

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



**Third Financial Year – 2007**

**Stockholm, May 26, 2008**

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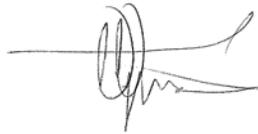
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## 1. Annual Accounts – Certification

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

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

*Stockholm, May 26, 2008*

A handwritten signature in black ink, consisting of a series of 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.<sup>1</sup> The general accounts allow for the preparation of the financial statements as they show all revenues and expenses for the financial year and are designed to establish the financial position in the form of a balance sheet at 31 December.

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

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

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

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<sup>1</sup> This differs from cash-based accounting because of elements such as carryovers.

### 3. Financial Statements

#### 3.1. Balance Sheet

<u>Balance Sheet</u>	<i>Notes</i>	<i>As at Dec. 31, 2007</i>	<i>As at Dec. 31, 2006</i>
		<i>(All amounts in €)</i>	
<b>Assets</b>			
<b>A. Non Current Assets</b>			
Intangible Assets	3.5.1	324.188,41	110.956,01
Tangible Fixed Assets	3.5.2	2.413.633,37	936.242,48
<b>Total Assets</b>		<b>2.737.821,78</b>	<b>1.047.198,49</b>
Long Term Receivables		0,00	0,00
<b>Total Non Current Assets</b>		<b>2.737.821,78</b>	<b>1.047.198,49</b>
<b>B. Current Assets</b>			
Prefinancing	3.5.3	460.759,06	399.745,64
Stocks		2.307,75	7.001,90
Short Term Receivables	3.5.4	624.239,05	367.427,83
Prepayments & Deferred Charges	3.5.5	163.153,55	19.331,81
Cash and Cash equivalents	3.5.6	13.420.021,00	7.222.930
<b>Total Current Assets</b>		<b>14.670.480,41</b>	<b>8.016.437,18</b>
<b>Total Assets</b>		<b>17.408.302,19</b>	<b>9.063.635,67</b>
<b>Liabilities</b>			
<b>A. Capital</b>			
Accumulated surplus/deficit		6.339.164,62	953.608,90
Economic result of the year		5.039.849,28	5.385.555,72
<b>Total Capital</b>		<b>11.379.013,90</b>	<b>6.339.164,62</b>
<b>B. Current Liabilities</b>			
Accounts Payable	3.5.7	815.253,30	134.933,86
Prefinancing to be returned to the Commission	3.5.8	1.633.621,38	405.487,93
Provisions for risks & liabilities	3.5.9	135.915,00	70.000,00
Deferrals & Accruals	3.5.10	3.444.498,61	2.114.049,26
		<b>6.029.288,29</b>	<b>2.724.471,05</b>
<b>Total Liabilities</b>		<b>17.408.302,19</b>	<b>9.063.635,67</b>

**3.2. Economic Outturn Account**

		<b>2007</b>	<b>2006</b>
		<i>(All amounts in €)</i>	
<b>Operating Revenue</b>		<b>26.980.263,90</b>	<b>15.805.825,07</b>
<b>Administrative Expenses</b>	3.5.11	<b>(13.258.967,60)</b>	<b>(7.733.649,05)</b>
<i>Staff related expenses</i>		<i>(8.251.647,27)</i>	<i>(4.535.872,55)</i>
<i>Depreciation/Amortisation</i>		<i>(612.311,84)</i>	<i>(304.743,21)</i>
<i>Other Administrative Expenses</i>		<i>(4.395.008,49)</i>	<i>(2.893.033,29)</i>
<b>Operational Expenses</b>	3.5.12	<b>(8.699.299,60)</b>	<b>(2.622.771,18)</b>
<b>Surplus from Administrative &amp; Operating Activities</b>		<b>5.021.996,70</b>	<b>5.449.404,84</b>
Financial revenues	3.5.13	<b>191,85</b>	<b>0,00</b>
Financial Expenses	3.5.13	<b>(4.240,70)</b>	<b>(6.863,79)</b>
Currency Exchange Gains/(Losses)	3.5.14	<b>21.901,43</b>	<b>(56.985,33)</b>
<b>Economic Result for the Year</b>		<b>5.039.849,28</b>	<b>5.385.555,72</b>

### 3.3. Cash Flow Statement

	<b>2007</b>	<b>2006</b>
	<i>(All amounts in €)</i>	
<b>Cash Flows from ordinary activities</b>		
<b>Surplus/(deficit) from ordinary activities</b>	<b>5.039.849,28</b>	<b>5.385.555,72</b>
<b>Operating activities</b>		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	60.305,16	19.858,97
Depreciation (tangible fixed assets) +	552.006,69	284.884,23
Increase/(decrease) in provision for risks and liabilities	65.915,00	70.000,00
(Increase)/decrease in Stock	4.694,15	(7.001,90)
(Increase)/decrease in Short term Pre-financing	(61.013,42)	(399.745,64)
(Increase)/decrease in Short term Receivables	(406.822,69)	(57.050,69)
(Increase)/decrease in Receivables related to consolidated EC entities	6.189,73	(9.363,15)
Increase/(decrease) in Other Long term liabilities		
Increase/(decrease) in Accounts payable	1.723.936,25	1.362.186,51
Increase/(decrease) in Liabilities related to consolidated EC entities	1.514.965,99	(378.592,33)
(Gains)/losses on sale of Property, plant and equipment	-	-
<b><i>Net cash Flow from operating activities</i></b>	<b>8.500.026,14</b>	<b>6.270.731,72</b>
<b>Cash Flows from investing activities</b>		
Purchase of tangible and intangible fixed assets (-)	(2.302.935,14)	(1.107.169,78)
Proceeds from tangible and intangible fixed assets (+)	-	-
<b><i>Net cash flow from investing activities</i></b>	<b>(2.302.935,14)</b>	<b>(1.107.169,78)</b>
Net increase/(decrease) in cash and cash equivalents	6.197.091,00	5.163.561,94
<b><i>Cash and cash equivalents at the beginning of the period</i></b>	<b>7.222.930,00</b>	<b>2.059.368,06</b>
<b><i>Cash and cash equivalents at the end of the period</i></b>	<b>13.420.021,00</b>	<b>7.222.930,00</b>

**3.4. Statement of Changes in Capital**

Capital <i>(All amounts in €)</i>	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Total Capital
	Fair value reserve	Other reserves			
<b>Balance as of 1 January 2007</b>	<b>0,00</b>	<b>0,00</b>	<b>953.608,90</b>	<b>5.385.555,72</b>	<b>6.339.164,62</b>
Other revaluations					
Reclassifications					
Allocation of the Economic Result of Previous Year			<b>5.385.555,72</b>	<b>(5.385.555,72)</b>	<b>-</b>
Economic result of the year				<b>5.039.849,28</b>	<b>5.039.849,28</b>
<b>Balance as of 31 December 2007</b>	<b>0,00</b>	<b>0,00</b>	<b>6.339.164,62</b>	<b>5.039.849,28</b>	<b>11.379.013,90</b>

