



***Final Annual Accounts of the
European Centre for Disease Prevention and Control***

Second Financial Year – 2006

Stockholm, June 12th, 2007

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I. Annual Accounts – Certification

The annual accounts of the European Centre for Disease Prevention and Control have been prepared in accordance with Title VII of the Centre's Financial Regulation as well as the accounting rules and methods adopted by the Commission's Accounting Officer.

I hereby certify that based on the information provided by the Authorising Officer, I have reasonable assurance that the accounts present a true and fair view of the financial position of the Centre in all material aspects.

Stockholm, June 12th, 2007

[Signed]

Theodoros Orfanos
Accountant of ECDC

II. Annual Accounts – Presentation

The annual accounts of the European Centre for Disease Prevention and Control include the financial statements, the report on implementation of the budget, and the report on budget and financial management during the year.

The financial statements comprise the balance sheet and the economic outturn account at 31 December, the cash-flow table and the statement of change 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 the European Centre for Disease Prevention and Control, the objectives are more specifically to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it.

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 which allows comparisons between financial years. It is with these goals in mind that the present document has been drawn up.

The accounting system of the European Centre for Disease Prevention and Control comprises budget accounts and general accounts. These accounts are kept in euro on the basis of the calendar year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle.¹ 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 at 31 December.

The annual accounts are drawn up in accordance with Article 76 of the Financial Regulation of the European Centre for Disease Prevention and Control adopted by the Management Board on 24 November 2004.

According to Article 82 of the 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 accounts, together with the report on budgetary and financial management during the year. The Director shall send the final accounts, together with the opinion of the management board, to the Commission's accounting officer, the Court of Auditors, the European Parliament and the Council, by 1 July of the following year at the latest.

The final annual accounts will be published in the Official Journal of the European Communities together with the statement of assurance given by the Court of Auditors by 31 October of the following year in accordance with Article 83 of the Financial Regulation.

¹ This differs from cash-based accounting because of elements such as carryovers.

III. Financial Statements

a. Balance Sheet

<u>Balance Sheet</u>	Notes	As at Dec. 31, 2006	As at Dec. 31, 2005
		(All amounts in €)	
Assets			
A. Non Current Assets			
Intangible Assets	1	110.956,01	37.443,55
Tangible Fixed Assets	2	936.242,48	207.328,37
Total Assets		1.047.198,49	244.771,92
Long Term Receivables		0,00	0,00
Total Non Current Assets		1.047.198,49	244.771,92
B. Current Assets			
Prefinancing	3	399.745,64	0,00
Stocks	4	7.001,90	0,00
Short Term Receivables	5	367.427,83	233.318,07
Receivable other			3.282,03
Prepayments & Deferred Charges	6	19.331,81	20.636,80
Goods in transit		0,00	63.108,90
Cash and Cash equivalents	7	7.222.930	2.059.368,06
Total Current Assets		8.016.437,18	2.379.713,86
Total Assets		9.063.635,67	2.624.485,78
Liabilities			
A. Capital			
Accumulated surplus/deficit		953.608,90	0,00
Economic result of the year		5.385.555,72	953.608,90
Total Capital		6.339.164,62	953.608,90
B. Current Liabilities			
Accounts Payable	8	134.933,86	519.940,84
Prefinancing to be returned to the Commission		405.487,93	787.397,46
Provisions for risks	9	70.000	
Deferrals & Accruals	10	2.114.049,26	363.538,58
		2.724.471,05	1.670.876,88
Total Liabilities		9.063.635,67	2.624.485,78

b. Economic Outturn Account

		2006	2005
		<i>(All amounts in €)</i>	
Operating Revenue		15.805.825,07	2.646.133,84
Administrative Expenses	11	7.733.649,05	1.355.709,00
<i>Staff related expenses</i>		<i>4.535.872,55</i>	<i>170.262,52</i>
<i>Depreciation/Amortisation</i>		<i>304.743,21</i>	<i>106.510,73</i>
<i>Other Administrative Expenses</i>		<i>2.893.033,29</i>	<i>1.078.935,75</i>
Operational Expenses	12	2.622.771,18	325.969,56
Surplus from Administrative & Operating Activities		5,449,404,84	964.455,28
Financial revenues		0,00	14,84
Financial Expenses		6.863,79	692,67
Currency Exchange Losses	13	56.985,33	10.168,55
Economic Result for the Year		5.385.555,72	953.608,90

c. Cash Flow Statement

	<u>2006</u>	<u>2005</u>
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	5.385.555,72	953.608,90
Operating activities		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	19.858,97	1.609,32
Depreciation (tangible fixed assets) +	284.884,23	104.901,41
(Increase)/decrease in provision for risks and liabilities	70.000	
(Increase)/decrease in Stock	-7.001,90	
(Increase)/decrease in Short term Pre-financing	-399.745,64	
(Increase)/decrease in Short term Receivables	-57.050,69	-320.345,80
(Increase)/decrease in Receivables related to consolidated EC entities	-9.363,15	
Increase/(decrease) in Other Long term liabilities	0,00	
Increase/(decrease) in Accounts payable	1,362,186,51	808.567,97
Increase/(decrease) in Liabilities related to consolidated EC entities	-378.592,33	862.308,91
(Gains)/losses on sale of Property, plant and equipment		
Net cash Flow from operating activities	6.270.731,72	2.410.650,71
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets (-)	-1.107.169,78	-351.282,65
Proceeds from tangible and intangible fixed assets (+)		
Net cash flow from investing activities	-1.107.169,78	-351.282,65
Net increase/(decrease) in cash and cash equivalents	5.163.561,94	2.059.368,06
Cash and cash equivalents at the beginning of the period	2.059.368,06	
Cash and cash equivalents at the end of the period	7.222.930,00	2.059.368,06

