

Final annual accounts 2018 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 2018.

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 2018 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 2018, have been prepared in accordance with the Title IV, Chapter 4, Section 3 and Title XIII of the 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 50 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, 29 May 2019



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 principle¹. 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 2018.

The annual accounts are drawn up in accordance with Article 92 of the Financial Regulation of the European Centre for Disease Prevention and Control adopted by the Management Board on 19 December 2013.

According to Article 98 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 92 of this regulation.

The Accounting Officer 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.

The final accounts of ECDC will be published in the Official Journal of the European Communities together with the statement of assurance given by the Court of Auditors by 15 November of the following year, in accordance with Article 99 of ECDC's Financial Regulation.

¹ 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 2018 | As of 31 December 2017 |
|--|--------|------------------------|------------------------|
| Assets | | | |
| A. Non-current assets | | | |
| Intangible assets | 3.5.2 | 1 369 198.64 | 1 329 109.57 |
| Intangible assets under construction | 3.5.2 | 225 586.33 | 0 |
| Tangible fixed assets | 3.5.3 | 2 294 525.33 | 1 404 197.14 |
| Total assets | | 3 889 310.30 | 2 733 306.71 |
| Total non-current assets | | 3 889 310.30 | 2 733 306.71 |
| B. Current assets | | | |
| Pre-financing | 3.5.4 | 113 157.07 | 80 731.08 |
| Stocks | 3.5.5 | 7 616.49 | 11 545.97 |
| Short-term receivables | 3.5.6 | 438 677.19 | 647 455.22 |
| Deferred charges | 3.5.7 | 876 421.48 | 637 830.36 |
| Cash and cash equivalents | 3.5.8 | 12 083 792.66 | 11 673 720.58 |
| Total current assets | | 13 519 664.89 | 13 051 283.21 |
| Total assets | | 17 408 975.19 | 15 784 589.92 |
| Liabilities | | | |
| A. Capital | | | |
| Accumulated surplus | 3.4 | 8 603 495.93 | 8 811 346.24 |
| Economic result of the year | 3.4 | (1 301 844.32) | (207 850.31) |
| Total capital | | 7 301 651.61 | 8 603 495.93 |
| B. Non-current liabilities | | | |
| Long-term provisions | 3.5.9 | 26 924.28 | 0 |
| C. Current liabilities | | | |
| Short-term provisions | 3.5.10 | 0 | 296 389.00 |
| Accounts payable | 3.5.11 | 1 393 421.00 | 680 841.00 |
| Pre-financing to be returned to the Commission | 3.5.12 | 1 879 347.62 | 1 079 296.82 |
| Open pre-financing from grants | 3.5.12 | 215 435.00 | 327 607.43 |
| Accrued charges | 3.5.13 | 4 797 040.24 | 4 796 959.74 |
| Deferred Income | 3.5.13 | 1 795 155.44 | 0 |
| | | 10 080 399.30 | 7 181 093.99 |
| Total liabilities | | 17 408 975.19 | 15 784 589.92 |

3.2 Statement of financial performance

All amounts in EUR

| | | 2018 | 2017 |
|---|--------|------------------------|------------------------|
| Operating revenue | 3.5.14 | 56 393 356.16 | 57 243 644.38 |
| Administrative expenses—total | 3.5.15 | (45 331 649.77) | (43 716 649.81) |
| <i>Staff related expenses</i> | 3.5.15 | <i>(28 137 093.40)</i> | <i>(27 407 791.23)</i> |
| <i>Depreciation/amortisation/write-off</i> | 3.5.15 | <i>(1 437 151.82)</i> | <i>(1 951 415.92)</i> |
| <i>Other administrative expenses</i> | 3.5.15 | <i>(15 757 404.55)</i> | <i>(14 357 442.66)</i> |
| Operational expenses – total | 3.5.16 | (12 555 860.10) | (13 671 945.35) |
| Surplus from administrative and operating activities | | (1 494 153.71) | (144 950.78) |
| Financial revenues | 3.5.17 | 0 | 0 |
| Financial expenses | 3.5.17 | (4 234.08) | (12 035.31) |
| Currency exchange gains/(losses) | 3.5.18 | 196 543.47 | (50 864.22) |
| Economic result for the year | | (1 301 844.32) | (207 850.31) |

3.3 Cash flow statement

All amounts in EUR

| | 2018 | 2017 |
|--|-----------------------|-----------------------|
| Cash flows from ordinary activities | | |
| Surplus/(deficit) from ordinary activities | (1 301 844.32) | (207 850.31) |
| Operating activities | | |
| Adjustments | | |
| Amortisation (intangible fixed assets) | 488 675.65 | 991 483.65 |
| Depreciation (tangible fixed assets) | 815 593.17 | 958 515.27 |
| Increase/(decrease) in provisions for risks and liabilities | (269 464.72) | (178 795) |
| Increase/(decrease) in value reduction for doubtful debts | 0 | 0 |
| (Increase)/decrease in stock | 3 929.48 | 7 043.48 |
| (Increase)/decrease in long-term pre-financing | 0 | 0 |
| (Increase)/decrease in short-term pre-financing | (32 425.99) | (25 561.24) |
| (Increase)/decrease in Short-term receivables | (29 813.09) | (280 675.29) |
| (Increase)/decrease in receivables related to consolidated EU entities | 0 | 0 |
| Increase/(decrease) in accounts payable | 2 356 953.70 | (331 932.52) |
| Increase/(decrease) in liabilities related to consolidated EU entities | 838 740.61 | (1 455 415.80) |
| Other non-cash movements | 54 770.10 | 35 762.50 |
| Net cash flow from operating activities | 2 925 114.59 | (487 425.26) |
| Cash flows from investing activities | | |
| Increase of tangible and intangible fixed assets | (2 515 042.51) | (1 497 502.04) |
| Net cash flow from investing activities | (2 515 042.51) | (1 497 502.04) |
| Net increase/(decrease) in cash and cash equivalents | 410 072.08 | (1 984 927.30) |
| Cash and cash equivalents at the beginning of the period | 11 673 720.58 | 13 658 647.88 |
| Cash and cash equivalents at the end of the period | 12 083 792.66 | 11 673 720.58 |

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 | | | |
| Balance as of 1 January 2018 | 0 | 0 | 8 811 346.24 | (207 850.31) | 8 603 495.93 |
| Other revaluations | 0 | 0 | 0 | 0 | 0 |
| Reclassifications | 0 | 0 | 0 | 0 | 0 |
| Allocation of the economic result of previous year | 0 | 0 | (207 850.31) | 207 850.31 | 0 |
| Economic result of the year | 0 | 0 | 0 | (1 301 844.32) | (1 301 844.32) |
| Balance as of 31 December 2018 | 0 | 0 | 8 603 495.93 | (1 301 844.32) | 7 301 651.61 |

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 94 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 92 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 2018, 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 2018, increases transparency regarding the Centre's internally developed intangible fixed assets, in particular its internally developed IT projects (for example 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 have been booked as an asset under construction.

The development costs of the Early Warning and Response System (EWRS 2), reached the threshold of EUR 150 000 and therefore have been capitalised and are being depreciated since the project was launched in October 2018.

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 |
|---|--|-------------------------|-------------------------|--|-----------------------|
| Gross carrying amounts 1 Jan 2018 | 5 104 115.23 | 2 277 586.39 | 7 381 701.62 | 0 | 7 381 701.62 |
| Additions | 514 641.83 | 14 253.89 | 528 895.72 | 225 586.33 | 754 482.05 |
| Disposals | (362 119.58) | (6 291.00) | (368 410.58) | 0 | (368 410.58) |
| Gross carrying amounts 31 Dec 2018 | 5 256 637.48 | 2 285 549.28 | 7 542 186.76 | 225 586.33 | 7 767 773.09 |
| Accumulated amortisation and impairment 1 Jan 2018 | (4 082 895.66) | (1 969 696.39) | (6 052 592.05) | 0 | (6 052 592.05) |
| Amortisation | (370 482.76) | (118 192.89) | (488 675.65) | 0 | (488 675.65) |
| Disposals | 362 119.58 | 6 160.00 | 368 279.58 | 0 | 368 279.58 |
| Accumulated amortisation 31 Dec 2018 | (4 091 258.84) | (2 081 729.28) | (6 172 988.12) | 0 | (6 172 988.12) |
| Net carrying amounts 31 Dec 2018 | 1 165 378.64 | 203 820.00 | 1 369 198.64 | 225 586.33 | 1 594 784.97 |

| Not capitalised cost | Research cost | Not capitalised development cost * |
|-----------------------|-------------------|------------------------------------|
| Cost of the year 2018 | 244 627.32 | 774 067.00 |

