

Final annual accounts 2024 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 2024.

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.

Contents

.....	ii
Introduction	ii
Section 1.....	3
Final annual accounts 2024 of the European Centre for Disease Prevention and Control	3
1. Final annual accounts – certification.....	3
2. Annual accounts – presentation.....	4
3. Financial statements.....	5
3.1 Balance sheet.....	5
3.2 Statement of financial performance	5
3.3 Cash flow statement.....	6
3.4 Statement of changes in capital.....	6
3.5 Notes to the financial statements	7
3.5.5 Short-term receivables.....	10
4 Budgetary statements.....	17
4.1 Budget outturn account.....	17
4.2 Reconciliation between budget outturn account and the statement of financial performance.....	18
Section 2.....	19
Report on budget and financial management of the European Centre for Disease Prevention and Control 2024.....	19
1. Developments in the organisation during the year.....	19
2. Human resources and staffing	20
4 Budgetary principles.....	24
5 Budget implementation – Results.....	25
6 Budget execution – details	28
Budget execution/fund source C1–current year appropriations.....	28
Budget execution/fund source C4–current year appropriations.....	32
Budget execution/fund source C8–current year appropriations.....	32
Budget execution/fund source R0–external assigned revenue-IPA VI One Health.....	35
Budget execution/fund source R0–external assigned revenue-ENI Health Security	36
Budget execution/fund source R0–external assigned revenue-CDC Africa.....	36
Budget execution/fund source R0–external assigned revenue-EVIP EU4HEALTH.....	37
Budget execution/fund source R0–external assigned revenue-EWRS	37
Budget execution/fund source R0–external assigned revenue-HREP - HEALTH RESILIENCE EASTERN PARTNERSHIP.....	38

Tables

Table 1. Number of staff and selection procedures.....	20
Table 2. Staff (TA, CA) by unit	20
Table 3. Breakdown by nationality (temporary agents and contract agents)	21

Section 1

Final annual accounts 2024 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 2024, 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, 18 June 2025

Anja Van Brabant
ECDC Accounting Officer

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 2024.

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 2024	As of 31 December 2023
Assets			
A. Non-current assets			
Intangible assets	3.5.2	2 992 862.67	1 776 516.02
Intangible assets under construction	3.5.2	623 871.82	2 182 739.49
Tangible fixed assets	3.5.3	2 215 796.80	1 800 223
Total assets		5 832 531.29	5 759 478.51
Total non-current assets		5 832 531.29	5 759 478.51
B. Current assets			
Pre-financing	3.5.4	554 106.47	711 715.70
Short-term receivables	3.5.5	1 794 767.55	497 129.92
Deferred charges	3.5.6	1 162 267.17	680 488.82
Cash and cash equivalents	3.5.7	36 524 555.35	41 729 729.65
Total current assets		40 035 696.54	43 619 064.09
Total assets		45 868 227.83	49 378 542.60
Liabilities			
A. Capital			
Accumulated surplus	3.4	16 450 273.66	24 588 093.80
Economic result of the year	3.4	(168 299.22)	(8 137 820.14)
Total capital		16 281 974.44	16 450 273.66
B. Non-current liabilities			
Long-term provisions	3.5.8	212 971.06	184 079.76
Long-term pre-financing received	3.5.9	6 151 550.30	1 652 910
Total non-current liabilities		6 364 521.36	1 836 989.76
C. Current liabilities			
Accounts payable	3.5.10	4 128 528.56	3 695 609.59
Pre-financing to be returned to the Commission	3.5.11	1 094 727.21	10 755 088.58
Open pre-financing from contribution agreements	3.5.11	5 391 900.82	5 043 271.24
Accrued charges	3.5.12	11 679 700.02	10 523 798.60
Deferred Income	3.5.12	926 875.42	1 073 511.17
Total current liabilities		23 221 732.03	31 091 279.18
Total liabilities		45 868 227.83	49 378 542.60

3.2 Statement of financial performance

All amounts in EUR

		2024	2023
Operating revenue	3.5.13	98 612 233.72	83 148 869.72
Administrative expenses–total	3.5.14	(67 946 707.10)	(62 884 553.87)
<i>Staff related expenses</i>	3.5.14	<i>(40 715 025.30)</i>	<i>(39 611 044.99)</i>
<i>Depreciation/amortisation/write-off</i>	3.5.14	<i>(2 352 660.15)</i>	<i>(2 320 465.35)</i>
<i>Other administrative expenses</i>	3.5.14	<i>(24 879 021.65)</i>	<i>(20 953 043.53)</i>
Operational expenses – total	3.5.15	(30 498 913.18)	(29 203 796.97)
Surplus from administrative and operating activities		166 613.44	(8 939 481.12)
Financial revenues	3.5.16	407 604.64	327 796
Financial expenses	3.5.16	(6 815.07)	(5 084.41)
Currency exchange gains/(losses)	3.5.17	(735 702.23)	478 949.39
Economic result for the year		(168 299.22)	(8 137 820.14)

3.3 Cash flow statement

All amounts in EUR

	2024	2023
Cash flows from ordinary activities		
Surplus/(deficit) from ordinary activities	(168 299.22)	(8 137 820.14)
Operating activities		
Adjustments		
Amortisation (intangible fixed assets)	1 694 639.59	1 685 996.13
Depreciation (tangible fixed assets)	696 128.75	627 286.22
Increase/(decrease) in provisions for risks and liabilities	28 891.30	29 328.52
Increase/(decrease) in value reduction for doubtful debts	0	0
(Increase)/decrease in stock	0	0
(Increase)/decrease in long-term pre-financing	0	0
(Increase)/decrease in short-term pre-financing	157 609.23	2 627 062.27
(Increase)/decrease in Short-term receivables	(551 095.98)	1 375 703.32
(Increase)/decrease in receivables related to consolidated EU entities	(1 228 320)	0
Increase/(decrease) in accounts payable	1 505 856.69	2 663 282.88
Increase/(decrease) in liabilities related to consolidated EU entities	(4 876 763.54)	(9 917 085.68)
Other non-cash movements	5 287	7 183
Net cash flow from operating activities	(2 736 066.18)	(9 039 063.48)
Cash flows from investing activities		
Increase of tangible and intangible fixed assets	(2 469 108.12)	(2 087 450.63)
Net cash flow from investing activities	(2 469 108.12)	(2 087 450.63)
Net increase/(decrease) in cash and cash equivalents	(5 205 174.30)	(11 126 514.11)
Cash and cash equivalents at the beginning of the period	41 729 729.65	52 856 243.76
Cash and cash equivalents at the end of the period	36 524 555.35	41 729 729.65

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 2024	0	0	24 588 093.80	(8 137 820.14)	16 450 273.66
Other revaluations	0	0	0	0	0
Reclassifications	0	0	0	0	0
Allocation of the economic result of previous year	0	0	(8 137 820.14)	8 137 820.14	0
Economic result of the year	0	0	0	(168 299.22)	(168 299.22)
Balance as of 31 December 2024	0	0	16 450 273.66	(168 299.22)	16 281 974.44

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.

In accordance with the rules laid down in the EC accounting rule no. 6, the annual accounts must reflect the capitalisation of internally developed intangible fixed assets. From an accounting perspective, there are 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 the 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 month.

The amount of research expenses incurred on IT projects and development costs non capitalised, are disclosed in these annual accounts 2024, 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 estimate 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 2024, increases transparency regarding the Centre's internally developed intangible fixed assets, specifically, its internally developed IT projects and products (for example EPIPULSE Cases, PRIME, DIRECTOR DASHBOARD, ECMP, EpiPulse, EWRS 2, Portal 2, Eurosurveillance 2 and others).

Also in 2024, the development costs of the internally developed ICT project, DATAWAREHOUSE continued to be booked as 'Asset under construction' in 2024.

In 2024, the PRIME, the Director's Dashboard and the EPIPULSE CASES projects went live and consequently, the total development cost of these products has been capitalised and their depreciation started in 2024 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.