### 3.5. Notes to the Financial Statements

#### 3.5.1. Intangible Assets

*All amounts in €*

	<i>Computer Software</i>	<i>Others</i>	<i>Intangible fixed assets under construction</i>	<i>Total</i>
<b>Gross carrying amounts 1.1.2007</b>	132.424,30			<b>132.424,30</b>
Additions	273.537,57			<b>273.537,57</b>
Disposals				-
Transfer between headings				-
Other changes				-
<b>Gross carrying amounts 31.12.2007</b>	<b>405.961,87</b>	-	-	<b>405.961,87</b>
<b>Accumulated amortization and impairment 1.1.2007</b>	<b>(21.468,29)</b>			<b>(21.468,29)</b>
Amortization	(60.305,16)			<b>(60.305,16)</b>
Write-back of amortization				-
Disposals				-
Impairment				-
Write-back of impairment				-
Transfer between headings				-
Other changes				-
<b>Accumulated amortization and impairment 31.12.2007</b>	<b>(81.773,45)</b>	-	-	<b>(81.773,45)</b>
<b>Net carrying amounts 31.12.2007</b>	<b>324.188,41</b>	-	-	<b>324.188,41</b>

**3.5.2. Fixed Assets***All amounts in €*

	Land & Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures Fittings	Fixed Assets < € 420 (1)	Total
<b>Gross carrying amounts 1.1.2007</b>	-	-	<b>430.177,77</b>	<b>207.571,22</b>	<b>396.804,86</b>	<b>291.474,28</b>	<b>1.326.028,13</b>
Additions			1.350.965,39	338.639,10	133.889,88	205.903,19	<b>2.029.397,57</b>
Disposals							-
Transfer between headings							-
Other changes							-
<b>Gross carrying amounts 31.12.2007</b>	-	-	<b>1.781.143,16</b>	<b>546.210,32</b>	<b>530.694,74</b>	<b>497.377,47</b>	<b>3.355.425,70</b>
<b>Accumulated depreciation and impairment 1.1.2007</b>	-	-	<b>(65.611,69)</b>	<b>(32.699,68)</b>	-	<b>(291.474,28)</b>	<b>(389.785,64)</b>
Depreciation			(242.835,75)	(58.084,94)	(45.182,81)	(205.903,19)	<b>(552.006,69)</b>
Write-back of depreciation							-
Disposals							-
Impairment							-
Write-back of impairment							-
Transfer between headings							-
Other changes							-
<b>Accumulated depreciation and impairment 31.12.2007</b>	-	-	<b>(308.447,44)</b>	<b>(90.784,62)</b>	<b>(45.182,81)</b>	<b>(497.377,47)</b>	<b>(941.792,34)</b>
<b>Net carrying amounts 31.12.2007</b>	-	-	<b>1.472.695,72</b>	<b>455.425,71</b>	<b>485.511,93</b>	<b>0,00</b>	<b>2.413.633,37</b>

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

### 3.5.3. Prefinancing

Advance payments were given to the following institutions as part of the Grant agreements that were concluded with them during 2006/7. The outstanding amounts at 31/12/2007 are shown below:

Beneficiary	Project	Start Date	End Date	Outstanding Prefinancing at year end
SMI (SE)	EPIET	8/8/06	31/10/07	196.502,91
Univ. Antwerpen (BE)	ESAC	18/5/07	17/8/07	24.770,50
ESCMID E.V.	EUCAST	1/7/07	31/1/08	39.158,50
RIVM (NL)	EARSS	1/9/07	31/12/07	18.103,85
Univ. Antwerpen (BE)	ESAC (bridge financing)	1/9/07	1/8/08	182.223,30
				<b>460.759,06</b>

### 3.5.4. Short term Receivables

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 latter has to file an application of Reimbursement of VAT paid on purchases greater than SEK 1.500 (€ 160 approx.). The total amount relates to the recovery of VAT paid in the last quarter of 2006. Previous claims were always paid back in full.

Other receivables relate a) to salary advances to recently appointed staff and b) receivable of prefinancing paid in excess in relation to a closed grant agreement

### 3.5.5. Prepayments /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 2007 is reported here.

### 3.5.6. Cash in Bank and in Hand

During the year the Centre concluded a Call for Tender for Bank Services. This resulted in changing bank accounts from Svenska Handelsbanken to SEB (Skandinaviska Enskilda Banken).

The Centre keeps its accounts in Euro and in SEK. The balances as at December 31, 2007 are as follows:

*All amounts in €*

	<b>31/12/2007</b>	<b>31/12/2006</b>
Acc No 43 169 279 (EUR) – HB	0,00	6.595.619,65
Acc No 383 652 758 (SEK) – HB	0,00	627.310,35
Acc No 59368289476 (EUR) – SEB	12.321.409,35	0,00
Acc No 52011096375 (SEK) - SEB	98.411,52	0,00
Acc No 52011097061 (SEK) - SEB	0,00	0,00
Cash in Hand	200,13	0,00
<b>Total</b>	<b>12.420.021,00</b>	<b>7.222.930,00</b>

The Centre mainly uses the account No 52011096375 to execute its local transactions in SEK while the Euro account is used for cross border payments and the reception of the Commission subsidy. Account No 52011097061 is used only for cash withdrawals to accommodate the limited needs of the Centre in cash in hand.

The Centre also reports **€ 1.000.000** as cash in transit. This relates to the final installment of the Community subsidy that was released in December 2007 by the European Commission but was received by ECDC the 8 January 2008.

### 3.5.7. Accounts Payable

The breakdown of accounts payable is as follows:

*All amounts in €*

	<b>31/12/2007</b>	<b>31/12/2006</b>
Salaries & Allowances payable	0,00	43.983,79
Social Security Contributions & income taxes payable	9.635,18	12.720,43
Trade debtors (including inter-entities)	583.460,22	15.997,9
Interest Income payable to the Commission (1)	222.157,90	62.235,74
<b>Total</b>	<b>815.253,30</b>	<b>134.933,86</b>

(1) see also Note 3.5.13

### 3.5.8 Prefinancing to be returned to the European Commission

The amount consist of a) € 1.306.585,13 of funds received in 2006 to cover existing budgetary commitments carried over in 2007 (RAL, C8) that were not eventually paid and b) of € 327.036,25 of amounts received in 2007 to cover commitments under 2007 appropriations that were not finally concluded.

According to the financial regulation they have to be returned to the Community budget.

### 3.5.9. Provisions for Risks & Liabilities

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

### 3.5.10. Accrued Expenses

Accrued expenses are estimates provided by the authorising officers on the cost of services/deliveries of goods incurred during 2007 but not yet invoiced or processed. A breakdown of these costs by main area of activity is provided below:

	<i>All amounts in €</i>	
	<b>31/12/2007</b>	<b>31/12/2006</b>
Expenses (including pending reimbursements) relating to Operational Unit Meetings	249.743,30	229.251,40
Expenses (including pending reimbursements) relating to MB & AF Meetings	140.432,68	141.476,74
Staff Mission costs and Recruitment costs	207.785,02	160.386,51
Costs for Interim Staff and Personnel related costs	262.136,95	185.590,00
Assets and other Building related costs	40.873,65	470.382,20
Costs relating to Communication/ Visibility of ECDC	389.731,83	46.635,00
Operational Costs	1.945.775,05	627.578,08
Other	208.020,13	252.749,33
	<b>3.444.498,61</b>	<b>2.114.049,26</b>

