



Final Accounts Financial year 2015

**Research Executive
Agency**

**Financial Statements
Reports on the
Implementation of the
budget**

The REA Steering Committee approved the final accounts in its meeting on 29 June 2016.
The accounts were sent to the Commission's Accounting Officer, the 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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CERTIFICATION OF THE ACCOUNTS

Certification

The annual accounts of the Research Executive Agency (hereafter "the Agency") for the year 2015, have been prepared in accordance with Title VI of the Financial regulation of the Agency (Commission Regulation (EC) No 1653/2004) as well as the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the Agency in accordance with Article 68 of the Financial Regulation.

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

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



Paraskevi Dellopoulos

Accounting Officer

Statement of the Director

I, the undersigned, Director of the Research Executive Agency, in my capacity as authorising officer,

- Declare that the information contained in this report gives a true and fair view.
- State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgement and on the information at my disposal, such as the results of the work of ex-ante controls and the internal audits as well as the observations of the Internal Audit Service.

- Confirm that I am not aware of anything not reported here which could harm the interests of the Agency or the Commission.

Brussels,



Gilbert Gascard

Director

1. INTRODUCTION

The Research Executive Agency (REA) was set up in December 2007 by a Decision of the European Commission. The Agency assumed its autonomy in June 2009. It is located in Brussels at the following address: Place Rogier 16, COV2, BE-1049 Brussels.

In 2008, the Commission delegated to the REA the implementation of parts of the FP7 specific programmes (namely, the People, Capacities and Cooperation programmes) and for implementation of appropriations entered in the EU budget (C(2008) 3980 final).

In December 2013, the Commission extended the lifetime of the REA to 2024 and delegated to it also parts of Horizon 2020 the new Framework Programme for Research and Innovation.

The REA's new Delegation Act and its Annexes, adopted on 20 December 2013, state which parts of Horizon 2020 are delegated to the REA, which tasks are managed and how REA interacts with the parent DGs. It also details the mandate regarding Support Services.

Under the **new mandate**, the REA :

- offers administrative and logistical support services to the whole of Horizon 2020 and certain other programmes (Erasmus+, Creative Europe, Europe for Citizenship, COSME, health and consumer programmes);
- continues to manage the legacy of the FP7 actions and their successor actions under Horizon 2020 (for Marie Skłodowska-Curie Actions, Space and Security Research);
- manages a large share of the following H2020 activities which are:
 - (1) Excellent Science – Marie Skłodowska-Curie actions (DG EAC);
 - (2) Excellent Science – Strengthening research in FET – Future and emerging technologies (DG CNECT);
 - (3) LEIT – Space Research (DG GROW);
 - (4) Societal Challenge 2 – Food security, sustainable agriculture, marine & maritime research, and bio-economy (DG RTD, DG AGRI);
 - (5) Societal Challenge 6 – Europe in a changing world – inclusive, innovative and reflective societies (DG RTD, DG CNECT);
 - (6) Societal Challenge 7 – Safeguarding Secure Societies (DG HOME, DG CNECT);
 - (7) Spreading Excellence and Widening Participation (DG RTD);
 - (8) Science with and for Society (DG RTD).

The 2015 financial statements of the REA and its report on budget implementation for 2015 were prepared in conformity with:

- Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002;
- Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union;
- Commission Regulation (EC) No 1653/2004, of 21 September, on a standard financial regulation for the executive agencies pursuant to Council Regulation (EC) No 58/2003 laying down the Statute for executive agencies to be entrusted with certain tasks in the management of Community programmes, as last amended by Commission Regulation (EC) No 651/2008;
- The 18 accounting rules on accrual accounting adopted by the Accounting Officer of the Commission.

2. FINANCIAL STATEMENTS 2015

2.1. REA balance sheet as of 31.12.2015 (in euros)

ASSETS	Notes	31.12.2015	31.12.2014
NON CURRENT ASSETS	(section 2.5.2)	4.024.098	5.519.895
Intangible fixed assets	(1)	1.099.849	2.240.770
Tangible fixed assets	(2)	2.924.249	3.279.125
Land and buildings			
Plant and equipment		-	62
Computer hardware		220.591	128.784
Furniture and vehicles		61.736	67.597
Others fixtures and fittings		2.641.922	3.082.682
CURRENT ASSETS		10.998.357	10.986.725
Current receivables – non exchange receivables	(3)	581	922
Sundry receivables – other exchange receivables	(4)	152.387	125.073
Short-term receivables consolidated entities			
Exchange receivables		6.308.511	6.167.034
Accrued income	(5)	9.672	11.648
Deferred charges	(6)	2.635.180	2.621.898
Deferrals consolidated entities	(7)	3.663.658	3.533.488
Cash and cash equivalents	(8)	4.536.878	4.693.696
TOTAL ASSETS		15.022.455	16.506.620
LIABILITIES			
CAPITAL		11.352.369	13.191.901
Reserves			
Accumulated surplus/deficit		13.191.901	9.646.611
Economic result of the year – profit+ / loss-		-1.839.531	3.545.290
NON CURRENT LIABILITIES		0	
CURRENT LIABILITIES		3.670.085	3.314.719
Short-term provisions			
Current payables	(9)	118.238	13.848
Sundry payables	(10)	20.084	39.026
Accounts payable consolidated entities	(11)	1.218.513	685.896
Prefinancing from consolidated entities		1.218.513	669.329
Other accounts payable consolidated entities			16.339
Other		2.313.250	2.576.177
Accrued charges	(12)	1.254.156	1.461.880
Deferred income			
Accruals consolidated entities	(13)	1.059.094	1.114.297
TOTAL LIABILITIES		15.022.455	16.506.620

2.2. REA Statement of financial performance (in euros)

Statement of Financial Performance	Notes (section 2.5.3)	2015	2014
ECONOMIC RESULT OF THE YEAR		(1.839.531)	3.545.290
REVENUES		53.413.130	51.323.074
<i>From non-exchange transactions</i>		53.237.549	51.056.859
Adjustment provision		-	331.156
Other operating revenue	(1)	53.237.549	50.725.703
<i>From exchange transactions</i>		175.581	266.215
Financial Income	(2)	45.245	158.357
Fixed asset revenues		-	4.121
Other Administrative operations		-	2.243
Exchange rate differences gains.	(3)	84	10
Other Income	(4)	130.252	101.484
EXPENSES		(55.252.661)	(47.777.784)
Staff expenses	(5)	(34.691.102)	(31.082.259)
Finance costs	(6)	(45)	0
Other expenses	(7)	(8.111.351)	(8.635.758)
Assets related expenses	(8)	(2.022.704)	(1.997.445)
Land and building	(9)	(10.426.969)	(6.057.863)
Exchange rate differences losses	(10)	(491)	(4.459)

