

Final annual accounts 2023 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 2023.

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

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Section 1

Final annual accounts 2023 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 2023, 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, 28 May 2024

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 2023.

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 2023	As of 31 December 2022
Assets			
A. Non-current assets			
Intangible assets	3.5.2	1 776 516.02	3 122 417.23
Intangible assets under construction	3.5.2	2 182 739.49	762 217.00
Tangible fixed assets	3.5.3	1 800 223	2 107 859
Total assets		5 759 478.51	5 992 493.23
Total non-current assets		5 759 478.51	5 992 493.23
B. Current assets			
Pre-financing	3.5.4	711 715.70	3 338 777.97
Short-term receivables	3.5.5	497 129.92	1 528 402.75
Deferred charges	3.5.6	680 488.82	1 024 919.31
Cash and cash equivalents	3.5.7	41 729 729.65	52 856 243.76
Total current assets		43 619 064.09	58 748 343.79
Total assets		49 378 542.60	64 740 837.02
Liabilities			
A. Capital			
Accumulated surplus	3.4	24 588 093.80	90 847 811.50
Economic result of the year	3.4	(8 137 820.14)	(66 259 717.70)
Total capital		16 450 273.66	24 588 093.80
B. Non-current liabilities			
Long-term provisions	3.5.8	184 079.76	154 751.24
Long-term pre-financing received	3.5.9	1 652 910	0
Total non-current liabilities		1 836 989.76	154 751.24
C. Current liabilities			
Accounts payable	3.5.10	3 695 609.59	3 370 708.98
Pre-financing to be returned to the Commission	3.5.11	10 755 088.58	17 866 467.32
Open pre-financing from contribution agreements	3.5.11	5 043 271.24	9 525 725.74
Accrued charges	3.5.12	10 523 798.60	8 049 596.98
Deferred Income	3.5.12	1 073 511.17	1 185 492.96
Total current liabilities		31 091 279.18	39 997 991.98
Total liabilities		49 378 542.60	64 740 837.02

3.2 Statement of financial performance

All amounts in EUR

		2023	2022
Operating revenue	3.5.13	83 148 869.72	87 161 565.07
Administrative expenses–total	3.5.14	(62 884 553.87)	(62 071 055.71)
<i>Staff related expenses</i>	3.5.14	<i>(39 611 044.99)</i>	<i>(37 434 043.54)</i>
<i>Depreciation/amortisation/write-off</i>	3.5.14	<i>(2 320 465.35)</i>	<i>(1 695 352.78)</i>
<i>Other administrative expenses</i>	3.5.14	<i>(20 953 043.53)</i>	<i>(22 941 659.39)</i>
Operational expenses – total	3.5.15	(29 203 796.97)	(91 525 255.31)
Deficit from administrative and operating activities		(8 939 481.12)	(66 434 745.95)
Financial revenues	3.5.16	327 796	0
Financial expenses	3.5.16	(5 084.41)	(3 990.56)
Currency exchange gains/(losses)	3.5.17	478 949.39	179 018.81
Economic result for the year		(8 137 820.14)	(66 259 717.70)

3.3 Cash flow statement

All amounts in EUR

	2023	2022
Cash flows from ordinary activities		
Surplus/(deficit) from ordinary activities	(8 137 820.14)	(66 259 717.70)
Operating activities		
Adjustments		
Amortisation (intangible fixed assets)	1 685 996.13	3 202 815.26
Depreciation (tangible fixed assets)	627 286.22	704 743.52
Increase/(decrease) in provisions for risks and liabilities	29 328.52	29 739.68
Increase/(decrease) in value reduction for doubtful debts	0	0
(Increase)/decrease in stock	0	8 839.15
(Increase)/decrease in long-term pre-financing	0	0
(Increase)/decrease in short-term pre-financing	2 627 062.27	36 037 379.54
(Increase)/decrease in Short-term receivables	1 375 703.32	(1 044 049.31)
(Increase)/decrease in receivables related to consolidated EU entities	0	0
Increase/(decrease) in accounts payable	2 663 282.88	(1 838 643.58)
Increase/(decrease) in liabilities related to consolidated EU entities	(9 917 085.68)	15 244 836.11
Other non-cash movements	7 183	1 544
Net cash flow from operating activities	(9 039 063.48)	(13 912 513.33)
Cash flows from investing activities		
Increase of tangible and intangible fixed assets	(2 087 450.63)	(5 909 153.47)
Net cash flow from investing activities	(2 087 450.63)	(5 909 153.47)
Net increase/(decrease) in cash and cash equivalents	(11 126 514.11)	(19 821 666.80)
Cash and cash equivalents at the beginning of the period	52 856 243.76	72 677 910.56
Cash and cash equivalents at the end of the period	41 729 729.65	52 856 243.76

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 2023	0	0	90 847 811.50	(66 259 717.70)	24 588 093.80
Other revaluations	0	0	0	0	0
Reclassifications	0	0	0	0	0
Allocation of the economic result of previous year	0	0	(66 259 717.70)	66 259 717.70	0
Economic result of the year	0	0	0	(8 137 820.14)	(8 137 820.14)
Balance as of 31 December 2023	0	0	24 588 093.80	(8 137 820.14)	16 450 273.66

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 2023, 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 2023, increases transparency regarding the Centre's internally developed intangible fixed assets, specifically, its internally developed IT projects and products (for example ECMP, EpiPulse, FLU NEWS EUROPE, CRM, EWRS, ECDC Geoportal, Portal 2, TESSY, Eurosurveillance 2.0 and others).

The development costs of the internally developed ICT projects, PRIME and the Director's Dashboard have been booked as 'Asset under construction' in 2023, whilst those of the Data Warehouse and the EpiPulse Cases project have continued to be booked as 'Asset under construction' in 2023.

In May 2023, the CosIT project went live and consequently, the total development cost of this product, has been capitalised and its depreciation started in 2023 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 2023	4 678 592.40	6 121 657.91	10 800 250.31	762 217.00	11 562 467.31
Additions	0	0	0	1 760 617.41	1 760 617.41
Disposals	(260 992.82)	0	(260 992.82)	0	(260 992.82)
Transfer	340 094.92	0	340 094.92	(340 094.92)	0
Gross carrying amounts 31 Dec 2023	4 757 694.50	6 121 657.91	10 879 352.41	2 182 739.49	13 062 091.90
Accumulated amortisation 1 Jan 2023	(3 759 200.17)	(3 918 632.91)	(7 677 833.08)	0	(7 677 833.08)
Amortisation	(428 067.13)	(1 257 929)	(1 685 996.13)	0	(1 685 996.13)
Disposals	260 992.82	0	260 992.82	0	260 992.82
Accumulated amortisation 31 Dec 2023	(3 926 274.48)	(5 176 561.91)	(9 102 836.39)	0	(9 102 836.39)
Net carrying amounts 31 Dec 2023	831 420.02	945 096	1 776 516.02	2 182 739.49	3 959 255.51

Not capitalised cost	Research cost	Not capitalised development cost
Cost of the year 2023	172 733.23	152 076.93

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 2023	887 299.96	27 030.15	1 389 253.06	3 895 594.22	1 493 261.83	7 692 439.22
Additions	17 243.08	625	32 488	193 206.93	83 270.21	326 833.22
Disposals	0	0	(17 754.69)	(282 092.08)	(23 479.91)	(323 326.68)
Gross carrying amounts 31 Dec 2023	904 543.04	27 655.15	1 403 986.37	3 806 709.07	1 553 052.13	7 695 945.76
Accumulated depreciation 1 Jan 2023	(217 208.96)	(25 130.15)	(630 425.06)	(3 396 572.22)	(1 315 243.83)	(5 584 580.22)
Depreciation	(84 079.08)	(373)	(137 085)	(299 151.93)	(106 597.21)	(627 286.22)
Disposals	0	0	12 364.69	281 047.08	22 731.91	316 143.68
Accumulated depreciation 31 Dec 2023	(301 288.04)	(25 503.15)	(755 145.37)	(3 414 677.07)	(1 399 109.13)	(5 895 722.76)
Net carrying amounts 31 Dec 2023	603 255	2 152	648 841	392 032	153 943	1 800 223

3.5.4 Pre-financing

As each year, the Centre signed grant agreements for EUR 2 594 465 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 1 559 008, 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 447 559 remains open as pre-financing at year-end of 2023.

In addition to the above, the Centre also paid an amount of EUR 1 464 876 to its service providers and contractors of which EUR 264 157 remained as open pre-financing.

