

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



Fourth Financial Year – 2008

Stockholm, April 27, 2009

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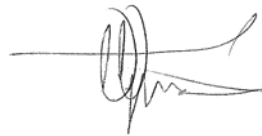
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1. Final Annual Accounts – Certification

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

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

Stockholm, April 27, 2008

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

Theodoros Orfanos
Accountant of ECDC

2. Annual Accounts – Presentation

The annual accounts of the European Centre for Disease Prevention and Control 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 economic outturn account at 31 December, the cash-flow table and the statement of change in capital.

The objectives of financial statements are to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. For a public sector entity such as the European Centre for Disease Prevention and Control, the objectives are more specifically to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it.

If they are to present a true and fair view, financial statements must not only supply relevant information to describe the nature and range of the activities, explain how it is financed and supply definitive information on its operations, but also do so in a clear and comprehensible manner which allows comparisons between financial years. It is with these goals in mind that the present document has been drawn up.

The accounting system of the European Centre for Disease Prevention and Control comprises budget accounts and general accounts. These accounts are kept in euro on the basis of the calendar year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle.¹ The general accounts allow for the preparation of the financial statements as they show all revenues and expenses for the financial year and are designed to establish the financial position in the form of a balance sheet at 31 December.

The annual accounts are drawn up in accordance with Article 76 of the Financial Regulation of the European Centre for Disease Prevention and Control adopted by the Management Board on 18 November 2008.

According to Article 82 of the Financial Regulation, the Centre's accounting officer shall send to the Commission's accounting officer by no later than 1 March of the following year its provisional accounts, together with the report on budgetary and financial management during the year. The Director shall send the final accounts, together with the opinion of the management board, to the Commission's accounting officer, the Court of Auditors, the European Parliament and the Council, by 1 July of the following year at the latest.

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

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

3. Accounting principles, rules and methods

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

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

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

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 at the dates of the transactions.

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

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

Intangible fixed assets

Intangible fixed assets are valued at their acquisition price converted into Euro at the rate applying when they were purchased, less depreciation and impairment. The exception is assets acquired free of charge that are valued at their market value. See amortisation rates below.

Tangible fixed assets

Tangible fixed assets are stated at historical cost. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Centre and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the economic outturn account during the financial period in which they are incurred.

Depreciation is calculated using the straight line method to allocate depreciation cost to the assets' residual values over their estimated useful lives, as follows:

Type of Asset	Depreciation Rate
Intangible assets	25%
Plant, machinery and equipment	10% to 25%
Furniture & Vehicles	10% to 25%
Fixtures and fittings	10% to 33%
Computer hardware	25%

In addition, improvements to the Building are capitalized and depreciated over the lease period which runs according with the contract signed in 2007 between ECDC and the landlord Akademiska Hus AB until 31/1/2018.

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, on a regular basis. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the economic outturn account.

Impairment of assets

Assets that have an indefinite useful life are not subject to amortization and are tested regularly for impairment. Assets that are subject to amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized as the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Receivables

Receivables are carried at original invoice amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that the Centre will not be able to collect all amounts due according to the original terms of receivables.

Cash & cash equivalents

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

Use of estimates

In accordance with generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management. Significant estimates include, but are not limited to, accrued income and charges, contingent assets and liabilities, and degree of impairment of fixed assets. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

4. Financial Statements

4.1. Balance Sheet

<u>Balance Sheet</u>	<i>Notes</i>	<i>As at Dec. 31, 2008</i>	<i>As at Dec. 31, 2007</i>
		<i>(All amounts in €)</i>	
Assets			
A. Non Current Assets			
Intangible Assets	4.5.1	386.727,72	324.188,41
Tangible Fixed Assets	4.5.2	2.723.450,04	2.413.633,37
Total Assets		3.110.177,76	2.737.821,78
Long Term Receivables		0,00	0,00
Total Non Current Assets		3.110.177,76	2.737.821,78
B. Current Assets			
Prefinancing		0,00	460.759,06
Stocks	4.5.3	107.049,66	2.307,75
Short Term Receivables	4.5.4	311.713,34	624.239,05
Deferred Charges	4.5.5	249.455,20	163.153,55
Cash and Cash equivalents	4.5.6	16.705.090,95	13.420.021,00
Total Current Assets		17.373.309,15	14.670.480,41
Total Assets		20.483.486,91	17.408.302,19
Liabilities			
A. Capital			
Accumulated surplus		11.379.013,90	6.339.164,62
Economic result of the year		3.405.814,62	5.039.849,28
Total Capital		14.784.828,52	11.379.013,90
B. Current Liabilities			
Accounts Payable	4.5.7	1.037.668,60	815.253,30
Prefinancing to be returned to the Commission	4.5.8	147.274,24	1.633.621,38
Open Prefinancing from Grants	4.5.8	96.402,25	0,00
Deferrals & Accruals	4.5.9	4.417.313,30	3.580.413,61
		5.698.658,39	6.029.288,29
Total Liabilities		20.483.486,91	17.408.302,19

4.2. Economic Outturn Account

		2008	2007
		<i>(All amounts in €)</i>	
Operating Revenue	4.5.10	37.247.799,19	26.980.263,90
Administrative Expenses	4.5.11	(20.193.710,83)	(13.258.967,60)
<i>Staff related expenses</i>		<i>(13.300.321,85)</i>	<i>(8.251.647,27)</i>
<i>Depreciation/Amortisation</i>		<i>(728.115,47)</i>	<i>(406.408,71)</i>
<i>Other Administrative Expenses</i>		<i>(6.165.273,51)</i>	<i>(4.600.911,62)</i>
Operational Expenses	4.5.12	(13.900.750,57)	(8.699.299,60)
Surplus from Administrative & Operating Activities		3.153.337,79	5.021.996,70
Financial revenues	4.5.13	5.449,21	191,85
Financial Expenses	4.5.13	(9.257,78)	(4.240,70)
Currency Exchange Gains/(Losses)	4.5.14	256.285,40	21.901,43
Economic Result for the Year		<u>3.405.814,62</u>	<u>5.039.849,28</u>

4.3. Cash Flow Statement

Cash Flows from ordinary activities	2008	2007
Surplus/(deficit) from ordinary activities	3.405.814,62	5.039.849,23
Operating activities		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	112.654,14	60.305,16
Depreciation (tangible fixed assets) +	615.461,33	346.103,49
Increase/(decrease) in Provisions for risks and liabilities	0,00	65.915,00
(Increase)/decrease in Stock	(104.741,91)	4.694,15
(Increase)/decrease in Short term Pre-financing	460.759,06	(61.013,42)
(Increase)/decrease in Short term Receivables	236.466,96	(406.822,69)
(Increase)/decrease in Receivables related to consolidated EC entities	(10.242,90)	6.189,73
Increase/(decrease) in Other Long term liabilities	0,00	0,00
Increase/(decrease) in Accounts payable	1.114.696,49	1.723.936,25
Increase/(decrease) in Liabilities related to consolidated EC entities	(1.445.326,39)	1.514.965,99
<i>Net cash Flow from operating activities</i>	4.385.541,40	8.294.122,89
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	(1.100.471,45)	(2.097.031,94)
<i>Net cash flow from investing activities</i>	(1.100.471,45)	(2.097.031,94)
Net increase/(decrease) in cash and cash equivalents	3.285.069,95	6.197.090,95
<i>Cash and cash equivalents at the beginning of the period</i>	13.420.021,00	7.222.930,00
<i>Cash and cash equivalents at the end of the period</i>	16.705.090,95	13.420.021,00

