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# *Report on budgetary and financial management information for the financial year 2022*

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## 1. Introduction

### 1.1. Budgetary principles

The budget of ERA has been established in compliance with the principles of unity, budget accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management and transparency as set out in ERA's Financial Regulation.

### 1.2. Management information systems

The Agency used the following software/tools during 2022:

- › SUMMA Corporate Financial Platform , which is a newly introduced system at the beginning of 2022, the Agency being one of the three pilot EU agencies for its implementation<sup>1</sup>:
  - SUMMA (SAP modules) – financial accounting, funds management, sales and distribution, materials management, project system and plant maintenance;
  - SUMMA (Dashboard) – financial reporting of SUMMA environment;
  - SUMMA (BO legal reporting) financial reporting for stakeholders (Court of Auditors...);
- › SYSPER suite:
  - Dotation (DOT module): accountancy system for job quotas and quota movements management
  - Organisation (ORG module): management of the organisation chart
  - Time management (TIM module): management of working hours and leaves
  - Career (CAR module): supports the management of career processes
  - Personal and Family (PERFAM module): supports the management of a staff member's personal data; i.e. basic identification data, knowledge of languages, addresses, family composition and telecom data.
  - Ethics: management of ethics requests
- › E-HR suite:
  - e-HR: HR central database (maintained for MiMa)
  - MiMa – Mission Management - management of staff missions;
- › Centralised SharePoint lists and files:
  - Procurement requests – management of procedures;
  - VAT exemption forms – Management of VAT reimbursement requests;
  - Fund reservation/Purchase order requests
  - Forecast of revenue for fee-related activities
- › MS Project:
  - Project planning for the OSS applications
  - Timesheets for all projects/services

These information systems allow to efficiently manage the budgetary appropriations allocated to the Agency while respecting the principles of the Financial Regulation.

The workflows, in all systems put in place by the Authorising Officer, ensure that each transaction respects the “four eyes” principle.

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<sup>1</sup> The main objectives of SUMMA are to Deliver a modernised and integrated Corporate Financial Platform, based on commercial off-the-shelf software – SAP S/4 HANA – which will replace the ABAC Suite and integrate with the other EC corporate systems and to create an IT environment with reduced technical complexity, faster time to market and a lower cost of ownership.

### 1.3. Budget

The budget of the Agency had in 2022 five Titles:

- › Title 1 covers staff expenditures such as salaries, training and costs associated to recruitment procedures and staff well-being;
- › Title 2 covers the costs associated to the functioning of the Agency such as building maintenance, back-office infrastructure, IT equipment and related supporting services;
- › Title 3 covers the Agency's operational activities;
- › Title 4 covers the expenditures linked to the delivery of Vehicle Authorisations, Single Safety Certificates, ERTMS Trackside approvals and other chargeable services;
- › Title 5 covers the expenditures relating to grant, contribution and service-level agreements.

### 1.4. Specific context in 2022

In 2022, the Agency had to cope with three main challenges from the point of view of the budget execution, both due to factors outside Agency's realm of control:

- › An exceptional indexation of salaries took place mid-year, in addition to the regular indexation exercise of year-end. Based on the Eurostat Report on the 2022 annual update of remuneration and pensions of EU officials (published on 24 October 2022), the overall annual indexation of salaries for 2022 was +7.0%, complemented by an annual impact of the correction coefficient evolution for France of -2.6%. Before the publication of the Eurostat report at the end of October, the indication of potential indexation for the year end was even higher, therefore the Agency had to stay alerted as regards the identification of appropriations to cover the potential salary gap triggered by such indexation. Moreover, for 2022, the indication received from DG Budget was that the Agency should make all efforts to manage the salary indexation consequences within the available budget envelope and that no additional subsidy had to be envisaged for such purpose.
- › Managing Title 4 (Fees and charges), including the need of a budget amendment in November 2022 to reflect on the lower than estimated cashed revenues (envelope reduced from € 8 035 882 to € 7 038 812). The year 2022 was characterised by the fact that two hourly rates have been active (the lower one of 130€ and the new one of 239€) depending on the date of the submission of the application. Given that the revenues with the new hourly rate started to be cashed only later in the year and given that the Agency gained process efficiency for some of these streams of work, resulting in less hours billed per applications compared to the past, in order to take a prudent approach, the overall number of revenues for fees and charges was revisited with an amending budget.
- › The deployment of a new financial system (SUMMA), which entailed continued exchanges with the system owner (DG Budget) and with their development team to make sure that functionalities were properly put in place for the budget implementation and the issuing of invoices for the fee-related activities.

To cope with these challenges and to ensure a sound, effective and efficient execution of its budget, the Agency has put in place a system of regular budget execution monitoring, based on the reports on appropriations, commitments and payments automated from SUMMA, by budget line and funded programme. This allowed for a gradual identification amounts that the various projects/services were not likely to commit/pay in line with the annual plan, due among others to the continued impacts of Covid-19 on the frequency of missions, meetings and events, thus allowing for an early redeployment of those available resources with transfers in line with ERA Financial Regulation.

In terms of management information, the Agency ensured a regular and timely involvement of its Management in all the budget review meetings and budget related decisions and has also kept its Executive Board and Management Board informed by presenting a dedicated dashboard and budget execution report

during the year. The Agency could in 2022 honour the payments of the salaries, in line with the indexed amounts, while also covering the business needs across all titles, in line with the work programme planning.

