

Final annual accounts 2020 of the European Centre for Disease Prevention and Control

Introduction

This document contains a complete overview of all accounts of the European Centre for Disease Prevention and Control, Solna, Sweden, for the year 2020.

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

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Section 1

Final annual accounts 2020 of the European Centre for Disease Prevention and Control

1 Final annual accounts – certification

The annual accounts of the European Centre for Disease Prevention and Control (ECDC) for the year 2020, have been prepared in accordance with the Title IV, Chapter 4, Section 3 and Title IX of the ECDC's Financial Regulation, applicable to the general budget of the European Union, the accounting rules adopted by the Commission's Accounting Officer and the accounting principles and methods, adopted by myself.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of ECDC in accordance with article 49 of ECDC's Financial Regulation.

To the best of my knowledge, I have obtained from the authorising officer, who certified its reliability, all the information necessary for the production of the accounts that show ECDC's assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of ECDC in all material aspects.

Stockholm, 03 June 2021



Anja Van Brabant
Accounting Officer of ECDC

2 Annual accounts – presentation

The annual accounts of the European Centre for Disease Prevention and Control (ECDC) include the financial statements and the report on implementation of the budget. They are accompanied by the report on budget and financial management during the year.

The financial statements comprise the balance sheet and the statement of financial performance as of 31 December, the cash-flow table, and the statement of changes in capital.

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

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

The accounting system of ECDC comprises budget and general accounts. These accounts are kept in euro 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 principle¹. The general accounts allow for the preparation of the financial statements as they show all revenues and expenses for the financial year and are designed to establish the financial position in the form of a balance sheet as of 31 December 2020.

The annual accounts are drawn up in accordance with Article 97 of the Financial Regulation of the European Centre for Disease Prevention and Control adopted by the Management Board on 13 August 2019.

According to Article 101 of this Financial Regulation, the Centre's Accounting Officer shall send to the Commission's accounting officer, by no later than 1 March of the following year, its Provisional Annual Accounts, together with the report on budgetary and financial management during the year, referred to in Article 97 of this regulation.

The Director shall send the final accounts, together with the opinion of the Management Board, to the Accounting Officer of the Commission, the Court of Auditors, the European Parliament and the Council, by 1 July of the following financial year.

A link to the pages of the website, where the final accounts of the Centre are disclosed, shall be published in the Official Journal of the European Union by 15 November of the following year, in accordance with Article 102 of ECDC's Financial Regulation.

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

3 Financial statements

3.1 Balance sheet

All amounts in EUR

	Notes	As of 31 December 2020	As of 31 December 2019
Assets			
A. Non-current assets			
Intangible assets	3.5.2	862 814.31	886 282.06
Intangible assets under construction	3.5.2	990 007.81	758 501.10
Tangible fixed assets	3.5.3	2 621 823.74	2 289 416.07
Total assets		4 474 645.86	3 934 199.23
Total non-current assets		4 474 645.86	3 934 199.23
B. Current assets			
Pre-financing	3.5.4	574 904.34	235 366.21
Stocks	3.5.5	13 134.38	13 488.28
Short-term receivables	3.5.6	2 142 279.20	438 211.00
Deferred charges	3.5.7	629 982.74	585 638.32
Cash and cash equivalents	3.5.8	25 199 709.42	12 877 147.34
Total current assets		28 560 010.08	14 149 851.15
Total assets		33 034 655.94	18 084 050.38
Liabilities			
A. Capital			
Accumulated surplus	3.4	8 227 980.59	7 301 651.61
Economic result of the year	3.4	3 481 949.89	926 328.98
Total capital		11 709 930.48	8 227 980.59
B. Non-current liabilities			
Long-term provisions	3.5.9	93 670.92	58 497.45
C. Current liabilities			
Short-term provisions	3.5.10	0	0
Accounts payable	3.5.11	2 685 904.66	800 132.06
Pre-financing to be returned to the Commission	3.5.12	3 071 478.28	1 469 305.54
Open pre-financing from contribution agreements	3.5.12	8 524 874.93	1 060 991.30
Accrued charges	3.5.13	5 371 439.33	4 829 368.81
Deferred Income	3.5.13	1 577 357.34	1 637 774.63
		21 231 054.54	9 797 572.34
Total liabilities		33 034 655.94	18 084 050.38

3.2 Statement of financial performance

All amounts in EUR

		2020	2019
Operating revenue	3.5.14	59 634 885.51	57 966 154.96
Administrative expenses—total	3.5.15	(45 978 456.40)	(44 113 057.73)
<i>Staff related expenses</i>	3.5.15	<i>(29 020 201.97)</i>	<i>(28 009 797.84)</i>
<i>Depreciation/amortisation/write-off</i>	3.5.15	<i>(1 352 357.42)</i>	<i>(1 342 628.95)</i>
<i>Other administrative expenses</i>	3.5.15	<i>(15 605 897.01)</i>	<i>(14 760 630.94)</i>
Operational expenses – total	3.5.16	(9 931 291.64)	(13 047 805.51)
Surplus from administrative and operating activities		3 725 137.47	805 291.72
Financial revenues	3.5.17	0	0
Financial expenses	3.5.17	(4 589.89)	(5 151.53)
Currency exchange gains/(losses)	3.5.18	(238 597.69)	126 188.79
Economic result for the year		3 481 949.89	926 328.98

3.3 Cash flow statement

All amounts in EUR

	2020	2019
Cash flows from ordinary activities		
Surplus/(deficit) from ordinary activities	3 481 949.89	926 328.98
Operating activities		
Adjustments		
Amortisation (intangible fixed assets)	524 809.88	559 063.60
Depreciation (tangible fixed assets)	817 098.54	782 624.34
Increase/(decrease) in provisions for risks and liabilities	35 173.47	31 573.17
Increase/(decrease) in value reduction for doubtful debts	0	0
(Increase)/decrease in stock	353.90	(5 871.79)
(Increase)/decrease in long-term pre-financing	0	0
(Increase)/decrease in short-term pre-financing	(339 538.13)	(122 209.14)
(Increase)/decrease in Short-term receivables	(1 748 412.62)	291 249.35
(Increase)/decrease in receivables related to consolidated EU entities	0	0
Increase/(decrease) in accounts payable	2 379 952.90	(590 688.80)
Increase/(decrease) in liabilities related to consolidated EU entities	9 053 529.30	307 861.84
Other non-cash movements	10 449.00	941.00
Net cash flow from operating activities	14 215 366.13	2 180 872.55
Cash flows from investing activities		
Increase of tangible and intangible fixed assets	(1 892 804.05)	(1 387 517.87)
Net cash flow from investing activities	(1 892 804.05)	(1 387 517.87)
Net increase/(decrease) in cash and cash equivalents	12 322 562.08	793 354.68
Cash and cash equivalents at the beginning of the period	12 877 147.34	12 083 792.66
Cash and cash equivalents at the end of the period	25 199 709.42	12 877 147.34

3.4 Statement of changes in capital

All amounts in EUR

Capital (All amounts in EUR)	Reserves		Accumulated surplus/deficit	Economic result of the year	Total capital
	Fair value reserve	Other reserves			
Balance as of 1 January 2020	0	0	7 301 651.61	926 328.98	8 227 980.59
Other revaluations	0	0	0	0	0
Reclassifications	0	0	0	0	0
Allocation of the economic result of previous year	0	0	926 328.98	(926 328.98)	0
Economic result of the year	0	0	0	3 481 949.89	3 481 949.89
Balance as of 31 December 2020	0	0	8 227 980.59	3 481 949.89	11 709 930.48

3.5 Notes on financial statements

3.5.1 Accounting principles, rules and methods

The Annual Accounts of the Centre have been prepared according to Article 51 of the Financial Regulation, which stipulates that the rules adopted by the Accounting Officer of the European Commission based on internationally accepted accounting standards for public sector shall apply.

The financial statements, referred to in Article 98 point 2, shall present information, including information on accounting policies, in a manner that ensures it is relevant, reliable, comparable and understandable.

Reporting currency

The Centre's reporting currency is the Euro.

Transactions and balances

Foreign currency transactions are converted into euro using the exchange rates prevailing on the date of the transactions.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are converted into Euros based on the exchange rates that apply on 31 December.

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

Payroll charges

All salary calculations giving the total staff expenses included in the statement of financial performance of the Agency are externalised to the Office for administration and payment of individual entitlements (also known as the Paymaster's Office; PMO), which is a central office of the European Commission.

The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, calculate and pay their salaries and other financial entitlements. The PMO provides these services to other EU institutions and Agencies as well. The PMO is also responsible for managing the health insurance fund of the Institutions, together with processing and paying the claims of reimbursement from staff members. The PMO also manages the pension fund and pays the pensions of retired staff members. The PMO is being audited by the European Court of Auditors.

The Agency is only responsible for the communication to the PMO of reliable information allowing the calculation of the staff costs. It is also responsible for checking that this information is correctly handled in the monthly payroll report used for accounting payroll costs. It is not responsible for the calculation of payroll costs performed by the PMO.

Intangible fixed assets and internally developed intangible fixed assets

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

The Accounting Officer of the European Commission had granted a temporary exception with respect to the introduction of rules based on the International Public Sector Accounting Standards (IPSAS). One of these exceptions related to accounting rule no. 6 and the non-capitalisation of internally developed intangible assets, normally software. From 2010 onwards, this exception has been lifted and, as a consequence, the annual accounts have to reflect the capitalisation of internally developed intangible fixed assets in accordance with the rules laid down. From an accounting perspective, there are only three phases to an IT project: research, development and operational. Under the accounting rule, only the development phase can be capitalised and recorded as 'assets under construction'. Once a project goes live, the resulting asset (the development cost) will be amortised over its useful life, which means the costs will be spread over several years.

The depreciation rates should range between three and eight years. The depreciation follows the same principle as applied to the Centre's fixed assets, i.e. when a project goes live in a particular month, the depreciation is applied from that same month.