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 2024	4 757 694.50	6 121 657.91	10 879 352.41	2 182 739.49	13 062 091.90
Additions	0	74 532.63	74 532.63	1 277 585.94	1 352 118.57
Disposals	(848 581.18)	(137 734.08)	(986 315.26)	0	(986 315.26)
Transfer	2 836 453.61	0	2 836 453.61	(2 836 453.61)	0
Gross carrying amounts 31 Dec 2024	6 745 566.93	6 058 456.46	12 804 023.39	623 871.82	13 427 895.21
Accumulated amortisation 1 Jan 2024	(3 926 274.48)	(5 176 561.91)	(9 102 836.39)	0	(9 102 836.39)
Amortisation	(743 468.96)	(951 170.63)	(1 694 639.59)	0	(1 694 639.59)
Disposals	848 581.18	137 734.08	986 315.26	0	986 315.26
Accumulated amortisation 31 Dec 2023	(3 821 162.26)	(5 989 998.46)	(9 811 160.72)	0	(9 811 160.72)
Net carrying amounts 31 Dec 2024	2 924 404.67	68 458	2 992 862.67	623 871.82	3 616 734.49

Not capitalised cost	Research cost	Not capitalised development cost
Cost of the year 2024	210 423.87	172 355.49

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 2024	904 543.04	27 655.15	1 403 986.37	3 806 709.07	1 553 052.13	7 695 945.76
Additions	406 648.56	0	22 472.80	516 579.47	171 288.72	1 116 989.55
Disposals	0	0	(13 813.78)	(451 251.92)	(102 170.01)	(567 235.71)
Gross carrying amounts 31 Dec 2024	1 311 191.60	27 655.15	1 412 645.39	3 872 036.62	1 622 170.84	8 245 699.60
Accumulated depreciation 1 Jan 2024	(301 288.04)	(25 503.15)	(755 145.37)	(3 414 677.07)	(1 399 109.13)	(5 895 722.76)
Depreciation	(116 566.56)	(520)	(128 704)	(318 727.47)	(131 610.72)	(696 128.75)
Disposals	0	0	9 613.78	450 462.92	101 872.01	561 948.71
Accumulated depreciation 31 Dec 2024	(417 854.60)	(26 023.15)	(874 235.59)	(3 282 941.62)	(1 428 847.84)	(6 029 902.80)
Net carrying amounts 31 Dec 2024	893 337	1 632	538 409.80	589 095	193 323	2 215 796.80

3.5.4 Pre-financing

As each year, the Centre signed grant agreements, in 2024 for EUR 2 311 696, 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 1 387 018, 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 554 106 remains open as pre-financing at year-end of 2024.

In addition to the above, the Centre paid an amount of EUR 371 578 to public bodies following specific contracts under existing Framework contracts (FWC) and one grant agreement for which EUR 0 remained as open pre-financing.

The total amounts of pre-financing paid (but not cleared), accrued and remaining open as of 31 Dec 2024 are reported below.

All amounts in EUR	
Non cleared pre-financing at 31 December 2024	1 758 595.99
Accrued charges on pre-financing	(1 204 489.52)
Open pre-financing at 31 December 2024	554 106.47

3.5.5 Short-term receivables

Short-term receivables relate to the following.

All amounts in EUR		
	31 December 2024	31 December 2023
VAT receivable from Member States	507 098.14	371 548.17
Receivable from other EU institutions and public bodies	1 228 320	15 040.39
Receivable regarding staff	10 623.65	64 395.37
Other	48 725.76	46 145.99
Total	1 794 767.55	497 129.92

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 131 at the EU exchange rate of 31/12/2024). The VAT receivable of EUR 507 098 reflected in the accounts, relates to invoices paid in the last quarter of 2024 and invoices received before year-end. VAT claims made, related to the previous quarters of 2024, were fully reimbursed to ECDC.

The receivable from the European Commission, for EUR 1 228 320 relates to an amendment, signed in December 2024, to the contribution agreement to improve and strengthen the EU Early warning and response system (EWRS) for which this amount was not cashed before year-end.

The receivable regarding staff, for an amount of EUR 10 624 includes amounts to be received through deduction from the monthly salary and advances paid to staff related to staff missions.

An amount of EUR 48 726 is included under 'Other' and reflects mainly the amount, due to ECDC, following several court rulings.

3.5.6 Deferred charges and accrued income

Deferred charges relate mainly to warranties and maintenance costs in relation to ICT which 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 2024, is reported here.

	31 December 2024	31 December 2023
Deferred Charges	1 162 267.17	680 488.82
Total	1 162 267.17	680 488.82

3.5.7 Cash in bank

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

The balances as of 31 December 2024 are as follows.

All amounts in EUR

	31 December 2024	31 December 2023
Account number 59368289476 (EUR)	36 295 029.12	41 454 712.39
Account number 52011096375 (SEK)	229 526.23	275 017.26
Total	36 524 555.35	41 729 729.65

The Centre uses account no. 52011096375 to execute its local transactions in Swedish krona while account no 59368289476 in Euro is used for cross-border payments, the reception of the EU subsidy and to receive funds and execute payments related to the contribution agreements received from the European Commission and implemented by ECDC.

No cash was handled by the Centre in 2024.

3.5.8 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 212 971 is reflected in the accounts as a long-term provision. The amount corresponds to 6 years and 10 months out of the 15-year lease period.

3.5.9 Long-term pre-financing

The amount of EUR 6 151 550 relates to the long-term prefinancing received from the European Commission for the implementation of a contribution agreement, to improve and strengthen the EU Early warning and response system (EWRS) which runs until February 2030 and a contribution agreement in support of health resilience in the Easter Partnership (HREP) and runs until 2027. Both agreements were signed in 2024.

3.5.10 Accounts payable

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

All amounts in EUR

	31 December 2024	31 December 2023
Vendors	3 098 184.40	1 614 342.15
Other payables to the Commission	0	0
Payables to other consolidated EU entities	21 131.91	84 803.96
Other payables to Member States	48 016.50	43 063.75
Sundry payables	961 195.75	1 953 399.73
Total	4 128 528.56	3 695 609.59

3.5.11 Pre-financing

Pre-financing to be returned to the EU Budget

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 2024, ECDC has a positive budget outturn (see 4.1). As a result, EUR 1 094 727 must be paid back to the European Commission in 2025. There are two main budgetary sources for the return of funding: firstly EUR 971 396 must be returned to the carry-forward of funding from 2023 which remained unpaid in 2024 and secondly EUR 812 222 of the Centre's 2024 budget was not implemented. EUR 735 177 of exchange rate losses are to be deducted from the return of funding and several cashed recovery orders for a total amount of EUR 46 286 to be paid back.

Open pre-financing

An amount of EUR 5 391 901 of pre-financing, received from the European Commission, remains open at year-end, and will cover expenditure related to the further implementation of 4 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' (HSI), one to reinforce the European Vaccination Information Platform (EVIP) and one signed in 2024, to improve and strengthen the EU Early warning and response system (EWRS).

3.5.12 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 2024 but not yet invoiced or processed. In addition, the cost of untaken leave of staff during 2024 is reported here.

All amounts in EUR

	31 December 2024	31 December 2023
Staff untaken annual leave	1 185 948.22	778 963.66
Accrued charges	10 493 751.80	9 744 834.94
Total	11 679 700.02	10 523 798.60

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 2024	31 December 2023
Deferred income	926 875.42	1 073 511.17
Total	926 875.42	1 073 511.17

3.5.13 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 2024 budget with 3.58%.

In 2023, the Centre booked EUR 92 498 273 as revenue from the EUR 93 593 000 cashed from the European Commission.

In addition, the Centre booked an amount of EUR 4 017 357 as revenue, because of the year-end cut-off related to a contribution agreement, signed in 2019, for actions with candidate and potential candidate countries IPA VI, a contribution agreement, signed in 2020, called 'EU initiative on Health Security' (HSI), a contribution agreement, signed in 2022, to reinforce the European Vaccination Information Portal (EVIP) and a contribution agreement, signed in 2024, to improve and strengthen the EU Early warning and response system (EWRS). The posting versus open pre-financing is equal to, the expenditures paid and accrued for following these agreements in 2024.

An amount of EUR 2 096 604 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), recovery of overpaid expenses and liquidated damages.

Below is the breakdown of the revenue for the year.