The commitment rate for all titles was 99.95%. The Agency has made substantial progress towards increasing its payment rate for all titles in 2022. The RAL in absolute terms was € 1.35 MEUR, which is a substantial decrease compared to 1.74 MEUR in 2021. In relative terms as well, the RAL decreased to less than 5% in 2022 from approx. 7% in 2021.

## 2. Revenue

The Budgetary Authority (the European Parliament and the Council) approved the initial 2022 ERA budget of € 34 981 026, including an estimate of the own revenues from fees and charges for € 8 035 882, the Commission's subsidy for € 26 278 423 (including assigned revenue for € 114 224), the EFTA contribution for € 656 721 and the contribution from Switzerland of € 10 000 as a fee for the use of OSS.

The Agency requested a budget amendment for its Title 4 (reduce of envelope by € 997 070) due to lower-than-planned F&C revenues. Hence, the 2022 ERA amended budget was € 33 983 956.

In addition, the Agency received in 2022 IAR 2/2 (2022 C4) fund source assigned revenues" for an amount of € 10 383.41 coming from different sources:

- › E.1100: € 421.60 received from reimbursement of missions;
- E.2010: € 4 659.22 received from Albingia for the reimbursement of the IT insurance for the obsolete IT products;
- E.2020: € 5 078.34 received from EDF for the compensation of the price increase of electricity;
- E.3110: € 224.25 received from Orange.

The Agency had "2021 IAR 2/2 (2022 C5) fund source assigned revenues" for an amount of € 80 937.15 coming from the carry-over of the 2021 C4 fund source assigned revenues in 2020:

- › E.2100: € 58 554.75 relating to payment of undue invoices for which a credit note had been received after their payment;
- › E.2410: € 58 received from the insurance company for damage to mobile phones;
- › E.4300: € 22 334.40 received as reimbursement for non-delivered IT services .

From its fees and charges related activities, the Agency invoiced a total amount of € 7 569 269 in 2022, out of which € 6 636 318 was cashed in the same year. In addition the outstanding amount of € 874 266 relating to recovery orders issued in 2021 was also cashed in 2022, bringing the total cashed amount for 2021 to € 7 510 584.

In the course of 2022, the Agency has also received from the EC a contribution of € 247 451 as the last instalment from the EU for the EUMEDRAIL project.

The table below provides an overview of the revenue received in 2022.

<i>Revenue</i>	<i>Initial adopted budget</i>	<i>Amending budget</i>	<i>Grant, contribution &amp; SL agreements (planned)</i>	<i>Actual revenues</i>
<i>EU subsidy</i>	26 278 423	26 278 423		26 278 423
<i>Fee income estimated</i>	8 035 882	7 038 812		7 500 584*
<i>Contribution from third countries (EEA/EFTA)</i>	656 721	656 721		656 721
<i>Contribution from Switzerland (OSS)</i>	10 000	10 000		10 000
<i>EUMEDRAIL subsidy</i>				247 451
<i>Miscellaneous revenue</i>				10 560
<b>TOTAL</b>	<b>34 981 026</b>	<b>33 983 956</b>		<b>34 703 739</b>

\* actually cashed by the end of 2022

### 3. Budgetary tables

#### 3.1. Budget outturn account

	<b>2022</b>	<b>2021</b>
<b>Revenue</b>		
Commission subsidy DG MOVE	26 935 145	27 755 159
Delegation agreement funds from Commission (IPA, EUMEDRAIL, SYSTEM PILLAR)	247 450	550 400
Contribution from Switzerland (OSS)	10 000	10 000
Fee income	7 500 584	4 381 331
Other revenue	10 560	138 075
<b>Total revenue (a)</b>	<b>34 703 739</b>	<b>32 834 965</b>
<b>Expenditure</b>		
Staff expenses – Budget Title 1		
Payments	21 796 148	21 356 899
Automatic carry-overs	170 986	144 635
Administrative expenses – Budget Title 2		
Payments	1 584 514	1 709 739
Automatic carry-overs	346 263	442 170
Operational expenses – Budget Title 3		
Payments	2 234 267	3 233 810
Automatic carry-overs	859 380	2 030 095
Operational expenses – Budget Title 4		
Payments	7 003 588	3 608 194
Automatic carry-overs	1 819 393	1 278 058
Operational expenses – Budget Title 5		
Payments	628 153	
Automatic carry-overs	369 216	
<b>Total expenditure (b)</b>	<b>36 811 909</b>	<b>33 803 600</b>
<b>Outturn for the financial year (a-b)</b>	<b>- 2 108 170</b>	<b>-968 635</b>
Cancellation of unused carry-overs	40 317	30 110
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	2 150 676	1 008 478
Exchange differences for the year	- 1 002	-315
Balance carried over from year N-1	69 638	114 225
Positive balance from year N-1 reimbursed in year N to the Commission	- 69 638	-114 225
<b>Balance of the outturn account for the financial year</b>	<b>81 821</b>	<b>69 638</b>



### 3.2. Budgetary transfers and amending budgets

<b>VOBU 2022</b>	<b>Initial adopted budget</b>	<b>Amending budgets</b>	<b>Transfers between titles</b>	<b>Final adopted budget</b>	<b>Internal assigned revenue</b>	<b>Total appropriations available</b>
<i>Title 1</i>	21 160 500		806 214	21 966 714	422	21 967 136
<i>Title 2</i>	2 187 944		-325 506	1 862 438	9 738	1 872 176
<i>Title 3</i>	3 586 700		-480 708	3 105 992	224	3 106 216
<b>TOTAL</b>	<b>26 935 144</b>		<b>-</b>	<b>26 935 144</b>	<b>10 383</b>	<b>26 945 528</b>

ERA executed transfers within the Titles and between Titles in response to its business needs during 2022, as described in Chapter 1.4 and in line with the provisions of the ERA Financial Regulation.