The amount of research expenses incurred on IT projects and development costs not capitalised, are disclosed in these annual accounts 2020, as well as the yearly amortisation of capitalised intangible assets. In addition to the criteria, which an intangible asset should meet, a threshold had to be set for the capitalisation of the total estimated development cost of an IT project. The threshold at ECDC was set at EUR 150 000.

The application of accounting rule no. 6 in the annual accounts of 2020, increases transparency regarding the Centre's internally developed intangible fixed assets, in particular its internally developed IT projects (for example FLU NEWS EUROPE, WGS, CRM, DMS, EWRS, ECDC Geoportal, GIS, EPIS, Portal 2, MIS, TESSY, Eurosurveillance 2.0 and others).

The development costs of the internally developed ICT projects, called Whole Genome Sequencing Solution, Data Warehouse project and one component of the Surveillance Systems Reengineering Project, namely Event & Threat, have continued to be booked as asset under construction in 2020.

One component of the Surveillance Systems Reengineering Project, namely Surveillance Portal Framework, has gone live in 2020. Consequently, the total development cost of this product, now called EpiPulse, has been capitalised and its depreciation started in 2020 over four years.

Tangible fixed assets

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

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

Type of asset	Depreciation rate
Intangible assets	25%
Plants, machinery and equipment	10% to 25%
Furniture and vehicles	10% to 25%
Fixtures and fittings	10% to 33%
Computer hardware	25%
Works and installation costs – Building	10%

A fixed asset's depreciation commences in the month in which the asset is delivered.

An asset's residual value and useful lives are reviewed, and adjusted if appropriate, on a regular basis. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the statement of financial performance.

Impairment of assets

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

Inventories

Inventories shown in the accounts reflect the stock of publications of the Centre at year-end. These inventories are assets held for distribution in the ordinary course of its operations. The Centre's inventories are goods purchased for distribution to other parties free of charge. These parties are mainly stakeholders: the Management Board, Advisory Forum, Member States, and Competent Bodies. These publications are also distributed at conferences and events.

As the Centre controls the rights to create and issue various assets, these publications are recognised as inventories and reported at their printing costs. The cost of these inventories is assigned by using the first-in, first-out method (FIFO). Publications which are older than N-1, at year-end are written down as they no longer hold a service potential expected to be realised from their distribution.

Receivables

Receivables are carried at original amount less write-down for impairment. A write-down, for impairment of receivables, is established when there is objective evidence that the Centre will not be able to collect all amounts due according to the original terms of receivables. The amount of write-down is the difference between the asset's carrying amount and the recoverable amount, being the present value of the expected future cash flows.

Cash and cash equivalents

Cash and cash equivalents include the Centre's bank accounts.

Use of estimates

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

Provisions

Provisions are recognised when ECDC has a present legal or constructive obligation towards third parties, as a result, of past events. It is more likely than not, that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. The amount of the provision is the best estimate of the expenditures, expected to be required, to settle the present obligation at the reporting date.

3.5.2 Intangible assets

All amounts in EUR

	Internally generated computer software	Other computer software	Total computer software	Intangible fixed assets under construction	Total
Gross carrying amounts 1 Jan 2020	5 256 637.48	2 361 696.30	7 618 333.78	758 501.10	8 376 834.88
Additions	0	139 524.77	139 524.77	593 324.07	732 848.84
Disposals	0	(782 744.76)	(782 744.76)	0	(782 744.76)
Transfer	361 817.36	0	361 817.36	(361 817.36)	0
Gross carrying amounts 31 Dec 2020	5 618 454.84	1 718 476.31	7 336 931.15	990 007.81	8 326 938.96
Accumulated amortisation 1 Jan 2020	(4 537 819.44)	(2 194 232.28)	(6 732 051.72)	0	(6 732 051.72)
Amortisation	(425 171.09)	(99 638.79)	(524 809.88)	0	(524 809.88)
Disposals	0	782 744.76	784 744.76	0	782 744.76
Accumulated amortisation 31 Dec 2020	(4 962 990.53)	(1 511 126.31)	(6 474 116.84)	0	(6 474 116.84)
Net carrying amounts 31 Dec 2020	655 464.31	207 350.00	862 814.31	990 007.81	1 852 822.12

Not capitalised cost	Research cost	Not capitalised development cost *
Cost of the year 2020	539 628.34	700 787.44

* including yearly amortisation on the capitalised intangible internally generated assets

3.5.3 Fixed assets

All amounts in EUR

	Buildings	Plants and equipment	Computer hardware	Furniture and vehicles	Other fixtures and fittings	Total
Gross carrying amounts 1 Jan 2020	319 658.82	24 130.15	3 231 848.22	1 189 558.71	1 177 993.52	5 943 189.42
Additions	295 885.85	2 900.00	462 796.97	73 581.90	324 790.49	1 159 955.21
Disposals	0	0	(143 289.08)	(115 203.92)	(60 483.14)	(318 976.14)
Other changes	0	0	0	0	0	0
Gross carrying amounts 31 Dec 2020	615 544.67	27 030.15	3 551 356.11	1 147 936.69	1 442 300.87	6 784 168.49
Accumulated depreciation 1 Jan 2020	(49 867.82)	(20 576.15)	(2 407 598.22)	(366 595.64)	(809 135.52)	(3 653 773.35)
Depreciation	(33 295.85)	(2 020.00)	(461 777.97)	(125 960.23)	(194 044.49)	(817 098.54)
Disposals	0	0	142 279.08	109 035.92	57 212.14	308 524.14
Other changes	0	0	0	0	0	0
Accumulated depreciation 31 Dec 2020	(83 163.67)	(22 596.15)	(2 727 097.11)	(383 519.95)	(945 967.87)	(4 162 344.75)
Net carrying amounts 31 Dec 2020	532 381.00	4 434.00	824 259.00	764 416.74	496 333.00	2 621 823.74

3.5.4 Pre-financing

The Centre has signed grant agreements with several health institutions and universities in EU Member States in relation to its activities. Pre-financing payments in relation to those grants are reported as receivables and cleared after the agreed deliverables and corresponding costs statements are submitted by the beneficiaries to ECDC. The total amounts of pre-financing paid (but not cleared), accrued and remaining open as of 31 Dec 2020 are reported below.

All amounts in EUR	
Non cleared pre-financing at 31 December 2020	2 082 525.80
Accrued charges on pre-financing	(1 507 621.46)
Open pre-financing at 31 December 2020	574 904.34

3.5.5 Stock

All amounts in EUR					
	1 January 2020	Additions	Disposals	Write-down at year end	31 December 2020
ECDC publications	13 488.28	4 240.43	(4 594.33)	0	13 134.38
Total	13 488.28	4 240.43	(4 594.33)	0	13 134.38

The additions reflect the amount of publications purchased at printing cost in 2020. The amount disposed shows the amount of publications distributed free of charge in 2020. The amount written down equals the value of publications in stock that are older than N-1 because they no longer hold a service potential that can be expected to be realised from their distribution.

3.5.6 Short-term receivables

Short-term receivables relate to the following.

All amounts in EUR		
	31 December 2020	31 December 2019
VAT receivable from Member States	551 317.00	359 756.87
Receivable from other EU institutions and public bodies	1 520 372.52	20 836.97
Receivable regarding staff	9 207.74	16 502.99
Other	61 381.94	41 114.17
Total	2 142 279.20	438 211.00

Short-term receivables include VAT receivables from the Swedish authorities. According to a memorandum of understanding signed between the government of Sweden and the Centre, the latter has to file an application of reimbursement of VAT paid on purchases greater than SEK 1 500 (approximately EUR 149 at EU year-end exchange rate for 2020). The VAT receivable appearing in the accounts, relates to invoices paid in the last quarter of 2020. Claims, related to the previous quarters of 2020, were already paid back in full.

The receivable from other EU institutions includes EUR 1 500 000 related to the amendment to the contribution agreement, called "Preparatory measures for the participation of the Western Balkans and Turkey in the European Centre for Disease Prevention and Control with special focus on One-Health against AMR, signed on 23 December 2020 but not cashed before year-end.

The receivable regarding staff includes amounts to be received through deduction from the salary but also advances paid to staff regarding missions.

An amount of EUR 61 382 is included under 'Other' and reflects mainly the amount due to ECDC following several court rulings.

3.5.7 Deferred charges and accrued income

Deferred charges relate mainly to warranties and maintenance costs in relation to ICT that are paid in advance upon reception of goods and services but are valid for a period longer than 12 months. The amount, not related to 2020, is reported here.

	31 December 2020	31 December 2019
Deferred Charges	629 982.74	585 638.32
Total	629 982.74	585 638.32

3.5.8 Cash in bank

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

The balances as of 31 December 2020 are as follows.

	All amounts in EUR	
	31 December 2020	31 December 2019
Account number 59368289476 (EUR)	24 938 477.09	12 633 819.81
Account number 59308246266 (EUR)	35 851.68	60 991.30
Account number 54238209257 (EUR)	0	18 624.37
Account number 52011096375 (SEK)	225 380.65	163 711.86
Total	25 199 709.42	12 877 147.34

The Centre mainly uses account no. 52011096375 to execute its local transactions in Swedish krona while account no 59368289476 in euro is used for cross-border payments and the reception of the EU subsidy. The other accounts stated above are used to receive funds and execute payments related to grants and other contracts implemented by ECDC, received from the European Commission and Joint Undertaking Innovative Medicines Initiative (IMI). The later has been closed in 2020.

No cash was handled by the Centre in 2020.

3.5.9 Long-term provisions

In accordance with the new lease contract, when vacating the premises at the end of the lease (27.02.2033), the Centre has the obligation to restore the premises in acceptable condition so that they correspond to the condition before tenant improvements. This liability for restoration costs is limited to SEK 5 000 000 including the tenant improvements. Since the start of the lease on 28.02.2018, the relevant amount of EUR 93 671 is reflected in the accounts as a long-term provision. (converted at the official European Commission December 2020 exchange rate applicable for SEK) The amount corresponds to 2 year and 10 months out of the 15-year lease period.