All amounts in EUR

	2024	2023
EU subsidy (including EFTA contribution)	92 498 272.79	79 426 911.42
Revenue from grant & contribution agreement implementation	4 017 356.92	2 829 544.50
Other revenue	2 096 604.01	892 413.80
Total	98 612 233.72	83 148 869.72

3.5.14 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		
	2024	2023
Staff-related expenses	40 715 025.30	39 611 044.99
Training cost–staff	386 322.36	493 781.53
Recruitment-related costs	42 344.09	48 504.76
Costs related to seconded national experts and trainees	410 474.33	466 980.29
Mission expenses - Staff	651 369.77	432 445.11
Management Consultancy, Evaluations, Audit / Governance and other admin. meetings	605 759	442 343.57
Rent and building costs	4 502 497.78	4 147 357.10
Office supplies and maintenance	1 611 734.95	1 362 513.21
Legal expenses	84 057.61	45 160
Insurance - Others	12 666.41	13 788
Car & Transport expenses	2 820.22	3 161.94
Communication & publications	66 079.47	167 122
Depreciation/amortisation/write-off	2 352 660.15	2 320 465.35
IT costs research	210 423.87	172 733.23
IT costs development	172 355.49	152 076.93
IT costs operational	10 881 111.39	9 567 435.85
Expenses with other consolidated entities (European Commission & Translation Centre (CdT))	2 534 582.96	1 446 696.08
Other External service providers (Interim Services, Medical, Removal & Relocation Services)	2 704 421.95	1 990 943.93
Administrative expenses–total	67 946 707.10	62 884 553.87

3.5.15 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		
	2024	2023
Operational expenses–total	30 498 913.18	29 203 796.97

3.5.16 Finance income/expense

This heading covers the expenses relating to bank fees for EUR 6 011 and interest on late payment of charges of EUR 804.

In 2024, the Centre earned EUR 407 605 interest income on the EU subsidy received.

3.5.17 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 2024 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 loss of EUR 735 702 in 2024 versus a gain of EUR 478 949 in 2023.

3.5.18 Contingent assets and liabilities

As of 31 December 2024, the Centre had agreements with several contractors and suppliers for EUR 36 054 338. These agreements relate mainly to operational projects and are covered by budgetary commitments against the 2024 appropriations.

3.5.19 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			
	<1yr	1–5 years	>5 years	Total charges to be paid
ECDC premises	2 818 409.46	14 092 047.30	6 106 553.80	23 017 010.56
IT materials	10 086.74	22 695.17		32 781.91
Total	2 828 496.20	14 114 742.47	6 106 553.80	23 049 792.47

3.5.20 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 and should be read in conjunction with the amounts stated in the table above, under 3.5.19 Operational leases.

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 2024				
Payables with third parties	1 058 766.29	0	0	1 058 766.29
Payable with consolidated entities	6 486 628.03	6 151 550.30	0	12 638 178.33
Total financial liabilities	7 545 394.32	6 151 550.30	0	13 696 944.62
As of 31 December 2023				
Payables with third parties	1 985 830.53	0	0	1 985 830.53
Payable with consolidated entities	15 798 359.82	1 652 910	0	17 451 269.82
Total financial liabilities	17 784 190.35	1 652 910	0	19 437 100.35

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 four times an instalment of its EU contribution throughout 2024 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 2024	31 December 2023
Counterparties with external credit rating	36 524 555.35	41 729 729.65
Prime and higher rate	36 524 555.35	41 729 729.65
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 38.5 million) in 2024. 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 2024	SEK– EUR equivalent	EUR	Total EUR
Monetary assets	229 526.23	36 345 835.51	36 575 361.74
All receivables with third parties (including accruals and deferrals)	0	50 806.39	50 806.39
Cash and cash equivalents	229 526.23	36 295 029.12	36 524 555.35
Monetary liabilities	0	1 058 766.29	1 058 766.29
Payables with third parties	0	1 058 766.29	1 058 766.29
Net position	229 526.23	35 287 069.22	35 516 595.45

Interest rate sensitivity analysis

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

3.5.21 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 2024.

Grade	Number of staff in grade
AD14	1
AD12	4
AD11	1
Total	6

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

3.5.22 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 2024, the contribution of staff to the pension scheme amounts to 12.1% 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	
		2024	2023
Revenue			
EU subsidy		93 593 000	90 182 000
Grant funds from Commission		8 635 000	1 834 044.10
Other revenue		564 311.45	3 687 325.46
Total revenue (a)		102 792 311.45	95 703 369.56
Expenditure			
Title I: Staff			
Payments		45 685 506.38	43 505 158.14
Appropriations carried over		5 574 364.08	2 689 246.38
Title II: Administrative Expenses			
Payments		8 037 792.63	6 993 318.56
Appropriations carried over		2 410 531.56	2 417 291.33
Title III: Operating Expenditure			
Payments		20 805 614.89	17 987 777.28
Appropriations carried over		28 069 442.25	26 404 251.41
Total expenditure (b)		110 583 251.79	99 997 043.10
OUTTURN FOR THE FINANCIAL YEAR (a-b)		(7 790 940.34)	(4 293 673.54)
Cancellation of unused payment appropriations carried over from 2023		971 395.90	4 059 587.06
Adjustment for carry-over from the previous year of appropriations available on 31 December 2024 arising from assigned revenue		8 649 448.82	10 510 679.69
Exchange differences for the year (gain+/loss-)		-735 177.17	478 495.37
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		1 094 727.21	10 755 088.58
Balance 2023		10 755 088.58	17 866 467.32
Positive balance from 2023 reimbursed in year 2024 to the Commission		(10 755 088.58)	(17 866 467.32)
Result used for determining amounts in general accounting		1 094 727.21	10 755 088.58
EU subsidy (2024 revenue)		92 498 272.79	
Pre-financing remaining open in 2024, to be reimbursed to EU in 2025		1 094 727.21	

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

All amounts in EUR

Statement of financial performance 2024	(168 299.22)
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	
Adjustments for accrual cut-off (reversal 31 December 2023)	(11 974 586.20)
Adjustments for accrual cut-off (cut-off 31 December 2024)	14 603 810.67
Paid invoices in 2024 but booked in charges in 2023	0
Depreciation of intangible and tangible fixed assets	2 352 660.15
Provisions	28 891.30
Recovery orders issued in 2024 in class 7 and not yet cashed	0
Pre-financing given in previous year and cleared in the year	711 715.70
Pre-financing received in previous year and cleared in the year	(5 992 148.10)
Payments made from carry-forward of payment appropriations	21 889 944.40
Other (reversal of deferred charges, rent rebate)	513 490.77
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	
Asset acquisitions (less unpaid amounts)	(2 538 550.77)
New pre-financing paid in the year 2024 and remaining open as, on 31 December 2024	(554 106.47)
New pre-financing received in the year 2024 and remaining open as of 31 December 2024	9 712 788.02
Budgetary recovery orders issued in 2023 and cashed in the year	52
Budgetary recovery orders issued in 2024 on balance sheet accounts (not 7 or 6 accounts) and cashed in the year	0
Payment appropriations carried over to 2025	(36 054 337.89)
Cancellation of unused carried over payment appropriations from previous year	971 395.90
Adjustment for carry-over from the previous year of appropriations available at 31 Dec arising from assigned revenue	8 649 448.82
Deferred charges paid in 2024	(1 057 441.87)
Budget outturn account 2024	1 094 727.21

Section 2

Report on budget and financial management of the European Centre for Disease Prevention and Control 2024

1. Developments in the organisation during the year

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.

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. Following a four-year period of intensive growth with a total of 73 new posts being filled up until 2024, the Centre will have a stable core staffing from 2025.

In February 2024, the ECDC Management Board elected Dr. Pamela Rendi-Wagner as the new ECDC Director for the 2024-2029 term. The new Director took office on 16 June 2024.

Considering both the workload linked to the new mandate as well as the work on externally funded projects, the Centre saw a growth in its staff population until 2024. ECDC foresees: 225 Temporary Agent posts, 128 Contract Agent posts and 5 Seconded National Expert posts. In addition, ECDC foresees CA 32 posts from externally funded projects.

The ECDC organisational structure, consists of three operational units (PHF, DPR and SMS). The Director's Office, the Resource Management Services (RMS) and the Digital Transformation Services (DTS) Units support the achievement of the objectives of the operational units.

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

In 2024, the Director, as Authorising Officer (AO), continued delegating 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 staff act as 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 are unlimited for the authorisation of payments. Due to two vacant Deputy Heads of Unit positions in 2024, the Heads of Unit delegated their powers to each other during their absence to guarantee business continuity for the Centre.

As part of a broader organisational change foreseen in 2025, the Director decided upon a first phase of change from the 1 November 2024.

Related to the 2024 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.

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 5 posts were newly allocated for 2024.

The total number of temporary agent positions filled (including offers accepted) at the Centre as of 31 December 2024 was 216. A total of 121 contract agent positions from the core budget and an additional 22 externally funded project contract agent posts were filled (including offers accepted) at year-end 2024.

The turnover rate for temporary agents and contract agents was 5.71 % in 2024.