d. Statement of Changes in Capital

Capital (All amounts in €)	Reserves		Accumulate d Surplus / Deficit	Economic result of the year	Total Capital
	Fair value reserve	Other reserves			
Balance as of 1 January 2006	0,00	0,00	0,00	953.608,90	953.608,90
Other revaluations					
Reclassifications					
Allocation of the Economic Result of Previous Year			953.608,90	-953.608,90	0,00
Economic result of the year				5.385.555,72	5.385.555,72
Balance as of 31 December 2006	0,00	0,00	953.608,90	5.385.555,72	6.339.164,62

e. Notes to the Financial Statements

1. Intangible Assets

All amounts in €

	<i>Computer Software</i>	<i>Others</i>	<i>Intangible fixed assets under construction</i>	<i>Total</i>
Gross carrying amounts 1.1.2006	39.052,87			39.052,87
Additions	93.371,43			93.371,43
Disposals				0,00
Transfer between headings				0,00
Other changes				0,00
Gross carrying amounts 31.12.2006	132.424,30	0,00	0,00	132.424,30
Accumulated amortization and impairment 1.1.2006	-1.609,32			-1.609,32
Amortization	-19.858,97			-19.858,97
Write-back of amortization				0,00
Disposals				0,00
Impairment				0,00
Write-back of impairment				0,00
Transfer between headings				0,00
Other changes				0,00
Accumulated amortization and impairment 31.12.2006	-21.468,29	0,00	0,00	-21.468,29
Net carrying amounts 31.12.2006	110.956,01	0,00	0,00	110.956,01

2. Fixed Assets*All amounts in €*

	Land & Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures Fittings	Fixed Assets < € 420 (1)	Total
Gross carrying amounts 1.1.2006	0,00	0,00	99.186,48	126.155,93	0,00	86.887,37	312.229,78
Additions			330.991,29	81.415,29	396.804,86	204.586,91	
Disposals							0,00
Transfer between headings							0,00
Other changes							0,00
Gross carrying amounts 31.12.2006	0,00	0,00	430.177,77	207.571,22	396.804,86	291.474,28	1.326.028,13
Accumulated depreciation and impairment 1.1.2006	0,00	0,00	-8.293,52	-9.720,52	0,00	-86.887,37	-104.901,41
Depreciation			-57.318,17	-22.979,16		-204.586,91	-284.884,23
Write-back of depreciation							0,00
Disposals							0,00
Impairment							0,00
Write-back of impairment							0,00
Transfer between headings							0,00
Other changes							0,00
Accumulated depreciation and impairment 31.12.2006	0,00	0,00	-65.611,69	-32.699,68	0,00	-291.474,28	-389.785,64
Net carrying amounts 31.12.2006	0,00	0,00	364.566,08	174.871,54	396.804,86	0,00	936.242,48

(1) According to the Financial Regulation fixed assets with value less than € 420 are to be reported as expenses. For practical reasons ECDC includes these assets to a separate heading in its Fixed Assets Register and applies to them Depreciation Rate of 100%. This different treatment enables ECDC to keep a better control of its assets while the effect in the Economic Outturn Account is null.

3. Prefinancing

Advance payments were given to the following institutions as part of the Grant agreements that were concluded with them during 2006:

SMI – Sweden: € 227.235 for the EPIET program coordination
 NIVEL – The Netherlands: € 172.510,64 for the funding of European Influenza Surveillance Scheme

4. Stocks

The Centre purchased Tamiflu vaccines for possible use by ECDC experts when visiting infected areas.

5. Short term Receivables & Other receivables

Short term receivables comprises entirely of VAT Receivable from the Swedish Authorities. According to the Memorandum of Understanding signed between the Government of Sweden and the Centre, the later has to file an application of Reimbursement of VAT paid on purchases greater than SEK 1.500 (€ 160 approx.). The total amount relates to the recovery of VAT paid in the last quarter of 2006. Previous claims where always paid back in full.

Other receivables relate mainly to salary advances to recently appointed staff and a short term loan to a staff member.

6. Prepayments /Deferred Charges

Deferred charges relate to ICT security costs and to the service level agreement for training concluded with the Commission.

