

# Final annual accounts 2019 of the European Centre for Disease Prevention and Control

## Introduction

This document contains a complete overview of all accounts of the European Centre for Disease Prevention and Control, Solna, Sweden, for the year 2019.

All files were prepared in accordance with the financial regulations applicable to the general budget of the European Union and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all institutions, agencies and joint undertakings.



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# Section 1 Final annual accounts 2019 of the European Centre for Disease Prevention and Control

## 1 Final annual accounts – certification

The annual accounts of the European Centre for Disease Prevention and Control (ECDC) for the year 2019, have been prepared in accordance with the Title IV, Chapter 4, Section 3 and Title IX of the ECDC's Financial Regulation, applicable to the general budget of the European Union, the accounting rules adopted by the Commission's Accounting Officer and the accounting principles and methods, adopted by myself.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of ECDC in accordance with article 49 of ECDC's Financial Regulation.

To the best of my knowledge, I have obtained from the authorising officer, who certified its reliability, all the information necessary for the production of the accounts that show ECDC'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 ECDC in all material aspects.

Stockholm, 01 June 2020



Anja Van Brabant  
Accounting Officer of ECDC

## 2 Annual accounts – presentation

The annual accounts of the European Centre for Disease Prevention and Control (ECDC) include the financial statements and the report on implementation of the budget. They are accompanied by the report on budget and financial management during the year.

The financial statements comprise the balance sheet and the statement of financial performance as of 31 December, the cash-flow table, and the statement of changes in capital.

The objectives of financial statements are 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 ECDC, the objectives are to provide information useful for decision-making and to demonstrate the accountability of the entity for the resources entrusted to it.

If they are to present a true and fair view, financial statements must not only supply relevant information to describe the nature and range of the activities, explain how it is financed and supply definitive information on its operations, but also do so in a clear and comprehensible manner, that allows for comparisons between financial years. It is with these goals in mind that the present document was drawn up.

The accounting system of ECDC comprises budget and general 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<sup>1</sup>. The general accounts allow for the preparation of the financial statements as they show all revenues and expenses for the financial year and are designed to establish the financial position in the form of a balance sheet as of 31 December 2019.

The annual accounts are drawn up in accordance with Article 97 of the Financial Regulation of the European Centre for Disease Prevention and Control adopted by the Management Board on 13 August 2019.

According to Article 101 of this Financial Regulation, the Centre's Accounting Officer shall send to the Commission's accounting officer, by no later than 1 March of the following year, its Provisional Annual Accounts, together with the report on budgetary and financial management during the year, referred to in Article 97 of this regulation.

The Director shall send the final accounts, together with the opinion of the Management Board, to the Accounting Officer of the Commission, the Court of Auditors, the European Parliament and the Council, by 1 July of the following financial year.

A link to the pages of the website where the final accounts of the Centre are disclosed shall be published in the Official Journal of the European Union by 15 November of the following year, in accordance with Article 102 of ECDC's Financial Regulation.

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<sup>1</sup> This differs from cash-based accounting because of elements such as carry-overs.

## 3 Financial statements

### 3.1 Balance sheet

All amounts in EUR

	Notes	As of 31 December 2019	As of 31 December 2018
<b>Assets</b>			
<b>A. Non-current assets</b>			
Intangible assets	3.5.2	886 282.06	1 369 198.64
Intangible assets under construction	3.5.2	758 501.10	225 586.33
Tangible fixed assets	3.5.3	2 289 416.07	2 294 525.33
<b>Total assets</b>		<b>3 934 199.23</b>	<b>3 889 310.30</b>
<b>Total non-current assets</b>		<b>3 934 199.23</b>	<b>3 889 310.30</b>
<b>B. Current assets</b>			
Pre-financing	3.5.4	235 366.21	113 157.07
Stocks	3.5.5	13 488.28	7 616.49
Short-term receivables	3.5.6	438 211.00	438 677.19
Deferred charges	3.5.7	585 638.32	876 421.48
Cash and cash equivalents	3.5.8	12 877 147.34	12 083 792.66
<b>Total current assets</b>		<b>14 149 851.15</b>	<b>13 519 664.89</b>
<b>Total assets</b>		<b>18 084 050.38</b>	<b>17 408 975.19</b>
<b>Liabilities</b>			
<b>A. Capital</b>			
Accumulated surplus	3.4	7 301 651.61	8 603 495.93
Economic result of the year	3.4	926 328.98	(1 301 844.32)
<b>Total capital</b>		<b>8 227 980.59</b>	<b>7 301 651.61</b>
<b>B. Non-current liabilities</b>			
Long-term provisions	3.5.9	<b>58 497.45</b>	<b>26 924.28</b>
<b>C. Current liabilities</b>			
Short-term provisions	3.5.10	0	0
Accounts payable	3.5.11	800 132.06	1 393 421.00
Pre-financing to be returned to the Commission	3.5.12	1 469 305.54	1 879 347.62
Open pre-financing from grants	3.5.12	1 060 991.30	215 435.00
Accrued charges	3.5.13	4 829 368.81	4 797 040.24
Deferred Income	3.5.13	1 637 774.63	1 795 155.44
		<b>9 797 572.34</b>	<b>10 080 399.30</b>
<b>Total liabilities</b>		<b>18 084 050.38</b>	<b>17 408 975.19</b>

## 3.2 Statement of financial performance

All amounts in EUR

		2019	2018
<b>Operating revenue</b>	3.5.14	<b>57 966 154.96</b>	<b>56 393 356.16</b>
<b>Administrative expenses—total</b>	3.5.15	<b>(44 113 057.73)</b>	<b>(45 331 649.77)</b>
<i>Staff related expenses</i>	3.5.15	<i>(28 009 797.84)</i>	<i>(28 137 093.40)</i>
<i>Depreciation/amortisation/write-off</i>	3.5.15	<i>(1 342 628.95)</i>	<i>(1 437 151.82)</i>
<i>Other administrative expenses</i>	3.5.15	<i>(14 760 630.94)</i>	<i>(15 757 404.55)</i>
<b>Operational expenses – total</b>	3.5.16	<b>(13 047 805.51)</b>	<b>(12 555 860.10)</b>
<b>Surplus from administrative and operating activities</b>		<b>805 291.72</b>	<b>(1 494 153.71)</b>
Financial revenues	3.5.17	<b>0</b>	<b>0</b>
Financial expenses	3.5.17	<b>(5 151.53)</b>	<b>(4 234.08)</b>
Currency exchange gains/(losses)	3.5.18	<b>126 188.79</b>	<b>196 543.47</b>
<b>Economic result for the year</b>		<b>926 328.98</b>	<b>(1 301 844.32)</b>

## 3.3 Cash flow statement

All amounts in EUR

	2019	2018
<b>Cash flows from ordinary activities</b>		
<b>Surplus/(deficit) from ordinary activities</b>	<b>926 328.98</b>	<b>(1 301 844.32)</b>
<b>Operating activities</b>		
Adjustments		
Amortisation (intangible fixed assets)	559 063.60	488 675.65
Depreciation (tangible fixed assets)	782 624.34	815 593.17
Increase/(decrease) in provisions for risks and liabilities	31 573.17	(269 464.72)
Increase/(decrease) in value reduction for doubtful debts	0	0
(Increase)/decrease in stock	(5 871.79)	3 929.48
(Increase)/decrease in long-term pre-financing	0	0
(Increase)/decrease in short-term pre-financing	(122 209.14)	(32 425.99)
(Increase)/decrease in Short-term receivables	291 249.35	(29 813.09)
(Increase)/decrease in receivables related to consolidated EU entities	0	0
Increase/(decrease) in accounts payable	(590 688.80)	2 356 953.70
Increase/(decrease) in liabilities related to consolidated EU entities	307 861.84	838 740.61
Other non-cash movements	941.00	54 770.10
<b>Net cash flow from operating activities</b>	<b>2 180 872.55</b>	<b>2 925 114.59</b>
<b>Cash flows from investing activities</b>		
Increase of tangible and intangible fixed assets	(1 387 517.87)	(2 515 042.51)
<b>Net cash flow from investing activities</b>	<b>(1 387 517.87)</b>	<b>(2 515 042.51)</b>
Net increase/(decrease) in cash and cash equivalents	<b>793 354.68</b>	<b>410 072.08</b>
<b>Cash and cash equivalents at the beginning of the period</b>	12 083 792.66	11 673 720.58
<b>Cash and cash equivalents at the end of the period</b>	12 877 147.34	12 083 792.66

## 3.4 Statement of changes in capital

All amounts in EUR

Capital (All amounts in EUR)	Reserves		Accumulated surplus/deficit	Economic result of the year	Total capital
	Fair value reserve	Other reserves			
<b>Balance as of 1 January 2019</b>	<b>0</b>	<b>0</b>	<b>8 603 495.93</b>	(1 301 844.32)	<b>7 301 651.61</b>
Other revaluations	0	0	0	0	0
Reclassifications	0	0	0	0	0
Allocation of the economic result of previous year	0	0	(1 301 844.32)	1 301 844.32	0
Economic result of the year	0	0	0	926 328.98	926 328.98
<b>Balance as of 31 December 2019</b>	<b>0</b>	<b>0</b>	<b>7 301 651.61</b>	926 328.98	<b>8 227 980.59</b>

## 3.5 Notes on financial statements

### 3.5.1 Accounting principles, rules and methods

The Annual Accounts of the Centre have been prepared according to Article 51 of the Financial Regulation, which stipulates that the rules adopted by the Accounting Officer of the European Commission based on internationally accepted accounting standards for public sector shall apply.

The financial statements, referred to in Article 98 point 2, shall present information, including information on accounting policies, in a manner that ensures it is relevant, reliable, comparable and understandable.

#### Reporting currency

The Centre's reporting currency is the euro.

#### Transactions and balances

Foreign currency transactions are converted into euro using the exchange rates prevailing on the date of the transactions.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are converted into euros on the basis of the exchange rates that apply on 31 December.

Foreign exchange gains and losses, resulting from the settlement of foreign currency transactions and translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in the statement of financial performance.

#### Payroll charges

All salary calculations giving the total staff expenses included in the statement of financial performance of the Agency are externalised to the Office for administration and payment of individual entitlements (also known as the Paymaster's Office; PMO), which is a central office of the European Commission.

The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, calculate and pay their salaries and other financial entitlements. The PMO provides these services to other EU institutions and Agencies as well. The PMO is also responsible for managing the health insurance fund of the Institutions, together with processing and paying the claims of reimbursement from staff members. The PMO also manages the pension fund and pays the pensions of retired staff members. The PMO is being audited by the European Court of Auditors.

The Agency is only responsible for the communication to the PMO of reliable information allowing the calculation of the staff costs. It is also responsible for checking that this information is correctly handled in the monthly payroll report used for accounting payroll costs. It is not responsible for the calculation of payroll costs performed by the PMO.

#### Intangible fixed assets and internally developed intangible fixed assets

Intangible fixed assets are valued at their acquisition price, converted into euro at the rate applying when they were purchased, less depreciation and impairment. The exception are assets acquired free of charge that are valued at market value. See amortisation rates below.

The Accounting Officer of the European Commission had granted a temporary exception with respect to the introduction of rules based on the International Public Sector Accounting Standards (IPSAS). One of these exceptions related to accounting rule no. 6 and the non-capitalisation of internally developed intangible assets, normally software. From 2010 onwards, this exception has been lifted and, as a consequence, the annual accounts have to reflect the capitalisation of internally developed intangible fixed assets in accordance with the rules laid down. From an accounting perspective, there are only three phases to an IT project: research, development and operational. Under the accounting rule, only the development phase can be capitalised and recorded as 'assets under construction'. Once a project goes live, the resulting asset (the development cost) will be amortised over its useful life, which means the costs will be spread over several years.