The total amounts of pre-financing paid (but not cleared), accrued and remaining open as of 31 Dec 2023 are reported below.

All amounts in EUR	
Non cleared pre-financing at 31 December 2023	3 023 884.01
Accrued charges on pre-financing	(2 312 168.31)
Open pre-financing at 31 December 2023	711 715.70

3.5.5 Short-term receivables

Short-term receivables relate to the following.

All amounts in EUR		
	31 December 2023	31 December 2022
VAT receivable from Member States	371 548.17	679 753.47
Receivable from Member States	0	661 224
Receivable from other EU institutions and public bodies	15 040.39	135 546.52
Receivable regarding staff	64 395.37	10 284.52
Other	46 145.99	41 594.24
Total	497 129.92	1 528 402.75

Short-term receivables include VAT receivables from the Swedish authorities. According to a memorandum of understanding signed between the government of Sweden and the Centre, the latter must file an application of reimbursement of VAT paid on purchases greater than SEK 1 500 (approximately EUR 135 at the EU year-end exchange rate for 2023). The VAT receivable appearing in the accounts, relates to invoices paid in the last quarter of 2023 and invoices received before year-end. Claims, related to the previous quarters of 2023, were already fully reimbursed to ECDC.

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

An amount of EUR 46 146 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 2023, is reported here.

	31 December 2023	31 December 2022
Deferred Charges	680 488.82	1 024 919.31
Total	680 488.82	1 024 919.31

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 2023 are as follows.

All amounts in EUR

	31 December 2023	31 December 2022
Account number 59368289476 (EUR)	41 454 712.39	52 554 645.43
Account number 59308246266 (EUR)	0	0
Account number 54238209257 (EUR)	0	0
Account number 52011096375 (SEK)	275 017.26	301 598.33
Total	41 729 729.65	52 856 243.76

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

No cash was handled by the Centre in 2023.

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 184 080 is reflected in the accounts as a long-term provision. The amount corresponds to 5 years and 10 months out of the 15-year lease period.

3.5.9 Long-term pre-financing

The amount relates to the long-term prefinancing received for the implementation of the contribution agreement called EU Initiative on Health Security which runs till 30 June 2025.

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 2023	31 December 2022
Vendors	1 614 342.15	2 321 674.84
Other payables to the Commission	0	0
Payables to other consolidated EU entities	84 803.96	60 966.40
Other payables to Member States	43 063.75	0
Sundry payables	1 953 399.73	988 067.74
Total	3 695 609.59	3 370 708.98

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 2023, ECDC has a positive budget outturn (see 4.1). As a result, EUR 10 755 089 must be paid back to the European Commission in 2024. There are three main sources from a budgetary perspective for the return of funds: EUR 4 059 587 must be returned regarding carried-forward funds from 2022 which remained unpaid in 2023, EUR 2 575 091 of the Centre's 2023 budget not implemented, EUR 478 495 from exchange rate gains and EUR 3 687 325 has been recovered, of which EUR 3 215 961 from 7 beneficiaries of HERA grants started in 2021, which were paid a higher pre-financing than their total expenditures incurred by their final implementation date, one of the 7 recoveries was established in 2022 but only cashed in 2023.

Open pre-financing

An amount of EUR 5 043 271 of pre-financing, received from the European Commission, remains open at year-end, and will cover expenditure related to the further implementation of 3 contribution agreements in force: one for actions with candidate and potential candidate countries IPA VI, one for the action called 'EU initiative on Health Security' and the contribution agreement to reinforce the European Vaccination Information Platform (EVIP).

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 2023 but not yet invoiced or processed. In addition, the cost of untaken leave of staff during 2023 is reported here.

All amounts in EUR

	31 December 2023	31 December 2022
Staff untaken annual leave	778 963.66	707 309.70
Accrued charges	9 744 834.94	7 342 287.28
Total	10 523 798.60	8 049 596.98

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 2023	31 December 2022
Deferred income	1 073 511.17	1 185 492.96
Total	1 073 511.17	1 185 492.96

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 2023 budget with 2.93%.

In 2023, the Centre booked EUR 79 426 911 as revenue from the EUR 90 182 000 cashed from the European Commission.

In addition, the Centre booked an amount of EUR 2 829 545 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, and to another contribution agreement, signed in 2020, called 'EU initiative on Health Security'. The posting versus open pre-financing is equal to, the expenditures paid following these agreements in 2023.

An amount of EUR 892 414 is booked as miscellaneous income. Most of the income consists of the year-end cut-off related to a contribution agreement signed in 2020 called "EU for Health Security in Africa: ECDC 4 Africa CDC", recovery of grant funding related to the Fellowship Training Programme (EPIET/EUPHEM) and recovery of overpaid expenses.

Below is the breakdown of the revenue for the year.

All amounts in EUR

	2023	2022
EU subsidy (including EFTA contribution)	79 426 911.42	82 005 532.68
Revenue from grant & contribution agreement implementation	2 829 544.50	1 710 862.41
Non-exchange operating revenue – transfer of asset	0	2 616 250
Other revenue	892 413.80	828 919.98
Total	83 148 869.72	87 161 565.07

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		
	2023	2022
Staff-related expenses	39 611 044.99	37 434 043.54
Training cost–staff	493 781.53	584 197.99
Recruitment-related costs	48 504.76	33 209.68
Costs related to seconded national experts and trainees	466 980.29	497 625.75
Mission expenses - Staff	432 445.11	351 669.71
Management Consultancy, Evaluations, Audit / Governance and other admin. meetings	442 343.57	438 546.25
Rent and building costs	4 147 357.10	3 861 890.96
Office supplies and maintenance	1 362 513.21	1 345 018.56
Legal expenses	45 160	38 950
Insurance - Others	13 788	13 102.22
Car & Transport expenses	3 161.94	2 464.01
Communication & publications	167 122	77 805.96
Depreciation/amortisation/write-off	2 320 465.35	1 695 352.78
IT costs research	172 733.23	1 164 483.29
IT costs development	152 076.93	144 986.66
IT costs operational	9 567 435.85	9 283 448.61
Expenses with other consolidated entities (European Commission & Translation Centre (CdT))	1 446 696.08	1 699 971.75
Other External service providers (Interim Services, Medical, Removal & Relocation Services)	1 990 943.93	3 404 287.99
Administrative expenses–total	62 884 553.87	62 071 055.71

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		
	2023	2022
Operational expenses–total	29 203 796.97	91 525 255.31

3.5.16 Finance income/expense

This heading covers the expenses relating to bank fees for EUR 4 814 and interest on late payment of charges of EUR 270.

In 2023, the Centre earned EUR 327 796 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 2023 consisted of the revaluation of the Swedish krona in relation to Euro at year end, together with the adjustment of the weighting factor applied to the remuneration of staff employed in Sweden and differences related to the payments made in Swedish krona, as the exchange rate used in the financial system differs from the daily rate used by the bank when the payments are made. These three components resulted in an exchange rate gain of EUR 478 949 in 2023 versus a gain of EUR 179 019 in 2022.

3.5.18 Contingent assets and liabilities

As of 31 December 2023, the Centre had agreements with several contractors and suppliers for EUR 20 056 175. These agreements relate mainly to operational projects and are covered by budgetary commitments against the 2023 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	2 876 405.55	14 382 027.76	9 108 617.58	26 367 050.89
Total	2 876 405.55	14 382 027.76	9 108 617.58	26 367 050.89

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 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
As of 31 December 2022				
Payables with third parties	1 046 088.26	0	0	1 046 088.26
Payable with consolidated entities	27 392 193.06	0	0	27 392 193.06
Total financial liabilities	28 438 281.32	0	0	28 438 281.32

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 2023 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 2023	31 December 2022
Counterparties with external credit rating	41 729 729.65	52 856 243.76
Prime and higher rate	41 729 729.65	52 856 243.76
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 2023. 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 2023	SEK– EUR equivalent	EUR	Total EUR
Monetary assets	275 017.26	41 559 342.50	41 834 359.76
All receivables with third parties (including accruals and deferrals)	0	104 630.11	104 630.11
Cash and cash equivalents	275 017.26	41 454 712.39	41 729 729.65
Monetary liabilities	0	1 985 830.53	1 985 830.53
Payables with third parties	0	1 985 830.53	1 985 830.53
Net position	275 017.26	39 573 511.97	39 848 529.23

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 2023.

