

Final annual accounts 2022 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 2022.

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 2022 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 2022, have been prepared in accordance with the Title IV, Chapter 4, Section 3 and Title IX of the ECDC's Financial Regulation, applicable to the general budget of the European Union, the accounting rules adopted by the Commission's Accounting Officer and the accounting principles and methods, adopted by me.

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

To the best of my knowledge, I have obtained from the authorising officer, who certified its reliability, all the information necessary to produce 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, 25 July 2023



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 based on 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 2022.

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

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

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

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

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 2022	As of 31 December 2021
Assets			
A. Non-current assets			
Intangible assets	3.5.2	3 122 417.23	1 213 710.56
Intangible assets under construction	3.5.2	762 217.00	344 798.02
Tangible fixed assets	3.5.3	2 107 859	2 433 933.96
Total assets		5 992 493.23	3 992 442.54
Total non-current assets		5 992 493.23	3 992 442.54
B. Current assets			
Pre-financing	3.5.4	3 338 777.97	39 376 157.51
Stocks	3.5.5	0	8 839.15
Short-term receivables	3.5.6	1 528 402.75	602 668.34
Deferred charges	3.5.7	1 024 919.31	906 604.41
Cash and cash equivalents	3.5.8	52 856 243.76	72 677 910.56
Total current assets		58 748 343.79	113 572 179.97
Total assets		64 740 837.02	117 564 622.51
Liabilities			
A. Capital			
Accumulated surplus	3.4	90 847 811.50	11 709 930.48
Economic result of the year	3.4	(66 259 717.70)	79 137 881.02
Total capital		24 588 093.80	90 847 811.50
B. Non-current liabilities			
Long-term provisions	3.5.9	154 751.24	125 011.56
C. Current liabilities			
Short-term provisions	3.5.10	0	0
Accounts payable	3.5.11	3 370 708.98	4 585 840.68
Pre-financing to be returned to the Commission	3.5.12	17 866 467.32	1 739 880.22
Open pre-financing from contribution agreements	3.5.12	9 525 725.74	10 436 588.15
Accrued charges	3.5.13	8 049 596.98	8 413 371.53
Deferred Income	3.5.13	1 185 492.96	1 416 118.87
		39 997 991.98	26 591 799.45
Total liabilities		64 740 837.02	117 564 622.51

3.2 Statement of financial performance

All amounts in EUR

		2022	2021
Operating revenue	3.5.14	87 161 565.07	167 810 299.87
Administrative expenses—total	3.5.15	(62 071 055.71)	(53 041 693.84)
<i>Staff related expenses</i>	3.5.15	<i>(37 434 043.54)</i>	<i>(32 497 564.97)</i>
<i>Depreciation/amortisation/write-off</i>	3.5.15	<i>(1 695 352.78)</i>	<i>(1 400 473.12)</i>
<i>Other administrative expenses</i>	3.5.15	<i>(22 941 659.39)</i>	<i>(19 143 655.75)</i>
Operational expenses – total	3.5.16	(91 525 255.31)	(35 083 496.91)
Deficit from administrative and operating activities		(66 434 745.95)	79 685 109.12
Financial revenues	3.5.17	0	0
Financial expenses	3.5.17	(3 990.56)	(4 131.76)
Currency exchange gains/(losses)	3.5.18	179 018.81	(543 096.34)
Economic result for the year		(66 259 717.70)	79 137 881.02

3.3 Cash flow statement

All amounts in EUR

	2022	2021
Cash flows from ordinary activities		
Surplus/(deficit) from ordinary activities	(66 259 717.70)	79 137 881.02
Operating activities		
Adjustments		
Amortisation (intangible fixed assets)	3 202 815.26	551 479.81
Depreciation (tangible fixed assets)	704 743.52	848 762.31
Increase/(decrease) in provisions for risks and liabilities	29 739.68	31 340.64
Increase/(decrease) in value reduction for doubtful debts	0	0
(Increase)/decrease in stock	8 839.15	4 295.23
(Increase)/decrease in long-term pre-financing	0	0
(Increase)/decrease in short-term pre-financing	36 037 379.54	(38 801 253.17)
(Increase)/decrease in Short-term receivables	(1 044 049.31)	1 262 989.19
(Increase)/decrease in receivables related to consolidated EU entities	0	0
Increase/(decrease) in accounts payable	(1 838 643.58)	4 779 380.17
Increase/(decrease) in liabilities related to consolidated EU entities	15 244 836.11	581 364.74
Other non-cash movements	1 544	231
Net cash flow from operating activities	(13 912 513.33)	48 396 470.94
Cash flows from investing activities		
Increase of tangible and intangible fixed assets	(5 909 153.47)	(918 269.80)
Net cash flow from investing activities	(5 909 153.47)	(918 269.80)
Net increase/(decrease) in cash and cash equivalents	(19 821 666.80)	47 478 201.14
Cash and cash equivalents at the beginning of the period	72 677 910.56	25 199 709.42
Cash and cash equivalents at the end of the period	52 856 243.76	72 677 910.56

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 2022	0	0	11 709 930.48	79 137 881.02	90 847 811.50
Other revaluations	0	0	0	0	0
Reclassifications	0	0	0	0	0
Allocation of the economic result of previous year	0	0	79 137 881.02	(79 137 881.02)	0
Economic result of the year	0	0	0	(66 259 717.70)	(66 259 717.70)
Balance as of 31 December 2022	0	0	90 847 811.50	(66 259 717.70)	24 588 093.80

3.5 Notes to the financial statements

3.5.1 Accounting principles, rules and methods

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

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

Reporting currency

The Centre's reporting currency is the Euro.

Transactions and balances

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

Year-end balances of monetary assets and liabilities denominated in foreign currencies are converted into Euros based on 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 was lifted and, therefore, the annual accounts must 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 non capitalised, are disclosed in these annual accounts 2022, 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 nr. 6 in the annual accounts of 2022, increases transparency regarding the Centre's internally developed intangible fixed assets, specifically, its internally developed IT projects and products (for example ECMP, EpiPulse, FLU NEWS EUROPE, CRM, EWRS, ECDC Geoportals, Portal 2, MIS, TESSY, Eurosurveillance 2.0 and others).

The development costs of the internally developed ICT projects, CosIT, PRIME and EpiPulse Cases have been booked as 'Asset under construction', whilst those of the Data Warehouse and the ECMP project have continued to be booked as 'Asset under construction' in 2022.

In October 2022, the Electronic Content Management Platform (ECMP) project went live and consequently, the total development cost of this product, has been capitalised and its depreciation started in 2022 and will continue over the next four years.

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 2022	6 507 498.36	1 731 808.85	8 239 307.21	344 798.02	8 584 105.23
Additions	0	4 848 503.01	4 848 503.01	680 437.90	5 528 940.91
Disposals	(2 091 924.88)	(458 653.95)	(2 550 578.83)	0	(2 550 578.83)
Transfer	263 018.92	0	263 018.92	(263 018.92)	0
Gross carrying amounts 31 Dec 2022	4 678 592.40	6 121 657.91	10 800 250.31	762 217.00	11 562 467.31
Accumulated amortisation 1 Jan 2022	(5 425 475.80)	(1 600 120.85)	(7 025 596.65)	0	(7 025 596.65)
Amortisation	(425 649.25)	(2 777 166.01)	(3 202 815.26)	0	(3 202 815.26)
Disposals	2 091 924.88	458 653.95	2 550 578.83	0	2 550 578.83
Accumulated amortisation 31 Dec 2022	(3 759 200.17)	(3 918 632.91)	(7 677 833.08)	0	(7 677 833.08)
Net carrying amounts 31 Dec 2022	919 392.23	2 203 025	3 122 417.23	762 217.00	3 884 634.23

Not capitalised cost	Research cost	Not capitalised development cost *
Cost of the year 2022	1 164 483.29	570 635.91

* including yearly amortisation on the capitalised intangible internally generated assets

3.5.3 Fixed assets

All amounts in EUR

	Buildings	Plants and equipment	Furniture and vehicles	Computer hardware	Other fixtures and fittings	Total
Gross carrying amounts 1 Jan 2022	668 085.55	27 030.15	1 364 441.25	3 905 356.09	1 454 610.26	7 419 523.30
Additions	219 214.41	0	24 811.81	97 534.77	38 651.57	380 212.56
Disposals	0	0	0	(107 296.64)	0	(107 296.64)
Gross carrying amounts 31 Dec 2022	887 299.96	27 030.15	1 389 253.06	3 895 594.22	1 493 261.63	7 692 439.22
Accumulated depreciation 1 Jan 2022	(142 270.55)	(24 634.15)	(492 304.25)	(3 153 969.13)	(1 172 411.26)	(4 985 589.34)
Depreciation	(74 938.41)	(496)	(138 120.81)	(348 355.73)	(142 832.57)	(704 743.52)
Disposals	0	0	0	105 752.64	0	105 752.64
Accumulated depreciation 31 Dec 2022	(217 208.96)	(25 130.15)	(630 425.06)	(3 396 572.22)	(1 315 243.83)	(5 584 580.22)
Net carrying amounts 31 Dec 2022	670 091	1 900	758 828	499 022	178 018	2 107 859

3.5.4 Pre-financing

As each year, the Centre signed grant agreements for EUR 2 101 621 with several health institutions and universities in EU Member States in relation to its ECDC Fellowship Programme, which hosts fellows at training sites for Epidemiology (EPIET) and Public Health Microbiology (EUPHEM) paths. Pre-financing payments for EUR 1 246 409, in relation to those grants were paid and reported as receivables and cleared after the agreed deliverables and corresponding costs statements were submitted by the beneficiaries to ECDC. EUR 203 845 remains open as pre-financing at year-end of 2022.

