

Moving Europe towards a sustainable and
safe railway system without frontiers

Report on budgetary and financial management information for the financial year 2024

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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 2024:

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 implementation¹:

- 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 (e.g. European 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
- CCP workflow: request for personal leave or unpaid leave
- STAGE: creation and validation of the reports that determine whether the probation period of a staff member was successful or not
- Resignation: management of a staff member request to terminate his/her career. The request is managed through a validation workflow.
- 65+: enables all Staff members to submit an application in order to remain in active service beyond the maximum retirement age.
- Objectives: creation, addition and deletion of objectives for a jobholder; workflow for objectives approval
- Reporting: Datawarehouse providing reports related to persons, jobs, Time Management and Working conditions

MIPS+ – Mission Management - management of staff missions;

ARES – Records management;

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
- Low-Cost missions – Authorised travel

SRMO (Stakeholders Relationship Management)

¹ 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.

- Registration of participants to the Agency's meetings (relevant in the case of meeting cost reimbursements)

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.

1.3. Budget

The budget of the Agency had in 2024 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 2024

In 2024 the Agency has had to cope with the following main challenges from the point of view of the budget execution, most due to factors outside Agency's realm of control:

Staff costs: At 31/12/2024, the agency was counting 164 TAs and 35 CA (including 2 CAs funded via a grant agreement) meaning that in 2024 no substantial evolution occurred in the headcount of the agency during 2024 (joining staff has been to a larger extent compensated by leaving staff with few months of difference). While the headcount was relatively stable, there has been volatility on the level of the salaries. More precisely, an intermediate indexation was processed in June, with retroactive effect for the first half of 2024 (3,0%), while the correction coefficient for France has dropped from 119.5 to 117.0, leading to a net increase of 0,9%. On 31/10/2024, the report on the end-year indexation and correction coefficients was published by Eurostat, indicating an exceptionally high level of indexation rate (+5.3% with retroactive effect from 1 July 2024) but this rate has been reduced to +4.1% by application of a moderation clause. On the other side, the correction coefficient evolution for France dropped again from 117.0 to 114.2 bringing the combined effect for the second half of the year to +1.6% and overall effect for the year to +1.7%. This exceeded the assumption taken during the budget planning phase (+1.3%). Nevertheless, considering the exceptional inflationary context, in their note of 18/09/2024 addressing the impact of higher forecasts for the salary adjustments on salary related expenditure, DG Budget decided to provide, through an amending budget to decentralized agencies, a mechanical increase of +1.7% of their salary expenditures (multiplied by the share of EU subsidy in the agency budget). ERA benefited of this amending budget, which was formally adopted by its Management Board at the end of 2024.

Fees and charges revenues: the adopted budget for 2024 is 11.913.156€ and represents a substantial increase in comparison with the budget 2023 (9,670,598€). This increase is mainly explained by the increased number of hours worked and billed on authority tasks and the increased volume of application for VA Conformity to type, accompanied by the indexation of the hourly rate (to 265€/hour). As in 2023, a

reevaluation of Fees and Charges budget has been performed in November but this exercise did not reveal any expected fluctuation over the threshold of 10%. In this context, Fees and Charges budget of 2024 did not require any amendment. This was confirmed by the actual revenues from Fees & Charges for the year (+4.4% over the initial budget).

Financial system: 2024 has been the third year of using SUMMA for the agency. Despite many issues related to the usage of the financial system have been solved during the two previous years, substantial changes in the system occurred at the end of the year since the European Commission is expected to start using the system. Despite those changes have been closely monitored and tested, some of them created unexpected distortion on financial operations (though without any significant blockage).

Additional budget needs: The Agency:

- Has signed the contribution agreement with the EC on “Technical Support to Railway safety and operability in Greece” (600.000 € over a period of 12 months over 2024 and 2025)
- Is in the process of signing two contribution agreements with the EC on “Studies supporting the digitalisation of the rail system” (250.000 € foreseen over a period of 24 months)

Moreover, any medium-long term, more structural response expected from the Agency, such as the Priority Countries Programme or the Safety Information Sharing System could definitively not be accommodated in the current budget envelope and will need to be addressed with separate budget discussions (a separate paper was endorsed by the Agency’s Management Board in 2023 for this purpose).

Financial workflows documentation in line with the new financial tool (SUMMA):

- The Agency has updated the work instructions for budget transfers in order to reflect changes linked to the monthly budget monitoring process.
- To ensure a sound, effective and efficient execution of its budget, the Agency has continued to use the system of regular budget execution monitoring started in 2021 (now incorporated in the Management’s monthly review exercise). This allowed for identifying any early need and any early redeployment, respectively, as well as immediate action on potential budget transfers in line with the 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. The Management Board and the Executive Board were kept informed through a dedicated dashboard and a regular budget execution report during the year.
- To ensure timeliness and adequacy of actions in financial system, SUMMA reports monitoring budget implementation and timeliness of payments (daily or weekly updated) are shared with financial actors and updated on a daily basis.
- For 2025, the main priorities will be to:
 - Publish a second version of the financial manual (including detailed checklists for financial actors and revamped documentation following the process variants)
 - Publish a new procedure covering the process of grant agreement management process, given that the Agency has started to increase the number of grants and contribution agreements managed, including a coordinated cost-centre approach for this part of its financial management.

The commitment rate for all titles was 99.99%. The Agency has made substantial progress towards increasing its payment rate for all titles in 2024. The RAL in absolute terms was € 1.28 MEUR, which is a slight increase compared to 1.17 MEUR in 2023. In relative terms the RAL stayed at the same level, i.e. 4%, as in 2023.

2. Revenue

The Budgetary Authority (the European Parliament and the Council) approved the initial 2024 ERA budget of € 41 581 662, including an estimate of the own revenues from fees and charges for € 11 903 156, the Commission's subsidy for € 28 645 912 (including assigned revenue for € 81 821), the EFTA contribution for € 1 022 594 and the contribution from Switzerland of € 10 000 as a fee for the use of OSS.