4.4. Statement of Changes in Capital

Capital (All amounts in €)	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Total Capital
	Fair value reserve	Other reserves			
Balance as of 1 January 2008	0,00	0,00	6.339.164,62	5.039.849,28	11.379.013,90
Other revaluations	0,00	0,00	0,00	0,00	0,00
Reclassifications	0,00	0,00	0,00	0,00	0,00
Allocation of the Economic Result of Previous Year	0,00	0,00	5.039.849,28	(5.039.849,28)	0,00
Economic result of the year	0,00	0,00		3.405.814,62	3.405.814,62
Balance as of 31 December 2008	0,00	0,00	11.379.013,90	3.405.814,62	14.784.828,52

4.5. Notes to the Financial Statements

4.5.1. Intangible Assets

All amounts in €

2008	Computer Software	Total
Gross carrying amounts 01.01.2008	405.961,86	405,961.86
Additions	175.193,45	175,193.45
Disposals	0,00	0,00
Transfer between headings	0,00	0,00
Other changes	0,00	0,00
Gross carrying amounts 31.12.2008	581.155,31	581.155,31
Accumulated amortization and impairment 01.01.2008	(81.773,44)	(81.773,44)
Amortization	(112.654,14)	(112.654,14)
Write-back of amortization	0,00	0,00
Disposals	0,00	0,00
Impairment	0,00	0,00
Write-back of impairment	0,00	0,00
Transfer between headings	0,00	0,00
Other changes	(0,01)	(0,01)
Accumulated amortization and impairment 31.12.2008	(194.427,59)	(194.427,59)
Net carrying amounts 31.12.2008	386.727,72	386.727,72

4.5.2. Fixed Assets

All amounts in €

2008	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Assets Under Construction	Total
Gross carrying amounts 01.01.2008			1.781.143,16	546.209,82	530.694,73		2.858.047,71
Additions	1.506,43	21.858,97	550.279,65	98.213,75		253.419,71	925.278,51
Disposals							0,00
Transfer between headings	530.694,73	764.796,67	(764.796,67)		(530.694,73)		0,00
Other changes							0,00
Gross carrying amounts 31.12.2008	532.210,16	786.655,64	1.566.626,14	644.423,57	0,00	253.419,71	3.783.326,22
Accumulated amortization and impairment 01.01.2008			(308.447,44)	(90.784,11)	(45.182,80)		(444.414,35)
Depreciation	(44.520,73)	(193.819,56)	(308.663,25)	(68.457,79)			(615.461,33)
Write-back of depreciation							0,00
Disposals							0,00
Transfer between headings	(45.182,80)	(81.755,06)	81.755,06		45.182,80		0,00
Other changes	(0,50)						(0,50)
Accumulated amortization and impairment 31.12.2008	(89.704,03)	(275.574,62)	(535.355,63)	(159.241,90)	0,00		(1.059.876,18)
Net carrying amounts 31.12.2008	442.497,13	511.081,02	1.031.270,51	485.181,67	0,00	253.419,71	2.723.450,04

Restatement: Until 2007 the Centre was reporting fixed assets with value less than € 420 to a separate heading in its Fixed Assets Register and applied to them depreciation Rate of 100% as it was assumed that this treatment will enable the Centre to better monitor its low value assets. With the implementation of a new inventory system in 2008 the reasons for this derogation from the Financial Regulation ceased, therefore the centre directly reports the purchase of low value inventory items to expenses. The amount of € 205 thousand that was reported in 2007 as depreciation charge for Assets <420 € and the capital expenditure related to their purchase have been restated in the comparative information for 2007 in this financial statements to 'other administrative expenses'.

4.5.3 Stocks

All amounts in €

	31/12/2008	31/12/2007
ECDC Publications	104.741,91	
Other	2.307,75	2.307,75
Total	107.049,66	2.307,75

4.5.4. Short term Receivables

Short term receivables relate to the following:

All amounts in €

	31/12/2008
VAT Receivable from Member States (Sweden)	273.341,65
VAT Receivable from EFTA (Norway)	2.414,51
Receivable from Staff	22.465,62
Other	13.491,56
Total	311.713,34

Short term receivables comprises mainly of VAT Receivable from the Swedish Authorities. According to the Memorandum of Understanding signed between the Government of Sweden and the Centre, the later has to file an application of Reimbursement of VAT paid on purchases greater than SEK 1.500 (€ 145 approx.). The VAT receivable appearing in the accounts relates to invoices paid in the last quarter of 2008. Previous claims where always paid back in full.

4.5.5. Deferred Charges

Deferred Charges relate mainly to warranties and maintenance costs in relations to ICT equipment that are paid in advance upon reception of goods but are valid for a period longer than 12 months (usually 3 years). The part not falling under 2008 is reported here.

4.5.6. Cash in Bank and in Hand

The Centre keeps its accounts to SEB bank in Euro and in SEK. The balances as at December 31, 2008 are as follows:

All amounts in €

	31/12/2008	31/12/2007
Acc No 59368289476 (EUR)	3.102.731,21	12.321.409,35
Acc No 59378215971 (EUR)	106.118,22	0,00
Acc No 52011096375 (SEK)	324.400,16	98.411,52
Acc No 52011097061 (SEK)	0,00	0,00
Cash in Hand	13,25	200,13
Total	3.533.262,84	12.420.021,00

The Centre mainly uses the account No 52011096375 to execute its local transactions in SEK while the Euro account No 59368289476 is used for cross border payments and the reception of the Commission subsidy. Account No 59378215971 (EUR) is used to for receiving the funds and execute the payments related to the DG Enlargement grant for the cooperation of the Centre with the Candidate countries, while account No 52011097061 is used only for cash withdrawals to accommodate the limited needs of the Centre in cash in hand.

The Centre also reports € **13.171.828,11** as cash in transit. This relates to the final installment of the Community subsidy that was released in December 2008 by the European Commission but was received by ECDC the 2 January 2009.