Grade	Number of staff in grade
AD15	1
AD13	1
AD12	4
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 2023, the contribution of staff to the pension scheme amounts to 11.1% 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

	2023	2022
Revenue		
EU subsidy	90 182 000	99 872 000
Grant funds from Commission	1 834 044.10	800 000
Other revenue	3 687 325.46	2 713 609.02
Total revenue (a)	95 703 369.56	103 385 609.02
Expenditure		
Title I: Staff		
Payments	43 505 158.14	42 764 544.52
Appropriations carried over	2 689 246.38	3 920 489.79
Title II: Administrative Expenses		
Payments	6 993 318.56	6 560 788.18
Appropriations carried over	2 417 291.33	1 622 259.96
Title III: Operating Expenditure		
Payments	17 987 777.28	26 604 979.47
Appropriations carried over	26 404 251.41	30 186 850.54
Total expenditure (b)	99 997 043.10	111 659 912.46
OUTTURN FOR THE FINANCIAL YEAR (a-b)	(4 293 673.54)	(8 274 303.44)
Cancellation of unused payment appropriations carried over from 2022	4 059 587.06	13 837 170.29
Adjustment for carry-over from the previous year of appropriations available on 31 December 2023 arising from assigned revenue	10 510 679.69	12 124 588.87
Exchange differences for the year (gain+/-loss-)	478 495.37	179 011.60
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	10 755 088.58	17 866 467.32
Balance 2022	17 866 467.32	1 739 880.22
Positive balance from 2022 reimbursed in year 2023 to the Commission	(17 866 467.32)	(1 739 880.22)
Result used for determining amounts in general accounting	10 755 088.58	17 866 467.32
EU subsidy (2023 revenue)	79 426 911.42	
Pre-financing remaining open in 2023, to be reimbursed to EU in 2024	10 755 088.58	

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

All amounts in EUR

Statement of financial performance 2023	(8 137 820.14)
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	
Adjustments for accrual cut-off (reversal 31 December 2022)	(10 181 609.76)
Adjustments for accrual cut-off (cut-off 31 December 2023)	11 974 586.20
Paid invoices in 2023 but booked in charges in 2022	(3 729.12)
Depreciation of intangible and tangible fixed assets	2 320 465.35
Provisions	29 328.52
Recovery orders issued in 2023 in class 7 and not yet cashed	0
Pre-financing given in previous year and cleared in the year	783 988.97
Pre-financing received in previous year and cleared in the year	(3 695 274.97)
Payments made from carry-forward of payment appropriations	21 159 333.54
Other (reversal of deferred charges, rent rebate)	847 154.65
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	
Asset acquisitions (less unpaid amounts)	(2 021 109.12)
New pre-financing paid in the year 2023 and remaining open as, on 31 December 2023	(711 715.70)
New pre-financing received in the year 2023 and remaining open as of 31 December 2023	12 589 132.68
Budgetary recovery orders issued in 2022 and cashed in the year	778 109.13
Budgetary recovery orders issued in 2023 on balance sheet accounts (not 7 or 6 accounts) and cashed in the year	2 554 737
Payment appropriations carried over to 2024	(31 510 789.12)
Cancellation of unused carried over payment appropriations from previous year	4 059 587.06
Adjustment for carry-over from the previous year of appropriations available at 31 Dec arising from assigned revenue	10 510 679.69
Other (deferred charges paid in 2023)	(589 966.28)
Budget outturn account 2023	10 755 088.58

5 Disclosures

5.1 Related to the COVID-19 pandemic

The COVID-19 PHE Level-1- Maintenance phase (9 June 2022), was downgraded to PHE-Level 0 Recovery phase on 3 April 2023. The number of events/urgent requests requiring immediate response were significantly lower and the focus shifted on longer-term monitoring, prevention and control of SARS-CoV-2. The COVID-19 related scientific work was implemented through the regular organisational structure by experts across many sections of the organisation according to their respective responsibilities. The first line PHE structure and the COVID-19 internal task force were discontinued. The ECDC public health emergency plan, which was updated in 2023 for the ninth time since its first iteration in 2005, incorporates the lessons learned from the three recent PHEs in 2020-2022. The plan enables the Director to mobilise resources to support the EU-level response to serious cross-border threats to European public health. The Management Board is pleased that ECDC continued to ensure that lessons are learned from the COVID-19 pandemic and that they are used to inform revisions of pandemic preparedness plans and national action plans.

In 2023, ECDC delivered 90% of the outputs planned in its Single Programming Document 2023–2025. A total of 5% of the planned outputs were postponed, and 4% were cancelled, not implemented, delayed or not applicable by the end of the year.

5.2 ECDC New mandate

ECDC's strengthened mandate and the array of unprecedented global challenges to delivering the Centre's new mission have increased expectations in terms of the tasks and interventions incumbent on ECDC. The amended ECDC Founding Regulation⁶ not only sets the legal basis for the activities that become a priority following the COVID-19 outbreak, but it also introduces new areas of focus for ECDC interventions. Throughout 2023, the Centre continued to implement its new, strengthened mandate by reviewing with rigour the modalities of collaboration with its main partners and stakeholders and working with agility and foresight.

The projects funded through European Commission contribution agreements continued: 'Preparatory measures for the participation of the Western Balkans and Türkiye in the European Centre for Disease Prevention and Control with special focus on One-Health against AMR and enhanced SARI surveillance, 2020-2024'; 'EU Initiative on Health Security' and 'EU for health security in Africa: ECDC for Africa CDC' and the work on the European Vaccination Information Portal.

ECDC initiated a revision to the structure and content of its Strategy 2021-2027 to reflect the amended mandate, ensuring that ECDC's actions in the coming years will focus on implementing the strengthened mandate and adapting the organisation and its way of working to future challenges. At its 58th meeting in June, the Amended ECDC Strategy 2021-2027 was approved by the MB. ECDC also presented the proposal for the 2025 priorities and demonstrated how changes to the amended ECDC mandate were incorporated into its planning. In November, this discussion was followed up with the presentation of the Revised ECDC Strategy Implementation Roadmap 2021-2027 for the implementation of ECDC's amended mandate. This roadmap encompasses the main milestones that the Centre aims to achieve in selected areas until 2027, including increased use of foresight; strengthening of digitalisation and integrated surveillance; transitioning to the EURL model, strengthening of preparedness and response planning; establishing the EU Health Task Force, and enhancing the role of ECDC as a global health security partner. The Revised ECDC Strategy Implementation Roadmap was approved by the MB through written procedure on 30 November 2023.

At the end of 2023, the preparations for implementing the priority elements of the strengthened ECDC mandate were realised: the preparatory group for the EU Health Task Force met for the last time and finalised the work on the operational model to be implemented. Similarly, the practicalities for the Serious Cross Border Health Threat Regulation Article 8 country visits were developed and agreed with Member States.

Section 2

Report on budget and financial management of the European Centre for Disease Prevention and Control 2023

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, of which most of the initially allocated posts for 2022, got approved in the course of 2021 and the recruitment started in the middle of that year. A total of 9 posts were allocated for 2022. Further to the increases in number of posts in the past 2 years, the Centre received an additional 7 new TA posts and 6 new CA posts in 2023.

In view of the expansion of the Centre's mandate, the workload will remain high in the years to come. Considering both the workload linked to the new mandate as well as the work on externally funded projects, the Centre will continue to see a growth in its staff population until 2024. Out of the 73 posts the Centre has received between 2021 and 2024, the remaining posts for 2024 are five. Therefore, ECDC foresees until 2024: 225 Temporary Agent posts, 128 Contract Agent posts and 5 Seconded National Expert posts. In addition, ECDC foresees CA 28 posts from externally funded projects.

The ECDC organisational structure, consists of three operational units, two service providing units and the Director's Office. The Disease Programmes (DPR) Unit delivers the disease-specific part of empowering ECDC's partners to drive public health policy and practice. A major part of ECDC's outputs come from this Unit, guided and supported by the Scientific Methods and Standards (SMS) and Public Health Functions (PHF) Units. The Scientific Methods and Standards Unit leads the processes for strengthening the scientific excellence and the dissemination of knowledge within the organisation and to partners, including the quality assurance of ECDC's scientific work. The Public Health Functions Unit is responsible for the delivery of ECDC's statutory public health functions surveillance, training and emergency preparedness and response support and works closely with the disease programmes, providing the data and systems required for the respective disease-specific outputs.

The Director's Office, the Resource Management Services (RMS) and the Digital Transformation Services (DTS) Units support the achievement of the objectives of the abovementioned operational units. The Director's Office oversees the implementation of the Centre's strategy and coordinates the Centre's strategic relationships with its governing bodies and other external stakeholders in and outside of the EU. The Resource Management Services Unit ensures the efficient management of the human and financial resources of the Centre, as well as of its premises. It provides financial, procurement, legal, meetings organization and travel arrangement services to the organisation. The Digital Transformation Services Unit delivers advice and studies, software products, development expertise, front-end services, application hosting and enterprise infrastructure services in support to ECDCs' core missions and administration.