The depreciation rates should range between three and eight years. The depreciation follows the same principle as applied to the Centre's fixed assets, i.e. when a project goes live in a particular month, the depreciation is applied from that same month.

The amount of research expenses incurred on IT projects and development costs not capitalised, are disclosed in these annual accounts 2019, as well as the yearly amortisation of capitalised intangible assets. In addition to the criteria, which an intangible asset should meet, a threshold had to be set for the capitalisation of the total estimated development cost of an IT project. The threshold at ECDC was set at EUR 150 000.

The application of accounting rule no. 6 in the annual accounts of 2019, increases transparency regarding the Centre's internally developed intangible fixed assets, in particular its internally developed IT projects (for example FLU NEWS EUROPE, WGS, CRM, DMS, EWRS, ECDC Geoportal, GIS, EPIS, Portal 2, MIS, SSR, TESSy, Eurosurveillance 2.0 and others).



The development costs of the internally developed ICT projects, called Whole Genome Sequencing Solution and two components of the Surveillance Systems Reengineering Project, namely Event & Threat and Surveillance Portal, have continued to be booked as an asset under construction in 2019.

The development cost of the Data Warehouse project started in 2019, have also been booked as asset under construction, as it will need further development in 2020.

No internally developed project, reaching the threshold of EUR 150 000 development cost, has gone live in 2019.

### Tangible fixed assets

Tangible fixed assets are stated at historical cost. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable, that future economic benefits associated with the item, will flow to the Centre and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of financial performance during the financial period in which they are incurred.

Depreciation is calculated using the straight-line method to allocate depreciation cost to the assets' residual values over their estimated useful lives, as follows:

Type of asset	Depreciation rate
Intangible assets	25%
Plants, machinery and equipment	10% to 25%
Furniture and vehicles	10% to 25%
Fixtures and fittings	10% to 33%
Computer hardware	25%
Works and installation costs – Building	10%

A fixed asset's depreciation commences in the month in which the asset is delivered.

An asset's residual value and useful lives are reviewed, and adjusted if appropriate, on a regular basis. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the statement of financial performance.

### Impairment of assets

Assets that have an indefinite useful life are not subject to amortisation and are tested regularly for impairment. Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised as the amount, by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

### Inventories

Inventories shown in the accounts reflect the stock of publications of the Centre at year-end. These inventories are assets held for distribution in the ordinary course of its operations. The Centre's inventories are goods purchased for distribution to other parties free of charge. These parties are mainly stakeholders: the Management Board, Advisory Forum, Member States, and Competent Bodies. These publications are also distributed at conferences and events.

As the Centre controls the rights to create and issue various assets, these publications are recognised as inventories and reported at their printing costs. The cost of these inventories is assigned by using the first-in, first-out method (FIFO). Publications which are older than N-1, at year-end are written down as they no longer hold a service potential expected to be realised from their distribution.

### Receivables

Receivables are carried at original amount less write-down for impairment. A write-down, for impairment of receivables, is established when there is objective evidence that the Centre will not be able to collect all amounts due according to the original terms of receivables. The amount of write-down is the difference between the asset's carrying amount and the recoverable amount, being the present value of the expected future cash flows.

### Cash and cash equivalents

Cash and cash equivalents include the Centre's bank accounts.

### Use of estimates

In accordance with generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management. Significant estimates include, but are not limited to, accrued income and charges, contingent assets and liabilities, and degree of impairment of fixed assets. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

## Provisions

Provisions are recognised when ECDC has a present legal or constructive obligation towards third parties, as a result, of past events. It is more likely than not, that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. The amount of the provision is the best estimate of the expenditures, expected to be required, to settle the present obligation at the reporting date.

### 3.5.2 Intangible assets

All amounts in EUR

	Internally generated computer software	Other computer software	Total computer software	Intangible fixed assets under construction	Total
<b>Gross carrying amounts 1 Jan 2019</b>	<b>5 256 637.48</b>	<b>2 285 549.28</b>	<b>7 542 186.76</b>	<b>225 586.33</b>	<b>7 767 773.09</b>
Additions	0	76 147.02	76 147.02	532 914.77	609 061.79
Disposals	0	0	0	0	0
<b>Gross carrying amounts 31 Dec 2019</b>	<b>5 256 637.48</b>	<b>2 361 696.30</b>	<b>7 618 333.78</b>	<b>758 501.10</b>	<b>8 376 834.88</b>
<b>Accumulated amortisation 1 Jan 2019</b>	<b>(4 091 258.84)</b>	<b>(2 081 729.28)</b>	<b>(6 172 988.12)</b>	<b>0</b>	<b>(6 172 988.12)</b>
Amortisation	(446 560.60)	(112 503.00)	(559 063.60)	0	(559 063.60)
Disposals	0	0	0	0	0
<b>Accumulated amortisation 31 Dec 2019</b>	<b>(4 537 819.44)</b>	<b>(2 194 232.28)</b>	<b>(6 732 051.72)</b>	<b>0</b>	<b>(6 732 051.72)</b>
<b>Net carrying amounts 31 Dec 2019</b>	<b>718 818.04</b>	<b>167 464.02</b>	<b>886 282.06</b>	<b>758 501.10</b>	<b>1 644 783.16</b>

Not capitalised cost	Research cost	Not capitalised development cost *
Cost of the year 2019	<b>148 852.03</b>	<b>674 310.32</b>

\* including yearly amortisation on the capitalised intangible internally generated assets

### 3.5.3 Fixed assets

All amounts in EUR

	Buildings	Plants and equipment	Computer hardware	Furniture and vehicles	Other fixtures and fittings	Total
<b>Gross carrying amounts 1 Jan 2019</b>	<b>176 834.00</b>	<b>24 130.15</b>	<b>3 040 341.99</b>	<b>978 905.50</b>	<b>1 110 276.05</b>	<b>5 330 487.69</b>
Additions	142 824.82	0	353 557.86	212 501.51	69 571.89	778 456.08
Disposals	0	0	(162 051.63)	(1 848.30)	(1 854.42)	<b>(165 754.35)</b>
Other changes	0	0	0	0	0	<b>0</b>
<b>Gross carrying amounts 31 Dec 2019</b>	<b>319 658.82</b>	<b>24 130.15</b>	<b>3 231 848.22</b>	<b>1 189 558.71</b>	<b>1 177 993.52</b>	<b>5 943 189.42</b>
<b>Accumulated depreciation 1 Jan 2019</b>	<b>(30 795.83)</b>	<b>(18 823.15)</b>	<b>(2 083.978.99)</b>	<b>(264 818.34)</b>	<b>(637 546.05)</b>	<b>(3 035 962.36)</b>
Depreciation	(19 071.99)	(1 753.00)	(485 304.86)	(103 050.60)	(173 443.89)	<b>(782 624.34)</b>
Disposals	0	0	161 685.63	1 273.30	1 854.42	<b>164 813.35</b>
Other changes	0	0	0	0	0	<b>0</b>
<b>Accumulated depreciation 31 Dec 2019</b>	<b>(49 867.82)</b>	<b>(20 576.15)</b>	<b>(2 407 598.22)</b>	<b>(366 595.64)</b>	<b>(809 135.52)</b>	<b>(3 653 773.35)</b>
<b>Net carrying amounts 31 Dec 2019</b>	<b>269 791.00</b>	<b>3 554.00</b>	<b>824 250.00</b>	<b>822 963.07</b>	<b>368 858.00</b>	<b>2 289 416.07</b>

### 3.5.4 Pre-financing

The Centre has signed grant agreements with several health institutions and universities in EU Member States in relation to its activities. Pre-financing payments in relation to those grants are reported as receivables and cleared after the agreed deliverables and corresponding costs statements are submitted by the beneficiaries to ECDC. The total amounts of pre-financing paid (but not cleared), accrued and remaining open as of 31 Dec 2019 are reported below.

	All amounts in EUR
Non cleared pre-financing at 31 December 2019	1 984 899.86
Accrued charges on pre-financing	(1 749 533.65)
<b>Open pre-financing at 31 December 2019</b>	<b>235 366.21</b>

### 3.5.5 Stock

	All amounts in EUR				
	1 January 2019	Additions	Disposals	Write-down at year end	31 December 2019
ECDC publications	7 616.49	16 187.72	(10 315.93)	0	13 488.28
<b>Total</b>	<b>7 616.49</b>	<b>16 187.72</b>	<b>(10 315.93)</b>	<b>0</b>	<b>13 488.28</b>

The additions reflect the amount of publications purchased at printing cost in 2019. The amount disposed shows the amount of publications distributed free of charge in 2019. The amount written down equals the value of publications in stock that are older than N-1 because they no longer hold a service potential that can be expected to be realised from their distribution.

### 3.5.6 Short-term receivables

Short-term receivables relate to the following,

	All amounts in EUR	
	31 December 2019	31 December 2018
VAT receivable from Member States	359 756.87	349 260.51
Receivable from other EU institutions and public bodies	20 836.97	18 213.67
Receivable regarding staff	16 502.99	32 281.06
Other	41 114.17	38 921.95
<b>Total</b>	<b>438 211.00</b>	<b>438 677.19</b>

Short-term receivables are mainly VAT receivable from the Swedish authorities. According to a memorandum of understanding signed between the government of Sweden and the Centre, the latter has to file an application of reimbursement of VAT paid on purchases greater than SEK 1 500 (approximately EUR 144 at EU year-end exchange rate for 2019). The VAT receivable appearing in the accounts, relates to invoices paid in the last quarter of 2019. Previous claims regarding 2019 were already paid back in full.

The receivable regarding staff includes amounts to be received through deduction from the salary but also advances given to staff regarding missions.

An amount of EUR 40 182.74 is included under 'Other' and reflects the amount due to ECDC following several court rulings.

### 3.5.7 Deferred charges and accrued income

Deferred charges relate mainly to warranties and maintenance costs in relation to ICT that are paid in advance upon reception of goods and services but are valid for a period longer than 12 months. The amount, not related to 2019, is reported here.

	31 December 2019	31 December 2018
Deferred Charges	585 638.32	876 421.48
<b>Total</b>	<b>585 638.32</b>	<b>876 421.48</b>

### 3.5.8 Cash in bank

The Centre keeps its accounts at SEB Bank in euro and Swedish krona (SEK).

The balances as of 31 December 2019 are as follows.

	All amounts in EUR	
	31 December 2019	31 December 2018
Account number 59368289476 (EUR)	12 633 819.81	11 528 560.91
Account number 59308246266 (EUR)	60 991.30	215 435.00
Account number 54238209257 (EUR)	18 624.37	42 624.37
Account number 52011096375 (SEK)	163 711.86	299 710.38
Payment sent – in transit	0	(2 538)
<b>Total</b>	<b>12 877 147.34</b>	<b>12 083 792.66</b>

The Centre mainly uses account no. 52011096375 to execute its local transactions in Swedish krona while account no 59368289476 in euro is used for cross-border payments and the reception of the EU subsidy. The two other accounts stated above are used to receive funds and execute payments related to the grants and other contracts implemented by ECDC and received from the European Commission and Joint Undertaking Innovative Medicines Initiative (IMI).

No cash was handled by the Centre in 2019.

### 3.5.9 Long-term provisions

In accordance with the new lease contract, when vacating the premises at the end of the lease (27.02.2033), the Centre has the obligation to restore the premises in acceptable condition so that they correspond to the condition before tenant improvements. This liability for restoration costs is limited to SEK 5 000 000 including the tenant improvements. Since the start of the lease on 28.02.2018, the relevant amount of EUR 58 497 is reflected in the accounts as a long-term provision. (converted at the official European Commission 2019 year-end exchange rate applicable for SEK) The amount corresponds to 1 year and 10 months out of the 15 year lease period.

### 3.5.10 Short-term provisions

There are no short-term provisions booked in the 2019 annual accounts.