Table 1. Number of staff and selection procedures

	2022	2023	2024
Total staff (TA, CA) on 31 December	331	348	350
Recruitments ²	56 ³	55 ⁴	33 ⁵

Table 2. Staff (TA, CA) by unit

Number of temporary agents (TA) and contract agents (CA) per unit as of 31 December 2024

	TA	CA	Total
DIR	8	11	19
SMS	28	20	48
DPR	57	16	73
PHF	52	40	92
RMS	39	35	74
DTS	29	15	44
Total	213	137	350

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.

2 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.

3 A total of 38% of vacant posts were filled by internal candidates who were successful in open competitions. This includes one post that was filled by internal transfer of staff on a short-term contract.

4 A total of 36% of vacant posts were filled by internal candidates who were successful in open competitions. This includes two posts that was filled by internal transfer of staff on short-term contracts.

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

On 31 December 2024, ECDC employed staff from 25 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	1	0.4%	0	0.0%	1	0.3%
Belgium	7	3.1%	3	2.4%	10	2.9%
Bulgaria	5	2.2%	0	0.0%	5	1.4%
Croatia	1	0.4%	3	2.4%	4	1.1%
Cyprus	1	0.4%	0	0.0%	1	0.3%
Czech Republic	1	0.4%	1	0.8%	2	0.6%
Denmark	4	1.8%	2	1.6%	6	1.7%
Estonia	0	0.0%	3	2.4%	3	0.9%
Finland	9	4.0%	5	4.1%	14	4.0%
France	23	10.1%	5	4.1%	28	8.0%
Germany	17	7.5%	8	6.5%	25	7.1%
Greece	19	8.4%	5	4.1%	24	6.9%
Hungary	2	0.9%	2	1.6%	4	1.1%
Ireland	5	2.2%	1	0.8%	6	1.7%
Italy	14	6.2%	11	8.9%	25	7.1%
Latvia	2	0.9%	2	1.6%	4	1.1%
Lithuania	5	2.2%	1	0.8%	6	1.7%
Luxembourg	0	0.0%	0	0.0%	0	0.0%
Malta	2	0.9%	0	0.0%	2	0.6%
Netherlands	12	5.3%	3	2.4%	15	4.3%
Poland	7	3.1%	12	9.8%	19	5.4%
Portugal	10	4.4%	2	1.6%	12	3.4%
Romania	16	7.0%	13	10.6%	29	8.3%
Slovakia	0	0.0%	0	0.0%	0	0.0%
Slovenia	2	0.9%	0	0.0%	2	0.6%
Spain	10	4.4%	4	3.3%	14	4.0%
Sweden	52	22.9%	36	29.3%	88	25.1%
United Kingdom	0	0.0%	1	0.8%	1	0.3%
Total	227	100.0%	123	100.0%	350	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. The plan is to run bi-annually. In total, 44 new survey-based indicators were added to the ICF. Finally, some additional changes were made to the indicators of the ICT in June 2024, based on the recommendations received from the IAS as part of their audit on Information Security Management.

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 2024 was performed in January/February 2025 and presented to the Audit Committee in March 2025.

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.

Internal audit service

ECDC is audited by its internal auditor, the Internal Audit Service of the European Commission (IAS). The audit work is defined in the risk-based IAS strategic internal audit plan. The current plan 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 2024, the IAS did not finalise any specific audit in ECDC. An audit on Preparation, Review and Validation of External Communication Content was started, but postponed to 2025 due to a number of internal procedures having to be fully finalised and implemented before the audit could be performed.

European Court of Auditors

ECDC's annual accounts are audited by the European Court of Auditors (ECA). The audit includes a statement of assurance as to the reliability of the Centre's accounts and the legality and regularity of the underlying transactions.

ECDC received an unqualified opinion for 2023, indicating that the accounts are reliable, and that the transactions underlying the accounts are legal and regular. The ECA made 3 comments in its annual report on EU Agencies for the financial year 2023, ECDC replied and considers these closed.

The ECA audit of the 2024 annual accounts is ongoing. The first part of the audit was performed in November 2024, ECDC received a clearing letter in March 2025 and sent its reply in May 2025. The second part of the audit was finalised in January 2025 and ECDC is expecting its clearing letter. In addition, ECDC will be provided with the ECA draft annual report in June 2025.

In 2024, the ECA finalised its audit on the EU Agencies' response to the COVID-19 Pandemic. ECA made one recommendation for ECDC, which is to:

Further improve ECDC's organisation, procedures, systems and publications to be better prepared for future health emergencies.

ECDC should:

- (a) cooperate with the member states to work further on a robust European surveillance system for infectious diseases, based on EU-wide harmonised case definitions, allowing ECDC to collect comparable data by country and by region;
- (b) streamline its internal procedures so it can issue more timely and practical guidance;
- (c) publish information in plain language that is more accessible to the general public.

ECDC accepted this recommendation, and took the following actions:

- (a): ECDC will complete the ongoing modernisation of the European surveillance system by 2026 (digital platform for surveillance), with the integration of indicator-based surveillance in EpiPulse and the retirement of TESSY. ECDC and the Commission are supporting MS through direct grants, training and other mechanisms, to improve the degree of automation and digitalisation of the national surveillance systems. ECDC is supporting the Commission in reviewing the legal framework of EU/EEA surveillance including the list of communicable diseases, case definitions, surveillance standards, the digital platform for surveillance and the network for epidemiological surveillance.
- (b) and (c): ECDC is reviewing its internal procedure to produce scientific outputs and also undertaking a review of its stakeholder consultation and editorial processes to ensure the utility and accessibility of its public health outputs.

The overall target implementation date is Q4 2026.

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 2024. 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 and HR data etc. Through the year, the monitoring of budgetary implementation was intensified, to facilitate the decision-making for the re-allocation of funds.

The core budget of the Centre in 2024 increased to EUR 93.9 million, compared to EUR 90.2 million in 2023 and decreased compared to EUR 99.9 million in 2022.

At the end of 2024, the Centre had 6 Contribution Agreements in force for a total EUR 17 284 449 to finance the implementation of the contribution agreements called 'IPA VI - One Health', 'EU Initiative on Health Security', 'EU for Health Security in Africa', 'Reinforcement of the European Vaccination Information Portal (EVIP)', 'Improving and strengthening the EU Early Warning' and 'Response System and National Alert and Information System (EWRS)' and 'Health Resilience in the Eastern Partnership' (HREP).

	Budget line	Initial available budget	Adjustments	Final available budget
2000 IC1	EU budget–current year appropriations	72 422 185	1 092 000	73 514 185
2001 IC4	EU budget–earmarked funds (reuse previous years)	17 866 815	0	17 866 815
200	EU budget contribution	90 289 000	1 092 000	91 381 000
3000 IC1	Subsidy from EEA/EFTA Member States (% of EU contribution)	2 592 000	0	2 592 000
300	Subsidy from EEA/EFTA	2 592 000	0	2 592 000
	Total revenue 2024	92 881 000	1 092 000	93 973 000
R0–external assigned revenue	EU budget–earmarked funds	8 649 449	8 635 000	17 284 449

In 2024, the budget implementation, in terms of commitment appropriations reached 99.14%, equivalent to EUR 93.2 million. This represents an increase of 2% compared to 2023.

0.86% of the 2024 budget or EUR 812 222 remained unused of which EUR 169 841 in Title I, EUR 72 775 in Title II and EUR 569 606 in Title III.

The overall payment execution increased by 2.9%, compared to 2023 and reached 74.65% of the total 2024 budget.

Payment execution for staff expenses in Title I increased by 2.9% and reached 98.4%. The payment execution for administrative expenses in Title II increased by 3.8% compared to 2023 and reached 76.42%. The payment execution for operational expenses in Title III reached 47% and increased by 3.4% compared with 2023.