The Agency requested one amending budget during the year for an amount of € 354 714 bringing the Commission's subsidy to 29 000 626².

In addition, the Agency received in 2024 "assigned revenues" for an amount of € 355 906 coming from different sources:

- › E.2040: € 47 006 received from the landlord corresponding to their participation in the maintenance costs of the building for the period 2015-2023
- › E.2040: € 548 received from the insurance company for two broken windows
- › E.3099 & E.4399: € 308 352 interests received on his main ING bank account

From its fees and charges related activities, the Agency invoiced a total amount of € 13 417 741 in 2024, out of which € 11 102 772 was cashed in the same year. In addition, the outstanding amount of € 1 332 024 relating to recovery orders issued in 2023 was also cashed in 2024, bringing the total cashed amount for 2024 to € 12 434 796.

In the course of 2024, the Agency has also received from the EC several contributions for a total amount of € 1 233 050. This amount relates to the following delegation agreements:

- € 600 000: ERTMS Greece
- € 205 550: third instalment for the System Pillar Agreement
- € 427 500: First instalment of the IPA 2024-2026 agreement

The table below provides an overview of the revenue planned and received in 2024.

| <i>Revenue</i> | <i>Initial adopted budget</i> | <i>Amending budget</i> | <i>Actual revenues</i> |
|---|-------------------------------|------------------------|-------------------------|
| <i>EU subsidy</i> | 28 645 912 | 29 000 626 | 29 000 626 |
| <i>Fee income estimated</i> | 11 913 156 | 11 913 156 | 12 434 796 ³ |
| <i>Contribution from third countries (EEA/EFTA)</i> | 1 022 594 | 1 022 594 | 1 022 594 |
| TOTAL | 41 581 662 | 41 936 376 | 42 458 016 |
| <i>SYSTEM PILLAR</i> | | | 205 550 |
| <i>ERTMS GREECE</i> | | | 600 000 |
| <i>IPA</i> | | | 427 500 |
| <i>Miscellaneous revenue</i> | | | 355 906 |
| TOTAL external funding | 0 | 0 | 1 588 956 |
| GRANDTOTAL | 41 581 662 | 41 936 376 | 44 046 972 |

² Budget amendment was requested following the note of DG Budget on "Addressing the impact of higher forecasts for the salary adjustments on salary related expenditure in Budget 2024 and Draft Budget 2025 under headings 1 to 6" (Ares(2024)6583102 of the 18/09/2024) proposes a draft amending budget 2024 for an amount corresponding to 1.7% of their 2024 salary expenditures, multiplied by the share of the EU budget subsidy in the total budget of the Agency.

³ actually cashed in 2024

3. Budgetary tables

3.1. Budget outturn account

| | 2024 | 2023 |
|---|--------------------|--------------------|
| Revenue | | |
| Commission subsidy DG MOVE | 30 023 220 | 28 219 589 |
| Delegation agreement funds from Commission (IPA, EUMEDRAIL, SYSTEM PILLAR) | 1 233 050 | 944 006 |
| Contribution from Switzerland (OSS) | 10 000 | 10 000 |
| Fee income | 12 424 796 | 10 988 797 |
| Other revenue | 355 906 | 195 154 |
| Total revenue (a) | 44 046 972 | 40 357 546 |
| Expenditure | | |
| Staff expenses – Budget Title 1 | | |
| Payments | 22 458 221 | 22 563 102 |
| Automatic carry-overs | 84 264 | 274 945 |
| Administrative expenses – Budget Title 2 | | |
| Payments | 1 947 377 | 1 835 615 |
| Automatic carry-overs | 369 277 | 298 637 |
| Operational expenses – Budget Title 3 | | |
| Payments | 4 396 563 | 2 672 529 |
| Automatic carry-overs | 1 256 317 | 765 112 |
| Operational expenses – Budget Title 4 | | |
| Payments | 13 143 448 | 9 718 189 |
| Automatic carry-overs | 2 445 602 | 3 122 335 |
| Operational expenses – Budget Title 5 | | |
| Payments | 580 978 | 522 544 |
| Automatic carry-overs | 1 442 750 | 790 678 |
| Total expenditure (b) | 48 124 798 | 42 563 686 |
| Outturn for the financial year (a-b) | - 4 077 826 | - 2 206 140 |
| Cancellation of unused carry-overs | 38 795 | 76 465 |
| Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue | 4 083 645 | 2 245 241 |
| Exchange differences for the year | - 1 886 | - 4 253 |
| Balance carried over from year N-1 | 111 313 | 81 821 |
| Positive balance from year N-1 reimbursed in year N to the Commission | - 111 313 | - 81 821 |
| Balance of the outturn account for the financial year | 42 728 | 111 313 |

3.2. Budgetary transfers and amending budgets

| VOBU 2024 | Initial adopted budget | Amending budgets | Transfers between titles | Final adopted budget | Internal assigned revenue | Total appropriations available |
|------------------|-------------------------------|-------------------------|---------------------------------|-----------------------------|----------------------------------|---------------------------------------|
| <i>Title 1</i> | 22 654 387 | 354 714 | -466 901 | 22 542 200 | 2 500 | 22 544 700 |
| <i>Title 2</i> | 2 146 913 | 0 | 99 697 | 2 246 610 | 63 429 | 2 310 039 |
| <i>Title 3</i> | 4 867 206 | 0 | 367 204 | 5 234 410 | 417 158 | 5 651 568 |
| TOTAL | 29 668 506 | 354 714 | 0 | 30 023 220 | 483 087 | 30 506 307 |

ERA executed transfers within the Titles and between Titles in response to its business needs during 2024, as described in Chapter 1.4 and in line with the provisions of the ERA Financial Regulation.

