	-
Total chapter 2 0		155	108	21	-	128	83 %	26	-	-	26	-	0	-	0
2 1 0 0	Computer equipment	63	18	32	-	51	80 %	12	-	-	12	-	-	-	-
2 1 0 1	Software	8	7	1	-	7	94 %	1	-	-	1	0	-	-	0
2 1 0 2	Other external data processing services	235	192	35	-	227	97 %	8	-	-	8	-	-	-	-
Total chapter 2 1		306	217	68	-	285	93 %	21	-	-	21	0	-	-	0
2 2 1 0	Furniture	4	4	-	-	4	100 %	-	-	-	-	-	-	-	-
2 2 9 0	Books and publications	15	-	15	-	15	100 %	-	-	-	-	-	-	-	-
Total chapter 2 2		19	4	15	-	19	100 %	-	-	-	-	-	-	-	-
2 3 0 0	Stationery and office supplies	16	14	2	-	15	94 %	1	-	-	1	0	-	-	0
2 3 5 9	Other operating expenses	169	73	64	-	137	81 %	31	-	-	31	1	0	-	1
Total chapter 2 3		186	87	65	-	152	82 %	32	-	-	32	1	0	-	1
2 4 0 0	Postage and delivery charges	1	1	0	-	1	91 %	0	-	-	0	-	-	-	-
2 4 1 0	Telecommunication charges	12	10	1	-	11	91 %	1	-	-	1	-	0	-	0



EUR  
'000

Item	Total approp. availab.	Payments made				Appropriations carried over to 2019				Appropriations lapsing				
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
	1	2	3	4	5=2+3+4	6 = 5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
Total chapter 2 4	13	11	1	-	12	91 %	1	-	-	1	-	0	-	0
2 5 0 0 Meetings in general	9	9	-	-	9	100 %	-	-	-	-	-	-	-	-
Total chapter 2 5	9	9	-	-	9	100 %	-	-	-	-	-	-	-	-
<b>Total Title 2</b>	<b>688</b>	<b>435</b>	<b>170</b>	<b>-</b>	<b>606</b>	<b>88 %</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>80</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>2</b>

## 5.4.3. Implementation of payment appropriations - Title 3

EUR '000

Item	Total approp. availab.	Payments made				Appropriations carried over to 2019				Appropriations lapsing				
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigne d rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
	1	2	3	4	5=2+3 +4	6 = 5/1	7	8	9	10=7+ 8+9	11	12	13	14=11+ 12+13
3 0 0 1 Support to the BEREC expert working groups	430	235	56	-	291	68 %	129	-	-	129	-	10	-	10
3 0 0 2 Activities under Articles 7 and 7a framework directive	10	6	-	-	6	63 %	-	-	-	-	4	-	-	4
Total chapter 3 0	439	241	56	-	297	68 %	129	-	-	129	4	10	-	13
3 1 0 1 Other support activities to BEREC	1 201	548	205	-	753	63 %	444	-	-	444	0	4	-	4
Total chapter 3 1	1 201	548	205	-	753	63 %	444	-	-	444	0	4	-	4
<b>Total Title 3</b>	<b>1 641</b>	<b>789</b>	<b>261</b>	<b>-</b>	<b>1 050</b>	<b>64 %</b>	<b>573</b>	<b>-</b>	<b>-</b>	<b>573</b>	<b>4</b>	<b>14</b>	<b>-</b>	<b>18</b>
<b>GRAND TOTAL</b>	<b>4 884</b>	<b>3 581</b>	<b>536</b>	<b>-</b>	<b>4 116</b>	<b>84 %</b>	<b>744</b>	<b>-</b>	<b>0</b>	<b>744</b>	<b>6</b>	<b>17</b>	<b>-</b>	<b>23</b>