In September 2021 ECDC awarded, more than EUR 77 million to 24 EU/ EEA countries to strengthen whole genome sequencing and Reverse Transcription Polymerase Chain Reaction (RT-PCR) infrastructures within the countries' national public health programmes and paid 60% as a first pre-financing. In 2022, all institutes were paid an additional pre-financing of 30% for a total of EUR 11 596 311. On 30 September 2022, 17 grants agreements reached their final date of implementation, 13 beneficiaries received a final payment and 4 received a recovery order as their total pre-financing received, proved higher than their total expenditure under the grant agreement. 3 recovery orders were paid in full to ECDC whilst 1 recovery order remained due at year end. 7 grant agreements were extended under the force majeure clause of the grant agreement until January 2023. Related to these, a total pre-financing of EUR 3 134 933 remains open at year-end.

The total amounts of pre-financing paid (but not cleared), accrued and remaining open as of 31 Dec 2022 are reported below.

	All amounts in EUR
Non cleared pre-financing at 31 December 2022	19 922 848.03
Accrued charges on pre-financing	(16 584 070.06)
Open pre-financing at 31 December 2022	3 338 777.97

3.5.5 Stock

	All amounts in EUR				
	1 January 2022	Additions	Disposals	Write-down at year end	31 December 2022
ECDC publications	8 839.15	0	0	(8 839.15)	0
Total	8 839.15	0	0	(8 839.15)	0

There are no new additions of publications purchased in 2022. There are no publications distributed free of charge in 2022. 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 2022	31 December 2021
VAT receivable from Member States	679 753.47	537 877.92
Receivable from Member States	661 224	0
Receivable from other EU institutions and public bodies	135 546.52	15 181.91
Receivable regarding staff	10 284.52	5 850.44
Other	41 594.24	43 758.07
Total	1 528 402.75	602 668.34

Short-term receivables include VAT receivables from the Swedish authorities. According to a memorandum of understanding signed between the government of Sweden and the Centre, the latter must file an application of reimbursement of VAT paid on purchases greater than SEK 1 500 (approximately EUR 135 at the EU year-end exchange rate for 2022). The VAT receivable appearing in the accounts, relates to invoices paid in the last quarter of 2022 and invoices received before year-end. Claims, related to the previous quarters of 2022, were already reimbursed in full to ECDC.

4 recovery orders were issued related to the closure of 17 HERA grant agreements, one remained due at year end for EUR 661 224.

The receivable regarding staff includes amounts to be received through deduction from the salary.

An amount of EUR 41 594 is included under 'Other' and reflects mainly 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 2022, is reported here.

	31 December 2022	31 December 2021
Deferred Charges	1 024 919.31	906 604.41
Total	1 024 919.31	906 604.41

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 2022 are as follows.

	31 December 2022	31 December 2021
All amounts in EUR		
Account number 59368289476 (EUR)	52 554 645.43	72 178 372.62
Account number 59308246266 (EUR)	0	0
Account number 54238209257 (EUR)	0	0
Account number 52011096375 (SEK)	301 598.33	499 537.94
Total	52 856 243.76	72 677 910.56

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 other accounts stated above are used to receive funds and execute payments related to grants and contribution agreements received from the European Commission and implemented by ECDC.

No cash was handled by the Centre in 2022.

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 154 751 is reflected in the accounts as a long-term provision. The amount corresponds to 4 years and 10 months out of the 15-year lease period.

3.5.10 Short-term provisions

There are no short-term provisions booked in the 2022 annual accounts.

3.5.11 Accounts payable

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

	31 December 2022	31 December 2021
All amounts in EUR		
Vendors	2 321 674.84	2 865 981.22
Other payables to the Commission	0	0
Payables to other consolidated EU entities	60 966.40	31 854.98
Other payables to Member States	0	0
Sundry payables	988 067.74	1 688 004.48
Total	3 370 708.98	4 585 840.68

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, must be paid back to the European Commission according to the Financial Regulation.

In 2022, ECDC has a positive budget outturn (see 4.1). As a result, EUR 17 866 467 must be paid back to the European Commission in 2023. There are three main sources from a budgetary perspective for the return of funds: EUR 13 837 170 must be returned regarding carried-forward funds from 2021 of which EUR 12 635 387 is related to the implementation of the HERA grants, EUR 1 201 783 regarding the Centre's 2022 budget and EUR 2 696 731 was recovered from 3 beneficiaries of HERA grants which were paid a pre-financing higher than their total expenditures incurred by the final implementation date of 30 September 2022.

Open pre-financing

An amount of EUR 9 525 726 of pre-financing, received from the European Commission, remains open at year-end, and will cover expenditure related to the further implementation of 3 contribution agreements in force: one for actions with candidate and potential candidate countries IPA VI, one for the action called 'EU initiative on Health Security' and a new contribution agreement was signed in September 2022 to reinforce the European Vaccination Information Platform (EVIP).

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 2022 but not yet invoiced or processed. In addition, the cost of untaken leave of staff during 2022 is reported here.

All amounts in EUR

	31 December 2022	31 December 2021
Staff untaken annual leave	707 309.70	852 230.02
Accrued charges	7 342 287.28	7 561 141.51
Total	8 049 596.98	8 413 371.53

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

	31 December 2022	31 December 2021
Deferred income	1 185 492.96	1 416 118.87
Total	1 185 492.96	1 416 118.87

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 2022 budget with 2.51%.

In 2022, the Centre booked EUR 82 005 533 as revenue from the EUR 99 872 000 cashed from the European Commission.

In addition, the Centre booked an amount of EUR 1 710 862 as revenue, as a result of the year-end cut-off related to a contribution agreement, signed in 2019, for actions with candidate and potential candidate countries IPA VI, and to another contribution agreement, signed in 2020, called 'EU initiative on Health Security'. The posting versus open pre-financing is equal to, the expenditures paid following these agreements in 2022.

A non-exchange operating revenue of EUR 2 616 250 is booked as the result of the transfer of asset from the European Commission to ECDC in July 2022, called European Federation Gateway Service (EFGS).

An amount of EUR 828 920 is booked as miscellaneous income. Most of the income consists of the year-end cut-off related to a contribution agreement signed in 2020 called "EU for Health Security in Africa: ECDC 4 Africa CDC", recovery of grant funding related to the Fellowship Training Programme (EPIET/EUPHEM) and recovery of overpaid expenses for cloud services provided for by the EC.

Below is the breakdown of the revenue for the year.

All amounts in EUR

	2022	2021
EU subsidy (including EFTA contribution)	82 005 532.68	166 375 119.78
Revenue from grant & contribution agreement implementation	1 710 862.41	1 060 919.64
Non-exchange operating revenue – transfer of asset	2 616 250	0
Other revenue	828 919.98	374 260.45
Total	87 161 565.07	167 810 299.87

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	
	2022	2021
Staff-related expenses	37 434 043.54	32 497 564.97
Training cost–staff	584 197.99	430 188.16
Recruitment-related costs	33 209.68	36 786.39
Costs related to seconded national experts and trainees	497 625.75	413 667.75
Mission expenses - Staff	351 669.71	18 332.06
Management Consultancy, Evaluations, Audit / Governance and other admin. meetings	438 546.25	409 023.77
Rent and building costs	3 861 890.96	4 217 401.24
Office supplies and maintenance	1 345 018.56	1 300 894.18
Legal expenses	38 950	49 847.92
Insurance - Others	13 102.22	7 173.17
Car & Transport expenses	2 464.01	2 918.20
Communication & publications	77 805.96	89 632.30
Depreciation/amortisation/write-off	1 695 352.78	1 400 473.12
IT costs research	1 164 483.29	962 215.80
IT costs development	144 986.66	81 868.40
IT costs operational	9 283 448.61	6 019 252.44
Expenses with other consolidated entities (European Commission & Translation Centre (CdT))	1 699 971.75	1 457 181.20
Other External service providers (Interim Services, Medical, Removal & Relocation Services)	3 404 287.99	3 647 272.77
Administrative expenses–total	62 071 055.71	53 041 693.84

3.5.16 Operational expenses

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

	All amounts in EUR	
	2022	2021
Operational expenses–total	91 525 255.31	35 083 496.91

3.5.17 Finance income/expense

This heading covers the expenses relating to bank fees for EUR 3 991 and interest on late payment of charges of EUR 0.

In 2022, 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 is carried out in Swedish krona, while the Centre’s income, and reporting currency, is Euro. The exchange rate differences encountered in 2022 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 made. These three components resulted in an exchange rate gain of EUR 179 019 in 2022 versus a loss of EUR 543 096 in 2021.