### 3.3. Budgetary execution

#### 3.3.1. VOBU 2022 (2022 C1) Appropriations

<b>VOBU 2022</b>	<b>Appropriations</b>	<b>Commitments</b>	<b>Not used</b>	<b>Paid</b>	<b>To be carry-forwarded</b>
<i>Title 1</i>	21 966 714	21 966 713	1	21 796 148	170 565
<i>Title 2</i>	1 862 438	1 862 437	1	1 549 826	312 611
<i>Title 3</i>	3 105 992	3 093 422	12 570	2 234 267	859 155
<b>TOTAL</b>	<b>26 935 144</b>	<b>26 922 572</b>	<b>12 572</b>	<b>25 580 241</b>	<b>1 342 331</b>

#### 3.3.2. IAR2/2 2022 (2022 C4) Internal assigned revenues

<b>IAR 2/2 2022</b>	<b>Appropriations</b>	<b>Commitments</b>	<b>Not used</b>	<b>Paid</b>	<b>To be carry-forwarded<sup>2</sup></b>
<i>Title 1</i>	422		422		422
<i>Title 2</i>	9 738	4 659	5 078		9 738
<i>Title 3</i>	224		224		224
<b>TOTAL</b>	<b>10 383</b>	<b>4 659</b>	<b>5 724</b>		<b>10 383</b>

#### 3.3.3. IAR2/2 2021 (2022-C5) Internal assigned revenues carried over

<b>IAR 2/2 2021</b>	<b>Appropriations</b>	<b>Commitments</b>	<b>Not used</b>	<b>Paid</b>	<b>To be carry-forwarded</b>
<i>Title 2</i>	58 603	58 603		34 689	23 914
<b>TOTAL</b>	<b>58 603</b>	<b>58 603</b>	<b>-</b>	<b>34 689</b>	<b>23 914</b>

#### 3.3.4. EARN/N 2022 (2022-R0) External assigned revenues

<b>EARN/N 2022</b>	<b>Appropriations</b>	<b>Commitments</b>	<b>Not used</b>	<b>Paid</b>	<b>To be carry-forwarded</b>
<i>Title 4<sup>3</sup></i>	10 707 659	8 969 114	1 738 545	7 003 588	1 819 393
<b>TOTAL</b>	<b>10 707 659</b>	<b>8 969 114</b>	<b>1 738 545</b>	<b>7 003 588</b>	<b>1 819 393</b>

<sup>2</sup> This carry-forward amount represents payment appropriations to be carry-forwarded.

<sup>3</sup> These amounts include both the commitment and payments made on current year's commitment appropriations and on last year's commitment appropriations.

3.3.5. *VOBU 2021 (2022 C8) Appropriations carried over*

<b>VOBU 2021</b>	<b>Payment appropriations</b>	<b>Paid</b>	<b>To be cancelled</b>
<i>Title 1</i>	144 635	132 884	11 750
<i>Title 2</i>	381 530	378 605	2 925
<i>Title 3</i>	1 086 817	1 067 038	19 779
<i>Title 4<sup>4</sup></i>	131 301	125 438	5 863
<b>TOTAL</b>	<b>1 744 282</b>	<b>1 703 965</b>	<b>40 317</b>

3.3.6. *Title 1*

With a total budget of € 21 966 714, the budgetary execution of VOBUs 2022 appropriations reached 100% for commitments and 99.22% for payments at the end of 2022.

The budgetary execution of IAR2/2 2022 appropriations remained without commitments and payments.

In Title 1, payments execution of VOBUs 2021 appropriations reached 91.9%.

3.3.7. *Title 2*

With a total budget of € 1 862 438, the budgetary execution of VOBUs 2022 appropriations reached 100% for commitments and 83.21% for payments at the end of 2022.

The budgetary execution of IAR2/2 2022 appropriations reached 47.85% for commitments and no payments appropriations.

The budgetary execution of IAR2/2 2021 appropriations reached 100% for commitments and 59.19% payments appropriations.

In Title 2, payment execution of VOBUs 2021 appropriations reached 99.23%.

3.3.8. *Title 3*

With a total budget of € 3 105 992, the budgetary execution of VOBUs 2022 appropriations reached 99.60% for commitments and 72.22% for payments at the end of 2022.

The budgetary execution of IAR2/2 2022 appropriations remained without commitments and payments.

In Title 3, payments execution of VOBUs 2021 appropriations reached 98.18%.