2.3. REA cash flow table for 2015 (Indirect Method – in euros)

CASHFLOW STATEMENT	Euros
	31.12.2015
<i>Economic result of the year</i>	-1.839.533
Operating activities	
Amortization (intangible fixed assets) (+)	1.145.380
Depreciation (tangible fixed assets) (+)	798.024
Increase/(decrease) in Provisions for risks and liabilities	0
(Increase)/decrease in Short term Receivables	-38.278
(Increase)/decrease in Receivables related to consolidated EU ent.	-130.170
Increase/(decrease) in Accounts payables	-177.251
Increase/(decrease) in Liabilities related to consolidated EU entities	532.617
Other non-cash movements	77.005
Total Operating activities net cash Flow	367.794
Investing activities	
Proceeds from disposals of Fixed Assets	
Increase of tangible and intangible fixed assets(-)	-524.612
Total Investing activities net cash Flow	-524.612
NET CASHFLOW	-156.818
Net Increase/ (decrease) in cash and cash equivalents	156.818
Cash and cash equivalents at the beginning of the period	4.693.696
Cash and cash equivalents at the end of the period	4.536.878

2.4. REA statement of changes in net assets (in euros)

in euros	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
	Fair value reserve	Other reserves			
Balance as at 31 December 2014	0	0	9.646.611	3.545.290	13.191.901
Changes in accounting policies	0	0	0	0	0
Balance as at 1 January 2015 (if restarted)	0	0	9.646.611	3.545.290	13.191.901
Fair value movements	0	0	0	0	0
Allocation of the Economic Result of Previous Year	0	0	3.545.290	-3.545.290	0
Economic result of the year	0	0		-1.839.531	-1.839.531
Balance as at 31 December 2015	0	0	13.191.901	-1.839.531	11.352.370

2.5. Notes to the financial statements

These financial statements cover the period from 1 January 2015 until 31 December 2015.

2.5.1. Accounting policies

Legal basis and the financial regulation

The accounts are kept in accordance with Commission Regulation (EC) No 1653/2004 of 21 September 2004 on a standard financial regulation for the executive agencies.

The REA being fully consolidated in the Commission accounts, the 2015 REA financial statements have been established in accordance with the legislation listed in the introduction to the annual accounts and with the consolidation package provided by the European Commission. The accounting rules and regulations used in this report are adopted by the European Commission, are on an accrual basis and are compliant with the International Public Sector Accounting Standards (IPSAS) or, by default, with the International Financial Reporting Standards (IFRS).

In compliance with Accounting Rule 6, in application since 1 January 2010, internally developed intangible assets are capitalised. On the basis of the administrative budget size of REA the threshold amount for capitalisation has been set at € 100,000.

Accounting principles

The objective of the financial statements is to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. For a public sector entity such as the REA, the objectives are more specifically to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it.

The accounting system of the REA comprises general accounts and budget accounts. These accounts are kept in Euro on the basis of the calendar year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle. The general accounts allow for the preparation of the financial statements as they show all charges and income for the financial year based on accrual accounting rules and are designed to establish the financial position in the form of a balance sheet at 31 December.

Article 53 of the standard financial regulation for executive agencies sets out the accounting principles to be applied in drawing up the financial statements:

- going concern basis;
- prudence;
- consistent accounting methods;
- comparability of information;
- materiality;
- no netting;
- reality over appearance;
- accrual-based accounting.

2.5.2. *Notes to the Balance sheet*

(1) *Non-current assets – Intangible fixed assets*

Intangible fixed assets are identifiable non-monetary assets without physical substance. To be entered in the financial inventory on the assets side of the balance sheet, they must be controlled by the Agency and generate future economic benefits for the Agency. Additionally, they should have a purchase price above € 420.

For internally developed intangible fixed assets, the threshold is set at € 100,000.

Intangible fixed assets are depreciated monthly with an annual depreciation rate of 25%.

The variation of the intangible fixed assets in 2015 is detailed as follows (in euros):

Intangible assets 2015 (euros)	Internally generated Computer Software	Other Computer Software	Intangible fixed assets under construction	TOTAL
Gross carrying amounts 1.1.2015	1.003.585	4.256.788	0	5.260.373
Additions		5.197		5.197
Disposals		-1.072		-1.072
Transfer between headings				0
Other changes				0
Gross carrying amounts 31.12.2015	1.003.585	4.260.913	0	5.264.497
Accumulated depreciation and impairment 1.1.2015	-662.182	-2.357.422	0	-3.019.604
Depreciation	-158.210	-987.169		-1.145.379
Write-back of depreciation				
Disposals		334		334
Impairment				
Write-back of impairment				
Transfer between headings				
Other changes				
Accumulated amortization and impairment 31.12.2015	-820.391	-3.344.257		-4.164.649
Net carrying amounts 31.12.2015	183.193	916.655	0	1.099.849

In order to implement the Horizon 2020 framework programme, DG Research and Innovation and DIGIT are developing several IT tools (COMPASS, SYGMA, ...). DG Research and Innovation is the owner of these tools.

In addition, the REA uses internally generated tools for the management of the FP7 actions (for functionalities that are not covered by the centrally provided tools).

(2) *Non-current assets – Tangible fixed assets*

Tangible fixed assets are identifiable non-monetary assets with physical substance. To be entered in the financial inventory on the assets side of the balance sheet, they must be controlled by the Agency and generate future economic benefits for the Agency. Additionally, they should have a purchase price above € 420. Items with lower value are treated as expenses of the year; however they are registered in the physical inventory.

Tangible fixed assets have an annual depreciation rate of 25%. The investment for the fitting out of the building is depreciated at an annual rate of 10%. All tangible fixed assets are depreciated monthly.

PROPERTY, PLANT AND EQUIPMENT

2015	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2015	5.226	1.053.078	232.574	6.056.977	7.347.855
Additions	0	264.116	69.028	851.199	1.184.343
Disposals	0	-91.731	-233.652	-589.191	-914.574
Transfer between headings					
Other changes					
Gross carrying amounts 31.12.2015	5.226	1.225.463	67.950	6.318.985	7.617.624
Accumulated depreciation and impairment 01.01.2015	-5.164	-924.294	-164.977	-2.974.295	-4.068.730
Depreciation	-62	-80578	-6.213	-711.170	-798.023
Write-back of depreciation					
Disposals			164.977	8.403	173.380
Impairment					
Write-back of impairment					
Transfer between headings					
Other changes					
Accumulated depreciation and impairment 31.12.2015	-5.226	-1.004.872	-6.214	-3.677.062	-4.693.374
Net carrying amounts 31.12.2015	0	220.591	61.736	2.641.922	2.924.249

(3) *Current Receivables (€ 581)*

(4) *Sundry Receivables (€ 152,387)*

The current receivables and sundry receivables are mostly related to regularisations in salary payments.

(5) *Accrued Income (€ 9,672)*

The accrued incomes correspond to the bank interest accrued on 2015 fourth quarter but not yet liquidated by 31.12.2015, and € 136 from an undue tax paid, that will be reimbursed by the local Belgian administration.