7. Cash in Bank

The Centre keeps accounts in Euro and in SEK at Svenska Handelsbanken. The balances as at December 31, 2005 are as follows:

	<i>All amounts in €</i>	
	31/12/2006	31/12/2005
Acc No 43 169 279 (EUR)	6.595.619,65	0,00
Acc No 383 652 758 (SEK)	627.310,35	2.058.540,02
Acc No 587 446 102 (SEK)	0,00	0,00
Acc No 596 157 878 (SEK)	0,00	828,04
Total	7.222.930,00	2.059.368,06

The Centre mainly uses the account No 383 652 758 to execute its local transactions in SEK while the Euro account is used for cross border payments and the reception of the Commission subsidy. Account No 587 446 102 is used only for cash withdrawals to accommodate the limited needs of the Centre in cash in hand. Finally the account No 596 157 878 which was used as an imprest account during the start up phase of the Centre was closed in February 2006.

8. Accounts Payable

The breakdown of accounts payable is as follows:

All amounts in €

	31/12/2006	31/12/2005
Salaries & Allowances payable	43.983,79	0,00
Social Security Contributions & income taxes payable	12.720,43	0,00
Trade debtors (including inter-entities)	15.997,9	519.940,84
Interest Income payable to the Commission	62.235,74	0,00
Total	134.933,86	519.940,84

9. Provisions for Risks

This heading refers to the provision for untaken leave of the Centre's staff.

10. Accruals

Accruals consist of expenses not yet invoiced or processed for activities that took place during 2006. The breakdown of the main elements follows:

All amounts in €

	31/12/2006	31/12/2005
o Expenses (including pending reimbursements) relating to Operational Unit Meetings	229.251,40	134.476,37
o Expenses (including pending reimbursements) relating to MB & AF Meetings	141.476,74	83.888,15
o Staff Mission costs and Recruitment costs	160.386,51	86.556,61
o Costs for Interim Staff and Personnel related costs	185.590,00	23.834,47
o Costs relating to Communication/ Visibility of ECDC	46.635,00	21.677,90
o Operational Costs	627.578,08	0,00
o Assets and other Building related costs	470.382,20	0,00
o Other	252.749,33	13.105,08
	2.114.049,26	363.538,58

11. Administrative Expenses

Administrative expenses relate mainly to costs incurred by the daily operations of the Centre and include Staff related costs. Salaries are normally reported in this section. For 2005 though, payroll calculations and payments for ECDC Staff were carried out by the relevant Commission Services, therefore they were not reported in previous year's financial statements of the Centre. After consultation with the Court of Auditors and the Commission it was decided that these costs will be included in the financial statements of the Commission. During the first quarter of 2006 the Commission continued to execute salary payments directly. Those payments (approx. € 807 thousand) will again be reported by the Commission and consequently are not included in the breakdown below. From April 2006 the Centre assumed responsibility of the payments and as a result reports the salary costs of the 9 month period from April to December 2006 under the "Staff related expenses" heading below.

Administrative Expenses Breakdown:

All amounts in €

	2006	2005
Staff related expenses	3.605.696,96	40.323,98
Costs related to Seconded National Experts	476.170,53	129.938,54
Mission Expenses	454.005,06	210.000,00
Management Board, Advisory Forum & Administrative Meetings	311.786,65	158.860,35
Rent and Building Costs	1.130.988,64	223.861,19
Interim Services	480.053,55	176.689,85
Depreciation/Amortisation	304.743,21	106.510,73
Recruitment Related Costs	199.190,16	145.000,00
Other	771.014,29	164.524,36
Administrative Expenses – Total	7.733.649,05	1.355.709,00

12. Operational Expenses

Operational Expenses relate to the activities of the three Operational Units and to Communication/ Visibility actions. Bellow is a summary of the costs incurred during 2006:

All amounts in €

	2006	2005
Surveillance & Communication	337.098,67	15.731,23
Preparedness & Response, including training activities	458.762,14	71.622,96
Scientific Advise (1)	159.788,99	190.357,47
Publications & Communication	459.642,28	48.257,90
Operational Meetings	879.881,35	0,00
Other	287.597,75	0,00
Operational Expenses – Total	2.622.771,18	325.969,56

(1) Advisory Forum Meetings were included under this heading in 2005

13. Foreign Exchange Losses

The Seat of the Centre is outside of the Euro-zone. As a result a substantial part of its activities is carried out in Swedish crowns while the Centre's income as well as its reporting Currency is Euro. This resulted to currency exchange losses of €57 thousand approximately, during 2006.

Those losses were largely compensated by the interest income of €62 thousand that is reported under Note 8 – Accounts Payable, as according to the Financial Regulation, interest income earned on the Community Subsidy is to be returned to the Commission.

14. Contingent Liabilities and off the Balance Sheet Items

As at 31 December 2006 the Centre had agreements with several contractors/ suppliers to the amount of € 4,983 thousand. These agreements relate mainly to operational projects and are covered by budgetary Commitments against 2006 appropriations.

The Centre has, since October 2005, a lease agreement with Akademiska Hus AB for 15 years in order to cover its housing needs. Rental costs for the remaining period to 2015 exceed 10 million €. Due to the rapid expansion of the Centre the housing capacity will have to increase and more resources will be soon allocated to it.