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

In 2023, the Director of ECDC, as Authorising Officer (AO), delegated financial responsibility to the five Heads of Unit (Authorising Officers by Delegation, AOD). The Heads of Unit in turn delegated financial responsibility, but only in their absence, to the Deputy Heads of Unit, if applicable. Should the Deputy Head of Unit be unavailable the authority returns to the Director. A very limited number of people act as AO/AOD at ECDC. The authorising officers by delegation can enter into budgetary and legal commitments and authorise payments. All budgetary and legal commitments above EUR 500 000 require the signature of the Director, while the delegations were unlimited for the authorisation of payments.

Related to the 2023 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 13 posts were newly allocated for 2023.

The total number of temporary agent positions filled (including offers accepted) at the Centre as of 31 December 2023 was 218. A total of 117 contract agent positions from the core budget and an additional 21 externally funded project contract agent posts were filled (including offers accepted) at year-end 2023.

The turnover rate for temporary agents and contract agents was 4.9 % in 2023.

Table 1. Number of staff and selection procedures

	2021	2022	2023
Total staff (TA, CA) on 31 December	306	331	348
Recruitments ²	79 ³	56 ⁴	66 ⁵

Table 2. Staff (TA, CA) by unit

Number of temporary agents (TA) and contract agents (CA) per unit as of 31 December 2023

	TA	CA	Total
DIR	24	25	49
SMS	23	12	35
DPR	61	16	77
PHF	48	32	80
RMS	32	33	65
DTS	28	14	42
Total	216	132	348

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

³ A total of 33% of vacant posts were filled by internal candidates who were successful in open competitions. This includes five posts that were filled by internal transfer of staff on short term contracts.

⁴ 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.

⁵ 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.

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

On 31 December 2023, ECDC employed staff from 24 Member States and the UK.

Nationality	AD + CA FG IV		AST/SC- AST + CA FGI - III		TOTAL ⁶	
	Number	% of total staff members in AD and FG IV categories	Number	% of total staff members in AST SC/AST and FG I, II and III categories	Number	%
Austria	0	0.0%	0	0.0%	0	0.0%
Belgium	8	3.6%	2	1.6%	10	2.9%
Bulgaria	5	2.2%	1	0.8%	6	1.7%
Croatia	2	0.9%	2	1.6%	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	11	4.9%	4	3.2%	15	4.3%
France	21	9.4%	5	4.0%	26	7.5%
Germany	19	8.5%	8	6.5%	27	7.8%
Greece	17	7.6%	5	4.0%	22	6.3%
Hungary	2	0.9%	3	2.4%	5	1.4%
Ireland	6	2.7%	3	2.4%	9	2.6%
Italy	12	5.4%	10	8.1%	22	6.3%
Latvia	3	1.3%	2	1.6%	5	1.4%
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	9	4.0%	4	3.2%	13	3.7%
Poland	7	3.1%	10	8.1%	17	4.9%
Portugal	8	3.6%	3	2.4%	11	3.2%
Romania	17	7.6%	12	9.7%	29	8.3%
Slovakia	0	0.0%	0	0.0%	0	0.0%
Slovenia	2	0.9%	1	0.8%	3	0.9%
Spain	10	4.5%	4	3.2%	14	4.0%
Sweden	52	23.2%	37	29.8%	89	25.6%
United Kingdom	0	0.0%	1	0.8%	1	0.3%
Total	224	100.0%	124	100.0%	348	100.0%

⁶ excluding offers made and accepted.

3 Audit and internal control

Internal Control Framework

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

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

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

It is based on the five internal control components:

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

The ICF was further reinforced with specific detailed indicators during 2019, which were approved by the Management Board in November 2019, and a revision of the indicators was performed in June 2020 as agreed with the Board. The ICF was further amended by the Board, following the IAS final report on the “limited review of the implementation of the new ECDC Internal Control Framework” in the November 2021 meeting to reflect the IAS recommendations. Furthermore, it was decided in 2022 to add a number of survey-based indicators in time for the ICF assessment to be performed in January 2023 for the Consolidated Annual Activity Report 2022.

The results for the survey-based indicators are taken from two ECDC surveys, i.e., the ECDC Staff Engagement Survey and the ECDC Internal Control Survey. They are planned to be run bi-annually. In total, 44 new survey-based indicators have been added to the ICF.

The implementation of the ICF is assessed annually and reported upon to the Audit Committee of the Management Board. The assessment of the ICF for 2023 was performed in January/February 2024 and presented to the Audit Committee in March 2024.

In 2023, the main improvement made to the internal control framework was regarding the full implementation of the Annual Declarations of Interest signed by ECDC Staff, Seconded National Experts and Trainees.

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

The centralised procurement function is responsible for coordinating all procurement procedures, as well as ECDC procurement plans. The purpose of the CPCG is to ensure that ECDC’s procurements, grants, contracts and agreements are carried out in accordance with ECDC’s financial rules. Centralised financial ex-ante verifications are performed for all commitments and payments by the Finance and Accounting Section.

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

Since 2015, ECDC has an anti-fraud strategy in place, following the guidelines issued by OLAF. In November 2023, the Management Board approved the strategy for 2024–2026.

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 2023, the IAS performed an audit on information security management in ECDC, for which six recommendations were raised (three were rated as very important and three as important). The limited review on the adequacy of the cooperation and coordination mechanisms to prevent, detect and respond to cross-border health emergencies at HERA, DG SANTE, EMA and ECDC was finalised in 2023, but did not result in any observations or recommendations for ECDC.

Two of the three IAS recommendations open at the end of 2022 were fully implemented by ECDC in 2023 and reported to the IAS for review. One recommendation was partially implemented and reported to the IAS to be downgraded (from very important to important), with the remaining part having a new target date to be implemented by Q4 2024. ECDC will be following up this remaining part of the recommendation carefully to ensure that it is fully implemented as soon as possible, but at least by the new target date.

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 a qualified opinion for 2022, indicating that the accounts are reliable, but that the transactions underlying the accounts are partly not legal and regular. However, ECDC did not agree with the qualification given by the ECA, as explained to the budgetary authorities during the discharge procedure. The ECA made no other comments in its final report for 2022.

The ECA audit of the 2023 annual accounts is ongoing. The first part of the audit was performed in November 2023. The second part was finalised during the first quarter of 2024, and a draft report has been received in May 2024.

In 2023, the ECA started to perform an audit on the EU Agencies response to the COVID-19 Pandemic. The audit will be finalised in 2024.

No open observations remain regarding the ECA. As the qualification given regarding parts of the underlying transactions of the annual accounts 2022 was not accepted by ECDC, it has been closed by ECDC.

In April 2024, the European Parliament has granted discharge to the ECDC Director in respect of the implementation of the Centre's budget for the financial year 2022.

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 2023. The report includes key data, such as, commitment and payment implementation per unit, specifically the implementation of their missions and meetings budget, budget transfers carried out, payment delays, status of procurement procedures etc. Through the year, the monitoring of budgetary implementation was intensified, to facilitate the decision-making for the re-allocation of funds.

The core budget of the Centre in 2023 decreased to EUR 90.2 million, compared to EUR 99.9 million in 2022 and EUR 168.1 million in 2021.

In 2023, the Centre had 4 Contribution Agreements in force for a total EUR 12 344 724 to finance the implementation of the contribution agreements called 'IPA VI - One Health', 'EU Initiative on Health Security', 'EU for Health Security in Africa' and 'Reinforcement of the European Vaccination Information Portal (EVIP)'.

	Budget line	Initial available budget	Adjustments	Final available budget
2000 IC1	EU budget–current year appropriations	85 925 120	0	85 925 120
2001 IC4	EU budget–earmarked funds (reuse previous years)	1 739 880	0	1 739 880
200	EU budget contribution	87 665 000	0	87 665 000
3000 IC1	Subsidy from EEA/EFTA Member States (% of EU contribution)	2 517 000	0	2 517 000
300	Subsidy from EEA/ EFTA	2 517 000	0	2 517 000
	Total revenue 2023	90 182 000	0	90 182 000
R0–external assigned revenue	EU budget–earmarked funds	10 510 680	1 834 044	12 344 724

At year-end, the overall budget implementation, in terms of commitment appropriations reached 97.14%, equivalent to EUR 87.6 million. This represents a decrease of 1.72% compared to 2022.