### 3.5.11 Accounts payable

The breakdown of accounts payable at the end of the year is as follows.

	All amounts in EUR	
	31 December 2019	31 December 2018
Vendors	683 225.31	1 163 531.27
Other payables to the Commission	4 864.47	67 967.13
Payables to other consolidated EU entities	38 268.00	102 817.72
Other payables to Member States	55 099.00	16 168.95
Sundry payables	18 675.28	42 935.93
<b>Total</b>	<b>800 132.06</b>	<b>1 393 421.00</b>

### 3.5.12 Pre-financing

#### Pre-financing to be returned to the EC

In general, the amount represents the positive outturn of the budgetary accounts that, has to be paid back to the European Commission according to the Financial Regulation.

In 2019, ECDC has a positive budget outturn (see 4.1). As a result, EUR 1 469 305.54 has to be paid back to the European Commission in 2020. There are two main sources from a budgetary perspective for the return of funds: EUR 880 323 has to be returned regarding carried-forward funds from 2018 and EUR 455 125 regarding the Centre's 2019 budget.

#### Open pre-financing

An amount of EUR 1 060 991 of pre-financing, received from the European Commission by ECDC, remains open at year end and will cover expenditure related to the further implementation of one grant agreement for actions with candidate and potential candidate countries (IPA).

### 3.5.13 Accrued expenses and deferred income

Accrued expenses are estimates provided by the authorising officers on the cost of services and deliveries of goods incurred during 2019 but not yet invoiced or processed. In addition, the cost of untaken leave of staff during 2019 is reported here.

All amounts in EUR

	31 December 2019	31 December 2018
Untaken annual leave	463 051.30	448 073.40
Accrued charges	4 366 317.51	4 348 966.84
<b>Total</b>	<b>4 829 368.81</b>	<b>4 797 040.24</b>

Deferred income has been booked to reflect one year of free rent related to the building that is divided over the lease period.

	31 December 2019	31 December 2018
Deferred income	1 637 774.63	1 795 155.44
<b>Total</b>	<b>1 637 774.63</b>	<b>1 795 155.44</b>

### 3.5.14 Operating revenue

The Centre is almost exclusively financed by the EU budget, together with European Free Trade Association (EFTA) Member States, which contribute to its 2019 budget with 2.42%. In 2019, the Centre booked EUR 57 736 694.46 as revenue from the EUR 59 206 000 cashed from the European Commission.

In addition, the Centre has booked an amount of EUR 154 444 as revenue, the result of the year-end cut-off made on one grant agreement received from the European Commission for actions with candidate and potential candidate countries (IPA), which ECDC further implemented throughout 2019. The posting versus open pre-financing is equal to, the expenditures made under the grant during 2019.

An amount of EUR 73 512 is booked as miscellaneous income. This income consists of recovery of costs related to legal cases, the cut-off on the IMI grant which is not consolidated with the European Commission and the recovery of pre-financing, given by ECDC for the ECDC fellowship programme (EPIET /EUPHEM) through grant implementation.

Below is the breakdown of the revenue for the year.

All amounts in EUR

	2019	2018
Community subsidy (including European Economic Area – EEA – contribution)	57 736 694.46	56 150 652.38
Revenue from grant implementation	154 443.70	88 878.82
Revenues related to fixed assets	1 505.12	78 112.90
Sales revenue	0	0
Other revenue	73 511.68	75 712.06
<b>Total</b>	<b>57 966 154.96</b>	<b>56 393 356.16</b>

### 3.5.15 Administrative expenses

Administrative expenses relate mainly to costs incurred by the daily operations of the Centre and include staff-related costs. The breakdown of the main areas is provided below.

All amounts in EUR

	2019	2018
Staff-related expenses	28 009 797.84	27 790 800.13
Training cost–staff	354 690.14	346 293.27
Costs related to seconded national experts and trainees	234 777.40	334 413.33
Mission expenses	512 840.16	639 347.21
Management board, advisory forum and administrative meetings	937 868.31	564 836.23
Rent and building costs	3 649 486.28	4 457 753.45
Office supplies and maintenance	1 054 496.83	1 487 126.14
Depreciation/amortisation/write-off	1 342 628.95	1 437 151.82
Recruitment-related costs	66 862.02	59 740.31
IT costs research	148 852.03	244 627.32
IT costs development	227 749.72	403 584.24
IT costs operational	4 338 111.45	4 186 734.55
Expenses with other consolidated entities	970 758.95	719 358.43

	2019	2018
Other	2 264 137.65	2 659 883.34
<b>Administrative expenses–total</b>	<b>44 113 057.73</b>	<b>45 331 649.77</b>

### 3.5.16 Operational expenses

Operational expenses relate to activities of operational units and the director's cabinet and also include developments in the area of information and communication technology in relation to the operations.

All amounts in EUR

	2019	2018
Operational expenses–total	13 047 805.51	12 555 860.10

### 3.5.17 Finance income/expense

This heading covers the expenses relating to bank fees and interest on late payment of charges of EUR 5 151.53.

In 2019, the Centre earned no interest income on the EU subsidy received.

### 3.5.18 Exchange rate gains/losses

The seat of the Centre is outside the euro area. As a result, a substantial part of the Centre's activities are carried out in Swedish krona, while the Centre's income, and reporting currency, is euro. The exchange rate differences encountered in 2019 consisted of, the revaluation of the Swedish krona in relation to euro at year end, together with the adjustment of the weighting factor applied to the remuneration of staff employed in Sweden and differences related to the payments made in Swedish krona, as the exchange rate used in the financial system differs from the daily rate used by the bank when the payments are actually made. These three components resulted in an exchange rate gain of EUR 126 189 in 2019 versus gain of EUR 196 543 in 2018.

### 3.5.19 Contingent assets and liabilities

As of 31 December 2019, the Centre had agreements with several contractors and suppliers for the amount of EUR 6 644 298.92. These agreements relate mainly to operational projects and are covered by budgetary commitments against the 2019 appropriations.

### 3.5.20 Operational leases

The Centre's lease agreement with Klöver is signed for a duration of 15 years, from 28 February 2018 until 27 February 2033.

The payment schedule for the following years is presented below.

All amounts in EUR

	Charges still to be paid			
	<1yr	1–5 years	>5 years	Total charges to be paid
New building	2 685 209.54	13 031 850.42	18 678 985.61	34 396 045.57
<b>Total</b>	<b>2 685 209.54</b>	<b>13 031 850.42</b>	<b>18 678 985.61</b>	<b>34 396 045.57</b>

### 3.5.21 Financial instruments

Financial instruments comprise cash, current receivables and recoverables, current payables, amounts due to and from consolidated entities including accruals and deferrals.

#### Disclosure requirements

Financial instruments give rise to liquidity, credit, interest rate and foreign currency risks. Information on how those risks are managed is set out below.

### Liquidity risk

Liquidity risk is the risk that arises from the difficulty of selling an asset, for example, the risk that a given security or asset cannot be traded quickly enough in the market to prevent a loss or meet an obligation. Liquidity risk arises from ongoing financial obligations, including settlement of payables.

The Centre manages its liquidity risk by continually monitoring its actual cash positions and by launching its funding requests based on forecasts of its expected outflows.

The table below provides details on the contractual maturity of financial and other liabilities.

Liquidity risk on these items is not managed on the basis of contractual maturity because they are not held for settlement according to such maturity and will be settled before contractual maturity at fair value.

Remaining contractual maturities	<1 year	1–5 years	>5 years	Total
As of 31 December 2019				
Payables with third parties	47 793.46	0	0	47 793.46
Payable with consolidated entities	2 535 161.31	0	0	2 535 161.31
<b>Total financial liabilities</b>	<b>2 582 954.77</b>	<b>0</b>	<b>0</b>	<b>2 582 954.77</b>
As of 31 December 2018				
Payables with third parties	137 794.03	0	0	137 794.03
Payable with consolidated entities	2 162 749.75	0	0	2 162 749.75
<b>Total financial liabilities</b>	<b>2 300 543.78</b>	<b>0</b>	<b>0</b>	<b>2 300 543.78</b>

The following measures are in place to manage liquidity risk:

- Bank accounts opened in the name of ECDC may not be overdrawn.
- Treasury and payment operations are highly automated and rely on modern information systems. Specific procedures are applied to guarantee system security and ensure segregation of duties in line with the Financial Regulation, internal control standards, and audit principles.
- EU budget principles ensure that, overall cash resources for a given year, are always sufficient for the execution of all payments.

### Credit risk

Credit risk is the risk of loss due to a debtor's/borrower's non-payment of a loan or other line of credit (either the principal or interest or both) or other failure to meet a contractual obligation. The default events include a delay in repayments, restructuring of borrower repayments and bankruptcy. Treasury resources are kept with commercial banks. The EU contribution is requested five times a year based on cash forecasts. Minimum cash levels, proportional to the average amount of payments executed from it, are kept on each account.

The maximum exposure to credit risk is as follows.

Credit quality disclosures	31 December 2019	31 December 2018
Counterparties with external credit rating	<b>13 239 811.07</b>	<b>12 433 053.17</b>
Prime and higher rate	13 239 811.07	12 433 053.17
Upper medium grade	0	0
Lower medium grade	0	0
Non-investment grade	0	0
Counterparties without external credit rating	<b>661 185.59</b>	<b>965 838.16</b>
European Commission and consolidated entities	0	3 173.28
Other debtors who did not default	661 185.59	962 664.88
<b>Total</b>	<b>13 900 996.66</b>	<b>13.398 891.33</b>

- The maximum exposure to credit risk for amounts due from consolidated entities and other receivables is equal to the carrying amount.
- The current (customer) receivables/open recoveries disclosed above are non-impaired as they are either not past due or there are reasons to believe that the full recoverability of the debt is not doubtful.

### Interest rate risk

As the Centre is not allowed to borrow any money, the interest rate risk could arise only in relation with the cash held at bank, and therefore there is limited interest rate risk.

However, the Centre could earn interest on balances it holds in its bank accounts.

It is recognised that interest rates fluctuate and ECDC accepts the risk and does not consider it to be material.

### Foreign currency risk

Currency risk is the risk that the EU's operations or its investments' value will be affected by changes in exchange rates. This risk arises from the change in price of one currency against another.

The Centre is exposed to exchange rate fluctuations since it undertakes certain transactions in foreign currencies and has some of its bank accounts in Swedish krona.

The Centre's revenue is primarily in euro, while some expenditures are made in local currency.

The largest expenditure made in Swedish krona are staff salaries. According to the Staff Regulations, up until 2014, remuneration had to be paid in the currency of the country where the staff member performs his or her duties. Since 2014, remuneration can also be paid in euro. In the Centre, all but a few staff members were paid in Swedish krona (equivalent to EUR 29 million) in 2019. In addition, the following costs are paid in Swedish krona: rent, telecommunication services, mission reimbursements to staff, and office supplies.

It is recognised that exchange rates fluctuate and the Centre has to accept this risk, although this puts constraint on the budget, which is not adapted accordingly.

The following table is a summary of the Centre's net foreign currency-denominated monetary assets at year-end.

31 December 2019	SEK– EUR equivalent	EUR	Total EUR
<b>Monetary assets</b>	<b>562 468.07</b>	<b>13 338 528.59</b>	<b>13 900 996.66</b>
Receivables with Member States	359 756.87	0	359 756.87
All receivables with third parties (including accruals and deferrals)	38 999.34	622 186.25	661 185.59
Receivables with consolidated entities	0	2 906.86	2 906.86
Cash and cash equivalents	163 711.86	12 713 435.48	12 877 147.34
<b>Monetary liabilities</b>	<b>0</b>	<b>2 582 954.77</b>	<b>2 582 954.77</b>
Payables with third parties	0	47 793.46	47 793.46
Payables with consolidated entities	0	2 535 161.31	2 535 161.31
<b>Net position</b>	<b>562 468.07</b>	<b>10 755 573.82</b>	<b>11 318 041.89</b>

### Interest rate sensitivity analysis

Considering the limited impact that ECDC could experience from interest rate risk, an interest rate sensitivity analysis is not relevant.