3.3.9. *Total Budget***VOBU 2022 (2022 C1) Appropriations:**

The level of execution of the total commitment appropriations VOBUs 2022 reached 99.95% of the appropriations. The level of execution per Title is as following:

- › T1: 100%
- › T2: 100%
- › T3: 99.60%

<sup>4</sup> In 2021, the OSS appropriations were recorded under VOBUs, while starting 2022 these are recorded under the dedicated line of Title 4 (EARN)

With regard to the execution of payment appropriations VOBU 2022, the Agency used 95.01% of the appropriations. The level of execution per Title is as following:

- › T1: 99.22%
- › T2: 83.21%
- › T3: 72.22%

***VOBU 2021 (2022 C8) Appropriations:***

Payment execution of VOBU 2021 appropriations reached 97.69% of the total amount of € 1 744 282 carried over from which € 40 317 were cancelled.

**3.4. Multi-annual comparison**

<b>VOBU 2022 (2022 C1)</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<i>Budget</i>	25 715 600	26 345 000	27 395 879	30 732 000	28 793 243	27 669 347	28 232 283	27 765 159	26 935 144
<i>Commitments</i>	25 030 954	26 107 508	27 128 097	30 731 401	28 787 624	27 663 287	28 227 318	27 715 102	26 922 572
<i>% Commitments / Budget</i>	97 %	99%	99%	99.99%	99.98%	99.98%	99.98%	99.82%	99.95%
<i>Unused budget</i>	684 646	237 492	267 782	599	5 619	6 060	4 965	50 057	12 572
<i>Payments</i>	22 069 562	23 652 504	25 086 616	26 828 213	25 613 394	25 517 067	25 206 760	25 970 820	25 580 241
<i>% Payments / Commitments</i>	86 %	91%	92%	87%	89%	92%	89.3%	93.71%	95.01%
<i>Payment appropriations to be carried over</i>	2 961 031	2 455 004	2 041 481	3 903 188	3 174 230	2 146 220	3 020 558	1 744 282	1 342 331
<i>% Payment appropriations to be carried over / Commitments</i>	11.8 %	9.40%	7.52%	12.70%	11%	8%	10.7%	6.28%	4.98%

For VOBU 2022 (2021 C1) :

- › The execution of C1 commitment appropriations reached 99.95%;
- › The level of C1 payment execution reached 94.97%;
- › The C1 payment appropriations to be carried over amount to € 1 342 331 which represents below 5% of the appropriations committed.

<b>VOBU 2021 (2022 C8)</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<i>Commitments carried over C8</i>	2 221 817	2 963 023	2 455 004	2 046 141	3 940 479	3 174 230	2 146 220	3 089 212	1 744 282
<i>C8 to be cancelled</i>	69 599	115 707	111 021	69 473	122 715	54 280	106 232	30 109	40 317
<i>% C8 to be cancelled / Commitments carried over C8</i>	3.1%	3.9%	4.5%	3.4%	3.1%	1.71%	4.95%	0.97%	2.31%

- › For VOBU 2021 (2022 C8) : The unpaid balance of the carry-overs remained under 5% since 2013.

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#### 4. Budget implementation

In this section all figures shown under Appropriations (budget envelope) column are as of 31/12/2022 and reflect all budget transfers executed during the year, in line with the ERA Financial Regulation provisions.

##### 4.1. TITLE 1

##### 4.1.1. Chapter 11 – Salaries & allowances

At the end of 31/12/2022, the Agency employed:

- › 150 Temporary Agents (TA) vs. 154 TA of the establishment plan adopted. 4 TA posts were vacant end 2022;
- › 36 Contract Agents (CA) vs. 36 CA posts of the Multi Annual Staff Policy Plan. Another 7 CAs were contracted to cover grant agreements and contribution agreement execution (IPA, EUMedRail and System Pillar);
- › 2 Seconded National Experts (SNE) vs. 4 SNE posts of the Multi Annual Staff Policy Plan.

VOBU 2022 (2022 C1)			2021 C1		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
21 547 140	21 547 140	21 530 782	21 169 189	21 169 186	21 084 519
	100%	99.22%		100%	99.60%

IAR2/2 2022 (2022 C4)			2021 C4		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
-	-	-	35 376	35 376	35 376
	-	-		100%	100%

##### 4.1.2. Chapter 12 – Expenditure relating to staff recruitment and Employer's pension contributions

Employer's pension contributions do not apply for EU contribution (VOBU), this chapter has only Expenditure relating to staff recruitment. Expenditure relating to staff recruitment was included in Chapter 11 in 2021.

The amount committed in 2022 mainly covered:

- Translations of calls for applications (66.156 €) and
- Pre-recruitment medical visits (9.023 €).
- 

VOBU 2022 (2022 C1)			2021 C1		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
75 559	75 559	39 541	N/A	N/A	N/A
	100%	52.33%			

## 4.1.3. Chapter 13 – Missions expenses

This chapter covers the costs incurred by the staff during missions (daily allowances and travel costs).

<b>VOBU 2022 (2022 C1)</b>			<b>2021 C1</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
10 000	10 000	7 281	1 200	1 200	956
	100%	72.81%		100%	79.67%
<b>IAR2/2 (2022 C4)</b>			<b>2021 C4</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
422	0	0	-	-	-
	0%	0%		-	-
<b>VOBU 2021 (2022 C1)</b>			<b>2021 C8</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
	244	244			
		100%			

## 4.1.4. Chapter 14 – Socio-medical infrastructure

This chapter covers the costs of annual and pre-recruitment medical inspections.