*: 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 |
|---|-----------------------|----------------------|-----------------------|------------------------|-----------------------------|-----------------------|
| Gross carrying amounts 1 Jan 2018 | 1 732 310.62 | 17 764.79 | 4 769 734.88 | 909 258.07 | 1 150 045.60 | 8 579 113.96 |
| Additions | 96 334.00 | 6 365.36 | 451 222.75 | 693 071.60 | 513 566.75 | 1 760 560.46 |
| Disposals | (1 651 810.62) | 0 | (2 264 812.81) | (623 424.17) | (553 336.30) | (5 093 383.90) |
| Other changes | 0 | 0 | 84 197.17 | 0 | 0 | 84 197.17 |
| Gross carrying amounts 31 Dec 2018 | 176 834.00 | 24 130.15 | 3 040 341.99 | 978 905.50 | 1 110 276.05 | 5 330 487.69 |
| Accumulated depreciation 1 Jan 2018 | (1 638 317.48) | (17 207.79) | (3 767 782.88) | (762 837.07) | (988 771.60) | (7 174 916.82) |
| Depreciation | (9 531.87) | (1 615.36) | (521 775.75) | (86 379.44) | (196 290.75) | (815 593.17) |
| Disposals | 1 566 012.62 | 0 | 2 262 704.81 | 584 398.17 | 547 516.30 | 4 960 631.90 |
| Write-back of impairment | 51 040.90 | 0 | 0 | 0 | 0 | 51 040.90 |
| Other changes | 0 | 0 | (57 125.17) | 0 | 0 | (57 125.17) |
| Accumulated depreciation 31 Dec 2018 | (30 795.83) | (18 823.15) | (2 083.978.99) | (264 818.34) | (637 546.05) | (3 035 962.36) |
| Net carrying amounts 31 Dec 2018 | 146 038.17 | 5 307.00 | 956 363.00 | 714 087.16 | 472 730.00 | 2 294 525.33 |

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 2018 are reported below.

| | All amounts in EUR |
|---|--------------------|
| Non cleared pre-financing at 31 December 2018 | 1 849 711.24 |
| Accrued charges on pre-financing | (1 736 554.17) |
| Open pre-financing at 31 December 2018 | 113 157.07 |

3.5.5 Stock

| | All amounts in EUR | | | | |
|-------------------|--------------------|------------------|--------------------|------------------------|------------------|
| | 1 January 2018 | Additions | Disposals | Write-down at year end | 31 December 2018 |
| ECDC publications | 11 545.97 | 12 881.00 | (16 810.48) | 0 | 7 616.49 |
| Total | 11 545.97 | 12 881.00 | (16 810.48) | 0 | 7 616.49 |

The additions reflect the amount of publications purchased at printing cost in 2018. The amount disposed shows the amount of publications distributed free of charge in 2018. 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 2018 | 31 December 2017 |
| VAT receivable from Member States | 349 260.51 | 559 146.20 |
| Receivable from other EU institutions and public bodies | 18 213.67 | 26 891.57 |
| Receivable regarding (ex-)staff | 32 281.06 | 17 964.83 |
| Other | 38 921.95 | 43 452.62 |
| Total | 438 677.19 | 647 455.22 |

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 146 at EU year-end rate 2018). The VAT receivable appearing in the accounts, relates to invoices paid in the last quarter of 2018. Previous claims regarding 2018 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 38 921.95 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 2018, is reported here.

In 2018, the equivalent of two months' of rental cost related to the building was deferred.

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 2018 are as follows.

| | All amounts in EUR | |
|----------------------------------|----------------------|----------------------|
| | 31 December 2018 | 31 December 2017 |
| Account number 59368289476 (EUR) | 11 528 560.91 | 11 051 661.66 |
| Account number 59308246266 (EUR) | 215 435.00 | 324 307.88 |
| Account number 54238209257 (EUR) | 42 624.37 | 100 235.14 |
| Account number 52011096375 (SEK) | 299 710.38 | 197 515.90 |
| Payment sent – in transit | (2 538) | 0 |
| Total | 12 083 792.66 | 11 673 720.58 |

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 2018.

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 26 924 is reflected in the accounts as a long-term provision. (converted at the official European Commission 2018 year-end exchange rate applicable for SEK) The amount corresponds to 10 months out of the 15 year lease period.

3.5.10 Short-term provisions

There are no short-term provisions booked in the 2018 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 2018 | 31 December 2017 |
| Vendors | 1 163 531.27 | 538 299.23 |
| Other payables to the Commission | 67 967.13 | 19 123.24 |
| Payables to other consolidated EU entities | 102 817.72 | 799.37 |
| Other payables to Member States | 16 168.95 | 21 996.66 |
| Sundry payables | 42 935.93 | 100 622.50 |
| Total | 1 393 421.00 | 680 841.00 |

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 2018, ECDC has a positive budget outturn (see 4.1). As a result, EUR 1 879 347.62 has to be paid back to the European Commission in 2019. There are two main sources from a budgetary perspective for the return of funds: EUR 792 940 has to be returned regarding carried-forward funds from 2017 and EUR 855 885 regarding the Centre's 2018 budget.

Open pre-financing

An amount of EUR 215 435 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 2018 but not yet invoiced or processed. In addition, the cost of untaken leave of staff during 2018 is reported here.

| | All amounts in EUR | |
|----------------------|---------------------|---------------------|
| | 31 December 2018 | 31 December 2017 |
| Untaken annual leave | 448 073.40 | 450 331.37 |
| Accrued charges | 4 348 966.84 | 4 346 628.37 |
| Total | 4 797 040.24 | 4 796 959.74 |

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

| | 31 December 2018 | 31 December 2017 |
|-----------------|---------------------|------------------|
| Deferred income | 1 795 155.44 | 0 |
| Total | 1 795 155.44 | 0 |

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 2018 budget with 2.37%. In 2018, the Centre booked EUR 56 150 652.38 as revenue from the EUR 58 030 000 cashed from the European Commission.

In addition, the Centre has booked an amount of EUR 88 879 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 implemented further throughout 2018. The posting versus open pre-financing is equal to, the expenditures made under the grant during 2018.

An amount of EUR 75 712 is booked as miscellaneous income. This income consists of recovery of costs from staff, the cut-off on the IMI grant that 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 | |
|---|----------------------|----------------------|
| | 2018 | 2017 |
| Community subsidy (including European Economic Area – EEA – contribution) | 56 150 652.38 | 56 963 356.18 |
| Revenue from grant implementation | 88 878.82 | 146 997.57 |
| Revenues related to fixed assets | 78 112.90 | 0 |
| Sales revenue | 0 | 12 551.64 |
| Other revenue | 75 712.06 | 120 738.99 |
| Total | 56 393 356.16 | 57 243 644.38 |

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 | |
|--|----------------------|----------------------|
| | 2018 | 2017 |
| Staff-related expenses | 27 790 800.13 | 26 993 109.61 |
| Training cost–staff | 346 293.27 | 414 681.62 |
| Costs related to seconded national experts and trainees | 334 413.33 | 338 085.20 |
| Mission expenses | 639 347.21 | 556 902.01 |
| Management board, advisory forum and administrative meetings | 564 836.23 | 242 180.39 |
| Rent and building costs | 5 944 879.59 | 4 863 624.80 |
| Depreciation/amortisation/write-off | 1 437 151.82 | 1 951 415.92 |
| Recruitment-related costs | 59 740.31 | 121 081.08 |
| IT costs research | 244 627.32 | 743 507.72 |
| IT costs development | 403 584.24 | 183 745.75 |
| IT costs operational | 4 186 734.55 | 4 264 882.18 |
| Expenses with other consolidated entities | 719 358.43 | 884 386.24 |
| Other | 2 659 883.34 | 2 159 047.29 |
| Administrative expenses–total | 45 331 649.77 | 43 716 649.81 |

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 | |
|----------------------------|--------------------|---------------|
| | 2018 | 2017 |
| Operational expenses–total | 12 555 860.10 | 13 671 945.35 |

3.5.17 Finance income/expense

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

In 2018, 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 2018 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 196 543 versus loss of EUR 50 864 in 2017.

3.5.19 Contingent assets and liabilities

As of 31 December 2018, the Centre had agreements with several contractors and suppliers for the amount of EUR 4 768 654.31. These agreements relate mainly to operational projects and are covered by budgetary commitments against the 2018 appropriations.

3.5.20 Operational leases

The Centre had a lease agreement with Akademiska Hus AB till 31 May 2018 in order to cover its housing needs.

The Centre's new 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 | | | Total charges to be paid |
|--------------|--------------------------|----------------------|----------------------|--------------------------|
| | <1yr | 1–5 years | >5 years | |
| New building | 2 241 998.28 | 13 002 449.58 | 21 237 334.32 | 36 481 782.18 |
| Total | 2 241 998.28 | 13 002 449.58 | 21 237 334.32 | 36 481 782.18 |

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 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 |
| Total financial liabilities | 2 300 543.78 | 0 | 0 | 2 300 543.78 |
| As of 31 December 2017 | | | | |
| Payables with third parties | 157 591.92 | 0 | 0 | 157 591.92 |
| Payable with consolidated entities | 1 426 027.49 | 0 | 0 | 1 426 027.49 |
| Total financial liabilities | 1 583 619.41 | 0 | 0 | 1 583 619.41 |

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 four times a year based on cash forecasts. Minimum cash levels, proportional to the average amount of quarterly payments executed from it, are kept on each account.