### 3.5.11. 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:

	<i>All amounts in €</i>	
	<b>2007</b>	<b>2006</b>
Staff related expenses (1)	6.945.091,30	3.605.696,96
Costs related to Seconded National Experts	588.314,57	476.170,53
Mission Expenses	718.241,40	454.005,06
Management Board, Advisory Forum & Administrative Meetings	297.641,64	311.786,65
Rent and Building Costs	1.555.145,36	1.130.988,64
Interim Services	596.597,83	480.053,55
Depreciation/Amortisation	612.311,84	304.743,21
Recruitment Related Costs	268.192,96	199.190,16
Other	1.677.430,70	771.014,29
<b>Administrative Expenses – Total</b>	<b>13.258.967,60</b>	<b>7.733.649,05</b>

(1) this heading includes training costs that were included under "other" in 2006

### 3.5.12. Operational Expenses

Operational Expenses relate to the activities of the three Operational Units and to Communication/ Visibility actions. Bellow is a summary of the costs incurred during 2007:

*All amounts in €*

	<b>2007</b>	<b>2006</b>
Surveillance	1.763.138,60	377.098,67
Preparedness & Response, including training activities	2.665.654,09	458.762,14
Scientific Advise	850.324,49	159.788,99
Publications & Communication	953.066,50	459.642,28
Operational Meetings	1.880.908,85	879.881,35
Other	586.207,42	287.597,75
<b>Operational Expenses – Total</b>	<b>8.699.299,60</b>	<b>2.622.771,18</b>

### 3.5.13. 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 € 222 thousand of interest income which is reported under Note 5.3.7. – Accounts Payable, as according to the Financial Regulation, interest income earned on the Community Subsidy is to be returned to the Commission.

### 3.5.14. 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. This resulted to currency exchange gains of € 22 thousand approximately, during 2007 (Losses € 57 thousand in 2006)

### 3.5.14. Contingent Liabilities and off the Balance Sheet Items

As at 31 December 2007 the Centre had agreements with several contractors/ suppliers to the amount of € 8.578 thousand. These agreements relate mainly to operational projects and are covered by budgetary Commitments against 2007 appropriations

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 2018 exceed 15 million €. Due to the rapid expansion of the Centre the housing capacity will have to increase and more resources will be allocated to it.

## 15. Accounting principles, rules and methods

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

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

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

### Transactions and balances

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

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

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

### Intangible fixed assets

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

### Tangible fixed assets

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

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

<b>Type of Asset</b>	<b>Depreciation Rate</b>
Intangible assets	25%
Plant, machinery and equipment	10% to 25%
Furniture & Vehicles	10% to 25%
Fixtures and fittings	10% to 33%
Computer hardware	25%
Fixed assets less than € 420	100% - see also Note 3.5.2

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

### **Impairment of assets**

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

### **Receivables**

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

### **Cash & cash equivalents**

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

### **Use of estimates**

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

## 4. Report to the Budget Implementation

### 4.1. Budget Execution

		<i>All amounts in €</i>	
		2007	2006
<b>REVENUE</b>			
Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency)	+	28.613.885,28	16.211.313,00
<b>TOTAL REVENUE (a)</b>		<b>28.613.885,28</b>	<b>16.211.313,00</b>
<b>EXPENDITURE</b>			
<i>Title I: Staff</i>			
Payments	-	8.824.575,59	4.856.740,12
Appropriations carried over	-	703.259,88	404.113,09
<i>Title II: Administrative Expenses</i>			
Payments	-	3.497.572,88	1.967.803,42
Appropriations carried over	-	2.417.239,03	1.619.989,87
<i>Title III: Operating Expenditure</i>			
Payments	-	3.928.184,15	2.143.221,28
Appropriations carried over	-	8.937.918,93	5.073.054,15
<b>TOTAL EXPENDITURE (b)</b>		<b>28.308.750,46</b>	<b>16.064.921,93</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>		<b>305.134,82</b>	<b>146.391,07</b>
Cancellation of unused payment appropriations carried over from previous year	+	1.306.585,13	316.082,19
Exchange differences for the year (gain +/-loss -)	+/-	21.901,43	-56.985,33
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>		<b>1.633.621,38</b>	<b>405.487,93</b>
Balance year 2006	+/-	405.487,93	
Positive balance from year 2006 reimbursed in year 2007 to the Commission	-	-405.487,93	
<b>Result used for determining amounts in general accounting</b>		<b>1.633.621,38</b>	<b>405.487,93</b>
<b>Commission subsidy</b>		<b>26.980.263,90</b>	
<b>Pre-financing remaining open to be reimbursed by agency to Commission in year 2008</b>		<b>1.633.621,38</b>	

## 4.2. Explanatory notes to the Budget

### 4.2.1. Income

The initial Budget appropriations for 2007 as voted by the Management board meeting in December 2006 amounted to 27.045 thousand €. During the year it became evident that the Centre could absorb additional funds. The MB in its meeting of 13 December 2007 adopted the increase of the budget by 1,8 million

Budget Item	Budget Description	Initial Budget	Increase	New Budget
2000	European Community Contribution - Current Year Appropriations	26.500.000,00	1.000.000,00	27.500.000,00
2001	European Community Contribution - Reuse of Funds (Assigned Revenue)		794.448,27	794.448,27
3000	Subsidy from the European Economic Area	545.900,00	58.300,00	604.200,00
	<b>Total</b>	<b>27.045.900,00</b>	<b>1.852.748,27</b>	<b>28.898.648,27</b>

The additional funds, as shown in the table above, became available from a) a small adjustment of the EEA contribution, b) the reallocation to ECDC of the cancellation of 2005 funds and c) by the allocation by the Budgetary authority of one additional million (EP – COBU meeting of 13/12/07)

### 4.2.2. Expenditure

Budget Execution by Fund Source can be summarised in the table below:

Budget Line Description	Available Budget	Executed Commitment Amount	% Committed	Executed Payment Amount	% Paid	Carried forward	Cancelled
Current year appropriations - C1	28.104.200,0	27.514.302,19	97,90%	16.250.332,62	57,82%	11.263.969,57	589.897,81
Reallocation of 2005 cancellations - C4 (Assigned revenue)	794.448,27	794.248,27	99,97%	0,00	0,00 %	794.248,27	
Appropriations of 2006 carried forward - C8	7.097.157,11	7.097.157,11	100,00%	5.790.571,98	81,59%		1.306.585,13

For a detailed analysis of the budget execution by Budget article please refer to Appendices 1-3