3.5.19 Contingent assets and liabilities

As of 31 December 2022, the Centre had agreements with several contractors and suppliers for EUR 25 527 092. These agreements relate mainly to operational projects and are covered by budgetary commitments against the 2022 appropriations.

3.5.20 Operational leases

The Centre's lease agreement with Corem (former Klövern) 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	
ECDC premises	2 531 510.73	12 689 194.19	10 574 328.50	25 795 033.42
Total	2 531 510.73	12 689 194.19	10 574 328.50	25 795 033.42

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 is managed, is set out below.

Revised EU Accounting Rule 11 effective for annual periods beginning on or after 1 January 2021

As of 1 January 2021, the revised EAR 11 related to Financial Instruments is applicable. This change in accounting policy has had no material impact on the annual accounts.

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 based on 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 2022				
Payables with third parties	1 046 088.26	0	0	1 046 088.26
Payable with consolidated entities	27 392 193.06	0	0	27 392 193.06
Total financial liabilities	28 438 281.32	0	0	28 438 281.32
As of 31 December 2021				
Payables with third parties	1 755 106.51	0	0	1 755 106.51
Payable with consolidated entities	12 176 468.37	0	0	12 176 468.37
Total financial liabilities	13 931 574.88	0	0	13 931 574.88

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. ECDC requested five times an instalment of its EU contribution throughout 2022 based on cash forecasts. Minimum cash levels, proportional to the average amount of payments executed from it, are kept on each account.

The maximum exposure to credit risk is as follows.

Credit quality disclosures	31 December 2022	31 December 2021
Counterparties with external credit rating	52 856 243.76	72 677 910.56
Prime and higher rate	52 856 243.76	72 677 910.56
Upper medium grade	0	0
Lower medium grade	0	0
Non-investment grade	0	0

Interest rate risk

As the Centre is not allowed to borrow 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 one 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. In the Centre, all but a few staff members are paid in Swedish krona (equivalent to EUR 35 million) in 2022. In addition, the following costs are paid in Swedish krona: rent, utilities, telecommunication services, mission reimbursements to staff, and office supplies.

It is recognised that exchange rates fluctuate, and the Centre must 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 2022	SEK– EUR equivalent	EUR	Total EUR
Monetary assets	301 598.33	52 725 618.82	53 027 217.15
All receivables with third parties (including accruals and deferrals)	0	170 973.39	170 973.39
Cash and cash equivalents	301 598.33	52 554 645.43	52 856 243.76
Monetary liabilities	0	1 046 088.26	1 046 088.26
Payables with third parties	0	1 046 088.26	1 046 088.26
Net position	301 598.33	51 679 530.56	51 981 128.89

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 2022.

Grade	Number of staff in grade
AD15	1
AD13	1
AD12	3
AD11	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 2022, the contribution of staff to the pension scheme amounts to 10.1% of their basic salary.

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

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

4 Budgetary statements

4.1 Budget outturn account

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

		All amounts in EUR	
		2022	2021
Revenue			
EU subsidy		99 872 000	168 115 000
Grant funds from Commission		800 000	4 500 000
Other revenue		2 713 609.02	134 882.72
Total revenue (a)		103 385 609.02	172 749 882.72
Expenditure			
Title I: Staff			
Payments		42 764 544.52	36 923 778.96
Appropriations carried over		3 920 489.79	5 239 451.73
Title II: Administrative Expenses			
Payments		6 560 788.18	6 302 027.96
Appropriations carried over		1 622 259.96	2 269 452.06
Title III: Operating Expenditure			
Payments		26 604 979.47	65 928 053.48
Appropriations carried over		30 186 850.54	63 919 491.79
Total expenditure (b)		111 659 912.46	180 582 255.98
OUTTURN FOR THE FINANCIAL YEAR (a-b)		(8 274 303.44)	(7 832 373.26)
Cancellation of unused payment appropriations carried over from 2021		13 837 170.29	1 025 247.08
Adjustment for carry-over from the previous year of appropriations available on 31 December 2022 arising from assigned revenue		12 124 588.87	9 089 576.87
Exchange differences for the year (gain+/loss-)		179 011.60	(542 570.47)
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		17 866 467.32	1 739 880.22
Balance 2021		1 739 880.22	3 071 478.28
Positive balance from 2021 reimbursed in year 2022 to the Commission		(1 739 880.22)	(3 071 478.28)
Result used for determining amounts in general accounting		17 866 467.32	1 739 880.22
EU subsidy (2022 revenue)		82 005 532.68	
Pre-financing remaining open in 2022, to be reimbursed to EU in 2023		17 866 467.32	

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

All amounts in EUR

Statement of financial performance 2022	(66 259 717.70)
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	
Adjustments for accrual cut-off (reversal 31 December 2021)	(11 036 413.16)
Adjustments for accrual cut-off (cut-off 31 December 2022)	10 181 609.76
Unpaid invoices at year end but booked in charges	3 729.12
Depreciation of intangible and tangible fixed assets	1 695 352.78
Provisions	30 578.23
Recovery orders issued in 2022 in class 7 and not yet cashed	(116 885.13)
Pre-financing given in previous year and cleared in the year	36 010 454.09
Pre-financing received in previous year and cleared in the year	(2 413 909.18)
Payments made from carry-forward of payment appropriations	45 466 636.42
Other (reversal of deferred charges, change in stock, rent rebate, transfer of EFGS)	(1 914 370.99)
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	
Asset acquisitions (less unpaid amounts)	(1 094 192.35)
New pre-financing paid in the year 2022 and remaining open as, on 31 December 2022	(3 338 777.97)
New pre-financing received in the year 2022 and remaining open as of 31 December 2022	18 666 467.32
Budgetary recovery orders issued in 2021 and cashed in the year	141.52
Budgetary recovery orders issued in 2022 on balance sheet accounts (not 7 or 6 accounts) and cashed in the year	2 704 479.42
Payment appropriations carried over to 2023	(35 729 600.29)
Cancellation of unused carried over payment appropriations from previous year	13 837 170.29
Adjustment for carry-over from the previous year of appropriations available at 31 Dec arising from assigned revenue	12 124 588.87
Other (deferred charges paid in 2022)	(951 053.73)
Budget outturn account 2022	17 866 467.32

5 Disclosures

5.1 Related to the COVID-19 pandemic

Throughout 2022, for the third consecutive year, the COVID-19 pandemic continued and ECDC carried on operating according to the Public Health Event (PHE) plan meaning that a remarkable number of experts continued working solely on COVID-19. In June 2022, due to relatively stable epidemiological situation for COVID-19 and the increasing needs related to the emerging threats of hepatitis and Mpox, ECDC gradually downgraded PHE from Level 2 (Acute Phase) to Level 1 (Maintenance Phase). This allowed ECDC to shift resources to other PHEs, as well as change the focus of COVID-19 related work towards longer-term monitoring, prevention, and control of SARS-CoV-2.

In 2022, ECDC delivered 89% of the outputs planned in its Single Programming Document 2022–2024, despite several PHEs and unforeseen work due to Russian aggression in Ukraine. 8% of the planned outputs were postponed, while 3% were delayed or cancelled by the end of the year, as they were dependent on the adoption and publishing of the amended ECDC Founding Regulation.

In 2022 ECDC continued to:

- manage the grants awarded to countries in September 2021 under the EU Health Emergency Preparedness and Response Authority (HERA) incubator, to strengthen WGS and diagnostic infrastructures within the countries' national public health programmes (more than 77 M€ were awarded to 24 EU/ EEA countries).
- offer high-capacity sequencing support to Member States to enhance immediate capacity to detect and monitor SARS-CoV-2 variants under the EU bio-defence preparedness plan against SARS-CoV-2 variants. ECDC and the European Commission continued to provide EU/EEA Member States and Western Balkan countries with access to outsourced whole genome sequencing services for SARS-CoV-2 samples. More than 110,000 samples from 12 EU/EEA Member States and 3 Western Balkan countries were processed between January and December 2022 for over EUR 15 million.

Despite the challenge that the COVID-19 pandemic, as well as the outbreak of mpox and Hepatitis of unknown origin in children, and the Ukraine crisis entailed in 2022, ECDC managed to produce most of its regular outputs in view of the ECDC Strategy 2021-2027.

In addition, ECDC initiated in 2022, a revision to the structure and content of the ECDC Strategy 2021-2027 to reflect the amended mandate, ensuring that ECDC's actions in the coming years will focus on implementing the strengthened mandate and transforming the organisation and its way of working to be fit for this and future challenges.

Section 2

Report on budget and financial management of the European Centre for Disease Prevention and Control 2022

1 Developments in the organisation during the year

Since its establishment in 2005, ECDC had initially grown to around 300 staff, with 200 Temporary Agents and another 100 Contract Agents foreseen to be employed. Due to staff cuts the number of Temporary Agents was reduced to 180. In 2020, due to the COVID-19 outbreak, ECDC was granted supplementary budget for 20 additional Contract Agent staff posts for 2 years to support the Centre with the additional workload related to the outbreak, these were phased out in 2022.

