



# **Report on Budgetary and Financial Management**

## **Research Executive Agency**

### **Financial year 2020**

The REA Steering Committee endorsed the accounts on 24 February 2021. The accounts are sent to the Commission's Accounting Officer, the European Court of Auditors, the European Parliament and the Council. They will also be published on the REA website: <http://ec.europa.eu/research/rea/>

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## **1. INTRODUCTION**

This report on budgetary and financial management of REA for the financial year 2020 has been prepared in accordance with Article 51 to 57 of the Standard Financial Regulation for Executive Agencies.

## **2. OVERVIEW OF THE BUDGET**

### **2.1. Initial budget, amending budget and final budget**

#### ***2.1.1. Initial Budget***

The REA Steering Committee adopted the 2020 administrative budget on 13 December 2019 for a total amount of € 80,544,799 (EU28: € 75,104,639 + EFTA/EEA contribution: € 1,776,529 + third country contribution: € 3,663,631). The initial budget was subsequently reduced by € 644,276 compared to the draft budget. This amount corresponds to the Agency's contribution to SUMMA and paid by DG RTD as requested by DG BUDG.

The total budget covers the following expenditure:

- Title 1 budget lines are related to staff expenditure:
  - Chapter 11: remuneration, allowances and charges for the statutory Staff of the Agency paid directly to the staff member and included in the salary pay slip as well as expenses for interim supportive staff and trainees;
  - Chapter 12: specific Staff related charges, costs for missions, training courses, medical service, staff perquisites (e.g. public transport reimbursements) and internal meeting expenses are incorporated under this chapter. The costs of recruitments and of any change of personnel incurred by the Agency are also included.
- Title 2 budget lines relate to infrastructure and operating expenditure:
  - Chapter 21: Building expenditure. The rent is fixed through a usufruct contract signed by the Agency following a tender procedure launched to the benefit to the European Commission and its consolidated entities. Charges for the maintenance, cleaning, security, heating, etc. of the building, and costs of the fitting out of premises are also included under this chapter;
  - Chapter 22: ICT expenditure. This includes the purchase of equipment, licences, support for maintenance, specific IT developments and IT services;
  - Chapter 23: Movable property and Current Operating expenditure. This chapter covers the costs of furniture and office supplies for the Agency and its staff and other current operating expenditure.
- Title 3 budget lines relate to programme support expenditure:

- Chapter 31: Programme Management expenditure such as external communication, information and ICT expenses as well as external audits and missions. This budget chapter concerns administrative expenditure directly related to the management of operational activities delegated to the Agency.
- Chapter 32: Common Support Services expenditure, such as building and ICT expenses for the Common Evaluation Platform and Common Support Services as well as meetings of experts.

Compared to the final budget 2019, the initial budget 2020 is increased with € 4,742,714, equivalent to 6%. The change stems from increases in title 1 (€ 4,170,210) and in title 3 (€ 748,740), compensated by the decrease in title 2 (€ -176,236).

On Title 1, the increase mainly results from new recruitments, a lower vacancy rate, the salary indexation, the impact of reclassifications and career progression linked to seniority and successful selections for a higher function group. The increase in the number of employees has also an impact on the staff related charges and on the professional development budget. It should be noted, however, that the 2020 budget related to interim supportive agents is reduced in comparison with 2019.

On Title 3, appropriations for the “ Common Support Services expenditure” increased mainly to cover higher average prices and different building-specific methods of calculation applied by OIB. Expenses related to IT *intra-muros* consultants are also higher than in 2019 due to the development of IT Tools for Programme Management. Moreover, the mission budget is increased, in line with the increase of staff and a higher number of projects to review. The communication costs are also higher in 2020 to cover the acquisition of promotional material, the production of video on Horizon Europe for experts, the organisation of cluster meetings and translation services.

On the contrary, expenses on Title 2 are decreasing in 2020 due to the transfer of the 19<sup>th</sup> floor to ERCEA. This saving is however partially absorbed by higher costs related to the services provided by DG BUDG and the delivery of new furniture by the PMO.

### **2.1.2. Budget transfers**

This year, in a particular context due to the impact of the pandemic, the Agency had to reduce its budget and proceed with transfers between budget lines. Staff and programme management expenditure are the most impacted.

The Agency presented an amended budget, adopted by the Steering Committee by written procedure in November 2020.

The budget is reduced by € 835,034, representing 1% of the total initial budget due to lower than expected needs on title 1 and title 3, not fully compensated by higher forecasted expenditure on title 2. Indeed, compared to the initial budget, title 1 and title 3 are respectively reduced by € 1,047,125 (-1.7%) and € 488,850 (-6.2%) while title 2 is only increased by € 700,941 (+6.2%).

On the one hand, the following surpluses have been identified enabling to fund the increased below-mentioned needs and leaving an unused balance of € 835,034:

Budget Line	Description	Amount (EUR)	Reason
1111	Temporary Agents – remuneration, allowances and charges	- 605,715	due to delay in recruitments because of negative impact of the pandemic, a salary indexation lower than estimated and also, to a lesser extend, to higher parental leaves
1121	Contract Agents – remuneration, allowances and charges	- 39,985	
1132	Interim Supportive Agents and Trainees	-106,930	the Agency decreased the number of interim staff and trainees because of the pandemic.
1211	Specific Staff-related Charges, Support Services for the management of Staff Rights and Payroll, Charges relating to Recruitment and Change of Personnel	- 31,805	Costs are reduced following the delay in recruitments.
1221	Training Courses for the Professional and Personal Development of Staff	- 237,770	due to the pandemic, several planned external coaching sessions have been cancelled as well as other training events, including team buildings.
1222	Missions related to the Professional and Personal Development of Staff	-7,500	due to the limitations imposed on travelling in relation to COVID-19
1231	Representation expenses, Events and Internal meetings	-18,500	Needs are significantly reduced due to the Covid-19 pandemic
2221	Data Processing and application development and associated expenditure	- 44,765	ICT expenses have been adjusted to cope with the current context of the pandemic.
2321	Office Supplies and Other Current Operating expenditure	- 1,870	The additional costs related to legal assistance are more than compensated by a decrease of several other expenses due to COVID-19.
3111	Communication, Information, Publications, Linguistic Services and Training Courses for the Management of Programmes and associated expenses	- 223,650	Expenses are reduced because the cancellation or postponement of actions/activities initially foreseen due to the pandemic
3112	ICT Infrastructure, Environment and Systems related to the Programme Management and associated expenses	- 8,860	Due to minor adjustments taking into account the actual execution
3121	External Audits	- 47,655	Cancellation of the 2020 batch of External Audits since the necessary audits on FP7 projects will be performed by REA's own ex-post auditors.
3122	Missions and Other expenses related to the Administrative Management of Programmes	- 417,010	Most of the 2020 missions were cancelled due to the travel restrictions linked to COVID-19.
3221	ICT, Logistics, Acquisition and Provision of Information, Current Operating expenditure and associated costs	- 13,850	Expenses are reduced due to the inability of SCIC to perform enhancement of audio/visual equipment works because of the COVID-19 pandemic
3231	Meetings of Experts and associated costs	-188,500	As evaluations are performed remotely for the period of lockdown, expenses for drinks and food served during expert meetings are significantly lower than expected, as well as the cost related to the print shop (closed as of July 2020) in the COVE building

On the other hand, the following budget lines have been reinforced to cover expenses higher than expected:

Budget Line	Description	Amount (EUR)	Reason
1224	Mobility and Other Social expenses	+1,080	Due to minor adjustments taking into account the actual execution.
2111	Rent / Usufruct instalments, Building Charges and associated expenses	+544,445	The commitment needs to be increased following a decision of the Commune de Saint-Josse-ten-Noode valid from 2019 until 2023 to collect municipal tax on office space and a clause in the usufruct contract stating that REA has to pay

Budget Line	Description	Amount (EUR)	Reason
			such taxes. In addition, the amount budgeted for Building expenditure increases also due to the update of the final amounts for the SLA with DG HR/DS.
<b>2211</b>	<i>ICT Environment (Infrastructure, Systems and Services)</i>	<b>+58,131</b>	Results mostly from the cost of enhancement of teleworking conditions/equipment for staff made necessary by the pandemic
<b>2311</b>	<i>Furniture, Materials and Technical Installations and associated expenditure</i>	<b>+145,000</b>	mostly due to the purchase of new furniture.
<b>3211</b>	<i>Building Rent / Usufruct instalments, Building charges and associated expenses for the Common Support Services and Evaluation Platform</i>	<b>+410,675</b>	The commitment needs to be increased following a decision of the Commune de Saint-Josse-ten-Noode valid from 2019 until 2023 to collect to collect municipal tax on office space and a clause in the usufruct contract stating that REA has to pay such taxes. Important works are planned as the evaluation facility is not used by experts during the period of pandemic. Note that this reinforcement will be reversed in the December 2020 transfer.