Below is an overview comparing 2024 with 2023 (current year C1 credits % committed and % paid):

Title description	Commitments %			Payments %		
	2024	2023	Difference	2024	2023	Difference
Title I. Staff expenses	99.62%	97.05%	+2.57%	98.44%	95.50%	+2.94%
Title II. Administrative expenses	99.31%	97.79%	+1.52%	76.42%	72.67%	+3.75%
Title III. Operational expenses	98.54%	97.09%	+1.45%	47.02%	43.60%	+3.42%
Total Titles I + II + III	99.14%	97.14%	+2%	74.65%	71.79%	+2.86%

The total number of processed commitments and payments further increased in 2024. A total of 1 836 commitments and 8 535 payment requests were initiated, verified, and authorised by the Authorising Officer and the Authorising Officers by Delegation, compared to 1 672 commitments and 8 167 payments in 2023. In 2024, the Centre continued to implement the contribution agreements in force. 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 2024	Executed commitment 2024	% committ ed	Executed payment in 2024	% paid	Carried over to 2025	Cancelled
C1–Current year appropriations	93 973 000	93 160 777.61	99.14%	70 154 010.57	74.65%	23 006 767.04	812 222.39
C4–Internal assigned revenue appropriations	138 025.36	95 033.21	68.85%	18 900	13.69%	119 125.36	0
C8–Carry forward of 2023 appropriations	22 861 340.30	21 889 944.40	95.75%	21 889 944.40	95.75%	0	971 395.90
R0–External assigned revenue Reinforcement of EVIP through EU4Health	835 123.38	580 665.68	69.53%	351 671.44	42.11%	483 451.94	0
R0–External assigned revenue DG NEAR IPA Grant 6	1 102 329.18	1 033 218.57	93.73 %	738 680.54	67.01%	363 648.64	0
R0–External assigned revenue EU Initiative on Health Security	4 958 728.68	3 525 996.29	71.11%	1 914 161.99	38.60%	3 044 566.69	0
R0–External assigned revenue ECDC for Africa CDC	2 953 267.58	2 517 187.97	85.23%	1 345 606.17	45.56%	1 607 661.41	0
R0–Improving and strengthening the EU Early Warning and Response System and National Alert and Information System (EWRS)	5 535 000.00	566 739.66	10.24%	5 883.19	0.11%	5 529 116.81	0
R0–Health Resilience in the Eastern Partnership (HREP)	1 900 000.00	0	0.00%	0	0.00%	1 900 000.00	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.

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

Budget 2024 – fund source C1 current year appropriations	Initial budget	MB amendments	Director–budget transfers	Returned funding to EU Budget 2024	Final budget
Title 1 – Staff-related expenditure	43 096 000	1 092 000	302 460	0	44 490 460
Title 2 – Administrative expenditure	10 392 000	0	125 357	0	10 517 357
Title 3 – Operations	39 393 000	0	(427 817)	0	38 965 183
Total budget	92 881 000	1 092 000	0	0	93 973 000

At year-end, ECDC carried forward EUR 23 million to 2025, which is equivalent to 24.5% of the total budget. The carry-forward % slightly decreased compared with the previous year (25.4%).

During 2024, the following contracts were concluded following a procurement procedure.

10 Open calls ending in 10 framework contracts with a total value of EUR 68 115 000.

3 Middle value negotiated procedures ending in 2 framework contracts and 1 direct contract with a total value of EUR 373 500.

1 Low value negotiated procedures ending in 1 direct contract with a total value of EUR 60 000.

Under the framework contracts, ECDC concluded specific contracts and order forms. Under the Calls for expression of interest ECDC contracted external remunerated expert contracts and within the field of grants, ECDC concluded framework partnership agreements and multiple grant agreements.

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	19 331 454.02	19 331 454.02	100%	19 331 454.02	19 331 454.02	100%	0	0
A-1101	Family allowances	2 506 000	2 505 104.61	99.96%	2 506 000	2 505 104.61	99.96%	0	895.39
A-1102	Expatriation allowances	2 637 000	2 636 519.30	99.98%	2 637 000	2 636 519.30	99.98%	0	480.70
	Total Article 110	24 474 454.02	24 473 077.93	99.99%	24 474 454.02	24 473 077.93	99.99%	0	1 376.09
A-1111	Contract Agents–basic salaries	6 463 000	6 462 285.80	99.99%	6 463 000	6 462 285.80	99.99%	0	714.20
A-1112	Contract Agents–allowances	1 803 000	1 802 520.87	99.97%	1 803 000	1 802 520.87	99.97%	0	479.13
	Total Article 111	8 266 000	8 264 806.67	99.99%	8 266 000	8 264 806.67	99.99%	0	1 193.33
A-1140	Birth and death grants	1 785	1 784.79	99.99%	1 785	1 784.79	99.99%	0	0.21
A-1141	Travel expenses from place of employment to place of origin	806 137.28	805 389.29	99.91%	806 137.28	805 389.29	99.91%	0	747.99
A-1142	Overtime	101 158	101 157.57	100%	101 158	101 157.57	100%	0	0.43
A-1149	Learning and Development	472 304	450 772.33	95.44%	472 304	279 998.31	59.28%	170 774.02	21 531.67
	Total Article 114	1 381 384.28	1 359 103.98	98.39%	1 381 384.28	1 188 329.96	86.02%	170 774.02	22 280.30
A-1170	Freelance and joint interpreting and conference service interpreters	71 000	62 867	88.55%	71 000	40 754	57.40%	22 113	8 133
A-1173	Translations	36 596	36 595.50	100%	36 596	36 595.50	100%	0	0.50
A-1174	Payment for administrative assistance from Community institutions	335 000	324 255.56	96.79%	335 000	299 255.56	89.33%	25 000	10 744.44
A-1175	Interim services	2 046 864	2 002 673.75	97.84%	2 046 864	1 830 673.75	89.44%	172 000	44 190.25
	Total Article 117	2 489 460	2 426 391.81	97.47%	2 489 460	2 207 278.81	88.66%	219 113	63 068.19
A-1180	Miscellaneous expenditure on recruitment	32 532.34	28 412.88	87.34%	32 532.34	25 071.46	77.07%	3 341.42	4 119.46
A-1181	Travel expenses	16 595.04	16 594.55	100%	16 595.04	16 594.55	100%	0	0.49
A-1182	Installation, resettlement and transfer allowances	165 934.66	165 934.53	100%	165 934.66	165 934.53	100%	0	0.13
A-1183	Removal Expenses	96 000	90 894.69	94.68%	96 000	77 431.09	80.66%	13 463.60	5 105.31

⁷Reste à liquider: either to be paid or de-committed in 2025

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-1184	Temporary daily subsistence allowance	163 540	163 539.31	100%	163 540	163 539.31	100%	0	0.69
	Total Article 118	474 602.04	465 375.96	98.06%	474 602.04	448 570.94	94.52%	16 805.02	9 226.08
A-1190	Weightings applied to remunerations	4 514 349.06	4 513 662.80	99.98%	4 514 349.06	4 513 662.80	99.98%	0	686.26
	Total Article 119	4 514 349.06	4 513 662.80	99.98%	4 514 349.06	4 513 662.80	99.98%	0	686.26
	Total Chapter 11	41 600 249.40	41 502 419.15	99.76%	41 600 249.40	41 095 727.11	98.79%	406 692.04	97 830.25
A-1300	Mission expenses, travel expenses and incidental expenditure	703 800	676 051.46	96.06%	703 800	621 220.40	88.27%	54 831.06	27 748.54
	Total Article 130	703 800	676 051.46	96.06%	703 800	621 220.40	88.27%	54 831.06	27 748.54
	Total Chapter 13	703 800	676 051.46	96.06%	703 800	621 220.40	88.27%	54 831.06	27 748.54
A-1410	Medical Service	370 160	327 776.02	88.55%	370 160	311 999.02	84.29%	15 777	42 383.98
	Total Article 141	370 160	327 776.02	88.55%	370 160	311 999.02	84.29%	15 777	42 383.98
	Total Chapter 14	370 160	327 776.02	88.55%	370 160	311 999.02	84.29%	15 777	42 383.98
A-1520	Staff Exchanges	410 475	410 474.33	100%	410 475	410 474.33	100%	0	0.67
	Total Article 152	410 475	410 474.33	100%	410 475	410 474.33	100%	0	0.67
	Total Chapter 15	410 475	410 474.33	100%	410 475	410 474.33	100%	0	0.67
A-1700	Entertainment and representation expenses	5 000	3 234.31	64.69%	5 000	984.31	19.69%	2 250	1 765.69
	Total Article 170	5 000	3 234.31	64.69%	5 000	984.31	19.69%	2 250	1 765.69
	Total Chapter 17	5 000	3 234.31	64.69%	5 000	984.31	19.69%	2 250	1 765.69
A-1801	Social contact between staff	59 500	59 443.90	99.91%	59 500	14 446.04	24.28%	44 997.86	56.10
A-1802	Sickness Insurance	904 820.05	904 820.05	100%	904 820.05	904 820.05	100%	0	0
A-1803	Accident and occupational diseases	101 100	101 044.45	99.95%	101 100	101 044.45	99.95%	0	55.55
A-1804	Unemployment for temporary staff	335 355.55	335 354.83	100%	335 355.55	335 354.83	100%	0	0.72
	Total Article 180	1 400 775.60	1 400 663.23	99.99%	1 400 775.60	1 355 665.37	96.78%	44 997.86	112.37
	Total Chapter 18	1 400 775.60	1 400 663.23	99.99%	1 400 775.60	1 355 665.37	96.78%	44 997.86	112.37
Total Title 1		44 490 460	44 320 618.50	99.62%	44 490 460	43 796 070.54	98.44%	524 547.96	169 841.50
A-2000	Rent and related expenditure	2 778 192.47	2 778 192.47	100%	2 778 192.47	2 778 192.47	100%	0	0
A-2001	Insurance	5 930.45	5 930.45	100%	5 930.45	5 930.45	100%	0	0
A-2002	Water, gas and electricity	86 066.99	86 066.99	100%	86 066.99	86 066.99	100%	0	0
A-2003	Maintenance and cleaning services	448 164	445 509.10	99.41%	448 164	394 758.14	88.08%	50 750.96	2 654.90
A-2004	Fitting-out	53 745	53 718.86	99.95%	53 745	27 454.11	51.08%	26 264.75	26.14