3.3. Budgetary execution**3.3.1. VOB 2024 (2024 C1) Appropriations**

| VOBU 2024 | Appropriations | Commitments | Not used | Paid | To be carry-forwarded |
|------------------|-----------------------|--------------------|-----------------|-------------------|------------------------------|
| <i>Title 1</i> | 22 542 200 | 22 542 200 | 0 | 22 458 136 | 84 064 |
| <i>Title 2</i> | 2 246 610 | 2 246 610 | 0 | 1 937 270 | 309 340 |
| <i>Title 3</i> | 5 234 410 | 5 230 962 | 3 448 | 4 346 137 | 884 825 |
| TOTAL | 30 023 220 | 30 019 772 | 3 448 | 28 741 543 | 1 278 229 |

3.3.2. IAR2/2 2024 (2024 C4) Internal assigned revenues

| IAR 2/2 2024 | Appropriations | Commitments | Not used | Paid | To be carry-forwarded⁴ |
|---------------------|-----------------------|--------------------|-----------------|-------------|--|
| <i>Title 1</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Title 2</i> | 47 554 | 9 344 | 38 210 | 694 | 46 860 |
| <i>Title 3</i> | 276 432 | 0 | 276 432 | 0 | 276 432 |
| TOTAL | 323 986 | 9 344 | 314 642 | 694 | 323 292 |

3.3.3. IAR2/2 2023 (2024-C5) Internal assigned revenues carried over

| IAR 2/2 2023 | Commitment Appropriations | Commitments | Not used | Payment Appropriations | Paid | To be carry-forwarded |
|---------------------|----------------------------------|--------------------|-----------------|-------------------------------|---------------|------------------------------|
| <i>Title 1</i> | 2 500 | 285 | 2 215 | 2 500 | 85 | 200 |
| <i>Title 2</i> | 15 875 | 15 720 | 155 | 17 567 | 2 644 | 13 076 |
| <i>Title 3</i> | 140 726 | 140 726 | 0 | 145 457 | 45 665 | 95 061 |
| TOTAL | 159 101 | 156 731 | 2 370 | 165 554 | 48 394 | 108 338 |

⁴ This carry-forward amount represents payment appropriations to be carry-forwarded.

3.3.4. EARN/N 2024 (2024-R0) External assigned revenues

| EARN/N 2024 | Appropriations | Commitments | Not used | Paid | To be carry- forwarded |
|----------------------------|-----------------------|--------------------|-------------------|-------------------|-----------------------------------|
| <i>Title 4⁵</i> | 29 833 186 | 15 345 958 | 14 487 228 | 13 143 448 | 2 445 602 |
| <i>Title 5</i> | 1 899 594 | 747 547 | 1 152 047 | 580 978 | 1 442 750 |
| TOTAL | 31 732 780 | 16 093 505 | 15 639 275 | 13 724 426 | 3 888 352 |

3.3.5. VOBUE 2023 (2024 C8) Appropriations carried over

| VOBU 2021 | Payment appropriations | Paid | To be cancelled |
|------------------|-----------------------------------|------------------|----------------------------|
| <i>Title 1</i> | 274 945 | 273 086 | 1 859 |
| <i>Title 2</i> | 290 967 | 282 824 | 8 142 |
| <i>Title 3</i> | 602 150 | 573 356 | 28 794 |
| TOTAL | 1 168 062 | 1 129 267 | 38 795 |

3.3.6. Title 1

With a total budget of € 22 542 200, the budgetary execution of VOBUE 2024 appropriations reached 100% for commitments and 99.63% for payments at the end of 2024.

The budgetary execution of IAR2/2 2023 appropriations reached 11.4% for commitment and 3.4% for payment appropriations.

In Title 1, payments execution of VOBUE 2023 appropriations reached 99.3%.

3.3.7. Title 2

With a total budget of € 2 246 610, the budgetary execution of VOBUE 2024 appropriations reached 100% for commitments and 86.23% for payments at the end of 2024.

The budgetary execution of IAR2/2 2024 appropriations reached 19.65% for commitment and 1.46% for payment appropriations.

The budgetary execution of IAR2/2 2023 appropriations reached 99% for commitment and 16.65% for payment appropriations.

In Title 2, payment execution of VOBUE 2023 appropriations reached 97.2%.

3.3.8. Title 3

With a total budget of € 5 234 410, the budgetary execution of VOBUE 2024 appropriations reached 99.93% for commitments and 83.03% for payments at the end of 2024.

The budgetary execution of IAR2/2 2024 appropriations remained without commitments and payments.

The budgetary execution of IAR2/2 2023 appropriations reached 100% for commitment and 32.45% for payment appropriations.

In Title 3, payments execution of VOBUE 2023 appropriations reached 95.22%.

⁵ These amounts include both the commitment and payments made on current year's commitment appropriations and on last year's commitment appropriations.

3.3.9. Total Budget

VOBU 2024 (2024 C1) Appropriations:

The level of execution of the total commitment appropriations VOBV 2024 reached 99.99% of the appropriations. The level of execution per Title is as following:

T1: 100%

T2: 100%

T3: 99.93%

With regard to the execution of payment appropriations VOBV 2024, the Agency used 95.73% of the appropriations. The level of execution per Title is as following:

T1: 99.63%

T2: 86.23%

T3: 83.03%

VOBV 2023 (2024 C8) Appropriations:

Payment execution of VOBV 2023 appropriations reached 96.68% of the total amount of € 1 168 062 carried over from which € 38 795 were cancelled.

