



Annex II
Amended Annual Work Plan and Budget for 2019 -
Explanatory Note for the Amendment

Shift2Rail Joint Undertaking Budget 2019A1

STATEMENT OF REVENUE

Title Chapter	Heading	2019 Budget		2019A1 Budget		CA Variance 2019 / 2019 A1		PA Variance 2019 / 2019 A1	
		CA	PA			EUR	%	EUR	%
9	REVENUE								
90	CONTRIBUTIONS								
	CONTRIBUTION FROM THE EUROPEAN UNION	79,982,327	62,866,928	79,982,327	62,866,928	0	0.0%	0	0.0%
900	Administrative Budget	1,661,627	1,661,627	1,661,627	1,661,627	0	0.0%	0	0.0%
901	Operational Budget	78,320,700	61,205,301	78,320,700	61,205,301	0	0.0%	0	0.0%
	CONTRIBUTION FROM MEMBERS OTHER THAN THE EU	1,661,627	1,661,627	1,661,627	1,661,627	0	0.0%	0	0.0%
902	Administrative Budget	1,661,627	1,661,627	1,661,627	1,661,627	0	0.0%	0	0.0%
93	UN-USED APPROPRIATIONS PREVIOUS YEARS*	995,651	16,728,472	1,121,332	16,728,472	125,681	12.6%	0	0.0%
930	Un-used appropriations previous years Administrative	563,218	1,033,626	688,899	1,033,626	125,681	22.3%	0	0.0%
931	Un-used appropriations previous years Operational	432,433	15,694,846	432,433	15,694,846	0	0.0%	0	0.0%
TOTAL REVENUE		82,639,605	81,257,027	82,765,286	81,257,027	125,681	0.2%	0	0.0%

STATEMENT OF EXPENDITURE

Title Chapter	Heading	2019 Budget		2019A1 Budget		CA Variance 2019 / 2019 A1		PA Variance 2019 / 2019 A1	
		CA	PA			EUR	%	EUR	%
1	STAFF EXPENDITURE								
11	STAFF IN ACTIVE EMPLOYMENT	1,970,000	1,970,000	1,970,000	2,052,277	0	0.0%	82,277	4.2%
A-110	Temporary Agents	720,000	720,000	701,000	701,000	(19,000)	-2.6%	(19,000)	-2.6%
A-111	Contract Agents, Interim Staff, trainees and SNEs	1,250,000	1,250,000	1,269,000	1,351,277	19,000	1.5%	101,277	8.1%
A-130	MISSION COSTS	60,000	60,000	60,000	66,662	0	0.0%	6,662	11.1%
A-150	TRAINING	30,000	30,000	30,000	30,158	0	0.0%	158	0.5%
A-190	OTHER STAFF EXPENDITURE	217,000	217,000	217,000	213,934	0	0.0%	(3,066)	(1.4%)
TITLE 1 TOTAL		2,277,000	2,277,000	2,277,000	2,363,031	-	0.0%	86,031	3.8%

2	ADMINISTRATIVE EXPENDITURE								
A-200	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	320,000	320,000	320,000	328,477	0	0.0%	8,477	2.6%
A-210	IT EXPENDITURE AND TECHNICAL FACILITIES	150,000	150,000	171,000	211,339	21,000	14.0%	61,339	40.9%
A-220	MOVABLE PROPERTY AND ASSOCIATED COSTS	30,000	30,000	15,000	5,857	(15,000)	(50.0%)	(24,143)	(80.5%)
A-230	CURRENT ADMINISTRATIVE EXPENDITURE	25,000	25,000	25,000	26,628	0	0.0%	1,628	6.5%
A-240	POSTAGE AND TELECOMMUNICATIONS	25,000	25,000	25,000	11,310	0	0.0%	(13,690)	(54.8%)
A-250	ADMINISTRATIVE BOARD EXPENDITURE	40,000	40,000	40,000	38,439	(0)	(0.0%)	(1,561)	(3.9%)
A-260	ADMINISTRATIVE SUPPORT SERVICES	100,000	100,000	60,000	59,674	(40,000)	(40.0%)	(40,326)	(40.3%)
A-270	PR AND EVENTS	300,000	300,000	450,000	545,141	150,000	50.0%	245,141	81.7%
A-290	OTHER INFRASTRUCTURE AND OPERATING	54,632	54,632	109,632	127,284	55,000	100.7%	72,652	133.0%
TITLE 2 TOTAL		1,044,632	1,044,632	1,215,632	1,354,150	171,000	16.4%	309,518	29.6%
TOTAL ADMINISTRATIVE EXPENDITURE (Title 1 and Title 2)		3,321,632	3,321,632	3,492,632	3,717,181	171,000	5.1%	395,549	11.9%