(6) *Deferred charges (€ 2,635,180)*

The deferred charges include part of the usufruct fee for REA's premises (offices in COV2) paid in 2015 and corresponding to 2016 (€ 2,547,917) and other prepaid charges (€ 87,263).

(7) *Deferred charges consolidated entities (€ 3,663,658)*

The usufruct fee for REA's premises (evaluation facility in COVE) was paid in 2015. This charge covers the period from 1 January to 31 December 2016.

(8) *Cash and cash equivalents (€ 4,536,878)*

This balance corresponds exclusively to the cash held on the REA's bank account on 31 December 2015. The bank accounts are held with ING. The REA does not hold any petty cash or other cash equivalents.

(9) *Current payables (€ 118,238)*

The current payables consist of amounts due to suppliers of goods and services and to staff.

(10) *Sundry payables (€ 20,084)*

The sundry payables relate to:

- € 17,790 for staff expenses to be paid at the European Commission;
- € 2,294 for assets received and not paid.

(11) *Accounts payable to consolidated entities (€ 1,218,513)*

The amount corresponds to the positive budgetary outturn to be reimbursed at DG Research and Innovation;

(12) *Accrued charges (€ 1,254,156)*

This relates to goods and services received in 2015 but not invoiced at year-end (€ 559,038), charges relating to untaken annual leave by staff (€ 681,513) and other staff cost (€ 13,605).

(13) *Accruals consolidated entities (€ 1,059,094)*

This balance relates to accrued charges for consolidated entities for the goods and services received in 2015 but not yet invoiced to the REA as of 31.12.2015. These accruals are based on the Service-Level Agreements signed with Commission services :

DG HR : € 464,878
OIB : € 493,004
PMO : € 101,212

2.5.3. Notes to the Statement of financial performance

From non-exchange transactions

(1) *Other operating revenues.* (€ 53,237,549)

This revenue relates to the operating subsidy received by REA from the European Commission.

From exchange transactions

(2) *Financial Income* (€ 45,245)

This revenue holds bank account interest.

(3) *Exchange rate differences gains.* (€ 84)

Profit on exchange rate from payments on foreign currency.

(4) *Other income.* (€ 130,252)

The majority of *other income* are expenses recovered from staff members.

Expenses

(5) *Staff expenditure* (€ 34,691,102)

This includes total gross salaries, allowances, social contributions, employee pension contributions, a provision for untaken holidays and accrued charges for the staff

(6) *Finance Costs* (€ 45)

This correspond to a late interest cost paid.

(7) *Other expenses* (€ 8,111,351)

These expenses relate to:

2015

	Third Parties	Consolidated Entities	Total
H2020 evaluation platform costs	100.693		100.693
IT expenses, services and supplies	545.028	1.396.632	1.941.660
Other external service provider (non-it services)	1.322.705	1.082.250	2.404.955
Audits	580.972		580.972
Office Supplies and material	762.996	994.292	1.757.288
Training	134.935		134.935
Missions	451.222		451.222
Communications	250.652		250.652
Other expenditure	104.376	384.599	488.975
Total of expenses	4.253.578	3.857.773	8.111.351

(8) *Assets related expenses* (€ 2,022,704)

These expenses relate to depreciation charges of the Agency's tangible and intangible fixed assets and written off amounts respectively € 1,145,380, € 798,024 and €79,300.

(9) *Land and Building.* (€ 10,426,969)

This amount enclose building rent of REA's premises (offices in COV2 and evaluation facility in COVE), insurance, maintenance and security.

(10) Exchange rate differences losses. (€ 491)

Loss of exchange rate from payments on foreign currency

Contingent assets and commitment for future expenditure

A contingent liability is:

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

The agency has no contingent liabilities to report as of 31.12.2015 (in euros).

	31.12.2015
Contingent Liabilities	
Guarantees given	0.00
Amounts relating to legal cases	pm

Commitments for future expenditure	
Commitments made in 2015 and not yet consumed (paid) as of 31.12.2015	1,696,379
Future charges resulting from usufruct contract for the REA building	47,185,154
Total	

Commitments made in 2015 and not yet consumed (paid) as of 31.12.2015 relate to the difference between the unpaid balance of commitments made and to be carried over to 2016 (€ 3,424,126) and accruals made as of 31.12.2015 (€ 1,727,747).

The future charges resulting from the usufruct contract for the COV2 building (REA offices) relate to the period from 24.09.2016 to 23.09.2023. The future charges can be detailed as follows:

- Charges until 31.12.2017: € 8,260,812
- Charges 01.01.2018-23.09.2023: € 18,721,748

The future charges resulting from the usufruct contract for the COVE building (evaluation facility) relate to the period from 01.01.2016 to 31.12.2022 amount to € 20,202,594.

Total future charges for the buildings (COV2 and COVE) sum up : € 47,185,154

Financial instruments

Financial instruments comprise cash, current receivable and recoverables, current payables, amounts due to and from consolidated entities.

Financial Assets 2015	€
Current receivables	581
Other receivables	152,387
Cash and deposits	4,536,878
Total financial assets	4,689,846

Financial Liabilities	
Current payables	118,238
Other payables	20,084
Payables consolidated ent.	1,218,513
Total financial liabilities	1,356,835

REA holds a bank account in ING Belgium, risk has been assessed as follow by the principal rating agencies:

	Standard & Poors	Moody's	Fitch
Short-term rating	A-1	P1	F1
Long-term rating	A	A1	A

2.5.4. Post balance sheet events

Subsequent events are defined as events which occur between the year-end and the date on which the accounts are issues. Two types of events can be identified:

- subsequent events relating to an existing situation at year-end. The financial effect need to be reflected in the annual accounts,
- subsequent events not relating to an already existing situation at 31 December of the financial year. No accounting entry is necessary, but the nature of the event, estimate of the financial effect or indication of impossibility of carrying out the estimate should be mentioned in the notes to the financial statements if the amount is significant.

No significant post balance sheet events occurred between 31.12.2015 and the finalisation of the financial statements.

2.5.5. Related Party disclosure

Key management personnel hold positions of responsibility within the Agency. They are responsible for the strategic direction and operational management of the entity and are entrusted with significant authority to execute their mandate.

Highest grade description	Grade	Number of persons of this grade
Director	AD15	1
Head of Department	AD14	2
Head of Department	AD13	1

The balance position of the Agency with the key management personnel for its activity period as autonomous entity during the financial year 2015 is composed of the salary and allowances as determined for the relevant grade by the Staff Regulations of the Officials of the European Communities.

3. REPORTS ON BUDGETARY AND FINANCIAL MANAGEMENT 2015

3.1. The REA's initial administrative budget

The administrative budget of the REA covers the whole of 2015.