4.5.7. Accounts Payable

The breakdown of accounts payable is as follows:

All amounts in €

	31/12/2008	31/12/2007
Trade debtors (including inter-entities)	729.647,55	583.460,22
Interest Income payable to the Commission (1)	307.280,33	222.157,90
Social Security Contributions & income taxes payable	0,00	9.635,18
Sundry Payables	740,72	0,00
Total	1.037.668,60	815.253,30

(1) see also Note 4.5.13

4.5.8. Prefinancing

Prefinancing to be returned to the EC

The amount represents the positive outturn of the budgetary accounts (see also 4.1) that according to the financial regulation is to be returned to the Commission

Open prefinancing

An amount of € 96 thousand relates to the unexecuted part of the funds received by DG Enlargement for action with the 3 Candidate countries for EU accession (Turkey, Croatia, FYROM) under a grant agreement that runs until September 2009

4.5.9. Accrued Expenses

Accrued expenses are estimates provided by the authorising officers on the cost of services/ deliveries of goods incurred during 2008 but not yet invoiced or processed. In addition, the cost of the untaken leave of staff during 2008 is reported here

All amounts in €

	31.12.2008	31.12.2007
Untaken annual leave	242.481,48	135.915,00
Accrued charges	4.174.831,82	3.444.498,61
Total	4.417.313,30	3.580.413,61

4.5.10. Revenue

The Centre is almost exclusively financed by the Community Budget with the EFTA Member States contributing to its budget by 2%. The Centre for the first time in 2008 received a grant from DG Enlargement for cooperation with the candidate countries for accession to the Union. Below is the breakdown of the revenue for the year:

All amounts in €

	2008	2007
Community Subsidy (including EEA contribution)	37.125.235,87	26.980.263,90
DG Enlargement Grant	83.597,75	0,00
Other revenue (recoveries of undue Prefinancing)	38.965,57	0,00
Total	37.247.799,19	26.980.263,90

4.5.11. 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 €

	2008	2007
Staff related expenses	12.110.751,98	6.945.091,30
Costs related to Seconded National Experts	499.263,62	588.314,57
Mission Expenses	690.306,25	718.241,40
Management Board, Advisory Forum & Administrative Meetings	341.010,50	297.641,64
Rent and Building Costs	2.093.234,83	1.555.145,36
Interim Services	947.912,86	596.597,83
Depreciation/Amortisation	728.115,47	406.408,71
Recruitment Related Costs	258.774,13	268.192,96
Other	2.524.341,19	1.883.333,83
Administrative Expenses – Total	20.193.710,83	13.258.967,60

4.5.12. Operational Expenses

Operational Expenses relate to the activities of the Operational Units and the Director's cabinet. Bellow is a summary of the costs incurred during 2008:

All amounts in €

	2008	2007
Surveillance	2.693.660,36	1.763.138,60
Preparedness & Response, including training activities	2.880.531,12	2.665.654,09
Scientific Advise	3.080.961,26	850.324,49
Publications & Communication	1.741.008,58	953.066,50
Operational Meetings	1.166.088,23	1.880.908,85
ICT developments & Other costs	2.338.501,02	586.207,42
Operational Expenses – Total	13.900.750,57	8.699.299,60

4.5.13. Finance Income / Expense

These headings cover income received from interest on prefinancing given to Grant beneficiaries and expenses mainly relating to bank fees

In addition the Centre received € 313 thousand of interest income. € 307 thousand that represents interest income earned on the Community Subsidy is reported under Note 5.3.7. – Accounts Payable, as according to the Financial Regulation it has to be returned to the Commission.

4.5.14. Exchange rate gains/ losses

The Seat of the Centre is outside of the Euro-zone. As a result a substantial part of its activities is carried out in Swedish crowns while the Centre's income as well as its reporting Currency is Euro. The devaluation of the Swedish Crown in relation to € during 2008 resulted to currency exchange gains of € 256 thousand approximately (gains of € 22 thousand in 2007).

4.5.15. Contingent Liabilities, Operating leases and off the Balance Sheet Items

As at 31 December 2008 the Centre had agreements with several contractors/ suppliers to the amount of € 14.568 thousand. These agreements relate mainly to operational projects and are covered by budgetary Commitments against 2008 appropriations

Leases

The Centre has updated its lease agreement with Akademiska Hus AB in order to cover its housing needs. Rental costs for the remaining period to 31/1/2018 exceed 14 million €. In addition the centre

has lease agreements for printing and copying equipment that run until November 2009 with an automatic renewal clause unless prior notice is given 3 months in advance. The payment schedule for the following years is presented below:

All amounts in €

	Charges paid during the year	Charges still to be paid			Total charges to be paid
		<1yr	1-5 yrs	>5 yrs	
Printers/ Copiers	41.293,20	28.407,00			28.407,00
Buildings	1.593.390,79	1.600.000,00	8.000.000,00	4.940.000,00	14.540.000,00
Total	1.634.683,99	1.628.407,00	8.000.000,00	4.940.000,00	14.568.407,00

4.5.16. Related party disclosures

The Centre is managed by an Executive Committee comprised by the Director (Authorising Officer) and the Unit Heads / Acting Unit Heads (Authorising Officers by Delegation). All members are temporary agents of the European Communities in the following grades:

Grade	No of Persons in the Grade
AD14	1
AD13	1
AD11	3
AD8	1
Total	6

and as such their remuneration, allowances and other entitlements are covered by the Conditions of Employment of Other Servants of the European Communities

4.5.17. Pension Obligations

The ECDC's 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. ECDC staff contribute 10,25% of their basic salary to the pension scheme and an additional 20,5% contribution is made by the European Commission. The cost undertaken by the European Commission is not presented on the ECDC's accounts.

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

4.5.17. Reconciliation between the Budget Outturn Account (see 4.1) and the Economic Outturn Account

All amounts in €

Economic Outturn Account

3.405.814,62

Adjustment for accrual items (items not in the budgetary result but included in the economic result)

Adjustments for Accrual Cut-off (reversal 31.12.2008)	(3.580.413,61)
Adjustments for Accrual Cut-off (cut- off 31.12.2009)	4.417.313,30
Unpaid invoices at year end but booked in charges	384.874,91
Depreciation of intangible and tangible fixed assets	727.797,98
Prefinancing given in previous year and cleared in the year	460.759,06
Payments made from carry over of payment appropriations	9.360.499,16
Other (includes reversal of 2008 deferred charges)	250.078,97
Exchange rate differences (gains)	(256.285,40)

Adjustment for budgetary items (item included in the budgetary result but not in the economic result)

Asset acquisitions (less unpaid amounts)	(575.476,54)
New pre-financing received in the year 2008 and remaining open as at 31.12.2008	147.274,24
Payment appropriations carried over to 2009	(16.215.745,02)
Cancellation of unused carried over payment appropriations from previous year	1.903.270,41
Other (includes 2009 deferred charges)	(282.487,84)

Total 147.274,24

Budgetary Outturn Account

147.274,24

5. Report to the Budget Implementation

5.1. Budget Execution

All amounts in €

REVENUE

Commission subsidy	+	37.272.510,11	28.613.885,28
Phare funds from Commission	+	180.000,00	
Other revenue	+	38.965,57	