The amount committed in 2022 covered mainly the Annual medical services provided by the hospital in Valenciennes (24.588 €) and the cost for invalidity procedures run by DG HR (5.868 €).

<b>VOBU 2022 (2022 C1)</b>			<b>2021 C1</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
30 456	30 456	0	156 844	156 407	96 683
	100%	0%		99.72%	61.64%

<b>VOBU 2021 (2022 C8)</b>			<b>2021 C8</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
	32 000	31 127			
		97.27%			

## 4.1.5. Chapter 15 – Training

This chapter covers the Agency's activities related to staff training and team building. Expenditure relating to staff training and team building was included in Chapter 14 in 2021.

The amount committed in 2022 covered mainly:

- Language courses and tests (in-house and e-learning – 82.222 €),
- Soft skills trainings (16.525 €),
- ECTR Seminar (7.200 €)
- EU LEARN costs (training platform from DG HR – 30.100 €).

<b>VOBU 2022 (2022 C1)</b>			<b>2021 C1</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
140 887	140 886	79 509			
	100%	56.43%			

<b>VOBU 2021 (2022 C8)</b>			<b>2021 C8</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
	27 724	21 029	N/A	N/A	N/A
		75.85%			

#### 4.1.6. Chapter 16 – External services

This chapter covers the external services related to staff used by the Agency (such as SLA with DG HR and PMO). Expenditure relating to External services was included in Chapter 11 in 2021.

The amount committed in 2022 covered mainly:

- DG HR SLA (90.000 €),
- Contribution to school transportation (13.000 €),
- Shared support services of the EUAN (6.746 €),
- Liability insurance for “non ERA staff” (3.900 €)
- Professional liability insurance for staff (18.975 €) and
- External auditors’ services (25.815 €).

<b>VOBU 2022 (2022 C1)</b>			<b>2021 C1</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
146 096	146 096	122 458	N/A	N/A	N/A
	100%	83.82%			

<b>VOBU 2021 (2022 C8)</b>			<b>2021 C8</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
	84 667	80 728	N/A	N/A	N/A
		95.35%			

#### 4.1.7. Chapter 17 – Receptions, events and representation

This chapter covers the Agency’s representation expenses.

<b>VOBU 2022 (2022 C1)</b>			<b>2021 C1</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
-	-	-	677	677	677
	-	-		100%	100%

#### 4.1.1. Chapter 18 – Social welfare

This chapter covers the Agency’s expenses related to social events and activities for staff. Expenditure relating to social welfare was included in Chapter 14 in 2021.

The amount committed in 2022 covered mainly 2 social events organised for the staff in 2022.

<b>VOBU 2022 (2022 C1)</b>			<b>2021 C1</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
16 577	16 577	16 577	N/A	N/A	N/A
	100%	100%			

## 4.2. TITLE 2

### 4.2.1. Chapter 20 – Rental of buildings and associated costs

This chapter covers the cost of renting of the Agency's premises and parkings and all associated expenditure (energy, cleaning, building maintenance, security and other expenditure on buildings such as building insurances, rental of water fountains, etc.). The Agency has two sites: one in Valenciennes (administrative seat) and one in Lille (conference facilities). The latter is not used since the pandemic outbreak.

The amount committed in 2022 covered mainly:

- The rental costs for the Valenciennes and Lille premises, including electricity and water (682.563 €)
- The parking costs in Valenciennes (26.250 €)
- The security services (90.880 €)
- The reception services (84.549 €)
- The maintenance of the building (124.756 €)
- Building insurances (16.781 €)
- Health and Safety activities (13.500 €)

<b>VOBU 2022 (2022 C1)</b>			<b>2021 C1</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
1 123 938	1 123 938	973 940	1 153 775	1 153 775	1 018 369
	100%	86.65%		100%	88.26%
<b>IAR2/2 2022 (2022 C4)</b>			<b>2021 C4</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
9 737	4 659	0	-	-	-
	47.85	0%		-	-

<b>VOBU 2021 (2022 C8)</b>			<b>2021 C8</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
	135 405	134 506			
		99.34%			

### 4.2.2. Chapter 21 – Information, communication technology and data processing

This chapter covers the expenses related to the purchase and maintenance of data processing equipment and software.

The amount committed in 2022 covered mainly:

- SLAs with European Commission (93.597 €)
- Software/Licence renewals (409.582 €)
- Consulting services for cloud migration (100.729 €)
- Consulting services and maintenance datacenter (23.974 €)

<b>VOBU 2022 (2022 C1)</b>			<b>2021 C1</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
656 606	656 606	517 810	690 663	690 331	563 811
	100%	78.86%		99.95%	81.63%



<b>IAR2/2 2021 (2022 C5)</b>			<b>2020 C5</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
58 545	58 545	34 631	-	-	-
	100%	59.19%		-	-

<b>VOBU 2022 (2022 C8)</b>			<b>2021 C8</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
	126 121	126 121			
		99.68%			

#### 4.2.3. Chapter 22 – Movable property and associated costs

This chapter covers equipment for audio-visual, documentation storage, archiving and mail handling, hiring of fax machines, photocopiers, purchase of office furniture. Expenditure relating to departmental removals and associated handlings was included in Chapter 23 in 2021.