As part of the review of the ECDC mandate, the Centre received in the beginning of 2021 an additional 73 posts (both Temporary Agents and Contract Agents) for the years 2021 – 2024, of which most of the initially allocated posts for 2022, got approved in the course of 2021 and the recruitment started in the middle of that year. A total of 9 posts were allocated for 2022. Given the late approval of the posts in 2021, there was however a considerable carry forward of recruitments into 2022. Furthermore, a 25 % of the posts were filled with internal successful candidates which further increased the number of recruitments carried out. In addition, during this growth phase and in combination with the workload due to the pandemic and new public health events during 2022, HR continued for the first part of the year to reinforce the organisation with short term staffing (interims).

The ECDC organisational structure, consists of three operational units, two service providing units and the Director's Office. The Disease Programmes (DPR) Unit delivers the disease-specific part of empowering ECDC's partners to drive public health policy and practice. A major part of ECDC's outputs come from this Unit, guided and supported by the Scientific Methods and Standards (SMS) and Public Health Functions (PHF) Units. The Scientific Methods and Standards Unit leads the processes for strengthening the scientific excellence and the dissemination of knowledge within the organisation and to partners, including the quality assurance of ECDC's scientific work. The Public Health Functions Unit is responsible for the delivery of ECDC's statutory public health functions surveillance, training and emergency preparedness and response support and works closely with the disease programmes, providing the data and systems required for the respective disease-specific outputs. The Director's Office, the Resource Management Services (RMS) and the Digital Transformation Services (DTS) Units support the achievement of the objectives of the abovementioned operational units. The Director's Office oversees the implementation of the Centre's strategy and coordinates the Centre's strategic relationships with its governing bodies and other external stakeholders in and outside of the EU. The Resource Management Services Unit ensures the efficient management of the human and financial resources of the Centre, as well as of its premises. It provides procurement, legal, meetings organization and travel arrangement services to the organisation. The Digital Transformation Services Unit delivers advice and studies, software products, development expertise, front-end services, application hosting and enterprise infrastructure services in support to ECDCs' core missions and administration.

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

In 2022, 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 people act as AO/AOD at ECDC. The authorising officers by delegation can enter into budgetary and legal commitments and authorise payments. All budgetary and legal commitments above EUR 500 000 require the signature of the Director, while the delegations were unlimited for the authorisation of payments.

Related to the 2022 expenditures, the AODs signed a Declaration of Assurance to the AO like the one signed by the AO herself for the area for which they were delegated responsibility.

In October 2022, the Council adopted the amended ECDC Founding Regulation ((EU) 2022/2370), as one of the final blocks of the European Health Union, thereby building a powerful legal framework to improve the EU capacity in the vital areas of prevention, preparedness, surveillance, risk assessment, early warning, and response.

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.

As part of the review of the ECDC mandate, the Centre received in the beginning of 2021 an additional 73 posts (both Temporary Agents and Contract Agents) for the years 2021 – 2024, of which 9 posts were newly allocated for 2022.

The total number of temporary agent positions filled (including offers accepted) at the Centre as of 31 December 2022 was 206. A total of 117 contract agent positions from the core budget and an additional 20 externally funded project contract agent posts were filled (including offers accepted) at year-end 2022.

The turnover rate for temporary agents and contract agents was 5.1 % in 2022.

Table 1. Number of staff and selection procedures

	2020	2021	2022
Total staff (TA, CA, SNE) on 31 December	271	306	331
Recruitments ²	27 ³	79 ⁴	56 ⁵

Table 2. Staff (TA, CA) by unit

Number of temporary agents (TA) and contract agents (CA) per unit as of 31 December 2022

	TA	CA	Total
DIR	21	21	42
SMS	19	13	32
DPR	55	18	73
PHF	47	35	82
RMS	30	31	61
DTS	28	13	41
Total	200	131	331

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

³ A total of 11% of vacant posts were filled by internal candidates who were successful in open competitions.

⁴ A total of 33% of vacant posts were filled by internal candidates who were successful in open competitions. This includes five posts that were filled by internal transfer of staff on short term contracts.

⁵ A total of 25% of vacant posts were filled by internal candidates who were successful in open competitions. This includes two posts that were filled by internal transfer of staff on short term contracts.

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

On 31 December 2022, ECDC employed staff from 24 Member States and the UK.

Nationality	AD + CA FG IV		AST/SC- AST + CA FGI - III		TOTAL ⁶	
	Number	% of total staff members in AD and FG IV categories	Number	% of total staff members in AST SC/AST and FG I, II and III categories	Number	%
Austria	0	0.0%	0	0.0%	0	0.0%
Belgium	8	3.7%	2	1.8%	10	3.0%
Bulgaria	5	2.3%	0	0.0%	5	1.5%
Croatia	2	0.9%	3	2.6%	5	1.5%
Cyprus	0	0.0%	0	0.0%	0	0.0%
Czech Republic	1	0.5%	1	0.9%	2	0.6%
Denmark	4	1.8%	2	1.8%	6	1.8%
Estonia	0	0.0%	2	1.8%	2	0.6%
Finland	11	5.1%	3	2.6%	14	4.2%
France	21	9.7%	5	4.4%	26	7.9%
Germany	20	9.2%	8	7.0%	28	8.5%
Greece	19	8.8%	4	3.5%	23	6.9%
Hungary	3	1.4%	1	0.9%	4	1.2%
Ireland	4	1.8%	1	0.9%	5	1.5%
Italy	13	6.0%	11	9.6%	24	7.3%
Latvia	3	1.4%	2	1.8%	5	1.5%
Lithuania	5	2.3%	1	0.9%	6	1.8%
Luxembourg	0	0.0%	0	0.0%	0	0.0%
Malta	2	0.9%	0	0.0%	2	0.6%
Netherlands	7	3.2%	3	2.6%	10	3.0%
Poland	6	2.8%	10	8.8%	16	4.8%
Portugal	8	3.7%	2	1.8%	10	3.0%
Romania	17	7.8%	12	10.5%	29	8.8%
Slovakia	1	0.5%	0	0.0%	1	0.3%
Slovenia	1	0.5%	1	0.9%	2	0.6%
Spain	9	4.1%	3	2.6%	12	3.6%
Sweden	47	21.7%	35	30.7%	82	24.8%
United Kingdom	0	0.0%	2	1.8%	2	0.6%
Total	217	100.0%	114	100.0%	331	100.0%

⁶ excluding offers made and accepted

3 Audit and internal control

Internal Control Framework

The Management Board adopted the new Internal Control Framework (ICF) at its 43rd meeting in November 2018. Starting in 2019, the ICF forms the basis for the ECDC internal control system.

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

- effectiveness, efficiency and economy of operations;
- reliability of reporting;
- safeguarding of assets and information;
- prevention, detection, correction and follow-up of fraud and irregularities, and
- adequate management of the risks relating to the legality and regularity of the underlying transactions, taking into account the multiannual character of programs as well as the nature of the payments concerned.

It is based on the five internal control components:

- the control environment,
- risk assessment,
- control activities,
- information and communication, and
- monitoring activities.

The ICF was further reinforced with specific detailed indicators during 2019, which were approved by the Management Board in November 2019, and a revision of the indicators was performed in June 2020 as agreed with the Board. The ICF was further amended by the Board, following the IAS final report on the "limited review of the implementation of the new ECDC Internal Control Framework" in the November 2021 meeting to reflect the IAS recommendations. Furthermore, it was decided in 2022 to add a number of survey-based indicators in time for the ICF assessment to be performed in January 2023 for the Consolidated Annual Activity Report 2022. The results for the survey-based indicators are taken from two ECDC surveys, i.e., the ECDC Staff Engagement Survey and the ECDC Internal Control Survey. They are planned to be run bi-annually. In total, 44 new survey-based indicators have been added to the ICF.

The implementation of the ICF is assessed annually and reported upon to the Audit Committee of the Management Board. The assessment of the ICF for 2022 was performed in January/February 2023 and presented to the Audit Committee in March 2023.

ECDC also has several centralised support and control functions in place. The most important ones are the centralised procurement function, the Committee on procurement, contracts and grants (CPCG), and the centralised financial ex-ante verification function.

The centralised procurement function is responsible for coordinating all procurement procedures, as well as ECDC procurement plans. The purpose of the CPCG is to ensure that ECDC's procurements, grants, contracts and agreements are carried out in accordance with ECDC's financial rules.

Centralised financial ex-ante verifications are performed for all commitments and payments by the Finance and Accounting Section.

ECDC has a procedure in place to ensure that overrides of controls or deviations from established processes and procedures are documented in exception reports, justified, duly approved before action is taken, and logged centrally.

Since 2015, ECDC has an anti-fraud strategy in place, following the guidelines issued by OLAF. In November 2020, the Management Board approved the strategy for 2021–2023.

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. A new plan was developed by the IAS in 2021, which covers the period 2022-2024.

All observations and recommendations are taken into account and appropriate action plans are developed. The implementation of these actions is regularly followed-up and presented to the Audit Committee of the Management Board.

In 2022, no new audit recommendations were received from the IAS. The planned audit on information security management in ECDC was postponed by the IAS to 2023. However, one limited review was started regarding the adequacy of the cooperation and coordination mechanisms aimed to prevent, detect and respond to cross-border health emergencies in HERA, SANTE, EMA and ECDC. It is planned to be finalised in 2023.