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-2005	Security and reception services for building	1 167 132	1 167 082.60	100%	1 167 132	1 030 373.80	88.28%	136 708.80	49.40
A-2006	Canteen costs	26 313.40	26 313.40	100%	26 313.40	24 051.62	91.40%	2 261.78	0
A-2009	Other expenditure on buildings	172 088	172 085.09	100%	172 088	16 238.09	9.44%	155 847	2.91
	Total Article 200	4 737 632.31	4 734 898.96	99.94%	4 737 632.31	4 363 065.67	92.09%	371 833.29	2 733.35
	Total Chapter 20	4 737 632.31	4 734 898.96	99.94%	4 737 632.31	4 363 065.67	92.09%	371 833.29	2 733.35
A-2110	Hardware purchases for the Centre	350 000	348 364.66	99.53%	350 000	188 851.20	53.96%	159 513.46	1 635.34
A-2111	Software purchases for the Centre	2 206 807.55	2 206 597.55	99.99%	2 206 807.55	1 895 967.34	85.91%	310 630.21	210
A-2112	Purchase and maintenance of printing and reproduction equipment	18 590.83	16 839.23	90.58%	18 590.83	15 119.24	81.33%	1 719.99	1 751.60
A-2113	Information and Knowledge management	378 396	378 396	100%	378 396	266 999	70.56%	111 397	0
A-2114	Support for administrative applications and project fees	338 025	338 025	100%	338 025	138 025	40.83%	200 000	0
A-2115	Developments of administrative and management applications and systems and general DTS administration	1 343 045.43	1 342 145.59	99.93%	1 343 045.43	759 007.14	56.51%	583 138.45	899.84
	Total Article 211	4 634 864.81	4 630 368.03	99.90%	4 634 864.81	3 263 968.92	70.42%	1 366 399.11	4 496.78
	Total Chapter 21	4 634 864.81	4 630 368.03	99.90%	4 634 864.81	3 263 968.92	70.42%	1 366 399.11	4 496.78
A-2200	Technical equipment and AV installations	129 700	128 522.15	99.09%	129 700	17 106.78	13.19%	111 415.37	1 177.85
A-2201	Furniture	9 854	9 499	96.40%	9 854	8 352.97	84.77%	1 146.03	355
A-2202	Purchase and maintenance of vehicles	7 500	5 500	73.33%	7 500	4 900.32	65.34%	599.68	2 000
	Total Article 220	147 054	143 521.15	97.60%	147 054	30 360.07	20.65%	113 161.08	3 532.85
	Total Chapter 22	147 054	143 521.15	97.60%	147 054	30 360.07	20.65%	113 161.08	3 532.85
A-2300	Stationery and office supplies	75 545	75 544.10	100%	75 545	48 813.30	64.61%	26 730.80	0.90
A-2301	Financial and other charges, exchange losses	6 000	6 000	100%	6 000	5 158.09	85.97%	841.91	0
A-2302	Library expenses, purchase of books and info subscriptions	28 000	26 317.94	93.99%	28 000	23 192.85	82.83%	3 125.09	1 682.06
A-2306	Miscellaneous insurance	7 733.03	7 733.03	100%	7 733.03	5 912.58	76.46%	1 820.45	0
A-2307	Legal expenses	110 000	68 587.61	62.35%	110 000	31 337.61	28.49%	37 250	41 412.39
A-2309	Other operating expenditure	30 767	30 743.10	99.92%	30 767	23 947.32	77.83%	6 795.78	23.90
	Total Article 230	258 045.03	214 925.78	83.29%	258 045.03	138 361.75	53.62%	76 564.03	43 119.25
	Total Chapter 23	258 045.03	214 925.78	83.29%	258 045.03	138 361.75	53.62%	76 564.03	43 119.25
A-2400	Postal and delivery charges	10 000	9 996.53	99.97%	10 000	9 627.79	96.28%	368.74	3.47

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
	Total Article 240	10 000	9 996.53	99.97%	10 000	9 627.79	96.28%	368.74	3.47
A-2410	Telecommunication and Internet charges	87 000	68 377.43	78.59%	87 000	12 935.60	14.87%	55 441.83	18 622.57
	Total Article 241	87 000	68 377.43	78.59%	87 000	12 935.60	14.87%	55 441.83	18 622.57
	Total Chapter 24	97 000	78 373.96	80.80%	97 000	22 563.39	23.26%	55 810.57	18 626.04
A-2500	Governance and administrative meetings	230 542.62	230 445.62	99.96%	230 542.62	189 342.83	82.13%	41 102.79	97
A-2501	Strategic management, Consulting, Evaluation and Audit	412 218	412 048.50	99.96%	412 218	30 130	7.31%	381 918.50	169.50
	Total Article 250	642 760.62	642 494.12	99.96%	642 760.62	219 472.83	34.15%	423 021.29	266.50
	Total Chapter 25	642 760.62	642 494.12	99.96%	642 760.62	219 472.83	34.15%	423 021.29	266.50
	Total Title 2	10 517 356.77	10 444 582	99.31%	10 517 356.77	8 037 792.63	76.42%	2 406 789.37	72 774.77
B3-000	Integrated Surveillance, including Epidemic intelligence and Microbiology	5 243 407.14	5 166 843.18	98.54%	5 243 407.14	2 233 371.40	42.59%	2 933 471.78	76 563.96
B3-001	Preparedness and Response	1 139 251	1 070 862.64	94%	1 139 251	500 647.02	43.95%	570 215.62	68 388.36
B3-002	Scientific Processes and Methods)	1 859 777.55	1 848 678.99	99.40%	1 859 777.55	573 420.31	30.83%	1 275 258.68	11 098.56
B3-003	Public Health Training	3 886 586.80	3 793 688.91	97.61%	3 886 586.80	2 042 159.50	52.54%	1 751 529.41	92 897.89
B3-004	External communication	1 270 063	1 256 696.95	98.95%	1 270 063	124 782.99	9.82%	1 131 913.96	13 366.05
B3-005	Digital Transformation	10 530 031.80	10 514 014.80	99.85%	10 530 031.80	6 962 963.23	66.12%	3 551 051.57	16 017
B3-006	Information and Knowledge Management	602 657.99	586 734.43	97.36%	602 657.99	458 305.49	76.05%	128 428.94	15 923.56
B3-007	Air-Borne, Blood-Borne and Sexually Transmitted Infections	10 185 107	10 103 600.45	99.20%	10 185 107	3 692 424.50	36.25%	6 411 175.95	81 506.55
B3-008	One Health related diseases	4 181 059.95	3 989 389.31	95.42%	4 181 059.95	1 689 104.46	40.40%	2 300 284.85	191 670.64
B3-009	EU and external cooperation	67 241	65 067.45	96.77%	67 241	42 968.50	63.90%	22 098.95	2 173.55
	Total Chapter 30	38 965 183.23	38 395 577.11	98.54%	38 965 183.23	18 320 147.40	47.02%	20 075 429.71	569 606.12
	Total Title 3	38 965 183.23	38 395 577.11	98.54%	38 965 183.23	18 320 147.40	47.02%	20 075 429.71	569 606.12
	Grand total	93 973 000	93 160 777.61	99.14%	93 973 000	70 154 010.57	74.65%	23 006 767.04	812 222.39