STATEMENT OF EXPENDITURE

Title Chapter	Heading	2019 Budget		2019A1 Budget		CA Variance 2019 / 2019 A1		PA Variance 2019 / 2019 A1	
		CA	PA			EUR	%	EUR	%
3	OPERATIONA EXPENDITURE								
B3-00	OPERATIONAL EXPENDITURE	78,753,133	76,900,147	78,753,133	76,900,147	0	-	(0)	- 0
TITLE 3 TOTAL		78,753,133	76,900,147	78,753,133	76,900,147				
4	UNUSED APPROPRIATIONS NOT REQUIRED IN CURRENT YEAR								
B4-00	ADMINISTRATIVE BUDGET	564,840	1,035,248	519,521	639,699	(45,319)	(8.0%)	(395,549)	(38.2%)
B4-10	OPERATIONAL BUDGET	-	-	-	-	-	-	-	-
TITLE 4 TOTAL		564,840	1,035,248	519,521	639,699	(45,319)	(8.0%)	(395,549)	(38.2%)
TOTAL EXPENDITURE		82,639,605	81,257,027	82,765,286	81,257,027	125,681	0.2%	-	0.0%

Contributions overview

CONTRIBUTIONS OVERVIEW	2017	2018	2019 (1)
CONTRIBUTIONS FROM THE UNION (incl EFTA)	63,126,601	79,227,979	79,982,327
Title 1 and Title 2 (financial)	1,618,419	1,661,839	1,661,627
Title 3 (financial)	61,508,182	77,566,140	78,320,700
CONTRIBUTIONS FROM MEMBERS OTHER THAN THE UNION	52,421,295	52,478,408	96,577,524
Title 1 and Title 2 (financial)	1,618,419	1,661,839	1,661,627
Title 3 (in-kind)	50,802,876	50,816,569	94,915,897
TOTAL CONTRIBUTIONS	115,547,896	131,706,387	176,559,851

(1) Incl values signed in 2019 in relation to Call 2018

Schedule of payments

	Commitment Appropriations		Payment Appropriations		
	RAL from earlier years (1)	Budget 2019A1	Budget 2019A1	Estimate Budget 2020	Estimated Budget 2021 and after
2015 Work Plan Operational	9,137,077		4,634,905	4,502,173	
2016 Work Plan Operational	6,493,626		4,489,045	2,004,581	
2017 Work Plan Operational	32,791,281		20,925,133	10,404,491	1,461,657
2018 Work Plan Operational	53,939,876		9,451,139	32,546,352	11,942,385
2019 Work Plan Operational		78,753,133	37,399,925	560,000	40,793,208
Administrative Work Plans	1,385,781	3,492,632	3,717,181	1,161,232	0
Total	103,747,641	82,245,765	80,617,328	51,178,829	54,197,249

(1) As per S2R Annual Accounts 2018

Shift2Rail Joint Undertaking Budget 2019

STAFF ESTABLISHMENT PLAN

Establishment plan posts

Function group and grade	2017				2018		2019	
	Authorised Budget		Filled as of 31/12/2017		Authorised Budget		Request of the Agency	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Permanent posts	Temporary posts
AD 16								
AD 15								
AD 14		1		1		1		1
AD 13								
AD 12								
AD 11								
AD 10								
AD 9		2		2		2		2
AD 8						1		1
AD 7		1		1		1		1
AD 6		1		1				
AD 5								
AD TOTAL	0	5	0	5	0	5	0	5
AST 1-11								
AST TOTAL	0	0	0	0	0	0	0	0
AST/SC 1-6								
AST/SC TOTAL	0	0	0	0	0	0	0	0
TOTAL		5		5		5		5
GRAND TOTAL	5		5		5		5	

External personnel

Contract agents	Authorised 2017	Recruited as of 31/12/2017	Authorised 2018	Request of the Agency
Function Group IV	11	9	11	12
Function Group III	3	5	3	3
Function Group II	2	1	2	1
Function Group I				
TOTAL	16	15	16	16

Seconded National Expert

Seconded National Experts	Authorised 2017	Recruited as of 31/12/2017	Authorised 2018	2019 Request of the Agency
TOTAL	2	0	3 (1)	3 (1)

(1) 1 additional SNE is authorised by DG MOVE for initial period of one year, to replace two maternity leaves, contract running from 2018 to 2019

BACKGROUND AND SUMMARY

With GB Decision 19/2018 of 4 December 2018, the S2R JU Governing Board adopted the Annual Work Plan and Budget for 2019.