The maximum exposure to credit risk is as follows.

| Credit quality disclosures | 31 December 2018 | 31 December 2017 |
|---|----------------------|----------------------|
| Counterparties with external credit rating | 12 433 053.17 | 12 232 866.78 |
| Prime and higher rate | 12 433 053.17 | 12 232 866.78 |
| Upper medium grade | 0 | 0 |
| Lower medium grade | 0 | 0 |
| Non-investment grade | 0 | 0 |
| Counterparties without external credit rating | 965 838.16 | 726 139.38 |
| European Commission and consolidated entities | 3 173.28 | 3 262.06 |
| Other debtors who did not default | 962 664.88 | 722 877.32 |
| Total | 13.398 891.33 | 12 959 006.16 |

- 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 of EUR 28 million) in 2018. 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 2018 | SEK– EUR equivalent | EUR | Total EUR |
|---|---------------------------|----------------------|----------------------|
| Monetary assets | 1 011 049.08 | 12 387 842.25 | 13 398 891.33 |
| Receivables with Member States | 348 816.74 | 443.77 | 349 260.51 |
| All receivables with third parties (including accruals and deferrals) | 362 521.96 | 600 142.92 | 962 664.88 |
| Receivables with consolidated entities | 0 | 3 173.28 | 3 173.28 |
| Cash and cash equivalents | 299 710.38 | 11 784 082.28 | 12 083 792.66 |
| Monetary liabilities | 0 | 2 300 543.78 | 2 300 543.78 |
| Payables with third parties | 0 | 137 794.03 | 137 794.03 |
| Payables with consolidated entities | 0 | 2 162 749.75 | 2 162 749.75 |
| Net position | 1 011 049.08 | 10 087 298.47 | 11 098 347.55 |

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 2018.

| Grade | Number of staff in grade |
|--------------|--------------------------|
| AD14 | 1 |
| AD12 | 2 |
| AD11 | 2 |
| AD10 | 1 |
| Total | 6 |

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 2018, the contribution of staff to the pension scheme amounts to 10.19% 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 143, Regulation (EU, Euratom) No 966/2012: Rules governing the annual account.

All amounts in EUR

| | 2018 | 2017 |
|--|----------------------|----------------------|
| Revenue | | |
| EU subsidy | 58 030 000 | 58 042 653 |
| Grant funds from Commission | 0 | 0 |
| Other revenue | 38 269.19 | 510 127.27 |
| Total revenue (a) | 58 068 269.19 | 58 552 780.27 |
| Expenditure | | |
| Title I: Staff | | |
| Payments | 30 911 613.21 | 30 450 429.70 |
| Appropriations carried over | 837 636.78 | 552 689.93 |
| Title II: Administrative Expenses | | |
| Payments | 5 276 498.71 | 5 412 064.18 |
| Appropriations carried over | 1 978 760.81 | 3 564 739.22 |
| Title III: Operating Expenditure | | |
| Payments | 11 180 277.73 | 11 929 586.71 |
| Appropriations carried over | 7 488 883.40 | 6 869 051.47 |
| Total expenditure (b) | 57 673 670.64 | 58 778 561.21 |
| OUTTURN FOR THE FINANCIAL YEAR (a-b) | 394 598.55 | -225 780.94 |
| Cancellation of unused payment appropriations carried over from previous year | 792 939.69 | 953 754.87 |
| Adjustment for carry-over from the previous year of appropriations available at 31 December 2017 arising from assigned revenue | 498 205.45 | 402 187.11 |
| Exchange differences for the year (gain+/loss-) | 193 603.93 | (50 864.22) |
| BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR | 1 879 347.62 | 1 079 296.82 |
| Balance 2017 | 1 079 296.82 | 2 638 822.59 |
| Positive balance from 2017 reimbursed in year 2018 to the Commission | -1 079 296.82 | -2 638 822.59 |
| Result used for determining amounts in general accounting | 1 879 347.62 | 1 079 296.82 |
| EU subsidy (2018 revenue) | 56 150 652.38 | |
| Pre-financing remaining open to be reimbursed to EU in 2018 | 1 879 347.62 | |

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

All amounts in EUR

| Statement of financial performance 2018 | (1 301 844.32) |
|--|---------------------|
| Adjustment for accrual items (items not in the budgetary result but included in the economic result) | |
| Adjustments for accrual cut-off (reversal 31 December 2017) | (5 298 258.24) |
| Adjustments for accrual cut-off (cut-off 31 December 2018) | 5 876 145.59 |
| Unpaid invoices at year end but booked in charges | 0 |
| Depreciation of intangible and tangible fixed assets | 1 437 151.82 |
| Provisions | (268 863.65) |
| Recovery orders issued in 2018 in class 7 and not yet cashed | 0 |
| Pre-financing given in previous year and cleared in the year | 75 183.12 |
| Pre-financing received in previous year and cleared in the year | (146 489.59) |
| Payments made from carry-forward of payment appropriations | 9 695 335.48 |
| Other (reversal of deferred charges, stock decrease, write-back of impaired assets, free rent 2018) | 1 982 890.51 |
| Adjustment for budgetary items (item included in the budgetary result but not in the economic result) | |
| Asset acquisitions (less unpaid amounts) | (2 409 315.48) |
| New pre-financing paid in the year 2018 and remaining open as of 31 December 2018 | (113 157.07) |
| New pre-financing received in the year 2018 and remaining open as of 31 December 2018 | 1 879 347.62 |
| Budgetary recovery orders issued before 2018 and cashed in the year | 13 084.43 |
| Budgetary recovery orders issued in 2018 on balance sheet accounts (not 7 or 6 accounts) and cashed | 5 104.39 |
| Payment appropriations carried over to 2018 | (10 305 280.99) |
| Cancellation of unused carried over payment appropriations from previous year | 792 939.69 |
| Adjustment for carry-over from the previous year of appropriations available at 31 Dec arising from assigned revenue | 498 205.45 |
| Other (deferred charges paid in 2018, grant balance paid back to European Commission) | (532 831.14) |
| Budget outturn account 2018 | 1 879 347.62 |

Section 2 Report on budget and financial management of the European Centre for Disease Prevention and Control 2018 (14th financial year)

1 Developments in 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 in 2018.

In April 2018, ECDC moved to new premises, that provide staff and visiting stakeholders with a safe, environmentally friendly and cost-effective workspace. This involved a lot of preparatory work from several parts of the organisation and was time-consuming, but resulted in a smooth transition to the new building in accordance with the defined schedule.

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.

The Annual Work Programme 2018 (Single Programming Document 2018), which was prepared in accordance with the 'Strategic multi-annual work programme 2014–2020', was adopted by the Management Board in November 2017. 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 monthly reporting to the Director Consultation Group (DCG) Business Services of key data, such as commitment, payment implementation and budget transfers carried out, continued and was continuously improved in 2018. Throughout 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 good budget implementation in 2018.

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 newly established (DCGs) constitute advisory bodies to the Director of ECDC that address issues requiring timely decisions by the Director on all ECDC activities.

In 2018, 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 2018 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.

The Director launched a new internal initiative entitled 'Next generation ECDC' to pave the way for the future of ECDC focussing in particular on several pillars, including a new long-term strategy from 2021-2027 (to be adopted by the Management Board in 2019), a review of the internal organisational structure to enhance its performance and a review of its systems.

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 2018 was 177. A total of 94 contract agent positions were filled (including offers accepted) at year-end 2018.

The turnover rate for temporary agents and contract agents was 9% in 2018. It should be noted, that the Centre had a number of retirements in 2018 that pushed up the turnover rate. Excluding retirements, turnover was 6.7%.

Table 1. Number of staff and selection procedures

| | 2016 | 2017 | 2018 |
|--|-----------------|-----------------|-----------------|
| Total staff (TA, CA, SNE) on 31 December | 260 | 266 | 267 |
| Recruitments ² | 27 ³ | 39 ⁴ | 32 ⁵ |

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 2018

| | TA | CA | SNE | Total |
|--------------|------------|-----------|----------|------------|
| DIR | 10 | 6 | | 16 |
| OCS | 20 | 9 | | 29 |
| SRS | 59 | 14 | | 73 |
| PHC | 26 | 21 | 2 | 49 |
| RMC | 34 | 32 | | 66 |
| ICT | 24 | 10 | | 34 |
| Total | 173 | 92 | 2 | 267 |

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

On 31 December 2018, ECDC employed staff from 26 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 | 2 | | 8 |
| Croatia | 0 | 0 | 0 | 0 | 0 | | 0 |
| 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 | 1 | | 1 |
| Finland | 0 | 1 | 10 | 11 | 3 | | 14 |
| France | 0 | 3 | 15 | 18 | 7 | | 25 |
| Germany | 0 | 6 | 14 | 20 | 5 | | 25 |
| Greece | 0 | 1 | 5 | 6 | 3 | | 9 |
| Hungary | 0 | 0 | 3 | 3 | 1 | 1 | 5 |
| Ireland | 0 | 1 | 1 | 2 | 0 | | 2 |
| Italy | 0 | 3 | 11 | 14 | 6 | 1 | 21 |
| Latvia | 0 | 2 | 2 | 4 | 0 | | 4 |
| 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 | 7 | | 10 |
| Portugal | 0 | 2 | 3 | 5 | 4 | | 9 |
| Romania | 1 | 7 | 2 | 10 | 7 | | 17 |
| Slovakia | 0 | 0 | 1 | 1 | 1 | | 2 |
| Slovenia | 0 | 0 | 1 | 1 | 0 | | 1 |
| Spain | 0 | 2 | 3 | 5 | 3 | | 8 |
| Sweden | 1 | 12 | 19 | 32 | 26 | | 58 |
| United Kingdom | 0 | 3 | 7 | 10 | 4 | | 14 |
| Total | 2 | 52 | 119 | 173 | 92 | 2 | 267 |

²The 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.