TOTAL REVENUE (a) 37.491.475,68 28.613.885,28

EXPENDITURE

Title I: Staff

Payments	-	13.934.751,73	8.824.575,59
Appropriations carried over	-	1.140.021,87	703.259,88

Title II: Administrative Expenses

Payments	-	3.386.265,33	3.497.572,88
Appropriations carried over	-	2.394.837,35	2.417.239,03

Title III: Operating Expenditure

Payments	-	5.710.909,77	3.928.184,15
Appropriations carried over	-	12.680.685,80	8.937.918,93

TOTAL EXPENDITURE (b) 39.247.471,85 28.308.750,46

OUTTURN FOR THE FINANCIAL YEAR (a-b) (1.755.996,17) 305.134,82

Cancellation of unused payment appropriations carried over from previous year	+	1.903.270,41	1.306.585,13
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Exchange differences for the year (gain +/-loss -)	+		21.901,43
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BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 147.274,24 1.633.621,38

Balance year 2007	+	1.633.621,38	405.487,93
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Positive balance from 2007 reimbursed in 2008 to the EC	-	(1.633.621,38)	(405.487,93)
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Result used for determining amounts in accounting 147.274,24 1.633.621,38

Commission subsidy 37.125.235,87

Pre-financing remaining open to be reimbursed to EC 147.274,24

Not included in the budget outturn:

Interest generated by 31/12/2008 on the Commission subsidy funds and to be reimbursed to the Commission		307.280,33	222.157,90
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5.2. Explanatory notes to the Budget

5.2.1. Income

The initial Budget appropriations for 2008 as voted by the Management board meeting in December 2007 amounted to 40.100 thousand €. During the year the following adjustments were made:

	Budget Line	Initial Budget	Adjustments C1/R0	Adjustments C4	Final Budget
1000	Other Revenue			38.965,57	38.965,57
100	Other Revenue			38.965,57	38.965,57
2000	European Community Contribution - Current Year Appropriations	39.100.000,00			39.100.000,00
2001	European Community Contribution - Assigned Revenue	p.m		396.448,89	396.448,89
2002	European Community Contribution - Earmarked funds	200.000,00	(20.000,00)		180.000,00
200	European Community contribution	39.300.000,00	(20.000,0)	396.448,89	39.676.448,89
3000	Subsidy from EEA member states (% of EU contribution)	800.000,00	134.490,00	9.475,13	943.965,13
300	Subsidy from the European Economic Area	800.000,00	134.490,00	9.475,13	943.965,13
	Total	40.100.000,00	114.490,00	444.889,59	40.659.379,59

The additional funds, as shown in the table above, became available from a) an adjustment of the EEA contribution, b) the reallocation to ECDC of the cancellation of 2006 funds (assigned revenue) and c) by the correction of the revenue received by DG Enlargement on the actions with the Candidate Countries

5.2.2. Expenditure

During the year the following adjustments took place:

	Initial Budget	Adjustments	Final Budget
Title 1 - Staff Expenditure	16.660.000,00	(1.129.510,00)	15.530.490,00
Title 2 - Administrative Expenditure	6.060.000,00	(135.000,00)	5.925.000,00
Title 3 - Operational Expenditure	17.380.000,00	1.823.838,57	19.203.838,57
TOTAL	40.100.000,00	559.328,57	40.659.328,57

The adjustments were executed either a) to allocate to the expenditure side the amendments executed in the revenue side as shown above in 4.2.1 or b) to improve the utilisation of resources. In this respect the Director, using her prerogative of transferring 10% of each budget line between chapters and titles (Art. 23 of the FFR) authorised the transfer to € 500 thousand from Title 1 to titles 2 and 3 and the Management Board in its November session authorised a further € 1,2 million from Title 1 and 2 to Title 3.

The Budget Execution by fund source is summarised below:

Budget Line Description	Commitment/ Payment Appropriation	Executed Commitment	% Committ ed	Executed Payment	% Paid	Carried Over	Cancelled
C1 - Current Year Appropriations	40.034.490,00	38.622.582,28	97%	22.792.671,08	57%	15.829.911,20	1.411.907,72
C4 - Assigned Revenue (reuses 2007)	444.889,57	405.924,00	91%	160.000,00	36%	245.924,00	0,00
C5 - Assigned Revenue Carried Over	200,00	0,00	0 %	0,00	0%	0,00	200,00
C8 - Carry Over of 2008 appropriations	12.058.217,84	12.058.217,84	100.00%	10.154.947,43	84%	0,00	1.903.270,41
R0 - Assigned Revenue DG ELARG Grant	180.000,00	161.350,00	90%	79.255,75	44%	100.744,25	0,00

For a detailed analysis of the budget execution by Budget article please refer to Annexes 1-4

5.2.3. Budgetary Principles

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

- (a) unity and budget accuracy;
all expenditure and revenue must be incorporated in a single budget document, must be booked on a budget line and expenditure must not exceed authorised appropriations;
- (b) universality:
this principle comprises two rules:
 - o the rule of non-assignment, meaning that budget revenue must not be earmarked for specific items of expenditure (total revenue must cover total expenditure);
 - o the gross budget rule, meaning that revenue and expenditure are entered in full in the budget without any adjustment against each other;
- (c) annuality:

the appropriations entered are authorised for a single year and must therefore be used during that year;

- (d) equilibrium:
the revenue and expenditure shown in the budget must be in balance (estimated revenue must equal payment appropriations);
- (e) specification:
each appropriation is assigned to a specific purpose and a specific objective;
- (f) unit of account:
the budget is drawn up and implemented in euro and the accounts are presented in euro;
- (g) sound financial management:
budget appropriations are used in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness;
- (h) transparency:
the budget is established and implemented and the accounts presented in compliance with the principle of transparency - the budget and amending budgets are published in the Official Journal of the European Communities.