The budget was adopted by the REA's Steering Committee on 16 December 2014 as detailed below (in euros):

Budget title		Initial budget
2000	Operating grant from EU Budget	60,118,000
Total Revenue		60,118,000
Title 1	Staff expenditure	42,031,500
Title 2	Infrastructure and Operating Expenditure	9,226,500
Title 3	Technical and Administrative Support Expenditure	8,860,000
Total Expenditures		60,118,000

3.2. Amending budget and transfers

Expenditure Titles, Chapters, Articles and Items	Official Name of the Expenditure Budget Lines	The Initial 2015 Administrative Budget	The Amendment to the 2015 Administrative Budget (ABAC Operation)	All Transfers done during 2015	The Final 2015 Administrative Budget following Amendment and Transfers
TOTAL EXPENDITURE		60,118,000.00	-5,527,580.00	0.00	54,590,420.00
Title	1 STAFF EXPENDITURE	42,031,500.00	-4,659,075.00	246,235.00	37,618,660.00
Chapter	11 Remunerations, Allowances and Charges	40,065,100.00	-4,914,700.00	78,000.00	35,228,400.00
Article	111 Staff occupying an employment in the establishment plan	16,180,000.00	-1,784,000.00	229,000.00	14,625,000.00
Item	1111 Temporary Agents - Remuneration, Allowances and Charges	16,180,000.00	-1,784,000.00	229,000.00	14,625,000.00
Article	112 Contract Agents	22,100,000.00	-2,625,000.00	-201,000.00	19,274,000.00
Item	1121 Contract Agents - Remuneration, Allowances and Charges	22,100,000.00	-2,625,000.00	-201,000.00	19,274,000.00
Article	113 Other Staff Remunerations, Allowances and Charges	1,785,100.00	-505,700.00	50,000.00	1,329,400.00
Item	1131 Seconded National Experts - Allowances and Charges	p.m.	0.00	0.00	0.00
Item	1132 Interim supportive agents and Trainees	1,785,100.00	-505,700.00	50,000.00	1,329,400.00
Chapter	12 Professional Development and Social expenditure	1,966,400.00	255,625.00	168,235.00	2,390,260.00
Article	121 Specific Staff-related Charges, Support Services for the management of Staff Rights and Payroll, Charges relating to Recruitment and Change of Personnel	1,262,800.00	188,225.00	150,235.00	1,601,260.00
Item	1211 Specific Staff-related Charges, Support Services for the management of Staff Rights and Payroll, Charges relating to Recruitment and Change of Personnel	1,262,800.00	188,225.00	150,235.00	1,601,260.00
Article	122 Professional and Personal Development and Social expenses for Staff	689,600.00	65,100.00	17,000.00	771,700.00
Item	1221 Training Courses for the Professional and Personal Development of Staff	411,000.00	81,000.00	34,000.00	526,000.00
Item	1222 Missions related to the Professional and Personal Development of Staff	25,600.00	-13,900.00	-1,000.00	10,700.00
Item	1223 Medical Service	143,000.00	0.00	-18,000.00	125,000.00
Item	1224 Mobility and Other Social expenses	110,000.00	-2,000.00	2,000.00	110,000.00
Article	123 Representation expenses, Events and Internal meetings	14,000.00	2,300.00	1,000.00	17,300.00
Item	1231 Representation expenses, Events and Internal meetings	14,000.00	2,300.00	1,000.00	17,300.00

Expenditure Titles, Chapters, Articles and Items	Official Name of the Expenditure Budget Lines	The Initial 2015 Administrative Budget	The Amendment to the 2015 Administrative Budget (ABAC Operation)	All Transfers done during 2015	The Final 2015 Administrative Budget following Amendment and Transfers
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Title	2	INFRASTRUCTURE AND OPERATING EXPENDITURE	9,226,500.00	-10,615.00	-143,830.00	9,072,055.00
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Chapter	21	Building expenditure	5,713,500.00	233,520.00	42,980.00	5,990,000.00
Article	211	Rent / Usufruct instalments and Building Charges	5,713,500.00	233,520.00	42,980.00	5,990,000.00
Item	2111	Rent / Usufruct instalments, Building Charges and associated expenses	5,713,500.00	233,520.00	42,980.00	5,990,000.00

Chapter	22	ICT expenditure	2,989,100.00	-80,370.00	-168,945.00	2,739,785.00
Article	221	ICT Environment	2,665,100.00	-55,370.00	-168,945.00	2,440,785.00
Item	2211	ICT Environment (Infrastructure, Systems and Services)	2,665,100.00	-55,370.00	-168,945.00	2,440,785.00
Article	222	Data Processing and application development	324,000.00	-25,000.00	0.00	299,000.00
Item	2221	Data Processing and application development and associated expenditure	324,000.00	-25,000.00	0.00	299,000.00

Chapter	23	Movable property and Current Operating expenditure	523,900.00	-163,765.00	-17,865.00	342,270.00
Article	231	Furniture, Materials and Technical Installations	279,000.00	-159,760.00	-17,365.00	101,875.00
Item	2311	Furniture, Materials and Technical Installations and associated expenditure	279,000.00	-159,760.00	-17,365.00	101,875.00
Article	232	Current Operating expenditure	244,900.00	-4,005.00	-500.00	240,395.00
Item	2321	Office Supplies and Other Current Operating expenditure	244,900.00	-4,005.00	-500.00	240,395.00

Expenditure Titles, Chapters, Articles and Items	Official Name of the Expenditure Budget Lines	The Initial 2015 Administrative Budget	The Amendment to the 2015 Administrative Budget (ABAC Operation)	All Transfers done during 2015	The Final 2015 Administrative Budget following Amendment and Transfers
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Title	3	PROGRAMME SUPPORT EXPENDITURE	8,860,000.00	-857,890.00	-102,405.00	7,899,705.00
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Chapter	31	Programme Management expenditure	2,098,500.00	-198,585.00	-27,705.00	1,872,210.00
Article	311	Communication, Information and ICT expenditure related to the Management of Delegated Programmes	502,400.00	110,200.00	-19,000.00	593,600.00
Item	3111	Communication, Information, Publications, Linguistic Services and Training Courses for the Management of Programmes and associated expenses	125,400.00	157,200.00	-19,000.00	263,600.00
Item	3112	ICT Infrastructure, Environment and Systems related to the Programme Management and associated expenses	377,000.00	-47,000.00	0.00	330,000.00
Article	312	External Audits, Missions and Other expenses related to the Management of Delegated Programmes	1,596,100.00	-308,785.00	-8,705.00	1,278,610.00
Item	3121	External Audits	1,049,300.00	-282,585.00	-8,705.00	758,010.00
Item	3122	Missions and Other expenses related to the Administrative Management of Programmes	546,800.00	-26,200.00	0.00	520,600.00

Chapter	32	Common Support Services expenditure	6,761,500.00	-659,305.00	-74,700.00	6,027,495.00
Article	321	Common Support Services and Evaluation Platform – Building expenditure	5,602,900.00	-248,500.00	3,300.00	5,357,700.00
Item	3211	Building Rent / Usufruct instalments, Building charges and associated expenses for the Common Support Services and Evaluation Platform	5,602,900.00	-248,500.00	3,300.00	5,357,700.00
Article	322	Common Support Services and Evaluation Platform – ICT, Logistics, Information and Current Operating expenditure	874,900.00	-317,605.00	-78,000.00	479,295.00
Item	3221	ICT, Logistics, Acquisition and Provision of Information, Current Operating expenditure and associated costs	874,900.00	-317,605.00	-78,000.00	479,295.00
Article	323	Meetings of Experts	283,700.00	-93,200.00	0.00	190,500.00
Item	3231	Meetings of Experts and associated costs	283,700.00	-93,200.00	0.00	190,500.00

In September 2015, the REA amended its budget and reduced it by € 5,527,580. As a result, the budget line in the EU general budget covering the subsidy to the REA was reduced accordingly by transferring this balance to operational budget lines for programmes managed by the REA on behalf of the Commission.