3.5.10 Short-term provisions

There are no short-term provisions booked in the 2020 annual accounts.

3.5.11 Accounts payable

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

	All amounts in EUR	
	31 December 2020	31 December 2019
Vendors	624 572.26	683 225.31
Other payables to the Commission	0	4 864.47
Payables to other consolidated EU entities	30 605.40	38 268.00
Other payables to Member States	31 300.00	55 099.00
Sundry payables	1 999 427.00	18 675.28
Total	2 685 904.66	800 132.06

3.5.12 Pre-financing

Pre-financing to be returned to the EC

In general, the amount represents the positive outturn of the budgetary accounts that, must be paid back to the European Commission according to the Financial Regulation.

In 2020, ECDC has a positive budget outturn (see 4.1). As a result, EUR 3 071 478 must be paid back to the European Commission in 2021. There are two main sources from a budgetary perspective for the return of funds: EUR 1 155 058 must be returned regarding carried-forward funds from 2019 and EUR 1 035 908 regarding the Centre's 2020 budget.

Open pre-financing

An amount of EUR 8 524 875 of pre-financing, received from the European Commission, remains open at year end and will cover expenditure related to the further implementation of 2 contribution agreements in force: one for actions with candidate and potential candidate countries IPA VI, and one for the action called 'EU initiative on Health Security'.

3.5.13 Accrued expenses and deferred income

Accrued expenses are estimates provided by the authorising officers on the cost of services and deliveries of goods incurred during 2020 but not yet invoiced or processed. In addition, the cost of untaken leave of staff during 2020 is reported here.

All amounts in EUR

	31 December 2020	31 December 2019
Staff untaken annual leave	704 815.32	463 051.30
Accrued charges	4 666 624.01	4 366 317.51
Total	5 371 439.33	4 829 368.81

Deferred income has been booked to reflect one year of free rent related to the building that is divided over the lease period.

	31 December 2020	31 December 2019
Deferred income	1 577 357.34	1 637 774.63
Total	1 577 357.34	1 637 774.63

3.5.14 Operating revenue

The Centre is almost exclusively financed by the EU budget, together with European Free Trade Association (EFTA) Member States, which contribute to its 2020 budget with 2.7%. In 2020, the Centre booked EUR 59 418 522 as revenue from the EUR 62 490 000 cashed from the European Commission.

In addition, the Centre booked an amount of EUR 36 116 as revenue, as result of the year-end cut-off made for one grant agreement received from the European Commission for actions with candidate and potential candidate countries IPA V for which the final implementation report was delivered in 2020, for a contribution agreement, signed in 2019, for actions with candidate and potential candidate countries IPA VI, and for a new contribution agreement, signed in 2020, called 'EU initiative on Health Security'. The posting versus open pre-financing is equal to, the expenditures made following these agreements in 2020, which were minimal due to the outbreak of the COVID-19 pandemic.

An amount of EUR 180 247 is booked as miscellaneous income. This income consists of recovery of expenses previously paid and the recovery of pre-financing, given by ECDC related to the Fellowship Training Programme (EPIET /EUPHEM) through grant implementation.

Below is the breakdown of the revenue for the year.

All amounts in EUR

	2020	2019
EU subsidy (including EFTA contribution)	59 418 521.72	57 736 694.46
Revenue from grant & contribution agreement implementation	36 116.37	154 443.70
Revenues related to fixed assets	0	1 505.12
Other revenue	180 247.42	73 511.68
Total	59 634 885.51	57 966 154.96

3.5.15 Administrative expenses

Administrative expenses relate mainly to costs incurred by the daily operations of the Centre and include staff-related costs. The breakdown of the main areas is provided below.

All amounts in EUR

	2020	2019
Staff-related expenses	29 020 201.97	28 009 797.84
Training cost–staff	211 233.79	354 690.14
Costs related to seconded national experts and trainees	348 679.65	234 777.40
Mission expenses	89 635.90	512 840.16
Management board, advisory forum and administrative meetings	613 905.78	937 868.31
Rent and building costs	3 915 993.77	3 649 486.28
Office supplies and maintenance	822 545.65	1 054 496.83
Depreciation/amortisation/write-off	1 352 357.42	1 342 628.95
Recruitment-related costs	44 914.31	66 862.02

	2020	2019
IT costs research	539 628.34	148 852.03
IT costs development	275 616.35	227 749.72
IT costs operational	4 496 040.62	4 338 111.45
Expenses with other consolidated entities	1 295 151.35	970 758.95
Other	2 952 551.50	2 264 137.65
Administrative expenses–total	45 978 456.40	44 113 057.73

3.5.16 Operational expenses

Operational expenses relate to activities of operational units and the director's cabinet and include developments in the area of information and communication technology in relation to the operations.

All amounts in EUR

	2020	2019
Operational expenses–total	9 931 291.64	13 047 805.51

3.5.17 Finance income/expense

This heading covers the expenses relating to bank fees for EUR 4 249 and interest on late payment of charges of EUR 341.

In 2020, the Centre earned no interest income on the EU subsidy received.

3.5.18 Exchange rate gains/losses

The seat of the Centre is outside the euro area. As a result, a substantial part of the Centre's activities are carried out in Swedish krona, while the Centre's income, and reporting currency, is Euro. The exchange rate differences encountered in 2020 consisted of, the revaluation of the Swedish krona in relation to Euro at year end, together with the adjustment of the weighting factor applied to the remuneration of staff employed in Sweden and differences related to the payments made in Swedish krona, as the exchange rate used in the financial system differs from the daily rate used by the bank when the payments are actually made. These three components resulted in an exchange rate loss of EUR 238 598 in 2020 versus gain of EUR 126 189 in 2019.

3.5.19 Contingent assets and liabilities

As of 31 December 2020, the Centre had agreements with several contractors and suppliers for EUR 17 207 528. These agreements relate mainly to operational projects and are covered by budgetary commitments against the 2020 appropriations.

3.5.20 Operational leases

The Centre's lease agreement with Klöver is signed for a duration of 15 years, from 28 February 2018 until 27 February 2033.

The payment schedule for the following years is presented below.

All amounts in EUR

	Charges still to be paid			Total charges to be paid
	<1yr	1–5 years	>5 years	
ECDC premises	2 713 538.16	13 567 690.82	16 733 485.35	33 014 714.33
Total	2 713 538.16	13 567 690.82	16 733 485.35	33 014 714.33

3.5.21 Financial instruments

Financial instruments comprise cash, current receivables and recoverables, current payables, amounts due to and from consolidated entities including accruals and deferrals.

Disclosure requirements

Financial instruments give rise to liquidity, credit, interest rate and foreign currency risks. Information on how those risks are managed is set out below.

Liquidity risk

Liquidity risk is the risk that arises from the difficulty of selling an asset, for example, the risk that a given security or asset cannot be traded quickly enough in the market to prevent a loss or meet an obligation. Liquidity risk arises from ongoing financial obligations, including settlement of payables.

The Centre manages its liquidity risk by continually monitoring its actual cash positions and by launching its funding requests based on forecasts of its expected outflows.

The table below provides details on the contractual maturity of financial and other liabilities.

Liquidity risk on these items is not managed based on contractual maturity because they are not held for settlement according to such maturity and will be settled before contractual maturity at fair value.

Remaining contractual maturities	<1 year	1–5 years	>5 years	Total
As of 31 December 2020				
Payables with third parties	2 027 003.88	0	0	2 027 003.88
Payable with consolidated entities	11 596 353.21	0	0	11 596 353.21
Total financial liabilities	13 623 357.09	0	0	13 623 357.09
As of 31 December 2019				
Payables with third parties	47 793.46	0	0	47 793.46
Payable with consolidated entities	2 535 161.31	0	0	2 535 161.31
Total financial liabilities	2 582 954.77	0	0	2 582 954.77

The following measures are in place to manage liquidity risk:

- Bank accounts opened in the name of ECDC may not be overdrawn.
- Treasury and payment operations are highly automated and rely on modern information systems. Specific procedures are applied to guarantee system security and ensure segregation of duties in line with the Financial Regulation, internal control standards, and audit principles.
- EU budget principles ensure that, overall cash resources for a given year, are always sufficient for the execution of all payments.

Credit risk

Credit risk is the risk of loss due to a debtor's/borrower's non-payment of a loan or other line of credit (either the principal or interest or both) or other failure to meet a contractual obligation. The default events include a delay in repayments, restructuring of borrower repayments and bankruptcy. Treasury resources are kept with commercial banks. ECDC requested four times an instalment of its EU contribution throughout the year based on cash forecasts. Minimum cash levels, proportional to the average amount of payments executed from it, are kept on each account.

The maximum exposure to credit risk is as follows.

Credit quality disclosures	31 December 2020	31 December 2019
Counterparties with external credit rating	27 251 026.42	13 239 811.07
Prime and higher rate	27 251 026.42	13 239 811.07
Upper medium grade	0	0
Lower medium grade	0	0
Non-investment grade	0	0
Counterparties without external credit rating	720 944.94	661 185.59
European Commission and consolidated entities	0	0
Other debtors who did not default	720 944.94	661 185.59
Total	27 971 971.36	13 900 996.66

- The maximum exposure to credit risk for amounts due from consolidated entities and other receivables is equal to the carrying amount.
- The current (customer) receivables/open recoveries disclosed above are non-impaired as they are either not past due or there are reasons to believe that the full recoverability of the debt is not doubtful.

Interest rate risk

As the Centre is not allowed to borrow money, the interest rate risk could arise only in relation with the cash held at bank, and therefore there is limited interest rate risk.

However, the Centre could earn interest on balances it holds in its bank accounts.

It is recognised that interest rates fluctuate and ECDC accepts the risk and does not consider it to be material.

Foreign currency risk

Currency risk is the risk that the EU's operations or its investments' value will be affected by changes in exchange rates. This risk arises from the change in price of one currency against another.

The Centre is exposed to exchange rate fluctuations since it undertakes certain transactions in foreign currencies and has one of its bank accounts in Swedish krona.