End of November, a transfer of € 21,000 inside chapter 11 was authorised by the Director to increase the appropriations on budget line 1121 “Contract Agents – remuneration, allowances and charges” to cover the end of year necessary adjustments made in relation with salaries paid to Contract Agents that were retired during the year.

The corresponding deduction is made from the Budget line 1132 “*Interim supportive agents and Trainees*”, as the necessary budget has been revised downwards, due to absences of the Interim Agents.

In December, the Agency performed a last review of its budget to identify needs for adjustment and to optimise the budget execution. The Steering Committee approved, consequently, on 14 December 2020 a budget transfer of € 695,520.

On the one hand, a reinforcement of the following budget lines is necessary to cover needs identified by the end of the year:

Budget Line	Description	Amount (EUR)	Reason
<b>1211</b>	<i>Specific Staff-related Charges, Support Services for the management of Staff Rights and Payroll, Charges relating to Recruitment and Change of Personnel</i>	<b>+ 181,920</b>	Increase of the contribution to the day care facilities (CPE – Centre de la Petite Enfance) for the staff’s children via the SLA with OIB.
<b>1223</b>	<i>Medical Service</i>	<b>+5,000</b>	Increase of the medical service costs via SLA between REA and DG HR / Medical Service.
<b>1224</b>	<i>Mobility and Other Social expenses</i>	<b>+55,035</b>	Reimbursement of teleworking equipment to staff (ergonomic chairs and screens) following the decision of DG HR.
<b>3121</b>	<i>External Audits</i>	<b>+10,260</b>	Recommitment on outstanding committed amounts of externally contracted ex-post audits in 2019 that could not be finalised before 31/12/2020.
<b>3221</b>	<i>ICT, Logistics, Acquisition and Provision of Information, Current Operating expenditure and associated costs</i>	<b>+443,305</b>	Investment on the Common Evaluation Platform by enhancing and revamping of obsolete meeting rooms to fit the new needs of Project Officers, Call Coordinators and Expert Evaluators of Horizon 2020 evaluation process and soon Horizon Europe, notably in a context of more extensive use of remote evaluation work.

On the other hand, the appropriations on the following budget lines can be decreased enabling to fund the above-mentioned needs:

<b>Budget Line</b>	<b>Description</b>	<b>Amount (EUR)</b>	<b>Reason</b>
<b>2311</b>	<i>Furniture, Materials and Technical Installations and associated expenditure</i>	<b>- 111,050</b>	Lower than expected spending for office furniture
<b>2321</b>	<i>Office Supplies and Other Current Operating expenditure</i>	<b>-8,900</b>	Partial cancellation of the budget earmarked for legal assistance
<b>3111</b>	<i>Communication, Information, Publications, Linguistic Services and Training Courses for the Management of Programmes and associated expenses</i>	<b>-12,900</b>	Postponement of the provision of new space on Europa to 2021
<b>3122</b>	<i>Missions and Other expenses related to the Administrative Management of Programmes</i>	<b>- 50,440</b>	Final update of the budget needs for missions in 2020.
<b>3211</b>	<i>Building Rent / Usufruct instalments, Building charges and associated expenses for the Common Support Services and Evaluation Platform</i>	<b>- 512,230</b>	Cancellation of the reserve for taxes claimed by the Commune of Saint-Josse-ten-Noode and decreased needs for some building charges. See point 2.5.5 of the annual accounts for detailed explanation.

The initial 2020 budget and the transfers are presented in the table hereafter in EUR:





Expenditure Titles, Chapters, Articles and Items	Official Name of the Expenditure Budget Lines	Initial Budget 2020	Budget Amendment 2020/01	1st Amended 2020 Administrative Budget after transfer adopted by the SC on 19.11.2020	Internal Transfer 2020/01	BUDGET 2020 following Transfer 2020/01	Internal Transfer 2020-02	BUDGET 2020 following the Transfer 2020/02	
<b>TOTAL EXPENDITURE</b>		<b>80,544,799</b>	<b>-835,034</b>	<b>79,709,765</b>	<b>0</b>	<b>79,709,765</b>	<b>0</b>	<b>79,709,765</b>	
<b>Title</b>	<b>1</b>	<b>STAFF EXPENDITURE</b>	<b>61,334,605</b>	<b>-1,047,125</b>	<b>60,287,480</b>	<b>0</b>	<b>60,287,480</b>	<b>241,955</b>	<b>60,529,435</b>
<b>Chapter</b>	<b>11</b>	<b>Remunerations, Allowances and Charges</b>	<b>58,500,485</b>	<b>-752,630</b>	<b>57,747,855</b>	<b>0</b>	<b>57,747,855</b>	<b>0</b>	<b>57,747,855</b>
<b>Article</b>	<b>111</b>	<b>Staff occupying an employment in the establishment plan</b>	<b>23,512,960</b>	<b>-605,715</b>	<b>22,907,245</b>	<b>0</b>	<b>22,907,245</b>	<b>0</b>	<b>22,907,245</b>
Item	1111	Temporary Agents - Remuneration, Allowances and Charges	23,512,960	-605,715	22,907,245	0	22,907,245	0	22,907,245
<b>Article</b>	<b>112</b>	<b>Contract Agents</b>	<b>34,282,995</b>	<b>-39,985</b>	<b>34,243,010</b>	<b>21,000</b>	<b>34,264,010</b>	<b>0</b>	<b>34,264,010</b>
Item	1121	Contract Agents - Remuneration, Allowances and Charges	34,282,995	-39,985	34,243,010	21,000	34,264,010	0	34,264,010
<b>Article</b>	<b>113</b>	<b>Other Staff Remunerations, Allowances and Charges</b>	<b>704,530</b>	<b>-106,930</b>	<b>597,600</b>	<b>-21,000</b>	<b>576,600</b>	<b>0</b>	<b>576,600</b>
Item	1131	Seconded National Experts - Allowances and Charges	0	0	0	0	0	0	0
Item	1132	Interim supportive agents and Trainees	704,530	-106,930	597,600	-21,000	576,600	0	576,600
<b>Chapter</b>	<b>12</b>	<b>Professional Development and Social expenditure</b>	<b>2,834,120</b>	<b>-294,495</b>	<b>2,539,625</b>	<b>0</b>	<b>2,539,625</b>	<b>241,955</b>	<b>2,781,580</b>
<b>Article</b>	<b>121</b>	<b>Specific Staff-related Charges, Support Services for the management of Staff Rights and Payroll, Charges relating to Recruitment and Change of Personnel</b>	<b>1,839,525</b>	<b>-31,805</b>	<b>1,807,720</b>	<b>0</b>	<b>1,807,720</b>	<b>181,920</b>	<b>1,989,640</b>
Item	1211	Specific Staff-related Charges, Support Services for the management of Staff Rights and Payroll, Charges relating to Recruitment and Change of Personnel	1,839,525	-31,805	1,807,720	0	1,807,720	181,920	1,989,640
<b>Article</b>	<b>122</b>	<b>Professional and Personal Development and Social expenses for Staff</b>	<b>959,595</b>	<b>-244,190</b>	<b>715,405</b>	<b>0</b>	<b>715,405</b>	<b>60,035</b>	<b>775,440</b>
Item	1221	Training Courses for the Professional and Personal Development of Staff	601,485	-237,770	363,715	0	363,715	0	363,715
Item	1222	Missions related to the Professional and Personal Development of Staff	21,655	-7,500	14,155	0	14,155	0	14,155
Item	1223	Medical Service	173,225	0	173,225	0	173,225	5,000	178,225
Item	1224	Mobility and Other Social expenses	163,230	1,080	164,310	0	164,310	55,035	219,345
<b>Article</b>	<b>123</b>	<b>Representation expenses, Events and Internal meetings</b>	<b>35,000</b>	<b>-18,500</b>	<b>16,500</b>	<b>0</b>	<b>16,500</b>	<b>0</b>	<b>16,500</b>
Item	1231	Representation expenses, Events and Internal meetings	35,000	-18,500	16,500	0	16,500	0	16,500