The S2R JU proposes to the GB the following amendment to the 2019 Budget:

- **A number of transfers within the Administrative budget.** These transfers had the objective to allocate better the resources needed for the running costs and support the foreseen need of appropriations for the year; and
- **An increase of Commitment and Payment Appropriations in administrative line.** The JU may enter into legal commitments in one year to which the payments are falling due only in the following years. The payments are always made by using the Payment Appropriation from the budget of the running year. Therefore, the JU needs to foresee in its budget 2019 all payments it will make not only to the towards the contracts it signs in the year itself but also the payments it makes towards contracts it has signed in previous years. The payment appropriations in administrative line are increased to allow the JU to make the respective payments. In addition, the amendment introduces additional resources to the administrative costs of the year.
These increases are done by using appropriation from Title 4 ad by re-activating additional un-used appropriations to the budget.

In accordance with the S2R JU Financial Rules Article 6.5, *“the unused appropriations may be entered in the estimates of revenue and expenditure of up to the following three financial years”*. Any change in revenue is done by using the un-used appropriations and no increase to the contributions to be collected is foreseen.

REVENUE

Contribution from the JU members other than the Union towards S2R JU Administrative and Operational budget¹

The amendment does not introduce any changes to the contribution to be collected from the S2R JU members other than the Union.

EUR 500.000 under S2R JU budget relates to the Expert Expenses (evaluation and reviews). This amount is included to the S2R JU Budget but may be managed by the REA Services.

¹ The revenue represented in the budget includes Third countries contribution (EEA/EFTA and candidate countries)

Unused Appropriations from Previous Years

The amendment re-activates additional EUR 125 681 of un-used commitment appropriation to the 2019 budget bringing the new total into EUR 1 121 332. The reactivation of Payment Appropriations remain at the initial amount.

After the additional reactivation, the balance of the appropriations remaining available for re-activation is the following:

Administrative Appropriations

	<i>CA</i>	<i>PA</i>
Available for re-activation as reported 2018A1	536,806	1,033,626
Additional un-used appropriations realised 31.12.2018	231,469	1,120,430
Total unused administrative appropriations 2018	768,275	2,154,056
Activated in budget 2019	-563,218	-1,033,626
Activated in budget 2019A1	-125,681	-
Available for re-activation as reported 2019A1	79,375	1,120,430
Budget 2019A1 Title 4	519,521	639,699
Total unused administrative appropriations 2019	598,896	1,760,129

Operational Appropriations

	<i>CA</i>	<i>PA</i>
Available for re-activation as reported 2018A1	2,995	5,945,287
Additional un-used appropriations realised 31.12.2018	429,438	21,364,400
Total unused operational appropriations 2018	432,433	27,309,687
Activated in budget 2019	-432,433	-15,694,846
Activated in budget 2019A1	-	-
Available for re-activation as reported 2019A1	0	11,614,841
Budget 2019A1 Title 4	-	-
Total unused operational appropriations 2019	0	11,614,841

EXPENDITURE

Administrative expenditure

The amendment introduces a number of transfers within the Administrative budget. These transfers are proposed in order to allocate better the resources needed for the running costs. In addition, to the transfers within the Administrative expenses, the overall administrative budget is increased by EUR 171 000 in commitment appropriations and EUR 395 549 in payment appropriations. The increase of commitment appropriations is mainly foreseen to support the PR and event expenses realised in the year. These increases are executed by using re-activated credits from previous budget years by:

- additional re-activation of commitment appropriations (EUR 125 681);
- transferring Commitment Appropriations from Title 4 to the active budget (EUR 45 319);
- increasing the payment appropriation required on administrative lines for 395 549, transferred from Title 4. These Payment Appropriations will be used to execute payments falling due in 2019 but resulting from commitments entered in the previous budgetary years.

Reactivating unused appropriations for the PR and events is done to ensure the initial activities of the S2R JU in view of key events taking place between the end of 2019 and the beginning of 2020, in particular participation to the Digital Transport Days, a dedicated S2R JU event in Brussels in combination with the 2020 Info-Day, TRA 2020 and TEN-T Days. Adequate budget availabilities making use of savings made in the previous years will allow positioning the S2R JU and its rail research and innovation in different key events, bringing its results and demonstration activities.

Operational expenditure

The amendment does not propose any changes to the operational budget as initially adopted. The schedule of payment detail the budgeted amounts per annual work plan.

EUR 500.000 under S2R JU budget relates to the Expert Expenses (evaluation and reviews). This amount is included to the S2R JU Budget but may be managed by the REA Services.

Unused Appropriations not required in current year

The S2R JU will use any credits recorded in Title 4 in the AWP 2020 or after in full. Budget year 2020 is the last year when the S2R JU may collect its contribution from the Union in Commitment appropriations. As the S2R JU has been established until 31 December 2024, by when it will be wound up, the un-used appropriations recorded in here are contributing towards this period.