15. Accounting principles, rules and methods

The Annual Accounts of the Centre have been prepared according to Article 78 of the Financial Regulation which sets out the following accounting principles to be applied in drawing up the financial statements:

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

and according to the accounting rules and methods adopted by the Commissions' Accounting Officer (Article 43d of the Financial Regulation)

Transactions and balances

Foreign currency transactions are converted into Euro using the exchange rates prevailing at the dates of the transactions.

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

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

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 is assets acquired free of charge that are valued at their market value. See amortisation rates below.

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 economic outturn account 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%
Plant, machinery and equipment	10% to 25%
Furniture & Vehicles	10% to 25%
Fixtures and fittings	10% to 33%
Computer hardware	25%
Fixed assets less than € 420	100% - see also Note 2

The assets' residual values 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 economic outturn account.

Impairment of assets

Assets that have an indefinite useful life are not subject to amortization and are tested regularly for impairment. Assets that are subject to amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized 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.

Receivables

Receivables are carried at original invoice 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.

Cash & cash equivalents

Cash and cash equivalents include bank accounts and cash in hand.

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.

VI. Report to the Budget Implementation

a. Budget Execution

All amounts in €

	2006	2005
REVENUE		
Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency)	16.211.313,00	3.402.280,45
TOTAL REVENUE (a)	16.211.313,00	3.402.280,45
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	-4.856.740,12	-500.909,02
Appropriations carried over	-404.113,09	-361.771,74
<i>Title II: Administrative Expenses</i>		
Payments	-1.967.803,42	-597.024,15
Appropriations carried over	-1.619.989,87	-534.581,62
<i>Title III: Operating Expenditure *)</i>		
Payments	-2.143.221,28	-69.773,55
Appropriations carried over	-5.073.054,15	-540.654,36
TOTAL EXPENDITURE (b)	-16.064.921,93	-2.604.714,44
OUTTURN FOR THE FINANCIAL YEAR (a-b)	146.391,07	797.566,01
Cancellation of unused payment appropriations carried over from previous year	316.082,19	
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue		
Exchange differences for the year (gain +/-loss -)	-56.985,33	-10.168,55
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	405.487,93	787.397,46
Balance year N-1	787.397,46	
Positive balance from year N-1 reimbursed in year N to the Commission	-787.397,46	
Result used for determining amounts in general accounting	405.487,93	787.397,46
Commission subsidy - agency registers accrued revenue and Commission accrued expense	15.805.825,07	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	405.487,93	

Not included in the budget outturn:

Interest received by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission (liability)	62.235,74	
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Additionally, as explained in Note 10 to the Financial Statements, the Commission carried out payments related to salaries of the Centre's staff for the 1st quarter of 2006.

As a result overall budget execution (including appropriations carried over) for the European Centre for Disease Prevention and Control is as follows:

Total Expenditure – ECDC	16.064.921,93
Total Paid by the Commission against ECDC's Budget	<u>807.247,14</u>
Grand Total	16.872.169,07

b. Notes to the Budget

1. Expenditure

For a detailed analysis of the budget execution by Budget article please refer to Appendix 1

2. Budgetary Principles

The establishment and implementation of the budget of the European Centre for Disease Prevention and Control are governed by the following basic principles:

- (a) unity and budget accuracy;
all expenditure and revenue must be incorporated in a single budget document, must be booked on a budget line and expenditure must not exceed authorised appropriations;
- (b) universality:
this principle comprises two rules:
 - o the rule of non-assignment, meaning that budget revenue must not be earmarked for specific items of expenditure (total revenue must cover total expenditure);
 - o the gross budget rule, meaning that revenue and expenditure are entered in full in the budget without any adjustment against each other;
- (c) annuality:
the appropriations entered are authorised for a single year and must therefore be used during that year;
- (d) equilibrium:
the revenue and expenditure shown in the budget must be in balance (estimated revenue must equal payment appropriations);
- (e) specification:
each appropriation is assigned to a specific purpose and a specific objective;
- (f) unit of account:
the budget is drawn up and implemented in euro and the accounts are presented in euro;

- (g) 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;
- (h) transparency:
the budget is established and implemented and the accounts presented in compliance with the principle of transparency - the budget and amending budgets are published in the Official Journal of the European Communities.