Expenditure Titles, Chapters, Articles and Items	Official Name of the Expenditure Budget Lines	Initial Budget 2020	Budget Amendment 2020/01	1st Amended 2020 Administrative Budget after transfer adopted by the SC on 19.11.2020	Internal Transfer 2020/01	BUDGET 2020 following Transfer 2020/01	Internal Transfer 2020-02	BUDGET 2020 following the Transfer 2020/02	
<b>Title</b>	<b>2</b>	<b>INFRASTRUCTURE AND OPERATING EXPENDITURE</b>	<b>11,331,199</b>	<b>700,941</b>	<b>12,032,140</b>	<b>0</b>	<b>12,032,140</b>	<b>-119,950</b>	<b>11,912,190</b>
<b>Chapter</b>	<b>21</b>	<b>Building expenditure</b>	<b>7,612,670</b>	<b>544,445</b>	<b>8,157,115</b>	<b>0</b>	<b>8,157,115</b>	<b>0</b>	<b>8,157,115</b>
<b>Article</b>	<b>211</b>	<b>Rent / Usufruct instalments and Building Charges</b>	<b>7,612,670</b>	<b>544,445</b>	<b>8,157,115</b>	<b>0</b>	<b>8,157,115</b>	<b>0</b>	<b>8,157,115</b>
<b>Item</b>	<b>2111</b>	Rent / Usufruct instalments, Building Charges and associated expenses	7,612,670	544,445	8,157,115	0	8,157,115	0	8,157,115
<b>Chapter</b>	<b>22</b>	<b>ICT expenditure</b>	<b>3,218,424</b>	<b>13,366</b>	<b>3,231,790</b>	<b>0</b>	<b>3,231,790</b>	<b>0</b>	<b>3,231,790</b>
<b>Article</b>	<b>221</b>	<b>ICT Environment</b>	<b>2,660,984</b>	<b>58,131</b>	<b>2,719,115</b>	<b>0</b>	<b>2,719,115</b>	<b>0</b>	<b>2,719,115</b>
<b>Item</b>	<b>2211</b>	ICT Environment (Infrastructure, Systems and Services)	2,660,984	58,131	2,719,115	0	2,719,115	0	2,719,115
<b>Article</b>	<b>222</b>	<b>Data Processing and application development</b>	<b>557,440</b>	<b>-44,765</b>	<b>512,675</b>	<b>0</b>	<b>512,675</b>	<b>0</b>	<b>512,675</b>
<b>Item</b>	<b>2221</b>	Data Processing and application development and associated expenditure	557,440	-44,765	512,675	0	512,675	0	512,675
<b>Chapter</b>	<b>23</b>	<b>Movable property and Current Operating expenditure</b>	<b>500,105</b>	<b>143,130</b>	<b>643,235</b>	<b>0</b>	<b>643,235</b>	<b>-119,950</b>	<b>523,285</b>
<b>Article</b>	<b>231</b>	<b>Furniture, Materials and Technical Installations</b>	<b>169,110</b>	<b>145,000</b>	<b>314,110</b>	<b>0</b>	<b>314,110</b>	<b>-111,050</b>	<b>203,060</b>
<b>Item</b>	<b>2311</b>	Furniture, Materials and Technical Installations and associated expenditure	169,110	145,000	314,110	0	314,110	-111,050	203,060
<b>Article</b>	<b>232</b>	<b>Current Operating expenditure</b>	<b>330,995</b>	<b>-1,870</b>	<b>329,125</b>	<b>0</b>	<b>329,125</b>	<b>-8,900</b>	<b>320,225</b>
<b>Item</b>	<b>2321</b>	Office Supplies and Other Current Operating expenditure	330,995	-1,870	329,125	0	329,125	-8,900	320,225
<b>Title</b>	<b>3</b>	<b>PROGRAMME SUPPORT EXPENDITURE</b>	<b>7,878,995</b>	<b>-488,850</b>	<b>7,390,145</b>	<b>0</b>	<b>7,390,145</b>	<b>-122,005</b>	<b>7,268,140</b>
<b>Chapter</b>	<b>31</b>	<b>Programme Management expenditure</b>	<b>1,556,570</b>	<b>-697,175</b>	<b>859,395</b>	<b>0</b>	<b>859,395</b>	<b>-53,080</b>	<b>806,315</b>
<b>Article</b>	<b>311</b>	<b>Communication, Information and ICT expenditure related to the Management of Delegated Programmes</b>	<b>781,880</b>	<b>-232,510</b>	<b>549,370</b>	<b>0</b>	<b>549,370</b>	<b>-12,900</b>	<b>536,470</b>
<b>Item</b>	<b>3111</b>	Communication, Information, Publications, Linguistic Services and Training Courses for the Management of Programmes and associated expenses	275,215	-223,650	51,565	0	51,565	-12,900	38,665
<b>Item</b>	<b>3112</b>	ICT Infrastructure, Environment and Systems related to the Programme Management and associated expenses	506,665	-8,860	497,805	0	497,805	0	497,805
<b>Article</b>	<b>312</b>	<b>External Audits, Missions and Other expenses related to the Management of Delegated Programmes</b>	<b>774,690</b>	<b>-464,665</b>	<b>310,025</b>	<b>0</b>	<b>310,025</b>	<b>-40,180</b>	<b>269,845</b>
<b>Item</b>	<b>3121</b>	External Audits	50,000	-47,655	2,345	0	2,345	10,260	12,605
<b>Item</b>	<b>3122</b>	Missions and Other expenses related to the Administrative Management of Programmes	724,690	-417,010	307,680	0	307,680	-50,440	257,240
<b>Chapter</b>	<b>32</b>	<b>Common Support Services expenditure</b>	<b>6,322,425</b>	<b>208,325</b>	<b>6,530,750</b>	<b>0</b>	<b>6,530,750</b>	<b>-68,925</b>	<b>6,461,825</b>
<b>Article</b>	<b>321</b>	<b>Common Support Services and Evaluation Platform – Building expenditure</b>	<b>5,418,730</b>	<b>410,675</b>	<b>5,829,405</b>	<b>0</b>	<b>5,829,405</b>	<b>-512,230</b>	<b>5,317,175</b>
<b>Item</b>	<b>3211</b>	Building Rent / Usufruct instalments, Building charges and associated expenses for the Common Support Services and Evaluation Platform	5,418,730	410,675	5,829,405	0	5,829,405	-512,230	5,317,175
<b>Article</b>	<b>322</b>	<b>Common Support Services and Evaluation Platform – ICT, Logistics, Information and Current Operating expenditure</b>	<b>678,695</b>	<b>-13,850</b>	<b>664,845</b>	<b>0</b>	<b>664,845</b>	<b>443,305</b>	<b>1,108,150</b>
<b>Item</b>	<b>3221</b>	ICT, Logistics, Acquisition and Provision of Information, Current Operating expenditure and associated costs	678,695	-13,850	664,845	0	664,845	443,305	1,108,150
<b>Article</b>	<b>323</b>	<b>Meetings of Experts</b>	<b>225,000</b>	<b>-188,500</b>	<b>36,500</b>	<b>0</b>	<b>36,500</b>	<b>0</b>	<b>36,500</b>
<b>Item</b>	<b>3231</b>	Meetings of Experts and associated costs	225,000	-188,500	36,500	0	36,500	0	36,500

## 2.2. Budget Implementation

### 2.2.1. Implementation of 2020 commitment and payment appropriations – fund source C1

Despite the particular working conditions linked to the measures put in place in the context of the COVID-19 pandemic, the Agency managed to maintain a high rate of implementation in both commitment and payment appropriations. Indeed, the overall implementation rate reaches 99.5% in commitment appropriations (99,95% in 2019) and 90.1% in payment appropriations (90,99% in 2019). Only 0.5% (€ 364,848) of the commitment appropriations remains unused and 9,9% (€ 7,862,757) of the non-differentiated appropriations are carried forward to 2021 to cover the payment of services/goods delivered in 2020 but not invoiced at the end of December or to be delivered early 2021.