5 out of the 8 IAS recommendations open at the end of 2021 have been implemented by ECDC in 2022 and reported to the IAS for review. 3 recommendations have been delayed, with the new target dates being extended to: one (rated as important) to be implemented by Q1 2023, and two (rated as very important) to be implemented by Q4 2023. Unfortunately, all three recommendations have thereby been delayed with more than one year. ECDC will carefully be following-up these recommendations to ensure that they are fully implemented as soon as possible, but at least within the new target dates.

European Court of Auditors

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

ECDC received an unqualified opinion for 2021, indicating that the accounts are reliable and the transactions underlying the accounts are legal and regular. The ECA made no other comments in its final report for 2021. The ECA audit of the 2022 annual accounts is finalised. The first part of the audit was performed in November 2022. The second audit was finalised in March 2023. A draft annual report on ECDC for the financial year 2022 has been received on 26 May 2023. ECDC has submitted its formal reply in July 2023.

In 2022, the ECA published a Special Report (no. 13/2022) on Free movement in the EU during the COVID-19 pandemic. The report included one recommendation for ECDC, i.e., "Recommendation 4 – Improve the monitoring of ECDC guidance implementation. The ECDC should obtain regular feedback from its stakeholders to assess the usefulness and impact of its guidance. Target implementation date: end of 2022". ECDC provided the following reply: "The ECDC assesses the usefulness and impact of its guidance in a number of ways, mainly through the ECDC Stakeholder Survey and regular feedback from the Advisory Forum. A number of questions on the usefulness and impact on its guidance will be included in the ECDC Stakeholder Survey to be launched in 2022, and regularly in future ECDC Stakeholder Surveys". The recommendation has been implemented by ECDC. Thereby, there are no open audit recommendations regarding the ECA.

4 Budgetary principles

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

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

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

- ✓ Universality: This principle comprises two rules
 - Rule of non-assignment: budget revenue must not be earmarked for specific items of expenditure (total revenue must cover total expenditure).
 - Gross budget rule: Revenue and expenditure are entered in full in the budget without any adjustment against each other

- ✓ 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 implementation report continued to be presented monthly to the Director Consultation Group (DCG) Business Services and was continuously improved in 2022. The report includes key data, such as, commitment and payment implementation per unit, specifically the implementation of their missions and meetings budget, budget transfers carried out, payment delays, status of procurement procedures etc. Through the year, the monitoring of budgetary implementation was intensified, to facilitate the decision-making for the re-allocation of funds. As a result, ECDC achieved a good budget implementation in 2022.

The core budget of the Centre in 2022 decreased to EUR 99.9 million, compared to EUR 168.1 million in 2021 and increased compared to EUR 62.4 million in 2020.

In 2022, the Centre had Contribution Agreements in place for a total EUR 12 924 589 to finance the implementation of the contribution agreements called 'IPA VI - One Health', 'EU Initiative on Health Security, 'EU for Health Security in Africa' and "Reinforcement of the European Vaccination Information Portal (EVIP)".

	Budget line	Initial available budget	Adjustments	Final available budget
2000 IC1	EU budget–current year appropriations	90 528 522	4 000 000	94 528 522
2001 IC4	EU budget–earmarked funds (reuse previous years)	3 071 478	0	3 071 478
200	EU budget contribution	93 600 000	4 000 000	97 600 000
3000 IC1	Subsidy from EEA/EFTA Member States (% of EU contribution)	2 272 000	0	2 272 000
300	Subsidy from EEA/EFTA	2 272 000	0	2 272 000
	Total revenue 2021	95 872 000	4 000 000	99 872 000
R0–external assigned revenue	EU budget–earmarked funds	12 124 588,87	800 000	12 924 588.87

At year-end, the overall budget implementation, in terms of commitment appropriations reached 98.86%, equivalent to EUR 98.74 million. This represents a decrease of 0.49% compared to 2021.

1.14% of the 2022 budget or EUR 1 136 676 remained unused of which EUR 439 915 in Title I, EUR 138 868 in Title II and EUR 557 893 in Title III.

The overall payment execution increased by 9.5%, compared to 2021 and reached 73.61% of the total 2022 budget.

Payment execution for staff expenses in Title I increased by 2% and reached 97.52%. The payment execution for administrative expenses in Title II increased by 7.2% compared to 2021 and reached 78.84%. The payment execution for operational expenses in Title III reached 52.34% and decreased by 1.4% compared with 2021.

Below is an overview comparing 2022 with 2021 (current year C1 credits % committed and % paid):

Title description	Commitments %			Payments %		
	2022	2021	Difference	2022	2021	Difference
Title I. Staff expenses	98.96%	98.68%	+0.28%	97.52%	95.51%	+2.01%
Title II. Administrative expenses	98.33%	97.55%	+0.78%	78.84%	71.66%	+7.18%
Title III. Operational expenses	98.87%	99.69%	-0.82%	52.34%	53.74%	-1.4%
Total Titles I + II + III	98.86%	99.35%	-0.49%	73.61%	64.08%	+9.53%

The total number of processed commitments and payments increased in 2022. A total of 1 392 commitments and 3 100 payment requests were initiated, verified, and authorised by the Director and the Authorising Officers by Delegation, compared with 1 133 commitments and 2 159 payments in 2021.

In 2022, the Centre continued the implementation of several contribution agreements in place. Their implementation is shown in the table below under R0 – External Assigned Revenue.

An overview of the budget implementation on commitments and payments by fund source is shown below.

Fund source	Commitment/ payment appropriations 2022	Executed commitment 2022	% committed	Executed payment in 2022	% paid	Carried over to 2023	Cancelled
C1–Current year appropriations	99 872 000	98 735 323.59	98.86%	73 516 402.99	73.61%	25 218 920.60	1 136 676.41
C4–Internal assigned revenue appropriations	0	0	0%	0	0%	0	0
C8–Carry forward of 2021 appropriations	59 303 806.71	45 466 636.42	76.67%	45 466 636.42	76.67%	0	13 837 170.29
R0– External assigned revenue Reinforcement of EVIP through EU4Health	800 000	58 368	7.30%	0	0%	800 000	0
R0–External assigned revenue DG NEAR IPA Grant 6	2 000 290.79	775 323.01	38.76%	430 747.98	21.53%	1 569 542.81	0
R0–External assigned revenue EU Initiative on Health Security	8 436 297.36	2 379 610.71	28.21%	1 280 114.43	15.17%	7 156 182.93	0
R0–External assigned revenue ECDC for Africa CDC	1 688 000.72	1 078 144.76	63.87%	703 046.77	41.65%	984 953.95	0

During the year, to improve the efficiency of the funds allocated to ECDC, the Director exercised her right to amend the budget within the limitations of Article 26.1 of ECDC's Financial Regulation. Budget transfers between different budget lines within the same Title have been executed, as well as budget transfers between the Titles.

In September 2022, ECDC received a supplementary budget of EUR 4 000 000. As a result of this supplementary subsidy, Title 1 and Title 3 increased by EUR 2 000 000 each.

An overview of the impact of the budget transfers and MB amendments in fund source 'C1–current year appropriations' is provided below.

Budget 2022 – fund source C1 current year appropriations	Initial budget	MB amendments	Director– budget transfers	Returned funding to EU Budget 2022	Final budget
Title 1 – Staff-related expenditure	38 548 000	2 000 000	1 590 008	0	42 138 008
Title 2 – Administrative expenditure	9 208 000	0	(886 083)	0	8 321 917
Title 3 – Operations	48 116 000	2 000 000	(703 925)	0	49 412 075
Total budget	95,872,000	4 000 000	0	0	99 872 000

At year-end, ECDC carried forward EUR 25.2 million to 2023, which is equivalent to 25.3% of the total budget. The carry-forward thus decreased by 10% compared with the previous year.

During 2022, a total of 190 contracts and grant agreements were concluded with ECDC as a part:

- 10 Direct Contracts with a total value of EUR 543 141
- 22 ECDC Framework Contracts with a combined budget ceiling of EUR 37 234 600
- 100 Specific Contracts (SC under Framework Contracts) with a combined budget of EUR 18 983 443
- 10 Framework Partnership Agreements (Grant Procedures)
- 40 Specific Grant Agreements with a total value of the ECDC contribution amounting to EUR 1 789 413

ECDC also joined 5 inter-institutional and inter agency contracts (these are contracts procured by other entities where ECDC may solicit under these contracts)