## 6. COMMITMENTS OUTSTANDING

### 6.1 Commitments outstanding - Title 1

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the year					Total commitm. outstanding at year-end
	Commitm. carried forward from previous year	Revaluation	Decommit. Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	
	1	2	3	4=1+2+3	5	6	7	8=5-6-7	9=4+8	
1 1 0 0 Basic salaries	-	-	-	-	825	825	-	-	-	-
1 1 0 1 Family allowances	-	-	-	-	167	167	-	-	-	-
1 1 0 2 Expatriation and foreign-residence allowances	-	-	-	-	153	153	-	-	-	-
1 1 1 0 Contract staff	-	-	-	-	457	457	-	-	-	-
1 1 1 1 Seconded national experts	-	-	-	-	167	167	-	0	-	0
1 1 2 0 Insurance against sickness	-	-	-	-	39	39	-	-	-	-
1 1 2 1 Insurance against accidents and occupation disease	-	-	-	-	4	4	-	-	-	-
1 1 2 2 Insurance against unemployment	-	-	-	-	15	15	-	-	-	-
1 1 3 1 Travel expenses for annual leave	-	-	-	-	27	27	-	-	-	-
<b>Total chapter 1 1</b>	-	-	-	-	<b>1 855</b>	<b>1 855</b>	-	<b>0</b>	<b>0</b>	<b>0</b>
1 2 0 0 Travel expenses	-	-	-	-	25	21	-	3	-	3
<b>Total chapter 1 2</b>	-	-	-	-	<b>25</b>	<b>21</b>	-	<b>3</b>	<b>3</b>	<b>3</b>
1 3 0 0 Mission expenses duty travel expenses and other ancillary expenditure	18	(1)	17	-	175	167	-	8	-	8
<b>Total chapter 1 3</b>	<b>18</b>	<b>(1)</b>	<b>17</b>	<b>-</b>	<b>175</b>	<b>167</b>	<b>-</b>	<b>8</b>	<b>8</b>	<b>8</b>
1 4 0 0 Medical service	2	(0)	1	-	8	4	-	4	-	4

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the year						
	Committm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Committ-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Committ. outstand- ing at year-end	Total committm. outstanding at year-end		
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8		
Total chapter 1 4	2	(0)	1	-	8	4	-	4	4		
1 5 0 Training and language courses	33	(1)	32	-	80	48	-	32	32		
Total chapter 1 5	33	(1)	32	-	80	48	-	32	32		
1 6 0 External services and temporary assistance	54	(0)	54	-	289	250	-	39	39		
Total chapter 1 6	54	(0)	54	-	289	250	-	39	39		
1 7 0 Representation, receptions and events and miscellaneous staff costs	1	(0)	0	-	16	12	-	4	4		
Total chapter 1 7	1	(0)	0	-	16	12	-	4	4		
<b>Total Title 1</b>	<b>107</b>	<b>(3)</b>	<b>104</b>	<b>-</b>	<b>2 447</b>	<b>2 356</b>	<b>-</b>	<b>91</b>	<b>91</b>		

## 6.2 Commitments outstanding - Title 2

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the year						Total commitm. outstanding at year-end
	Commitm. carried forward from previous year	Revaluation	Decommit. Cancellations	Pay-ments	Total	Commit-ments made during the year	Cancel-lation of commit. which cannot be carried forward	Pay-ments	Commit. outstanding at year-end	8=5-6-7	
	1	2	3	4=1+2-3	5	6	7	8	9=4+8		
2 0 0 0 Rent	17	-	17	-	72	55	-	17	17		
2 0 0 1 Insurance	-	-	-	-	2	2	-	-	-		
2 0 0 2 Water, gas, electricity and heating	3	(0)	3	-	27	24	-	4	4		
2 0 0 4 Fitting-out and maintenance of premises	-	-	-	-	2	2	-	-	-		
2 0 0 5 Security and surveillance of buildings	1	-	1	-	31	25	-	6	6		
<b>Total chapter 2 0</b>	<b>21</b>	<b>(0)</b>	<b>21</b>	<b>-</b>	<b>134</b>	<b>108</b>	<b>-</b>	<b>26</b>	<b>26</b>		
2 1 0 0 Computer equipment	32	-	32	-	31	18	-	12	12		
2 1 0 1 Software	1	-	1	-	7	7	-	1	1		
2 1 0 2 Other external data processing services	35	-	35	-	200	192	-	8	8		
<b>Total chapter 2 1</b>	<b>68</b>	<b>-</b>	<b>68</b>	<b>-</b>	<b>238</b>	<b>217</b>	<b>-</b>	<b>21</b>	<b>21</b>		
2 2 1 0 Furniture	-	-	-	-	4	4	-	-	-		
2 2 9 0 Books and publications	15	-	15	-	-	-	-	-	-		
<b>Total chapter 2 2</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>		
2 3 0 0 Stationery and office supplies	2	-	2	-	15	14	-	1	1		
2 3 5 9 Other operating expenses	64	(0)	64	-	104	73	-	31	31		
<b>Total chapter 2 3</b>	<b>66</b>	<b>(0)</b>	<b>65</b>	<b>-</b>	<b>119</b>	<b>87</b>	<b>-</b>	<b>32</b>	<b>32</b>		
2 4 0 0 Postage and delivery charges	0	-	0	-	1	1	-	0	0		
2 4 1 0 Telecommunication charges	1	(0)	1	-	11	10	-	1	1		