³A total of 30% of vacant posts were filled by internal candidates who were successful in open competitions.

⁴A total of 44% of vacant posts were filled by internal candidates who were successful in open competitions.

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

3 Audit issues and internal control

Internal control standards

Since 2006, ECDC has had internal control standards (ICS) in place. These standards specify the necessary requirements, actions and expectations needed to build an effective system of internal control that allows for gauging the achievement of ECDC's objectives. These control standards were developed along the lines of the European Commission's ICSs that are based on the International Committee of Sponsoring Organizations of the Treadway Commission (COSO) standards.

The ICS cover the areas of mission and values human resources planning and risk management processes operations and control activities information and financial reporting and evaluation and audit.

Each ICS is made up of a number of requirements to be met. For each requirement, ECDC has identified what is in place already, actions to be taken, the person responsible and the deadline for entry into force.

A review of the implementation of the ICS was performed as part of the work for the Annual Report 2018. The results were validated by ECDC's management and discussed by the ECDC Audit Committee. ECDC has implemented all ICS.

The Management Board adopted a revised Internal Control Framework at its 43rd meeting in November 2018 that will form the basis for the ECDC internal control system from 2019 onwards and will replace the ICS.

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 issued by IAS 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.

ECDC successfully implemented a number of observations during 2018 and at the end of the year, only one important IAS observation remained officially open (from the 2015 internal audit on data management in ECDC). The observation was implemented in January 2019 and reported to the IAS for review.

In 2018, the IAS commenced its audit on preparedness and response in accordance with the strategic internal audit plan; and the report is expected in Q1 2019. Furthermore, ECDC 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 opinion⁶ for 2017 indicating that the accounts are reliable and the transactions underlying the accounts are legal and regular.

Furthermore, the ECA did not provide any comments in its final report for 2017, which is a rare occurrence.

The ECA audit of the 2018 annual accounts is ongoing. The first part of the audit was performed in November 2018. The audit will be finalised during spring 2019 and a draft report will be available by June 2019 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).

⁶Unqualified 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.

- Gross budget rule: Revenue and expenditure are entered in full in the budget without any adjustment against each other.
- ✓ **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 remained approximately at the same level as in the previous year, EUR 58 million in 2018, compared with EUR 58.2 million in 2017.

| | Budget line | Initial available budget | Adjustments | Final available budget |
|------------------------------|--|--------------------------|-------------|------------------------|
| 2000 IC1 | EU budget—current year appropriations | 54 127 177.41 | 0 | 54 127 177.41 |
| 2001 IC4 | EU budget—earmarked funds (reuse previous years) | 2 638 822.59 | 0 | 2 638 822.59 |
| 200 | EU budget contribution | 56 766 000.00 | 0 | 56 766 000.00 |
| 3000 IC1 | Subsidy from EEA/EFTA Member States (% of EU contribution) | 1 264 000.00 | 0 | 1 264 000.00 |
| 300 | Subsidy from EEA/EFTA | 1 264 000.00 | 0 | 1 264 000.00 |
| | Total revenue 2018 | 58 030 000.00 | 0 | 58 030 000.00 |
| R0—external assigned revenue | EU budget—earmarked funds | 427 842.57 | 0 | 427 842.57 |

At year-end, the overall budget execution in terms of commitment appropriations reached 98.5%, equivalent to EUR 57.1 million. This represents a slight decrease of 1.25% compared to 2017.

1.4% of the 2018 budget or EUR 855 885 remained unused in 2018 of which EUR 402 465 in Title 1, EUR 120 770 in Title 2 and EUR 332 650 in Title 3.

The overall budget execution in terms of payments decreased slightly by 0.5% compared with 2017 and reached 81.2% of the total budget.

Payment execution for staff expenses in Title 1 decreased by 2% and reached 96.1%, while payment execution for administrative expenses in Title 2 increased by 11.4% compared with 2017 and reached 71.5%. Payment execution for operational expenses in Title 3 reached 59.1% and decreased by 4.9% compared with 2017.

Below is an overview comparing 2018 with 2017 (current year C1 credits % committed and % paid):

| Title description | Commitments % | | | Payments % | | |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|--------------|
| | 2018 | 2017 | Difference | 2018 | 2017 | Difference |
| Title I. Staff expenses | 98.75% | 99.89% | -1.14% | 96.14% | 98.11% | -1.97% |
| Title II. Administrative expenses | 98.36% | 99.68% | -1.32% | 71.54% | 60.09% | +11.45% |
| Title III. Operational expenses | 98.20% | 99.64% | -1.44% | 59.13% | 64.24% | -5.11% |
| Total Titles I + II + III | 98.53% | 99.78% | -1.25% | 81.21% | 81.71% | -0.5% |

The total number of commitments increased while the number of payments processed in 2018 decreased. A total of 1 542 commitments and 3 207 payment orders were initiated, verified and authorised by the Director and the Authorising Officers by Delegation in 2018 compared with 1 257 commitments and 3 803 payments in 2017.

In 2018, the Centre finalised the fourth IPA grant agreement on gradual integration of Candidate and Potential Candidate Countries for EU accession to ECDC programmes already started in mid-2015. The Centre continued with the implementation of the fifth IPA grant agreement and IMI grant agreement in 2018.

The 2018 implementation of the above-mentioned grants is also 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 2018 | Executed commitment 2018 | % committed | Executed payment in 2018 | % paid | Carried over to 2019 | Cancelled |
|--|--|--------------------------------|----------------|--------------------------------|-----------|-------------------------|------------|
| C1–Current year appropriations | 58 030 000.00 | 57 174 115.19 | 98.53% | 47 128 243.57 | 81.21% | 10 045 871.62 | 855 884.81 |
| C4–Internal assigned revenue appropriations | 1 350.00 | 1 350.00 | 100% | 0 | 0% | 1 350.00 | 0 |
| C5–Internal assigned revenue appropriations (carried over) | 70 362.88 | 70 362.88 | 100% | 70 362.88 | 100% | 0 | 0 |
| C8–Carry forward of 2017 appropriations | 10 488 275.17 | | | 9 695 335.48 | 92.44% | 0 | 792 939.69 |
| R0–External assigned revenue DG NEAR IPA Grant 4 | 20 212.24 | 20 212.24 | 100% | 0 | 0% | 0 | 20 212.24 |
| R0–External assigned revenue DG NEAR IPA Grant 5 | 307 395.19 | 225 144.55 | 73.24% | 91 960.19 | 29.92% | 215 435.00 | 0 |
| R0–External assigned revenue Advance Project–IMI Grant | 100 235.14 | 81 610.77 | 81.42% | 57 610.77 | 57.48% | 42 624.37 | 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 27.1 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 830 970. Title 1 increased by EUR 680 715, Title 2 decreased by EUR 830 970 and Title 3 increased by EUR 150 255. An overview of the impact of the budget transfers in fund source 'C1–current year appropriations' is provided below.

| Budget 2018 – fund source C1 current year appropriations | Initial budget | MB amendments | Director–budget transfers | EFTA transfers | Final budget |
|--|-------------------|---------------|---------------------------|----------------|-------------------|
| Title 1 – Staff-related expenditure | 31 471 000 | 0 | +680 715 | 0 | 32 151 715 |
| Title 2 – Administrative expenditure | 8 207 000 | -413 000 | -417 970 | 0 | 7 376 030 |
| Title 3 – Operations | 18 352 000 | +413 000 | -262 745 | 0 | 18 502 255 |
| Total budget | 58 030 000 | 0 | 0 | 0 | 58 030 000 |

At year-end, ECDC carried forward EUR 10.04 million to 2019, which is equivalent to 17% of the total budget. The carry-forward thus has decreased by 1% compared with the previous year.