2.86% of the 2023 budget or EUR 2 575 090 remained unused of which EUR 1 286 066 in Title I, EUR 212 458 in Title II and EUR 1 076 566 in Title III.

The overall payment execution decreased by 1.8%, compared to 2022 and reached 71.79% of the total 2023 budget.

Payment execution for staff expenses in Title I decreased by 2% and reached 95.5%. The payment execution for administrative expenses in Title II decreased by 6.2% compared to 2022 and reached 72.67%. The payment execution for operational expenses in Title III reached 43.6% and decreased by 8.7% compared with 2022.

Below is an overview comparing 2023 with 2022 (current year C1 credits % committed and % paid):

Title description	Commitments %			Payments %		
	2023	2022	Difference	2023	2022	Difference
Title I. Staff expenses	97.05%	98.96%	-1.91%	95.50%	97.52%	-2.02%
Title II. Administrative expenses	97.79%	98.33%	-0.54%	72.67%	78.84%	-6.17%
Title III. Operational expenses	97.09%	98.87%	-1.78%	43.60%	52.34%	-8.74%
Total Titles I + II + III	97.14%	98.86%	-1.72%	71.79%	73.61%	-1.82%

The total number of processed commitments and payments increased in 2023. A total of 1 672 commitments and 8 167 payment requests were initiated, verified, and authorised by the Director and the Authorising Officers by Delegation, compared to 1 392 commitments and 3 100 payments in 2022.

In 2023, the Centre continued the implementation of several contribution agreements in place. Their implementation is shown in the table below under R0 – External Assigned Revenue.

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

Fund source	Commitment/ payment appropriations 2023	Executed commitment 2023	% committ ed	Executed payment in 2023	% paid	Carried over to 2024	Cancelled
C1–Current year appropriations	90 182 000	87 606 909.39	97.14%	64 745 569.09	71.79%	22 861 340.30	2 575 090.61
C4–Internal assigned revenue appropriations	45 409.92	45 409.92	100.00 %	45 409.92	100.00 %	0	0
C8–Carry forward of 2022 appropriations	25 218 920.60	21 159 333.54	83.90%	21 159 333.54	83.90%	0	4 059 587.06
R0– External assigned revenue Reinforcement of EVIP through EU4Health	800 000	396 100.26	49.51%	164 876.62	20.61%	635 123.38	0
R0–External assigned revenue DG NEAR IPA Grant 6	1 569 542.81	1 285 378.08	81.90%	467 213.63	29.77%	1 102 329.18	0
R0–External assigned revenue EU Initiative on Health Security	7 156 182.93	3 073 361.55	42.95%	2 197 454.25	30.71%	4 958 728.68	0
R0–External assigned revenue ECDC for Africa CDC	2 818 998.05	1 028 430.17	36.48%	865 730.47	30.71%	1 953 267.58	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 2023 – fund source C1 current year appropriations	Initial budget	MB amendments	Director– budget transfers	Returned funding to EU Budget 2023	Final budget
Title 1 – Staff-related expenditure	41 374 000	0	2 229 800	0	43 603 800
Title 2 – Administrative expenditure	9 583 000	0	40 068	0	9 623 068
Title 3 – Operations	39 225 000	0	(2 269 868)	0	36 955 132
Total budget	90 182 000	0	0	0	90 182 000

At year-end, ECDC carried forward EUR 22.9 million to 2024, which is equivalent to 25.4% of the total budget. The carry-forward % stayed at the same level compared with the previous year.

During 2023, a total of 222 contracts and grant agreements were concluded with ECDC:

- 12 direct contracts with a total value of EUR 384 418.
- 42 ECDC framework contracts with a combined budget ceiling of EUR 111 677 900 (For the summation, framework contracts in cascade, have only been calculated once, as this is the maximum amount available for all contracts signed in the cascade).
- 101 specific contracts (signed contracts under framework contracts) with a combined budget of EUR 19 017 618.91.
- 11 framework partnership agreements (grant procedures) 54 specific grant agreements with a total value of the ECDC contribution amounting to EUR 3 104 342.65.

ECDC also signed two inter-institutional and inter agency contracts. These are contracts procured by other entities under which ECDC may also call for tender.

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	18 312 300	18 309 937.57	99.99%	18 312 300	18 309 937.57	99.99%	0	2 362.43
A-1101	Family allowances	2 400 000	2 399 723.60	99.99%	2 400 000	2 399 723.60	99.99%	0	276.40
A-1102	Expatriation allowances	2 555 000	2 554 573.97	99.98%	2 555 000	2 554 573.97	99.98%	0	426.03
	Total Article 110	23 267 300	23 264 235.14	99.99%	23 267 300	23 264 235.14	99.99%	0	3 064.86
A-1111	Contract Agents–basic salaries	5 845 000	5 844 424.96	99.99%	5 845 000	5 844 424.96	99.99%	0	575.04
A-1112	Contract Agents–allowances	1 650 000	1 618 687.30	98.10%	1 650 000	1 618 687.30	98.10%	0	31 312.70
	Total Article 111	7 495 000	7 463 112.26	99.57%	7 495 000	7 463 112.26	99.57%	0	31 887.74
A-1140	Birth and death grants	5 000	1 388.17	27.76%	5 000	1 388.17	27.76%	0	3 611.83
A-1141	Travel expenses from place of employment to place of origin	770 000	769 578.38	99.95%	770 000	769 578.38	99.95%	0	421.62
A-1142	Overtime	95 000	94 822.08	99.81%	95 000	94 822.08	99.81%	0	177.92
A-1149	Learning and Development	533 237	514 997.25	96.58%	533 237	244 276.01	45.81%	270 721.24	18 239.75
	Total Article 114	1 403 237	1 380 785.88	98.40%	1 403 237	1 110 064.64	79.11%	270 721.24	22 451.12
A-1170	Freelance and joint interpreting and conference service interpreters	66 040	59 092	89.48%	66 040	43 092	65.25%	16 000	6 948
A-1173	Translations	339 000	338 227.50	99.77%	339 000	254 634	75.11%	83 593.50	772.50
A-1174	Payment for administrative assistance from Community institutions	295 000	279 826.77	94.86%	295 000	261 826.77	88.75%	18 000	15 173.23
A-1175	Interim services	1 448 500	1 239 120.03	85.55%	1 448 500	1 157 136.03	79.89%	81 984	209 379.97
A-1176	Relocation services	5 250	4 200	80 %	5 250	3 150	60 %	1 050	1 050
	Total Article 117	2 153 790	1 920 466.30	89.17%	2 153 790	1 719 838.80	79.85%	200 627.50	233 323.70
A-1180	Miscellaneous expenditure on recruitment	60 000	53 878.07	89.80%	60 000	31 511.17	52.52%	22 366.90	6 121.93
A-1181	Travel expenses	25 000	21 538.31	86.15%	25 000	21 538.31	86.15%	0	3 461.69
A-1182	Installation, resettlement and transfer allowances	170 000	115 193.38	67.76%	170 000	115 193.38	67.76%	0	54 806.62