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the year				
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	Total commit. outstanding at year-end
Total chapter 2 4	1	(0)	1	-	12	11	-	1	1
2 5 0 Meetings in general	-	-	-	-	9	9	-	-	-
Total chapter 2 5	-	-	-	-	9	9	-	-	-
<b>Total Title 2</b>	<b>171</b>	<b>(1)</b>	<b>170</b>	<b>-</b>	<b>516</b>	<b>435</b>	<b>-</b>	<b>80</b>	<b>80</b>

## 6.3 Commitments outstanding - Title 3

Item	Commitments outstanding at the end of previous year				Commitments of the year					EUR '000
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	Total commitment. outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8	
3 0 0 1 Support to the BEREC expert working groups	66	(10)	56	-	363	235	-	129	129	129
3 0 0 2 Activities under Articles 7 and 7a framework directive	-	-	-	-	6	6	-	-	-	-
Total chapter 3 0	66	(10)	56	-	369	241	-	129	129	129
3 1 0 1 Other support activities to BEREC	209	(4)	205	-	992	548	-	444	444	444
Total chapter 3 1	209	(4)	205	-	992	548	-	444	444	444
<b>Total Title 3</b>	<b>275</b>	<b>(14)</b>	<b>261</b>	<b>-</b>	<b>1 362</b>	<b>789</b>	<b>-</b>	<b>573</b>	<b>573</b>	<b>573</b>
<b>GRAND TOTAL</b>	<b>553</b>	<b>(17)</b>	<b>536</b>	<b>-</b>	<b>4 325</b>	<b>3 581</b>	<b>-</b>	<b>744</b>	<b>744</b>	<b>744</b>

## 7. GLOSSARY

### ABAC

This is the name given to the Commission's accounting system, which since 2005 has been enriched by accrual accounting rules. Apart from the cash-based budget accounts, the Commission produces accrual-based accounts which recognise revenue when earned, rather than when collected. Expenses are recognised when incurred rather than when paid. This contrasts with cash basis budgetary accounting that recognises transactions and other events only when cash is received or paid.

### Accounting

The act of recording and reporting financial transactions, including the creation of the transaction, its recognition, processing, and summarisation in the financial statements.

### Administrative appropriations

Administrative appropriations cover the running costs of the Institutions and entities (staff, buildings, office equipment).

### Adjustment

Amending budget or transfer of funds from one budget item to another.

### Adopted budget

Draft budget becomes the adopted budget as soon as approved by the Budgetary Authority. Cf. Budget.

### Agencies

EU bodies having a distinct legal personality, and to whom budget implementing powers may be delegated under strict conditions. They are subject to a distinct discharge from the discharge authority.

### Amending budget

Decision adopted during the budget year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.

### Annuality

The budgetary principle according to which expenditure and revenue is programmed and authorised for one year, starting on 1 January and ending on 31 December.

### Appropriations

Budget funding. The budget forecasts both commitments (legal pledges to provide finance, provided that certain conditions are fulfilled) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ — differentiated appropriations — because multiannual programmes and projects are usually fully committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses. Non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments and commitment appropriations equal payment appropriations.

### Assigned revenue External/Internal

Dedicated revenue received to finance specific items of expenditure. Main sources of external assigned revenue are financial contributions from third countries to programmes financed by the Union. Main sources of internal assigned revenue are revenue from third parties in respect of goods, services or work supplied at their request; (c) revenue arising from the repayment of amounts wrongly paid and revenue from the sale of publications and films, including those on an electronic medium. The complete list of items constituting assigned revenue is given in the Financial Regulation Art. 21.

### Authorising Officer (AO)

The AO is responsible in each institution for authorising revenue and expenditure operations in accordance with the principles of sound financial management and for ensuring that the requirements of legality and regularity are complied with.