The Procurement section dealt with a significant number of procedures. Eighteen open calls for tenders were published and four framework partnership agreements and 30 specific grant agreements were concluded. In addition, 67 negotiated and 23 reopening procedures were completed. Regular Committee on Procurement Contracts and Grants (CPCG) meetings were held resulting in the issuance of 31 CPCG Opinions.

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 ⁷ | Cancelled |
|----------------------|--|---|----------------------------|---------------|--|-------------------------|---------------|-------------------|------------------|
| A-1100 | Basic salaries | 12 784 919.00 | 12 776 434.77 | 99.93% | 12 784 919.00 | 12 776 434.77 | 99.93% | 0 | 8 484.23 |
| A-1101 | Family allowances | 1 826 850.00 | 1 795 366.57 | 98.28% | 1 826 850.00 | 1 795 366.57 | 98.28% | 0 | 31 483.43 |
| A-1102 | Expatriation allowances | 1 851 118.00 | 1 849 555.52 | 99.92% | 1 851 118.00 | 1 849 555.52 | 99.92% | 0 | 1 562.48 |
| | Total Article 110 | 16 462 887.00 | 16 421 356.86 | 99.75% | 16 462 887.00 | 16 421 356.86 | 99.75% | 0 | 41 530.14 |
| A-1111 | Contract Agents—basic salaries | 3 956 746.00 | 3 919 608.76 | 99.06% | 3 956 746.00 | 3 919 608.76 | 99.06% | 0 | 37 137.24 |
| A-1112 | Contract Agents—allowances | 1 144 500.00 | 1 106 546.10 | 96.68% | 1 144 500.00 | 1 106 546.10 | 96.68% | 0 | 37 953.90 |
| | Total Article 111 | 5 101 246.00 | 5 026 154.86 | 98.53% | 5 101 246.00 | 5 026 154.86 | 98.53% | 0 | 75 091.14 |
| A-1140 | Birth and death grants | 3 750.00 | 1 586.48 | 42.31% | 3 750.00 | 1 586.48 | 42.31% | 0 | 2 163.52 |
| A-1141 | Travel expenses from place of employment to place of origin | 520 000.00 | 503 963.48 | 96.92% | 520 000.00 | 503 963.48 | 96.92% | 0 | 16 036.52 |
| A-1142 | Overtime | 95 000.00 | 92 245.71 | 97.10% | 95 000.00 | 92 245.71 | 97.10% | 0 | 2 754.29 |
| A-1149 | Learning and Development | 375 000.00 | 370 165.12 | 98.71% | 375 000.00 | 208 955.63 | 55.72% | 161 209.49 | 4 834.88 |
| | Total Article 114 | 993 750.00 | 967 960.79 | 97.40% | 993 750.00 | 806 751.30 | 81.18% | 161 209.49 | 25 789.21 |
| A-1170 | Freelance and joint interpreting and conference service interpreters | 55 632.00 | 55 632.00 | 100.00% | 55 632.00 | 36 112.00 | 64.91% | 19 520.00 | 0 |
| A-1173 | Translations | 94 520.00 | 69 490.50 | 73.52% | 94 520.00 | 55 520.00 | 58.74% | 13 970.50 | 25 029.50 |
| A-1174 | Payment for administrative assistance from Community institutions | 180 000.00 | 180 000.00 | 100.00% | 180 000.00 | 171 760.88 | 95.42% | 8 239.12 | 0 |
| A-1175 | Interim services | 1 786 600.00 | 1 727 367.16 | 96.68% | 1 786 600.00 | 1 432 766.36 | 80.20% | 294 600.80 | 59 232.84 |
| A-1176 | Relocation services | 5 250.00 | 2 100.00 | 40.00% | 5 250.00 | 2 100.00 | 40.00% | 0.00 | 3 150.00 |
| | Total Article 117 | 2 122 002.00 | 2 034 589.66 | 95.88% | 2 122 002.00 | 1 698 259.24 | 80.03% | 336 330.42 | 87 412.34 |
| A-1180 | Miscellaneous expenditure on recruitment | 95 000.00 | 67 543.59 | 71.10% | 95 000.00 | 42 157.76 | 44.38% | 25 385.83 | 27 456.41 |
| A-1181 | Travel expenses | 22 000.00 | 20 967.09 | 95.30% | 22 000.00 | 20 967.09 | 95.30% | 0 | 1 032.98 |
| A-1182 | Installation, resettlement and transfer allowances | 200 000.00 | 185 703.21 | 92.85% | 200 000.00 | 185 703.21 | 92.85% | 0 | 14 296.79 |
| A-1183 | Removal Expenses | 90 000.00 | 81 958.39 | 91.06% | 90 000.00 | 60 028.08 | 66.70% | 21 930.31 | 8 041.61 |
| A-1184 | Temporary daily subsistence allowance | 87 000.00 | 86 519.03 | 99.45% | 87 000.00 | 86 519.03 | 99.45% | 0 | 480.97 |
| | Total Article 118 | 494 000.00 | 442 691.31 | 89.61% | 494 000.00 | 395 375.17 | 80.04% | 47 316.14 | 51 308.69 |

⁷Reste à liquider: either to be paid or de-committed in 2019

| Budget line position | Budget line description | Commitment appropriation transaction amount | Executed commitment amount | % committed | Payment appropriation transaction amount | Executed payment amount | % paid | RAL ⁷ | Cancelled |
|----------------------|--|---|----------------------------|---------------|--|-------------------------|---------------|-------------------|-------------------|
| A-1190 | Weightings applied to remunerations | 4 880 430.00 | 4 798 417.05 | 98.32% | 4 880 430.00 | 4 798 417.05 | 98.32% | 0 | 82 012.95 |
| | Total Article 119 | 4 880 430.00 | 4 798 417.05 | 98.32% | 4 880 430.00 | 4 798 417.05 | 98.32% | 0 | 82 012.95 |
| | Total Chapter 11 | 30 054 315.00 | 29 691 170.53 | 98.79% | 30 054 315.00 | 29 146 314.48 | 96.98% | 544 856.05 | 363 144.47 |
| A-1300 | Mission expenses, travel expenses and incidental expenditure | 700 000.00 | 686 900.00 | 98.13% | 700 000.00 | 445 413.40 | 63.63% | 241 486.60 | 13 100.00 |
| | Total Article 130 | 700 000.00 | 686 900.00 | 98.13% | 700 000.00 | 445 413.40 | 63.63% | 241 486.60 | 13 100.00 |
| | Total Chapter 13 | 700 000.00 | 686 900.00 | 98.13% | 700 000.00 | 445 413.40 | 63.63% | 241 486.60 | 13 100.00 |
| A-1410 | Medical Service | 125 000.00 | 119 185.34 | 95.35% | 125 000.00 | 91 590.71 | 73.27% | 27 594.63 | 5 814.66 |
| | Total Article 141 | 125 000.00 | 119 185.34 | 95.35% | 125 000.00 | 91 590.71 | 73.27% | 27 594.63 | 5 814.66 |
| | Total Chapter 14 | 125 000.00 | 119 185.34 | 95.35% | 125 000.00 | 91 590.71 | 73.27% | 27 594.63 | 5 814.66 |
| A-1520 | Staff Exchanges | 341 000.00 | 335 004.64 | 98.24% | 341 000.00 | 334 659.14 | 98.14% | 345.50 | 5 995.36 |
| | Total Article 152 | 341 000.00 | 335 004.64 | 98.24% | 341 000.00 | 334 659.14 | 98.14% | 345.50 | 5 995.36 |
| | Total Chapter 15 | 341 000.00 | 335 004.64 | 98.24% | 341 000.00 | 334 659.14 | 98.14% | 345.50 | 5 995.36 |
| A-1700 | Entertainment and representation expenses | 12 000.00 | 6 550.53 | 54.59% | 12 000.00 | 6 488.53 | 54.07% | 62.00 | 5 449.47 |
| | Total Article 170 | 12 000.00 | 6 550.53 | 54.59% | 12 000.00 | 6 488.53 | 54.07% | 62.00 | 5 449.47 |
| | Total Chapter 17 | 12 000.00 | 6 550.53 | 54.59% | 12 000.00 | 6 488.53 | 54.07% | 62.00 | 5 449.47 |
| A-1801 | Social contact between staff | 33 000.00 | 27 707.81 | 83.96% | 33 000.00 | 4 415.81 | 13.38% | 23 292.00 | 5 292.19 |
| A-1802 | Sickness Insurance | 595 900.00 | 595 897.24 | 100.00% | 595 900.00 | 595 897.24 | 100.00% | 0 | 2.76 |
| A-1803 | Accident and occupational diseases | 70 000.00 | 66 574.73 | 95.11% | 70 000.00 | 66 574.73 | 95.11% | 0 | 3 425.27 |
| A-1804 | Unemployment for temporary staff | 220 500.00 | 220 259.17 | 99.89% | 220 500.00 | 220 259.17 | 99.89% | 0 | 240.83 |
| | Total Article 180 | 919 400.00 | 910 438.95 | 99.03% | 919 400.00 | 887 146.95 | 96.49% | 23 292.00 | 8 961.05 |
| | Total Chapter 18 | 919 400.00 | 910 438.95 | 99.03% | 919 400.00 | 887 146.95 | 96.49% | 23 292.00 | 8 961.05 |
| | Total Title 1 | 32 151 715.00 | 31 749 249.99 | 98.75% | 32 151 715.00 | 30 911 613.21 | 96.14% | 837 636.78 | 402 465.01 |
| A-2000 | Rent and related expenditure | 1 252 245.00 | 1 252 244.14 | 100.00% | 1 252 245.00 | 1 252 244.14 | 100.00% | 0 | 0.86 |
| A-2001 | Insurance | 5 145.00 | 5 144.78 | 100.00% | 5 145.00 | 5 144.78 | 100.00% | 0 | 0.22 |
| A-2002 | Water, gas and electricity | 77 346.00 | 77 345.82 | 100.00% | 77 346.00 | 77 345.82 | 100.00% | 0 | 0.18 |
| A-2003 | Maintenance cleaning | 298 297.00 | 296 408.23 | 99.37% | 298 297.00 | 228 436.80 | 76.58% | 67 971.43 | 1 888.77 |
| A-2004 | Fitting-out | 55 740.00 | 55 387.93 | 99.37% | 55 740.00 | 18 195.68 | 32.64% | 37 192.25 | 352.07 |
| A-2005 | Security of building | 935 705.00 | 935 241.36 | 99.95% | 935 705.00 | 741 660.61 | 79.26% | 193 580.75 | 463.64 |
| A-2006 | Restauration and canteen costs | 23 000.00 | 21 407.09 | 93.07% | 23 000.00 | 21 000.00 | 91.30% | 407.09 | 1 592.91 |
| A-2009 | Other expenditure on buildings | 417 980.00 | 416 061.03 | 99.54% | 417 980.00 | 340 483.40 | 81.46% | 75 577.63 | 1 918.97 |
| | Total Article 200 | 3 065 458.00 | 3 059 240.38 | 99.80% | 3 065 458.00 | 2 684 511.23 | 87.57% | 374 729.15 | 6 217.62 |
| | Total Chapter 20 | 3 065 458.00 | 3 059 240.38 | 99.80% | 3 065 458.00 | 2 684 511.23 | 87.57% | 374 729.15 | 6 217.62 |