The amount committed in 2022 covered mainly:

- Acquisition of 2 printers (10.758 €)
- Moving services (7.553 €)
- Maintenance of AV equipment (10.806 €)

<b>VOBU 2022 (2022 C1)</b>			<b>2021 C1</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
29 116	29 116	6 623	47 318	47 318	30 951
	100%	22.75%		100%	65.41%

<b>VOBU 2022 (2022 C8)</b>			<b>2021 C8</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
	18 621	17 801			
		95.60%			

#### 4.2.4. Chapter 23 – Current administrative expenditures

This chapter covers stationery and office supplies, bank charges and petty expenses. The committed amount in 2022 was only for stationery.

<b>VOBU 2022 (2022 C1)</b>			<b>2021 C1</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
3 428	3 428	2 428	30 645	30 570	14 969
	100%	70.82%		99.76%	48.84%

<b>IAR2/2 2022 (2022 C4)</b>			<b>2021 C4</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
			2 038	-	-
				0%	0%

<b>VOBU 2021 (2022 C8)</b>			<b>2021 C8</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
	11 439	10 634			
		92.97%			

#### 4.2.5. Chapter 24 – Postage / telecommunications

This chapter covers postal and delivery expenses, subscription expenses, cost of communication (telephone, internet, mobiles and data transmission) and all related equipment (purchase, maintenance, cabling of building).

The amount committed in 2022 covered mainly:

- Telecommunications fees (mobile telephony - 38.000 €) and
- Postal services (4.162 €).

<b>VOBU 2022 (2022 C1)</b>			<b>2022 C1</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
43 691	43 691	43 368	169 277	169 274	81 640
	100%	99.26%		99.9%	48.23%

<b>IAR2/2 2022 (2022 C4)</b>			<b>2022 C4</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
			58	-	-
				0%-	0%-

<b>IAR2/2 2022 (2022 C5)</b>			<b>2021 C5</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
58	58	58			
	100%	100%			

<b>VOBU 2021 (2022 C8)</b>			<b>2021 C8</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
	87 635	87 635			
		100%			

#### 4.2.6. Chapter 27 – Information and publishing

Expenditure relating to Publications was included in Chapter 23 in 2021. The amount committed in 2022 covered the publication of the budget in the Official Journal.

<b>VOBU 2022 (2022 C1)</b>			<b>2022 C1</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
5 658	5 658	5 658			
	100%	100%			

<b>VOBU 2022 (2022 C8)</b>			<b>2022 C8</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
	1 908	1 908	N/A	N/A	N/A
		100%			

### 4.3. TITLE 3

#### 4.3.1. Chapter 30 – Operational expenditure - Strategic Statements

Chapter 30 covers all expenses directly linked to the Regulation (EU) 2016/796, covering the operational costs of Agency projects and services that are under EU contribution. Since 2021, the budget line breakdown of this chapter is equivalent to the 9 Strategic Statements of the Agency included in its Single Programming Document – see breakdown in the table below.

Budget Line (Commitment Item)	Appropriations	Commitments	Payments
3010 Strategic Statement 1 – <i>Removing barriers</i>	317 385	317 385	242 487
3020 Strategic Statements 2-3 - <i>Sustainability &amp; multimodality</i>	15 000	14 870	-
3040 Strategic Statement 4 - <i>Safety</i>	289 871	289 853	167 443
3050 Strategic Statement 5 - <i>Resilience</i>	0	0	0
3060 Strategic Statement 6 - <i>Competitiveness</i>	0	0	0
3070 Strategic Statement 7 - <i>Outreach &amp; international</i>	639 982	639 731	457 427
3080 Strategic Statement 8 - <i>Governance</i>	531 410	526 662	373 303
3090 Strategic Statement 9 - <i>Internal support &amp; resources</i>	147 843	140 421	128 262

Each Strategic Statement line hosts the projects/services assigned to them. The concrete projects and services that had operational budget were the following (ranked by the highest appropriation first):

BL (CI)	Project/Service	StSt	Appropriations	Commitments	Payments
3080	ERA1227 Interoperable data	8	493 387	488 749	339 472
3070	ERA1145 ERA Academy	7	416 043	415 875	261 560
3010	ERA1226 Registers Operation and Development	1	281 551	281 551	208 310
3070	ERA1161 On-line corporate communication	7	193 669	193 669	191 664
3090	<i>Meeting &amp; missions (operational)</i>	9	147 843	140 421	128 262
3040	001MRA1116 National Safety Authorities (NSA) Monitoring implementation	4	146 775	146 775	109 428
3040	004SST1088 Develop Safety Culture	4	102 134	102 134	24 658
3010	000MRA1138 Notified Bodies (NoBos) monitoring	1	35 834	35 834	34 177
3070	ERA1163 Publications management	7	29 927	29 927	3 944
3040	ERA_SAIT SAIT	4	21 667	21 667	20 000
3080	ERA1156 Organisational strategic programming, monitoring & reporting	8	17 950	17 950	17 950
3080	ERA1148 Networks	8	15 072	14 981	14 981
3020	ERA-REC-122 Manage the evolution of Telematics Applications for Passengers (TAP) TSI	2	15 000	14 870	-
3040	ERA1224 Support to National Investigation Bodies (NIB) Peer Review	4	11 065	11 065	5 301
3040	ERA1168 Learning from safety performance	4	8 064	8 046	7 891
3080	ERA1162 Media/press relation and crisis management	8	5 000	4 981	900
3070	<i>ED costs</i>	7	343	259	259
3040	ERA1236 Integration of Human and Organisational Factors	4	165	165	165

Additional details on the project/service expenses:

- Expenditure under Interoperable data (ERA1227) was related to the procurement of linked data development support either through DIGIT SLA or ERA FWC, and the use of TopBraid EDG for Data Governance and systems' integrations solutions.