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

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	Carried Over
1100	Basic salaries	5,118,000.00	5,118,000.00	100.00%	5,118,000.00	5,118,000.00	100.00%	0.00
1101	Family Allowances	700,000.00	700,000.00	100.00%	700,000.00	700,000.00	100.00%	0.00
1102	Expatriation Allowances	746,000.00	746,000.00	100.00%	746,000.00	746,000.00	100.00%	0.00
	Total Article 110	6,564,000.00	6,564,000.00	100.00%	6,564,000.00	6,564,000.00	100.00%	0.00
1111	Contract Agents - Basic Salaries	1,668,000.00	1,668,000.00	100.00%	1,668,000.00	1,668,000.00	100.00%	0.00
1112	Contract Agents - Allowances	725,000.00	725,000.00	100.00%	725,000.00	725,000.00	100.00%	0.00
	Total Article 111	2,393,000.00	2,393,000.00	100.00%	2,393,000.00	2,393,000.00	100.00%	0.00
1140	Birth & Death grants	10,000.00	10,000.00	100.00%	10,000.00	10,000.00	100.00%	0.00
1141	Travel expenses from place of employment to place of origin	272,000.00	272,000.00	100.00%	272,000.00	272,000.00	100.00%	0.00
1142	Overtime	22,000.00	22,000.00	100.00%	22,000.00	22,000.00	100.00%	0.00
1149	Learning & Development	460,000.00	456,158.39	99.16%	460,000.00	228,482.42	49.67%	227,675.97
	Total Article 114	764,000.00	760,158.39	99.50%	764,000.00	532,482.42	69.70%	227,675.97
1170	Freelance and joint interpreting and conference service interpreters	72,000.00	68,345.00	94.92%	72,000.00	35,020.00	48.64%	33,325.00
1173	Translations	45,000.00	9,110.47	20.25%	45,000.00	7,206.17	16.01%	1,904.30
1174	Payment for administrative assistance from the Community institutions	123,000.00	122,862.74	99.89%	123,000.00	58,055.86	47.20%	64,806.88
1175	Interim services	1,016,490.00	998,195.09	98.20%	1,016,490.00	714,685.43	70.31%	283,509.66
1176	Relocation Services	80,000.00	79,519.20	99.40%	80,000.00	48,722.97	60.90%	30,796.23
	Total Article 117	1,336,490.00	1,278,032.50	95.63%	1,336,490.00	863,690.43	64.62%	414,342.07
1180	Miscellaneous expenditure on recruitment	300,000.00	300,000.00	100.00%	300,000.00	219,950.49	73.32%	80,049.51
1181	Travel expenses	17,000.00	17,000.00	100.00%	17,000.00	17,000.00	100.00%	0.00
1182	Installation, resettlement & transfer allowances	167,000.00	167,000.00	100.00%	167,000.00	167,000.00	100.00%	0.00
1183	Removal Expenses	260,000.00	182,907.70	70.35%	260,000.00	143,600.23	55.23%	39,307.47
1184	Temporary daily subsistence allowance	132,000.00	132,000.00	100.00%	132,000.00	132,000.00	100.00%	0.00
	Total Article 118	876,000.00	798,907.70	91.20%	876,000.00	679,550.72	77.57%	119,356.98
1190	Weightings applied to remunerations	1,360,000.00	1,360,000.00	100.00%	1,360,000.00	1,360,000.00	100.00%	0.00
1191	Provisional Appropriation (rappel)	250,000.00	98,516.64	39.41%	250,000.00	98,516.64	39.41%	0.00
	Total Article 119	1,610,000.00	1,458,516.64	90.59%	1,610,000.00	1,458,516.64	90.59%	0.00
	Total Chapter 11	13,543,490.00	13,252,615.23	97.85%	13,543,490.00	12,491,240.21	92.23%	761,375.02
1300	Mission expenses, travel expenses and incidental expenditure	800,000.00	713,385.25	89.17%	800,000.00	499,041.04	62.38%	214,344.21
	Total Article 130	800,000.00	713,385.25	89.17%	800,000.00	499,041.04	62.38%	214,344.21
	Total Chapter 13	800,000.00	713,385.25	89.17%	800,000.00	499,041.04	62.38%	214,344.21
1410	Medical Service	85,000.00	63,195.91	74.35%	85,000.00	49,276.97	57.97%	13,918.94
	Total Article 141	85,000.00	63,195.91	74.35%	85,000.00	49,276.97	57.97%	13,918.94
	Total Chapter 14	85,000.00	63,195.91	74.35%	85,000.00	49,276.97	57.97%	13,918.94
1520	Staff Exchanges	562,000.00	515,438.10	91.71%	562,000.00	439,276.47	78.16%	76,161.63
	Total Article 152	562,000.00	515,438.10	91.71%	562,000.00	439,276.47	78.16%	76,161.63
	Total Chapter 15	562,000.00	515,438.10	91.71%	562,000.00	439,276.47	78.16%	76,161.63
1700	Entertainment & Representation Expenses	27,000.00	27,000.00	100.00%	27,000.00	20,814.39	77.09%	6,185.61
	Total Article 170	27,000.00	27,000.00	100.00%	27,000.00	20,814.39	77.09%	6,185.61
	Total Chapter 17	27,000.00	27,000.00	100.00%	27,000.00	20,814.39	77.09%	6,185.61
1801	Social Contact Between Staff	30,000.00	20,139.11	67.13%	30,000.00	3,139.11	10.46%	17,000.00
1802	Sickness Insurance	238,000.00	238,000.00	100.00%	238,000.00	238,000.00	100.00%	0.00
1803	Accident and Occupational Diseases	58,000.00	58,000.00	100.00%	58,000.00	58,000.00	100.00%	0.00
1804	Unemployment for temporary staff	87,000.00	87,000.00	100.00%	87,000.00	87,000.00	100.00%	0.00
	Total Article 180	413,000.00	403,139.11	97.61%	413,000.00	386,139.11	93.50%	17,000.00
	Total Chapter 18	413,000.00	403,139.11	97.61%	413,000.00	386,139.11	93.50%	17,000.00
	Total Title 1	15,430,490.00	14,974,773.60	97.05%	15,430,490.00	13,885,788.19	89.99%	1,088,985.41