### 3.5.22 Related party disclosures

The Centre is managed by the Director (Authorising Officer) and Heads of Unit (Authorising Officers by Delegation).

They are temporary agents of the European Communities in the following grades as of 31 December 2019.

Grade	Number of staff in grade
AD14	1
AD12	2
AD11	2
AD10	1
<b>Total</b>	<b>6</b>

Their remuneration, allowances and other entitlements are covered by the Conditions of Employment of Other Servants of the European Communities.

### 3.5.23 Pension obligations

ECDC staff are members of the European Communities Pension Scheme, which is a defined benefit pension plan.

A defined benefit plan is a pension plan that generally defines an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age and years of service.

Starting July 2019, the contribution of staff to the pension scheme amounts to 9.7% of their basic salary.

The cost undertaken by the European Commission is not presented in ECDC's accounts.

Future benefits payable to ECDC staff under the EU Pension Scheme are accounted for in the accounts of the European Commission, and no such provisions are entered in the Centre's accounts.



## 4 Budgetary statements

### 4.1 Budget outturn account

The budgetary outturn account was prepared in accordance with the requirements of Commission Regulation Article 80 point 4, Regulation (EU, Euratom) No 1046/2018: Accounting rules.

All amounts in EUR

	2019	2018
<b>Revenue</b>		
EU subsidy	59 206 000	58 030 000
Grant funds from Commission	0	0
Other revenue	1 110 806.82	38 269.19
<b>Total revenue (a)</b>	<b>60 316 806.82</b>	<b>58 068 269.19</b>
<b>Expenditure</b>		
Title I: Staff		
Payments	31 453 326.99	30 911 613.21
Appropriations carried over	607 238.67	837 636.78
Title II: Administrative Expenses		
Payments	5 565 457.61	5 276 498.71
Appropriations carried over	1 946 808.36	1 978 760.81
Title III: Operating Expenditure		
Payments	11 422 947.82	11 180 277.73
Appropriations carried over	9 117 667.83	7 488 883.40
<b>Total expenditure (b)</b>	<b>60 113 447.28</b>	<b>57 673 670.64</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>	<b>203 359.54</b>	<b>394 598.55</b>
Cancellation of unused payment appropriations carried over from previous year	880 323.42	792 939.69
Adjustment for carry-over from the previous year of appropriations available at 31 December 2019 arising from assigned revenue	259 409.37	498 205.45
Exchange differences for the year (gain+/loss-)	126 213.24	193 603.93
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>	<b>1 469 305.57</b>	<b>1 879 347.62</b>
Balance 2018	1 879 347.62	1 079 296.82
Positive balance from 2018 reimbursed in year 2019 to the Commission	-1 879 347.62	-1 079 296.82
<b>Result used for determining amounts in general accounting</b>	<b>1 469 305.57</b>	<b>1 879 347.62</b>
<b>EU subsidy (2019 revenue)</b>	<b>57 736 694.43</b>	
<b>Pre-financing remaining open to be reimbursed to EU in 2020</b>	<b>1 469 305.57</b>	

## 4.2 Reconciliation between budget outturn account and the statement of financial performance

All amounts in EUR

Statement of financial performance 2019	926 328.98
<b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b>	
Adjustments for accrual cut-off (reversal 31 December 2018)	(5 876 145.59)
Adjustments for accrual cut-off (cut-off 31 December 2019)	5 213 535.06
Unpaid invoices at year end but booked in charges	0
Depreciation of intangible and tangible fixed assets	1 342 628.95
Provisions	31 606.66
Recovery orders issued in 2019 in class 7 and not yet cashed	(13 830.48)
Pre-financing given in previous year and cleared in the year	111 653.83
Pre-financing received in previous year and cleared in the year	(178 443.70)
Payments made from carry-forward of payment appropriations	9 165 548.20
Other (reversal of deferred charges, change in stock, rent rebate 2019 etc.)	716 916.03
<b>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</b>	
Asset acquisitions (less unpaid amounts)	(1 131 268.48)
New pre-financing paid in the year 2019 and remaining open as, on 31 December 2019	(235 366.21)
New pre-financing received in the year 2019 and remaining open as of 31 December 2019	2 469 305.54
Budgetary recovery orders issued before 2019 and cashed in the year	0
Budgetary recovery orders issued in 2019 on balance sheet accounts (not 7 or 6 accounts) and cashed	443.77
Payment appropriations carried over to 2019	(11 671 714.86)
Cancellation of unused carried over payment appropriations from previous year	880 323.42
Adjustment for carry-over from the previous year of appropriations available at 31 Dec arising from assigned revenue	259 409.37
Other (deferred charges paid in 2019, grant balance paid back to European Commission)	(541 624.95)
<b>Budget outturn account 2019</b>	<b>1 469 305.54</b>

## 5 Disclosures related to events after the balance sheet date

The United Kingdom (UK) ceased to be a Member State of the European Union (EU) after 31st January 2020. The impact of the UK's departure on the ECDC's financial situation will be dependent on the terms of the withdrawal agreement, with the stand-still transition period currently set to end in December 2020, but with the possibility of a further one or two-year extension beyond that date. Given that uncertainty, it is currently not possible to make a reasonable assessment of the impact of the UK's departure from the EU on ECDC's future financial situation. However, the withdrawal has no material financial impact on the 2019 accounts.

The COVID-19 outbreak, which has had and is continuing to have a major impact on the EU economy, does not require any adjustments to the 2019 accounts. For subsequent reporting periods, the recognition and measurement of some assets and liabilities on the balance sheet and also of some revenue and expenses recognised in the statement of financial performance may be affected. The information available at the date of signature of these annual accounts does not provide a sufficient basis for a reliable estimate of the financial effects of the outbreak on the ECDC.

# Section 2 Report on budget and financial management of the European Centre for Disease Prevention and Control 2019 (15<sup>th</sup> financial year)

## 1 Developments in the organisation during the year

Since its establishment in 2005, ECDC had initially grown to around 300 staff, with 200 Temporary Agents and another 100 Contract Agents foreseen to be employed. Due to the requested 5% staff cuts on head counts over five years and the additional request for a 5% staff reduction for the agency re-deployment pool, the final number of Temporary Agents was reduced to 180.

ECDC further increased its output, consolidated its structures and developed its partnerships to address the need for a strengthened response to the threat of communicable diseases in Europe.

From September 2018 to February 2020, ECDC chaired the Network of EU Agencies, which provided an excellent opportunity to gain more visibility, engage in strategic exchanges with other agencies and help align our processes, with tangible benefits for day-to-day work.

As part of the 'Next Generation ECDC' initiative started in 2018, the Director decided in 2019 upon a reorganisation of the Centre that will be in place from January 2020, replacing the formal matrix organisation by a more vertical set up and a governance structure that ensures efficient internal collaboration.

The third external evaluation of the Centre for the period 2013 to 2017, was finalised in 2019 and provided overall, a very positive feedback of the work of ECDC and its added value for the Member States.

The Annual Work Programme 2019 (Single Programming Document 2019), which was prepared in accordance with the 'Strategic multi-annual work programme 2014–2020', was adopted by the Management Board in November 2018. The programme includes specific objectives. Implementation was followed-up on a regular basis through the Management Information System (MIS). The MIS is a central point of reference for management and helps monitoring the activities of the work programme.

The implementation report continued to be presented monthly to the Director Consultation Group (DCG) Business Services and was continuously improved in 2019. The report includes key data, such as, commitment and payment implementation per unit, specifically the implementation of their missions and meetings budget, budget transfers carried out, payment delays, status of procurement procedures etc. Through the year, the monitoring of budgetary implementation was intensified, in order to facilitate the decision-making for the re-allocation of funds. As a result, ECDC achieved a very good budget implementation in 2019.

ECDC is divided into five Units and a Director's Office. The Heads of Unit are responsible for the activities in their units, which are divided in sections. There is also a level of middle management, where a number of Heads of Sections are responsible for activities. The DCGs constitute advisory bodies to the Director of ECDC that address issues requiring timely decisions by the Director on all ECDC activities.

In 2019, the Director of ECDC, as Authorising Officer (AO), delegated financial responsibility to the five Heads of Unit (Authorising Officers by Delegation, AOD). The Heads of Unit in turn delegated financial responsibility, but only in their absence to the Deputy Heads of Unit if applicable. Should the Deputy Head of Unit be unavailable the authority returns to the Director. A very limited number of persons act as AO/AOD at ECDC. The AODs can enter into budgetary and legal commitments and authorise payments. However, all budgetary and legal commitments over EUR 250 000 have to be signed by the Director.

For 2019 expenditures, the AODs signed a Declaration of Assurance to the AO similar to the one signed by the AO herself for the area for which they were delegated responsibility.

## 2 Human resources and staffing

The Human Resources section supports the Centre's management and staff by providing continuous HR services in areas such as recruitment, working conditions, pay and entitlements, learning and development, staff well-being and change management. The objective of the Centre's learning and development activities is to offer professional growth for the individual and maintain and further strengthen the Centre's organisational performance.

The total number of temporary agent positions filled (including offers accepted) at the Centre as of 31 December 2019 was 174. A total of 99 contract agent positions were filled (including offers accepted) at year-end 2019.

The turnover rate for temporary agents and contract agents was 5.2% in 2019.

**Table 1. Number of staff and selection procedures**

	2017	2018	2019
Total staff (TA, CA, SNE) on 31 December	266	267	269
Recruitments <sup>2</sup>	39 <sup>3</sup>	32 <sup>4</sup>	21 <sup>5</sup>

**Table 2. Staff (TA, CA, SNEs) by unit**

Number of temporary agents (TA), contract agents (CA) and seconded national experts (SNE) per unit as of 31 December 2019

	TA	CA	SNE	Total
DIR	14	8		<b>22</b>
OCS	20	11		<b>31</b>
SRS	60	13		<b>73</b>
PHC	27	20	1	<b>48</b>
RMC	29	34		<b>63</b>
ICT	22	10		<b>32</b>
<b>Total</b>	<b>172</b>	<b>96</b>	<b>1</b>	<b>269</b>

**Table 3. Breakdown by nationality (temporary agents, contract agents and SNEs)**

On 31 December 2019, ECDC employed staff from 27 Member States.

Nationality	AST/SC	AST	AD	TA Total	CA	SNE	ECDC total
Austria	0	0	1	1	1		2
Belgium	0	0	6	6	3		9
Bulgaria	0	0	6	6	3		9
Croatia	0	0	1	1	0		1
Cyprus	0	1	0	1	0		1
Czech Republic	0	0	1	1	1		2
Denmark	0	3	2	5	1		6
Estonia	0	0	0	0	2		2
Finland	0	1	9	10	3		13
France	0	3	15	18	7		25
Germany	0	6	13	19	4		23
Greece	0	0	7	7	2		9
Hungary	0	0	2	2	1	1	3
Ireland	0	1	1	2	0		2
Italy	0	3	10	13	7		20
Latvia	0	2	2	4	1		5
Lithuania	0	1	0	1	4		5
Luxembourg	0	0	0	0	0		0
Malta	0	0	2	2	0		2
Netherlands	0	2	3	5	2		7
Poland	0	2	1	3	8		11
Portugal	0	2	3	5	5		10
Romania	1	7	3	11	8		19
Slovakia	0	0	1	1	1		2
Slovenia	0	0	1	1	1		2
Spain	0	1	3	4	3		7
Sweden	0	12	21	33	24		57
United Kingdom	0	3	7	10	4		14
<b>Total</b>	<b>1</b>	<b>50</b>	<b>121</b>	<b>172</b>	<b>96</b>	<b>1</b>	<b>269</b>

<sup>2</sup>The number of recruitments includes those that led to an actual start of employment in the specified year, i.e. it includes procedures already launched in the previous year, but finalized in the specified year (including recruitments from reserve lists) and not procedures still ongoing at the end of that year. It does not include unsuccessful/cancelled selection procedures that did not lead to an appointment.