- Registers Operation and Development (ERA1226) budget was used for the development of SRD, EVR, maintenance releases, bug fixes and patches and their analysis and testing of SRD, EVR, ERATV, ERADIS, OC, ECVVR, as well as for SAIT update and migration. Registers Operation and Development (ERA1226) and Interoperable data (ERA1227) also covered the costs of the 2 and 1 service providers respectively (approx. 90-100 000 € per year per consultant).
- The expenses of on-line corporate communication (ERA1161) were related to the creation, migration and support of the new ERA website.
- ERA Academy (ERA1145) includes the costs of ERA events and conferences: hosted /organised by ERA (ERTMS Conference, Multimodal Freight Conference and the HOF Conference), participation (e.g. Innotrans, Connecting Europe Days, etc.) and dissemination activities. The development and maintenance costs of the Moodle Learning Management System were also borne by ERA Academy. Part of ERA Academy's initial budget was transferred to Develop Safety Culture (004SST1088) within the context of safety training.
- NSA Monitoring implementation (001MRA1116) and NoBos monitoring (000MRA1138) operational budget consisted of the monitoring mission costs and interpretation costs.

In 2022 operational meetings and missions (i.e. those related to projects and services) were financed under separate budget addresses assigned to each unit, amounting to a total payment of 128 262 €.

<b>VOBU 2022 (2022 C1)</b>			<b>2021 C1</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
1 941 491	1 928 921	1 368 922	1 641 522	1 595 167	1 302 879
	98.84%	70.51%		97.18%	79.37%

<b>IAR2/2 2022 (2022 C4)</b>			<b>2021 C4</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
			42 059	-	-
				0%	0%

<b>IAR2/2 2022 (2022 C5)</b>			<b>2021 C5</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
			28 415	28 415	28 415
				100%	100%

<b>VOBU 2022 (2022 C8)</b>			<b>2021 C8</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
	160 988	150 668			
		93.59%			

#### 4.3.2. Chapter 31 – Other operational expenditure

This chapter covers operational expenditures such as scientific library and IT dedicated systems, equipment and services. The Agency provided ICT services and information management supporting the operational activities.

In 2021, the Agency received an extra 1,3 M€ from the European Commission to close a technological gap on the IT security identified by CERT-EU.

The amount committed in 2022 covered mainly:

- IT consulting services (255.420 €)
- Renewal of licences (186.315 €)
- Microsoft consulting services (89.423 €)
- Network support, maintenance and licence renewals (252.142 €)
- SLA with European Commission (CERT-EU and Cloud services provision – 306.349 €)
- Telecommunication fees (internet services – 69.847 €)

<b>VOBU 2022 (2022 C1)</b>			<b>2021 C1</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
1 164 501	1 164 501	865 344	2 565 362	2 562 508	1 636 679
	100%	74.31%		99.89%	63.87%

<b>IAR2/2 2022 (2022 C4)</b>			<b>2021 C4</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
224	-	-	-	-	-
	-	-		-	-

<b>VOBU 2022 (2022 C8)</b>			<b>2021 C8</b>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
	925 829	916 369			
		98.98%			

The breakdown by budget line is shown in the table below.

<b>Budget Line (Commitment Item)</b>		<b>Appropriations</b>	<b>Commitments</b>	<b>Payments</b>
3100	Books and revues, access to databases and associated costs	15 480	15 480	15 480
3110	Dedicated IT systems to support the operations	1 149 021	1 149 021	849 864

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#### 4.4. TITLE 4

<i>Fund Source : EARN/N 2022 (2022-R0) – Fees and charges</i>							
	<i>Chapter</i>	<i>Final appropriations (1)</i>	<i>Committed (2)</i>	<i>% Committed = (2) / (1)</i>	<i>Balance not committed = (1) - (2)</i>	<i>Total Paid (3)</i>	<i>% Paid = (3) / (1)</i>
40	Operational expenditure <sup>5</sup>	2 168 856	1 947 848	90%	221 008	15 972 <sup>6</sup>	1%
41	Staff expenditure	3 898 890	3 495 284	91%	403 606	3,495,284	90%
42	Administrative expenditure	165 599	108 549	99%	57 050	73,098	44%
43	Operational expenditure - Strategic Statements (cost of services NSA and Pool of experts)	2,878,484	2,290,510	80%	587 974	2 625 489 <sup>7</sup>	91%
43	Operational expenditure - Strategic Statements (other)	1 355 830	886 923	65%	468 906	622 038	46%
46	Other operational expenditure	240 000	240 000	100%	0	171,708	72%
	<b>Title IV</b>	<b>10 707 659</b>	<b>8 969 114</b>	<b>84%</b>	<b>1 738 545</b>	<b>7 003 588</b>	<b>65%</b>
	<b>Total Budget</b>	<b>10 707 659</b>	<b>8 969 114</b>	<b>84%</b>	<b>1 738 545</b>	<b>7 003 588</b>	<b>65%</b>

<sup>5</sup> The commitment appropriations in this chapter are recorded following the validation of a forecast of revenue and should therefore represent an estimate of the amount to be received for applications not yet invoiced.