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid □ (4)/(3)	Carried Over
2000	RENT & RELATED EXPENDITURE	1,524,000.00	1,522,862.11	99.93%	1,524,000.00	1,522,862.11	99.93%	0.00
2001	Insurance	8,000.00	5,109.11	63.86%	8,000.00	5,109.11	63.86%	0.00
2002	Water, Gas, Electricity etc	71,000.00	70,528.68	99.34%	71,000.00	70,528.68	99.34%	0.00
2003	Maintenance, cleaning	160,000.00	159,999.93	100.00%	160,000.00	95,806.29	59.88%	64,193.64
2004	Fitting-out	603,000.00	578,963.03	96.01%	603,000.00	1,430.39	0.24%	577,532.64
2005	Security of BuildingSecurity of Building	230,000.00	211,679.90	92.03%	230,000.00	153,884.83	66.91%	57,795.07
2009	Other expenditure on buildings	72,000.00	61,056.21	84.80%	72,000.00	18,704.02	25.98%	42,352.19
	Total Article 200	2,668,000.00	2,610,198.97	97.83%	2,668,000.00	1,868,325.43	70.03%	741,873.54
	Total Chapter 20	2,668,000.00	2,610,198.97	97.83%	2,668,000.00	1,868,325.43	70.03%	741,873.54
2110	Purchases of new hardware for operation the centre	921,000.00	911,792.33	99.00%	921,000.00	307,054.86	33.34%	604,737.47
2111	Purchase of new software for the operation at the centre	485,000.00	483,290.85	99.65%	485,000.00	398,315.35	82.13%	84,975.50
2112	Purchase and Maintenance of printing and reproduction equipment	117,000.00	82,804.94	70.77%	117,000.00	34,161.96	29.20%	48,642.98
2114	Developments to support administrative and management applications	605,000.00	563,162.21	93.08%	605,000.00	271,657.09	44.90%	291,505.12
	Total Article 211	2,128,000.00	2,041,050.33	95.91%	2,128,000.00	1,011,189.26	47.52%	1,029,861.07
	Total Chapter 21	2,128,000.00	2,041,050.33	95.91%	2,128,000.00	1,011,189.26	47.52%	1,029,861.07
2200	Technical equipment and AV installations	30,000.00	29,801.63	99.34%	30,000.00	3,059.48	10.20%	26,742.15
2201	Furniture	30,000.00	22,693.21	75.64%	30,000.00	22,693.21	75.64%	0.00
2202	Purchase and maintenance of vehicles	10,000.00	10,000.00	100.00%	10,000.00	3,652.87	36.53%	6,347.13
	Total Article 220	70,000.00	62,494.84	89.28%	70,000.00	29,405.56	42.01%	33,089.28
	Total Chapter 22	70,000.00	62,494.84	89.28%	70,000.00	29,405.56	42.01%	33,089.28
2300	Stationery and office supplies	117,000.00	116,623.44	99.68%	117,000.00	78,609.13	67.19%	38,014.31
2301	Financial and other charges, exchange losses	10,000.00	10,000.00	100.00%	10,000.00	9,983.68	99.84%	16.32
2302	Library expenses, purchase of books and info subscriptions	15,000.00	14,309.55	95.40%	15,000.00	8,410.34	56.07%	5,899.21
2309	Other operating expenditure	24,000.00	23,187.41	96.61%	24,000.00	5,928.42	24.70%	17,258.99
	Total Article 230	166,000.00	164,120.40	98.87%	166,000.00	102,931.57	62.01%	61,188.83
	Total Chapter 23	166,000.00	164,120.40	98.87%	166,000.00	102,931.57	62.01%	61,188.83
2400	Postal and delivery charges	43,000.00	42,962.03	99.91%	43,000.00	42,962.03	99.91%	0.00
	Total Article 240	43,000.00	42,962.03	99.91%	43,000.00	42,962.03	99.91%	0.00
2410	Telecommunication and internet charges	200,000.00	170,000.00	85.00%	200,000.00	124,490.92	62.25%	45,509.08
	Total Article 241	200,000.00	170,000.00	85.00%	200,000.00	124,490.92	62.25%	45,509.08
	Total Chapter 24	243,000.00	212,962.03	87.64%	243,000.00	167,452.95	68.91%	45,509.08
2500	Governance and administrative meetings	380,000.00	374,540.01	98.56%	380,000.00	203,794.06	53.63%	170,745.95
2501	Evaluation and Strategic Management Consulting	70,000.00	69,812.10	99.73%	70,000.00	3,166.50	4.52%	66,645.60
	Total Article 250	450,000.00	444,352.11	98.74%	450,000.00	206,960.56	45.99%	237,391.55
	Total Chapter 25	450,000.00	444,352.11	98.74%	450,000.00	206,960.56	45.99%	237,391.55
	Total Title 2	5,725,000.00	5,535,178.68	96.68%	5,725,000.00	3,386,265.33	59.15%	2,148,913.35
Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid □ (4)/(3)	Carried Over
3000	Networking, surveillance and data collection on Communicable	3,915,000.00	3,541,830.42	90.47%	3,915,000.00	551,992.92	14.10%	2,989,837.50
3001	Preparedness, response and emerging health threats	1,225,000.00	1,178,127.18	96.17%	1,225,000.00	184,141.58	15.03%	993,985.60
3002	Scientific opinions and studies	3,250,000.00	3,244,232.47	99.82%	3,250,000.00	1,084,056.08	33.36%	2,160,176.39
3003	Technical assistance and training	2,630,000.00	2,510,828.49	95.47%	2,630,000.00	418,106.13	15.90%	2,092,722.36
3004	Publications and Communications	2,095,000.00	2,087,451.17	99.64%	2,095,000.00	901,605.72	43.04%	1,185,845.45
3005	ICT to support projects	2,993,000.00	2,965,566.62	99.08%	2,993,000.00	1,090,327.32	36.43%	1,875,239.30
3006	Build up and maintenance of the Crisis Centre	167,000.00	165,159.13	98.90%	167,000.00	53,785.79	32.21%	111,373.34
3007	Translations of scientific and technical reports and documents	400,000.00	399,912.55	99.98%	400,000.00	195,823.21	48.96%	204,089.34
3008	Meetings to implement the work programme	1,400,000.00	1,221,024.61	87.22%	1,400,000.00	704,950.56	50.35%	516,074.05
3009	Country cooperation and partnership	340,000.00	337,362.04	99.22%	340,000.00	127,833.00	37.60%	209,529.04
	Total Article 300	18,415,000.00	17,651,494.68	95.85%	18,415,000.00	5,312,622.31	28.85%	12,338,872.37
3010	Scientific Library and Knowledge Services	464,000.00	461,135.32	99.38%	464,000.00	207,995.25	44.83%	253,140.07
	Total Article 301	464,000.00	461,135.32	99.38%	464,000.00	207,995.25	44.83%	253,140.07
	Total Chapter 30	18,879,000.00	18,112,630.00	95.94%	18,879,000.00	5,520,617.56	29.24%	12,592,012.44
	Total Title 3	18,879,000.00	18,112,630.00	95.94%	18,879,000.00	5,520,617.56	29.24%	12,592,012.44
	GRAND TOTAL	40,034,490.00	38,622,582.28	96.47%	40,034,490.00	22,792,671.08	56.93%	15,829,911.20

Annex 2 – Budget Execution/Fund source C4 – Assigned Revenue (reuse of funds)

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid <input type="checkbox"/> <input type="checkbox"/> (4)/(3)	Carried Over
1175	Interim services	30,000.00	30,000.00	100.00%	30,000.00	30,000.00	100.00%	0.00
	Total Article 117	30,000.00	30,000.00	100.00%	30,000.00	30,000.00	100.00%	0.00
	Total Chapter 11	30,000.00	30,000.00	100.00%	30,000.00	30,000.00	100.00%	0.00
	Total Title 1	30,000.00	30,000.00	100.00%	30,000.00	30,000.00	100.00%	0.00
Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid <input type="checkbox"/> <input type="checkbox"/> (4)/(3)	Carried Over
2114	Developments to support administrative and management applications	245,924.00	245,924.00	100.00%	245,924.00	0,00	0,00 %	245,924.00
	Total Article 211	245,924.00	245,924.00	100.00%	245,924.00	0,00	0,00 %	245,924.00
	Total Chapter 21	245,924.00	245,924.00	100.00%	245,924.00	0,00	0,00 %	245,924.00
	Total Title 2	245,924.00	245,924.00	100.00%	245,924.00	0,00	0,00 %	245,924.00
Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid <input type="checkbox"/> <input type="checkbox"/> (4)/(3)	Carried Over
3000	Networking, surveillance and data collection on Communicable diseases	148,088.76	130,000.00	87.79%	148,088.76	130,000.00	87.79%	18,088.76
3003	Technical assistance and training	20,876.81	0,00	0,00 %	20,876.81	0,00	0,00 %	20,876.81
	Total Article 300	168,965.57	130,000.00	76.94%	168,965.57	130,000.00	76.94%	38,965.57
	Total Chapter 30	168,965.57	130,000.00	76.94%	168,965.57	130,000.00	76.94%	38,965.57
	Total Title 3	168,965.57	130,000.00	76.94%	168,965.57	130,000.00	76.94%	38,965.57
	GRAND TOTAL	444,889.57	405,924.00	91.24%	444,889.57	160,000.00	35.96%	284,889.57