Appendix 1 – Budget Execution /Fund source C1 – Current year appropriations

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	Carry Overs (2)-(4)	Cancellations
1100	Basic salaries	1,907,660.04	1,907,660.04	100.00%	1,907,660.04	1,907,660.04	100.00%	0.00	0.00
1101	Family Allowances	210,234.13	210,234.13	100.00%	210,234.13	210,234.13	100.00%	0.00	0.00
1102	Expatriation Allowances	242,178.46	242,178.46	100.00%	242,178.46	242,178.46	100.00%	0.00	0.00
	Total Article 110	2,360,072.63	2,360,072.63	100.00%	2,360,072.63	2,360,072.63	100.00%	0.00	0.00
1110	Auxiliary staff / Contract Agents	647,194.14	647,022.41	99.97%	647,194.14	647,022.41	99.97%	0.00	171.73
1111	Contract Agents - Basic Salaries	266,831.63	263,387.88	98.71%	266,831.63	263,387.88	98.71%	0.00	3,443.75
1112	Contract Agents - Allowances	138,382.80	138,382.80	100.00%	138,382.80	138,382.80	100.00%	0.00	0.00
	Total Article 111	1,052,408.57	1,048,793.09	99.66%	1,052,408.57	1,048,793.09	99.66%	0.00	3,615.48
1140	Birth & Death grants	396.62	396.62	100.00%	396.62	396.62	100.00%	0.00	0.00
1141	Travel expenses from place of employment to place of origin	25,559.78	25,559.78	100.00%	25,559.78	25,559.78	100.00%	0.00	0.00
1142	Overtime	3,564.47	3,564.47	100.00%	3,564.47	3,564.47	100.00%	0.00	0.00
1149	Training of ECDC staff	44,000.00	42,986.62	97.70%	44,000.00	33,111.74	75.25%	9,874.88	1,013.38
	Total Article 114	73,520.87	72,507.49	98.62%	73,520.87	62,632.61	85.19%	9,874.88	1,013.38
1170	Freelance and joint interpreting and conference service interpreters	78,000.00	78,000.00	100.00%	78,000.00	29,124.99	37.34%	48,875.01	0.00
1173	Translations	43,000.00	43,000.00	100.00%	43,000.00	30,852.50	71.75%	12,147.50	0.00
1174	Payment for administrative assistance from the Community institutions	29,000.00	29,000.00	100.00%	29,000.00	16,000.00	55.17%	13,000.00	0.00
1175	Interim services	444,288.78	435,390.00	98.00%	444,288.78	334,442.61	75.28%	100,947.39	8,898.78
	Total Article 117	594,288.78	585,390.00	98.50%	594,288.78	410,420.10	69.06%	174,969.90	8,898.78
1180	Miscellaneous expenditure on recruitment	293,496.53	293,496.53	100.00%	293,496.53	175,290.39	59.72%	118,206.14	0.00
1181	Travel expenses	16,191.56	16,191.56	100.00%	16,191.56	16,191.56	100.00%	0.00	0.00
1182	Installation, resettlement & transfer allowances	131,976.64	131,976.64	100.00%	131,976.64	131,976.64	100.00%	0.00	0.00
1183	Removal Expenses	99,028.74	98,161.32	99.12%	99,028.74	79,074.06	79.85%	19,087.26	867.42
1184	Temporary daily subsistence allowance	40,097.43	40,097.43	100.00%	40,097.43	40,097.43	100.00%	0.00	0.00
	Total Article 118	580,790.90	579,923.48	99.85%	580,790.90	442,630.08	76.21%	137,293.40	867.42
1190	Weightings 1,174	389,458.64	389,458.64	100.00%	389,458.64	389,458.64	100.00%	0.00	0.00
1191	Provisional Appropriation (rappel)	46,000.00	46,000.00	100.00%	46,000.00	46,000.00	100.00%	0.00	0.00
	Total Article 119	435,458.64	435,458.64	100.00%	435,458.64	435,458.64	100.00%	0.00	0.00
	Total Chapter 11	5,096,540.39	5,082,145.33	99.72%	5,096,540.39	4,760,007.15	93.40%	322,138.18	14,395.06
1300	Mission expenses, travel expenses and incidental expenditure	400,000.00	400,000.00	100.00%	400,000.00	363,824.32	90.96%	36,175.68	0.00
	Total Article 130	400,000.00	400,000.00	100.00%	400,000.00	363,824.32	90.96%	36,175.68	0.00
	Total Chapter 13	400,000.00	400,000.00	100.00%	400,000.00	363,824.32	90.96%	36,175.68	0.00
1410	Medical Service	10,500.00	8,897.51	84.74%	10,500.00	2,751.96	26.21%	6,145.55	1,602.49
	Total Article 141	10,500.00	8,897.51	84.74%	10,500.00	2,751.96	26.21%	6,145.55	1,602.49
	Total Chapter 14	10,500.00	8,897.51	84.74%	10,500.00	2,751.96	26.21%	6,145.55	1,602.49
1520	Staff Exchanges	420,000.00	420,000.00	100.00%	420,000.00	392,290.69	93.40%	27,709.31	0.00
	Total Article 152	420,000.00	420,000.00	100.00%	420,000.00	392,290.69	93.40%	27,709.31	0.00
	Total Chapter 15	420,000.00	420,000.00	100.00%	420,000.00	392,290.69	93.40%	27,709.31	0.00
1700	Entertainment & Representation Expenses	20,000.00	20,000.00	100.00%	20,000.00	16,880.82	84.40%	3,119.18	0.00
	Total Article 170	20,000.00	20,000.00	100.00%	20,000.00	16,880.82	84.40%	3,119.18	0.00
	Total Chapter 17	20,000.00	20,000.00	100.00%	20,000.00	16,880.82	84.40%	3,119.18	0.00
1801	Social Contact Between Staff	10,000.00	10,000.00	100.00%	10,000.00	1,408.41	14.08%	8,591.59	0.00
1802	Sickness Insurance	72,891.75	72,891.75	100.00%	72,891.75	72,891.75	100.00%	0.00	0.00
1803	Accident and Occupational Diseases	27,217.84	27,217.84	100.00%	27,217.84	26,984.24	99.14%	233.60	0.00
1804	Unemployment for temporary staff	26,947.92	26,947.92	100.00%	26,947.92	26,947.92	100.00%	0.00	0.00
	Total Article 180	137,057.51	137,057.51	100.00%	137,057.51	128,232.32	93.56%	8,825.19	0.00
	Total Chapter 18	137,057.51	137,057.51	100.00%	137,057.51	128,232.32	93.56%	8,825.19	0.00
	Total Title 1	6,084,097.90	6,068,100.35	99.74%	6,084,097.90	5,663,987.26	93.09%	404,113.09	15,997.55