3.4. Multi-annual comparison

| VOBU 2024 (2024 C1) | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <i>Budget</i> | 27 395 879 | 30 732 000 | 28 793 243 | 27 669 347 | 28 232 283 | 27 765 159 | 26 935 144 | 28 219 589 | 30 023 220 |
| <i>Commitments</i> | 27 128 097 | 30 731 401 | 28 787 624 | 27 663 287 | 28 227 318 | 27 715 102 | 26 922 572 | 28 199 635 | 30 019 772 |
| <i>% Commitments / Budget</i> | 99% | 99.99% | 99.98% | 99.98% | 99.98% | 99.82% | 99.95% | 99.93% | 99.99% |
| <i>Unused budget</i> | 267 782 | 599 | 5 619 | 6 060 | 4 965 | 50 057 | 12 572 | 19 954 | 3 448 |
| <i>Payments</i> | 25 086 616 | 26 828 213 | 25 613 394 | 25 517 067 | 25 206 760 | 25 970 820 | 25 580 241 | 27 031 573 | 28 741 543 |
| <i>% Payments / Commitments</i> | 92% | 87% | 89% | 92% | 89.3% | 93.71% | 95.01% | 95.86% | 95.73% |
| <i>Payment appropriations to be carried over</i> | 2 041 481 | 3 903 188 | 3 174 230 | 2 146 220 | 3 020 558 | 1 744 282 | 1 342 331 | 1 168 062 | 1 278 229 |
| <i>% Payment appropriations to be carried over / Commitments</i> | 7.52% | 12.70% | 11% | 8% | 10.7% | 6.28% | 4.98% | 4.14% | 4.26% |

For VOBV 2024 (2024 C1) :

The execution of C1 commitment appropriations reached 99.99%;

The level of C1 payment execution reached 95.73%;

The C1 payment appropriations to be carried over amount to € 1 278 229 which represents below 5% of the appropriations committed.

| VOBU 2023 (2023 C8) | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <i>Commitments carried over C8</i> | 2 455 004 | 2 046 141 | 3 940 479 | 3 174 230 | 2 146 220 | 3 089 212 | 1 744 282 | 1 342 331 | 1 168 062 |
| <i>C8 to be cancelled</i> | 111 021 | 69 473 | 122 715 | 54 280 | 106 232 | 30 109 | 40 317 | 76 465 | 38 795 |
| <i>% C8 to be cancelled / Commitments carried over C8</i> | 4.5% | 3.4% | 3.1% | 1.71% | 4.95% | 0.97% | 2.31% | 5.70% | 3.32% |

For VOBV 2023 (2023 C8) : The unpaid balance of the carry-overs is below the threshold of 5%.

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4. Budget implementation

In this section all figures shown under Appropriations (budget envelope) column are as of 31/12/2024 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 31/12/2024, the Agency employed:

164 Temporary Agents (TA) vs. 166 TA of the establishment plan adopted. 2 TA posts were vacant end 2024; 33 Contract Agents (CA) vs. 36 CA posts of the Multi Annual Staff Policy Plan. Another 2 CAs were contracted to cover grant agreements and contribution agreement execution (System Pillar); 3 Seconded National Experts (SNE) vs. 4 SNE posts of the Multi Annual Staff Policy Plan.

| VOBU 2024 (2024 C1) | | | VOBU 2023 (2023 C1) | | |
|---------------------|-------------|------------|---------------------|-------------|------------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 22 085 603 | 22 085 603 | 22 085 603 | 22 205 165 | 22 205 165 | 22 205 165 |
| | 100% | 100% | | 100% | 100% |

| VOBU 2023 (2024 C8) | | | VOBU 2023 (2022 C8) | | |
|---------------------|-------------|----------|---------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 0 | 0 | 0 | 0 | 16 358 | 16 358 |
| | | 0% | | | 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.

The amount committed in 2024 mainly covered:

- Translations of calls for applications (€ 13 662)

| VOBU 2024 (2024 C1) | | | VOBU 2023 (2023 C1) | | |
|---------------------|-------------|----------|---------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 13 662 | 13 662 | 13 662 | 39 373 | 39 373 | 39 373 |
| | 100% | 100% | | 100% | 100% |

| VOBU 2023 (2024 C8) | | | VOBU 2022 (2023 C8) | | |
|---------------------|-------------|----------|---------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 0 | 0 | 0 | 0 | 36 018 | 36 018 |
| | | 0% | | | 100% |

4.1.3. Chapter 13 – Missions expenses

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

| VOBU 2024 (2024 C1) | | | VOBU 2023 (2023 C1) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 24 490 | 24 490 | 23 836 | 10 221 | 10 221 | 9 512 |
| | 100% | 97.33% | | 100% | 93.06% |

| IAR 2/2 2023 (2024 C5) | | | IAR 2/2 2022 (2023 C5) | | |
|-------------------------------|-------------|----------|-------------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| | | | 422 | 0 | 0 |
| | | | | 0% | 0% |

| VOBU 2023 (2024 C8) | | | VOBU 2022 (2023 C8) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 0 | 709 | 294 | 0 | 2 719 | 2 277 |
| | | 41.5% | | | 83.72% |

4.1.4. Chapter 14 – Socio-medical infrastructure

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

The amount committed in 2024 covered mainly the Annual medical services provided by the hospital in Valenciennes (28 936 €) and in Brussels, including pre-recruitment medical visits (21 594 €).

| VOBU 2024 (2024 C1) | | | VOBU 2023 (2023 C1) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 50 530 | 50 530 | 34 299 | 31 470 | 31 470 | 13 650 |
| | 100% | 67.88% | | 100% | 43.37% |

| VOBU 2023 (2024 C8) | | | VOBU 2022 (2023 C8) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| | 17 820 | 17 820 | 0 | 30 456 | 24 588 |
| | | 100% | | | 80.73% |

4.1.5. Chapter 15 – Training

This chapter covers the Agency's activities related to staff training and team building.

The amount committed in 2024 covered mainly:

- Language courses and tests (in-house and e-learning – € 60 228)
- Soft skills trainings (€ 52 483)
- ECTR Seminar (€ 11 900).

| VOBU 2024 (2024 C1) | | | VOBU 2023 (2023 C1) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 124 611 | 124 611 | 108 333 | 165 579 | 165 579 | 97 978 |
| | 100% | 86.94% | | 100% | 59.17% |

| VOBU 2023 (2024 C8) | | | VOBU 2022 (2023 C8) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| | 67 601 | 67 121 | | 61 377 | 53 298 |
| | | 99.29% | | | 86.84% |

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).