The Centre's revenue is primarily in Euro, while some expenditures are made in local currency.

The largest expenditure made in Swedish krona are staff salaries. According to the Staff Regulations, up until 2014, remuneration had to be paid in the currency of the country where the staff member performs his or her duties. Since 2014, remuneration can also be paid in Euro. In the Centre, all but a few staff members were paid in Swedish krona (equivalent to EUR 29 million) in 2020. In addition, the following costs are paid in Swedish krona: rent, telecommunication services, mission reimbursements to staff, and office supplies.

It is recognised that exchange rates fluctuate, and the Centre must accept this risk, although this puts constraint on the budget, which is not adapted accordingly.

The following table is a summary of the Centre's net foreign currency-denominated monetary assets at year-end.

31 December 2020	SEK– EUR equivalent	EUR	Total EUR
Monetary assets	799 128.00	27 172 843.36	27 971 971.36
Receivables with Member States	551 317.00	0	551 317.00
All receivables with third parties (including accruals and deferrals)	22 430.35	698 514.59	720 944.94
Receivables with consolidated entities	0	1 500 000.00	1 500 000.00
Cash and cash equivalents	225 380.65	24 974 328.77	25 199 709.42
Monetary liabilities	0	13 623 357.09	13 623 357.09
Payables with third parties	0	2 027 003.88	2 027 003.88
Payables with consolidated entities	0	11 596 353.21	11 596 353.21
Net position	799 128.00	13 549 486.27	14 348 614.27

Interest rate sensitivity analysis

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

3.5.22 Related party disclosures

The Centre is managed by the Director (Authorising Officer) and Heads of Unit (Authorising Officers by Delegation).

They are temporary agents of the European Communities in the following grades as of 31 December 2020.

Grade	Number of staff in grade
AD14	1
AD12	2
AD11	3
Total	6

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

3.5.23 Pension obligations

ECDC staff are members of the European Communities Pension Scheme, which is a defined benefit pension plan.

A defined benefit plan is a pension plan that generally defines an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age and years of service.

Starting July 2020, the contribution of staff to the pension scheme amounts to 10.1% of their basic salary.

The cost undertaken by the European Commission is not presented in ECDC's accounts.

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

4 Budgetary statements

4.1 Budget outturn account

The budgetary outturn account was prepared in accordance with the requirements of Commission Regulation Article 80 point 4, Regulation (EU, Euratom) No 1046/2018: Accounting rules.

All amounts in EUR

	2020	2019
Revenue		
EU subsidy	62 490 000	59 206 000
Grant funds from Commission	0	0
Other revenue	8 218 610.96	1 110 806.82
Total revenue (a)	70 708 610.96	60 316 806.82
Expenditure		
Title I: Staff		
Payments	32 362 170.76	31 453 326.99
Appropriations carried over	4 513 299.89	607 238.67
Title II: Administrative Expenses		
Payments	6 649 097.85	5 565 457.61
Appropriations carried over	1 649 742.21	1 946 808.36
Title III: Operating Expenditure		
Payments	8 128 381.72	11 422 947.82
Appropriations carried over	16 370 010.48	9 117 667.83
Total expenditure (b)	69 672 702.91	60 113 447.28
OUTTURN FOR THE FINANCIAL YEAR (a-b)	1 035 908.05	203 359.54
Cancellation of unused payment appropriations carried over from previous year	1 155 058.40	880 323.42
Adjustment for carry-over from the previous year of appropriations available at 31 December 2020 arising from assigned revenue	1 118 597.19	259 409.37
Exchange differences for the year (gain+/loss-)	(238 085.36)	126 213.24
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	3 071 478.28	1 469 305.57
Balance 2019	1 469 305.54	1 879 347.62
Positive balance from 2019 reimbursed in year 2020 to the Commission	(1 469 305.54)	(1 879 347.62)
Result used for determining amounts in general accounting	3 071 478.28	1 469 305.57
EU subsidy (2020 revenue)	59 418 521.72	
Pre-financing remaining open to be reimbursed to EU in 2021	3 071 478.28	

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

All amounts in EUR

Statement of financial performance 2020	3 481 949.89
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	
Adjustments for accrual cut-off (reversal 31 December 2019)	(5 213 535.06)
Adjustments for accrual cut-off (cut-off 31 December 2020)	5 795 211.42
Unpaid invoices at year end but booked in charges	0
Depreciation of intangible and tangible fixed assets	1 352 357.42
Provisions	32 768.70
Recovery orders issued in 2020 in class 7 and not yet cashed	(20 332.84)
Pre-financing given in previous year and cleared in the year	177 650.10
Pre-financing received in previous year and cleared in the year	(43 253.53)
Payments made from carry-forward of payment appropriations	9 437 040.79
Other (reversal of deferred charges, change in stock, rent rebate 2020 etc.)	421 725.79
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	
Asset acquisitions (less unpaid amounts)	(2 020 974.13)
New pre-financing paid in the year 2020 and remaining open as, on 31 December 2020	(574 904.34)
New pre-financing received in the year 2020 and remaining open as of 31 December 2020	11 070 455.28
Budgetary recovery orders issued before 2020 and cashed in the year	2 889.72
Budgetary recovery orders issued in 2020 on balance sheet accounts (not 7 or 6 accounts) and cashed	52 383.98
Payment appropriations carried over to 2020	(22 533 052.58)
Cancellation of unused carried over payment appropriations from previous year	1 155 058.40
Adjustment for carry-over from the previous year of appropriations available at 31 Dec arising from assigned revenue	1 118 597.19
Other (deferred charges paid in 2020, grant balance paid back to JU IMI)	(620 557.92)
Budget outturn account 2020	3 071 478.28

5 Disclosures related to Brexit and COVID-19 pandemic

5.1 Brexit disclosure

On 1 February 2020 the United Kingdom ceased to be a Member State of the European Union. Following the conclusion of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (the 'Withdrawal Agreement') between the two parties, the United Kingdom committed to pay all its obligations under the current MFF and previous financial perspectives following from its membership of the Union. The United Kingdom has paid into the 2020 EU Budget during the year, and received payments, as if it were a Member State.

At the date of transmission of these accounts and based on the Withdrawal Agreement concluded and already in operation, there is no financial impact to be reported in these accounts. For further information on the impact of the Withdrawal Agreement on the EU, please see the 2020 consolidated EU annual accounts.

5.2 COVID-19 pandemic disclosure

The year 2020 was saturated with several major events and challenges that had a significant impact on ECDC. The COVID-19 pandemic, the most prolonged public health event to hit Europe in over a century, started in the beginning of the year, introducing an abrupt change in the daily operations and the long-term planning of the Agency. It turned out to be the most serious Public Health Event (PHE) that ECDC has had to respond to, since the Agency's establishment in 2004.

To be able to face efficiently the challenges posed by the pandemic, the Centre had to adapt its existing structure by putting in place a number of temporary entities, which tackled the tasks related to COVID-19, alongside the existing Public Health Event (PHE) structure. In addition, following the approval of its Management Board, the Agency had to reprioritise its work programme 2020 resulting in, additional COVID-19 related activities, postponement of activities to 2021 and cancellation of activities planned for 2020. As a result, approximately EUR 6.5 million of the initial operational budget (title III) was redirected within. This amount included EUR 3.8 million budgeted for meetings to be held throughout 2020 but either cancelled or virtually held.

In April 2020, through an amended EU Budget 2020, the Centre received EUR 3.7 million and 20 additional staff (contract agents) as additional support to implement the COVID-19 related activities. In September 2020, the Centre decided to return EUR 1,7 million to the EU budget as it would not be able to implement this before the year-end. At year-end, EUR 2 million remained non-implemented and will be returned to the EU budget in 2021.

However, several COVID-19 related contracts were signed during the last quarter of 2020 and therefore not paid in 2020. This resulted in a EUR 3 million increase in the carry-forward of 2020 budget into 2021 and consequently reduced the operational expenditures, compared to 2019.

60.94% of the activities of the work programme for 2020 were implemented. This includes the originally planned SPD 2020 outputs and the additional COVID-19 work plan outputs, approved by the Management Board in May 2020.

Section 2

Report on budget and financial management of the European Centre for Disease Prevention and Control 2020

1 Developments in the organisation during the year

Since its establishment in 2005, ECDC had initially grown to around 300 staff, with 200 Temporary Agents and another 100 Contract Agents foreseen to be employed. Due to the requested 5% staff cuts on head counts over five years and the additional request for a 5% staff reduction for the agency re-deployment pool, the number of Temporary Agents was reduced to 180. Due to the COVID-19 outbreak, ECDC has been granted supplementary budget for 20 additional Contract Agent staff posts for 2 years, in 2020 and 2021, to support the Centre with the additional workload related to the outbreak.

As part of the 'Next Generation ECDC' initiative started in 2018, the Director decided in 2019 upon a reorganisation of the Centre that is in place since January 2020, replacing the formal matrix organisation by a more vertical set up and a governance structure that ensures efficient internal collaboration.

The Annual Work Programme 2020 (Single Programming Document 2020), which was prepared in accordance with the 'Strategic multi-annual work programme 2014–2020', was adopted by the Management Board in November 2019.

The COVID-19 related information can be found on the previous page under 5.2 COVID-19 pandemic disclosure.

The implementation report continued to be presented monthly to the Director Consultation Group (DCG) Business Services and was continuously improved in 2020. The report includes key data, such as, commitment and payment implementation per unit, specifically the implementation of their missions and meetings budget, budget transfers carried out, payment delays, status of procurement procedures etc. Through the year, the monitoring of budgetary implementation was intensified, to facilitate the decision-making for the re-allocation of funds. As a result, ECDC achieved a good budget implementation in 2020, despite the COVID-19 pandemic.

ECDC is divided into five Units and a Director's Office. The Heads of Unit are responsible for the activities in their units, which are divided in sections. There is also a level of middle management, where several Heads of Sections are responsible for activities. The DCGs constitute advisory bodies to the Director of ECDC that address issues requiring timely decisions by the Director on all ECDC activities.