### Budget

Annual financial plan, drawn up according to budgetary principles, that provides forecasts and authorises, for each financial year, an estimate of future costs and revenue and expenditures and their detailed description and justification, the latter included in budgetary remarks.

#### Budget result

The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and exchange rate differences.

For agencies, the resulting amount will have to be reimbursed to the funding authority as provided in the Financial Regulation for agencies.

#### Budget implementation

Consumption of the budget through expenditure and revenue operations.

#### Budget item / Budget line / Budget position

As far as the budget structure is concerned, revenue and expenditure are shown in the budget in accordance with a binding nomenclature, which reflects the nature and purpose of each item, as imposed by the budgetary authority. The individual headings (title, chapter, article or item) provide a formal description of the nomenclature.

#### Budgetary authority

Institutions with decisional powers on budgetary matters: for the EU institutions, the European Parliament and the Council of Ministers.

For the agencies and joint undertakings, their board is the budgetary authority.

#### Budgetary commitment

A budgetary commitment is a reservation of appropriations to cover for subsequent expenses.

#### Cancellation of appropriations

Unused appropriations that may no longer be used.

#### Carryover of appropriations

Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under strict conditions, be exceptionally carried over for use during the following year.

#### Commitment appropriations

Commitment appropriations cover the total cost of legal obligations (contracts, grant agreements/decisions) that could be signed in the current financial year. Financial Regulation Art. 7: Commitment appropriations cover the total cost in the current financial year of legal obligations (contracts, grant agreements/decisions) entered into for operations extending over more than one year.

#### De-commitment

Cancellation of a reservation of appropriations.

#### Differentiated appropriations

Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into for operations whose implementation extends over more than one financial year. Financial Regulation Art. 7: Differentiated appropriations are entered for multiannual operations. They consist of commitment appropriations and payment appropriations.

#### Earmarked revenue

Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution. (Cf. Assigned revenue)

#### Economic result

Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.



### Entitlements established

Entitlements are recovery orders that the European Union must establish for collecting income.

### Exchange rate difference

The difference resulting from currency exchange rates applied to the transactions concerning countries outside the euro area, or from the revaluation of assets and liabilities in foreign currency at the closure.

### Expenditure

Term used to describe spending the budget from all types of funds sources.

### Financial regulation (FR)

Adopted through the ordinary legislative procedure after consulting the European Court of Auditors, this regulation lays down the rules for the establishment and implementation of the general budget of the European Union.

For reference, regulation (EU, Euratom) 2018/1046 on the financial rules applicable to the general budget of the Union.

### Funds Source

Type of appropriations (e.g. C1, C2, etc.)

### Grants

Direct financial contributions, by way of donation, from the budget in order to finance either an action intended to help achieve an objective part of an EU policy or the functioning of a body, which pursues an aim of general European interest or has an objective forming part of an EU policy.

### Implementation

Cf. Budget implementation

### Income

Cf. Revenue

### Joint Undertakings (JUs)

A legal EU-body established under the Treaty on the Functioning of the European Union. The term can be used to describe any collaborative structure proposed for the "efficient execution of Union research, technological development and demonstration programmes".

### Lapsing appropriations

Unused appropriations to be cancelled at the end of the financial year. Lapsing means the cancellation of all or part of the authorisation to make expenditures and/or incur liabilities, which is represented by an appropriation.

Only for joint undertakings, as specified in their Financial Rules, any unused appropriations may be entered in the estimate of revenue and expenditure of up to the following three financial years (the so-called "N+3" rule). Hence, lapsing appropriations for JUs could be reactivated until financial year "N+3".

### Legal base (basic act)

The legal base or basis is, as a general rule, a law based on an article in the Treaty on the Functioning of the European Union giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain articles from the treaty authorise the Commission to undertake certain actions, which imply spending, without there being a further legal act.

### Legal commitment

A legal commitment establishes a legal obligation towards third parties.

#### Non-differentiated appropriations

Non-differentiated appropriations are for operations of an annual nature. (Financial Regulation Art. 9). In the EU-Budget non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments.

#### Operational appropriations

Operational appropriations finance the different policies, mainly in the form of grants or procurement.

#### Outstanding commitment

Legal commitments having not fully given rise to liquidation by payments. Cf. RAL.

#### Outturn

Cf. Budget result

#### Payment

A payment is a cash disbursement to honour legal obligations.

#### Payment appropriations

Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years (Financial Regulation Art. 7).