The amount committed in 2024 covered mainly:

- DG HR/PMO SLA (€ 155 407),
- Contribution to school transportation (€ 12 009)
- Shared support services of the EUAN (€ 9 124)
- External auditors' services (€ 32 700)
- Legal consultation services (€ 1 045)
- EC badges (€ 1 000)

| VOBU 2024 (2024 C1) | | | VOBU 2023 (2023 C1) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 211 286 | 211 286 | 160 385 | 364 996 | 364 996 | 177 146 |
| | 100% | 75.91% | | 100% | 48.53% |

| VOBU 2023 (2024 C8) | | | VOBU 2022 (2023 C8) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| | 187 851 | 187 851 | | 23 637 | 20 517 |
| | | 100% | | | 86.80% |

4.1.7. Chapter 17 – Receptions, events and representation

This chapter covers the Agency's representation expenses.

| VOBU 2024 (2024 C1) | | | VOBU 2023 (2023 C1) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 1 480 | 1 480 | 1 480 | 1 500 | 1 500 | 1 351 |
| | 100% | 100% | | 100% | 99.09% |

| IAR 2/2 2023 (2024 C5) | | | IAR 2/2 2022 (2023 C5) | | |
|-------------------------------|-------------|----------|-------------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 2 500 | 285 | 85 | 0 | 0 | 0 |
| | 11.42% | 3.4% | | | 0% |

| VOBU 2023 (2024 C8) | | | VOBU 2022 (2023 C8) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| | 149 | 0 | 0 | 0 | 0 |
| | | 0% | | | 0% |

4.1.8. Chapter 18 – Social welfare

This chapter covers the Agency's expenses related to social events and activities for staff.

The amount committed in 2024 covered mainly 2 social events organised for the staff in 2024.

| VOBU 2024 (2024 C1) | | | VOBU 2023 (2023 C1) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 30 538 | 30 538 | 30 538 | 19 742 | 19 742 | 18 927 |
| | 100% | 100% | | 100% | 95.87% |

| VOBU 2023 (2024 C8) | | | VOBU 2022 (2023 C8) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| | 815 | 0 | 0 | 0 | 0 |
| | | 0% | | | 0% |

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 2024 covered mainly:

- The rental costs for the Valenciennes and Lille premises, including electricity and water (€ 477 197)
- The security services (€ 86 746)
- The reception services (€ 78 500)
- The cleaning and maintenance of the building (€ 124 802)
- Fitting-out of premises (€ 40 790)
- Building insurances (€ 12 234)

| VOBU 2024 (2024 C1) | | | VOBU 2023 (2023 C1) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 820 269 | 820 269 | 744 969 | 992 369 | 992 369 | 881 826 |
| | 100% | 90.82% | | 100% | 88.86% |

| IAR 2/2 2024 (2024 C4) | | | IAR 2/2 2023 (2023 C4) | | |
|-------------------------------|-------------|----------|-------------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 47 554 | 9 344 | 694 | 1 692 | 1 692 | 0 |
| | 19.65% | 1.46% | | 100% | 0% |

| IAR 2/2 2023 (2024 C5) | | | IAR 2/2 2022 (2023 C5) | | |
|-------------------------------|-------------|----------|-------------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 0 | 0 | 0 | 5 078 | 5 078 | 0 |
| | 0% | 0% | | 100% | 0% |

| IAR 2/2 2023 and 2022 (2024 C8) | | | IAR 2/2 2022 and 2021 (2023 C8) | | |
|--|-------------|----------|--|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 0 | 6 770 | 6 770 | 0 | 4 659 | 4 659 |
| | | 100% | | | 100% |

| VOBU 2023 (2043 C8) | | | VOBU 2022 (2023 C8) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| | 110 543 | 109 392 | | 149 998 | 136 156 |
| | | 98.96% | | | 90.77% |

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 2024 covered mainly:

- Data-processing equipment (€ 396 834)
- SLAs with European Commission (€ 396 438)
- Software/Licence renewals (€ 452 466)

| VOBU 2024 (2024 C1) | | | VOBU 2023 (2023 C1) | | |
|----------------------------|-------------|-----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 1 245 738 | 1 245 738 | 1 049 125 | 1 024 706 | 1 024 705 | 851 412 |
| | 100% | 84.22% | | 100% | 83.09% |

| IAR2/2 2023 and 2022 (2024 C8) | | | IAR2/2 2022 and 2021 (2023 C8) | | |
|---------------------------------------|-------------|----------|---------------------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| | 0 | 0 | | 23 914 | 23 914 |
| | | 0% | | | 100% |

| VOBU 2023 (2024 C8) | | | VOBU 2022 (2023 C8) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| | 173 293 | 166 752 | | 138 796 | 138 796 |
| | | 96.23% | | | 100% |

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.

The amount committed in 2024 covered mainly:

- Moving services (€ 12 955)
- Maintenance of AV equipment (€ 21 058)
- Printers (€ 5 000)

| VOBU 2024 (2024 C1) | | | VOBU 2023 (2023 C1) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 39 013 | 39 013 | 20 512 | 31 315 | 31 315 | 27 391 |
| | 100% | 52.58% | | 100% | 87.47% |

| VOBU 2023 (2024 C8) | | | VOBU 2022 (2023 C8) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| | 3 924 | 3 924 | | 22 493 | 22 282 |
| | | 100% | | | 99.06% |

4.2.4. Chapter 23 – Current administrative expenditures

This chapter covers stationery and office supplies, bank charges and petty expenses.

| VOBU 2024 (2024 C1) | | | VOBU 2023 (2023 C1) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 28 235 | 28 235 | 20 603 | 6 073 | 6 072 | 3 438 |
| | 100% | 72.97% | | 99.98% | 56.61% |

| IAR2/2 2024 (2024 C4) | | | IAR2/2 2023 (2023 C4) | | |
|------------------------------|-------------|----------|------------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| | | | 1 210 | 1 210 | 1 210 |
| | | | | 100% | 100% |

| IAR2/2 2023 (2024 C5) | | | IAR2/2 2022 (2023 C5) | | |
|------------------------------|-------------|----------|------------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 14 975 | 14 820 | 2 644 | | | |
| | 98.96% | 17.65% | | | |

| VOBU 2023 (2024 C8) | | | VOBU 2022 (2023 C8) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| | 2 634 | 2 184 | | 1 000 | 970 |
| | | 82.91% | | | 97.03% |