### 4.2.3. 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.

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

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	RAL (2)-(4)	CANCELLED (1)-(2)
1100	Basic salaries	3,377,924.00	3,369,483.48	99.75%	3,377,924.00	3,369,483.48	99.75%	0.00	8,440.52
1101	Family Allowances	415,398.00	415,041.01	99.91%	415,398.00	415,041.01	99.91%	0.00	356.99
1102	Expatriation Allowances	467,847.00	467,457.45	99.92%	467,847.00	467,457.45	99.92%	0.00	389.55
	<b>Total Article 110</b>	<b>4,261,169.00</b>	<b>4,251,981.94</b>	<b>99.78%</b>	<b>4,261,169.00</b>	<b>4,251,981.94</b>	<b>99.78%</b>	<b>0.00</b>	<b>9,187.06</b>
1111	Contract Agents - Basic Salaries	714,528.00	714,528.00	100.00%	714,528.00	714,528.00	100.00%	0.00	0.00
1112	Contract Agents - Allowances	264,926.00	264,464.34	99.83%	264,926.00	264,464.34	99.83%	0.00	461.66
	<b>Total Article 111</b>	<b>979,454.00</b>	<b>978,992.34</b>	<b>99.95%</b>	<b>979,454.00</b>	<b>978,992.34</b>	<b>99.95%</b>	<b>0.00</b>	<b>461.66</b>
1140	Birth & Death grants	1,595.00	1,388.17	87.03%	1,595.00	1,388.17	87.03%	0.00	206.83
1141	Travel expenses from place of employment to place of origin	128,642.00	128,372.72	99.79%	128,642.00	128,372.72	99.79%	0.00	269.28
1142	Overtime	6,388.00	6,251.04	97.86%	6,388.00	6,251.04	97.86%	0.00	136.96
1149	Training of ECDC staff	207,816.90	207,079.39	99.65%	207,816.90	99,660.65	47.96%	107,418.74	737.51
	<b>Total Article 114</b>	<b>344,441.90</b>	<b>343,091.32</b>	<b>99.61%</b>	<b>344,441.90</b>	<b>235,672.58</b>	<b>68.42%</b>	<b>107,418.74</b>	<b>1,350.58</b>
1170	Freelance and joint interpreting and conference service interpreters	65,000.00	58,618.47	90.18%	65,000.00	23,664.00	36.41%	34,954.47	6,381.53
1173	Translations	40,000.00	36,704.00	91.76%	40,000.00	30,710.65	76.78%	5,993.35	3,296.00
1174	Payment for administrative assistance from the Community institutions	85,000.00	84,369.33	99.26%	85,000.00	66,162.19	77.84%	18,207.14	630.67
1175	Interim services	692,221.85	692,221.85	100.00%	692,221.85	467,885.44	67.59%	224,336.41	0.00
	<b>Total Article 117</b>	<b>882,221.85</b>	<b>871,913.65</b>	<b>98.83%</b>	<b>882,221.85</b>	<b>588,422.28</b>	<b>66.70%</b>	<b>283,491.37</b>	<b>10,308.20</b>
1180	Miscellaneous expenditure on recruitment	280,765.57	280,765.57	100.00%	280,765.57	201,211.79	71.67%	79,553.78	0.00
1181	Travel expenses	9,082.32	8,798.83	96.88%	9,082.32	8,798.83	96.88%	0.00	283.49
1182	Installation, resettlement & transfer allowances	117,397.93	112,927.62	96.19%	117,397.93	112,927.62	96.19%	0.00	4,470.31
1183	Removal Expenses	87,000.00	87,000.00	100.00%	87,000.00	72,164.18	82.95%	14,835.82	0.00
1184	Temporary daily subsistence allowance	84,932.43	84,518.56	99.51%	84,932.43	84,518.56	99.51%	0.00	413.87
	<b>Total Article 118</b>	<b>579,178.25</b>	<b>574,010.58</b>	<b>99.11%</b>	<b>579,178.25</b>	<b>479,620.98</b>	<b>82.81%</b>	<b>94,389.60</b>	<b>5,167.67</b>
1190	Weightings 1,174	734,258.00	705,398.30	96.07%	734,258.00	705,398.30	96.07%	0.00	28,859.70
1191	Provisional Appropriation (rappel)	100,000.00	88,806.75	88.81%	100,000.00	88,806.75	88.81%	0.00	11,193.25
	<b>Total Article 119</b>	<b>834,258.00</b>	<b>794,205.05</b>	<b>95.20%</b>	<b>834,258.00</b>	<b>794,205.05</b>	<b>95.20%</b>	<b>0.00</b>	<b>40,052.95</b>
	<b>Total Chapter 11</b>	<b>7,880,723.00</b>	<b>7,814,194.88</b>	<b>99.16%</b>	<b>7,880,723.00</b>	<b>7,328,895.17</b>	<b>93.00%</b>	<b>485,299.71</b>	<b>66,528.12</b>
1300	Mission expenses, travel expenses and incidental expenditure	800,000.00	800,000.00	100.00%	800,000.00	637,768.76	79.72%	162,231.24	0.00
	<b>Total Article 130</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>100.00%</b>	<b>800,000.00</b>	<b>637,768.76</b>	<b>79.72%</b>	<b>162,231.24</b>	<b>0.00</b>
	<b>Total Chapter 13</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>100.00%</b>	<b>800,000.00</b>	<b>637,768.76</b>	<b>79.72%</b>	<b>162,231.24</b>	<b>0.00</b>
1410	Medical Service	27,000.00	26,839.90	99.41%	27,000.00	17,567.07	65.06%	9,272.83	160.10
	<b>Total Article 141</b>	<b>27,000.00</b>	<b>26,839.90</b>	<b>99.41%</b>	<b>27,000.00</b>	<b>17,567.07</b>	<b>65.06%</b>	<b>9,272.83</b>	<b>160.10</b>
	<b>Total Chapter 14</b>	<b>27,000.00</b>	<b>26,839.90</b>	<b>99.41%</b>	<b>27,000.00</b>	<b>17,567.07</b>	<b>65.06%</b>	<b>9,272.83</b>	<b>160.10</b>
1520	Staff Exchanges	615,000.00	615,000.00	100.00%	615,000.00	589,375.65	95.83%	25,624.35	0.00
	<b>Total Article 152</b>	<b>615,000.00</b>	<b>615,000.00</b>	<b>100.00%</b>	<b>615,000.00</b>	<b>589,375.65</b>	<b>95.83%</b>	<b>25,624.35</b>	<b>0.00</b>
	<b>Total Chapter 15</b>	<b>615,000.00</b>	<b>615,000.00</b>	<b>100.00%</b>	<b>615,000.00</b>	<b>589,375.65</b>	<b>95.83%</b>	<b>25,624.35</b>	<b>0.00</b>
1700	Entertainment & Representation Expenses	33,000.00	33,000.00	100.00%	33,000.00	24,448.47	74.09%	8,551.53	0.00
	<b>Total Article 170</b>	<b>33,000.00</b>	<b>33,000.00</b>	<b>100.00%</b>	<b>33,000.00</b>	<b>24,448.47</b>	<b>74.09%</b>	<b>8,551.53</b>	<b>0.00</b>
	<b>Total Chapter 17</b>	<b>33,000.00</b>	<b>33,000.00</b>	<b>100.00%</b>	<b>33,000.00</b>	<b>24,448.47</b>	<b>74.09%</b>	<b>8,551.53</b>	<b>0.00</b>
1801	Social Contact Between Staff	15,000.00	12,512.20	83.41%	15,000.00	231.98	1.55%	12,280.22	2,487.80
1802	Sickness Insurance	140,959.00	140,164.36	99.44%	140,959.00	140,164.36	99.44%	0.00	794.64
1803	Accident and Occupational Diseases	35,892.00	35,377.83	98.57%	35,892.00	35,377.83	98.57%	0.00	514.17
1804	Unemployment for temporary staff	50,826.00	50,746.30	99.84%	50,826.00	50,746.30	99.84%	0.00	79.70
	<b>Total Article 180</b>	<b>242,677.00</b>	<b>238,800.69</b>	<b>98.40%</b>	<b>242,677.00</b>	<b>226,520.47</b>	<b>93.34%</b>	<b>12,280.22</b>	<b>3,876.31</b>
	<b>Total Chapter 18</b>	<b>242,677.00</b>	<b>238,800.69</b>	<b>98.40%</b>	<b>242,677.00</b>	<b>226,520.47</b>	<b>93.34%</b>	<b>12,280.22</b>	<b>3,876.31</b>
	<b>Total Title 1</b>	<b>9,598,400.00</b>	<b>9,527,835.47</b>	<b>99.26%</b>	<b>9,598,400.00</b>	<b>8,824,575.59</b>	<b>91.94%</b>	<b>703,259.88</b>	<b>70,564.53</b>
2000	RENT & RELATED EXPENDITURE	1,250,000.00	1,154,509.95	92.36%	1,250,000.00	1,154,509.95	92.36%	0.00	95,490.05
2001	Insurance	20,000.00	5,145.16	25.73%	20,000.00	5,145.16	25.73%	0.00	14,854.84
2002	Water, Gas, Electricity etc	65,000.00	65,000.00	100.00%	65,000.00	51,801.85	79.70%	13,198.15	0.00
2003	Maintenance, cleaning	100,000.00	77,727.50	77.73%	100,000.00	74,052.00	74.05%	3,675.50	22,272.50
2004	Fitting-out	140,000.00	132,588.78	94.71%	140,000.00	78,697.14	56.21%	53,891.64	7,411.22
2005	Security of BuildingSecurity of Building	265,000.00	239,231.61	90.28%	265,000.00	149,546.84	56.43%	89,684.77	25,768.39
2009	Other expenditure on buildings	115,000.00	65,902.71	57.31%	115,000.00	23,564.35	20.49%	42,338.36	49,097.29
	<b>Total Article 200</b>	<b>1,955,000.00</b>	<b>1,740,105.71</b>	<b>89.01%</b>	<b>1,955,000.00</b>	<b>1,537,317.29</b>	<b>78.64%</b>	<b>202,788.42</b>	<b>214,894.29</b>
	<b>Total Chapter 20</b>	<b>1,955,000.00</b>	<b>1,740,105.71</b>	<b>89.01%</b>	<b>1,955,000.00</b>	<b>1,537,317.29</b>	<b>78.64%</b>	<b>202,788.42</b>	<b>214,894.29</b>
2110	Purchases of new hardware for operation the centre	602,000.00	601,970.19	100.00%	602,000.00	284,253.90	47.22%	317,716.29	29.81
2111	Purchase of new software for the operation at the centre	380,000.00	379,481.33	99.86%	380,000.00	340,959.05	89.73%	38,522.28	518.67
2112	Purchase and Maintenance of technical and audiovisual equipment	247,000.00	231,517.45	93.73%	247,000.00	1,899.80	0.77%	229,617.65	15,482.55
2113	Telecommunications equipment for the centre	50,000.00	29,570.47	59.14%	50,000.00	17,679.13	35.36%	11,891.34	20,429.53