| Budget line position | Budget line description | Commitment appropriation transaction amount | Executed commitment amount | % committed | Payment appropriation transaction amount | Executed payment amount | % paid | RAL ⁷ | Cancelled |
|----------------------|---|---|----------------------------|---------------|--|-------------------------|---------------|-------------------|------------------|
| A-2110 | Purchases of new hardware for operation at the Centre | 698 301.00 | 687 244.29 | 98.42% | 698 301.00 | 377 605.81 | 54.07% | 309 638.48 | 11 056.71 |
| A-2111 | Purchase of new software for operation at the Centre | 485 035.00 | 483 803.46 | 99.75% | 485 035.00 | 447 288.44 | 92.22% | 36 515.02 | 1 231.54 |
| A-2112 | Purchase and maintenance of printing and reproduction equipment | 26 194.00 | 25 000.66 | 95.44% | 26 194.00 | 16 872.70 | 64.41% | 8 127.96 | 1 193.34 |
| A-2114 | Support for administrative applications and project fees, document and archive management | 463 385.00 | 462 984.56 | 99.91% | 463 385.00 | 386 111.00 | 83.32% | 76 873.56 | 400.44 |
| A-2115 | Developments of administrative and management applications and systems | 725 856.00 | 713 765.00 | 98.33% | 725 856.00 | 397 251.60 | 54.73% | 316 513.40 | 12 091.00 |
| | Total Article 211 | 2 398 771.00 | 2 372 797.97 | 98.92% | 2 398 771.00 | 1 625 129.55 | 67.75% | 747 668.42 | 25 973.03 |
| | Total Chapter 21 | 2 398 771.00 | 2 372 797.97 | 98.92% | 2 398 771.00 | 1 625 129.55 | 67.75% | 747 668.42 | 25 973.03 |
| A-2200 | Technical equipment and AV installations | 35 998.00 | 29 640.00 | 82.34% | 35 998.00 | 24 440.00 | 67.89% | 5 200.00 | 6 358.00 |
| A-2201 | Furniture | 108 100.00 | 107 780.41 | 99.70% | 108 100.00 | 6 792.00 | 6.28% | 100 988.41 | 319.59 |
| A-2202 | Purchase and maintenance of vehicles | 7 500.00 | 6 626.00 | 88.35% | 7 500.00 | 4 848.23 | 64.64% | 1 777.77 | 874.00 |
| | Total Article 220 | 151 598.00 | 144 046.41 | 95.02% | 151 598.00 | 36 080.23 | 23.80% | 107 966.18 | 7 551.59 |
| | Total Chapter 22 | 151 598.00 | 144 046.41 | 95.02% | 151 598.00 | 36 080.23 | 23.80% | 107 966.18 | 7 551.59 |
| A-2300 | Stationery and office supplies | 85 000.00 | 77 494.27 | 91.17% | 85 000.00 | 26 543.39 | 31.23% | 50 950.88 | 7 505.73 |
| A-2301 | Financial and other charges, exchange losses | 4 000.00 | 3 500.00 | 87.50% | 4 000.00 | 3 064.93 | 76.62% | 435.07 | 500.00 |
| A-2302 | Library expenses, purchase of books and info subscriptions | 15 000.00 | 10 793.87 | 71.96% | 15 000.00 | 8 238.95 | 54.93% | 2 554.92 | 4 206.13 |
| A-2306 | Miscellaneous insurance | 10 375.00 | 10 375.00 | 100.00% | 10 375.00 | 10 374.43 | 99.99% | 0.57 | 0 |
| A-2307 | Legal expenses | 70 476.00 | 70 476.00 | 100.00% | 70 476.00 | 13 676.00 | 19.41% | 56 800.00 | 0 |
| A-2308 | Business continuity | 30 000.00 | 17 500.00 | 58.33% | 30 000.00 | 0 | 0.00% | 17 500.00 | 12 500.00 |
| A-2309 | Other operating expenditure | 541 970.00 | 541 632.92 | 99.94% | 541 970.00 | 514 562.92 | 94.94% | 27 070.00 | 337.08 |
| | Total Article 230 | 756 821.00 | 731 772.06 | 96.69% | 756 821.00 | 576 460.62 | 76.17% | 155 311.44 | 25 048.94 |
| | Total Chapter 23 | 756 821.00 | 731 772.06 | 96.69% | 756 821.00 | 576 460.62 | 76.17% | 155 311.44 | 25 048.94 |
| A-2400 | Postal and delivery charges | 25 000.00 | 24 000.00 | 96.00% | 25 000.00 | 21 240.00 | 84.96% | 2 760.00 | 1 000.00 |
| | Total Article 240 | 25 000.00 | 24 000.00 | 96.00% | 25 000.00 | 21 240.00 | 84.96% | 2 760.00 | 1 000.00 |
| A-2410 | Telecommunication and Internet charges | 136 742.00 | 120 848.20 | 88.38% | 136 742.00 | 96 745.07 | 70.75% | 24 103.13 | 15 893.80 |
| | Total Article 241 | 136 742.00 | 120 848.20 | 88.38% | 136 742.00 | 96 745.07 | 70.75% | 24 103.13 | 15 893.80 |
| | Total Chapter 24 | 161 742.00 | 144 848.20 | 89.56% | 161 742.00 | 117 985.07 | 72.95% | 26 863.13 | 16 893.80 |