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 2024 covered mainly:

- Telecommunications fees (mobile telephony – € 109 203)
- Postal services (€ 4 152)

| VOBU 2024 (2024 C1) | | | VOBU 2023 (2023 C1) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 113 355 | 113 355 | 102 061 | 42 338 | 42 338 | 41 765 |
| | 100% | 90.04% | | 100% | 98.65% |

| IAR2/2 2024 (2024 C4) | | | IAR2/2 2023 (2023 C4) | | |
|------------------------------|-------------|----------|------------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| | | | 900 | 0 | 0 |
| | | | | 0% | 0% |

| IAR2/2 2023 (2024 C5) | | | IAR2/2 2022 (2023 C5) | | |
|------------------------------|-------------|----------|------------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 900 | 900 | 0 | | | |
| | | 0% | | | |

| VOBU 2023 (2024 C8) | | | VOBU 2022 (2023 C8) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| | 573 | 573 | | 323 | 208 |
| | | 100% | | | 64.38% |

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 | Operational expenditure Strategic Statement 1 | 508 969 | 508 229 | 396 125 |
| 3020 | Operational expenditure Strategic Statements 2-3 | 789 | 789 | 789 |
| 3040 | Operational expenditure Strategic Statement 4 | 400 114 | 400 114 | 345 684 |
| 3060 | Operational expenditure Strategic Statement 6 | 39 090 | 39 090 | 31 629 |
| 3070 | Operational expenditure Strategic Statement 7 | 1 131 350 | 1 130 216 | 852 570 |
| 3080 | Operational expenditure Strategic Statement 8 | 1 369 501 | 1 367 927 | 1 266 149 |
| 3090 | Operational expenditure Strategic Statement 9 | 148 836 | 148 836 | 138 607 |
| 3099 | ERA management and administration | 462 952 | 462 952 | 434 304 |

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 |
|----------------|--------------------------|----------------------|-------------|-----------------------|--------------------|-----------------|
| 3010 | 000MRA1138 | NoBos monitoring | 1 | 30 753 | 30 753 | 30 753 |
| 3010 | ERA1172 | Harmonising railway | 1 | 17 800 | 17 800 | 2 861 |
| 3010 | ERA1209 | Revision of VA guide | 1 | 6 200 | 5 460 | 5 460 |
| 3010 | ERA1210 | Revision of ERTMS Tr | 1 | 709 | 709 | 709 |
| 3010 | ERA1218 | Manage ERTMS evol | 1 | 154 276 | 154 276 | 111 756 |

| BL (CI) | Project / Service | | StSt | Appropriations | Commitments | Payments |
|---------|-------------------|----------------------|------|----------------|-------------|-----------|
| 3010 | ERA1226 | Registers Oper & Dev | 1 | 299 230 | 299 230 | 244 586 |
| 3020 | 006REC1128 | TAF TSI | 3 | 557 | 557 | 557 |
| 3020 | ERA1234 | Green agenda | 3 | 231 | 231 | 231 |
| 3040 | 001MRA1116 | NSA Monitoring impl | 4 | 104 458 | 104 458 | 104 458 |
| 3040 | ERA1208 | Revision of SSC guid | 4 | 176 670 | 176 670 | 142 038 |
| 3040 | ERA1219 | CSM ASLP | 4 | 6 080 | 6 080 | 6 080 |
| 3040 | ERA1224 | Support to NIB Peer | 4 | 5 211 | 5 211 | 5 211 |
| 3040 | ERA1249 | STARS | 4 | 107 695 | 107 695 | 88 078 |
| 3060 | ERA1188 | Impact assessments | 6 | 1 180 | 1 180 | 1 180 |
| 3060 | ERA1196 | Data and information | 6 | 37 911 | 37 911 | 30 449 |
| 3070 | ERA1145 | ERA Academy | 7 | 867 468 | 867 468 | 598 600 |
| 3070 | ERA1147 | Coordination of inte | 7 | 26 297 | 26 297 | 19 536 |
| 3070 | ERA1148 | Networks | 7 | 22 911 | 22 911 | 22 911 |
| 3070 | ERA1161 | On line corporate co | 7 | 160 498 | 160 498 | 158 651 |
| 3070 | ERA1163 | Publications mgmt | 7 | 54 176 | 53 042 | 52 872 |
| 3080 | ERA1154 | Supporting EB and MB | 8 | 23 874 | 22 300 | 21 917 |
| 3080 | ERA1156 | Org strat progammg | 8 | 120 804 | 120 804 | 50 004 |
| 3080 | ERA1162 | Media/press relation | 8 | 25 987 | 25 987 | 24 988 |
| 3080 | ERA1205 | Procurement Service | 8 | 1 908 | 1 908 | 1 908 |
| 3080 | ERA1227 | Interoperable data | 8 | 1 196 929 | 1 196 929 | 1 167 333 |
| 3090 | ERA1251 | Securis@ERA | 9 | 148 836 | 148 836 | 138 607 |
| 3099 | ERA1245 | ERA mgmt & admin | | 462 952 | 462 952 | 434 304 |

Additional details on the project/service expenses:

- Expenditure under Interoperable data (ERA1227) was related to the procurement cloud services (AWS) via DIGIT SLA / EC FWC (DIGIT/A3/PR/2018/035 - CLOUD II - DPS 2), procurement of licences (Graph DB, SaaS Ultimate Git Lab and Virtuoso) via EC FWC (DIGIT/2023/DPS/0001: SIDE III DPS) and procurement of consultancy services for applications requirement analysis (REG, ERADIS, ERATV, EVR and OCR) via ERA FWC (ESISDID).
- ERA Academy (ERA1145) includes the costs of ERA events and conferences: hosted /organised by ERA (Multimodal Conference, TSI open days, ENISA Cybersecurity conference, ERTMS Conference, Data Digital Conference, HOF conference and ERA 20 years conference), participation (e.g. Innotherans) and dissemination activities. The maintenance costs of the Moodle Learning Management System and the purchase of audiovisual material were also borne by ERA Academy.
- ERA Management and Administration (ERA1245) mainly includes costs of operational missions related to all projects. Indeed, since the interface between SUMMA and the mission processing system (MIPS+) was not fully automated in 2024, the Agency's management team decide to centralise the mission budget to one single line (and consequently to one AOD). In the middle of 2024, the interface between both systems got fully automated. Nevertheless, since it proved also to foster efficiency and coherence (among others, in terms of internal control), the Agency's management team agreed to continue with this approach in 2025.
- Registers Operation and Development (ERA1226) budget was used for the analysis, design, implementation, testing and deployment of functionalities for ERADIS, ERATV, OCR, ECVVR, EVR, ERAIL, VKM, RDD, RINF, SAIT and SRD. The budget was also used for the user management / support, data validation and quality assurance of the previously mentioned applications.
- The expenses of on-line corporate communication (ERA1161) were related to the fees paid to the European Commission and to the costs of external contractor (contracted via ERA and EC FWC)

related to ERA website (evolutive) maintenance services. The expenses include also purchase of licenses (Adobe).

- Revision of SSC Guides (ERA1208) budget mainly covers translation costs for the Guide requested via the SLA with Centre de Traduction (CdT).
- The costs related Securis@ERA (ERA1251) are mainly stemming from purchase of licenses (ServiceNow) and of consultancy services for the implementation of an information security management tool via EC FWC (DIGIT/2023/DPS/0001: SIDE III DPS).
- Organisational and strategic programming, monitoring and reporting (ERA1156) budget was used for purchasing consultancy services to support a process leaning exercise at agency level.
- Budget of STARS (ERA1249) was mainly used for the production of a professional movies and various e-learnings. E-learnings have been mainly procured via an ERA FWC (Development of training products for the EU Agency for Railways Knowledge HUB).
- Budget of NSA monitoring implementation (001MRA1116) has been used to procure interpretation services via ERA FWC.

| VOBU 2024 (2024 C1) | | | VOBU 2023 (2023 C1) | | |
|----------------------------|-------------|-----------|----------------------------|-------------|-----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 4 061 601 | 4 058 153 | 3 466 037 | 2 413 983 | 2 394 030 | 2 035 222 |
| | 99.92% | 85.34% | | 99.16% | 84.31% |

| IAR2/2 2024 (2024 C4) | | | IAR2/2 2023 (2023 C4) | | |
|------------------------------|-------------|----------|------------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 276 432 | 0 | 0 | 158 201 | 0 | 0 |
| | 0% | 0% | | 0% | 0% |

| IAR2/2 2023 (2024 C5) | | | IAR2/2 2022 (2023 C5) | | |
|------------------------------|-------------|----------|------------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 70 363 | 70 363 | 45 665 | 0 | 0 | 0 |
| | 100% | 64.9% | | 0% | 0% |

| VOBU 2023 (2024 C8) | | | VOBU 2022 (2023 C8) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| | 358 708 | 336 036 | | 559 998 | 520 520 |
| | | 93.68% | | | 92.95% |

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 (ERA1201).

The amount committed in 2024 covered mainly:

- SLA with European Commission Cloud services (€ 300 000)
- Cloud migration consulting services (€ 26 648)
- ICT infrastructure services (€ 115 421)

- IT intra-muros consulting services (€ 597 355)
- Renewal of licences (€ 42 860)
- SLA with European Commission (CERT-EU – € 79 100)
- Access to databases (€ 11 424)

| VOBU 2024 (2024 C1) | | | VOBU 2023 (2023 C1) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 1 172 808 | 1 172 808 | 880 100 | 870 759 | 870 759 | 627 318 |
| | 100% | 75.04% | | 100% | 72.04% |

| IAR 2/2 2024 (2024 C4) | | | IAR 2/2 2023 (2023 C4) | | |
|-------------------------------|-------------|----------|-------------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| | | | 14 650 | 14 650 | 9 889 |
| | | | | 100% | 67.5% |

| IAR 2/2 2023 (2024 C5) | | | IAR 2/2 2022 (2023 C5) | | |
|-------------------------------|-------------|----------|-------------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| 70 363 | 70 363 | 0 | 224 | 0 | 0 |
| | 100% | 0% | | 0% | 0% |

| IAR 2/2 2023 and 2022 (2024 C8) | | | IAR 2/2 2022 and 2021 (2023 C8) | | |
|--|-------------|----------|--|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| | 4 761 | 4 761 | | | |
| | | 100% | | | |

| VOBU 2023 (2024 C8) | | | VOBU 2022 (2023 C8) | | |
|----------------------------|-------------|----------|----------------------------|-------------|----------|
| Appropriations | Commitments | Payments | Appropriations | Commitments | Payments |
| | 243 442 | 237 320 | | 299 157 | 293 879 |
| | | 97.49% | | | 98.24% |

Moving Europe towards a sustainable and
safe railway system without frontiers.