In 2020, the Director of ECDC, as Authorising Officer (AO), delegated financial responsibility to the five Heads of Unit (Authorising Officers by Delegation, AOD). The Heads of Unit in turn delegated financial responsibility, but only in their absence, to the Deputy Heads of Unit, if applicable. Should the Deputy Head of Unit be unavailable the authority returns to the Director. A very limited number of persons act as AO/AOD at ECDC. The AODs can enter into budgetary and legal commitments and authorise payments. However, all budgetary and legal commitments over EUR 250 000 must be signed by the Director.

For 2020 expenditures, the AODs signed a Declaration of Assurance to the AO similar to the one signed by the AO herself for the area for which they were delegated responsibility.

2 Human resources and staffing

The Human Resources section supports the Centre's management and staff by providing continuous HR services in areas such as recruitment, working conditions, pay and entitlements, learning and development, staff well-being and change management. The objective of the Centre's learning and development activities is to offer professional growth for the individual and maintain and further strengthen the Centre's organisational performance.

The total number of temporary agent positions filled (including offers accepted) at the Centre as of 31 December 2020 was 173. A total of 112 contract agent positions were filled (including offers accepted) at year-end 2020.

The turnover rate for temporary agents and contract agents was 8 % in 2020.

Table 1. Number of staff and selection procedures

	2018	2019	2020
Total staff (TA, CA, SNE) on 31 December	265	268	271
Recruitments ²	32 ³	21 ⁴	27 ⁵

Table 2. Staff (TA, CA) by unit

Number of temporary agents (TA) and contract agents (CA) per unit as of 31 December 2020

	TA	CA	Total
DIR	20	13	33
SMS	14	13	27
DPR	51	21	72
PHF	33	17	50
RMS	27	30	57
DTS	21	11	32
Total	166	105	271

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

³A total of 19% of vacant posts were filled by internal candidates who were successful in open competitions

⁴A total of 19% of vacant posts were filled by internal candidates who were successful in open competitions

⁵A total of 11% of vacant posts were filled by internal candidates who were successful in open competitions.

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

On 31 December 2020, ECDC employed staff from 26 Member States and the UK.

Nationality	AD + CA FG IV		AST/SC- AST + CA FGI - III		TOTAL ⁶	
	Number	% of total staff members in AD and FG IV categories	Number	% of total staff members in AST SC/AST and FG I, II and III categories	Number	%
Austria	1	0.6%	1	1.0%	2	0.7%
Belgium	5	2.9%	1	1.0%	6	2.2%
Bulgaria	7	4.1%	0	0.0%	7	2.6%
Croatia	1	0.6%	2	2.0%	3	1.1%
Cyprus	0	0.0%	1	1.0%	1	0.4%
Czech Republic	1	0.6%	1	1.0%	2	0.7%
Denmark	3	1.8%	3	3.0%	6	2.2%
Estonia	0	0.0%	2	2.0%	2	0.7%
Finland	11	6.4%	3	3.0%	14	5.2%
France	18	10.5%	5	5.0%	23	8.5%
Germany	15	8.8%	9	9.0%	24	8.9%
Greece	9	5.3%	1	1.0%	10	3.7%
Hungary	3	1.8%	1	1.0%	4	1.5%
Ireland	2	1.2%	1	1.0%	3	1.1%
Italy	11	6.4%	8	8.0%	19	7.0%
Latvia	3	1.8%	2	2.0%	5	1.8%
Lithuania	4	2.3%	1	1.0%	5	1.8%
Luxembourg	0	0.0%	0	0.0%	0	0.0%
Malta	2	1.2%	0	0.0%	2	0.7%
Netherlands	4	2.3%	2	2.0%	6	2.2%
Poland	4	2.3%	9	9.0%	13	4.8%
Portugal	7	4.1%	3	3.0%	10	3.7%
Romania	13	7.6%	9	9.0%	22	8.1%
Slovakia	1	0.6%	0	0.0%	1	0.4%
Slovenia	1	0.6%	1	1.0%	2	0.7%
Spain	6	3.5%	2	2.0%	8	3.0%
Sweden	38	22.2%	30	30.0%	68	25.1%
United Kingdom	1	0.6%	2	2.0%	3	1.1%
Total	171	100.0%	100	100.0%	271	100.0%

⁶ without offers made and accepted

3 Audit and internal control

Internal Control Framework

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

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

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

It is based on the five internal control components:

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

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

The centralised procurement function is responsible for coordinating all procurement procedures, as well as ECDC procurement plans. The purpose of the CPCG is to ensure that ECDC's procurements, grants, contracts and agreements are carried out in accordance with ECDC's financial rules.

Centralised financial ex-ante verifications are performed for all commitments and payments and divided up into ex- ante verification of commitments by the finance officer and the budget officer and ex-ante verification of payments by the financial verification officer for payments, all in the Finance and Accounting Section.

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

Since 2015, ECDC has an anti-fraud strategy in place, following the guidelines issued by OLAF. In June 2018, the Management Board approved the strategy for 2018–2020.

The ICF was further reinforced with specific detailed indicators during 2019, which were approved by the Management Board in November 2019, and a revision of the indicators was performed in June 2020 as agreed with the Board.

The implementation of the ICF is assessed annually and reported upon to the Audit Committee of the Management Board. The assessment of the ICF for 2020 was performed in January/February 2021 and was presented to the Audit Committee in March 2021.

The overall conclusion is that the internal control system is present and functioning, but that some improvements are needed.

Internal audit service

ECDC is audited by its internal auditor, the Internal Audit Service of the European Commission (IAS). The audit work is defined in the risk-based IAS strategic internal audit plan. The current plan covers the period 2018–2020. All observations and recommendations are taken into account and appropriate action plans are developed. The implementation of these actions is regularly followed up and presented to the Audit Committee of the Management Board.

In 2020, the IAS performed an audit on “Human Resource Management and Ethics in ECDC” in accordance with the strategic internal audit plan. The final report was received in January 2021. The audit made four recommendations, two classified as very important and two classified as important. An action plan has been developed by ECDC and its implementation will be carefully followed up by ECDC and the Audit Committee and reported upon to the IAS.

European Court of Auditors

The European Court of Auditors (ECA) audits ECDC every year. The audit provides a Statement of Assurance as to the reliability of the accounts of the Centre and the legality and regularity of the underlying transactions.

ECDC received an unqualified opinion⁷ for 2019 indicating that the accounts are reliable and the transactions underlying the accounts are legal and regular.

Furthermore, the ECA made no comments in its final report for 2019.

The ECA audit related to 2020 has been finalised. The first part of the audit was performed in November 2020 and January 2021. The second part of the audit, on the provisional annual accounts 2020, has been performed by an external audit firm at the end of March 2021. A draft report from the Court of Auditors has been received by ECDC on 31 May 2021. ECDC will provide its replies to the Court of Auditors report by the first week of July 2021.

4 Budgetary principles

The establishment and implementation of the budget of ECDC are governed by the following basic principles.

Unity and budget accuracy: all expenditures and revenue must be incorporated in a single budget document and booked on a budget line and expenditures must not exceed authorised appropriations.

- ✓ **Unity and budget accuracy:** All expenditures and revenue must be incorporated in a single budget document and booked on a budget line and expenditures must not exceed authorised appropriations.
- ✓ **Universality:** This principle comprises two rules.
 - Rule of non-assignment: budget revenue must not be earmarked for specific items of expenditure (total revenue must cover total expenditure).
 - Gross budget rule: Revenue and expenditure are entered in full in the budget without any adjustment against each other.
- ✓ **Annuality:** The appropriations entered are authorised for a single year and therefore must be used during that year.
- ✓ **Equilibrium:** The revenue and expenditure shown in the budget must be in balance (estimated revenue must equal payment appropriations).
- ✓ **Specification:** each appropriation is assigned to a specific purpose and a specific objective.
- ✓ **Unit of account:** the budget is drawn up and implemented in euro and accounts are presented in euro.
- ✓ **Sound financial management:** budget appropriations are used in accordance with the principle of sound financial management namely in accordance with the principles of economy, efficiency and effectiveness.
- ✓ **Transparency:** the budget is established and implemented and accounts presented in compliance with the principle of transparency – the budget and amending budgets are published in the Official Journal of the European Union.

⁷Unqualified audit opinion: the auditor’s report contains a clear written expression of opinion on the financial statements or the legality and regularity of underlying transactions as a whole. An unqualified opinion is expressed when the auditor concludes that overall, the underlying transactions are legal and regular and supervisory and control systems adequate to manage the risk.

5 Budget implementation–Results

The use of ABAC (Accrual Based Accounting) Workflow, the EU integrated budgetary and accounting system, reinforced compliance with the accrual accounting rules and ensured that ECDC's financial systems are updated with all changes in the Financial Regulation. The core budget of the Centre increased to EUR 62.4 million, compared to EUR 59.2 million in 2019 and EUR 58 million in 2018.

Starting 2020, the Centre had financial contributions available for a total EUR 9 079 042.67 to finance the implementation of the contribution agreements called 'IPA VI - One Health', 'ENI Health Security' and 'EU for Africa – ECDC for Africa CDC'.

	Budget line	Initial available budget	Adjustments	Final available budget
2000 IC1	EU budget–current year appropriations	57 179 653	1 942 000	59 121 653
2001 IC4	EU budget–earmarked funds (reuse previous years)	1 879 347	0	1 879 347
200	EU budget contribution	59 059 000	1 942 000	60 001 000
3000 IC1	Subsidy from EEA/EFTA Member States (% of EU contribution)	1 400 000	89 000	1 489 000
300	Subsidy from EEA/EFTA	1 400 000	89 000	1 489 000
	Total revenue 2020	60 459 000	2 031 000	62 490 000
R0–external assigned revenue	EU budget–earmarked funds	9 079 042.67	0	9 079 042.67

At year-end, the overall budget execution, in terms of commitment appropriations reached 96.77%, equivalent to EUR 60.47 million. This represents a decrease of 2.46% compared to 2019.