<sup>3</sup>A total of 44% of vacant posts were filled by internal candidates who were successful in open competitions

<sup>4</sup>A total of 19% of vacant posts were filled by internal candidates who were successful in open competitions

<sup>5</sup>A total of 19% of vacant posts were filled by internal candidates who were successful in open competitions.

## 3 Audit and internal control

### Internal control framework

In line with the European Commission, the internal control standards have been replaced with a new internal control framework (ICF).

The Management Board adopted the new Internal Control Framework at its 43rd meeting in November 2018 which now forms the basis for the ECDC internal control system from 2019 onwards and has replaced the Internal Control Standards.

The Internal Control Framework (ICF) of ECDC is designed to provide reasonable assurance regarding the achievement of the five objectives set in the Article 30 of the ECDC Financial Regulation.

The ICF was further reinforced with specific detailed indicators during 2019, which were approved by the Management Board in November 2019. The implementation of the ICF is assessed annually and reported upon to the Audit Committee of the Management Board. The assessment of the ICF for 2019 was performed in January/February 2020, and will be presented to the Audit Committee on 16 June 2020.

### Internal audit service

ECDC is audited by its internal auditor, the Internal Audit Service of the European Commission (IAS). The audit work is defined in the risk-based IAS strategic internal audit plan. The current plan covers the period 2018–2020. All observations and recommendations are taken into account and appropriate action plans are developed. The implementation of these actions is regularly followed up and presented to the Audit Committee of the Management Board.

In 2019, the IAS finalised its audit on “Preparedness and Response in the ECDC” in accordance with the strategic internal audit plan; and the final report was received in June 2019. The audit made five recommendations, two classified as very important and three as important. An action plan was developed and agreed with the IAS. One very important and one important recommendation has been implemented, with the other three expected to be implemented by Q2 2020. ECDC furthermore provided its annual update on the strategic internal audit plan to IAS.

### European Court of Auditors

Every year, ECDC is audited by the European Court of Auditors (ECA). The audit provides a Statement of Assurance as to the reliability of the accounts of the Centre and the legality and regularity of the underlying transactions.

ECDC received an unqualified opinion<sup>6</sup> for 2018 indicating that the accounts are reliable and the transactions underlying the accounts are legal and regular.

Furthermore, the ECA made three comments in its final report for 2018, of which two have been implemented.

The ECA audit of the 2019 annual accounts is ongoing. The first part of the audit was performed in November 2019. The audit will be finalised during spring 2020 and a draft report will be available by June 2020 at the latest.

## 4 Budgetary principles

The establishment and implementation of the budget of ECDC are governed by the following basic principles.

Unity and budget accuracy: all expenditures and revenue must be incorporated in a single budget document and booked on a budget line and expenditures must not exceed authorised appropriations.

- ✓ Unity and budget accuracy: All expenditures and revenue must be incorporated in a single budget document and booked on a budget line and expenditures must not exceed authorised appropriations.
- ✓ Universality: This principle comprises two rules.
  - Rule of non-assignment: budget revenue must not be earmarked for specific items of expenditure (total revenue must cover total expenditure).
  - Gross budget rule: Revenue and expenditure are entered in full in the budget without any adjustment against each other.

<sup>6</sup>Unqualified audit opinion: the auditor’s report contains a clear written expression of opinion on the financial statements or the legality and regularity of underlying transactions as a whole. An unqualified opinion is expressed when the auditor concludes that overall, the underlying transactions are legal and regular and supervisory and control systems adequate to manage the risk.

- ✓ **Annuality:** The appropriations entered are authorised for a single year and therefore must be used during that year.
- ✓ **Equilibrium:** The revenue and expenditure shown in the budget must be in balance (estimated revenue must equal payment appropriations).
- ✓ **Specification:** each appropriation is assigned to a specific purpose and a specific objective.
- ✓ **Unit of account:** the budget is drawn up and implemented in euro and accounts are presented in euro.
- ✓ **Sound financial management:** budget appropriations are used in accordance with the principle of sound financial management namely in accordance with the principles of economy, efficiency and effectiveness.
- ✓ **Transparency:** the budget is established and implemented and accounts presented in compliance with the principle of transparency—the budget and amending budgets are published in the Official Journal of the European Union.

## 5 Budget implementation—Results

The use of ABAC (Accrual Based Accounting) Workflow, the EU integrated budgetary and accounting system, reinforced compliance with the accrual accounting rules and ensured that ECDC's financial systems are updated with all changes in the Financial Regulation. The core budget of the Centre increased to EUR 59.2 million, compared to EUR 58 million in 2018 and EUR 58.2 million in 2017.

The Centre received on 20 December 2019 a financial contribution of EUR 1 000 000 to finance the implementation of the action "Preparatory measures for the participation of the Western Balkans and Turkey in the European Centre for Disease Prevention and Control with special focus on One-Health against AMR, 2020 — 2022. Due to year-end, the Recover Order for EUR 1 000 000, in ABAC WF, could not be issued until January 2020.

	Budget line	Initial available budget	Adjustments	Final available budget
2000 IC1	EU budget—current year appropriations	56 753 826.00	0	56 753 826.00
2001 IC4	EU budget—earmarked funds (reuse previous years)	1 079 296.00	0	1 079 296.00
<b>200</b>	<b>EU budget contribution</b>	<b>57 833 122.00</b>	<b>0</b>	<b>57 833 122.00</b>
3000 IC1	Subsidy from EEA/EFTA Member States (% of EU contribution)	1 373 443	0	1 373 443
<b>300</b>	<b>Subsidy from EEA/EFTA</b>	<b>1 373 443.00</b>	<b>0</b>	<b>1 373 443.00</b>
	<b>Total revenue 2019</b>	<b>59 206 000.00</b>	<b>0</b>	<b>59 206 000.00</b>
R0—external assigned revenue	EU budget—earmarked funds	258 059.37	1 000 000	1 258 059.37

At year-end, the overall budget execution in terms of commitment appropriations reached 99.23%, equivalent to EUR 58.75 million. This represents a slight increase of 0.7% compared to 2018.

0.7% of the 2019 budget or EUR 455 125 remained unused in 2019 of which EUR 121 695 in Title 1, EUR 84 791 in Title 2 and EUR 248 639 in Title 3.

The overall payment execution increased slightly, by 0.2%, compared to 2018 and reached 81.41% of the total budget.

Payment execution for staff expenses in Title 1 increased by 2.1% and reached 98.2%, as well as the payment execution for administrative expenses in Title 2, which increased by 2.1% compared with 2018 and reached 73.64%. The payment execution for operational expenses in Title 3 reached 56.98% and decreased by 2.15% compared with 2018.

Below is an overview comparing 2019 with 2018 (current year C1 credits % committed and % paid):

Title description	Commitments %			Payments %		
	2019	2018	Difference	2019	2018	Difference
Title I. Staff expenses	99.62%	98.75%	+0.87%	98.20%	96.14%	+2.06%
Title II. Administrative expenses	98.88%	98.36%	+0.52%	73.64%	71.54%	+2.1%
Title III. Operational expenses	98.73%	98.20%	+0.53%	56.98%	59.13%	-2.15%
<b>Total Titles I + II + III</b>	<b>99.23%</b>	<b>98.53%</b>	<b>+0.7%</b>	<b>81.41%</b>	<b>81.21%</b>	<b>+0.2%</b>

The total number of commitments and payments processed in 2019 increased. A total of 1 571 commitments and 3 493 payment orders were initiated, verified and authorised by the Director and the Authorising Officers by Delegation in 2019, compared with 1 544 commitments and 3 207 payments in 2018.

In 2019, the Centre continued with the implementation of the fifth IPA grant agreement and the IMI grant.

The 2019 implementation of the above-mentioned grants is shown in the table below.

Overview of the budget implementation (execution on commitments and payments) by fund source is also listed below.

Fund source	Commitment/ payment appropriations 2019	Executed commitment 2019	% committed	Executed payment in 2019	% paid	Carried over to 2020	Cancelled
C1–Current year appropriations	59 206 000.00	58 750 874.54	99.23%	48 197 756.87	81.41%	10 553 117.67	455 125.46
C4–Internal assigned revenue appropriations	103 163.37	103 163.37	100%	64 181,85	62.21%	38 981,52	0
C5–Internal assigned revenue appropriations (carried over)	1 350,00	1 350,00	100%	1 350,00	100%	0	0
C8–Carry forward of 2018 appropriations	10 045 871,62	9 165 548,20		9 165 548,20	91.24%	0	880 323.42
R0–External assigned revenue DG NEAR IPA Grant 5	215 435,00	202 352,66	93,93%	154 443,70	71,69 %	60 991,30	0
R0–External assigned revenue Advance Project–IMI Grant	42 624,37	31 536,25	73,99 %	24 000,00	56,31%	18 624.37	0
R0–External assigned revenue DG NEAR IPA Grant 6	1 000 000	0	0%	0	0%	1 000 000	0

During the year, in order to improve the efficiency of the funds allocated to ECDC, the Director exercised her right to amend the budget within the limitations of Article 26.1 of ECDC's Financial Regulation. Budget transfers between different budget lines within the same Title and between Titles have been executed for a total net amount of EUR 841 936. Title 1 increased by EUR 645 860, Title 2 increased by EUR 196 076 and Title 3 decreased by EUR 841 936. An overview of the impact of the budget transfers in fund source 'C1–current year appropriations' is provided below.

Budget 2019 – fund source C1 current year appropriations	Initial budget	MB amendments	Director–budget transfers	EFTA transfers	Final budget
Title 1 – Staff-related expenditure	31 384 000	0	+645 860	0	32 029 860
Title 2 – Administrative expenditure	7 362 000	0	+196 076	0	7 558 076
Title 3 – Operations	20 460 000	0	-841 936	0	19 618 064
<b>Total budget</b>	<b>59 206 000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59 206 000</b>

At year-end, ECDC carried forward EUR 10.55 million to 2020, which is equivalent to 17% of the total budget. The carry-forward thus remained as approximately the same level compared with the previous year.

During 2019, the Procurement section dealt with a significant number of procurement procedures and contracts.

The following number of contracts were signed during 2019: 51 FWCs, 3 Inter Institutional FWCs, 9 FPAs, 22 Direct contracts, 146 Specific Contracts and 47 Specific Grant Agreements. Some of these contracts may refer to procurement procedures started in 2018.

Regarding the procurement procedures, the statistics are gathered for the procedures started in a specific year. For 2019 these are: 19 Open calls for tender, 2 Open call for Proposal, 2 Competitive procedures, 96 Negotiated procedures, 37 Re-opening of competition and 176 Call for services (Calls for specific contracts under FWCs).

For some procurement procedures, there are multiple contracts signed so there is no direct link between the number of contracts and the number of procurement procedures.