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

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	RAL (2)-(4)	CANCELLED (1)-(2)
2114	Developments to support administrative applications	1,150,000.00	1,147,350.75	99.77%	1,150,000.00	436,188.09	37.93%	711,162.66	2,649.25
	<b>Total Article 211</b>	<b>2,429,000.00</b>	<b>2,389,890.19</b>	<b>98.39%</b>	<b>2,429,000.00</b>	<b>1,080,979.97</b>	<b>44.50%</b>	<b>1,308,910.22</b>	<b>39,109.81</b>
	<b>Total Chapter 21</b>	<b>2,429,000.00</b>	<b>2,389,890.19</b>	<b>98.39%</b>	<b>2,429,000.00</b>	<b>1,080,979.97</b>	<b>44.50%</b>	<b>1,308,910.22</b>	<b>39,109.81</b>
2200	Technical equipment and installations	168,000.00	146,290.65	87.08%	168,000.00	74,484.90	44.34%	71,805.75	21,709.35
2201	Furniture	472,000.00	444,627.27	94.20%	472,000.00	301,983.48	63.98%	142,643.79	27,372.73
2202	Purchase and maintenance of vehicles	10,000.00	6,723.66	67.24%	10,000.00	2,031.79	20.32%	4,691.87	3,276.34
	<b>Total Article 220</b>	<b>650,000.00</b>	<b>597,641.58</b>	<b>91.94%</b>	<b>650,000.00</b>	<b>378,500.17</b>	<b>58.23%</b>	<b>219,141.41</b>	<b>52,358.42</b>
	<b>Total Chapter 22</b>	<b>650,000.00</b>	<b>597,641.58</b>	<b>91.94%</b>	<b>650,000.00</b>	<b>378,500.17</b>	<b>58.23%</b>	<b>219,141.41</b>	<b>52,358.42</b>
2300	Stationery and office supplies	85,000.00	72,759.87	85.60%	85,000.00	47,443.34	55.82%	25,316.53	12,240.13
2301	Financial and other charges, exchange losses	15,000.00	15,000.00	100.00%	15,000.00	13,748.95	91.66%	1,251.05	0.00
2302	Library expenses, purchase of books and info subscriptions	15,000.00	14,401.28	96.01%	15,000.00	7,202.92	48.02%	7,198.36	598.72
2309	Other operating expenditure	30,000.00	9,525.08	31.75%	30,000.00	7,000.46	23.33%	2,524.62	20,474.92
	<b>Total Article 230</b>	<b>145,000.00</b>	<b>111,686.23</b>	<b>77.02%</b>	<b>145,000.00</b>	<b>75,395.67</b>	<b>52.00%</b>	<b>36,290.56</b>	<b>33,313.77</b>
	<b>Total Chapter 23</b>	<b>145,000.00</b>	<b>111,686.23</b>	<b>77.02%</b>	<b>145,000.00</b>	<b>75,395.67</b>	<b>52.00%</b>	<b>36,290.56</b>	<b>33,313.77</b>
2400	Postal and delivery charges	45,000.00	39,796.71	88.44%	45,000.00	32,249.75	71.67%	7,546.96	5,203.29
	<b>Total Article 240</b>	<b>45,000.00</b>	<b>39,796.71</b>	<b>88.44%</b>	<b>45,000.00</b>	<b>32,249.75</b>	<b>71.67%</b>	<b>7,546.96</b>	<b>5,203.29</b>
2410	Telecommunication and Internet charges	230,000.00	229,163.73	99.64%	230,000.00	156,636.87	68.10%	72,526.86	836.27
	<b>Total Article 241</b>	<b>230,000.00</b>	<b>229,163.73</b>	<b>99.64%</b>	<b>230,000.00</b>	<b>156,636.87</b>	<b>68.10%</b>	<b>72,526.86</b>	<b>836.27</b>
	<b>Total Chapter 24</b>	<b>275,000.00</b>	<b>268,960.44</b>	<b>97.80%</b>	<b>275,000.00</b>	<b>188,886.62</b>	<b>68.69%</b>	<b>80,073.82</b>	<b>6,039.56</b>
2500	Governance and administrative meetings	285,000.00	278,063.76	97.57%	285,000.00	173,598.16	60.91%	104,465.60	6,936.24
2501	Evaluation and Strategic Management Consulting	279,000.00	278,464.00	99.81%	279,000.00	62,895.00	22.54%	215,569.00	536.00
	<b>Total Article 250</b>	<b>564,000.00</b>	<b>556,527.76</b>	<b>98.68%</b>	<b>564,000.00</b>	<b>236,493.16</b>	<b>41.93%</b>	<b>320,034.60</b>	<b>7,472.24</b>
	<b>Total Chapter 25</b>	<b>564,000.00</b>	<b>556,527.76</b>	<b>98.68%</b>	<b>564,000.00</b>	<b>236,493.16</b>	<b>41.93%</b>	<b>320,034.60</b>	<b>7,472.24</b>
	<b>Total Title 2</b>	<b>6,018,000.00</b>	<b>5,664,811.91</b>	<b>94.13%</b>	<b>6,018,000.00</b>	<b>3,497,572.88</b>	<b>58.12%</b>	<b>2,167,239.03</b>	<b>353,188.09</b>
3000	Networking, surveillance and data collection on Communicable diseases	2,523,000.00	2,493,962.19	98.85%	2,523,000.00	274,177.83	10.87%	2,219,784.36	29,037.81
3001	Preparedness, response and emerging health threats	1,053,300.00	1,053,168.98	99.99%	1,053,300.00	216,860.45	20.59%	836,308.53	131.02
3002	Scientific opinions and studies	1,477,000.00	1,476,258.72	99.95%	1,477,000.00	324,449.15	21.97%	1,151,809.57	741.28
3003	Technical assistance and training	2,033,000.00	1,981,011.62	97.44%	2,033,000.00	699,093.95	34.39%	1,281,917.67	51,988.38
3004	Publications and Communications	920,000.00	911,725.60	99.10%	920,000.00	339,123.30	36.86%	572,602.30	8,274.40
3005	ICT to support projects	1,703,500.00	1,697,880.64	99.67%	1,703,500.00	688,493.26	40.42%	1,009,387.38	5,619.36
3006	Build up and maintenance of the Crisis Centre	500,000.00	498,718.66	99.74%	500,000.00	349,824.79	69.96%	148,893.87	1,281.34
3007	Translations of scientific and technical reports and documents	265,000.00	265,000.00	100.00%	265,000.00	84,690.06	31.96%	180,309.94	0.00
3008	Meetings to implement the work programme	1,371,000.00	1,314,027.24	95.84%	1,371,000.00	834,461.94	60.87%	479,565.30	56,972.76
3009	Country cooperation and partnership	371,500.00	368,822.88	99.28%	371,500.00	50,832.73	13.68%	317,990.15	2,677.12
	<b>Total Article 300</b>	<b>12,217,300.00</b>	<b>12,060,576.53</b>	<b>98.72%</b>	<b>12,217,300.00</b>	<b>3,862,007.46</b>	<b>31.61%</b>	<b>8,198,569.07</b>	<b>156,723.47</b>
3010	Scientific Library and Knowledge Services	270,500.00	261,078.28	96.52%	270,500.00	66,176.69	24.46%	194,901.59	9,421.72
	<b>Total Article 301</b>	<b>270,500.00</b>	<b>261,078.28</b>	<b>96.52%</b>	<b>270,500.00</b>	<b>66,176.69</b>	<b>24.46%</b>	<b>194,901.59</b>	<b>9,421.72</b>
	<b>Total Chapter 30</b>	<b>12,487,800.00</b>	<b>12,321,654.81</b>	<b>98.67%</b>	<b>12,487,800.00</b>	<b>3,928,184.15</b>	<b>31.46%</b>	<b>8,393,470.66</b>	<b>166,145.19</b>
	<b>Total Title 3</b>	<b>12,487,800.00</b>	<b>12,321,654.81</b>	<b>98.67%</b>	<b>12,487,800.00</b>	<b>3,928,184.15</b>	<b>31.46%</b>	<b>8,393,470.66</b>	<b>166,145.19</b>
	<b>GRAND TOTAL</b>	<b>28,104,200.00</b>	<b>27,514,302.19</b>	<b>97.90%</b>	<b>28,104,200.00</b>	<b>16,250,332.62</b>	<b>57.82%</b>	<b>11,263,969.57</b>	<b>589,897.81</b>