<sup>6</sup> The paid amount should in principle be equal to zero since payment credits are transferred after cashing to the other chapters within title 4. The amount of 16 KEUR represents mission costs of ERA staff which actually should have been registered within chapter 41.

<sup>7</sup> The fact that the total paid amount is higher than the total committed amount can be explained by a transfer from payment credits received to cover ERA costs to payment credits to be used to pay NSA costs.

Title IV covers all the expenses corresponding to fees and charges payable to the Agency. The latter are established by Regulation (EU) 2018/764 as amended by Regulation (EU) 2021/1903. For applications submitted before 23 November 2021, calculation of fees and charges based on Article 3 of Regulation (EU) 2018/764 as published in OJ L 129, 25.5.2018, has applied.

The amount of the available commitment appropriations is based upon a forecast of revenue which is made for each single application, with the exception for the VA CTT applications, for which a global forecast of revenue is made.

The amounts in the table above include both the (de)commitments and payments made on current year's commitment appropriations as on last year's commitment appropriations.

For the 2022 budget, a detailed budget structure for the expenditure related to T4 was implemented, to ensure a clear traceability of the types of expenditure linked to Fees and charges (F&C) and their respective amounts, mirroring the methodology for the Implementing Regulation on fees and charges currently in force.

The structure of T4 therefore covers:

- The human resources related costs (salaries corresponding to the FTEs working on F&C and other supporting costs calculated on a pro rata basis)
- Pro rata costs for IT and FM
- Operational costs directly linked to the F&C.

Based on this structure and methodology of calculation, some of the Agency's projects were partially funded under T1 / T2 / T3 and partially funded under T4. In SUMMA the corresponding commitment items and funded programs were reflected. The breakdown of amounts per type of expenditure under T4 was included in the budget 2022 adopted by the Management Board in November 2021 ([MB Decision 273/2021](#)). This was further updated through an amending budget, adopted by the Agency's Management Board on 24/11/2022 ([DECISION n° 305 of the Management Board of the European Union Agency for Railways amending Decision n° 273 of the Management Board of the European Union Agency for Railways adopting the budget and establishment plan 2022 | European Union Agency for Railways \(europa.eu\)](#))

This envisaged structure provides for an equivalency of commitment items under EU contribution and Fees and Charges (F&C). This means that T1 commitment items will have a F&C counterpart under T4.1 (and by analogy, the same applies to T2 > T4.2 and T3 > T4.3). An exception from this are the commitment items related to NSA & PoE costs under Chapter 40, which have no counterpart under the other titles.

In the implementation of Title 4, the Agency has closely monitored the following parameters:

- rate of cashing for fees and charges until year end, including the amending budget (MB Decision 305);
- the level of commitments and payments for all the expenditure components under the T4;
- the level of ERA billed/cashed hours for the VA, SSC and ERTMS TA applications during 2022, as well as the number of actual hours for the VA CTT, for which a fixed rate is applied;
- the indexation of the salaries in 2022, which has had an extraordinary character (two rounds of indexation, with an aggregated annual effect of +7.0%, to which the annual impact of the correction coefficient evolution for France of -2.6% needs to be factored);
- the use of internal (ERA) versus external (NSAs and PoE) resources in the work performed;
- the sequencing of the two hourly rates during 2022, depending on the date of submission of the applications.

The inscription of the gradually cashed amounts during the year as commitment and payment appropriations was done by means of six "regularisation" notes, taking into account the structure of the budget, as described above. In terms of timing, priority was given to the requests flagged as urgent by the respective Authorising Officers by Delegation (AODs), given the fact that not all appropriations shown in the budget were actually available at once, since they depended on the cashing timeline. Moreover, at the end of 2022, given that there was a need for

bridging the urgent commitments to be covered beginning 2023 and in order to make full use of the available cash at the end of 2022, the concerned AODs who covered budget lines funded by the Fees and charges have been consulted on their urgent needs (Regularisation no.6). Moreover, a frontload amount was placed on the TA and CA budget lines, respecting the proportionality factor between the two lines as per the 2023 budget. The sequencing and amounts of the regularization notes are shown in the next 2 tables.

#### 4.5. TITLE 5

##### 4.5.1. Chapter 50 – Grant, contribution and service-level agreements

<i>EARN/N 2022 RO</i>			<i>2021 RO</i>		
Appropriations	Commitments	Payments	Appropriations	Commitments	Payments
997,369	840,699	628,153	1 035 756	265 837	265 837
	84.29%	62.98%		25.67%	25.67%

This chapter covers operational expenditures linked to three delegation agreements that the Agency has signed, IPA and EUMedRail with DG NEAR and System Pillar with DG MOVE:

- ✓ IPA: € 366 769 appropriations, € 210 099 committed, € 173 354 paid (incl. funds carried over from 2021)
- ✓ EUMedRail: € 380 600 appropriations, € 380 600 committed, € 276 719 paid (incl. funds carried over from 2021)
- ✓ System Pillar: € 250 000 appropriations, € 250 000 committed, € 178 080 paid (incl. funds carried over from 2021)