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	16 120 000	16 118 134.91	99.99%	16 120 000	16 118 134.91	99.99%	0	1 865.09
A-1101	Family allowances	2 125 000	2 122 215.81	99.87%	2 125 000	2 122 215.81	99.87%	0	2 784.19
A-1102	Expatriation allowances	2 251 250	2 250 469.41	99.97%	2 251 250	2 250 469.41	99.97%	0	780.59
	Total Article 110	20 496 250	20 490 820.13	99.97%	20 496 250	20 490 820.13	99.97%	0	5 429.87
A-1111	Contract Agents–basic salaries	5 525 000	5 520 637.49	99.92%	5 525 000	5 520 637.49	99.92%	0	4 362.51
A-1112	Contract Agents–allowances	1 562 500	1 517 549.12	97.12%	1 562 500	1 517 549.12	97.12%	0	44 950.88
	Total Article 111	7 087 500	7 038 186.61	99.30%	7 087 500	7 038 186.61	99.30%	0	49 313.39
A-1140	Birth and death grants	3 000	1 983.10	66.10%	3 000	1 983.10	66.10%	0	1 016.90
A-1141	Travel expenses from place of employment to place of origin	630 000	617 672.62	98.04%	630 000	617 672.62	98.04%	0	12 327.38
A-1142	Overtime	80 000	71 765.03	89.71%	80 000	71 765.03	89.71%	0	8 234.97
A-1149	Learning and Development	405 407	359 003.81	88.55%	405 407	187 176.50	46.17%	171 827.31	46 403.19
	Total Article 114	1 118 407	1 050 424.56	93.92%	1 118 407	878 597.25	78.56%	171 827.31	67 982.44
A-1170	Freelance and joint interpreting and conference service interpreters	27 300	27 300	100%	27 300	11 130	40.77%	16 170	0
A-1173	Translations	290 000	279 598.50	96.41%	290 000	208 965.50	72.06%	70 633	10 401.50
A-1174	Payment for administrative assistance from Community institutions	265 000	265 000	100%	265 000	216 770.22	81.80%	48 229.78	0
A-1175	Interim services	3 150 000	3 034 258.83	96.33%	3 150 000	2 907 394.83	92.30%	126 864	115 741.17
A-1176	Relocation services	7 350	7 350	100%	7 350	7 350	100%	0	0
	Total Article 117	3 739 650	3 613 507.33	96.63%	3 739 650	3 351 610.55	89.62%	261 896.78	126 142.67
A-1180	Miscellaneous expenditure on recruitment	45 000	32 015.42	71.15%	45 000	27 026.72	60.06%	4 988.70	12 984.58
A-1181	Travel expenses	40 000	35 355.60	88.39%	40 000	35 355.60	88.39%	0	4 644.40
A-1182	Installation, resettlement and transfer allowances	220 000	205 937.23	93.61%	220 000	205 937.23	93.61%	0	14 062.77

⁷Reste à liquider: either to be paid or de-committed in 2023

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-1183	Removal Expenses	132 493	132 493	100%	132 493	103 078.31	77.80%	29 414.69	0
A-1184	Temporary daily subsistence allowance	260 000	249 689.24	96.03%	260 000	249 689.24	96.03%	0	10 310.76
	Total Article 118	697 493	655 490.49	93.98%	697 493	621 087.10	89.05%	34 403.39	42 002.51
A-1190	Weightings applied to remunerations	6 662 011.45	6 662 011.45	100%	6 662 011.45	6 662 011.45	100%	0	0
	Total Article 119	6 662 011.45	6 662 011.45	100%	6 662 011.45	6 662 011.45	100%	0	0
	Total Chapter 11	39 801 311.45	39 510 440.57	99.27%	39 801 311.45	39 042 313.09	98.09%	468 127.48	290 870.88
A-1300	Mission expenses, travel expenses and incidental expenditure	466 458.35	386 351.79	82.83%	466 458.35	314 227.07	67.36%	72 124.72	80 106.56
	Total Article 130	466 458.35	386 351.79	82.83%	466 458.35	314 227.07	67.36%	72 124.72	80 106.56
	Total Chapter 13	466 458.35	386 351.79	82.83%	466 458.35	314 227.07	67.36%	72 124.72	80 106.56
A-1410	Medical Service	180 000	141 237.82	78.47%	180 000	109 307.20	60.73%	31 930.62	38 762.18
	Total Article 141	180 000	141 237.82	78.47%	180 000	109 307.20	60.73%	31 930.62	38 762.18
	Total Chapter 14	180 000	141 237.82	78.47%	180 000	109 307.20	60.73%	31 930.62	38 762.18
A-1520	Staff Exchanges	516 000	499 756.62	96.85%	516 000	499 656.62	96.83%	100	16 243.38
	Total Article 152	516 000	499 756.62	96.85%	516 000	499 656.62	96.83%	100	16 243.38
	Total Chapter 15	516 000	499 756.62	96.85%	516 000	499 656.62	96.83%	100	16 243.38
A-1700	Entertainment and representation expenses	2 000	375.93	18.80%	2 000	375.93	18.80%	0	1 624.07
	Total Article 170	2 000	375.93	18.80%	2 000	375.93	18.80%	0	1 624.07
	Total Chapter 17	2 000	375.93	18.80%	2 000	375.93	18.80%	0	1 624.07
A-1801	Social contact between staff	45 000	33 687.20	74.86%	45 000	2 924.10	6.50%	30 763.10	11 312.80
A-1802	Sickness Insurance	756 000	755 860.50	99.98%	756 000	755 860.50	99.98%	0	139.50
A-1803	Accident and occupational diseases	90 238.55	90 054.37	99.80%	90 238.55	90 054.37	99.80%	0	184.18
A-1804	Unemployment for temporary staff	281 000	280 328.68	99.76%	281 000	280 328.68	99.76%	0	671.32
	Total Article 180	1 172 238.55	1 159 930.75	98.95%	1 172 238.55	1 129 167.65	96.33%	30 763.10	12 307.80
	Total Chapter 18	1 172 238.55	1 159 930.75	98.95%	1 172 238.55	1 129 167.65	96.33%	30 763.10	12 307.80
	Total Title 1	42 138 008.35	41 698 093.48	98.96%	42 138 008.35	41 095 047.56	97.52%	603 045.92	439 914.87
A-2000	Rent and related expenditure	2 630 859	2 630 857.13	100%	2 630 859	2 512 164.24	95.49%	118 692.89	1.87
A-2001	Insurance	5 929.47	5 929.47	100%	5 929.47	5 929.47	100%	0	0
A-2002	Water, gas and electricity	80 180	80 178.78	100%	80 180	80 178.78	100%	0	1.22
A-2003	Maintenance and cleaning services	344 290.57	337 315.93	97.97%	344 290.57	305 131.69	88.63%	32 184.24	6 974.64

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-2004	Fitting-out	88 000	88 000	100%	88 000	81 604.56	92.73%	6 395.44	0
A-2005	Security and reception services for building	900 966.71	900 394.23	99.94%	900 966.71	835 149.74	92.69%	65 244.49	572.48
A-2006	Canteen costs	15 280	15 210.75	99.55%	15 280	12 829.75	83.96%	2 381	69.25
A-2009	Other expenditure on buildings	17 222.42	16 822.42	97.68%	17 222.42	1 641.42	9.53%	15 181	400
	Total Article 200	4 082 728.17	4 074 708.71	99.80%	4 082 728.17	3 834 629.65	93.92%	240 079.06	8 019.46
	Total Chapter 20	4 082 728.17	4 074 708.71	99.80%	4 082 728.17	3 834 629.65	93.92%	240 079.06	8 019.46
A-2110	Hardware purchases for the Centre	528 032.95	527 438.74	99.89%	528 032.95	305 034.26	57.77%	222 404.48	594.21
A-2111	Software purchases for the Centre	1 220 512.66	1 210 274.88	99.16%	1 220 512.66	1 111 650.66	91.08%	98 624.22	10 237.78
A-2112	Purchase and maintenance of printing and reproduction equipment	6 251.72	4 056.87	64.89%	6 251.72	2 552.62	40.83%	1 504.25	2 194.85
A-2113	Information and Knowledge management	252 000	251 963.60	99.99%	252 000	100 016	39.69%	151 947.60	36.40
A-2114	Support for administrative applications and project fees	131 201.60	131 201.60	100%	131 201.60	131 201.60	100%	0	0
A-2115	Developments of administrative and management applications and systems and general DTS administration	1 215 156	1 156 329.88	95.16%	1 215 156	666 462.14	54.85%	489 867.74	58 826.12
	Total Article 211	3 353 154.93	3 281 265.57	97.86%	3 353 154.93	2 316 917.28	69.10%	964 348.29	71 889.36
	Total Chapter 21	3 353 154.93	3 281 265.57	97.86%	3 353 154.93	2 316 917.28	69.10%	964 348.29	71 889.36
A-2200	Technical equipment and AV installations	8 000	7 562.38	94.53%	8 000	0	0%	7 562.38	437.62
A-2201	Furniture	73 369.24	73 348.95	99.97%	73 369.24	72 096.87	98.27%	1 252.08	20.29
A-2202	Purchase and maintenance of vehicles	6 000	4 561.62	76.03%	6 000	4 061.62	67.69%	500	1 438.38
	Total Article 220	87 369.24	85 472.95	97.83%	87 369.24	76 158.49	87.17%	9 314.46	1 896.29
	Total Chapter 22	87 369.24	85 472.95	97.83%	87 369.24	76 158.49	87.17%	9 314.46	1 896.29
A-2300	Stationery and office supplies	91 618	91 402.01	99.76%	91 618	83 471.23	91.11%	7 930.78	215.99
A-2301	Financial and other charges, exchange losses	4 000	4 000	100%	4 000	3 324.51	83.11%	675.49	0
A-2302	Library expenses, purchase of books and info subscriptions	20 000	19 812.56	99.06%	20 000	6 461.69	32.31%	13 350.87	187.44
A-2306	Miscellaneous insurance	11 000	11 000	100%	11 000	570	5.18%	10 430	0
A-2307	Legal expenses	80 000	50 000	62.50%	80 000	16 250	20.31%	33 750	30 000
A-2308	Business continuity	99 458	99 458	0%	99 458	0	0%	99 458	0
A-2309	Other operating expenditure	12 705	12 705	100%	12 705	11 887.12	93.56%	817.88	0
	Total Article 230	318 781	288 377.57	90.46%	318 781	121 964.55	38.26%	166 413.02	30 403.43
	Total Chapter 23	318 781	288 377.57	90.46%	318 781	121 964.55	38.26%	166 413.02	30 403.43