**Appendix 2 – Budget Execution/Fund source C4 – Assigned Revenue**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	RAL (2)-(4)	CARRIED FORWARD (C5)
2110	Purchases of new hardware for operation the centre	100,000.00	100,000.00	100.00%	100,000.00	0,00	0,00 %	100,000.00	0.00
2114	Developments to support administrative applications	60,000.00	60,000.00	100.00%	60,000.00	0,00	0,00 %	60,000.00	0.00
	<b>Total Article 211</b>	<b>160,000.00</b>	<b>160,000.00</b>	<b>100.00%</b>	<b>160,000.00</b>	<b>0,00</b>	<b>0,00 %</b>	<b>160,000.00</b>	<b>0.00</b>
	<b>Total Chapter 21</b>	<b>160,000.00</b>	<b>160,000.00</b>	<b>100.00%</b>	<b>160,000.00</b>	<b>0,00</b>	<b>0,00 %</b>	<b>160,000.00</b>	<b>0.00</b>
2201	Furniture	90,000.00	90,000.00	100.00%	90,000.00	0,00	0,00 %	90,000.00	0.00
	<b>Total Article 220</b>	<b>90,000.00</b>	<b>90,000.00</b>	<b>100.00%</b>	<b>90,000.00</b>	<b>0,00</b>	<b>0,00 %</b>	<b>90,000.00</b>	<b>0.00</b>
	<b>Total Chapter 22</b>	<b>90,000.00</b>	<b>90,000.00</b>	<b>100.00%</b>	<b>90,000.00</b>	<b>0,00</b>	<b>0,00 %</b>	<b>90,000.00</b>	<b>0.00</b>
	<b>Total Title 2</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>100.00%</b>	<b>250,000.00</b>	<b>0,00</b>	<b>0,00 %</b>	<b>250,000.00</b>	<b>0.00</b>
Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	RAL (2)-(4)	CANCELLED (1)-(2)
3001	Preparedness, response and emerging health threats	54,068.27	54,068.27	100.00%	54,068.27	0,00	0,00 %	54,068.27	0.00
3002	Scientific opinions and studies	360,000.00	360,000.00	100.00%	360,000.00	0,00	0,00 %	360,000.00	0.00
3003	Technical assistance and training	80,380.00	80,380.00	100.00%	80,380.00	0,00	0,00 %	80,380.00	0.00
3005	ICT to support projects	50,000.00	49,800.00	99.60%	50,000.00	0,00	0,00 %	49,800.00	200.00
	<b>Total Article 300</b>	<b>544,448.27</b>	<b>544,248.27</b>	<b>99.96%</b>	<b>544,448.27</b>	<b>0,00</b>	<b>0,00 %</b>	<b>544,248.27</b>	<b>200.00</b>
	<b>Total Chapter 30</b>	<b>544,448.27</b>	<b>544,248.27</b>	<b>99.96%</b>	<b>544,448.27</b>	<b>0,00</b>	<b>0,00 %</b>	<b>544,248.27</b>	<b>200.00</b>
	<b>Total Title 3</b>	<b>544,448.27</b>	<b>544,248.27</b>	<b>99.96%</b>	<b>544,448.27</b>	<b>0,00</b>	<b>0,00 %</b>	<b>544,248.27</b>	<b>200.00</b>
	<b>GRAND TOTAL</b>	<b>794,448.27</b>	<b>794,248.27</b>	<b>99.97%</b>	<b>794,448.27</b>	<b>0,00</b>	<b>0,00 %</b>	<b>794,248.27</b>	<b>200.00</b>