Budget execution/fund source C4—current year appropriations

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL
A-2410	Telecommunication and Internet charges	3 742.19	3 742.19	100%	3 742.19	0	0%	3 742.19
Total Title 2		3 742.19	3 742.19	100%	3 742.19	0	0%	3 742.19
B3-003	Public Health Training	52 283.17	9 291.02	17.77%	52 283.17	0	0%	52 283.17
B3-005	Digital Transformation	82 000	82 000	100%	82 000	18 900	23.05%	63 100
Total Title 3		134 283.17	91 291.02	67.98%	134 283.17	18 900	14.07%	115 383.17
Grand total		138 025.36	95 033.21	68.85%	138 025.36	18 900	13.69%	119 125.36

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	270 721.24	246 787.98	91.16%	270 721.24	246 787.98	91.16%	23 933.26
Total Article 114		270 721.24	246 787.98	91.16%	270 721.24	246 787.98	91.16%	23 933.26
A-1170	Freelance and joint interpreting and conference service interpreters	16 000	16 000	100%	16 000	16 000	100%	0
A-1173	Translations	83 593.50	83 593.50	100%	83 593.50	83 593.50	100%	0
A-1174	Payment for Administrative Assistance	18 000	13 176.40	73.20%	18 000	13 176.40	73.20%	4 823.60
A-1175	Interim services	81 984	71 296	86.96%	81 984	71 296	86.96%	10 688
A-1176	Relocation services	1 050	1 050	100%	1 050	1 050	100%	0
Total Article 117		200 627.50	185 115.90	92.27%	200 627.50	185 115.90	92.27%	15 511.60
A-1180	Miscellaneous expenditure on recruitment	22 366.90	9 061.20	40.51%	22 366.90	9 061.20	40.51%	13 305.70
A-1183	Removal expenses	24 550.79	23 021.80	93.77%	24 550.79	23 021.80	93.77%	1 528.99
Total Article 118		46 917.69	32 083	68.38%	46 917.69	32 083	68.38%	14 834.69

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	Cancelled
	Total Chapter 11	518 266.43	463 986.88	89.53%	518 266.43	463 986.88	89.53%	54 279.55
A-1300	Mission expenses, travel expenses and incidental expenditure	118 961.47	80 041.28	67.28%	118 961.47	80 041.28	67.28%	38 920.19
	Total Article 130	118 961.47	80 041.28	67.28%	118 961.47	80 041.28	67.28%	38 920.19
	Total Chapter 13	118 961.47	80 041.28	67.28%	118 961.47	80 041.28	67.28%	38 920.19
A-1410	Medical service	7 049.37	5 818.18	82.53%	7 049.37	5 818.18	82.53%	1 231.19
	Total Article 141	7 049.37	5 818.18	82.53%	7 049.37	5 818.18	82.53%	1 231.19
	Total Chapter 14	7 049.37	5 818.18	82.53%	7 049.37	5 818.18	82.53%	1 231.19
A-1801	Social contact between staff	33 830.15	33 830.13	100%	33 830.15	33 830.13	100%	0.02
	Total Article 180	33 830.15	33 830.13	100%	33 830.15	33 830.13	100%	0.02
	Total Chapter 18	33 830.15	33 830.13	100%	33 830.15	33 830.13	100%	0.02
	Total Title I	678 107.42	583 676.47	86.07%	678 107.42	583 676.47	86.07%	94 430.95
A-2003	Maintenance cleaning	56 073.03	56 039.78	99.94%	56 073.03	56 039.78	99.94%	33.25
A-2004	Fitting-out	446 283.75	446 245.25	99.99%	446 283.75	446 245.25	99.99%	38.50
A-2005	Security of building	261 233	261 053.20	99.93%	261 233	261 053.20	99.93%	179.80
A-2006	Restauration and canteen costs	2 504.50	2 503.50	99.96%	2 504.50	2 503.50	99.96%	1
A-2009	Other expenditure on buildings	581	398	68.50%	581	398	68.50%	183
	Total Article 200	766 675.28	766 239.73	99.94%	766 675.28	766 239.73	99.94%	435.55
	Total Chapter 20	766 675.28	766 239.73	99.94%	766 675.28	766 239.73	99.94%	435.55
A-2110	Hardware purchases for the Centre	293 923.46	293 923.46	100%	293 923.46	293 923.46	100%	0
A-2111	Software purchases for the Centre	117 021.24	116 663.14	99.69%	117 021.24	116 663.14	99.69%	358.10
A-2112	Purchase and maintenance of printing and reproduction equipment	1 282.85	1 277.85	99.61%	1 282.85	1 277.85	99.61%	5
A-2113	Information and Knowledge management	206 057	206 057	100%	206 057	206 057	100%	0
A-2115	Developments of administrative and management applications and systems and general DTS administration	457 506.03	444 392.75	97.13%	457 506.03	444 392.75	97.13%	13 113.28
	Total Article 211	1 075 790.58	1 062 314.20	98.75%	1 075 790.58	1 062 314.20	98.75%	13 476.38
	Total Chapter 21	1 075 790.58	1 062 314.20	98.75%	1 075 790.58	1 062 314.20	98.75%	13 476.38
A-2200	Technical equipment and AV installations	146 277.54	146 277.54	100%	146 277.54	146 277.54	100%	0
A-2201	Furniture	2 111.08	2 110.08	99.95%	2 111.08	2 110.08	99.95%	1

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	Cancelled
A-2202	Purchase and maintenance of vehicles	200	15.31	7.66%	200	15.31	7.66%	184.69
	Total Article 220	148 588.62	148 402.93	99.88%	148 588.62	148 402.93	99.88%	185.69
	Total Chapter 22	148 588.62	148 402.93	99.88%	148 588.62	148 402.93	99.88%	185.69
A-2300	Stationery and office supplies	9 298.76	9 269.76	99.69%	9 298.76	9 269.76	99.69%	29
A-2301	Financial and other charges, exchange losses	1 200.76	660.69	55.02%	1 200.76	660.69	55.02%	540.07
A-2302	Library expenses, purchase of books and info subscriptions	10 497.48	9 982.69	95.10%	10 497.48	9 982.69	95.10%	514.79
A-2307	Legal expenses	32 580	32 580	100%	32 580	32 580	100%	0
A-2309	Other operating expenditure	9 565.31	9 563	99.98%	9 565.31	9 563	99.98%	2.31
	Total Article 230	63 142.31	62 056.14	98.28%	63 142.31	62 056.14	98.28%	1 086.17
	Total Chapter 23	63 142.31	62 056.14	98.28%	63 142.31	62 056.14	98.28%	1 086.17
A-2400	Postal and delivery charges	7 789	7 687.23	98.69%	7 789	7 687.23	98.69%	101.77
	Total Article 240	7 789	7 687.23	98.69%	7 789	7 687.23	98.69%	101.77
A-2410	Telecommunication and Internet charges	46 517.29	34 126.13	73.36%	46 517.29	34 126.13	73.36%	12 391.16
	Total Article 241	46 517.29	34 126.13	73.36%	46 517.29	34 126.13	73.36%	12 391.16
	Total Chapter 24	54 306.29	41 813.36	77%	54 306.29	41 813.36	77%	12 492.93
A-2500	Governance and administrative meetings	30 287.25	25 598.10	84.52%	30 287.25	25 598.10	84.52%	4 689.15
A-2501	Evaluation and strategic management consulting	278 501	275 002.34	98.74%	278 501	275 002.34	98.74%	3 498.66
	Total Article 250	308 788.25	300 600.44	97.35%	308 788.25	300 600.44	97.35%	8 187.81
	Total Chapter 25	308 788.25	300 600.44	97.35%	308 788.25	300 600.44	97.35%	8 187.81
	Total Title 2	2 417 291.33	2 381 426.80	98.52%	2 417 291.33	2 381 426.80	98.52%	35 864.53
B3-000	Integrated Surveillance, including Epidemic intelligence and Microbiology	2 625 576.52	2 559 732.07	97.49%	2 625 576.52	2 559 732.07	97.49%	65 844.45
B3-001	Preparedness and Response	390 348.40	351 714.82	90.10%	390 348.40	351 714.82	90.10%	38 633.58
B3-002	Scientific Processes and Methods)	577 001	544 999.62	94.45%	577 001	544 999.62	94.45%	32 001.38
B3-003	Public Health Training	1 462 211.84	1 255 347.29	85.85%	1 462 211.84	1 255 347.29	85.85%	206 864.55
B3-004	External communication	1 352 704.24	1 347 617.37	99.62%	1 352 704.24	1 347 617.37	99.62%	5 086.87
B3-005	Digital Transformation	3 419 920.81	3 388 421.95	99.08%	3 419 920.81	3 388 421.95	99.08%	31 498.86
B3-006	Information and Knowledge Management	315 804.64	305 763.45	96.82%	315 804.64	305 763.45	96.82%	10 041.19
B3-007	Air-Borne, Blood-Borne and Sexually Transmitted Infections	5 651 586.62	5 501 935.55	97.35%	5 651 586.62	5 501 935.55	97.35%	149 651.07