## 6 Budget execution – details

### Budget execution/fund source C1–current year appropriations

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL <sup>7</sup>	Cancelled
A-1100	Basic salaries	13 183 148.61	13 181 196.07	99.99%	13 183 148.61	13 181 196.07	99.99%	0	1 952.54
A-1101	Family allowances	1 911 154.00	1 910 234.12	99.95%	1 911 154.00	1 910 234.12	99.95%	0	919.88
A-1102	Expatriation allowances	1 894 403.21	1 893 851.54	99.97%	1 894 403.21	1 893 851.54	99.97%	0	551.67
	<b>Total Article 110</b>	<b>16 988 705.82</b>	<b>16 985 281.73</b>	<b>99.98%</b>	<b>16 988 705.82</b>	<b>16 985 281.73</b>	<b>99.98%</b>	<b>0</b>	<b>3 424.09</b>
A-1111	Contract Agents–basic salaries	3 992 000.00	3 991 174.40	99.98%	3 992 000.00	3 991 174.40	99.98%	0	825.60
A-1112	Contract Agents–allowances	1 144 000.00	1 143 118.66	99.92%	1 144 000.00	1 143 118.66	99.92%	0	881.34
	<b>Total Article 111</b>	<b>5 136 000.00</b>	<b>5 134 293.06</b>	<b>99.97%</b>	<b>5 136 000.00</b>	<b>5 134 293.06</b>	<b>99.97%</b>	<b>0</b>	<b>1 706.94</b>
A-1140	Birth and death grants	2 578.03	2 578.03	100.00%	2 578.03	2 578.03	100.00%	0	0
A-1141	Travel expenses from place of employment to place of origin	567 000.00	566 707.69	99.95%	567 000.00	566 707.69	99.95%	0	292.31
A-1142	Overtime	90 000.00	89 057.26	98.95%	90 000.00	89 057.26	98.95%	0	942.74
A-1149	Learning and Development	375 000.00	363 255.16	96.87%	375 000.00	285 189.49	76.05%	78 065.67	11 744.84
	<b>Total Article 114</b>	<b>1 034 578.03</b>	<b>1 021 598.14</b>	<b>98.75%</b>	<b>1 034 578.03</b>	<b>943 532.47</b>	<b>91.20%</b>	<b>78 065.67</b>	<b>12 979.89</b>
A-1170	Freelance and joint interpreting and conference service interpreters	57 800.00	56 772.00	98.22%	57 800.00	37 848.00	65.48%	18 924.00	1 028.00
A-1173	Translations	114 007.00	113 431.00	99.49%	114 007.00	93 487.00	82.00%	19 944.50	576.00
A-1174	Payment for administrative assistance from Community institutions	217 000.00	210 660.76	97.08%	217 000.00	197 810.76	91.16%	12 850.00	6 339.24
A-1175	Interim services	1 883 000.00	1 846 114.92	98.04%	1 883 000.00	1 714 146.92	91.03%	131 968.00	36 885.08
A-1176	Relocation services	12 600.00	8 400.00	66.67%	12 600.00	5 250.00	41.67%	3 150.00	4 200.00
	<b>Total Article 117</b>	<b>2 284 407.00</b>	<b>2 235 378.68</b>	<b>97.85%</b>	<b>2 284 407.00</b>	<b>2 048 542.68</b>	<b>89.68%</b>	<b>186 836.00</b>	<b>49 028.32</b>
A-1180	Miscellaneous expenditure on recruitment	105 000.00	87 292.62	83.14%	105 000.00	55 810.13	53.15%	31 482.49	17 707.38
A-1181	Travel expenses	15 000.00	14 041.24	93.61%	15 000.00	14 041.24	93.61%	0	958.83
A-1182	Installation, resettlement and transfer allowances	160 000.00	159 900.48	99.94%	160 000.00	159 900.48	99.94%	0	99.52
A-1183	Removal Expenses	63 500.00	58 095.48	91.49%	63 500.00	38 554.88	60.72%	19 540.60	5 404.52
A-1184	Temporary daily subsistence allowance	112 104.76	111 194.14	99.19%	112 104.76	111 194.14	99.19%	0	910.62
	<b>Total Article 118</b>	<b>455 604.76</b>	<b>430 523.96</b>	<b>94.50%</b>	<b>455 604.76</b>	<b>379 500.87</b>	<b>83.30%</b>	<b>51 023.09</b>	<b>25 080.80</b>

<sup>7</sup>Reste à liquider: either to be paid or de-committed in 2020



Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL <sup>7</sup>	Cancelled
A-1190	Weightings applied to remunerations	4 205 000.00	4 201 961.26	99.93%	4 205 000.00	4 201 961.26	99.93%	0	3 038.74
	<b>Total Article 119</b>	<b>4 205 000.00</b>	<b>4 201 961.26</b>	<b>99.93%</b>	<b>4 205 000.00</b>	<b>4 201 961.26</b>	<b>99.93%</b>	<b>0</b>	<b>3 038.74</b>
	<b>Total Chapter 11</b>	<b>30 104 295.61</b>	<b>30 009 036.83</b>	<b>99.68%</b>	<b>30 104 295.61</b>	<b>29 693 112.07</b>	<b>98.63%</b>	<b>315 924.76</b>	<b>95 258.78</b>
A-1300	Mission expenses, travel expenses and incidental expenditure	570 365.00	565 365.00	99.12%	570 365.00	474 721.49	83.23%	90 643.51	5 000.00
	<b>Total Article 130</b>	<b>570 365.00</b>	<b>565 365.00</b>	<b>99.12%</b>	<b>570 365.00</b>	<b>474 721.49</b>	<b>83.23%</b>	<b>90 643.51</b>	<b>5 000.00</b>
	<b>Total Chapter 13</b>	<b>570 365.00</b>	<b>565 365.00</b>	<b>99.12%</b>	<b>570 365.00</b>	<b>474 721.49</b>	<b>83.23%</b>	<b>90 643.51</b>	<b>5 000.00</b>
A-1410	Medical Service	162 700.00	144 993.44	89.12%	162 700.00	125 671.16	77.24%	19 322.28	17 706.56
	<b>Total Article 141</b>	<b>162 700.00</b>	<b>144 993.44</b>	<b>89.12%</b>	<b>162 700.00</b>	<b>125 671.16</b>	<b>77.24%</b>	<b>19 322.28</b>	<b>17 706.56</b>
	<b>Total Chapter 14</b>	<b>162 700.00</b>	<b>144 993.44</b>	<b>89.12%</b>	<b>162 700.00</b>	<b>125 671.16</b>	<b>77.24%</b>	<b>19 322.28</b>	<b>17 706.56</b>
A-1520	Staff Exchanges	236 104.76	235 707.92	99.83%	236 104.76	234 505.80	99.32%	1 202.12	396.84
	<b>Total Article 152</b>	<b>236 104.76</b>	<b>235 707.92</b>	<b>99.83%</b>	<b>236 104.76</b>	<b>234 505.80</b>	<b>99.32%</b>	<b>1 202.12</b>	<b>396.84</b>
	<b>Total Chapter 15</b>	<b>236 104.76</b>	<b>235 707.92</b>	<b>99.83%</b>	<b>236 104.76</b>	<b>234 505.80</b>	<b>99.32%</b>	<b>1 202.12</b>	<b>396.84</b>
A-1700	Entertainment and representation expenses	2 500.00	945.96	37.84%	2 500.00	945.96	37.84%	0	1 554.04
	<b>Total Article 170</b>	<b>2 500.00</b>	<b>945.96</b>	<b>37.84%</b>	<b>2 500.00</b>	<b>945.96</b>	<b>37.84%</b>	<b>0</b>	<b>1 554.04</b>
	<b>Total Chapter 17</b>	<b>2 500.00</b>	<b>945.96</b>	<b>37.84%</b>	<b>2 500.00</b>	<b>945.96</b>	<b>37.84%</b>	<b>0</b>	<b>1 554.04</b>
A-1801	Social contact between staff	30 000.00	29 843.63	99.48%	30 000.00	2 097.63	6.99%	27 746.00	156.37
A-1802	Sickness Insurance	622 895.24	622 046.54	99.86%	622 895.24	622 046.54	99.86%	0	848.70
A-1803	Accident and occupational diseases	70 000.00	69 368.11	99.10%	70 000.00	69 368.11	99.10%	0	631.89
A-1804	Unemployment for temporary staff	231 000.00	230 858.23	99.94%	231 000.00	230 858.23	99.94%	0	141.77
	<b>Total Article 180</b>	<b>953 895.24</b>	<b>952 116.51</b>	<b>99.81%</b>	<b>953 895.24</b>	<b>924 370.51</b>	<b>96.90%</b>	<b>27 746.00</b>	<b>1 778.73</b>
	<b>Total Chapter 18</b>	<b>953 895.24</b>	<b>952 116.51</b>	<b>99.81%</b>	<b>953 895.24</b>	<b>924 370.51</b>	<b>96.90%</b>	<b>27 746.00</b>	<b>1 778.73</b>
	<b>Total Title 1</b>	<b>32 029 860.61</b>	<b>31 908 165.66</b>	<b>99.62%</b>	<b>32 029 860.61</b>	<b>31 453 326.99</b>	<b>98.20%</b>	<b>454 838.67</b>	<b>121 694.95</b>
A-2000	Rent and related expenditure	2 193 852.03	2 193 852.03	100.00%	2 193 852.03	2 193 852.03	100.00%	0	0
A-2001	Insurance	5 220.90	5 220.90	100.00%	5 220.90	5 220.90	100.00%	0	0
A-2002	Water, gas and electricity	46 000.00	46 000.00	100.00%	46 000.00	43 724.74	95.05%	2 275.26	0
A-2003	Maintenance cleaning	313 125.97	313 125.97	100.00%	313 125.97	269 701.78	86.13%	43 424.19	0
A-2004	Fitting-out	39 325.00	39 325.00	100.00%	39 325.00	31 460.96	80.00%	7 864.04	0
A-2005	Security of building	859 841.21	859 841.21	100.00%	859 841.21	708 520.30	82.40%	151 320.91	0
A-2006	Restauration and canteen costs	8 250.00	8 000.00	96.97%	8 250.00	4 000.00	48.48%	4 000.00	250.00
A-2009	Other expenditure on buildings	93 695.00	93 695.00	100.00%	93 695.00	0	81.46%	93 695.00	0
	<b>Total Article 200</b>	<b>3 559 310.11</b>	<b>3 559 060.11</b>	<b>99.99%</b>	<b>3 559 310.11</b>	<b>3 256 480.71</b>	<b>91.49%</b>	<b>302 579.40</b>	<b>250.00</b>
	<b>Total Chapter 20</b>	<b>3 559 310.11</b>	<b>3 559 060.11</b>	<b>99.99%</b>	<b>3 559 310.11</b>	<b>3 256 480.71</b>	<b>91.49%</b>	<b>302 579.40</b>	<b>250.00</b>