Appendix 1 – Budget Execution /Fund source C1 – Current year appropriations

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	RAL (2)-(4)	Cancellations
2000	RENT & RELATED EXPENDITURE	670,000.00	667,267.41	99.59%	670,000.00	667,267.41	99.59%	0.00	2,732.59
2001	Insurance	5,000.00	5,000.00	100.00%	5,000.00	3,188.10	63.76%	1,811.90	0.00
2002	Water, Gas, Electricity etc	25,000.00	25,000.00	100.00%	25,000.00	20,243.03	80.97%	4,756.97	0.00
2003	Maintenance, cleaning	40,000.00	40,000.00	100.00%	40,000.00	35,000.00	87.50%	5,000.00	0.00
2004	Fitting-out	690,000.00	690,000.00	100.00%	690,000.00	234,269.87	33.95%	455,730.13	0.00
2005	Security of BuildingSecurity of Building	76,000.00	76,000.00	100.00%	76,000.00	65,000.00	85.53%	11,000.00	0.00
2009	Other expenditure on buildings	10,000.00	10,000.00	100.00%	10,000.00	5,529.25	55.29%	4,470.75	0.00
	Total Article 200	1,516,000.00	1,513,267.41	99.82%	1,516,000.00	1,030,497.66	67.97%	482,769.75	2,732.59
	Total Chapter 20	1,516,000.00	1,513,267.41	99.82%	1,516,000.00	1,030,497.66	67.97%	482,769.75	2,732.59
2110	Purchases of new hardware for operation the centre	612,202.10	545,654.45	89.13%	612,202.10	216,801.92	35.41%	328,852.53	66,547.65
2111	Purchase of new software for the operation at the centre	231,721.68	186,370.20	80.43%	231,721.68	60,232.98	25.99%	126,137.22	45,351.48
2112	Purchase and Maintenance of technical and audiovisual equipment	8,782.08	5,451.66	62.08%	8,782.08	5,451.66	62.08%	0.00	3,330.42
2113	Telecommunications equipment for the centre	211,918.23	207,401.69	97.87%	211,918.23	46,878.92	22.12%	160,522.77	4,516.54
2114	Developments to support administrative applications	240,465.91	239,582.69	99.63%	240,465.91	55,259.90	22.98%	184,322.79	883.22
	Total Article 211	1,305,090.00	1,184,460.69	90.76%	1,305,090.00	384,625.38	29.47%	799,835.31	120,629.31
	Total Chapter 21	1,305,090.00	1,184,460.69	90.76%	1,305,090.00	384,625.38	29.47%	799,835.31	120,629.31
2200	Technical equipment and installations	125,000.00	123,233.75	98.59%	125,000.00	115,196.20	92.16%	8,037.55	1,766.25
2201	Furniture	312,519.64	312,519.64	100.00%	312,519.64	128,820.44	41.22%	183,699.20	0.00
2202	Purchase and maintenance of vehicles	10,000.00	10,000.00	100.00%	10,000.00	6,468.17	64.68%	3,531.83	0.00
	Total Article 220	447,519.64	445,753.39	99.61%	447,519.64	250,484.81	55.97%	195,268.58	1,766.25
	Total Chapter 22	447,519.64	445,753.39	99.61%	447,519.64	250,484.81	55.97%	195,268.58	1,766.25
2300	Stationery and office supplies	53,960.36	53,960.36	100.00%	53,960.36	46,260.60	85.73%	7,699.76	0.00
2301	Financial and other charges, exchange losses	10,000.00	4,024.12	40.24%	10,000.00	524.12	5.24%	3,500.00	5,975.88
2309	Other operating expenditure	20,000.00	20,000.00	100.00%	20,000.00	17,333.18	86.67%	2,666.82	0.00
	Total Article 230	83,960.36	77,984.48	92.88%	83,960.36	64,117.90	76.37%	13,866.58	5,975.88
	Total Chapter 23	83,960.36	77,984.48	92.88%	83,960.36	64,117.90	76.37%	13,866.58	5,975.88
2400	Postal and delivery charges	15,000.00	15,000.00	100.00%	15,000.00	11,593.79	77.29%	3,406.21	0.00
	Total Article 240	15,000.00	15,000.00	100.00%	15,000.00	11,593.79	77.29%	3,406.21	0.00
2410	Telecommunication and internet charges	115,000.00	106,570.55	92.67%	115,000.00	74,328.84	64.63%	32,241.71	8,429.45
	Total Article 241	115,000.00	106,570.55	92.67%	115,000.00	74,328.84	64.63%	32,241.71	8,429.45
	Total Chapter 24	130,000.00	121,570.55	93.52%	130,000.00	85,922.63	66.09%	35,647.92	8,429.45
2500	Governance and administrative meetings	248,000.00	244,756.77	98.69%	248,000.00	152,155.04	61.35%	92,601.73	3,243.23
	Total Article 250	248,000.00	244,756.77	98.69%	248,000.00	152,155.04	61.35%	92,601.73	3,243.23
	Total Chapter 25	248,000.00	244,756.77	98.69%	248,000.00	152,155.04	61.35%	92,601.73	3,243.23
	Total Title 2	3,730,570.00	3,587,793.29	96.17%	3,730,570.00	1,967,803.42	52.75%	1,619,989.87	142,776.71