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	Cancelled
B3-008	One Health related diseases	2 148 037.48	1 888 209.01	87.90%	2 148 037.48	1 888 209.01	87.90%	259 828.47
B3-009	EU and external cooperation	36 200	36 200	100%	36 200	36 200	100%	0
B3-010	Assessment of new health technologies	1 472 550	1 430 900	97.17%	1 472 550	1 430 900	97.17%	41 650
B3-011	Assessment of future trends and threats Foresight	314 000	314 000	100%	314 000	314 000	100%	0
	Total Chapter 30	19 765 941.55	18 924 841.13	95.74%	19 765 941.55	18 924 841.13	95.74%	841 100.42
	Total Title 3	19 765 941.55	18 924 841.13	95.74%	19 765 941.55	18 924 841.13	95.74%	841 100.42
	Grand total	22 861 340.30	21 889 944.40	95.75%	22 861 340.30	21 889 944.40	95.75%	971 395.90

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	75 000.81	68 827.92	91.77 %	75 000.81	68 827.92	91.77 %	6 172.89
A-1141	Travel expenses from place of employment to place of origin	3 000.17	2 948.46	98.28 %	3 000.17	2 948.46	98.28 %	51.71
A-1149	Learning and Development	2 000	630.71	31.54 %	2 000	630.71	31.54 %	1 369.29
A-1175	Interim services	36 192	34 944	96.55 %	36 192	34 944	96.55 %	1 248
A-1180	Miscellaneous expenditure on recruitment	0.82	0	0 %	0.82	0	0 %	0.82
A-1183	Removal expenses	8 114	0	0 %	8 114	0	0 %	8 114
A-1410	Medical service	994	994	100 %	994	994	100 %	0
	Total Title 1	125 301.80	108 345.09	86.47%	125 301.80	108 345.09	86.47%	16 956.71
B3-020	IPA GRANT – One Health	977 027.38	924 873.48	94.66 %	977 027.38	630 335.45	64.52 %	346 691.93
	Total Title 3	977 027.38	924 873.48	94.66 %	977 027.38	630 335.45	64.52 %	346 691.93
	Grand total	1 102 329.18	1 033 218.57	93.73 %	1 102 329.18	738 680.54	67.01 %	363 648.64

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	1 149 254.93	852 375.73	74.17 %	1 149 254.93	852 375.73	74.17 %	296 879.20
A-1141	Travel expenses from place of employment to place of origin	36 019.26	8 759.29	24.32 %	36 019.26	8 759.29	24.32 %	27 259.97
A-1149	Learning and Development	40 829.90	5 139.97	12.59 %	40 829.90	2 184.61	5.35 %	38 645.29
A-1175	Interim services	332 348.70	312 074.50	93.90 %	332 348.70	186 802.50	56.21 %	145 546.20
A-1180	Miscellaneous expenditure on recruitment	7 363.70	0	0 %	7 363.70	0	0 %	7 363.70
A-1183	Removal expenses	51 378	0	0 %	51 378	0	0 %	51 378
A-1410	Medical service	11 646	8 946	76.82 %	11 646	6 958	59.75 %	4 688
Total Title 1		1 628 840.49	1 187 295.49	72.89 %	1 628 840.49	1 057 080.13	64.90 %	571 760.36
B3-021	EU Initiative on Health Security	3 329 888.19	2 338 700.80	70.23 %	3 329 888.19	857 081.86	25.74 %	2 472 806.33
Total Title 3		3 329 888.19	2 338 700.80	70.23 %	3 329 888.19	857 081.86	25.74 %	2 472 806.33
Grand total		4 958 728.68	3 525 996.29	71.11 %	4 958 728.68	1 914 161.99	38.60 %	3 044 566.69

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	671 657.62	501 316.56	74.64 %	671 657.62	501 316.56	74.64 %	170 341.06
A-1141	Travel expenses from place of employment to place of origin	20 000.18	14 839	74.19 %	20 000.18	14 839	74.19 %	5 161.18
A-1149	Learning and Development	13 769.85	7 732.29	56.15 %	13 769.85	2 875.44	20.88 %	10 894.41
A-1175	Interim services	166 103.59	156 498	94.22 %	166 103.59	56 550.48	34.05 %	109 553.11
A-1180	Miscellaneous expenditure on recruitment	881.33	881.33	100 %	881.33	881.33	100 %	0
A-1183	Removal expenses	0.22	0	0 %	0.22	0	0 %	0.22
A-1410	Medical service	6 958	4 970	71.43 %	6 958	3 976	57.14 %	2 982
Total Title 1		879 370.79	686 237.18	78.04 %	879 370.79	580 438.81	66.01 %	298 931.98
B3-022	EDF CDC Africa	2 073 896.79	1 830 950.79	88.29 %	2 073 896.79	765 167.36	36.90 %	1 308 729.43
Total Title 3		2 073 896.79	1 830 950.79	88.29 %	2 073 896.79	765 167.36	36.90 %	1 308 729.43
Grand total		2 953 267.58	2 517 187.97	85.23 %	2 953 267.58	1 345 606.17	45.56 %	1 607 661.41

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	242 466.88	137 688.62	56.79 %	242 466.88	137 688.62	56.79 %	104 778.26
A-1149	Learning and Development	4 000	1 850	46.25 %	4 000	0	0 %	4 000
A-1175	Interim services	12 096	0	0 %	12 096	0	0 %	12 096
A-1180	Miscellaneous expenditure on recruitment	2 010	0	0 %	2 010	0	0 %	2 010
A-1410	Medical service	1 988	994	50 %	1 988	0	0 %	1 988
Total Title 1		262 560.88	140 532.62	53.52 %	262 560.88	137 688.62	52.44%	124 872.26
B3-023	EVIP – EU4HEALTH	572 562.50	440 133.06	76.87 %	572 562.50	213 982.82	37.37 %	358 579.68
Total Title 3		572 562.50	440 133.06	76.87 %	572 562.50	213 982.82	37.37 %	358 579.68
Grand total		835 123.38	580 665.68	69.53 %	835 123.38	351 671.44	42.11 %	483 451.94

Budget execution/fund source R0—external assigned revenue-EWRS

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	3 080 350	4 293.46	0.14 %	3 080 350	4 293.46	0.14 %	3 076 056.54
A-1149	Learning and Development	63 000	0	0 %	63 000	0	0 %	63 000
A-1175	Interim services	14 000	12 646.20	90.33 %	14 000	1 589.73	11.36 %	12 410.27
A-1180	Miscellaneous expenditure on recruitment	18 000	0	0 %	18 000	0	0 %	18 000
A-1410	Medical service	25 950	0	0 %	25 950	0	0 %	25 950
Total Title 1		3 201 300	16 939.66	0.53 %	3 201 300	5 883.19	0.18%	3 195 416.81
B3-005	Digital Transformation	2 333 700	549 800	23.56 %	2 333 700	0	0 %	2 333 700
Total Title 3		2 333 700	549 800	23.56 %	2 333 700	0	0 %	2 333 700
Grand total		5 535 000	566 739.66	10.24 %	5 535 000	5 883.19	0.11 %	5 529 116.81

Budget execution/fund source R0—external assigned revenue-HREP - HEALTH RESILIENCE EASTERN PARTNERSHIP

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	825 641	0	0 %	825 641	0	0 %	825 641
A-1149	Learning and Development	8 143	0	0 %	8 143	0	0 %	8 143
A-1410	Medical service	8 094	0	0 %	8 094	0	0 %	8 094
Total Title 1		841 878	0	0 %	841 878	0	0 %	841 878
B3-024	EVIP – EU4HEALTH	1 058 122	0	0 %	1 058 122	0	0 %	1 058 122
Total Title 3		1 058 122	0	0 %	1 058 122	0	0 %	1 058 122
Grand total		1 900 000	0	0 %	1 900 000	0	0 %	1 900 000