Annex 2(a) – Budget Execution/Fund source C5 – Assigned Revenue Carry Over

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid <input type="checkbox"/> <input type="checkbox"/> (4)/(3)	Cancelled
3005	ICT to support projects	200.00	0,00	0,00 %	200.00	0,00	0,00 %	200.00
	Total Article 300	200.00	0,00	0,00 %	200.00	0,00	0,00 %	200.00
	Total Chapter 30	200.00	0,00	0,00 %	200.00	0,00	0,00 %	200.00
	Total Title 3	200.00	0,00	0,00 %	200.00	0,00	0,00 %	200.00
	GRAND TOTAL	200.00	0,00	0,00 %	200.00	0,00	0,00 %	200.00

Annex 3 – Budget Execution /Fund source C8 – Appropriations carried over

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid □ (4)/(3)	Cancelled
1149	Learning & Development	107,418.74	107,418.74	100.00%	107,418.74	95,797.54	89.18%	11,621.20
	Total Article 114	107,418.74	107,418.74	100.00%	107,418.74	95,797.54	89.18%	11,621.20
1170	Freelance and joint interpreting and conference service interpreters	34,954.47	34,954.47	100.00%	34,954.47	11,832.00	33.85%	23,122.47
1173	Translations	5,993.35	5,993.35	100.00%	5,993.35	5,993.35	100.00%	0.00
1174	Payment for administrative assistance from the Community Institutions	18,207.14	18,207.14	100.00%	18,207.14	7,232.88	39.73%	10,974.26
1175	Interim services	224,336.41	224,336.41	100.00%	224,336.41	195,361.75	87.08%	28,974.66
	Total Article 117	283,491.37	283,491.37	100.00%	283,491.37	220,419.98	77.75%	63,071.39
1180	Miscellaneous expenditure on recruitment	79,553.78	79,553.78	100.00%	79,553.78	54,327.91	68.29%	25,225.87
1183	Removal Expenses	14,835.82	14,835.82	100.00%	14,835.82	12,830.00	86.48%	2,005.82
	Total Article 118	94,389.60	94,389.60	100.00%	94,389.60	67,157.91	71.15%	27,231.69
	Total Chapter 11	485,299.71	485,299.71	100.00%	485,299.71	383,375.43	79.00%	101,924.28
1300	Mission expenses, travel expenses and incidental expenditure	162,231.24	162,231.24	100.00%	162,231.24	123,347.30	76.03%	38,883.94
	Total Article 130	162,231.24	162,231.24	100.00%	162,231.24	123,347.30	76.03%	38,883.94
	Total Chapter 13	162,231.24	162,231.24	100.00%	162,231.24	123,347.30	76.03%	38,883.94
1410	Medical Service	9,272.83	9,272.83	100.00%	9,272.83	6,206.09	66.93%	3,066.74
	Total Article 141	9,272.83	9,272.83	100.00%	9,272.83	6,206.09	66.93%	3,066.74
	Total Chapter 14	9,272.83	9,272.83	100.00%	9,272.83	6,206.09	66.93%	3,066.74
1520	Staff Exchanges	25,624.35	25,624.35	100.00%	25,624.35	23,981.62	93.59%	1,642.73
	Total Article 152	25,624.35	25,624.35	100.00%	25,624.35	23,981.62	93.59%	1,642.73
	Total Chapter 15	25,624.35	25,624.35	100.00%	25,624.35	23,981.62	93.59%	1,642.73
1700	Entertainment & Representation Expenses	8,551.53	8,551.53	100.00%	8,551.53	4,409.67	51.57%	4,141.86
	Total Article 170	8,551.53	8,551.53	100.00%	8,551.53	4,409.67	51.57%	4,141.86
	Total Chapter 17	8,551.53	8,551.53	100.00%	8,551.53	4,409.67	51.57%	4,141.86
1801	Social Contact Between Staff	12,280.22	12,280.22	100.00%	12,280.22	10,444.87	85.05%	1,835.35
	Total Article 180	12,280.22	12,280.22	100.00%	12,280.22	10,444.87	85.05%	1,835.35
	Total Chapter 18	12,280.22	12,280.22	100.00%	12,280.22	10,444.87	85.05%	1,835.35
	Total Title 1	703,259.88	703,259.88	100.00%	703,259.88	551,764.98	78.46%	151,494.90