Appendix 1 – Budget Execution /Fund source C1 – Current year appropriations

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	RAL (2)-(4)	Cancellations
3000	Networking, surveillance and data collection on Communicable diseases	1,852,241.07	1,852,240.17	100.00%	1,852,241.07	232,355.27	12.54%	1,619,884.90	0.90
3001	Preparedness, response and emerging health threats	430,820.00	428,018.42	99.35%	430,820.00	16,962.14	3.94%	411,056.28	2,801.58
3002	Scientific opinions and studies	507,000.00	495,827.14	97.80%	507,000.00	206,922.35	40.81%	288,904.79	11,172.86
3003	Technical assistance and training	1,109,400.00	1,089,489.62	98.21%	1,109,400.00	288,815.65	26.03%	800,673.97	19,910.38
3004	Publications and Communications	450,000.00	448,499.69	99.67%	450,000.00	156,146.25	34.70%	292,353.44	1,500.31
3005	ICT to support projects	377,990.00	367,288.46	97.17%	377,990.00	115,501.11	30.56%	251,787.35	10,701.54
3006	Build up and maintenance of the Crisis Centre	1,500,000.00	1,486,669.58	99.11%	1,500,000.00	433,576.56	28.91%	1,053,093.02	13,330.42
3007	Translations of scientific and technical reports and documents	94,961.03	42,312.00	44.56%	94,961.03	42,312.00	44.56%	0.00	52,649.03
3008	Meetings to implement the work programme	1,009,000.00	1,005,930.35	99.70%	1,009,000.00	650,629.95	64.48%	355,300.40	3,069.65
	Total Article 300	7,331,412.10	7,216,275.43	98.43%	7,331,412.10	2,143,221.28	29.23%	5,073,054.15	115,136.67
	Total Chapter 30	7,331,412.10	7,216,275.43	98.43%	7,331,412.10	2,143,221.28	29.23%	5,073,054.15	115,136.67
	Total Title 3	7,331,412.10	7,216,275.43	98.43%	7,331,412.10	2,143,221.28	29.23%	5,073,054.15	115,136.67
	GRAND TOTAL	17,146,080.00	16,872,169.07	98.40%	17,146,080.00	9,775,011.96	57.01%	7,097,157.11	273,910.93

Appendix 2 – Budget Execution /Fund source C8 – Appropriations carried over

Budget Line Position	Budget Line Description	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	Cancellations
1110	Auxiliary staff	262.05	262.05	100.00%	0.00
	Total Article 11	262.05	262.05	100.00%	0.00
1149	Training of ECDC staff	4,823.57	3,978.21	82.47%	845.36
	Total Article 114	4,823.57	3,978.21	82.47%	845.36
1170	Freelance and joint interpreting and conference service interpreters	50,000.00	46,720.00	93.44%	3,280.00
1173	Translations	5,000.00	2,012.60	40.25%	2,987.40
1174	Payment for administrative assistance from the Community institutions	20,000.00	6,666.66	33.33%	13,333.34
1175	Interim services	94,797.84	94,534.93	99.72%	262.91
	Total Article 117	169,797.84	149,934.19	88.30%	19,863.65
1180	Miscellaneous expenditure on recruitment	40,695.46	40,618.75	99.81%	76.71
1183	Removal Expenses	11,234.61	11,216.20	99.84%	18.41
	Total Article 118	51,930.07	51,834.95	99.82%	95.12
	Total Chapter 11	226,813.53	206,009.40	90.83%	20,804.13
1300	Mission expenses, travel expenses and incidental expenditure	88,999.74	59,950.32	67.36%	29,049.42
	Total Article 130	88,999.74	59,950.32	67.36%	29,049.42
	Total Chapter 13	88,999.74	59,950.32	67.36%	29,049.42
1520	Staff Exchanges	40,667.01	40,667.01	100.00%	0.00
	Total Article 152	40,667.01	40,667.01	100.00%	0.00
	Total Chapter 15	40,667.01	40,667.01	100.00%	0.00
1700	Entertainment & Representation Expenses	5,291.46	4,982.91	94.17%	308.55
	Total Article 170	5,291.46	4,982.91	94.17%	308.55
	Total Chapter 17	5,291.46	4,982.91	94.17%	308.55
	Total Title 1	361,771.74	311,609.64	86.13%	50,162.10