Out of the € 7,862,757 carried forward:

- € 3,636,459 concern the budget line 3211 including the rent and building charges for the evaluation platform that OIB did not invoice in 2020,
- € 1,922,623 concern the budget 2111, more specifically the part of the building charges not yet invoiced by OIB and the security expenses still to be invoiced by DG HR.
- € 631,286 relate mainly to installation of audio-visual equipment in the evaluation platform that will be done in 2021 and to maintenance costs not yet invoiced in December 2020.

The total budget amounts to € 79,709,765 out of which € 79,344,917 are committed and € 71,482,160 are paid. Appropriations are distributed as follows:

- 75,94% on title 1 "Staff expenditure" (+0.5% compared to 2019);
- 14,94% on title 2 "Infrastructure and operating expenditure" (-0.24% compared to 2019);
- 9,12% on title 3 "Programme support expenditure" (-0.29% compared to 2019).

As regards title 1, 94,45% (+0.5% compared to 2019) of the amount committed covers the remuneration, allowances and charges of the staff (interim supportive agents and trainees excluded). 185 temporary agents and 596 contract agents were employed at the end of December 2020 equivalent to 95% of the authorised positions. 4.60% of the committed amount is related to professional development and social expenditure. The remaining balance concerns the use of "interimaires" to compensate for long-term absences, parental leave and part-time work.

With respect to title 2, the building expenditure (rent/usufruct instalments, building charges and associated costs) and the ICT expenditure (IT equipment and services) represent respectively 68.48% (-1.3% compared to 2019) and 27.13% (+0.6% compared to 2019) of the amount committed under this title. The remaining amount concerns movable property and current operating expenditure. The ratios are stables compared to last year.

As regards title 3, 88.91% (81.55% in 2019) of the amount is committed to cover the expenditure related to the provision of administrative and logistical support services to participants, Commission services, other agencies and joint undertakings. The expenditure consists mainly in building expenses and ICT expenses incurred for the provision of Common Support Services and the management of the Evaluation Platform.

The programme management expenditure represents 11.09% (18.45% in 2019) of the amount committed under this title and relates to communication activities, ICT environment, audits of

FP7 beneficiaries carried out by external contractors and missions carried out as part of the management of projects subsidised by the Agency. The needs related to this chapter are reduced compared to last year due to the COVID-19 pandemic.

The detailed budget implementation is provided in the table hereafter.

Expenditure Titles, Chapters, Articles and Items	Official Name of the Expenditure Budget Lines	Appropriations 2020 (C1)	Commitment Appropriations (CA)				Payment Appropriations (PA)				
			Implemented Commitment appropriations		Unused Commitment appropriations		Implemented Payment appropriations		Outstanding RAL to carry forward to 2021		
			value	%	value	%	value	%	value	%	
		A	B	C = B/A	D = A-B	E = D/A	F	G = F/A	H = B-F	I = H/B	
<b>TOTAL EXPENDITURE</b>		<b>79,709,765.00</b>	<b>79,344,916.52</b>	<b>99.5%</b>	<b>364,848.48</b>	<b>0.5%</b>	<b>71,482,159.69</b>	<b>90.1%</b>	<b>7,862,756.83</b>	<b>9.9%</b>	
<b>Title</b>	<b>1</b>	<b>STAFF EXPENDITURE</b>	<b>60,529,435.00</b>	<b>60,490,292.69</b>	<b>99.9%</b>	<b>39,142.31</b>	<b>0.1%</b>	<b>60,082,231.31</b>	<b>99.3%</b>	<b>408,061.38</b>	<b>0.7%</b>
<b>Chapter</b>	<b>11</b>	<b>Remunerations, Allowances and Charges</b>	<b>57,747,855.00</b>	<b>57,725,904.96</b>	<b>100.0%</b>	<b>21,950.04</b>	<b>0.0%</b>	<b>57,627,042.51</b>	<b>99.8%</b>	<b>98,862.45</b>	<b>0.2%</b>
<b>Article</b>	<b>111</b>	<b>Staff occupying an employment in the establishment plan</b>	<b>22,907,245.00</b>	<b>22,900,070.89</b>	<b>100.0%</b>	<b>7,174.11</b>	<b>0.0%</b>	<b>22,900,070.89</b>	<b>100.0%</b>	<b>0.00</b>	<b>-</b>
Item	1111	Temporary Agents - Remuneration, Allowances and Charges	22,907,245.00	22,900,070.89	100.0%	7,174.11	0.0%	22,900,070.89	100.0%	0.00	-
<b>Article</b>	<b>112</b>	<b>Contract Agents</b>	<b>34,264,010.00</b>	<b>34,258,373.05</b>	<b>100.0%</b>	<b>5,636.95</b>	<b>0.0%</b>	<b>34,258,373.05</b>	<b>100.0%</b>	<b>0.00</b>	<b>-</b>
Item	1121	Contract Agents - Remuneration, Allowances and Charges	34,264,010.00	34,258,373.05	100.0%	5,636.95	0.0%	34,258,373.05	100.0%	0.00	-
<b>Article</b>	<b>113</b>	<b>Other Staff Remunerations, Allowances and Charges</b>	<b>576,600.00</b>	<b>567,461.02</b>	<b>98.4%</b>	<b>9,138.98</b>	<b>1.6%</b>	<b>468,598.57</b>	<b>82.6%</b>	<b>98,862.45</b>	<b>17.4%</b>
Item	1131	Seconded National Experts - Allowances and Charges	p.m.	p.m.	-	p.m.	-	p.m.	-	p.m.	-
Item	1132	Interim supportive agents and Trainees	576,600.00	567,461.02	98.4%	9,138.98	1.6%	468,598.57	82.6%	98,862.45	17.4%
<b>Chapter</b>	<b>12</b>	<b>Professional Development and Social expenditure</b>	<b>2,781,580.00</b>	<b>2,764,387.73</b>	<b>99.4%</b>	<b>17,192.27</b>	<b>0.6%</b>	<b>2,455,188.80</b>	<b>88.8%</b>	<b>309,198.93</b>	<b>11.2%</b>
<b>Article</b>	<b>121</b>	<b>Specific Staff-related Charges, Support Services for the management of Staff Rights and Payroll, Charges relating to Recruitment and Change of Personnel</b>	<b>1,989,640.00</b>	<b>1,980,015.00</b>	<b>99.5%</b>	<b>9,625.00</b>	<b>0.5%</b>	<b>1,886,448.18</b>	<b>95.3%</b>	<b>93,566.82</b>	<b>4.7%</b>
Item	1211	Specific Staff-related Charges, Support Services for the management of Staff Rights and Payroll, Charges relating to Recruitment and Change of Personnel	1,989,640.00	1,980,015.00	99.5%	9,625.00	0.5%	1,886,448.18	95.3%	93,566.82	4.7%
<b>Article</b>	<b>122</b>	<b>Professional and Personal Development and Social expenses for Staff</b>	<b>775,440.00</b>	<b>768,466.23</b>	<b>99.1%</b>	<b>6,973.77</b>	<b>0.9%</b>	<b>553,736.68</b>	<b>72.1%</b>	<b>214,729.55</b>	<b>27.9%</b>
Item	1221	Training Courses for the Professional and Personal Development of Staff	363,715.00	356,742.38	98.1%	6,972.62	1.9%	315,712.12	88.5%	41,030.26	11.5%
Item	1222	Missions related to the Professional and Personal Development of Staff	14,155.00	14,155.00	100.0%	0.00	0.0%	9,615.62	67.9%	4,539.38	32.1%
Item	1223	Medical Service	178,225.00	178,225.00	100.0%	0.00	0.0%	118,058.93	66.2%	60,166.07	33.8%
Item	1224	Mobility and Other Social expenses	219,345.00	219,343.85	100.0%	1.15	0.0%	110,350.01	50.3%	108,993.84	49.7%
<b>Article</b>	<b>123</b>	<b>Representation expenses, Events and Internal meetings</b>	<b>16,500.00</b>	<b>15,906.50</b>	<b>96.4%</b>	<b>593.50</b>	<b>3.6%</b>	<b>15,003.94</b>	<b>94.3%</b>	<b>902.56</b>	<b>5.7%</b>
Item	1231	Representation expenses, Events and Internal meetings	16,500.00	15,906.50	96.4%	593.50	3.6%	15,003.94	94.3%	902.56	5.7%