4.4. TITLE 4

| <i>Fund Source : EARN/N all years (2024-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>Final payment appropriations (3)</i> | <i>Total Paid (4)</i> | <i>% Paid =(4)/(3)</i> |
| 40 | Operational expenditure ⁶ | 10 664 594 | 600 | 0.01% | 10 663 994 | 3 193 | 3 193 | 100% |
| 41 | Staff expenditure | 8 566 664 | 8 057 499 | 94.06% | 509 165 | 8 541 929 | 8 036 554 | 94.08% |
| 42 | Administrative expenditure | 816 621 | 607 812 | 74.43% | 208 809 | 925 797 | 600 338 | 64.85% |
| 43 | Operational expenditure - Strategic Statements (cost of services NSA and Pool of experts) | 7 770 562 | 5 468 752 | 70.38% | 2 301 810 | 3 939 774 | 3 589 316 | 91.1% |
| 43 | Operational expenditure - Strategic Statements (other) | 1 801 685 | 1 004 235 | 55.74% | 797 451 | 1 892 422 | 686 563 | 36.28% |
| 44 | Other operational expenditure | 213 060 | 207 060 | 97.18% | 6 000 | 285 934 | 227 484 | 79.56% |
| | Title IV | 29 833 186 | 15 345 958 | 51.44% | 14 487 228 | 15 589 050 | 13 143 448 | 84.31% |

⁶ 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.

Title 4 covers all the expenses corresponding to fees and charges payable to the Agency. The latter are established in [Commission Implementing Regulation \(EU\) 2018/764 on the fees and charges payable to the European Union Agency for Railways and their conditions of payment](#) as amended by [Commission Implementing Regulation \(EU\) 2021/1903](#) and by [Commission Implementing Regulation \(EU\) 2024/2018](#). Following this regulation [MB DECISION n° 302 on setting out a calculation method for the annual indexation of the amounts](#) was adopted in November 2022 based on which the indexation is performed by ED decisions and the new amounts are published on ERA website.

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.

As started in 2022 a detailed budget structure was implemented in 2024 for the expenditure related to T4 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 2024 adopted by the Management Board in November 2023 ([MB Decision n°335](#)). This was further updated through amending budget [MB Decision n°364 \(Amendment n°1\)](#) on 27 November.

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 budgets;
- 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 2024 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 2024 as described in section 1.4
- the use of internal (ERA) versus external (NSAs and PoE) resources in the work performed.

All corresponding commitment and payment credits cashed for VA, SSC and TA applications are transferred on a regular basis to the T4 salary budget line (Temporary Agents) with the exception of the OSS fees, which are transferred to the OSS expenditure budget line in T4. Upon the request of the AODs of Title 4 budget, for lines any other than salaries, the Budget Officer initiates internal transfers within T4 from the salaries budget line (which is used as an intermediary line) to the other T4 budget lines as needed according to documented budget transfer notes circulated at the management review meetings (if the transfer is not urgent and takes place between September and December). If needs are urgent and occur between two consecutive budget reviews or if transfer takes place before September, a transfer can be directly requested, and the Management Team is

informed accordingly. When making the requests for internal transfers within T4 from the salary budget line to the other T4 budget lines the respective AODs should take the assigned budgetary envelopes into account including the split of certain items of expenditure between the titles. Should the AODs identify that the budget envelopes are too high or too low compared to the business needs they should flag it during the management review meetings.

For the salary costs linked to F&C the EXO Unit performs a calculation of salary costs related to F&C (based on directly billable + indirect FTE use) after the end of each quarter based on the actual number of hours reported in MS Project for the F&C activities during the reference quarter. The Authorising Officer signs the quarterly note (template) for the calculation of the salaries related to F&C. Once the note is signed by the AO, the AOD responsible for salaries expenditure will be able to use the respective commitments and payments appropriations to cover the salaries for F&C activities. Should the amount available on the salary budget lines in T4 be lower than the result of this calculation the former will be completely used, and the difference will be taken into consideration for the next quarter. In 2024, four notes have been implemented for salary costs related to F&C:

- 16/01/2024 – for 4th Quarter of 2023:
 - Amount of € 1.354.962 for TAs
 - Amount of € 233.543 for Cas
- 03/04/2024 – for 1st Quarter of 2024:
 - Amount of € 1.353.079 for TAs
 - Amount of € 264.788 for CAs
- 02/07/2024 – for 2nd Quarter of 2024:
 - Amount of € 1.675.256 for TAs
 - Amount of € 295.527 for CAs
- 04/10/2024 – for 3rd Quarter of 2024:
 - Amount of € 1.578.721 for TAs
 - Amount of € 306.358 for CAs

4.5. TITLE 5**4.5.1. Chapter 50 – Grants contributions and service-level agreements**

| <i>EARN/N all years 2024 R0</i> | | | | <i>EARN/N all years 2023 R0</i> | | | |
|----------------------------------|--------------------|-------------------------------|-----------------|----------------------------------|--------------------|-------------------------------|-----------------|
| <i>Commitment Appropriations</i> | <i>Commitments</i> | <i>Payment appropriations</i> | <i>Payments</i> | <i>Commitment Appropriations</i> | <i>Commitments</i> | <i>Payment Appropriations</i> | <i>Payments</i> |
| 1 899 594 | 747 547 | 2 023 728 | 580 978 | 1 201 304 | 556 289 | 1 313 222 | 522 544 |
| | 39.35% | | 28.71% | | 46.31% | | 39.79% |

This chapter covers operational expenditures linked the delegation agreements that the Agency has signed with DG MOVE, DG NEAR and DG REFORM. A breakdown can be found below.

| <i>Budget Line (Commitment Item)</i> | | <i>Commitment Appropriations</i> | <i>Committed</i> | <i>Payment Appropriations</i> | <i>Paid</i> |
|--------------------------------------|--|----------------------------------|------------------|-------------------------------|----------------|
| 5000 | IPA and Western Balkans | 431 856 | 115 924 | 467 085 | 71 863 |
| 5001 | EUMedRail | 33 397 | 29 897 | 85 530 | 63 455 |
| 5002 | Railway System Pillar | 205 550 | 205 550 | 225 863 | 172 451 |
| 5003 | Pilot pr - SERA - Prototype Corridor Munich-Verona | 395 250 | 40 000 | 395 250 | 39 917 |
| 5004 | Technical support on the depl. of ERTMS in Greece | 833 540 | 356 176 | 850 000 | 0 |
| Chapter 50 | | 1 899 594 | 747 547 | 2 023 728 | 580 978 |