**Appendix 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 (2)-(4)
1149	Training of ECDC staff	9,874.88	9,874.88	100.00%	9,874.88	5,625.61	56.97%	4,249.27
	<b>Total Article 114</b>	<b>9,874.88</b>	<b>9,874.88</b>	<b>100.00%</b>	<b>9,874.88</b>	<b>5,625.61</b>	<b>56.97%</b>	<b>4,249.27</b>
1170	Freelance and joint interpreting and conference service interpreters	48,875.01	48,875.01	100.00%	48,875.01	45,936.00	93.99%	2,939.01
1173	Translations	12,147.50	12,147.50	100.00%	12,147.50	12,147.50	100.00%	0.00
1174	Payment for administrative assistance from the Community institutions	13,000.00	13,000.00	100.00%	13,000.00	12,999.90	100.00%	0.10
1175	Interim services	100,947.39	100,947.39	100.00%	100,947.39	99,250.14	98.32%	1,697.25
	<b>Total Article 117</b>	<b>174,969.90</b>	<b>174,969.90</b>	<b>100.00%</b>	<b>174,969.90</b>	<b>170,333.54</b>	<b>97.35%</b>	<b>4,636.36</b>
1180	Miscellaneous expenditure on recruitment	118,206.14	118,206.14	100.00%	118,206.14	64,633.51	54.68%	53,572.63
1183	Removal Expenses	19,087.26	19,087.26	100.00%	19,087.26	18,646.45	97.69%	440.81
	<b>Total Article 118</b>	<b>137,293.40</b>	<b>137,293.40</b>	<b>100.00%</b>	<b>137,293.40</b>	<b>83,279.96</b>	<b>60.66%</b>	<b>54,013.44</b>
	<b>Total Chapter 11</b>	<b>322,138.18</b>	<b>322,138.18</b>	<b>100.00%</b>	<b>322,138.18</b>	<b>259,239.11</b>	<b>80.47%</b>	<b>62,899.07</b>
1300	Mission expenses, travel expenses and incidental expenditure	36,175.68	36,175.68	100.00%	36,175.68	36,175.31	100.00%	0.37
	<b>Total Article 130</b>	<b>36,175.68</b>	<b>36,175.68</b>	<b>100.00%</b>	<b>36,175.68</b>	<b>36,175.31</b>	<b>100.00%</b>	<b>0.37</b>
	<b>Total Chapter 13</b>	<b>36,175.68</b>	<b>36,175.68</b>	<b>100.00%</b>	<b>36,175.68</b>	<b>36,175.31</b>	<b>100.00%</b>	<b>0.37</b>
1410	Medical Service	6,145.55	6,145.55	100.00%	6,145.55	3,626.31	59.01%	2,519.24
	<b>Total Article 141</b>	<b>6,145.55</b>	<b>6,145.55</b>	<b>100.00%</b>	<b>6,145.55</b>	<b>3,626.31</b>	<b>59.01%</b>	<b>2,519.24</b>
	<b>Total Chapter 14</b>	<b>6,145.55</b>	<b>6,145.55</b>	<b>100.00%</b>	<b>6,145.55</b>	<b>3,626.31</b>	<b>59.01%</b>	<b>2,519.24</b>
1520	Staff Exchanges	27,709.31	27,709.31	100.00%	27,709.31	19,713.57	71.14%	7,995.74
	<b>Total Article 152</b>	<b>27,709.31</b>	<b>27,709.31</b>	<b>100.00%</b>	<b>27,709.31</b>	<b>19,713.57</b>	<b>71.14%</b>	<b>7,995.74</b>
	<b>Total Chapter 15</b>	<b>27,709.31</b>	<b>27,709.31</b>	<b>100.00%</b>	<b>27,709.31</b>	<b>19,713.57</b>	<b>71.14%</b>	<b>7,995.74</b>
1700	Entertainment & Representation Expenses	3,119.18	3,119.18	100.00%	3,119.18	3,091.36	99.11%	27.82
	<b>Total Article 170</b>	<b>3,119.18</b>	<b>3,119.18</b>	<b>100.00%</b>	<b>3,119.18</b>	<b>3,091.36</b>	<b>99.11%</b>	<b>27.82</b>
	<b>Total Chapter 17</b>	<b>3,119.18</b>	<b>3,119.18</b>	<b>100.00%</b>	<b>3,119.18</b>	<b>3,091.36</b>	<b>99.11%</b>	<b>27.82</b>
1801	Social Contact Between Staff	8,591.59	8,591.59	100.00%	8,591.59	7,871.31	91.62%	720.28
1803	Accident and Occupational Diseases	233.60	233.60	100.00%	233.60	17.94	7.68%	215.66
	<b>Total Article 180</b>	<b>8,825.19</b>	<b>8,825.19</b>	<b>100.00%</b>	<b>8,825.19</b>	<b>7,889.25</b>	<b>89.39%</b>	<b>935.94</b>
	<b>Total Chapter 18</b>	<b>8,825.19</b>	<b>8,825.19</b>	<b>100.00%</b>	<b>8,825.19</b>	<b>7,889.25</b>	<b>89.39%</b>	<b>935.94</b>
	<b>Total Title 1</b>	<b>404,113.09</b>	<b>404,113.09</b>	<b>100.00%</b>	<b>404,113.09</b>	<b>329,734.91</b>	<b>81.59%</b>	<b>74,378.18</b>
2001	Insurance	1,811.90	1,811.90	100.00%	1,811.90	0.00	0.00 %	1,811.90
2002	Water, Gas, Electricity etc	4,756.97	4,756.97	100.00%	4,756.97	4,752.00	99.90%	4.97
2003	Maintenance, cleaning	5,000.00	5,000.00	100.00%	5,000.00	3,525.19	70.50%	1,474.81
2004	Fitting-out	455,730.13	455,730.13	100.00%	455,730.13	430,785.39	94.53%	24,944.74
2005	Security of BuildingSecurity of Building	11,000.00	11,000.00	100.00%	11,000.00	10,154.55	92.31%	845.45
2009	Other expenditure on buildings	4,470.75	4,470.75	100.00%	4,470.75	2,419.70	54.12%	2,051.05
	<b>Total Article 200</b>	<b>482,769.75</b>	<b>482,769.75</b>	<b>100.00%</b>	<b>482,769.75</b>	<b>451,636.83</b>	<b>93.55%</b>	<b>31,132.92</b>
	<b>Total Chapter 20</b>	<b>482,769.75</b>	<b>482,769.75</b>	<b>100.00%</b>	<b>482,769.75</b>	<b>451,636.83</b>	<b>93.55%</b>	<b>31,132.92</b>
2110	Purchases of new hardware for operation the centre	328,852.53	328,852.53	100.00%	328,852.53	324,468.86	98.67%	4,383.67
2111	Purchase of new software for the operation at the centre	126,137.22	126,137.22	100.00%	126,137.22	121,046.09	95.96%	5,091.13
2113	Telecommunications equipment for the centre	160,522.77	160,522.77	100.00%	160,522.77	138,628.58	86.36%	21,894.19
2114	Developments to support administrative applications	184,322.79	184,322.79	100.00%	184,322.79	178,632.46	96.91%	5,690.33
	<b>Total Article 211</b>	<b>799,835.31</b>	<b>799,835.31</b>	<b>100.00%</b>	<b>799,835.31</b>	<b>762,775.99</b>	<b>95.37%</b>	<b>37,059.32</b>
	<b>Total Chapter 21</b>	<b>799,835.31</b>	<b>799,835.31</b>	<b>100.00%</b>	<b>799,835.31</b>	<b>762,775.99</b>	<b>95.37%</b>	<b>37,059.32</b>
2200	Technical equipment and installations	8,037.55	8,037.55	100.00%	8,037.55	4,719.70	58.72%	3,317.85
2201	Furniture	183,699.20	183,699.20	100.00%	183,699.20	183,236.97	99.75%	462.23
2202	Purchase and maintenance of vehicles	3,531.83	3,531.83	100.00%	3,531.83	530.72	15.03%	3,001.11
	<b>Total Article 220</b>	<b>195,268.58</b>	<b>195,268.58</b>	<b>100.00%</b>	<b>195,268.58</b>	<b>188,487.39</b>	<b>96.53%</b>	<b>6,781.19</b>
	<b>Total Chapter 22</b>	<b>195,268.58</b>	<b>195,268.58</b>	<b>100.00%</b>	<b>195,268.58</b>	<b>188,487.39</b>	<b>96.53%</b>	<b>6,781.19</b>