The reduction in budget resulted mostly from a re-assessment of needs identifying surpluses on remunerations, allowances and staff charges, common support services expenditure, interim support staff and external audits; the reinforcements relate mainly to building expenses.

In addition, six transfers of appropriations between articles and chapters were authorised.

3.3. Implementation of appropriations of 2015

99.3% of the Agency's administrative budget appropriations were committed of which 93.7% were paid by 31 December 2015.

Details of budget implementation of the 2015 appropriations are provided in the following table:

Expenditure Titles, Chapters, Articles and Items	Official Name of the Expenditure Budget Lines	BUDGET 2015 (following Amendment and Transfers)	EXECUTION Commitment Appropriations		AVAILABLE Commitment Appropriations		EXECUTION Payment Appropriations		B2015 RAL Outstanding for Payments	
		A	value	%	value	%	value	%	value	%
				B	C=B/A	D=A-B	E=D/A	F	G=F/B	H=B-F
TOTAL EXPENDITURE		54,590,420.00	54,188,440.51	99.3%	401,979.49	0.7%	50,764,313.87	93.7%	3,424,126.64	6.3%
Title	1 STAFF EXPENDITURE	37,618,660.00	37,584,248.01	99.9%	34,411.99	0.1%	36,967,392.16	98.4%	616,855.85	1.6%
Chapter	11 Remunerations, Allowances and Charges	35,228,400.00	35,194,088.01	99.9%	34,311.99	0.1%	34,971,071.63	99.4%	223,016.38	0.6%
Article	111 Staff occupying an employment in the establishment plan	14,625,000.00	14,595,738.66	99.8%	29,261.34	0.2%	14,595,738.66	100.0%	0.00	0.0%
Item	1111 Temporary Agents - Remuneration, Allowances and Charges	14,625,000.00	14,595,738.66	99.8%	29,261.34	0.2%	14,595,738.66	100.0%	0.00	0.0%
Article	112 Contract Agents	19,274,000.00	19,268,949.35	100.0%	5,050.65	0.0%	19,268,949.35	100.0%	0.00	0.0%
Item	1121 Contract Agents - Remuneration, Allowances and Charges	19,274,000.00	19,268,949.35	100.0%	5,050.65	0.0%	19,268,949.35	100.0%	0.00	0.0%
Article	113 Other Staff Remunerations, Allowances and Charges	1,329,400.00	1,329,400.00	100.0%	0.00	0.0%	1,106,383.62	83.2%	223,016.38	16.8%
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	1,329,400.00	1,329,400.00	100.0%	0.00	0.0%	1,106,383.62	83.2%	223,016.38	16.8%
Chapter	12 Professional Development and Social expenditure	2,390,260.00	2,390,160.00	100.0%	100.00	0.0%	1,996,320.53	83.5%	393,839.47	16.5%
Article	121 Specific Staff-related Charges, Support Services for the management of Staff Rights and Payroll, Charges relating to Recruitment and Change of Personnel	1,601,260.00	1,601,260.00	100.0%	0.00	0.0%	1,486,652.50	92.8%	114,607.50	7.2%
Item	1211 Specific Staff-related Charges, Support Services for the management of Staff Rights and Payroll, Charges relating to Recruitment and Change of Personnel	1,601,260.00	1,601,260.00	100.0%	0.00	0.0%	1,486,652.50	92.8%	114,607.50	7.2%
Article	122 Professional and Personal Development and Social expenses for Staff	771,700.00	771,600.00	100.0%	100.00	0.0%	495,078.41	64.2%	276,521.59	35.8%
Item	1221 Training Courses for the Professional and Personal Development of Staff	526,000.00	526,000.00	100.0%	0.00	0.0%	359,698.60	68.4%	166,301.40	31.6%
Item	1222 Missions related to the Professional and Personal Development of Staff	10,700.00	10,600.00	99.1%	100.00	0.9%	6,647.69	62.7%	3,952.31	37.3%
Item	1223 Medical Service	125,000.00	125,000.00	100.0%	0.00	0.0%	61,801.60	49.4%	63,198.40	50.6%
Item	1224 Mobility and Other Social expenses	110,000.00	110,000.00	100.0%	0.00	0.0%	66,930.52	60.8%	43,069.48	39.2%
Article	123 Representation expenses, Events and Internal meetings	17,300.00	17,300.00	100.0%	0.00	0.0%	14,589.62	84.3%	2,710.38	15.7%
Item	1231 Representation expenses, Events and Internal meetings	17,300.00	17,300.00	100.0%	0.00	0.0%	14,589.62	84.3%	2,710.38	15.7%