Appendix 2 – Budget Execution /Fund source C8 – Appropriations carried over

Budget Line Position	Budget Line Description	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	Cancellations
2000	RENT & RELATED EXPENDITURE		-8,504.32		8,504.32
2002	Water, Gas, Electricity etc	3,500.00	0.00	0.00%	3,500.00
2003	Maintenance, cleaning	10,674.29	10,088.86	94.52%	585.43
2004	Fitting-out	28,166.00	28,166.00	100.00%	0.00
2005	Security of BuildingSecurity of Building	41,630.98	29,606.43	71.12%	12,024.55
	Total Article 200	83,971.27	59,356.97	70.69%	24,614.30
	Total Chapter 20	83,971.27	59,356.97	70.69%	24,614.30
2110	Purchases of new hardware for operation the centre	100,692.97	76,185.44	75.66%	24,507.53
2111	Purchase of new software for the operation at the centre	39,073.55	25,632.74	65.60%	13,440.81
	Total Article 211	139,766.52	101,818.18	72.85%	37,948.34
	Total Chapter 21	139,766.52	101,818.18	72.85%	37,948.34
2200	Technical equipment and installations	72,429.57	66,915.29	92.39%	5,514.28
	Total Article 220	72,429.57	66,915.29	92.39%	5,514.28
2210	Furniture	96,381.65	93,603.09	97.12%	2,778.56
	Total Article 221	96,381.65	93,603.09	97.12%	2,778.56
	Total Chapter 22	168,811.22	160,518.38	95.09%	8,292.84
2300	Stationery and office supplies	21,886.08	8,225.57	37.58%	13,660.51
	Total Article 230	21,886.08	8,225.57	37.58%	13,660.51
2320	Bank charges	52.41	52.41	100.00%	0.00
	Total Article 232	52.41	52.41	100.00%	0.00
2359	Other operating expenditure	5,554.20	390.94	7.04%	5,163.26
	Total Article 235	5,554.20	390.94	7.04%	5,163.26
	Total Chapter 23	27,492.69	8,668.92	31.53%	18,823.77
2400	Postal and delivery charges	2,247.87	2,214.83	98.53%	33.04
	Total Article 240	2,247.87	2,214.83	98.53%	33.04
2410	Telecommunication and internet charges	32,876.68	15,232.49	46.33%	17,644.19
2411	Telecommunications equipment	8,275.51	7,053.42	85.23%	1,222.09
	Total Article 241	41,152.19	22,285.91	54.15%	18,866.28
	Total Chapter 24	43,400.06	24,500.74	56.45%	18,899.32
2500	Governance and administrative meetings	71,139.65	46,950.10	66.00%	24,189.55
	Total Article 250	71,139.65	46,950.10	66.00%	24,189.55
	Total Chapter 25	71,139.65	46,950.10	66.00%	24,189.55

Appendix 2 – Budget Execution /Fund source C8 – Appropriations carried over

	Total Title 2	534,581.41	401,813.29	75.16%	132,768.12
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Appendix 2 – Budget Execution /Fund source C8 – Appropriations carried over

Budget Line Position	Budget Line Description	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	Cancellations
3000	Networking, surveillance and data collection on Communicable diseases	82,000.00	32,297.46	39.39%	49,702.54
3001	Preparedness, response and emerging health threats	63,888.26	62,823.50	98.33%	1,064.76
3002	Scientific opinions and studies	116,506.41	47,659.40	40.91%	68,847.01
3004	Publications and Communications	278,259.90	264,722.23	95.13%	13,537.67
	Total Article 300	540,654.57	407,502.59	75.37%	133,151.98
	Total Chapter 30	540,654.57	407,502.59	75.37%	133,151.98
	Total Title 3	540,654.57	407,502.59	75.37%	133,151.98
	GRAND TOTAL	1,437,007.72	1,120,925.52	78.00%	316,082.20

Appendix 3 - Reconciliation of the accrual based result with the budget result

Economic result (a)	5.385.555,72
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Adjustments (b)	
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<i>Ajustment for accrual items (items not in the budgetary result but included in the economic result)</i>	
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-363.538,58
Adjustments for Accrual Cut-off (cut- off 31.12.N)	1.819.108,91
Provisions	70.000
Unpaid invoices at year end but booked in charges	15.996,90
Depreciation of intangible and tangible fixed assets	304.743,21
Payments made from carry over of payment appropriations	1.120.925,52
Other	-18.547,31
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<i>Ajustment for budgetary items (item included in the budgetary result but not in the economic result)</i>	
Asset acquisitions (less unpaid amounts)	-887.325,95
New pre-financing paid in the year 2006	-399.745,64
New pre-financing received in the year 2006 and remaining open as at 31.12.2006	146.391,07
Budgetary recovery orders issued before 2006 and cashed in the year	
Budgetary recovery orders issued in 2006 on balance sheet accounts (not 7 accounts) and cashed	
Capital payments on financial leasing (they are budgetary payments but not in the economic result)	
Payment appropriations carried over to 2007	-7.097.157,11
Cancellation of unused carried over payment appropriations from previous year	316.082,19
Other	-7.001,00
Total (a)+(b)	405.487,93
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Budgetary result	405.487,93
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Difference	0,00
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