Appendix 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 (2)-(4)
2300	Stationery and office supplies	7,699.76	7,699.76	100.00%	7,699.76	6,396.52	83.07%	1,303.24
2301	Financial and other charges, exchange losses	3,500.00	3,500.00	100.00%	3,500.00	3,035.17	86.72%	464.83
2309	Other operating expenditure	2,666.82	2,666.82	100.00%	2,666.82	2,666.81	100.00%	0.01
	<b>Total Article 230</b>	<b>13,866.58</b>	<b>13,866.58</b>	<b>100.00%</b>	<b>13,866.58</b>	<b>12,098.50</b>	<b>87.25%</b>	<b>1,768.08</b>
	<b>Total Chapter 23</b>	<b>13,866.58</b>	<b>13,866.58</b>	<b>100.00%</b>	<b>13,866.58</b>	<b>12,098.50</b>	<b>87.25%</b>	<b>1,768.08</b>
2400	Postal and delivery charges	3,406.21	3,406.21	100.00%	3,406.21	2,148.15	63.07%	1,258.06
	<b>Total Article 240</b>	<b>3,406.21</b>	<b>3,406.21</b>	<b>100.00%</b>	<b>3,406.21</b>	<b>2,148.15</b>	<b>63.07%</b>	<b>1,258.06</b>
2410	Telecommunication and internet charges	32,241.71	32,241.71	100.00%	32,241.71	32,241.61	100.00%	0.10
	<b>Total Article 241</b>	<b>32,241.71</b>	<b>32,241.71</b>	<b>100.00%</b>	<b>32,241.71</b>	<b>32,241.61</b>	<b>100.00%</b>	<b>0.10</b>
	<b>Total Chapter 24</b>	<b>35,647.92</b>	<b>35,647.92</b>	<b>100.00%</b>	<b>35,647.92</b>	<b>34,389.76</b>	<b>96.47%</b>	<b>1,258.16</b>
2500	Governance and administrative meetings	92,601.73	92,601.73	100.00%	92,601.73	55,487.54	59.92%	37,114.19
	<b>Total Article 250</b>	<b>92,601.73</b>	<b>92,601.73</b>	<b>100.00%</b>	<b>92,601.73</b>	<b>55,487.54</b>	<b>59.92%</b>	<b>37,114.19</b>
	<b>Total Chapter 25</b>	<b>92,601.73</b>	<b>92,601.73</b>	<b>100.00%</b>	<b>92,601.73</b>	<b>55,487.54</b>	<b>59.92%</b>	<b>37,114.19</b>
	<b>Total Title 2</b>	<b>1,619,989.87</b>	<b>1,619,989.87</b>	<b>100.00%</b>	<b>1,619,989.87</b>	<b>1,504,876.01</b>	<b>92.89%</b>	<b>115,113.86</b>
3000	Networking, surveillance and data collection on Communicable diseases	1,619,884.90	1,619,884.90	100.00%	1,619,884.90	1,313,935.35	81.11%	305,949.55
3001	Preparedness, response and emerging health threats	411,056.28	411,056.28	100.00%	411,056.28	349,230.02	84.96%	61,826.26
3002	Scientific opinions and studies	288,904.79	288,904.79	100.00%	288,904.79	257,287.61	89.06%	31,617.18
3003	Technical assistance and training	800,673.97	800,673.97	100.00%	800,673.97	394,637.85	49.29%	406,036.12
3004	Publications and Communications	292,353.44	292,353.44	100.00%	292,353.44	210,335.31	71.95%	82,018.13
3005	ICT to support projects	251,787.35	251,787.35	100.00%	251,787.35	250,686.38	99.56%	1,100.97
3006	Build up and maintenance of the Crisis Centre	1,053,093.02	1,053,093.02	100.00%	1,053,093.02	993,492.39	94.34%	59,600.63
3008	Meetings to implement the work programme	355,300.40	355,300.40	100.00%	355,300.40	186,356.15	52.45%	168,944.25
	<b>Total Article 300</b>	<b>5,073,054.15</b>	<b>5,073,054.15</b>	<b>100.00%</b>	<b>5,073,054.15</b>	<b>3,955,961.06</b>	<b>77.98%</b>	<b>1,117,093.09</b>
	<b>Total Chapter 30</b>	<b>5,073,054.15</b>	<b>5,073,054.15</b>	<b>100.00%</b>	<b>5,073,054.15</b>	<b>3,955,961.06</b>	<b>77.98%</b>	<b>1,117,093.09</b>
	<b>Total Title 3</b>	<b>5,073,054.15</b>	<b>5,073,054.15</b>	<b>100.00%</b>	<b>5,073,054.15</b>	<b>3,955,961.06</b>	<b>77.98%</b>	<b>1,117,093.09</b>
	<b>GRAND TOTAL</b>	<b>7,097,157.11</b>	<b>7,097,157.11</b>	<b>100.00%</b>	<b>7,097,157.11</b>	<b>5,790,571.98</b>	<b>81.59%</b>	<b>1,306,585.13</b>

#### Appendix 4 – Reconciliation of the accrual based result with the budget result

		<b>Amount</b>
<b>Economic result (- for loss) of the Centre's Accounts</b>		<b>5,039,849.28</b>
<i><b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b></i>		
Adjustments for Accrual Cut-off (reversal 31.12.2006)	-	-2,114,049.26
Adjustments for Accrual Cut-off (cut- off 31.12.2007 )	+	3,444,498.61
Amount from liaison account with Commission booked in the Economic Outturn Account	-	
Unpaid invoices at year end but booked in charges (class 6)	+	815,253.30
Depreciation of intangible and tangible fixed assets	+	612,311.84
Provisions	+	65,915.00
Value reductions	+	7,001.90
Cleared Prefinancing in the year ( they are in the economic result but not in the budgetary result)	+	1,218,853.46
Payments made from carry over of payment appropriations	+	5,790,571.98
Other	+/-	19,331.81
<i><b>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</b></i>		
Asset acquisitions (less unpaid amounts)	-	-2,302,935.14
New pre-financing paid in the year 2007	-	-1,688,791.83
New pre-financing received in the year 2007 and remaining open as at 31.12.2007	+	1,633,621.38
Payment appropriations carried over to 2008	-	-12,058,417.84
Cancellation of unused carried over payment appropriations from previous year	+	1,306,585.13
Other (prepayments)	+/-	-155,978.24
<b>total</b>		<b>1,633,621.38</b>
<b>Budgetary result of the Centre's Accounts</b>		<b>1,633,621.38</b>