Expenditure Titles, Chapters, Articles and Items	Official Name of the Expenditure Budget Lines		Appropriations 2020 (C1)	Implemented Commitment appropriations		Unused Commitment appropriations		Implemented Payment appropriations		Outstanding RAL to carry forward to 2021	
				value	%	value	%	value	%	value	%
				A	B	C = B/A	D = A-B	E = D/A	F	G = F/A	H = B-F
<b>Title</b>	<b>2</b>	<b>INFRASTRUCTURE AND OPERATING EXPENDITURE</b>	<b>11,912,190.00</b>	<b>11,717,095.85</b>	<b>98.4%</b>	<b>195,094.15</b>	<b>1.6%</b>	<b>8,850,186.10</b>	<b>75.5%</b>	<b>2,866,909.75</b>	<b>24.5%</b>
<b>Chapter</b>	<b>21</b>	<b>Building expenditure</b>	<b>8,157,115.00</b>	<b>8,087,153.29</b>	<b>99.1%</b>	<b>69,961.71</b>	<b>0.9%</b>	<b>6,094,530.78</b>	<b>75.4%</b>	<b>1,992,622.51</b>	<b>24.6%</b>
<b>Article</b>	<b>211</b>	<b>Rent / Usufruct instalments and Building Charges</b>	<b>8,157,115.00</b>	<b>8,087,153.29</b>	<b>99.1%</b>	<b>69,961.71</b>	<b>0.9%</b>	<b>6,094,530.78</b>	<b>75.4%</b>	<b>1,992,622.51</b>	<b>24.6%</b>
Item	2111	Rent / Usufruct instalments, Building Charges and associated expenses	8,157,115.00	8,087,153.29	99.1%	69,961.71	0.9%	6,094,530.78	75.4%	1,992,622.51	24.6%
<b>Chapter</b>	<b>22</b>	<b>ICT expenditure</b>	<b>3,231,790.00</b>	<b>3,141,335.52</b>	<b>97.2%</b>	<b>90,454.48</b>	<b>2.8%</b>	<b>2,505,594.76</b>	<b>79.8%</b>	<b>635,740.76</b>	<b>20.2%</b>
<b>Article</b>	<b>221</b>	<b>ICT Environment</b>	<b>2,719,115.00</b>	<b>2,628,660.52</b>	<b>96.7%</b>	<b>90,454.48</b>	<b>3.3%</b>	<b>2,240,231.89</b>	<b>85.2%</b>	<b>388,428.63</b>	<b>14.8%</b>
Item	2211	ICT Environment (Infrastructure, Systems and Services)	2,719,115.00	2,628,660.52	96.7%	90,454.48	3.3%	2,240,231.89	85.2%	388,428.63	14.8%
<b>Article</b>	<b>222</b>	<b>Data Processing and application development</b>	<b>512,675.00</b>	<b>512,675.00</b>	<b>100.0%</b>	<b>0.00</b>	<b>0.0%</b>	<b>265,362.87</b>	<b>51.8%</b>	<b>247,312.13</b>	<b>48.2%</b>
Item	2221	Data Processing and application development and associated expenditure	512,675.00	512,675.00	100.0%	0.00	0.0%	265,362.87	51.8%	247,312.13	48.2%
<b>Chapter</b>	<b>23</b>	<b>Movable property and Current Operating expenditure</b>	<b>523,285.00</b>	<b>488,607.04</b>	<b>93.4%</b>	<b>34,677.96</b>	<b>6.6%</b>	<b>250,060.56</b>	<b>51.2%</b>	<b>238,546.48</b>	<b>48.8%</b>
<b>Article</b>	<b>231</b>	<b>Furniture, Materials and Technical Installations</b>	<b>203,060.00</b>	<b>203,058.63</b>	<b>100.0%</b>	<b>1.37</b>	<b>0.0%</b>	<b>48,243.94</b>	<b>23.8%</b>	<b>154,814.69</b>	<b>76.2%</b>
Item	2311	Furniture, Materials and Technical Installations and associated expenditure	203,060.00	203,058.63	100.0%	1.37	0.0%	48,243.94	23.8%	154,814.69	76.2%
<b>Article</b>	<b>232</b>	<b>Current Operating expenditure</b>	<b>320,225.00</b>	<b>285,548.41</b>	<b>89.2%</b>	<b>34,676.59</b>	<b>10.8%</b>	<b>201,816.62</b>	<b>70.7%</b>	<b>83,731.79</b>	<b>29.3%</b>
Item	2321	Office Supplies and Other Current Operating expenditure	320,225.00	285,548.41	89.2%	34,676.59	10.8%	201,816.62	70.7%	83,731.79	29.3%