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL <sup>7</sup>	Cancelled
A-2110	Purchases of new hardware for operation at the Centre	647 579.56	647 579.10	100.00%	647 579.56	266 205.21	41.11%	381 373.89	0.46
A-2111	Purchase of new software for operation at the Centre	645 571.53	633 618.65	98.15%	645 571.53	530 980.42	82.25%	102 638.23	11 952.88
A-2112	Purchase and maintenance of printing and reproduction equipment	15 700.00	15 200.00	96.82%	15 700.00	3 547.20	22.59%	11 652.80	500.00
A-2114	Support for administrative applications and project fees, document and archive management	496 000.00	495 928.60	99.99%	496 000.00	345 033.60	69.56%	150 895.00	71.40
A-2115	Developments of administrative and management applications and systems	712 194.99	709 542.35	99.63%	712 194.99	298 757.73	41.95%	410 784.62	2 652.64
	<b>Total Article 211</b>	<b>2 517 046.08</b>	<b>2 501 868.70</b>	<b>99.40%</b>	<b>2 517 046.08</b>	<b>1 444 524.16</b>	<b>57.39%</b>	<b>1 054 344.54</b>	<b>15 177.38</b>
	<b>Total Chapter 21</b>	<b>2 517 046.08</b>	<b>2 501 868.70</b>	<b>99.40%</b>	<b>2 517 046.08</b>	<b>1 444 524.16</b>	<b>57.39%</b>	<b>1 054 344.54</b>	<b>15 177.38</b>
A-2200	Technical equipment and AV installations	8 320.00	8 320.00	100.00%	8 320.00	0	0.00%	8 320.00	0
A-2201	Furniture	280 000.00	279 995.33	100.00%	280 000.00	178 847.85	63.87%	101 147.48	4.67
A-2202	Purchase and maintenance of vehicles	6 000.00	4 125.74	68.76%	6 000.00	3 621.35	60.36%	504.39	1 874.26
	<b>Total Article 220</b>	<b>294 320.00</b>	<b>292 441.07</b>	<b>99.36%</b>	<b>294 320.00</b>	<b>182 469.20</b>	<b>62.00%</b>	<b>109 971.87</b>	<b>1 878.93</b>
	<b>Total Chapter 22</b>	<b>294 320.00</b>	<b>292 441.07</b>	<b>99.36%</b>	<b>294 320.00</b>	<b>182 469.20</b>	<b>62.00%</b>	<b>109 971.87</b>	<b>1 878.93</b>
A-2300	Stationery and office supplies	80 000.00	79 990.00	99.99%	80 000.00	44 269.61	55.34%	35 720.39	10.00
A-2301	Financial and other charges, exchange losses	5 000.00	4 541.76	90.84%	5 000.00	3 941.76	78.84%	600.00	458.24
A-2302	Library expenses, purchase of books and info subscriptions	17 600.00	15 957.11	90.67%	17 600.00	15 158.85	86.13%	798.26	1 642.89
A-2306	Miscellaneous insurance	10 800.00	10 800.00	100.00%	10 800.00	10 124.27	93.74%	675.73	0.00
A-2307	Legal expenses	50 000.00	32 300.00	64.60%	50 000.00	26 300.00	52.60%	6 000.00	17 700.00
A-2308	Business continuity	27 550.00	27 550.00	100.00%	27 550.00	0.00	0.00%	27 550.00	0.00
A-2309	Other operating expenditure	46 225.25	46 225.25	100.00%	46 225.25	46 225.25	100.00%	0.00	0.00
	<b>Total Article 230</b>	<b>237 175.25</b>	<b>217 364.12</b>	<b>91.65%</b>	<b>237 175.25</b>	<b>146 019.74</b>	<b>61.57%</b>	<b>71 344.38</b>	<b>19 811.13</b>
	<b>Total Chapter 23</b>	<b>237 175.25</b>	<b>217 364.12</b>	<b>91.65%</b>	<b>237 175.25</b>	<b>146 019.74</b>	<b>61.57%</b>	<b>71 344.38</b>	<b>19 811.13</b>
A-2400	Postal and delivery charges	25 000.00	18 743.04	74.97%	25 000.00	18 143.04	72.57%	600.00	6 256.96
	<b>Total Article 240</b>	<b>25 000.00</b>	<b>18 743.04</b>	<b>74.97%</b>	<b>25 000.00</b>	<b>18 143.04</b>	<b>72.57%</b>	<b>600.00</b>	<b>6 256.96</b>
A-2410	Telecommunication and Internet charges	130 785.40	113 785.40	87.00%	130 785.40	88 565.22	67.72%	25 220.18	17 000.00
	<b>Total Article 241</b>	<b>130 785.40</b>	<b>113 785.40</b>	<b>87.00%</b>	<b>130 785.40</b>	<b>88 565.22</b>	<b>67.72%</b>	<b>25 220.18</b>	<b>17 000.00</b>
	<b>Total Chapter 24</b>	<b>155 785.40</b>	<b>132 528.44</b>	<b>85.07%</b>	<b>155 785.40</b>	<b>106 708.26</b>	<b>68.50%</b>	<b>25 820.18</b>	<b>23 256.96</b>

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL <sup>7</sup>	Cancelled
A-2500	Governance and administrative meetings	483 514.00	459 167.01	94.96%	483 514.00	256 105.54	52.97%	203 061.47	24 346.99
A-2501	Evaluation and strategic management consulting	310 925.00	310 855.00	99.98%	310 925.00	173 150.00	55.69%	137 705.00	70.00
	<b>Total Article 250</b>	<b>794 439.00</b>	<b>770 022.01</b>	<b>96.93%</b>	<b>794 439.00</b>	<b>429 255.54</b>	<b>54.03%</b>	<b>340 766.47</b>	<b>24 416.99</b>
	<b>Total Chapter 25</b>	<b>794 439.00</b>	<b>770 022.01</b>	<b>96.93%</b>	<b>794 439.00</b>	<b>429 255.54</b>	<b>54.03%</b>	<b>340 766.47</b>	<b>24 416.99</b>
	<b>Total Title 2</b>	<b>7 558 075.84</b>	<b>7 473 284.45</b>	<b>98.88%</b>	<b>7 558 075.84</b>	<b>5 565 457.61</b>	<b>73.64%</b>	<b>1 907 826.84</b>	<b>84 791.39</b>
B3-000	Surveillance	1 259 010.00	1 258 872.75	99.99%	1 259 010.00	773 985.76	61.48%	484 886.99	137.25
B3-001	Epidemic intelligence and response	198 804.00	173 728.21	87.39%	198 804.00	106 861.50	53.75%	66 866.71	25 075.79
B3-002	Scientific advice (including microbiology support)	8 534 584.71	8 422 521.17	98.69%	8 534 584.71	4 733 757.78	55.47%	3 688 763.39	112 063.54
B3-003	Public Health Training	3 739 948.79	3 693 589.12	98.76%	3 739 948.79	2 192 278.57	58.62%	1 501 310.55	46 359.67
B3-004	Health communication	375 017.00	367 490.57	97.99%	375 017.00	193 129.28	51.50%	174 361.29	7 526.43
B3-005	Public health informatics	4 824 051.00	4 793 783.06	99.37%	4 824 051.00	2 986 043.30	61.90%	1 807 739.76	30 267.94
B3-006	Preparedness/capacity support	477 260.30	467 358.95	97.93%	477 260.30	109 877.63	23.02%	357 481.32	9 901.35
B3-007	Eurosurveillance	26 557.75	26 411.26	99.45%	26 557.75	20 794.19	78.30%	5 617.07	146.49
B3-009	Collaboration and (country) cooperation	182 830.00	165 669.34	90.61%	182 830.00	62 244.26	34.04%	103 425.08	17 160.66
	<b>Total Chapter 30</b>	<b>19 618 063.55</b>	<b>19 369 424.43</b>	<b>98.73%</b>	<b>19 618 063.55</b>	<b>11 178 972.27</b>	<b>56.98%</b>	<b>8 190 452.16</b>	<b>248 639.12</b>
	<b>Total Title 3</b>	<b>19 618 063.55</b>	<b>19 369 424.43</b>	<b>98.73%</b>	<b>19 618 063.55</b>	<b>11 178 972.27</b>	<b>56.98%</b>	<b>8 190 452.16</b>	<b>248 639.12</b>
	<b>Grand total</b>	<b>59 206 000.00</b>	<b>58 750 874.54</b>	<b>99.23%</b>	<b>59 206 000.00</b>	<b>48 197 756.87</b>	<b>81.41%</b>	<b>10 553 117.67</b>	<b>455 125.46</b>

## Budget execution/fund source C4—current year appropriations

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL
A-2110	Purchases of new hardware for operation at the Centre	38 981.52	38 981.52	100.00%	38 981.52	0.00	0.00%	38 981.52
	<b>Total Title 2</b>	<b>38 981.52</b>	<b>38 981.52</b>	<b>100.00%</b>	<b>38 981.52</b>	<b>0.00</b>	<b>0.00%</b>	<b>38 981.52</b>
B3-003	Public Health Training	64 181.85	64 181.85	100.00%	64 181.85	64 181.85	100.00%	0.00
	<b>Total Title 3</b>	<b>64 181.85</b>	<b>64 181.85</b>	<b>100.00%</b>	<b>64 181.85</b>	<b>64 181.85</b>	<b>100.00%</b>	<b>0.00</b>
	<b>Grand total</b>	<b>103 163.37</b>	<b>103 163.37</b>	<b>100.00%</b>	<b>103 163.37</b>	<b>64 181.85</b>	<b>62.21%</b>	<b>38 981.52</b>

## Budget execution/fund source C5—current year appropriations

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL
B3-002	Scientific advice (including microbiology support)	1 350.00	1 350.00	100.00%	1 350.00	1 350.00	100.00%	0
	<b>Total Title 3</b>	<b>1 350.00</b>	<b>1 350.00</b>	<b>100.00%</b>	<b>1 350.00</b>	<b>1 350.00</b>	<b>100.00%</b>	<b>0</b>
	<b>Grand total</b>	<b>1 350.00</b>	<b>1 350.00</b>	<b>100.00%</b>	<b>1 350.00</b>	<b>1 350.00</b>	<b>100.00%</b>	<b>0</b>

## Budget execution/fund source C8—current year appropriations

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	Cancelled
A-1149	Learning and Development	161 209.49	149 561.19	92.77%	161 209.49	149 561.19	92.77%	11 648.30
	<b>Total Article 114</b>	<b>161 209.49</b>	<b>149 561.19</b>	<b>92.77%</b>	<b>161 209.49</b>	<b>149 561.19</b>	<b>92.77%</b>	<b>11 648.30</b>
A-1170	Freelance and joint interpreting and conference service interpreters	19 520.00	19 520.00	100.00%	19 520.00	19 520.00	100.00%	0.00
A-1173	Translations	13 970.50	13 931.69	99.72%	13 970.50	13 931.69	99.72%	38.81
A-1174	Payment for Administrative Assistance	8 239.12	8 239.12	100.00%	8 239.12	8 239.12	100.00%	0.00
A-1175	Interim services	294 600.80	279 020.90	94.71%	294 600.80	279 020.90	94.71%	15 579.90
	<b>Total Article 117</b>	<b>336 330.42</b>	<b>320 711.71</b>	<b>95.36%</b>	<b>336 330.42</b>	<b>320 711.71</b>	<b>95.36%</b>	<b>15 618.71</b>
A-1180	Miscellaneous expenditure on recruitment	25 385.83	15 033.01	59.22%	25 385.83	15 033.01	59.22%	10 352.82
A-1183	Removal expenses	21 930.31	19 139.15	87.27%	21 930.31	19 139.15	87.27%	2 791.16
	<b>Total Article 118</b>	<b>47 316.14</b>	<b>34 172.16</b>	<b>72.22%</b>	<b>47 316.14</b>	<b>34 172.16</b>	<b>72.22%</b>	<b>13 143.98</b>
	<b>Total Chapter 11</b>	<b>544 856.05</b>	<b>504 445.06</b>	<b>92.58%</b>	<b>544 856.05</b>	<b>504 445.06</b>	<b>92.58%</b>	<b>40 410.99</b>
A-1300	Mission expenses, travel expenses and incidental expenditure	241 486.60	188 961.76	78.25%	241 486.60	188 961.76	78.25%	52 524.84
	<b>Total Article 130</b>	<b>241 486.60</b>	<b>188 961.76</b>	<b>78.25%</b>	<b>241 486.60</b>	<b>188 961.76</b>	<b>78.25%</b>	<b>52 524.84</b>
	<b>Total Chapter 13</b>	<b>241 486.60</b>	<b>188 961.76</b>	<b>78.25%</b>	<b>241 486.60</b>	<b>188 961.76</b>	<b>78.25%</b>	<b>52 524.84</b>
A-1410	Medical service	27 594.63	25 651.00	92.96%	27 594.63	25 651.00	92.96%	1 943.63
	<b>Total Article 141</b>	<b>27 594.63</b>	<b>25 651.00</b>	<b>92.96%</b>	<b>27 594.63</b>	<b>25 651.00</b>	<b>92.96%</b>	<b>1 943.63</b>
	<b>Total Chapter 14</b>	<b>27 594.63</b>	<b>25 651.00</b>	<b>92.96%</b>	<b>27 594.63</b>	<b>25 651.00</b>	<b>92.96%</b>	<b>1 943.63</b>
A-1520	Staff exchanges	345.50	340.00	98.41%	345.50	340.00	98.41%	5.50
	<b>Total Article 152</b>	<b>345.50</b>	<b>340.00</b>	<b>98.41%</b>	<b>345.50</b>	<b>340.00</b>	<b>98.41%</b>	<b>5.50</b>
	<b>Total Chapter 15</b>	<b>345.50</b>	<b>340.00</b>	<b>98.41%</b>	<b>345.50</b>	<b>340.00</b>	<b>98.41%</b>	<b>5.50</b>
A-1700	Entertainment and representation expenses	62.00	61.06	98.48%	62.00	61.06	98.48%	0.94
	<b>Total Article 170</b>	<b>62.00</b>	<b>61.06</b>	<b>98.48%</b>	<b>62.00</b>	<b>61.06</b>	<b>98.48%</b>	<b>0.94</b>
	<b>Total Chapter 17</b>	<b>62.00</b>	<b>61.06</b>	<b>98.48%</b>	<b>62.00</b>	<b>61.06</b>	<b>98.48%</b>	<b>0.94</b>