⁷ Reste à liquider: either to be paid or de-committed in 2024

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL ⁷	Cancelled
A-1183	Removal Expenses	185 000	184 000.71	99.46%	185 000	159 449.92	86.19%	24 550.79	999.29
A-1184	Temporary daily subsistence allowance	200 000	132 403.83	66.20%	200 000	132 403.83	66.20%	0	67 596.17
	Total Article 118	640 000	507 014.30	79.22%	640 000	460 096.61	71.89%	46 917.69	132 985.70
A-1190	Weightings applied to remunerations	6 033 473	5 398 714.25	89.48%	6 033 473	5 398 714.25	89.48%	0	634 758.75
	Total Article 119	6 033 473	5 398 714.25	89.48%	6 033 473	5 398 714.25	89.48%	0	634 758.75
	Total Chapter 11	40 992 800	39 934 328.13	97.42%	40 992 800	39 416 061.70	96.15%	518 266.43	1 058 471.87
A-1300	Mission expenses, travel expenses and incidental expenditure	656 000	464 750.93	70.85%	656 000	345 789.46	52.71%	118 961.47	191 249.07
	Total Article 130	656 000	464 750.93	70.85%	656 000	345 789.46	52.71%	118 961.47	191 249.07
	Total Chapter 13	656 000	464 750.93	70.85%	656 000	345 789.46	52.71%	118 961.47	191 249.07
A-1410	Medical Service	180 000	159 538.76	88.63%	180 000	152 489.39	84.72%	7 049.37	20 461.24
	Total Article 141	180 000	159 538.76	88.63%	180 000	152 489.39	84.72%	7 049.37	20 461.24
	Total Chapter 14	180 000	159 538.76	88.63%	180 000	152 489.39	84.72%	7 049.37	20 461.24
A-1520	Staff Exchanges	471 000	466 980.29	99.15%	471 000	466 980.29	99.15%	0	4 019.71
	Total Article 152	471 000	466 980.29	99.15%	471 000	466 980.29	99.15%	0	4 019.71
	Total Chapter 15	471 000	466 980.29	99.15%	471 000	466 980.29	99.15%	0	4 019.71
A-1700	Entertainment and representation expenses	5 000	3 800.56	76.01%	5 000	3 800.56	76.01%	0	1 199.44
	Total Article 170	5 000	3 800.56	76.01%	5 000	3 800.56	76.01%	0	1 199.44
	Total Chapter 17	5 000	3 800.56	76.01%	5 000	3 800.56	76.01%	0	1 199.44
A-1801	Social contact between staff	45 000	42 596.21	94.66%	45 000	8 766.06	19.48%	33 830.15	2 403.79
A-1802	Sickness Insurance	845 000	840 179.82	99.43%	845 000	840 179.82	99.43%	0	4 820.18
A-1803	Accident and occupational diseases	95 000	93 879.86	98.82%	95 000	93 879.86	98.82%	0	1 120.14
A-1804	Unemployment for temporary staff	314 000	311 679.09	99.26%	314 000	311 679.09	99.26%	0	2 320.91
	Total Article 180	1 299 000	1 288 334.98	99.18%	1 299 000	1 254 504.83	96.57%	33 830.15	10 665.02
	Total Chapter 18	1 299 000	1 288 334.98	99.18%	1 299 000	1 254 504.83	96.57%	33 830.15	10 665.02
	Total Title 1	43 603 800	42 317 733.65	97.05%	43 603 800	41 639 626.23	95.50%	678 107.42	1 286 066.35
A-2000	Rent and related expenditure	2 688 889.11	2 688 889.11	100%	2 688 889.11	2 688 889.11	100%	0	0
A-2001	Insurance	5 922.02	5 922.02	100%	5 922.02	5 922.02	100%	0	0
A-2002	Water, gas and electricity	106 411.44	106 411.44	100%	106 411.44	106 411.44	100%	0	0
A-2003	Maintenance and cleaning services	364 892	360 227.22	98.72%	364 892	304 154.19	83.35%	56 073.03	4 664.78

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL ⁷	Cancelled
A-2004	Fitting-out	466 354	465 811.35	99.88%	466 354	19 527.60	4.19%	446 283.75	542.65
A-2005	Security and reception services for building	1 201 519	1 200 106.03	99.88%	1 201 519	938 873.03	78.14%	261 233	1 412.97
A-2006	Canteen costs	18 525	18 524.50	100%	18 525	16 020	86.48%	2 504.50	0.50
A-2009	Other expenditure on buildings	2 200.95	2 200.95	100%	2 200.95	1 619.95	73.60%	581	0
	Total Article 200	4 854 713.52	4 848 092.62	99.86%	4 854 713.52	4 081 417.34	84.07%	766 675.28	6 620.90
	Total Chapter 20	4 854 713.52	4 848 092.62	99.86%	4 854 713.52	4 081 417.34	84.07%	766 675.28	6 620.90
A-2110	Hardware purchases for the Centre	412 000	405 478.11	98.42%	412 000	111 554.65	27.08%	293 923.46	6 521.89
A-2111	Software purchases for the Centre	1 227 756	1 217 883.30	99.20%	1 227 756	1 100 862.06	89.66%	117 021.24	9 872.70
A-2112	Purchase and maintenance of printing and reproduction equipment	13 000	4 267.90	32.83%	13 000	2 985.05	22.96%	1 282.85	8 732.10
A-2113	Information and Knowledge management	379 995.60	379 995.60	100%	379 995.60	173 938.60	45.77%	206 057	0
A-2114	Support for administrative applications and project fees	137 725	137 725	100%	137 725	137 725	100%	0	0
A-2115	Developments of administrative and management applications and systems and general DTS administration	1 371 000	1 370 563.60	99.97%	1 371 000	913 057.57	66.60%	457 506.03	436.40
	Total Article 211	3 541 476.60	3 515 913.51	99.28%	3 541 476.60	2 440 122.93	68.90%	1 075 790.58	25 563.09
	Total Chapter 21	3 541 476.60	3 515 913.51	99.28%	3 541 476.60	2 440 122.93	68.90%	1 075 790.58	25 563.09
A-2200	Technical equipment and AV installations	157 000	154 632.02	98.49%	157 000	8 354.48	5.32%	146 277.54	2 367.98
A-2201	Furniture	33 253	32 944.33	99.07%	33 253	30 833.25	92.72%	2 111.08	308.67
A-2202	Purchase and maintenance of vehicles	8 500	5 262.55	61.91%	8 500	5 062.55	59.56%	200	3 237.45
	Total Article 220	198 753	192 838.90	97.02%	198 753	44 250.28	22.26%	148 588.62	5 914.10
	Total Chapter 22	198 753	192 838.90	97.02%	198 753	44 250.28	22.26%	148 588.62	5 914.10
A-2300	Stationery and office supplies	58 657	58 511.74	99.75%	58 657	49 212.98	83.90%	9 298.76	145.26
A-2301	Financial and other charges, exchange losses	5 500	5 500	100%	5 500	4 299.24	78.17%	1 200.76	0
A-2302	Library expenses, purchase of books and info subscriptions	30 000	24 916.84	83.06%	30 000	14 419.36	48.06%	10 497.48	5 083.16
A-2306	Miscellaneous insurance	15 000	6 575.22	43.83%	15 000	6 575.22	43.83%	0	8 424.78
A-2307	Legal expenses	75 000	49 580	66.11%	75 000	17 000	22.67%	32 580	25 420
A-2308	Business continuity	0		0%	0		0%	0	0
A-2309	Other operating expenditure	52 037	51 937.60	99.81%	52 037	42 372.29	81.43%	9 565.31	99.40
	Total Article 230	236 194	197 021.40	83.42%	236 194	133 879.09	56.68%	63 142.31	39 172.60
	Total Chapter 23	236 194	197 021.40	83.42%	236 194	133 879.09	56.68%	63 142.31	39 172.60

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL ⁷	Cancelled
A-2400	Postal and delivery charges	95 000	88 400.23	93.05%	95 000	80 611.23	84.85%	7 789	6 599.77
	Total Article 240	95 000	88 400.23	93.05%	95 000	80 611.23	84.85%	7 789	6 599.77
A-2410	Telecommunication and Internet charges	115 000	109 687.58	95.38%	115 000	63 170.29	54.93%	46 517.29	5 312.42
	Total Article 241	115 000	109 687.58	95.38%	115 000	63 170.29	54.93%	46 517.29	5 312.42
	Total Chapter 24	210 000	198 087.81	94.33%	210 000	143 781.52	68.47%	54 306.29	11 912.19
A-2500	Governance and administrative meetings	246 839	180 154.65	72.98%	246 839	149 867.40	60.71%	30 287.25	66 684.35
A-2501	Strategic management, Consulting, Evaluation and Audit	335 092	278 501	83.11%	335 092	0	0%	278 501	56 591
	Total Article 250	581 931	458 655.65	78.82%	581 931	149 867.40	25.75%	308 788.25	123 275.35
	Total Chapter 25	581 931	458 655.65	78.82%	581 931	149 867.40	25.75%	308 788.25	123 275.35
	Total Title 2	9 623 068.12	9 410 609.89	97.79%	9 623 068.12	6 993 318.56	72.67%	2 417 291.33	212 458.23
B3-000	Integrated Surveillance, including Epidemic intelligence and Microbiology	3 957 412.77	3 943 768	99.66%	3 957 412.77	1 318 191.48	33.31%	2 625 576.52	13 644.77
B3-001	Preparedness and Response	744 542	689 234.14	92.57%	744 542	298 885.74	40.14%	390 348.40	55 307.86
B3-002	Scientific Processes and Methods)	1 170 848	1 127 456.89	96.29%	1 170 848	550 455.89	47.01%	577 001	43 391.11
B3-003	Public Health Training	4 033 950	3 896 256.10	96.59%	4 033 950	2 434 044.26	60.34%	1 462 211.84	137 693.90
B3-004	External communication	1 639 500	1 603 146.17	97.78%	1 639 500	250 441.93	15.28%	1 352 704.24	36 353.83
B3-005	Digital Transformation	9 229 732.11	9 018 798.34	97.71%	9 229 732.11	5 598 877.53	60.66%	3 419 920.81	210 933.77
B3-006	Information and Knowledge Management	602 920	598 104.41	99.20%	602 920	282 299.77	46.82%	315 804.64	4 815.59
B3-007	Air-Borne, Blood-Borne and Sexually Transmitted Infections	9 958 912	9 828 857.87	98.69%	9 958 912	4 177 271.25	41.95%	5 651 586.62	130 054.13
B3-008	One Health related diseases	3 505 365	3 173 748.50	90.54%	3 505 365	1 025 711.02	29.26%	2 148 037.48	331 616.50
B3-009	EU and external cooperation	51 000	43 195.43	84.70%	51 000	6 995.43	13.72%	36 200	7 804.57
B3-010	Assessment of new health technologies	1 746 950	1 642 000	93.99%	1 746 950	169 450	9.70%	1 472 550	104 950
B3-011	Assessment of future trends and threats Foresight	314 000	314 000	100%	314 000	0	0%	314 000	0
	Total Chapter 30	36 955 131.88	35 878 565.85	97.09%	36 955 131.88	16 112 624.30	43.60%	19 765 941.55	1 076 566.03
	Total Title 3	36 955 131.88	35 878 565.85	97.09%	36 955 131.88	16 112 624.30	43.60%	19 765 941.55	1 076 566.03
	Grand total	90 182 000	87 606 909.39	97.14%	90 182 000	64 745 569.09	71.79%	22 861 340.30	2 575 090.61