Expenditure Titles, Chapters, Articles and Items	Official Name of the Expenditure Budget Lines		Appropriations 2020 (C1)	Implemented Commitment appropriations		Unused Commitment appropriations		Implemented Payment appropriations		Outstanding RAL to carry forward to 2021	
				value	%	value	%	value	%	value	%
				A	B	C = B/A	D = A-B	E = D/A	F	G = F/A	H = B-F
<b>Title</b>	<b>3</b>	<b>PROGRAMME SUPPORT EXPENDITURE</b>	<b>7,268,140.00</b>	<b>7,137,527.98</b>	<b>98.2%</b>	<b>130,612.02</b>	<b>1.8%</b>	<b>2,549,742.28</b>	<b>35.7%</b>	<b>4,587,785.70</b>	<b>64.3%</b>
<b>Chapter</b>	<b>31</b>	<b>Programme Management expenditure</b>	<b>806,315.00</b>	<b>801,176.44</b>	<b>99.4%</b>	<b>5,138.56</b>	<b>0.6%</b>	<b>481,136.62</b>	<b>60.1%</b>	<b>320,039.82</b>	<b>39.9%</b>
<b>Article</b>	<b>311</b>	<b>Communication, Information and ICT expenditure related to the Management of Delegated Programmes</b>	<b>536,470.00</b>	<b>536,463.37</b>	<b>100.0%</b>	<b>6.63</b>	<b>0.0%</b>	<b>329,207.57</b>	<b>61.4%</b>	<b>207,255.80</b>	<b>38.6%</b>
Item	3111	Communication, Information, Publications, Linguistic Services and Training Courses for the Management of Programmes and associated expenses	38,665.00	38,661.57	100.0%	3.43	0.0%	36,692.55	94.9%	1,969.02	5.1%
Item	3112	ICT Infrastructure, Environment and Systems related to the Programme Management and associated expenses	497,805.00	497,801.80	100.0%	3.20	0.0%	292,515.02	58.8%	205,286.78	41.2%
<b>Article</b>	<b>312</b>	<b>External Audits, Missions and Other expenses related to the Management of Delegated Programmes</b>	<b>269,845.00</b>	<b>264,713.07</b>	<b>98.1%</b>	<b>5,131.93</b>	<b>1.9%</b>	<b>151,929.05</b>	<b>57.4%</b>	<b>112,784.02</b>	<b>42.6%</b>
Item	3121	External Audits	12,605.00	7,473.07	59.3%	5,131.93	40.7%	1,592.34	21.3%	5,880.73	78.7%
Item	3122	Missions and Other expenses related to the Administrative Management of Programmes	257,240.00	257,240.00	100.0%	0.00	0.0%	150,336.71	58.4%	106,903.29	41.6%
<b>Chapter</b>	<b>32</b>	<b>Common Support Services expenditure</b>	<b>6,461,825.00</b>	<b>6,336,351.54</b>	<b>98.1%</b>	<b>125,473.46</b>	<b>1.9%</b>	<b>2,068,605.66</b>	<b>32.6%</b>	<b>4,267,745.88</b>	<b>67.4%</b>
<b>Article</b>	<b>321</b>	<b>Common Support Services and Evaluation Platform – Building expenditure</b>	<b>5,317,175.00</b>	<b>5,317,170.54</b>	<b>100.0%</b>	<b>4.46</b>	<b>0.0%</b>	<b>1,680,711.06</b>	<b>31.6%</b>	<b>3,636,459.48</b>	<b>68.4%</b>
Item	3211	Building Rent / Usufruct instalments, Building charges and associated expenses for the Common Support Services and Evaluation Platform	5,317,175.00	5,317,170.54	100.0%	4.46	0.0%	1,680,711.06	31.6%	3,636,459.48	68.4%
<b>Article</b>	<b>322</b>	<b>Common Support Services and Evaluation Platform – ICT, Logistics, Information and Current Operating expenditure</b>	<b>1,108,150.00</b>	<b>991,912.82</b>	<b>89.5%</b>	<b>116,237.18</b>	<b>10.5%</b>	<b>360,626.42</b>	<b>36.4%</b>	<b>631,286.40</b>	<b>63.6%</b>
Item	3221	ICT, Logistics, Acquisition and Provision of Information, Current Operating expenditure and associated costs	1,108,150.00	991,912.82	89.5%	116,237.18	10.5%	360,626.42	36.4%	631,286.40	63.6%
<b>Article</b>	<b>323</b>	<b>Meetings of Experts</b>	<b>36,500.00</b>	<b>27,268.18</b>	<b>74.7%</b>	<b>9,231.82</b>	<b>25.3%</b>	<b>27,268.18</b>	<b>100.0%</b>	<b>0.00</b>	<b>-</b>
Item	3231	Meetings of Experts and associated costs	36,500.00	27,268.18	74.7%	9,231.82	25.3%	27,268.18	100.0%	0.00	-





### **2.2.2. Implementation of commitment and payment appropriations carried over from 2019 – Fund source C8**

The 2019 appropriations that were carried forward to 2020 (C8 appropriations in 2021) amount to € 6,790,091.85. Out of this amount € 6,620,609.92, equivalent to 97.5% (95% in 2019) of the carried over appropriations, are paid and € 169,481.93 are not used and consequently cancelled.

The implementation rate of C8 appropriations carried over has improved with a further 2,5% in 2020 compared to 2019. The reinforced monitoring put in place since 2017 has helped to reduce the rate of cancelled appropriations from 22% in 2016 to 2,5% in 2020.

On title 1 "Staff expenditure", the unused appropriations carried over represent € 56,234 (16% of the appropriations carried over on this title). It stems mainly from an under implementation on the budget lines 1132 "Interim supportive agents and trainees", 1211 "Specific Staff-related Charges, Support Services for the management of Staff Rights and Payroll, Charges relating to Recruitment and Change of Personnel" and 1221 "Training courses for the professional and personal development of staff" for the following reason:

- Line 1132: the days actually worked by interim support staff and invoiced are less than the number of working days originally ordered,
- Line 1211: the statement of expenses received by PMO and the Medical Service for certain services provided in 2019 is lower than our estimates,
- Line 1221: some optional services foreseen in some contracts signed in 2019 were finally not provided, some staff members have not claimed in 2020 for the reimbursement of their external training authorised in 2019,

The cancellation of appropriations on the title 2 "Infrastructure and operating expenditure" represents 2.5% of the total carried over amount and equals € 46,874€. Out of this amount, € 11,569 concern the building expenditure, € 27,149 ICT expenditure, the balance is split between different lines and amounts are not significant.

With respect to chapter 21, the actual costs invoiced by OIB and DG HR for the security services is lower than expected. The amount is immaterial compared the appropriations carried over.

With regard to chapter 22 "ICT expenditure", the actual costs invoiced by DG DIGIT for IT services is lower than expected; the number of documents printed was also lower than estimated and part of the amount foreseen for the external support for the audio-visual equipment has not been used.

On title 3 "Programme support expenditure", the unused carried over appropriations amount to € 66,373.91 (1.5% of the appropriations carried over on this title). The cancellation of appropriations concerns mainly the following budget lines:

- 3111 " Communication, Information, Publications, Linguistic Services and Training Courses for the Management of Programmes and associated expenses": € 15,920.84 have not been used because reimbursements to the participants to the AAAS symposium were lower than the amount committed.
- 3122 "Missions and Other expenses related to the Administrative Management of Programmes": € 14,208.24 were not used because services in one legal assistance contract were partially cancelled as the Agency won the case.
- 3221 "CT, Logistics, Acquisition and Provision of Information, Current Operating expenditure and associated costs": € 21,319.70 are left for the same reasons mentioned above with respect to chapter 22 "ICT expenditure".

The detailed budget implementation is provided in the table hereafter.