Expenditure Titles, Chapters, Articles and Items	Official Name of the Expenditure Budget Lines	BUDGET 2015 (following Amendment and Transfers) <i>A</i>	EXECUTION Commitment Appropriations		AVAILABLE Commitment Appropriations		EXECUTION Payment Appropriations		B2015 RAL Outstanding for Payments	
			<i>value</i>	<i>%</i>	<i>value</i>	<i>%</i>	<i>value</i>	<i>%</i>	<i>value</i>	<i>%</i>
			<i>B</i>	<i>C=B/A</i>	<i>D=A-B</i>	<i>E=D/A</i>	<i>F</i>	<i>G=F/B</i>	<i>H=B-F</i>	<i>I=H/B</i>
Title 2	INFRASTRUCTURE AND OPERATING EXPENDITURE	9,072,055.00	8,800,701.16	97.0%	271,353.84	3.0%	7,471,362.40	84.9%	1,329,338.76	15.1%
Chapter 21	Building expenditure	5,990,000.00	5,989,997.18	100.0%	2.82	0.0%	5,443,854.14	90.9%	546,143.04	9.1%
Article 211	Rent / Usufruct instalments and Building Charges	5,990,000.00	5,989,997.18	100.0%	2.82	0.0%	5,443,854.14	90.9%	546,143.04	9.1%
Item 2111	Rent / Usufruct instalments, Building Charges and associated expenses	5,990,000.00	5,989,997.18	100.0%	2.82	0.0%	5,443,854.14	90.9%	546,143.04	9.1%
Chapter 22	ICT expenditure	2,739,785.00	2,474,697.59	90.3%	265,087.41	9.7%	1,834,037.59	74.1%	640,660.00	25.9%
Article 221	ICT Environment	2,440,785.00	2,176,050.83	89.2%	264,734.17	10.8%	1,708,741.34	78.5%	467,309.49	21.5%
Item 2211	ICT Environment (Infrastructure, Systems and Services)	2,440,785.00	2,176,050.83	89.2%	264,734.17	10.8%	1,708,741.34	78.5%	467,309.49	21.5%
Article 222	Data Processing and application development	299,000.00	298,646.76	99.9%	353.24	0.1%	125,296.25	42.0%	173,350.51	58.0%
Item 2221	Data Processing and application development and associated expenditure	299,000.00	298,646.76	99.9%	353.24	0.1%	125,296.25	42.0%	173,350.51	58.0%
Chapter 23	Movable property and Current Operating expenditure	342,270.00	336,006.39	98.2%	6,263.61	1.8%	193,470.67	57.6%	142,535.72	42.4%
Article 231	Furniture, Materials and Technical Installations	101,875.00	101,799.70	99.9%	75.30	0.1%	25,838.95	25.4%	75,960.75	74.6%
Item 2311	Furniture, Materials and Technical Installations and associated expenditure	101,875.00	101,799.70	99.9%	75.30	0.1%	25,838.95	25.4%	75,960.75	74.6%
Article 232	Current Operating expenditure	240,395.00	234,206.69	97.4%	6,188.31	2.6%	167,631.72	71.6%	66,574.97	28.4%
Item 2321	Office Supplies and Other Current Operating expenditure	240,395.00	234,206.69	97.4%	6,188.31	2.6%	167,631.72	71.6%	66,574.97	28.4%

Expenditure Titles, Chapters, Articles and Items	Official Name of the Expenditure Budget Lines	BUDGET 2015 (following Amendment and Transfers)	EXECUTION Commitment Appropriations		AVAILABLE Commitment Appropriations		EXECUTION Payment Appropriations		B2015 RAL Outstanding for Payments	
			value	%	value	%	value	%	value	%
			A	B	C=B/A	D=A-B	E=D/A	F	G=F/B	H=B-F
Title 3	PROGRAMME SUPPORT EXPENDITURE	7,899,705.00	7,803,491.34	98.8%	96,213.66	1.2%	6,325,559.31	81.1%	1,477,932.03	18.9%
Chapter 31	Programme Management expenditure	1,872,210.00	1,867,081.48	99.7%	5,128.52	0.3%	734,857.20	39.4%	1,132,224.28	60.6%
Article 311	Communication, Information and ICT expenditure related to the Management of Delegated Programmes	593,600.00	589,572.08	99.3%	4,027.92	0.7%	230,405.78	39.1%	359,166.30	60.9%
Item 3111	Communication, Information, Publications, Linguistic Services and Training Courses for the Management of Programmes and associated expenses	263,600.00	260,108.88	98.7%	3,491.12	1.3%	78,194.81	30.1%	181,914.07	69.9%
Item 3112	ICT Infrastructure, Environment and Systems related to the Programme Management and associated expenses	330,000.00	329,463.20	99.8%	536.80	0.2%	152,210.97	46.2%	177,252.23	53.8%
Article 312	External Audits, Missions and Other expenses related to the Management of Delegated Programmes	1,278,610.00	1,277,509.40	99.9%	1,100.60	0.1%	504,451.42	39.5%	773,057.98	60.5%
Item 3121	External Audits	758,010.00	758,009.40	100.0%	0.60	0.0%	126,773.00	16.7%	631,236.40	83.3%
Item 3122	Missions and Other expenses related to the Administrative Management of Programmes	520,600.00	519,500.00	99.8%	1,100.00	0.2%	377,678.42	72.7%	141,821.58	27.3%
Chapter 32	Common Support Services expenditure	6,027,495.00	5,936,409.86	98.5%	91,085.14	1.5%	5,590,702.11	94.2%	345,707.75	5.8%
Article 321	Common Support Services and Evaluation Platform – Building expenditure	5,357,700.00	5,357,700.00	100.0%	0.00	0.0%	5,098,412.88	95.2%	259,287.12	4.8%
Item 3211	Building Rent / Usufruct instalments, Building charges and associated expenses for the Common Support Services and Evaluation Platform	5,357,700.00	5,357,700.00	100.0%	0.00	0.0%	5,098,412.88	95.2%	259,287.12	4.8%
Article 322	Common Support Services and Evaluation Platform – ICT, Logistics, Information and Current Operating expenditure	479,295.00	388,209.86	81.0%	91,085.14	19.0%	314,160.52	80.9%	74,049.34	19.1%
Item 3221	ICT, Logistics, Acquisition and Provision of Information, Current Operating expenditure and associated costs	479,295.00	388,209.86	81.0%	91,085.14	19.0%	314,160.52	80.9%	74,049.34	19.1%
Article 323	Meetings of Experts	190,500.00	190,500.00	100.0%	0.00	0.0%	178,128.71	93.5%	12,371.29	6.5%
Item 3231	Meetings of Experts and associated costs	190,500.00	190,500.00	100.0%	0.00	0.0%	178,128.71	93.5%	12,371.29	6.5%

The balance of unused commitment appropriations of € 401,979.49 results mainly from the Memorandum of Understanding between the REA and DIGIT (“MoU REA-DIGIT”) divided between “infrastructure and operating expenditure” and “programme support expenditure”.

3.4. Liquidation of appropriations carried forward from 2014

The implementation of appropriations carried forward from 2014 to 2015 is detailed in the following table:

Expenditure Titles, Chapters, Articles and Items	Official Name of the Expenditure Budget Lines	B2014 RAL A	EXECUTION Payment Appropriations		RAL Left Unused	
			value	%	value	%
			B	C=B/A	D=A-B	E=D/A
TOTAL EXPENDITURE		4,110,940.12	3,339,908.62	81.2%	771,031.50	18.8%
Title 1	STAFF EXPENDITURE	469,763.67	417,499.89	88.9%	52,263.78	11.1%
Chapter 11	Remunerations, Allowances and Charges	229,895.10	194,460.79	84.6%	35,434.31	15.4%
Article 111	Staff occupying an employment in the establishment plan	0.00	0.00	-	0.00	-
Item	1111 Temporary Agents - Remuneration, Allowances and Charges	0.00	0.00	-	0.00	-
Article 112	Contract Agents	0.00	0.00	-	0.00	-
Item	1121 Contract Agents - Remuneration, Allowances and Charges	0.00	0.00	-	0.00	-
Article 113	Other Staff Remunerations, Allowances and Charges	229,895.10	194,460.79	84.6%	35,434.31	15.4%
Item	1131 Seconded National Experts - Allowances and Charges	p.m.	p.m.	-	p.m.	-
Item	1132 Interim supportive agents and Trainees	229,895.10	194,460.79	84.6%	35,434.31	15.4%
Chapter 12	Professional Development and Social expenditure	239,868.57	223,039.10	93.0%	16,829.47	7.0%
Article 121	Specific Staff-related Charges, Support Services for the management of Staff Rights and Payroll, Charges relating to Recruitment and Change of Personnel	40,642.51	36,498.25	89.8%	4,144.26	10.2%
Item	1211 Specific Staff-related Charges, Support Services for the management of Staff Rights and Payroll, Charges relating to Recruitment and Change of Personnel	40,642.51	36,498.25	89.8%	4,144.26	10.2%
Article 122	Professional and Personal Development and Social expenses for Staff	197,398.12	186,390.97	94.4%	11,007.15	5.6%
Item	1221 Training Courses for the Professional and Personal Development of Staff	149,805.22	144,201.79	96.3%	5,603.43	3.7%
Item	1222 Missions related to the Professional and Personal Development of Staff	1,667.48	1,332.40	79.9%	335.08	20.1%
Item	1223 Medical Service	44,286.55	39,217.91	88.6%	5,068.64	11.4%
Item	1224 Mobility and Other Social expenses	1,638.87	1,638.87	100.0%	0.00	0.0%
Article 123	Representation expenses, Events and Internal meetings	1,827.94	149.88	8.2%	1,678.06	91.8%
Item	1231 Representation expenses, Events and Internal meetings	1,827.94	149.88	8.2%	1,678.06	91.8%

Expenditure Titles, Chapters, Articles and Items	Official Name of the Expenditure Budget Lines	B2014 RAL <i>A</i>	EXECUTION Payment Appropriations		RAL Left Unused	
			<i>value</i>	<i>%</i>	<i>value</i>	<i>%</i>
			<i>B</i>	<i>C=B/A</i>	<i>D=A-B</i>	<i>E=D/A</i>
Title 2	INFRASTRUCTURE AND OPERATING EXPENDITURE	1,243,798.88	1,123,002.06	90.3%	120,796.82	9.7%
Chapter 21	Building expenditure	647,576.00	607,583.32	93.8%	39,992.68	6.2%
Article 211	Rent / Usufruct instalments and Building Charges	647,576.00	607,583.32	93.8%	39,992.68	6.2%
Item 2111	Rent / Usufruct instalments, Building Charges and associated expenses	647,576.00	607,583.32	93.8%	39,992.68	6.2%
Chapter 22	ICT expenditure	528,824.31	457,739.50	86.6%	71,084.81	13.4%
Article 221	ICT Environment	292,021.63	248,948.78	85.3%	43,072.85	14.7%
Item 2211	ICT Environment (Infrastructure, Systems and Services)	292,021.63	248,948.78	85.3%	43,072.85	14.7%
Article 222	Data Processing and application development	236,802.68	208,790.72	88.2%	28,011.96	11.8%
Item 2221	Data Processing and application development and associated expenditure	236,802.68	208,790.72	88.2%	28,011.96	11.8%
Chapter 23	Movable property and Current Operating expenditure	67,398.57	57,679.24	85.6%	9,719.33	14.4%
Article 231	Furniture, Materials and Technical Installations	39,683.70	38,918.00	98.1%	765.70	1.9%
Item 2311	Furniture, Materials and Technical Installations and associated expenditure	39,683.70	38,918.00	98.1%	765.70	1.9%
Article 232	Current Operating expenditure	27,714.87	18,761.24	67.7%	8,953.63	32.3%
Item 2321	Office Supplies and Other Current Operating expenditure	27,714.87	18,761.24	67.7%	8,953.63	32.3%

Expenditure Titles, Chapters, Articles and Items	Official Name of the Expenditure Budget Lines	B2014 RAL	EXECUTION		RAL Left Unused	
			Payment Appropriations		value	%
			value	%		
A	B	C=B/A	D=A-B	E=D/A		

Title	3	PROGRAMME SUPPORT EXPENDITURE	2,397,377.57	1,799,406.67	75.1%	597,970.90	24.9%
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Chapter	31	Programme Management expenditure	1,195,951.05	725,383.88	60.7%	470,567.17	39.3%
Article	311	Communication, Information and ICT expenditure related to the Management of Delegated Programmes	187,794.14	171,624.33	91.4%	16,169.81	8.6%
Item	3111	Communication, Information, Publications, Linguistic Services and Training Courses for the Management of Programmes and associated expenses	48,492.78	40,538.38	83.6%	7,954.40	16.4%
Item	3112	ICT Infrastructure, Environment and Systems related to the Programme Management and associated expenses	139,301.36	131,085.95	94.1%	8,215.41	5.9%
Article	312	External Audits, Missions and Other expenses related to the Management of Delegated Programmes	1,008,156.91	553,759.55	54.9%	454,397.36	45.1%
Item	3121	External Audits	893,286.00	456,698.50	51.1%	436,587.50	48.9%
Item	3122	Missions and Other expenses related to the Administrative Management of Programmes	114,870.91	97,061.05	84.5%	17,809.86	15.5%

Chapter	32	Common Support Services expenditure	1,201,426.52	1,074,022.79	89.4%	127,403.73	10.6%
Article	321	Common Support Services and Evaluation Platform – Building expenditure	524,447.46	453,846.00	86.5%	70,601.46	13.5%
Item	3211	Building Rent / Usufruct instalments, Building charges and associated expenses for the Common Support Services and Evaluation Platform	524,447.46	453,846.00	86.5%	70,601.46	13.5%
Article	322	Common Support Services and Evaluation Platform – ICT, Logistics, Information and Current Operating expenditure	627,977.91	610,764.01	97.3%	17,213.90	2.7%
Item	3221	ICT, Logistics, Acquisition and Provision of Information, Current Operating expenditure and associated costs	627,977.91	610,764.01	97.3%	17,213.90	2.7%
Article	323	Meetings of Experts	49,001.15	9,412.78	19.2%	39,588.37	80.8%
Item	3231	Meetings of Experts and associated costs	49,001.15	9,412.78	19.2%	39,588.37	80.8%

A total balance of € 771,031.50 (accounting for 18.8 % of the total balance carried forward from 2014 to 2015) did not lead to final expenditure and these appropriations were cancelled.

3.5. REA staffing

During 2015, the REA has recruited 70 new staff of which 55 contract staff and 15 temporary staff and seconded officials.