3.2% of the 2020 budget or EUR 2 016 923 remained unused of which EUR 981 194 in Title 1, EUR 355 190 in Title 2 and EUR 680 539 in Title 3.

The overall payment execution decreased by 6.1%, compared to 2019 and reached 75.26% of the total 2020 budget.

Payment execution for staff expenses in Title 1 decreased by 3.1% and reached 95.1%. The payment execution for administrative expenses in Title 2 increased by 3.6% compared to 2019 and reached 77.29%. The payment execution for operational expenses in Title 3 reached 40.38% and decreased by 16.6% compared with 2019.

Below is an overview comparing 2020 with 2019 (current year C1 credits % committed and % paid):

Title description	Commitments %			Payments %		
	2020	2019	Difference	2020	2019	Difference
Title I. Staff expenses	97.12%	99.62%	-2.5%	95.12%	98.20%	-3.08%
Title II. Administrative expenses	95.87%	98.88%	-3.01%	77.29%	73.64%	+3.65%
Title III. Operational expenses	96.57%	98.73%	-2.16%	40.38%	56.98%	-16.6%
Total Titles I + II + III	96.77%	99.23%	-2.46%	75.26%	81.41%	-6.15%

The total number of commitments and payments processed in 2020 decreased. A total of 1 128 commitments and 2 621 payment requests were initiated, verified and authorised by the Director and the Authorising Officers by Delegation, compared with 1 571 commitments and 3 493 payments in 2019.

In 2020, the Centre continued the implementation of several contribution agreements in place but at negligible rate, given the outbreak of the pandemic. Their implementation is shown in the table below under R0 – external assigned revenue.

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

Fund source	Commitment/ payment appropriations 2020	Executed commitment 2020	% committed	Executed payment in 2020	% paid	Carried over to 2021	Cancelled
C1–Current year appropriations	62 490 000.00	60 473 076.35	96.77%	47 029 600.64	75.26%	13 443 475.71	2 016 923.65
C4–Internal assigned revenue appropriations	120 583.89	120 583.89	100%	63 793.49	52.90%	56 790.40	0
C8–Carry forward of 2018 appropriations	10 592 099.19	9 437 040.79	89.10%	9 437 040.79	89.10%	0	1 155 058.40
R0–External assigned revenue DG NEAR IPA Grant 5	60 991.30	25 139.62	41.22%	25 139.62	41.22%	35 851.68	0
R0–External assigned revenue Advance Project–IMI Grant	18 624.37	18 624.37	100%	18 624.37	100%	0	0
R0–External assigned revenue DG NEAR IPA Grant 6	1 000 000	2 042.21	0.2%	2 042.21	0.2%	997 957.79	0
R0–External assigned revenue ENI Health Security	6 000 000.00	450.00	0.01%	450.00	0.01%	5 999 550.00	0
R0–External assigned revenue CDC Africa	1 999 427.00	0	0%	0	0%	1 999 427.00	0

During the year, to improve the efficiency of the funds allocated to ECDC, the Director exercised her right to amend the budget within the limitations of Article 26.1 of ECDC's Financial Regulation. Budget transfers between different budget lines within the same Title have been executed, but no budget transfers between the Titles.

In April 2020 ECDC has received a supplementary budget of EUR 3 731 000 but returned EUR 1 700 000 from its 2020 commitment and payment appropriations in the 2020 Global Transfer Exercise in August.

As a result of the above, Title 1 increased by EUR 2 376 000, Title 2 by EUR 1 051 000 and Title 3 decreased by EUR 1 396 000. An overview of the impact of the budget transfers and MB amendments in fund source 'C1–current year appropriations' is provided below.

Budget 2020 – fund source C1 current year appropriations	Initial budget	MB amendments	Director–budget transfers	Final budget
Title 1 – Staff-related expenditure	31 645 000	2 376 000	0	34 021 000
Title 2 – Administrative expenditure	7 552 000	1 051 000	0	8 603 000
Title 3 – Operations	21 262 000	-1 396 000	0	19 866 000
Total budget	60 459 000	2 031 000	0	62 490 000

At year-end, ECDC carried forward EUR 13.44 million to 2021, which is equivalent to 21.5% of the total budget. The carry-forward thus increased by 4.5% compared with the previous year.

During 2020 a total of 130 contracts were concluded (10 framework contracts, 14 direct contracts and 106 specific contracts). 79 procurement procedures were conducted during 2020 (9 open calls, 48 negotiated procedures and 22 reopening of competition).

ECDC also concluded 15 framework partnership agreements and 44 specific grant agreements.

6 Budget execution – details

Budget execution/fund source C1–current year appropriations

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL ⁸	Cancelled
A-1100	Basic salaries	13 580 000.00	13 476 225.09	99.24%	13 580 000.00	13 476 225.09	99.24%	0.00	103 774.91
A-1101	Family allowances	1 900 000.00	1 853 287.74	97.54%	1 900 000.00	1 853 287.74	97.54%	0.00	46 712.26
A-1102	Expatriation allowances	1 932 000.00	1 930 732.89	99.93%	1 932 000.00	1 930 732.89	99.93%	0.00	1 267.11
	Total Article 110	17 412 000.00	17 260 245.72	99.13%	17 412 000.00	17 260 245.72	99.13%	0.00	151 754.28
A-1111	Contract Agents–basic salaries	4 450 000.00	4 400 393.01	98.89%	4 450 000.00	4 400 393.01	98.89%	0.00	49 606.99
A-1112	Contract Agents–allowances	1 300 000.00	1 272 279.29	97.87%	1 300 000.00	1 272 279.29	97.87%	0.00	27 720.71
	Total Article 111	5 750 000.00	5 672 672.30	98.66%	5 750 000.00	5 672 672.30	98.66%	0.00	77 327.70
A-1140	Birth and death grants	5 000.00	594.93	11.90%	5 000.00	594.93	11.90%	0.00	4 405.07
A-1141	Travel expenses from place of employment to place of origin	550 000.00	544 808.32	99.06%	550 000.00	544 808.32	99.06%	0.00	5 191.68
A-1142	Overtime	90 000.00	82 308.79	91.45%	90 000.00	82 308.79	91.45%	0.00	7 691.21
A-1149	Learning and Development	433 000.00	430 573.92	99.44%	433 000.00	79 830.74	18.44%	350 743.18	2 426.08
	Total Article 114	1 078 000.00	1 058 285.96	98.17%	1 078 000.00	707 542.78	65.63%	350 743.18	19 714.04
A-1170	Freelance and joint interpreting and conference service interpreters	6 108.00	6 108.00	100.00%	6 108.00	6 108.00	100.00%	0.00	0.00
A-1173	Translations	225 892.00	215 025.00	95.19%	225 892.00	160 270.00	70.95%	54 755.00	10 867.00
A-1174	Payment for administrative assistance from Community institutions	172 000.00	166 983.09	97.08%	172 000.00	166 983.09	97.08%	0.00	5 016.91
A-1175	Interim services	2 460 000.00	2 320 157.67	94.32%	2 460 000.00	2 121 938.28	86.26%	198 219.39	139 842.33
A-1176	Relocation services	10 000.00	6 300.00	63.00%	10 000.00	2 100.00	21.00%	4 200.00	3 700.00
	Total Article 117	2 874 000.00	2 714 573.76	94.45%	2 874 000.00	2 457 399.37	85.50%	257 174.39	159 426.24
A-1180	Miscellaneous expenditure on recruitment	70 000.00	33 950.22	48.50%	70 000.00	30 408.87	43.44%	3 541.35	36 049.78
A-1181	Travel expenses	20 000.00	6 920.16	34.60%	20 000.00	6 920.16	34.60%	0.00	13 079.91
A-1182	Installation, resettlement and transfer allowances	160 000.00	50 742.51	31.71%	160 000.00	50 742.51	31.71%	0.00	109 257.49
A-1183	Removal Expenses	100 000.00	79 019.43	79.02%	100 000.00	41 392.07	41.39%	37 627.36	20 980.57
A-1184	Temporary daily subsistence allowance	85 000.00	57 824.59	68.03%	85 000.00	57 824.59	68.03%	0.00	27 175.41