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-2400	Postal and delivery charges	13 500	10 720.56	79.41%	13 500	10 540.56	78.08%	180	2 779.44
	Total Article 240	13 500	10 720.56	79.41%	13 500	10 540.56	78.08%	180	2 779.44
A-2410	Telecommunication and Internet charges	86 731.36	76 737.20	88.48%	86 731.36	48 505.84	55.93%	28 231.36	9 994.16
	Total Article 241	86 731.36	76 737.20	88.48%	86 731.36	48 505.84	55.93%	28 231.36	9 994.16
	Total Chapter 24	100 231.36	87 457.76	87.26%	100 231.36	59 046.40	58.91%	28 411.36	12 773.60
A-2500	Governance and administrative meetings	137 514	123 627.58	89.90%	137 514	120 650.81	87.74%	2 976.77	13 886.42
A-2501	Strategic management, Consulting, Evaluation and Audit	242 138	242 138	100%	242 138	31 421	12.98%	210 717	0
	Total Article 250	379 652	365 765.58	96.34%	379 652	152 071.81	40.06%	213 693.77	13 886.42
	Total Chapter 25	379 652	365 765.58	96.34%	379 652	152 071.81	40.06%	213 693.77	13 886.42
	Total Title 2	8 321 916.70	8 183 048.14	98.33%	8 321 916.70	6 560 788.18	78.84%	1 622 259.96	138 868.56
B3-000	Integrated Surveillance, including Epidemic intelligence and Microbiology	17 217 509.32	16 873 890.94	98%	17 217 509.32	10 247 272.35	59.52%	6 626 618.59	343 618.38
B3-001	Preparedness and Response	698 642.59	698 626.90	100%	698 642.59	433 485.19	62.05%	265 141.71	15.69
B3-002	Scientific Processes and Methods)	1 179 081.45	1 158 025.10	98.21%	1 179 081.45	543 840.52	46.12%	614 184.58	21 056.35
B3-003	Public Health Training	3 524 550.11	3 478 699.14	98.70%	3 524 550.11	2 055 922.24	58.33%	1 422 776.90	45 850.97
B3-004	External communication	889 103.12	853 146.07	95.96%	889 103.12	237 848.72	26.75%	615 297.35	35 957.05
B3-005	Digital Transformation	11 277 058.38	11 276 785.26	100%	11 277 058.38	6 469 049.37	57.36%	4 807 735.89	273.12
B3-006	Information and Knowledge Management	711 230.23	711 013.91	99.97%	711 230.23	519 836.92	73.09%	191 176.99	216.32
B3-007	Air-Borne, Blood-Borne and Sexually Transmitted Infections	9 883 687	9 876 993.50	99.93%	9 883 687	4 445 813.28	44.98%	5 431 180.22	6 693.50
B3-008	One Health related diseases	2 773 146	2 681 957.89	96.71%	2 773 146	718 251.75	25.90%	1 963 706.14	91 188.11
B3-009	EU and external cooperation	130 600	124 245.10	95.13%	130 600	124 245.10	95.13%	0	6 354.90
B3-010	Assessment of new health technologies	693 050	693 050	100%	693 050	24 750	3.57%	668 300	0
B3-011	Assessment of future trends and threats Foresight	434 416.75	427 748.16	98.46%	434 416.75	40 251.81	9.27%	387 496.35	6 668.59
	Total Chapter 30	49 412 074.95	48 854 181.97	98.87%	49 412 074.95	25 860 567.25	52.34%	22 993 614.72	557 892.98
	Total Title 3	49 412 074.95	48 854 181.97	98.87%	49 412 074.95	25 860 567.25	52.34%	22 993 614.72	557 892.98
	Grand total	99 872 000	98 735 323.59	98.86%	99 872 000	73 516 402.99	73.61%	25 218 920.60	1 136 676.41

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	564 691.93	493 958.39	87.47%	564 691.93	493 958.39	87.47%	70 733.54
	Total Article 114	564 691.93	493 958.39	87.47%	564 691.93	493 958.39	87.47%	70 733.54
A-1173	Translations	49 669.50	49 669.50	100%	49 669.50	49 669.50	100%	0
A-1174	Payment for Administrative Assistance	20 533.31	19 828.38	96.57%	20 533.31	19 828.38	96.57%	704.93
A-1175	Interim services	464 833.92	390 011.26	83.90%	464 833.92	390 011.26	83.90%	74 822.66
A-1176	Relocation services	2 100	1 050	50%	2 100	1 050	50%	1 050
	Total Article 117	537 136.73	460 559.14	85.74%	537 136.73	460 559.14	85.74%	76 577.59
A-1180	Miscellaneous expenditure on recruitment	13 206.71	9 668.99	73.21%	13 206.71	9 668.99	73.21%	3 537.72
A-1183	Removal expenses	30 683.47	13 416.20	43.72%	30 683.47	13 416.20	43.72%	17 267.27
	Total Article 118	43 890.18	23 085.19	52.60%	43 890.18	23 085.19	52.60%	20 804.99
	Total Chapter 11	1 145 718.84	977 602.72	85.33%	1 145 718.84	977 602.72	85.33%	168 116.12
A-1300	Mission expenses, travel expenses and incidental expenditure	6 655.51	3 741.15	56.21%	6 655.51	3 741.15	56.21%	2 914.36
	Total Article 130	6 655.51	3 741.15	56.21%	6 655.51	3 741.15	56.21%	2 914.36
	Total Chapter 13	6 655.51	3 741.15	56.21%	6 655.51	3 741.15	56.21%	2 914.36
A-1410	Medical service	27 940	19 606.38	70.17%	27 940	19 606.38	70.17%	8 333.62
	Total Article 141	27 940	19 606.38	70.17%	27 940	19 606.38	70.17%	8 333.62
	Total Chapter 14	27 940	19 606.38	70.17%	27 940	19 606.38	70.17%	8 333.62
A-1520	Staff exchanges	22 196.55	20 165.68	90.85%	22 196.55	20 165.68	90.85%	2 030.87
	Total Article 152	22 196.55	20 165.68	90.85%	22 196.55	20 165.68	90.85%	2 030.87
	Total Chapter 15	22 196.55	20 165.68	90.85%	22 196.55	20 165.68	90.85%	2 030.87
	Total Title I	1 202 510.90	1 021 115.93	84.92%	1 202 510.90	1 021 115.93	84.92%	181 394.97
A-2003	Maintenance cleaning	43 851.33	42 102.73	96.01%	43 851.33	42 102.73	96.01%	1 748.60
A-2004	Fitting-out	95 582	95 555.95	99.97%	95 582	95 555.95	99.97%	26.05
A-2005	Security of building	110 559.76	109 781.17	99.30%	110 559.76	109 781.17	99.30%	778.59
A-2006	Restauration and canteen costs	2 381	2 381	100%	2 381	2 381	100%	0
A-2009	Other expenditure on buildings	81 185	81 003	99.78%	81 185	81 003	99.78%	182
	Total Article 200	333 559.09	330 823.85	99.18%	333 559.09	330 823.85	99.18%	2 735.24
	Total Chapter 20	333 559.09	330 823.85	99.18%	333 559.09	330 823.85	99.18%	2 735.24