Function Group and Category	2015	
	Adopted by the Steering Committee	Filled in as of 31/12/2015
ESTABLISHMENT PLAN *		
<i>All Seconded Officials and Temporary Agents</i>		
AD16		
AD15		
AD14	5	3
AD13	11	9
AD12	6	6
AD11	6	4
AD10	6	9
AD9	7	9
AD8	20	24
AD7	24	27
AD6	28	19
AD5	34	32
TOTAL AD	147	142
AST11		
AST10		
AST9	1	
AST8	2	2
AST7		1
AST6	4	1
AST5	2	5
AST4	1	3
AST3		
AST2		
AST1		
TOTAL AST	10	12
TOTAL (AD+AST)	157	154
STAFF PLAN		
(EQUIVALENT ALLOWANCE OF POSTS IN APPROPRIATIONS)		
<i>Only Contract Agents (CA)</i>		
FG IV	129	102
FG III	172	165
FG II	184	190
FG I	7	7
TOTAL (CA)	492	464
<i>... of which CA financed by Third Party Appropriations (R0)</i>	19	15
GRAND TOTAL	649	618

3.6. Administrative budget outturn account for 2015

The budget outturn presented below details the budget revenue and the budget expenditure for 2015 and presents a calculation of the amount of the unused subsidy received for 2015 which will be reimbursed to the European Commission.

(figures in €)

BUDGET RESULT ACCOUNT FOR THE FINANCIAL YEAR 2015		2015	2014
REVENUE			
Balancing Commission subsidy	+	54,456,061.80	51,395,032.41
Other subsidy from Commission (Phare, IPA,....)	+		
Fee income	+		
Other income	+	180,268.03	249,435.73
TOTAL REVENUE (a)		54,636,329.83	51,644,468.14
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	36,967,392.16	33,259,993.55
Appropriations carried over	-	616,855.85	469,763.67
<i>Title II: Administrative Expenses</i>			
Payments	-	7,471,362.40	7,289,679.44
Appropriations carried over	-	1,329,338.76	1,243,798.88
<i>Title III: Operating Expenditure</i>			
Payments	-	6,325,559.31	6,577,822.87
Appropriations carried over	-	1,477,932.03	2,397,377.57
TOTAL EXPENDITURE (b)		54,188,440.51	51,238,435.98
RESULT FOR THE FINANCIAL YEAR (a-b)		447,889.32	406,032.16
Cancellation of unused payment appropriations carried over from previous year	+	771,031.50	267,745.75
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+		
Exchange differences for the year (gain +/-loss -)	+/-	-407.09	-4,449.09
BALANCE OF THE RESULT ACCOUNT FOR THE FINANCIAL YEAR		1,218,513.73	669,328.82
Balance year N-1	+/-	669,328.82	1,704,088.66
Positive balance from year N-1 reimbursed in year N to the Commission	-	-669,328.82	-1,704,088.66
Result used for determining amounts in general accounting		1,218,513.73	669,328.82
Commission subsidy - agency registers accrued revenue and Commission accrued expense		53,237,548.07	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		1,218,513.73	

3.7. Reconciliation of the 2015 administrative budget outturn with the 2015 economic outturn

<i>Ajustment for accrual items</i>	-
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-2.606.364,65
Adjustments for Accrual Cut-off (cut- off 31.12.N)	2.413.192,90
Amount from liaison account with Commission booked in the economic revenue	-
Unpaid invoices at year end but booked in charges (class 6)	8.623,00
Depreciation of intangible and tangible assets (1)	1.943.403,68
Provisions (1)	0,00
Value reductions (1)	
Recovery Orders issued in 2015 in class 7 and not yet cashed	-30.019,66
Prefinancing given in previous year and cleared in the year	
Prefinancing received in previous year and cleared in the year	
Payments made from carry over of payment appropriations	3.339.908,62
Deferals and accrued revenue 2015	-6.308.511,04
Reversed Deferrals	6.167.033,85
Exchange rate difference	409,00
Other income fixed assets	79.300,00
<i>Ajustment for budgetary items</i>	
Asset acquisitions (less unpaid amounts)	-524.611,74
New pre-financing paid in the year 2015 and remaining open as at 31.12.2015	
New pre-financing received in the year 2015 and remaining open	
Budgetary recovery orders issued before 2015 and cashed in the year	1.000,00
Budgetary recovery orders issued in 2015 on balance sheet accounts (not 7 or 6 accounts) and cashed	1.218.513,73
Capital payments on financial leasing	
Payment appropriations carried over to	-3.424.126,64
Cancellation of unused carried over payment appropriations from previous year	771.031,50
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	-
Payments for pensions (they are budgetary payments but booked against provisions)	-
Paiements for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-
Other	8.855,55
total	1.218.106,64
Budgetary result (+ for surplus) including amount of exchange rate differences	1.218.106,64
Amount of exchange rate differences (3) included in the budgetary result	-407,09
Delta not explained	0,00

3.8. Additional notes to the administrative budget implementation report

3.8.1. Legislative framework

The establishment and implementation of the Agency's administrative budget complies with the principles of unity and budget accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management and transparency as provided for in the standard financial regulation for the executive agencies¹.

The assurance statement related to the accounts 2015 has been transmitted to the Accountant of the Commission in a separate note. It includes no reservation to any of the listed points.

According to the Delegation Act of the Agency, the Commission's 16 internal control standards apply for budgetary and financial management.

Since the Agency's autonomy in 2009, the Director is the authorising officer for the administrative budget. The budget is financed by a subsidy awarded by the EU budget. The Director submits the provisional accounts to the Steering Committee which forwards these to the Commission's accounting officer and to the European Court of Auditors by 1 March 2016. The final accounts are sent to the Commission's accounting officer and the European Court of Auditors by 1 July 2016. The European Parliament, acting on a recommendation from the Council and after having examined the report by the European Court of Auditors, shall grant a discharge to the executive agency for the implementation of its budget.

3.8.2. The Agency's administrative budget structure

The Agency makes use of non-differentiated appropriations for its administrative expenditures.

The Agency's expenditure covers staff, infrastructure and support (i.e. administrative) expenses.

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 meetings 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.

¹ SFREA: Commission Regulation (EC) No 1653/2004 of 21 September 2004 on a standard financial regulation for the executive agencies pursuant to Council Regulation (EC) No 58/2003, as amended by Commission Regulation (EC) No 651/2008 of 9 July 2008.

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.

3.8.3. The Agency's budgetary and financial accounting systems

From the first day of its autonomy, the Agency has an accounting officer who is appointed by the Steering Committee. The Agency's bank account was opened in June 2009 under the same conditions as those of the Commission. As of REA's administrative autonomy, all payments have been made through the Commission's SWIFT system. The Agency has no petty cash.

The Agency uses the accounting system SAP which is managed and hosted by the Commission.

For its budgetary management (i.e. commitment and payment transactions) the Agency uses the ABAC system managed and hosted by the Commission. From this system, reports on financial management and budget execution are assembled.

In collaboration with DG DIGIT and DG BUDG, the Agency uses the ABAC Assets system to manage and account for its fixed assets.