⁸Reste à liquider: either to be paid or de-committed in 2021

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL ⁸	Cancelled
	Total Article 118	435 000.00	228 456.91	52.52%	435 000.00	187 288.20	43.05%	41 168.71	206 543.09
A-1190	Weightings applied to remunerations	4 581 000.00	4 576 770.00	99.91%	4 581 000.00	4 576 770.00	99.91%	0.00	4 230.00
	Total Article 119	4 581 000.00	4 576 770.00	99.91%	4 581 000.00	4 576 770.00	99.91%	0.00	4 230.00
	Total Chapter 11	32 130 000.00	31 511 004.65	98.07%	32 130 000.00	30 861 918.37	96.05%	649 086.28	618 995.35
A-1300	Mission expenses, travel expenses and incidental expenditure	380 000.00	92 947.90	24.46%	380 000.00	92 947.90	24.46%	0.00	287 052.10
	Total Article 130	380 000.00	92 947.90	24.46%	380 000.00	92 947.90	24.46%	0.00	287 052.10
	Total Chapter 13	380 000.00	92 947.90	24.46%	380 000.00	92 947.90	24.46%	0.00	287 052.10
A-1410	Medical Service	180 000.00	151 212.78	84.01%	180 000.00	120 178.18	66.77%	31 034.60	28 787.22
	Total Article 141	180 000.00	151 212.78	84.01%	180 000.00	120 178.18	66.77%	31 034.60	28 787.22
	Total Chapter 14	180 000.00	151 212.78	84.01%	180 000.00	120 178.18	66.77%	31 034.60	28 787.22
A-1520	Staff Exchanges	356 000.00	348 947.41	98.02%	356 000.00	348 579.40	97.92%	368.01	7 052.59
	Total Article 152	356 000.00	348 947.41	98.02%	356 000.00	348 579.40	97.92%	368.01	7 052.59
	Total Chapter 15	356 000.00	348 947.41	98.02%	356 000.00	348 579.40	97.92%	368.01	7 052.59
A-1700	Entertainment and representation expenses	9 000.00	0.00	0.00%	9 000.00	0.00	0.00%	0.00	9 000.00
	Total Article 170	9 000.00	0.00	0.00%	9 000.00	0.00	0.00%	0.00	9 000.00
	Total Chapter 17	9 000.00	0.00	0.00%	9 000.00	0.00	0.00%	0.00	9 000.00
A-1801	Social contact between staff	30 000.00	2 700.07	9.00%	30 000.00	2 700.07	9.00%	0.00	27 299.93
A-1802	Sickness Insurance	630 000.00	628 724.31	99.80%	630 000.00	628 724.31	99.80%	0.00	1 275.69
A-1803	Accident and occupational diseases	71 000.00	70 458.99	99.24%	71 000.00	70 458.99	99.24%	0.00	541.01
A-1804	Unemployment for temporary staff	235 000.00	233 810.05	99.49%	235 000.00	233 810.05	99.49%	0.00	1 189.95
	Total Article 180	966 000.00	935 693.42	96.86%	966 000.00	935 693.42	96.86%	0.00	30 306.58
	Total Chapter 18	966 000.00	935 693.42	96.86%	966 000.00	935 693.42	96.86%	0.00	30 306.58
	Total Title 1	34 021 000.00	33 039 806.16	97.12%	34 021 000.00	32 359 317.27	95.12%	680 488.89	981 193.84
A-2000	Rent and related expenditure	2 726 000.00	2 725 155.00	99.97%	2 726 000.00	2 725 155.00	99.97%	0.00	845.00
A-2001	Insurance	5 000.00	4 454.59	89.09%	5 000.00	4 454.59	89.09%	0.00	545.41
A-2002	Water, gas and electricity	74 283.45	74 283.45	100.00%	74 283.45	74 283.45	100.00%	0.00	0.00
A-2003	Maintenance and cleaning services	348 739.02	344 248.45	98.71%	348 739.02	268 120.27	76.88%	76 128.18	4 490.57
A-2004	Fitting-out	357 027.43	354 040.66	99.16%	357 027.43	295 571.73	82.79%	58 468.93	2 986.77
A-2005	Security and reception services for building	858 618.24	858 417.99	99.98%	858 618.24	781 410.17	91.01%	77 007.82	200.25
A-2006	Canteen costs	14 760.00	14 760.00	100.00%	14 760.00	11 784.70	79.84%	2 975.30	0.00
A-2009	Other expenditure on buildings	3 989.00	3 689.00	92.48%	3 989.00	0.00	0.00%	3 689.00	300.00
	Total Article 200	4 388 417.14	4 379 049.14	99.79%	4 388 417.14	4 160 779.91	94.81%	218 269.23	9 368.00

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL ⁸	Cancelled
	Total Chapter 20	4 388 417.14	4 379 049.14	99.79%	4 388 417.14	4 160 779.91	94.81%	218 269.23	9 368.00
A-2110	Hardware purchases for the Centre	594 612.73	530 808.15	89.27%	594 612.73	419 088.98	70.48%	111 719.17	63 804.58
A-2111	Software purchases for the Centre	742 350.00	695 485.95	93.69%	742 350.00	520 006.36	70.05%	175 479.59	46 864.05
A-2112	Purchase and maintenance of printing and reproduction equipment	27 000.00	3 579.82	13.26%	27 000.00	2 979.82	11.04%	600.00	23 420.18
A-2113	Information and Knowledge management	252 000.00	251 801.64	99.92%	252 000.00	177 118.80	70.29%	74 682.84	198.36
A-2114	Support for administrative applications and project fees	148 741.00	148 741.00	100.00%	148 741.00	148 741.00	100.00%	0.00	0.00
A-2115	Developments of administrative and management applications and systems and general DTS administration	869 971.41	869 670.88	99.97%	869 971.41	427 522.45	49.14%	442 148.43	300.53
	Total Article 211	2 634 675.14	2 500 087.44	94.89%	2 634 675.14	1 695 457.41	64.35%	804 630.03	134 587.70
	Total Chapter 21	2 634 675.14	2 500 087.44	94.89%	2 634 675.14	1 695 457.41	64.35%	804 630.03	134 587.70
A-2200	Technical equipment and AV installations	165 000.00	113 463.27	68.77%	165 000.00	0.00	0.00%	113 463.27	51 536.73
A-2201	Furniture	180 684.00	180 521.81	99.91%	180 684.00	7 412.52	4.10%	173 109.29	162.19
A-2202	Purchase and maintenance of vehicles	6 350.00	4 001.36	63.01%	6 350.00	3 751.36	59.08%	250.00	2 348.64
	Total Article 220	352 034.00	297 986.44	84.65%	352 034.00	11 163.88	3.17%	286 822.56	54 047.56
	Total Chapter 22	352 034.00	297 986.44	84.65%	352 034.00	11 163.88	3.17%	286 822.56	54 047.56
A-2300	Stationery and office supplies	95 000.00	94 947.08	99.94%	95 000.00	70 616.79	74.33%	24 330.29	52.92
A-2301	Financial and other charges, exchange losses	5 000.00	4 250.00	85.00%	5 000.00	3 687.66	73.75%	562.34	750.00
A-2302	Library expenses, purchase of books and info subscriptions	20 000.00	15 482.09	77.41%	20 000.00	4 358.91	21.79%	11 123.18	4 517.91
A-2306	Miscellaneous insurance	2 000.00	575.00	28.75%	2 000.00	570.00	28.50%	5.00	1 425.00
A-2307	Legal expenses	50 000.00	47 000.00	94.00%	50 000.00	0.00	0.00%	47 000.00	3 000.00
A-2308	Business continuity	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00
A-2309	Other operating expenditure	125 000.00	124 996.18	100.00%	125 000.00	97 770.93	78.22%	27 225.25	3.82
	Total Article 230	297 000.00	287 250.35	96.72%	297 000.00	177 004.29	59.60%	110 246.06	9 749.65
	Total Chapter 23	297 000.00	287 250.35	96.72%	297 000.00	177 004.29	59.60%	110 246.06	9 749.65
A-2400	Postal and delivery charges	15 200.00	14 440.38	95.00%	15 200.00	13 320.38	87.63%	1 120.00	759.62
	Total Article 240	15 200.00	14 440.38	95.00%	15 200.00	13 320.38	87.63%	1 120.00	759.62
A-2410	Telecommunication and Internet charges	202 000.00	192 685.81	95.39%	202 000.00	131 726.28	65.21%	60 959.53	9 314.19
	Total Article 241	202 000.00	192 685.81	95.39%	202 000.00	131 726.28	65.21%	60 959.53	9 314.19

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL ⁸	Cancelled
Total Chapter 24		217 200.00	207 126.19	95.36%	217 200.00	145 046.66	66.78%	62 079.53	10 073.81
A-2500	Governance and administrative meetings	92 548.72	36 660.70	39.61%	92 548.72	36 660.70	39.61%	0.00	55 888.02
A-2501	Strategic management, Consulting, Evaluation and Audit	621 125.00	539 649.80	86.88%	621 125.00	422 985.00	68.10%	116 664.80	81 475.20
Total Article 250		713 673.72	576 310.50	80.75%	713 673.72	459 645.70	64.41%	116 664.80	137 363.22
Total Chapter 25		713 673.72	576 310.50	80.75%	713 673.72	459 645.70	64.41%	116 664.80	137 363.22
Total Title 2		8 603 000.00	8 247 810.06	95.87%	8 603 000.00	6 649 097.85	77.29%	1 598 712.21	355 189.94
B3-000	Integrated Surveillance, including Epidemic intelligence and Microbiology	1 600 677.00	1 600 106.05	99.96%	1 600 677.00	492 586.31	30.77%	1 107 519.74	570.95
B3-001	Preparedness and Response	400 507.00	397 910.65	99.35%	400 507.00	92 607.17	23.12%	305 303.48	2 596.35
B3-002	Scientific Processes and Methods)	1 199 352.00	849 682.20	70.85%	1 199 352.00	191 800.01	15.99%	657 882.19	349 669.80
B3-003	Public Health Training	2 579 437.00	2 495 520.21	96.75%	2 579 437.00	1 674 890.83	64.93%	820 629.38	83 916.79
B3-004	External communication	327 500.00	275 777.29	84.21%	327 500.00	6 499.34	1.98%	269 277.95	51 722.71
B3-005	Digital Transformation	4 604 000.00	4 544 629.44	98.71%	4 604 000.00	2 835 840.63	61.60%	1 708 788.81	59 370.56
B3-006	Information and Knowledge Management	1 045 200.00	1 034 627.46	98.99%	1 045 200.00	697 071.21	66.69%	337 556.25	10 572.54
B3-007	Air-Borne, Blood-Borne and Sexually Transmitted Infections	6 612 429.00	6 536 385.41	98.85%	6 612 429.00	1 333 437.73	20.17%	5 202 947.68	76 043.59
B3-008	One Health related diseases	1 392 398.00	1 353 771.42	97.23%	1 392 398.00	624 017.29	44.82%	729 754.13	38 626.58
B3-009	EU and external cooperation	104 500.00	97 050.00	92.87%	104 500.00	72 435.00	69.32%	24 615.00	7 450.00
B3-010	Assessment of new health technologies	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00
B3-011	Assessment of future trends and threats Foresight	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00
Total Chapter 30		19 866 000.00	19 185 460.13	96.57%	19 866 000.00	8 021 185.52	40.38%	11 164 274.61	680 539.87
Total Title 3		19 866 000.00	19 185 460.13	96.57%	19 866 000.00	8 021 185.52	40.38%	11 164 274.61	680 539.87
Grand total		62 490 000.00	60 473 076.35	96.77%	62 490 000.00	47 029 600.64	75.26%	13 443 475.71	2 016 923.65