#### RAL

Sum of outstanding commitments. Outstanding commitments (or RAL, from the French 'reste à liquider') are defined as the amount of appropriations committed that have not yet been paid. They stem directly from the existence of multiannual programmes and the dissociation between commitment and payment appropriations. (Cf. Outstanding commitments)

#### Recovery

The recovery order is the procedure by which the Authorising officer (AO) registers an entitlement by the Commission in order to retrieve the amount, which is due. The entitlement is the right that the Commission has to claim the sum, which is due by a debtor, usually a beneficiary.

#### Result

Cf. Outturn

#### Revenue

Term used to describe income from all sources financing the budget.

#### Rules of application

Detailed rules for the implementation of the financial regulation. They are set out in a Commission regulation adopted after consulting all institutions and cannot alter the financial regulation upon which they depend.

#### Surplus

Positive difference between revenue and expenditure (Cf. Budget result) which has to be returned to the funding authority as provided in the Financial Regulation.

#### Transfer

Transfers between budget lines imply the relocation of appropriations from one budget line to another, in the course of the financial year, and thereby they constitute an exception to the budgetary principle of specification. However they are expressly authorised by the Treaty on the Functioning of the European Union under the conditions laid down in the Financial Regulation. The Financial Regulation identifies different types of transfers depending on whether they are between or within budget titles, chapters, articles or headings and require different levels of authorization.

**Opinion**  
**of the Management Board of the Agency for Support for BEREC**  
**concerning the final accounts of the year 2018**

**The Management Board,**

Having regard to 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<sup>1</sup>, and in particular Article 28(4) thereof,

Having regard to Article 99 and Article 50 of the Management Committee Decision MC/2014/1 on the financial regulation applicable to the BEREC Office in conformity with the Framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 966/2012 of 25 October 2012 on the Financial Regulation applicable to the general budget of the European Union,

Whereas,

- 1) The Court of Auditors adopted its preliminary observations on the provisional accounts of the BEREC Office on 21 May 2019.
- 2) The BEREC Office received the afore-mentioned preliminary observations on 27 May 2019.
- 3) The Accounting Officer drew up the final accounts on 6 June 2019 and the Director transmitted them to the Management Board on 6 June 2019.
- 4) The Management Board should give an opinion on the final accounts.
- 5) The Accounting Officer should send the final accounts, together with the opinion of the Management Board, to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council, by 1 July 2019.

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<sup>1</sup> JO L 321 du 17.12.2018, p. 1–35

**HAS DECIDED TO GIVE THE FOLLOWING OPINION**

On the basis of the examination of the final accounts, given the fact that the Court of Auditors has expressed its opinion on the reliability of the accounts and on the legality and regularity of the transactions underlying the accounts, the Management Board of the BEREC Office considers that sufficient elements exist to conclude that the accounts for the year 2018 present a true and fair view of the BEREC Office financial position as of 31 December 2018.

**Done on 28 June 2019**

**For the Management Board**

A handwritten signature in blue ink, appearing to read 'J. Godfrey', with a stylized flourish at the end.

**Jeremy Godfrey**

**Chairperson**

**From:** DIGIT NOREPLYARES (EC)  
**Sent:** 01 July 2019 16:15  
**To:** BENTO Joao Pedro (ECA); GARCIA RUIZ Eduardo (European Court of Auditors); SANZ MORATAL ROBERTO (ECA); SELMAYR Martin (EC); TRANHOLM-MIKKELSEN Jeppe (Council of the European Union = Conseil de l'Union européenne); WELLE Klaus  
**Subject:** Ares(2019)4159026 - BEREC Office 2018 Consolidated Annual Activity Report of the, 2018 Annual Accounts and opinion of the Management Board of the BEREC Office concerning the final accounts of the ...  
**Attachments:** MB (19) 62\_BEREC Office CAAR 2018\_final.pdf; MB (19) 66\_BEREC Office\_ Annual accounts.pdf; MB (19) 60\_MB Opinion on BO Final Accounts\_2018.pdf; BERO Letter\_ECA\_CION\_BudgAuthority\_2018CAAR.pdf

Please find attached document Ares(2019)4159026 from IGNÉCZI Laszlo (BERO.DIR) dated 01/07/2019.

Veuillez trouver ci-joint le document Ares(2019)4159026 de IGNÉCZI Laszlo (BERO.DIR) daté du 01/07/2019.

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