Budget execution /fund source C4–current year appropriations

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL
B3-005	Digital Transformation	45 409.92	45 409.92	100%	45 409.92	45 409.92	100%	0
	Total Title 3	45 409.92	45 409.92	100%	45 409.92	45 409.92	100%	0
	Grand total	45 409.92	45 409.92	100%	45 409.92	45 409.92	100%	0

Budget execution /fund source C8–current year appropriations

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	Cancelled
A-1149	Learning and Development	171 827.31	155 815.65	90.68%	171 827.31	155 815.65	90.68%	16 011.66
	Total Article 114	171 827.31	155 815.65	90.68%	171 827.31	155 815.65	90.68%	16 011.66
A-1170	Freelance and joint interpreting and conference service interpreters	16 170	15 900	98.33%	16 170	15 900	98.33%	270
A-1173	Translations	70 633	70 633	100%	70 633	70 633	100%	0
A-1174	Payment for Administrative Assistance	48 229.78	2 202.51	4.57%	48 229.78	2 202.51	4.57%	46 027.27
A-1175	Interim services	126 864	107 552	84.78%	126 864	107 552	84.78%	19 312
	Total Article 117	261 896.78	196 287.51	74.95%	261 896.78	196 287.51	74.95%	65 609.27
A-1180	Miscellaneous expenditure on recruitment	4 988.70	3 893.94	78.06%	4 988.70	3 893.94	78.06%	1 094.76
A-1183	Removal expenses	29 414.69	24 487.24	83.25%	29 414.69	24 487.24	83.25%	4 927.45
	Total Article 118	34 403.39	28 381.18	82.50%	34 403.39	28 381.18	82.50%	6 022.21
	Total Chapter 11	468 127.48	380 484.34	81.28%	468 127.48	380 484.34	81.28%	87 643.14
A-1300	Mission expenses, travel expenses and incidental expenditure	72 124.72	34 733.02	48.16%	72 124.72	34 733.02	48.16%	37 391.70
	Total Article 130	72 124.72	34 733.02	48.16%	72 124.72	34 733.02	48.16%	37 391.70
	Total Chapter 13	72 124.72	34 733.02	48.16%	72 124.72	34 733.02	48.16%	37 391.70
A-1410	Medical service	31 930.62	27 215.21	85.23%	31 930.62	27 215.21	85.23%	4 715.41
	Total Article 141	31 930.62	27 215.21	85.23%	31 930.62	27 215.21	85.23%	4 715.41
	Total Chapter 14	31 930.62	27 215.21	85.23%	31 930.62	27 215.21	85.23%	4 715.41

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	Cancelled
A-1520	Staff exchanges	100	0	0%	100	0	0%	100
	Total Article 152	100	0	0%	100	0	0%	100
	Total Chapter 15	100	0	0%	100	0	0%	100
A-1801	Social contact between staff	30 763.10	30 440.21	98.95%	30 763.10	30 440.21	98.95%	322.89
	Total Article 180	30 763.10	30 440.21	98.95%	30 763.10	30 440.21	98.95%	322.89
	Total Chapter 18	30 763.10	30 440.21	98.95%	30 763.10	30 440.21	98.95%	322.89
	Total Title I	603 045.92	472 872.78	78.41%	603 045.92	472 872.78	78.41%	130 173.14
A-2000	Rent and related expenditure	118 692.89	112 002.27	94.36%	118 692.89	112 002.27	94.36%	6 690.62
A-2003	Maintenance cleaning	32 184.24	32 125.90	99.82%	32 184.24	32 125.90	99.82%	58.34
A-2004	Fitting-out	6 395.44	6 391.10	99.93%	6 395.44	6 391.10	99.93%	4.34
A-2005	Security of building	65 244.49	65 234.50	99.98%	65 244.49	65 234.50	99.98%	9.99
A-2006	Restauration and canteen costs	2 381	2 381	100%	2 381	2 381	100%	0
A-2009	Other expenditure on buildings	15 181	14 998	98.79%	15 181	14 998	98.79%	183
	Total Article 200	240 079.06	233 132.77	97.11%	240 079.06	233 132.77	97.11%	6 946.29
	Total Chapter 20	240 079.06	233 132.77	97.11%	240 079.06	233 132.77	97.11%	6 946.29
A-2110	Hardware purchases for the Centre	222 404.48	222 404.48	100%	222 404.48	222 404.48	100%	0
A-2111	Software purchases for the Centre	98 624.22	93 534.06	94.84%	98 624.22	93 534.06	94.84%	5 090.16
A-2112	Purchase and maintenance of printing and reproduction equipment	1 504.25	1 089.06	72.40%	1 504.25	1 089.06	72.40%	415.19
A-2113	Information and Knowledge management	151 947.60	151 947.60	100%	151 947.60	151 947.60	100%	0
A-2115	Developments of administrative and management applications and systems and general DTS administration	489 867.74	482 050.78	98.40%	489 867.74	482 050.78	98.40%	7 816.96
	Total Article 211	964 348.29	951 025.98	98.62%	964 348.29	951 025.98	98.62%	13 322.31
	Total Chapter 21	964 348.29	951 025.98	98.62%	964 348.29	951 025.98	98.62%	13 322.31
A-2200	Technical equipment and AV installations	7 562.38	3 850	50.91%	7 562.38	3 850	50.91%	3 712.38
A-2201	Furniture	1 252.08	1 252.08	100%	1 252.08	1 252.08	100%	0
A-2202	Purchase and maintenance of vehicles	500	320.16	64.03%	500	320.16	64.03%	179.84
	Total Article 220	9 314.46	5 422.24	58.21%	9 314.46	5 422.24	58.21%	3 892.22
	Total Chapter 22	9 314.46	5 422.24	58.21%	9 314.46	5 422.24	58.21%	3 892.22