| Budget line position | Budget line description | Commitment appropriation transaction amount | Executed commitment amount | % committed | Payment appropriation transaction amount | Executed payment amount | % paid | RAL ⁷ | Cancelled |
|----------------------|--|---|----------------------------|---------------|--|-------------------------|---------------|----------------------|-------------------|
| A-2500 | Governance and administrative meetings | 200 000.00 | 169 154.10 | 84.58% | 200 000.00 | 141 825.73 | 70.91% | 27 328.37 | 30 845.90 |
| A-2501 | Evaluation and strategic management consulting | 641 640.00 | 633 400.40 | 98.72% | 641 640.00 | 94 506.28 | 14.73% | 538 894.12 | 8 239.60 |
| | Total Article 250 | 841 640.00 | 802 554.50 | 95.36% | 841 640.00 | 236 332.01 | 28.08% | 566 222.49 | 39 085.50 |
| | Total Chapter 25 | 841 640.00 | 802 554.50 | 95.36% | 841 640.00 | 236 332.01 | 28.08% | 566 222.49 | 39 085.50 |
| | Total Title 2 | 7 376 030.00 | 7 255 259.52 | 98.36% | 7 376 030.00 | 5 276 498.71 | 71.54% | 1 978 760.81 | 120 770.48 |
| B3-000 | Surveillance | 1 363 218.00 | 1 361 173.20 | 99.85% | 1 363 218.00 | 898 796.10 | 65.93% | 462 377.10 | 2 044.80 |
| B3-001 | Epidemic intelligence and response | 199 290.00 | 192 390.52 | 96.54% | 199 290.00 | 78 271.24 | 39.28% | 114 119.28 | 6 899.48 |
| B3-002 | Scientific advice (including microbiology support) | 7 585 153.00 | 7 467 769.20 | 98.45% | 7 585 153.00 | 4 154 148.10 | 54.77% | 3 313 621.10 | 117 383.80 |
| B3-003 | Public Health Training | 3 888 740.00 | 3 784 053.30 | 97.31% | 3 888 740.00 | 2 330 475.09 | 59.93% | 1 453 578.21 | 104 686.70 |
| B3-004 | Health communication | 463 419.00 | 455 129.74 | 98.21% | 463 419.00 | 207 070.55 | 44.68% | 248 059.19 | 8 289.26 |
| B3-005 | Public health informatics | 4 347 973.00 | 4 297 855.68 | 98.85% | 4 347 973.00 | 3 065 952.33 | 70.51% | 1 231 903.35 | 50 117.32 |
| B3-006 | Preparedness/capacity support | 403 106.00 | 383 268.43 | 95.08% | 403 106.00 | 46 594.01 | 11.56% | 336 674.42 | 19 837.57 |
| B3-007 | Eurosurveillance | 68 524.00 | 60 522.26 | 88.32% | 68 524.00 | 51 444.88 | 75.08% | 9 077.38 | 8 001.74 |
| B3-009 | Collaboration and (country) cooperation | 182 832.00 | 167 443.35 | 91.58% | 182 832.00 | 107 379.35 | 58.73% | 60 064.00 | 15 388.65 |
| | Total Chapter 30 | 18 502 255.00 | 18 169 605.68 | 98.20% | 18 502 255.00 | 10 940 131.65 | 59.13% | 7 229 474.03 | 332 649.32 |
| | Total Title 3 | 18 502 255.00 | 18 169 605.68 | 98.20% | 18 502 255.00 | 10 940 131.65 | 59.13% | 7 229 474.03 | 332 649.32 |
| | Grand total | 58 030 000.00 | 57 174 115.19 | 98.53% | 58 030 000.00 | 47 128 243.57 | 81.21% | 10 045 871.62 | 855 884.81 |

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 |
|----------------------|--|---|----------------------------|-------------|--|-------------------------|-----------|-----------------|
| B3-002 | Scientific advice (including microbiology support) | 1 350.00 | 1 350.00 | 100% | 1 350.00 | 0 | 0% | 1 350.00 |
| | Total Title 3 | 1 350.00 | 1 350.00 | 100% | 1 350.00 | 0 | 0% | 1 350.00 |
| | Grand total | 1 350.00 | 1 350.00 | 100% | 1 350.00 | 0 | 0% | 1 350.00 |

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) | 69 630.00 | 69 630.00 | 100% | 69 630.00 | 69 630.00 | 100% | 0 |
| B3-003 | Public Health Training | 732.88 | 732.88 | 100% | 732.88 | 732.88 | 100% | 0 |
| | Total Title 3 | 70 362.88 | 70 362.88 | 100% | 70 362.88 | 70 362.88 | 100% | 0 |
| | Grand total | 70 362.88 | 70 362.88 | 100% | 70 362.88 | 70 362.88 | 100% | 0 |

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 | 142 777.67 | 130 022.32 | 91.07% | 142 777.67 | 130 022.32 | 91.07% | 12 755.35 |
| | Total Article 114 | 142 777.67 | 130 022.32 | 91.07% | 142 777.67 | 130 022.32 | 91.07% | 12 755.35 |
| A-1170 | Freelance and joint interpreting and conference service interpreters | 18 600.00 | 17 205.00 | 92.50% | 18 600.00 | 17 205.00 | 92.50% | 1 395.00 |
| A-1173 | Translations | 22 221.00 | 22 083.04 | 99.38% | 22 221.00 | 22 083.04 | 99.38% | 137.96 |
| A-1174 | Payment for Administrative Assistance | 9 998.32 | 4 632.71 | 46.33% | 9 998.32 | 4 632.71 | 46.33% | 5 365.61 |
| A-1175 | Interim services | 141 155.66 | 124 804.98 | 88.42% | 141 155.66 | 124 804.98 | 88.42% | 16 350.68 |
| A-1176 | Relocation services | 5 250.00 | 4 200.00 | 80.00% | 5 250.00 | 4 200.00 | 80.00% | 1 050.00 |
| | Total Article 117 | 197 224.98 | 172 925.73 | 87.68% | 197 224.98 | 172 925.73 | 87.68% | 24 299.25 |
| A-1180 | Miscellaneous expenditure on recruitment | 30 287.84 | 23 686.78 | 78.21% | 30 287.84 | 23 686.78 | 78.21% | 6 601.06 |
| A-1183 | Removal expenses | 34 534.95 | 32 148.50 | 93.09% | 34 534.95 | 32 148.50 | 93.09% | 2 386.45 |
| | Total Article 118 | 64 822.79 | 55 835.28 | 86.14% | 64 822.79 | 55 835.28 | 86.14% | 8 987.51 |
| | Total Chapter 11 | 404 825.44 | 358 783.33 | 88.63% | 404 825.44 | 358 783.33 | 88.63% | 46 042.11 |
| A-1300 | Mission expenses, travel expenses and incidental expenditure | 129 917.23 | 82 364.44 | 63.40% | 129 917.23 | 82 364.44 | 63.40% | 47 552.79 |
| | Total Article 130 | 129 917.23 | 82 364.44 | 63.40% | 129 917.23 | 82 364.44 | 63.40% | 47 552.79 |
| | Total Chapter 13 | 129 917.23 | 82 364.44 | 63.40% | 129 917.23 | 82 364.44 | 63.40% | 47 552.79 |
| A-1410 | Medical service | 12 620.23 | 9 473.35 | 75.06% | 12 620.23 | 9 473.35 | 75.06% | 3 146.88 |
| | Total Article 141 | 12 620.23 | 9 473.35 | 75.06% | 12 620.23 | 9 473.35 | 75.06% | 3 146.88 |
| | Total Chapter 14 | 12 620.23 | 9 473.35 | 75.06% | 12 620.23 | 9 473.35 | 75.06% | 3 146.88 |
| A-1520 | Staff exchanges | 591.31 | 0.00 | 0.00% | 591.31 | 0.00 | 0.00% | 591.31 |
| | Total Article 152 | 591.31 | 0.00 | 0.00% | 591.31 | 0.00 | 0.00% | 591.31 |
| | Total Chapter 15 | 591.31 | 0.00 | 0.00% | 591.31 | 0.00 | 0.00% | 591.31 |
| A-1700 | Entertainment and representation expenses | 556.00 | 539.24 | 96.99% | 556.00 | 539.24 | 96.99% | 16.76 |
| | Total Article 170 | 556.00 | 539.24 | 96.99% | 556.00 | 539.24 | 96.99% | 16.76 |
| | Total Chapter 17 | 556.00 | 539.24 | 96.99% | 556.00 | 539.24 | 96.99% | 16.76 |
| A-1801 | Social contact between staff | 4 179.72 | 4 179.45 | 99.99% | 4 179.72 | 4 179.45 | 99.99% | 0.27 |
| | Total Article 180 | 4 179.72 | 4 179.45 | 99.99% | 4 179.72 | 4 179.45 | 99.99% | 0.27 |
| | Total Chapter 18 | 4 179.72 | 4 179.45 | 99.99% | 4 179.72 | 4 179.45 | 99.99% | 0.27 |
| | Total Title I | 552 689.93 | 455 339.81 | 82.39% | 552 689.93 | 455 339.81 | 82.39% | 97 350.12 |