Expenditure Titles, Chapters, Articles and Items	Official Name of the Expenditure Budget Lines	Appropriations 2020 (C8) carried over from 2019	Implemented Payment appropriations		Cancellation unused appropriations (carried over from 2019)		
			value	%	value	%	
		A	B	C = B/A			
<b>TOTAL EXPENDITURE</b>		<b>6,790,091.85</b>	<b>6,620,609.92</b>	<b>97.5%</b>	<b>169,481.93</b>	<b>2.5%</b>	
<b>Title</b>	<b>1</b>	<b>STAFF EXPENDITURE</b>	<b>349,280.74</b>	<b>293,046.59</b>	<b>83.9%</b>	<b>56,234.15</b>	<b>16.1%</b>
<b>Chapter</b>	<b>11</b>	<b>Remunerations, Allowances and Charges</b>	<b>154,271.78</b>	<b>141,375.77</b>	<b>91.6%</b>	<b>12,896.01</b>	<b>8.4%</b>
<b>Article</b>	<b>111</b>	<b>Staff occupying an employment in the establishment plan</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>
Item	1111	Temporary Agents - Remuneration, Allowances and Charges	0.00	0.00	-	0.00	-
<b>Article</b>	<b>112</b>	<b>Contract Agents</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>
Item	1121	Contract Agents - Remuneration, Allowances and Charges	0.00	0.00	-	0.00	-
<b>Article</b>	<b>113</b>	<b>Other Staff Remunerations, Allowances and Charges</b>	<b>154,271.78</b>	<b>141,375.77</b>	<b>91.6%</b>	<b>12,896.01</b>	<b>8.4%</b>
Item	1131	Seconded National Experts - Allowances and Charges	p.m.	p.m.	-	p.m.	-
Item	1132	Interim supportive agents and Trainees	154,271.78	141,375.77	91.6%	12,896.01	8.4%
<b>Chapter</b>	<b>12</b>	<b>Professional Development and Social expenditure</b>	<b>195,008.96</b>	<b>151,670.82</b>	<b>77.8%</b>	<b>43,338.14</b>	<b>22.2%</b>
<b>Article</b>	<b>121</b>	<b>Specific Staff-related Charges, Support Services for the management of Staff Rights and Payroll, Charges relating to Recruitment and Change of Personnel</b>	<b>48,622.28</b>	<b>31,617.33</b>	<b>65.0%</b>	<b>17,004.95</b>	<b>35.0%</b>
Item	1211	Specific Staff-related Charges, Support Services for the management of Staff Rights and Payroll, Charges relating to Recruitment and Change of Personnel	48,622.28	31,617.33	65.0%	17,004.95	35.0%
<b>Article</b>	<b>122</b>	<b>Professional and Personal Development and Social expenses for Staff</b>	<b>144,916.72</b>	<b>119,949.08</b>	<b>82.8%</b>	<b>24,967.64</b>	<b>17.2%</b>
Item	1221	Training Courses for the Professional and Personal Development of Staff	64,319.73	41,637.47	64.7%	22,682.26	35.3%
Item	1222	Missions related to the Professional and Personal Development of Staff	4,894.92	2,609.54	53.3%	2,285.38	46.7%
Item	1223	Medical Service	60,153.00	60,153.00	100.0%	0.00	0.0%
Item	1224	Mobility and Other Social expenses	15,549.07	15,549.07	100.0%	0.00	0.0%
<b>Article</b>	<b>123</b>	<b>Representation expenses, Events and Internal meetings</b>	<b>1,469.96</b>	<b>104.41</b>	<b>7.1%</b>	<b>1,365.55</b>	<b>92.9%</b>
Item	1231	Representation expenses, Events and Internal meetings	1,469.96	104.41	7.1%	1,365.55	92.9%
<b>Title</b>	<b>2</b>	<b>INFRASTRUCTURE AND OPERATING EXPENDITURE</b>	<b>1,904,009.13</b>	<b>1,857,135.26</b>	<b>97.5%</b>	<b>46,873.87</b>	<b>2.5%</b>
<b>Chapter</b>	<b>21</b>	<b>Building expenditure</b>	<b>1,014,302.12</b>	<b>1,002,733.20</b>	<b>98.9%</b>	<b>11,568.92</b>	<b>1.1%</b>
<b>Article</b>	<b>211</b>	<b>Rent / Usufruct instalments and Building Charges</b>	<b>1,014,302.12</b>	<b>1,002,733.20</b>	<b>98.9%</b>	<b>11,568.92</b>	<b>1.1%</b>
Item	2111	Rent / Usufruct instalments, Building Charges and associated expenses	1,014,302.12	1,002,733.20	98.9%	11,568.92	1.1%
<b>Chapter</b>	<b>22</b>	<b>ICT expenditure</b>	<b>800,681.65</b>	<b>773,532.32</b>	<b>96.6%</b>	<b>27,149.33</b>	<b>3.4%</b>
<b>Article</b>	<b>221</b>	<b>ICT Environment</b>	<b>558,557.38</b>	<b>531,408.05</b>	<b>95.1%</b>	<b>27,149.33</b>	<b>4.9%</b>
Item	2211	ICT Environment (Infrastructure, Systems and Services)	558,557.38	531,408.05	95.1%	27,149.33	4.9%
<b>Article</b>	<b>222</b>	<b>Data Processing and application development</b>	<b>242,124.27</b>	<b>242,124.27</b>	<b>100.0%</b>	<b>0.00</b>	<b>0.0%</b>
Item	2221	Data Processing and application development and associated expenditure	242,124.27	242,124.27	100.0%	0.00	0.0%
<b>Chapter</b>	<b>23</b>	<b>Movable property and Current Operating expenditure</b>	<b>89,025.36</b>	<b>80,869.74</b>	<b>90.8%</b>	<b>8,155.62</b>	<b>9.2%</b>
<b>Article</b>	<b>231</b>	<b>Furniture, Materials and Technical Installations</b>	<b>38,875.60</b>	<b>33,530.84</b>	<b>86.3%</b>	<b>5,344.76</b>	<b>13.7%</b>
Item	2311	Furniture, Materials and Technical Installations and associated expenditure	38,875.60	33,530.84	86.3%	5,344.76	13.7%
<b>Article</b>	<b>232</b>	<b>Current Operating expenditure</b>	<b>50,149.76</b>	<b>47,338.90</b>	<b>94.4%</b>	<b>2,810.86</b>	<b>5.6%</b>
Item	2321	Office Supplies and Other Current Operating expenditure	50,149.76	47,338.90	94.4%	2,810.86	5.6%
<b>Title</b>	<b>3</b>	<b>PROGRAMME SUPPORT EXPENDITURE</b>	<b>4,536,801.98</b>	<b>4,470,428.07</b>	<b>98.5%</b>	<b>66,373.91</b>	<b>1.5%</b>
<b>Chapter</b>	<b>31</b>	<b>Programme Management expenditure</b>	<b>450,529.11</b>	<b>414,732.30</b>	<b>92.1%</b>	<b>35,796.81</b>	<b>7.9%</b>
<b>Article</b>	<b>311</b>	<b>Communication, Information and ICT expenditure related to the Management of Delegated Programmes</b>	<b>209,184.58</b>	<b>193,263.74</b>	<b>92.4%</b>	<b>15,920.84</b>	<b>7.6%</b>
Item	3111	Communication, Information, Publications, Linguistic Services and Training Courses for the Management of Programmes and associated expenses	31,810.55	15,889.71	50.0%	15,920.84	50.0%
Item	3112	ICT Infrastructure, Environment and Systems related to the Programme Management and associated expenses	177,374.03	177,374.03	100.0%	0.00	0.0%
<b>Article</b>	<b>312</b>	<b>External Audits, Missions and Other expenses related to the Management of Delegated Programmes</b>	<b>241,344.53</b>	<b>221,468.56</b>	<b>91.8%</b>	<b>19,875.97</b>	<b>8.2%</b>
Item	3121	External Audits	94,811.88	89,144.15	94.0%	5,667.73	6.0%
Item	3122	Missions and Other expenses related to the Administrative Management of Programmes	146,532.65	132,324.41	90.3%	14,208.24	9.7%
<b>Chapter</b>	<b>32</b>	<b>Common Support Services expenditure</b>	<b>4,086,272.87</b>	<b>4,055,695.77</b>	<b>99.3%</b>	<b>30,577.10</b>	<b>0.7%</b>
<b>Article</b>	<b>321</b>	<b>Common Support Services and Evaluation Platform – Building expenditure</b>	<b>3,851,019.89</b>	<b>3,849,587.67</b>	<b>100.0%</b>	<b>1,432.22</b>	<b>0.0%</b>
Item	3211	Building Rent / Usufruct instalments, Building charges and associated expenses for the Common Support Services and Evaluation Platform	3,851,019.89	3,849,587.67	100.0%	1,432.22	0.0%
<b>Article</b>	<b>322</b>	<b>Common Support Services and Evaluation Platform – ICT, Logistics, Information and Current Operating expenditure</b>	<b>211,843.90</b>	<b>190,524.20</b>	<b>89.9%</b>	<b>21,319.70</b>	<b>10.1%</b>
Item	3221	ICT, Logistics, Acquisition and Provision of Information, Current Operating expenditure and associated costs	211,843.90	190,524.20	89.9%	21,319.70	10.1%
<b>Article</b>	<b>323</b>	<b>Meetings of Experts</b>	<b>23,409.08</b>	<b>15,583.90</b>	<b>66.6%</b>	<b>7,825.18</b>	<b>33.4%</b>
Item	3231	Meetings of Experts and associated costs	23,409.08	15,583.90	66.6%	7,825.18	33.4%

## 2.3. Budget Revenue

Income Budget Line	Type of revenue	Budget 2020	Amendments	Final Budget	Entitlements established	Revenue received	Outstanding at year end
2000	European Commission subsidy	80,544,799	-835,034	79,709,765	79,208,857	79,208,857	0
4000	revenues accruing from other EU Bodies	p.m.		p.m.	457,310	457,310	0
9000	Miscellaneous revenue	p.m.		p.m.	210,321	198,720	11,601
<b>TOTAL</b>		<b>80,544,799</b>	<b>-835,034</b>	<b>79,709,765</b>	<b>79,876,488</b>	<b>79,864,887</b>	<b>11,601</b>

In accordance with Article 5 of the Standard Financial regulation for Executive Agencies, the revenue of the Agency shall comprise the grant awarded by the Commission and any other revenue, including assigned revenue within the meaning of Article 15 thereof.