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	Cancelled
A-2110	Hardware purchases for the Centre	182 996.83	182 996.83	100%	182 996.83	182 996.83	100%	0
A-2111	Software purchases for the Centre	29 904.60	25 853.06	86.45%	29 904.60	25 853.06	86.45%	4 051.54
A-2112	Purchase and maintenance of printing and reproduction equipment	1 284.01	737.74	57.46%	1 284.01	737.74	57.46%	546.27
A-2113	Information and Knowledge management	96 361.56	96 361.56	100%	96 361.56	96 361.56	100%	0
A-2115	Developments of administrative and management applications and systems and general DTS administration	1 004 575.69	980 486.81	97.60%	1 004 575.69	980 486.81	97.60%	24 088.88
	Total Article 211	1 315 122.69	1 286 436	97.82%	1 315 122.69	1 286 436	97.82%	28 686.69
	Total Chapter 21	1 315 122.69	1 286 436	97.82%	1 315 122.69	1 286 436	97.82%	28 686.69
A-2200	Technical equipment and AV installations	23 581.26	23 581.26	100%	23 581.26	23 581.26	100%	0
A-2201	Furniture	157 862.43	157 859.93	100%	157 862.43	157 859.93	100%	2.50
A-2202	Purchase and maintenance of vehicles	300	167.51	55.84%	300	167.51	55.84%	132.49
	Total Article 220	181 743.69	181 608.70	99.93%	181 743.69	181 608.70	99.93%	134.99
	Total Chapter 22	181 743.69	181 608.70	99.93%	181 743.69	181 608.70	99.93%	134.99
A-2300	Stationery and office supplies	4 695.68	4 439.30	94.54%	4 695.68	4 439.30	94.54%	256.38
A-2301	Financial and other charges, exchange losses	593	583.56	98.41%	593	583.56	98.41%	9.44
A-2302	Library expenses, purchase of books and info subscriptions	1 993.93	1 229.36	61.66%	1 993.93	1 229.36	61.66%	764.57
A-2306	Miscellaneous insurance	19	0	0%	19	0	0%	19
A-2307	Legal expenses	20 500	20 500	100%	20 500	20 500	100%	0
A-2309	Other operating expenditure	5 680.50	5 550	97.70%	5 680.50	5 550	97.70%	130.50
	Total Article 230	33 482.11	32 302.22	96.48%	33 482.11	32 302.22	96.48%	1 179.89
	Total Chapter 23	33 482.11	32 302.22	96.48%	33 482.11	32 302.22	96.48%	1 179.89
A-2400	Postal and delivery charges	310	126.21	40.71%	310	126.21	40.71%	183.79
	Total Article 240	310	126.21	40.71%	310	126.21	40.71%	183.79
A-2410	Telecommunication and Internet charges	29 574.28	22 806.32	77.12%	29 574.28	22 806.32	77.12%	6 767.96
	Total Article 241	29 574.28	22 806.32	77.12%	29 574.28	22 806.32	77.12%	6 767.96
	Total Chapter 24	29 884.28	22 932.53	76.74%	29 884.28	22 932.53	76.74%	6 951.75
A-2501	Evaluation and strategic management consulting	375 660.20	375 660.20	100%	375 660.20	375 660.20	100%	0
	Total Article 250	375 660.20	375 660.20	100%	375 660.20	375 660.20	100%	0
	Total Chapter 25	375 660.20	375 660.20	100%	375 660.20	375 660.20	100%	0
	Total Title 2	2 269 452.06	2 229 763.50	98.25%	2 269 452.06	2 229 763.50	98.25%	39 688.56

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	Cancelled
B3-000	Surveillance	36 742 643.95	24 095 256.43	65.58%	36 742 643.95	24 095 256.43	65.58%	12 647 387.52
B3-001	Epidemic intelligence and response	678 661.26	677 911.26	99.89%	678 661.26	677 911.26	99.89%	750
B3-002	Scientific advice (including microbiology support)	632 037.89	628 435.53	99.43%	632 037.89	628 435.53	99.43%	3 602.36
B3-003	Public Health Training	720 841.22	622 796.68	86.40%	720 841.22	622 796.68	86.40%	98 044.54
B3-004	Health communication	242 268.16	233 468.67	96.37%	242 268.16	233 468.67	96.37%	8 799.49
B3-005	Public health informatics	3 042 405.95	2 996 166.81	98.48%	3 042 405.95	2 996 166.81	98.48%	46 239.14
B3-006	Preparedness/capacity support	175 796.40	168 201	95.68%	175 796.40	168 201	95.68%	7 595.40
B3-007	Eurosurveillance	11 444 579.42	10 769 755.11	94.10%	11 444 579.42	10 769 755.11	94.10%	674 824.31
B3-008	One Health related diseases	1 195 742.50	1 080 173.50	90.33%	1 195 742.50	1 080 173.50	90.33%	115 569
B3-009	Collaboration and (country) cooperation	77 825	64 550	82.94%	77 825	64 550	82.94%	13 275
B3-010	Scientific Library and Knowledge Services	166 617	166 617	100%	166 617	166 617	100%	0
B3-011	Assessment of future trends and threats Foresight	712 425	712 425	100%	712 425	712 425	100%	0
	Total Chapter 30	55 831 843.75	42 215 756.99	75.61%	55 831 843.75	42 215 756.99	75.61%	13 616 086.76
	Total Title 3	55 831 843.75	42 215 756.99	75.61%	55 831 843.75	42 215 756.99	75.61%	13 616 086.76
	Grand total	59 303 806.71	45 466 636.42	76.67%	59 303 806.71	45 466 636.42	76.67%	13 837 170.29

Budget execution/fund source R0—external assigned revenue-IPA VI One Health

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL
A-1111	Contract agents	338 367	90 432.31	26.73 %	338 367	90 432.31	26.73 %	247 934.69
A-1141	Travel expenses from place of employment to place of origin	15 000	0	0 %	15 000	0	0 %	15 000
A-1149	Learning and Development	6 000	0	0 %	6 000	0	0 %	6 000
A-1175	Interim services	67 116	64 716	96.42 %	67 116	53 196	79.26 %	13 920
A-1180	Miscellaneous expenditure on recruitment	3 308	1 856.70	56.13 %	3 308	0	0 %	3 308
A-1183	Removal expenses	20 000	0	0 %	20 000	0	0 %	20 000
A-1410	Medical service	2 108	0	0 %	2 108	0	0 %	2 108
Total Title 1		451 899	157 005.01	34.74%	451 899	143 628.31	31.78 %	308 270.69
B3-020	IPA GRANT – One Health	1 548 391.79	618 318	39.93 %	1 548 391.79	287 119.67	18.54 %	1 548 391.79
Total Title 3		1 548 391.79	618 318	39.93 %	1 548 391.79	287 119.67	18.54 %	1 548 391.79
Grand total		2 000 290.79	775 323.01	38.76 %	2 000 290.79	430 747.98	21.53 %	1 569 542.81

Budget execution/fund source R0—external assigned revenue-ENI Health Security

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL
A-1111	Contract agents	2 756 269.12	889 607.64	32.28 %	3 361 944	889 607.64	32.28 %	1 866 661.48
A-1141	Travel expenses from place of employment to place of origin	83 500	20 092.03	24.06 %	83 500	20 092.03	24.06 %	63 407.97
A-1149	Learning and Development	55 968	5 367.24	9.59 %	55 968	1 059.25	1.89 %	54 908.75
A-1180	Miscellaneous expenditure on recruitment	170 000	121 560	71.51 %	45 000	19 840	11.67 %	150 160
A-1183	Removal expenses	41 994	2 835.03	6.75 %	110 000	2 835.03	6.75 %	39 158.97
A-1410	Medical service	107 985.99	27 705.70	25.66 %	15 444	7 705.70	7.14 %	100 280.29
Total Title 1		3 231 161.11	1 070 965.64	33.14%	3 231 161.11	943 249.65	29.19%	2 287 911.46
B3-021	EU Initiative on Health Security	5 205 136.25	1 308 645.07	25.14 %	5 205 136.25	336 864.78	6.47 %	4 868 271.47
Total Title 3		5 205 136.25	1 308 645.07	25.14%	5 205 136.25	336 864.78	6.47%	4 868 271.47
Grand total		8 436 297.36	2 379 610.71	28.21 %	8 436 297.36	1 280 114.43	15.17 %	7 156 182.93

Budget execution/fund source R0—external assigned revenue-CDC Africa

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL
A-1111	Contract agents	849 366.68	546 006.54	64.28 %	849 366.68	546 006.54	64.28 %	303 360.14
A-1141	Travel expenses from place of employment to place of origin	25 400	25 347.36	99.79 %	25 400	25 347.36	99.79 %	52.64
A-1149	Learning and Development	10 182	3 513.74	34.51 %	10 182	647.51	6.36 %	9 534.49
A-1175	Interim services	31 225	0	0 %	31 225	0	0 %	31 225
A-1180	Miscellaneous expenditure on recruitment	40 406	1 792.77	4.44 %	40 406	1 792.77	4.44 %	38 613.23
A-1183	Removal expenses	24 490.04	6 714.82	27.42 %	24 490.04	6 714.82	27.42 %	17 775.22
A-1410	Medical service	2 811	2 110	75.06 %	2 811	2 110	75.06 %	701
	Total Title 1	983 880.72	585 485.23	59.51 %	983 880.72	582 619	59.22 %	401 261.72
B3-022	EDF CDC Africa	704 120	492 659.53	69.97 %	704 120	120 427.77	17.10 %	583 692.23
	Total Title 3	704 120	492 659.53	69.97 %	704 120	120 427.77	17.10 %	583 692.23
	Grand total	1 688 000.72	1 078 144.76	63.87 %	1 688 000.72	703 046.77	41.65 %	984 953.95

Budget execution/fund source R0—external assigned revenue-EVIP EU4HEALTH

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL
A-1111	Contract agents	251 000	0	0%	251 000	0	0%	251 000
A-1149	Learning and Development	4 000	0	0%	4 000	0	0%	4 000
A-1175	Interim services	60 000	58 368	97.28%	60 000	0	0%	60 000
A-1180	Miscellaneous expenditure on recruitment	4 000	0	0%	4 000	0	0%	4 000
A-1410	Medical service	1 000	0	0%	1 000	0	0%	1 000
	Total Title 1	320 000	58 368	18.24%	320 000	0	0%	320 000
B3-023	EVIP – EU4HEALTH	480 000	0	0%	480 000	0	0%	480 000
	Total Title 3	480 000	0	0%	480 000	0	0%	480 000
	Grand total	800 000	58 368	7.30%	800 000	0	0%	800 000