| Budget line position | Budget line description | Commitment appropriation transaction amount | Executed commitment amount | % committed | Payment appropriation transaction amount | Executed payment amount | % paid | Cancelled |
|----------------------|--|---|----------------------------|---------------|--|-------------------------|---------------|------------------|
| A-2002 | Water, gas and electricity expenses | 14 971.49 | 11 772.23 | 78.63% | 14 971.49 | 11 772.23 | 78.63% | 3 199.26 |
| A-2003 | Maintenance cleaning | 22 621.97 | 22 211.77 | 98.19% | 22 621.97 | 22 211.77 | 98.19% | 410.20 |
| A-2004 | Fitting-out | 1 310.30 | 1 269.24 | 96.87% | 1 310.30 | 1 269.24 | 96.87% | 41.06 |
| A-2005 | Security of building | 110 910.37 | 109 320.75 | 98.57% | 110 910.37 | 109 320.75 | 98.57% | 1 589.62 |
| A-2006 | Restauration and canteen costs | 7 000.00 | 7 000.00 | 100.00% | 7 000.00 | 7 000.00 | 100.00% | 0.00 |
| A-2009 | Other expenditure on buildings | 566 705.20 | 559 771.06 | 98.78% | 566 705.20 | 559 771.06 | 98.78% | 6 934.14 |
| | Total Article 200 | 723 519.33 | 711 345.05 | 98.32% | 723 519.33 | 711 345.05 | 98.32% | 12 174.28 |
| | Total Chapter 20 | 723 519.33 | 711 345.05 | 98.32% | 723 519.33 | 711 345.05 | 98.32% | 12 174.28 |
| A-2110 | Purchases of new hardware for operation at the centre | 922 405.17 | 922 405.17 | 100.00% | 922 405.17 | 922 405.17 | 100.00% | 0.00 |
| A-2111 | Purchase of new software for operation at the centre | 93 692.39 | 88 626.24 | 94.59% | 93 692.39 | 88 626.24 | 94.59% | 5 066.15 |
| A-2112 | Purchase and maintenance of printing and reproduction equipment | 82 141.47 | 78 244.64 | 95.26% | 82 141.47 | 78 244.64 | 95.26% | 3 896.83 |
| A-2114 | Developments to support administrative and management applications | 85 189.68 | 85 188.48 | 100.00% | 85 189.68 | 85 188.48 | 100.00% | 1.20 |
| A-2115 | Development of administrative and management application systems | 257 935.35 | 237 126.01 | 91.93% | 257 935.35 | 237 126.01 | 91.93% | 20 809.34 |
| | Total Article 211 | 1 441 364.06 | 1 411 590.54 | 97.93% | 1 441 364.06 | 1 411 590.54 | 97.93% | 29 773.52 |
| | Total Chapter 21 | 1 441 364.06 | 1 411 590.54 | 97.93% | 1 441 364.06 | 1 411 590.54 | 97.93% | 29 773.52 |
| A-2200 | Technical equipment and AV installations | 60 560.00 | 60 560.00 | 100.00% | 60 560.00 | 60 560.00 | 100.00% | 0.00 |
| A-2201 | Furniture | 1 032 913.22 | 1 005 339.53 | 97.33% | 1 032 913.22 | 1 005 339.53 | 97.33% | 27 573.69 |
| A-2202 | Purchase and maintenance of vehicles | 280.00 | 82.78 | 29.56% | 280.00 | 82.78 | 29.56% | 197.22 |
| | Total Article 220 | 1 093 753.22 | 1 065 982.31 | 97.46% | 1 093 753.22 | 1 065 982.31 | 97.46% | 27 770.91 |
| | Total Chapter 22 | 1 093 753.22 | 1 065 982.31 | 97.46% | 1 093 753.22 | 1 065 982.31 | 97.46% | 27 770.91 |
| A-2300 | Stationery and office supplies | 14 078.19 | 13 695.37 | 97.28% | 14 078.19 | 13 695.37 | 97.28% | 382.82 |
| A-2301 | Financial and other charges, exchange losses | 500.00 | 428.69 | 85.74% | 500.00 | 428.69 | 85.74% | 71.31 |
| A-2302 | Library expenses, purchase of books and info subscriptions | 1 177.75 | 502.50 | 42.67% | 1 177.75 | 502.50 | 42.67% | 675.25 |
| A-2306 | Miscellaneous insurance | 4 798.00 | 4 798.00 | 100.00% | 4 798.00 | 4 798.00 | 100.00% | 0.00 |
| A-2307 | Legal expenses | 20 750.00 | 18 051.92 | 87.00% | 20 750.00 | 18 051.92 | 87.00% | 2 698.08 |
| A-2308 | Business continuity | 6 250.00 | 6 250.00 | 100.00% | 6 250.00 | 6 250.00 | 100.00% | 0.00 |
| A-2309 | Other operating expenditure | 140.85 | 138.00 | 97.98% | 140.85 | 138.00 | 97.98% | 2.85 |
| | Total Article 230 | 47 694.79 | 43 864.48 | 91.97% | 47 694.79 | 43 864.48 | 91.97% | 3 830.31 |
| | Total Chapter 23 | 47 694.79 | 43 864.48 | 91.97% | 47 694.79 | 43 864.48 | 91.97% | 3 830.31 |
| A-2400 | Postal and delivery charges | 1 500.00 | 660.35 | 44.02% | 1 500.00 | 660.35 | 44.02% | 839.65 |
| | Total Article 240 | 1 500.00 | 660.35 | 44.02% | 1 500.00 | 660.35 | 44.02% | 839.65 |
| A-2410 | Telecommunication and Internet charges | 39 572.70 | 30 781.68 | 77.79% | 39 572.70 | 30 781.68 | 77.79% | 8 791.02 |
| | Total Article 241 | 39 572.70 | 30 781.68 | 77.79% | 39 572.70 | 30 781.68 | 77.79% | 8 791.02 |
| | Total Chapter 24 | 41 072.70 | 31 442.03 | 76.55% | 41 072.70 | 31 442.03 | 76.55% | 9 630.67 |
| A-2500 | Governance and administrative meetings | 39 106.60 | 23 191.24 | 59.30% | 39 106.60 | 23 191.24 | 59.30% | 15 915.36 |
| A-2501 | Evaluation and strategic management consulting | 178 228.52 | 178 228.52 | 100.00% | 178 228.52 | 178 228.52 | 100.00% | 0.00 |
| | Total Article 250 | 217 335.12 | 201 419.76 | 92.68% | 217 335.12 | 201 419.76 | 92.68% | 15 915.36 |

| Budget line position | Budget line description | Commitment appropriation transaction amount | Executed commitment amount | % committed | Payment appropriation transaction amount | Executed payment amount | % paid | Cancelled |
|----------------------|--|---|----------------------------|---------------|--|-------------------------|---------------|-------------------|
| | Total Chapter 25 | 217 335.12 | 201 419.76 | 92.68% | 217 335.12 | 201 419.76 | 92.68% | 15 915.36 |
| | Total Title 2 | 3 464 739.22 | 3 465 644.17 | 97.22% | 3 564 739.22 | 3 465 644.17 | 97.22% | 99 095.05 |
| B3-000 | Surveillance | 906 689.60 | 829 992.20 | 91.54% | 906 689.60 | 829 992.20 | 91.54% | 76 697.40 |
| B3-001 | Epidemic intelligence and response | 46 225.74 | 40 326.52 | 87.24% | 46 225.74 | 40 326.52 | 87.24% | 5 899.22 |
| B3-002 | Scientific advice (including microbiology support) | 2 027 882.23 | 1 899 846.44 | 93.69% | 2 027 882.23 | 1 899 846.44 | 93.69% | 128 035.79 |
| B3-003 | Public Health Training | 1 402 546.01 | 1 121 067.17 | 79.93% | 1 402 546.01 | 1 121 067.17 | 79.93% | 281 478.84 |
| B3-004 | Health communication | 195 483.77 | 167 334.25 | 85.60% | 195 483.77 | 167 334.25 | 85.60% | 28 149.52 |
| B3-005 | Public health informatics | 1 422 501.40 | 1 400 427.81 | 98.45% | 1 422 501.40 | 1 400 427.81 | 98.45% | 22 073.59 |
| B3-006 | Preparedness/capacity support | 266 312.93 | 232 908.43 | 87.46% | 266 312.93 | 232 908.43 | 87.46% | 33 404.50 |
| B3-007 | Eurosurveillance | 25 049.99 | 18 337.83 | 73.20% | 25 049.99 | 18 337.83 | 73.20% | 6 712.16 |
| B3-009 | Collaboration and (country) cooperation | 78 154.35 | 64 110.85 | 82.03% | 78 154.35 | 64 110.85 | 82.03% | 14 043.50 |
| | Total Chapter 30 | 6 370 846.02 | 5 774 351.50 | 90.64% | 6 370 846.02 | 5 774 351.50 | 90.64% | 596 494.52 |
| | Total Title 3 | 6 370 846.02 | 5 774 351.50 | 90.64% | 6 370 846.02 | 5 774 351.50 | 90.64% | 596 494.52 |
| | Grand total | 10 488 275.17 | 9 695 335.48 | 92.44% | 10 488 275.17 | 9 695 335.48 | 92.44% | 792 939.69 |

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 |
|----------------------|---|---|----------------------------|---------------|--|-------------------------|---------------|-------------------|
| B3-011 | ECDC-IPA 5 | 307 395.19 | 225 144.55 | 73.24% | 307 395.19 | 91 960.19 | 29.92% | 215 435.00 |
| B3-012 | Directorate-General for Neighbourhood and Enlargement Negotiations grant 3—actions with candidate countries and potential candidate countries | 20 212.24 | 20 212.24 | 100% | 20 212.24 | 20 212.24 | 100% | 0.00 |
| B3-013 | Advance project-IMI | 100 235.14 | 81 610.77 | 81.42% | 100 235.14 | 57 610.77 | 57.48% | 42 624.37 |
| | Total Title 3 | 427 842.57 | 326 967.56 | 76.42% | 427 842.57 | 169 783.20 | 39.68% | 258 059.37 |