The balancing subsidy paid by DG RTD in 2020 amounts to € 79,208,857

The revenue accruing from other EU Bodies concerns the amount of the rent that REA has re-invoiced to ERCEA following an agreement between the two agencies. It corresponds to the surface put at the disposal of ERCEA for the period from 19/11/2019 to 23/09/2020. The debit note issued at the end of December 2019 was settled in January 2020.

The miscellaneous revenue relates to the recovery of:

- amounts overpaid to the OIB and Medical Service under the SLAs for the year 2019 and subsequently recovered: € 157,464
- legal costs incurred by the agency in the context of a legal proceeding against beneficiaries of a grant granted on the operational budget and to be recovered from the beneficiaries: € 26,250
- recovery of amounts overpaid to contractors: € 26,442
- penalties against a contractor: € 165

A part of this revenue (€ 11,601) was not cashed at the end of December.

## 2.4. Glossary and Abbreviations

Term	Definition
ABAC	Name given to the Commission's accounting system which, since 2005, has been enriched by accrual accounting rules. Apart from the cash-based budgetary accounts, the Commission produces accrual-based accounts which recognise revenue when earned, rather than when collected. Expenses are recognised when incurred rather than when paid. This contrasts with cash basis budgetary accounting that recognises transactions and other events only when cash is received or paid.
Accounting	The act of recording and reporting financial transactions, including the creation of the transaction, its recognition, processing, and summarisation in the financial statements.
Administrative appropriations	Administrative appropriations cover the running costs of the Institutions and entities (staff, buildings, office equipment).
Adjustment	Amending budget or transfer of funds from one budget item to another
Adopted budget	The adopted budget approved by the REA Steering Committee (in line with the budget on the budget line in the general EU budget covering the subsidy to the Agency, as approved by the Budgetary Authority). Cf. Budget.
Agencies	EU bodies having a distinct legal personality, and to whom budget implementing powers may be delegated under strict conditions. They are subject to a distinct discharge from the discharge authority.
Amending budget	Decision adopted during the budget year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.
Annuality	The budgetary principle according to which expenditure and revenue is programmed and authorised for one year, starting on 1 January and ending on 31 December.
Appropriations	The budget forecasts both commitments (legal pledges to provide finance, provided that certain conditions are fulfilled) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ – differentiated appropriations – because multiannual programmes and projects are usually fully committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses. Non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments for which commitment appropriations equal payment appropriations.
Assigned revenue External/Internal	Dedicated revenue received to finance specific items of expenditure. Main sources of external assigned revenue are <i>financial contributions from third countries to programmes financed by the Union</i> . <i>Main sources of internal assigned revenue is revenue from third parties in respect of goods, services or work supplied at their request or revenue arising from the repayment of amounts wrongly paid and revenue from the sale of publications and films, including those on an electronic medium.</i> The complete list of items constituting assigned revenue is given in Article 21(2) of the Financial Regulation.
Authorizing Officer (AO)	The AO is responsible in each institution for authorising revenue and expenditure operations in accordance with the principles of sound financial management and for ensuring that the requirements of legality and regularity are complied with.
Budget	Annual financial plan, drawn up according to budgetary principles, that provides forecasts and authorises, for each financial year, an estimate of future costs and revenue and expenditures and their detailed description and justification, the latter included in budgetary remarks.

Term	Definition
Budget result	The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and exchange rate differences. The resulting amount will have to be reimbursed to the funding authority as provided in the Financial Regulation for Agencies.
Budget implementation	Consumption of the budget through expenditure and revenue operations.
Budget item / Budget line / Budget position	As far as the budget structure is concerned, revenue and expenditure are shown in the budget in accordance with a binding nomenclature which reflects the nature and purpose of each item, as imposed by the budgetary authority. The individual headings (title, chapter, article or item) provide a formal description of the nomenclature.
Budgetary authority	Institutions with decisional powers on budgetary matters: the European Parliament and the Council of Ministers
Budgetary commitment	A budgetary commitment is a reservation of appropriations to cover for subsequent expenses.
Cancellation of appropriations	Unused appropriations that may no longer be used.
Carryover of appropriations	Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under strict conditions, be exceptionally carried over for use during the following year.
Commitment appropriations	Commitment appropriations cover the total cost of legal obligations (contracts, grant agreements/decisions) that could be signed in the current financial year. Article 7 FR: <i>Commitment appropriations cover the total cost in the current financial year of legal obligations (contracts, grant agreements/decisions) entered into for operations extending over more than one year.</i>
De-commitment	Cancellation of a reservation of appropriations
Differentiated appropriations	Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into for operations whose implementation extends over more than one financial year. Art. 7 FR: <i>Differentiated appropriations are entered for multiannual operations. They consist of commitment appropriations and payment appropriations.</i>
Earmarked revenue	Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution. (Cf. Assigned revenue)
Economic result	Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.
Entitlements established	Entitlements are recovery orders that the European Union must establish for collecting income.
Exchange rate difference	The difference resulting from currency exchange rates applied to the transactions concerning countries outside the euro area, or from the revaluation of assets and liabilities in foreign currency at the closure.
Expenditure	Term used to describe spending the budget from all types of funds sources.
Financial Regulation (FR)	Adopted through the ordinary legislative procedure after consulting the European Court of Auditors, this regulation lays down the rules for the establishment and implementation of the general budget of the European Union (OJ L 298, 26.10.2012, p.1)
Funds Source	Type of appropriations (e.g.: C1, C8,...)

Term	Definition
Grants	Direct financial contributions, by way of donation, from the budget in order to finance either an action intended to help achieve an objective that is part of an EU policy or the functioning of a body which pursues an aim of general European interest or has an objective forming part of an EU policy.
Implementation	Cf. Budget implementation
Income	Cf. Revenue
Legal base (basic act)	The legal base is, as a general rule, a law based on an article in the Treaty giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain Treaty articles authorise the Commission to undertake certain actions, which imply spending, without there being a further legal act.
Legal commitment	A legal commitment establishes a legal obligation towards third parties.
Non-differentiated appropriations	Non-differentiated appropriations are for operations of an annual nature. (Article 10 FR). Non-differentiated appropriations apply to administrative expenditure.
Operational appropriations	Operational appropriations finance the different policies, mainly in the form of grants or procurement.
Outstanding commitment	Legal commitments having not fully given rise to liquidation by payments. Cf. RAL
Outturn	Cf. Budgetary result
Payment	A payment is a cash disbursement to honour legal obligations.
Payment appropriations	Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years (Article 7 FR).
RAL	Sum of outstanding commitments. Outstanding commitments (or RAL, from the French ' <i>reste à liquider</i> ') are defined as the amount of appropriations committed that have not yet been paid. They stem directly from the existence of multiannual programmes and the dissociation between commitment and payment appropriations. (Cf. <i>Outstanding commitments</i> )
Recovery	The recovery order is the procedure by which the Authorising officer (AO) registers an entitlement for the Commission in order to retrieve the amount which is due. The entitlement is the right that the Commission has to claim the sum which is due by a debtor, usually a beneficiary.
Result	Cf. Outturn
Revenue	Term used to describe income from all sources financing the budget.
Rules of application	Detailed rules for the implementation of the financial regulation. They are set out in a Commission regulation adopted after consulting all institutions and cannot alter the financial regulation upon which they depend.
Surplus	Positive difference between revenue and expenditure (see budgetary result) which has to be returned to the funding authority as provided in the Financial Regulation.
Transfer	Transfers between budget lines imply the relocation of appropriations from one budget line to another, in the course of the financial year, and thereby they constitute an exception to the budgetary principle of specification. They are, however, expressly authorised by the Treaty on the Functioning of the European Union under the conditions laid down in the Financial Regulation. The FR identifies different types of transfers depending on whether they are between or within budget titles, chapters, articles or headings and require different levels of authorisation.