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	Cancelled
A-2300	Stationery and office supplies	7 930.78	7 929.78	99.99%	7 930.78	7 929.78	99.99%	1
A-2301	Financial and other charges, exchange losses	675.49	540.36	80%	675.49	540.36	80%	135.13
A-2302	Library expenses, purchase of books and info subscriptions	13 350.87	11 318.45	84.78%	13 350.87	11 318.45	84.78%	2 032.42
A-2306	Miscellaneous insurance	10 430	4 806.06	46.08%	10 430	4 806.06	46.08%	5 623.94
A-2307	Legal expenses	33 750	33 750	100%	33 750	33 750	100%	0
A-2308	Business continuity	99 458	94 458	94.97%	99 458	94 458	94.97%	5 000
A-2309	Other operating expenditure	817.88	791.25	96.74%	817.88	791.25	96.74%	26.63
	Total Article 230	166 413.02	153 593.90	92.30%	166 413.02	153 593.90	92.30%	12 819.12
	Total Chapter 23	166 413.02	153 593.90	92.30%	166 413.02	153 593.90	92.30%	12 819.12
A-2400	Postal and delivery charges	180	55.02	30.57%	180	55.02	30.57%	124.98
	Total Article 240	180	55.02	30.57%	180	55.02	30.57%	124.98
A-2410	Telecommunication and Internet charges	28 231.36	25 574.22	90.59%	28 231.36	25 574.22	90.59%	2 657.14
	Total Article 241	28 231.36	25 574.22	90.59%	28 231.36	25 574.22	90.59%	2 657.14
	Total Chapter 24	28 411.36	25 629.24	90.21%	28 411.36	25 629.24	90.21%	2 782.12
A-2500	Governance and administrative meetings	2 976.77	360.69	12.12%	2 976.77	360.69	12.12%	2 616.08
A-2501	Evaluation and strategic management consulting	210 717	210 717	100%	210 717	210 717	100%	0
	Total Article 250	213 693.77	211 077.69	98.78%	213 693.77	211 077.69	98.78%	2 616.08
	Total Chapter 25	213 693.77	211 077.69	98.78%	213 693.77	211 077.69	98.78%	2 616.08
	Total Title 2	1 622 259.96	1 579 881.82	97.39%	1 622 259.96	1 579 881.82	97.39%	42 378.14
B3-000	Integrated Surveillance, including Epidemic intelligence and Microbiology	6 626 618.59	3 729 095.37	56.27%	6 626 618.59	3 729 095.37	56.27%	2 897 523.22
B3-001	Preparedness and Response	265 141.71	222 060.48	83.75%	265 141.71	222 060.48	83.75%	43 081.23
B3-002	Scientific Processes and Methods)	614 184.58	563 972.70	91.82%	614 184.58	563 972.70	91.82%	50 211.88
B3-003	Public Health Training	1 422 776.90	1 236 210.25	86.89%	1 422 776.90	1 236 210.25	86.89%	186 566.65
B3-004	External communication	615 297.35	596 057.57	96.87%	615 297.35	596 057.57	96.87%	19 239.78
B3-005	Digital Transformation	4 807 735.89	4 700 798.31	97.78%	4 807 735.89	4 700 798.31	97.78%	106 937.58
B3-006	Information and Knowledge Management	191 176.99	176 197.35	92.16%	191 176.99	176 197.35	92.16%	14 979.64
B3-007	Air-Borne, Blood-Borne and Sexually Transmitted Infections	5 431 180.22	5 235 555.76	96.40%	5 431 180.22	5 235 555.76	96.40%	195 624.46
B3-008	One Health related diseases	1 963 706.14	1 641 425.66	83.59%	1 963 706.14	1 641 425.66	83.59%	322 280.48

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	Cancelled
B3-010	Assessment of new health technologies	668 300	656 650	98.26%	668 300	656 650	98.26%	11 650
B3-011	Assessment of future trends and threats Foresight	387 496.35	348 555.49	89.95%	387 496.35	348 555.49	89.95%	38 940.86
	Total Chapter 30	22 993 614.72	19 106 578.94	83.10%	22 993 614.72	19 106 578.94	83.10%	3 887 035.78
	Total Title 3	22 993 614.72	19 106 578.94	83.10%	22 993 614.72	19 106 578.94	83.10%	3 887 035.78
	Grand total	25 218 920.60	21 159 333.54	83.90%	25 218 920.60	21 159 333.54	83.90%	4 059 587.06

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	203 805.69	107 855.88	52.92 %	203 805.69	107 855.88	52.92 %	95 949.81
A-1141	Travel expenses from place of employment to place of origin	15 000	754.83	5.03 %	15 000	754.83	5.03 %	14 245.17
A-1149	Learning and Development	2 000	1 993.54	99.68 %	2 000	0	0 %	2 000
A-1175	Interim services	64 080	61 584	96.10 %	64 080	25 392	39.63 %	38 688
A-1180	Miscellaneous expenditure on recruitment	2 541	2 540.18	99.97 %	2 541	2 540.18	99.97 %	0.82
A-1183	Removal expenses	20 000	3 113.08	15.57 %	20 000	0	0 %	20 000
A-1410	Medical service	844	422	50 %	844	422	50 %	422
	Total Title 1	308 270.69	178 263.51	57.83%	308 270.69	136 964.89	44.43 %	171 305.80
B3-020	IPA GRANT – One Health	1 261 272.12	1 107 114.57	87.78 %	1 261 272.12	330 248.74	26.18 %	931 023.38
	Total Title 3	1 261 272.12	1 107 114.57	87.78 %	1 261 272.12	330 248.74	26.18 %	931 023.38
	Grand total	1 569 542.81	1 285 378.08	81.90 %	1 569 542.81	467 213.63	29.77 %	1 102 329.18

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	1 751 661.48	802 406.55	45.81 %	1 751 661.48	802 406.55	45.81 %	949 254.93
A-1141	Travel expenses from place of employment to place of origin	63 407.97	12 388.71	19.54 %	63 407.97	12 388.71	19.54 %	51 019.26
A-1149	Learning and Development	54 908.75	8 833.61	16.09 %	54 908.75	2 078.85	3.79 %	52 829.90
A-1175	Interim services	265 160	238 596.80	89.98 %	265 160	219 811.30	82.90 %	45 348.70
A-1180	Miscellaneous expenditure on recruitment	39 158.97	1 795.27	4.58 %	39 158.97	1 795.27	4.58 %	37 363.70
A-1183	Removal expenses	100 280.29	18 902.29	18.85 %	100 280.29	18 902.29	18.85 %	81 378
A-1410	Medical service	13 334	4 220	31.65 %	13 334	1 688	12.66 %	11 646
Total Title 1		2 287 911.46	1 087 143.23	47.52 %	2 287 911.46	1 059 070.97	46.29 %	1 228 840.49
B3-021	EU Initiative on Health Security	4 868 271.47	1 986 218.32	40.80 %	4 868 271.47	1 138 383.28	23.38 %	3 729 888.19
Total Title 3		4 868 271.47	1 986 218.32	40.80 %	4 868 271.47	1 138 383.28	23.38 %	3 729 888.19
Grand total		7 156 182.93	3 073 361.55	42.95 %	7 156 182.93	2 197 454.25	30.71 %	4 958 728.68

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	823 488.14	511 830.52	62.15 %	823 488.14	511 830.52	62.15 %	311 657.62
A-1141	Travel expenses from place of employment to place of origin	35 000.64	12 989.46	37.11 %	35 000.64	12 989.46	37.11 %	22 011.18
A-1149	Learning and Development	16 216.49	6 778.61	41.80 %	16 216.49	2 446.64	15.09 %	13 769.85
A-1175	Interim services	23 419	0	0 %	23 419	0	0 %	23 419
A-1180	Miscellaneous expenditure on recruitment	9 335.23	4 322.91	46.31 %	9 335.23	3 102.31	33.23 %	6 232.92
A-1183	Removal expenses	48 281.22	0	0 %	48 281.22	0	0 %	48 281.22
A-1410	Medical service	4 748	2 532	53.33 %	4 748	1 688	35.55 %	3 060
Total Title 1		960 488.72	538 453.50	56.06 %	960 488.72	532 056.93	55.39 %	428 431.79
B3-022	EDF CDC Africa	1 858 509.33	489 976.67	26.36 %	1 858 509.33	333 673.54	17.95 %	1 524 835.79
Total Title 3		1 858 509.33	489 976.67	26.36 %	1 858 509.33	333 673.54	17.95 %	1 524 835.79
Grand total		2 818 998.05	1 028 430.17	36.48 %	2 818 998.05	865 730.47	30.71 %	1 953 267.58

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	218 000	55 533.12	25.47%	218 000	55 533.12	25.47%	162 466.88
A-1149	Learning and Development	4 000	0	0%	4 000	0	0%	4 000
A-1175	Interim services	93 000	80 904	86.99%	93 000	80 904	86.99%	12 096
A-1180	Miscellaneous expenditure on recruitment	4 000	1 002	25.05%	4 000	1 002	25.05%	2 998
A-1410	Medical service	1 000	0	0%	1 000	0	0%	1 000
Total Title 1		320 000	137 439.12	42.95%	320 000	137 439.12	42.95%	182 560.88
B3-023	EVIP – EU4HEALTH	480 000	258 661.14	53.89%	480 000	27 437.50	5.72%	452 562.50
Total Title 3		480 000	258 661.14	53.89%	480 000	27 437.50	5.72%	452 562.50
Grand total		800 000	396 100.26	49.51%	800 000	164 876.62	20.61%	635 123.38