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid □ (4)/(3)	Cancelled
2002	Water, Gas, Electricity etc	13,198.15	13,198.15	100.00%	13,198.15	12,136.77	91.96%	1,061.38
2003	Maintenance, cleaning	3,675.50	3,675.50	100.00%	3,675.50	3,670.65	99.87%	4.85
2004	Fitting-out	53,891.64	53,891.64	100.00%	53,891.64	9,249.71	17.16%	44,641.93
2005	Security of BuildingSecurity of Building	89,684.77	89,684.77	100.00%	89,684.77	61,758.59	68.86%	27,926.18
2009	Other expenditure on buildings	42,338.36	42,338.36	100.00%	42,338.36	37,836.82	89.37%	4,501.54
	Total Article 200	202,788.42	202,788.42	100.00%	202,788.42	124,652.54	61.47%	78,135.88
	Total Chapter 20	202,788.42	202,788.42	100.00%	202,788.42	124,652.54	61.47%	78,135.88
2110	Purchases of new hardware for operation the centre	417,716.29	417,716.29	100.00%	417,716.29	415,518.13	99.47%	2,198.16
2111	Purchase of new software for the operation at the centre	38,522.28	38,522.28	100.00%	38,522.28	37,173.28	96.50%	1,349.00
2112	Purchase and Maintenance of printing and reproduction equipment	229,617.65	229,617.65	100.00%	229,617.65	224,116.01	97.60%	5,501.64
2113	Telecommunications equipment for the centre	11,891.34	11,891.34	100.00%	11,891.34	11,382.59	95.72%	508.75
2114	Developments to support administrative and management applications	771,162.66	771,162.66	100.00%	771,162.66	738,342.98	95.74%	32,819.68
	Total Article 211	1,468,910.22	1,468,910.22	100.00%	1,468,910.22	1,426,532.99	97.12%	42,377.23
	Total Chapter 21	1,468,910.22	1,468,910.22	100.00%	1,468,910.22	1,426,532.99	97.12%	42,377.23
2200	Technical equipment and AV installations	71,805.75	71,805.75	100.00%	71,805.75	65,271.47	90.90%	6,534.28
2201	Furniture	232,643.79	232,643.79	100.00%	232,643.79	217,227.96	93.37%	15,415.83
2202	Purchase and maintenance of vehicles	4,691.87	4,691.87	100.00%	4,691.87	3,332.93	71.04%	1,358.94
	Total Article 220	309,141.41	309,141.41	100.00%	309,141.41	285,832.36	92.46%	23,309.05
	Total Chapter 22	309,141.41	309,141.41	100.00%	309,141.41	285,832.36	92.46%	23,309.05
2300	Stationery and office supplies	25,316.53	25,316.53	100.00%	25,316.53	25,316.53	100.00%	0.00
2301	Financial and other charges, exchange losses	1,251.05	1,251.05	100.00%	1,251.05	847.38	67.73%	403.67
2302	Library expenses, purchase of books and info subscriptions	7,198.36	7,198.36	100.00%	7,198.36	6,381.24	88.65%	817.12
2309	Other operating expenditure	2,524.62	2,524.62	100.00%	2,524.62	1,040.58	41.22%	1,484.04
	Total Article 230	36,290.56	36,290.56	100.00%	36,290.56	33,585.73	92.55%	2,704.83
	Total Chapter 23	36,290.56	36,290.56	100.00%	36,290.56	33,585.73	92.55%	2,704.83
2400	Postal and delivery charges	7,546.96	7,546.96	100.00%	7,546.96	7,492.32	99.28%	54.64
	Total Article 240	7,546.96	7,546.96	100.00%	7,546.96	7,492.32	99.28%	54.64
2410	Telecommunication and internet charges	72,526.86	72,526.86	100.00%	72,526.86	72,526.86	100.00%	0.00
	Total Article 241	72,526.86	72,526.86	100.00%	72,526.86	72,526.86	100.00%	0.00
	Total Chapter 24	80,073.82	80,073.82	100.00%	80,073.82	80,019.18	99.93%	54.64
2500	Governance and administrative meetings	104,465.60	104,465.60	100.00%	104,465.60	40,961.81	39.21%	63,503.79
2501	Evaluation and Strategic Management Consulting	215,569.00	215,569.00	100.00%	215,569.00	215,569.00	100.00%	0.00
	Total Article 250	320,034.60	320,034.60	100.00%	320,034.60	256,530.81	80.16%	63,503.79
	Total Chapter 25	320,034.60	320,034.60	100.00%	320,034.60	256,530.81	80.16%	63,503.79
	Total Title 2	2,417,239.03	2,417,239.03	100.00%	2,417,239.03	2,207,153.61	91.31%	210,085.42
Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid □ (4)/(3)	Cancelled
3000	Networking, surveillance and data collection on Communicable diseases	2,219,784.36	2,219,784.36	100.00%	2,219,784.36	1,652,192.91	74.43%	567,591.45
3001	Preparedness, response and emerging health threats	890,376.80	890,376.80	100.00%	890,376.80	859,690.50	96.55%	30,686.30
3002	Scientific opinions and studies	1,511,809.57	1,511,809.57	100.00%	1,511,809.57	1,490,214.57	98.57%	21,595.00
3003	Technical assistance and training	1,362,297.67	1,362,297.67	100.00%	1,362,297.67	975,199.04	71.58%	387,098.63
3004	Publications and Communications	572,602.30	572,602.30	100.00%	572,602.30	512,262.22	89.46%	60,340.08
3005	ICT to support projects	1,059,187.38	1,059,187.38	100.00%	1,059,187.38	1,036,872.31	97.89%	22,315.07
3006	Build up and maintenance of the Crisis Centre	148,893.87	148,893.87	100.00%	148,893.87	66,566.17	44.71%	82,327.70
3007	Translations of scientific and technical reports and documents	180,309.94	180,309.94	100.00%	180,309.94	125,069.94	69.36%	55,240.00
3008	Meetings to implement the work programme	479,565.30	479,565.30	100.00%	479,565.30	218,509.30	45.56%	261,056.00
3009	Country cooperation and partnership	317,990.15	317,990.15	100.00%	317,990.15	281,706.82	88.59%	36,283.33
	Total Article 300	8,742,817.34	8,742,817.34	100.00%	8,742,817.34	7,218,283.78	82.56%	1,524,533.56
3010	Scientific Library and Knowledge Services	194,901.59	194,901.59	100.00%	194,901.59	177,745.06	91.20%	17,156.53
	Total Article 301	194,901.59	194,901.59	100.00%	194,901.59	177,745.06	91.20%	17,156.53
	Total Chapter 30	8,937,718.93	8,937,718.93	100.00%	8,937,718.93	7,396,028.84	82.75%	1,541,690.09
	Total Title 3	8,937,718.93	8,937,718.93	100.00%	8,937,718.93	7,396,028.84	82.75%	1,541,690.09

GRAND TOTAL	12,058,217.84	12,058,217.84	100.00%	12,058,217.84	10,154,947.43	84.22%	1,903,270.41
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Annex 4 – Budget Execution/Fund source R0 – Assigned Revenue (DG ELARG Grant)

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid <input type="checkbox"/> <input type="checkbox"/> (4)/(3)	Carried Over
1300	Mission expenses, travel expenses and incidental expenditure	70,000.00	60,000.00	85.71%	70,000.00	18,963.54	27.09%	51,036.46
	Total Article 130	70,000.00	60,000.00	85.71%	70,000.00	18,963.54	27.09%	51,036.46
	Total Chapter 13	70,000.00	60,000.00	85.71%	70,000.00	18,963.54	27.09%	51,036.46
	Total Title 1	70,000.00	60,000.00	85.71%	70,000.00	18,963.54	27.09%	51,036.46
Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid <input type="checkbox"/> <input type="checkbox"/> (4)/(3)	Carried Over
3008	Meetings to implement the work programme	110,000.00	101,350.00	92.14%	110,000.00	60,292.21	54.81%	49,707.79
	Total Article 300	110,000.00	101,350.00	92.14%	110,000.00	60,292.21	54.81%	49,707.79
	Total Chapter 30	110,000.00	101,350.00	92.14%	110,000.00	60,292.21	54.81%	49,707.79
	Total Title 3	110,000.00	101,350.00	92.14%	110,000.00	60,292.21	54.81%	49,707.79
	GRAND TOTAL	180,000.00	161,350.00	89.64%	110,000.00	79,255.75	72.05%	100,744.25