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	Cancelled
A-1801	Social contact between staff	23 292.00	23 291.01	100.00%	23 292.00	23 291.01	100.00%	0.99
	<b>Total Article 180</b>	<b>23 292.00</b>	<b>23 291.01</b>	<b>100.00%</b>	<b>23 292.00</b>	<b>23 291.01</b>	<b>100.00%</b>	<b>0.99</b>
	<b>Total Chapter 18</b>	<b>23 292.00</b>	<b>23 291.01</b>	<b>100.00%</b>	<b>23 292.00</b>	<b>23 291.01</b>	<b>100.00%</b>	<b>0.99</b>
	<b>Total Title I</b>	<b>837 636.78</b>	<b>742 749.89</b>	<b>88.67%</b>	<b>837 636.78</b>	<b>742 749.89</b>	<b>88.67%</b>	<b>94 886.89</b>
A-2003	Maintenance cleaning	67 971.43	67 873.51	99.86%	67 971.43	67 873.51	99.86%	97.92
A-2004	Fitting-out	37 192.25	36 662.27	98.58%	37 192.25	36 662.27	98.58%	529.98
A-2005	Security of building	193 580.75	193 222.14	99.81%	193 580.75	193 222.14	99.81%	358.61
A-2006	Restauration and canteen costs	407.09	400.00	98.26%	407.09	400.00	98.26%	7.09
A-2009	Other expenditure on buildings	75 577.63	75 462.38	99.85%	75 577.63	75 462.38	99.85%	115.25
	<b>Total Article 200</b>	<b>374 729.15</b>	<b>373 620.30</b>	<b>99.70%</b>	<b>374 729.15</b>	<b>373 620.30</b>	<b>99.70%</b>	<b>1 108.85</b>
	<b>Total Chapter 20</b>	<b>374 729.15</b>	<b>373 620.30</b>	<b>99.70%</b>	<b>374 729.15</b>	<b>373 620.30</b>	<b>99.70%</b>	<b>1 108.85</b>
A-2110	Purchases of new hardware for operation at the centre	309 638.48	309 638.48	100.00%	309 638.48	309 638.48	100.00%	0.00
A-2111	Purchase of new software for operation at the centre	36 515.02	31 804.53	87.10%	36 515.02	31 804.53	87.10%	4 710.49
A-2112	Purchase and maintenance of printing and reproduction equipment	8 127.96	5 586.84	68.74%	8 127.96	5 586.84	68.74%	2 541.12
A-2114	Developments to support administrative and management applications	76 873.56	76 873.56	100.00%	76 873.56	76 873.56	100.00%	0.00
A-2115	Development of administrative and management application systems	316 513.40	309 908.54	97.91%	316 513.40	309 908.54	97.91%	6 604.86
	<b>Total Article 211</b>	<b>747 668.42</b>	<b>733 811.95</b>	<b>98.15%</b>	<b>747 668.42</b>	<b>733 811.95</b>	<b>98.15%</b>	<b>13 856.47</b>
	<b>Total Chapter 21</b>	<b>747 668.42</b>	<b>733 811.95</b>	<b>98.15%</b>	<b>747 668.42</b>	<b>733 811.95</b>	<b>98.15%</b>	<b>13 856.47</b>
A-2200	Technical equipment and AV installations	5 200.00	2 600.00	50.00%	5 200.00	2 600.00	50.00%	2 600.00
A-2201	Furniture	100 988.41	100 963.41	99.98%	100 988.41	100 963.41	99.98%	25.00
A-2202	Purchase and maintenance of vehicles	1 777.77	1 301.62	73.22%	1 777.77	1 301.62	73.22%	476.15
	<b>Total Article 220</b>	<b>107 966.18</b>	<b>104 865.03</b>	<b>97.13%</b>	<b>107 966.18</b>	<b>104 865.03</b>	<b>97.13%</b>	<b>3 101.15</b>
	<b>Total Chapter 22</b>	<b>107 966.18</b>	<b>104 865.03</b>	<b>97.13%</b>	<b>107 966.18</b>	<b>104 865.03</b>	<b>97.13%</b>	<b>3 101.15</b>
A-2300	Stationery and office supplies	50 950.88	50 780.33	99.67%	50 950.88	50 780.33	99.67%	170.55
A-2301	Financial and other charges, exchange losses	435.07	298.35	68.58%	435.07	298.35	68.58%	136.72
A-2302	Library expenses, purchase of books and info subscriptions	2 554.92	2 002.10	78.36%	2 554.92	2 002.10	78.36%	552.82
A-2306	Miscellaneous insurance	0.57	0.00	0.00%	0.57	0.00	0.00%	0.57
A-2307	Legal expenses	56 800.00	56 200.00	98.94%	56 800.00	56 200.00	98.94%	600.00
A-2308	Business continuity	17 500.00	17 500.00	100.00%	17 500.00	17 500.00	100.00%	0.00
A-2309	Other operating expenditure	27 070.00	27 070.00	100.00%	27 070.00	27 070.00	100.00%	0.00
	<b>Total Article 230</b>	<b>155 311.44</b>	<b>153 850.78</b>	<b>99.06%</b>	<b>155 311.44</b>	<b>153 850.78</b>	<b>99.06%</b>	<b>1 460.66</b>
	<b>Total Chapter 23</b>	<b>155 311.44</b>	<b>153 850.78</b>	<b>99.06%</b>	<b>155 311.44</b>	<b>153 850.78</b>	<b>99.06%</b>	<b>1 460.66</b>

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	Cancelled
A-2400	Postal and delivery charges	2 760.00	2 614.81	94.74%	2 760.00	2 614.81	94.74%	145.19
	<b>Total Article 240</b>	<b>2 760.00</b>	<b>2 614.81</b>	<b>94.74%</b>	<b>2 760.00</b>	<b>2 614.81</b>	<b>94.74%</b>	<b>145.19</b>
A-2410	Telecommunication and Internet charges	24 103.13	21 211.36	88.00%	24 103.13	21 211.36	88.00%	2 891.77
	<b>Total Article 241</b>	<b>24 103.13</b>	<b>21 211.36</b>	<b>88.00%</b>	<b>24 103.13</b>	<b>21 211.36</b>	<b>88.00%</b>	<b>2 891.77</b>
	<b>Total Chapter 24</b>	<b>26 863.13</b>	<b>23 826.17</b>	<b>88.69%</b>	<b>26 863.13</b>	<b>23 826.17</b>	<b>88.69%</b>	<b>3 036.96</b>
A-2500	Governance and administrative meetings	27 328.37	13 477.20	49.32%	27 328.37	13 477.20	49.32%	13 851.17
A-2501	Evaluation and strategic management consulting	538 894.12	529 222.12	98.21%	538 894.12	529 222.12	98.21%	9 672.00
	<b>Total Article 250</b>	<b>566 222.49</b>	<b>542 699.32</b>	<b>95.85%</b>	<b>566 222.49</b>	<b>542 699.32</b>	<b>95.85%</b>	<b>23 523.17</b>
	<b>Total Chapter 25</b>	<b>566 222.49</b>	<b>542 699.32</b>	<b>95.85%</b>	<b>566 222.49</b>	<b>542 699.32</b>	<b>95.85%</b>	<b>23 523.17</b>
	<b>Total Title 2</b>	<b>1 978 760.81</b>	<b>1 932 673.55</b>	<b>97.67%</b>	<b>1 978 760.81</b>	<b>1 932 673.55</b>	<b>97.67%</b>	<b>46 087.26</b>
B3-000	Surveillance	462 377.10	456 756.81	98.78%	462 377.10	456 756.81	98.78%	5 620.29
B3-001	Epidemic intelligence and response	114 119.28	109 848.38	96.26%	114 119.28	109 848.38	96.26%	4 270.90
B3-002	Scientific advice (including microbiology support)	3 313 621.10	2 972 588.26	89.71%	3 313 621.10	2 972 588.26	89.71%	341 032.84
B3-003	Public Health Training	1 453 578.21	1 173 524.92	80.73%	1 453 578.21	1 173 524.92	80.73%	280 053.29
B3-004	Health communication	248 059.19	240 054.60	96.77%	248 059.19	240 054.60	96.77%	8 004.59
B3-005	Public health informatics	1 231 903.35	1 198 962.00	97.33%	1 231 903.35	1 198 962.00	97.33%	32 941.35
B3-006	Preparedness/capacity support	336 674.42	289 123.47	85.88%	336 674.42	289 123.47	85.88%	47 550.95
B3-007	Eurosurveillance	9 077.38	7 298.85	80.41%	9 077.38	7 298.85	80.41%	1 778.53
B3-009	Collaboration and (country) cooperation	60 064.00	41 967.47	69.87%	60 064.00	41 967.47	69.87%	18 096.53
	<b>Total Chapter 30</b>	<b>7 229 474.03</b>	<b>6 490 124.76</b>	<b>89.77%</b>	<b>7 229 474.03</b>	<b>6 490 124.76</b>	<b>89.77%</b>	<b>739 349.27</b>
	<b>Total Title 3</b>	<b>7 229 474.03</b>	<b>6 490 124.76</b>	<b>89.77%</b>	<b>7 229 474.03</b>	<b>6 490 124.76</b>	<b>89.77%</b>	<b>739 349.27</b>
	<b>Grand total</b>	<b>10 045 871.62</b>	<b>9 165 548.20</b>	<b>91.24%</b>	<b>10 045 871.62</b>	<b>9 165 548.20</b>	<b>91.24%</b>	<b>880 323.42</b>

### Budget execution/fund source R0—external assigned revenue

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL
A-1111	Contract agents IPA GRANT One Health	152 400.00	0.00	0.00%	152 400.00	0.00	0.00%	152 400.00
	<b>Total Title 1</b>	<b>152 400.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>152 400.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>152 400.00</b>
B3-011	ECDC-IPA 5	215 435.00	202 352.66	93.93%	215 435.00	154 443.70	71.69%	60 991.30
B3-013	Advance project-IMI	42 624.37	31 536.25	73.99%	42 624.37	24 000.00	56.31%	18 624.37
B3-020	IPA GRANT – One Health	847 600.00	0.00	0.00%	847 600.00	0.00	0.00%	847 600.00
	<b>Total Title 3</b>	<b>1 105 659.37</b>	<b>233 888.91</b>	<b>21.15%</b>	<b>1 105 659.37</b>	<b>178 443.70</b>	<b>16.14%</b>	<b>927 215.67</b>
	<b>Grand total</b>	<b>1 258 059.37</b>	<b>233 888.91</b>	<b>21.15%</b>	<b>1 258 059.37</b>	<b>178 443.70</b>	<b>16.14%</b>	<b>1 079 615.67</b>