Budget execution/fund source C4—current year appropriations

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL
A-1300	Mission expenses, travel expenses and incidental expenditure	2 853.49	2 853.49	100.00%	2 853.49	2 853.49	100.00%	0.00
	Total Title 1	2 853.49	2 853.49	100%	2 853.49	2 853.49	100%	0.00
A-2110	Hardware purchases for the Centre	51 030.00	51 030.00	100.00%	51 030.00	0.00	0.00%	51 030.00
	Total Title 2	51 030.00	51 030.00	100%	51 030.00	0.00	0.00	51 030.00
B3-002	Scientific Processes and Methods	60 940.00	60 940.00	100.00%	60 940.00	60 940.00	100.00%	0.00
B3-005	Digital Transformation	5 760.40	5 760.40	100.00%	5 760.40	0.00	0.00%	5 760.40
	Total Title 3	66 700.40	66 700.40	100%	66 700.40	60 940.00	91.36%	5 760.40
	Grand total	120 583.89	120 583.89	100%	120 583.89	63 793.49	52.90%	56 790.40

Budget execution/fund source C8—current year appropriations

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	Cancelled
A-1149	Learning and Development	78 065.67	67 332.12	86.25%	78 065.67	67 332.12	86.25%	10 733.55
	Total Article 114	78 065.67	67 332.12	86.25%	78 065.67	67 332.12	86.25%	10 733.55
A-1170	Freelance and joint interpreting and conference service interpreters	18 924.00	18 924.00	100.00%	18 924.00	18 924.00	100.00%	0.00
A-1173	Translations	19 944.00	19 706.33	98.81%	19 944.00	19 706.33	98.81%	237.67
A-1174	Payment for Administrative Assistance	12 850.00	1 755.32	13.66%	12 850.00	1 755.32	13.66%	11 094.68
A-1175	Interim services	131 968.00	113 496.00	86.00%	131 968.00	113 496.00	86.00%	18 472.00
A-1176	Relocation services	3 150.00	3 150.00	100.00%	3 150.00	3 150.00	100.00%	0.00
	Total Article 117	186 836.00	157 031.65	84.05%	186 836.00	157 031.65	84.05%	29 804.35
A-1180	Miscellaneous expenditure on recruitment	31 482.49	28 481.49	90.47%	31 482.49	28 481.49	90.47%	3 001.00
A-1183	Removal expenses	19 540.60	19 539.43	99.99%	19 540.60	19 539.43	99.99%	1.17
	Total Article 118	51 023.09	48 020.92	94.12%	51 023.09	48 020.92	94.12%	3 002.17
	Total Chapter 11	315 924.76	272 384.69	86.22%	315 924.76	272 384.69	86.22%	43 540.07
A-1300	Mission expenses, travel expenses and incidental expenditure	90 643.51	90 643.51	100.00%	90 643.51	90 643.51	100.00%	0.00
	Total Article 130	90 643.51	90 643.51	100.00%	90 643.51	90 643.51	100.00%	0.00
	Total Chapter 13	90 643.51	90 643.51	100.00%	90 643.51	90 643.51	100.00%	0.00

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	Cancelled
A-1410	Medical service	19 322.28	19 094.22	98.82%	19 322.28	19 094.22	98.82%	228.06
	Total Article 141	19 322.28	19 094.22	98.82%	19 322.28	19 094.22	98.82%	228.06
	Total Chapter 14	19 322.28	19 094.22	98.82%	19 322.28	19 094.22	98.82%	228.06
A-1520	Staff exchanges	1 202.12	9.34	0.78%	1 202.12	9.34	0.78%	1 192.78
	Total Article 152	1 202.12	9.34	0.78%	1 202.12	9.34	0.78%	1 192.78
	Total Chapter 15	1 202.12	9.34	0.78%	1 202.12	9.34	0.78%	1 192.78
A-1801	Social contact between staff	27 746.00	27 670.59	99.73%	27 746.00	27 670.59	99.73%	75.41
	Total Article 180	27 746.00	27 670.59	99.73%	27 746.00	27 670.59	99.73%	75.41
	Total Chapter 18	27 746.00	27 670.59	99.73%	27 746.00	27 670.59	99.73%	75.41
	Total Title I	454 838.67	409 802.35	90.10%	454 838.67	409 802.35	90.10%	45 036.32
A-2002	Water, gas and electricity	2 275.26	0.00	0.00%	2 275.26	0.00	0.00%	2 275.26
A-2003	Maintenance cleaning	43 424.19	39 237.95	90.36%	43 424.19	39 237.95	90.36%	4 186.24
A-2004	Fitting-out	7 864.04	7 799.42	99.18%	7 864.04	7 799.42	99.18%	64.62
A-2005	Security of building	151 320.91	149 959.44	99.10%	151 320.91	149 959.44	99.10%	1 361.47
A-2006	Restauration and canteen costs	4 000.00	4 000.00	100.00%	4 000.00	4 000.00	100.00%	0.00
A-2009	Other expenditure on buildings	93 695.00	93 695.00	100.00%	93 695.00	93 695.00	100.00%	0.00
	Total Article 200	302 579.40	294 691.81	97.39%	302 579.40	294 691.81	97.39%	7 887.59
	Total Chapter 20	302 579.40	294 691.81	97.39%	302 579.40	294 691.81	97.39%	7 887.59
A-2110	Hardware purchases for the Centre	420 355.41	420 355.41	100.00%	420 355.41	420 355.41	100.00%	0.00
A-2111	Software purchases for the Centre	102 638.23	100 220.18	97.64%	102 638.23	100 220.18	97.64%	2 418.05
A-2112	Purchase and maintenance of printing and reproduction equipment	11 652.80	8 074.91	69.30%	11 652.80	8 074.91	69.30%	3 577.89
A-2113	Information and Knowledge management	150 895.00	150 895.00	100.00%	150 895.00	150 895.00	100.00%	0.00
A-2115	Developments of administrative and management applications and systems and general DTS administration	410 784.62	407 104.48	99.10%	410 784.62	407 104.48	99.10%	3 680.14
	Total Article 211	1 096 326.06	1 086 649.98	99.12%	1 096 326.06	1 086 649.98	99.12%	9 676.08
	Total Chapter 21	1 096 326.06	1 086 649.98	99.12%	1 096 326.06	1 086 649.98	99.12%	9 676.08
A-2200	Technical equipment and AV installations	8 320.00	7 280.00	87.50%	8 320.00	7 280.00	87.50%	1 040.00
A-2201	Furniture	101 147.48	101 130.43	99.98%	101 147.48	101 130.43	99.98%	17.05
A-2202	Purchase and maintenance of vehicles	504.39	219.14	43.45%	504.39	219.14	43.45%	285.25
	Total Article 220	109 971.87	108 629.57	98.78%	109 971.87	108 629.57	98.78%	1 342.30
	Total Chapter 22	109 971.87	108 629.57	98.78%	109 971.87	108 629.57	98.78%	1 342.30

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	Cancelled
A-2300	Stationery and office supplies	35 720.39	35 487.63	99.35%	35 720.39	35 487.63	99.35%	232.76
A-2301	Financial and other charges, exchange losses	600.00	600.00	100.00%	600.00	600.00	100.00%	0.00
A-2302	Library expenses, purchase of books and info subscriptions	798.26	568.99	71.28%	798.26	568.99	71.28%	229.27
A-2306	Miscellaneous insurance	675.73	570.00	84.35%	675.73	570.00	84.35%	105.73
A-2307	Legal expenses	6 000.00	6 000.00	100.00%	6 000.00	6 000.00	100.00%	0.00
A-2308	Business continuity	27 550.00	27 550.00	100.00%	27 550.00	27 550.00	100.00%	0.00
	Total Article 230	71 344.38	70 776.62	99.20%	71 344.38	70 776.62	99.20%	567.76
	Total Chapter 23	71 344.38	70 776.62	99.20%	71 344.38	70 776.62	99.20%	567.76
A-2400	Postal and delivery charges	600.00	600.00	100.00%	600.00	600.00	100.00%	0.00
	Total Article 240	600.00	600.00	100.00%	600.00	600.00	100.00%	0.00
A-2410	Telecommunication and Internet charges	25 220.18	21 420.11	84.93%	25 220.18	21 420.11	84.93%	3 800.07
	Total Article 241	25 220.18	21 420.11	84.93%	25 220.18	21 420.11	84.93%	3 800.07
	Total Chapter 24	25 820.18	22 020.11	85.28%	25 820.18	22 020.11	85.28%	3 800.07
A-2500	Governance and administrative meetings	203 061.47	195 938.94	96.49%	203 061.47	195 938.94	96.49%	7 122.53
A-2501	Evaluation and strategic management consulting	137 705.00	137 140.00	99.59%	137 705.00	137 140.00	99.59%	565.00
	Total Article 250	340 766.47	333 078.94	97.74%	340 766.47	333 078.94	97.74%	7 687.53
	Total Chapter 25	340 766.47	333 078.94	97.74%	340 766.47	333 078.94	97.74%	7 687.53
	Total Title 2	1 946 808.36	1 915 847.03	98.41%	1 946 808.36	1 915 847.03	98.41%	30 961.33
B3-000	Surveillance	484 886.99	462 379.94	95.36%	484 886.99	462 379.94	95.36%	22 507.05
B3-001	Epidemic intelligence and response	66 866.71	64 946.52	97.13%	66 866.71	64 946.52	97.13%	1 920.19
B3-002	Scientific advice (including microbiology support)	3 688 763.39	3 063 011.07	83.04%	3 688 763.39	3 063 011.07	83.04%	625 752.32
B3-003	Public Health Training	1 501 310.55	1 193 819.89	79.52%	1 501 310.55	1 193 819.89	79.52%	307 490.66
B3-004	Health communication	174 361.29	165 406.54	94.86%	174 361.29	165 406.54	94.86%	8 954.75
B3-005	Public health informatics	1 807 739.76	1 798 548.57	99.49%	1 807 739.76	1 798 548.57	99.49%	9 191.19
B3-006	Preparedness/capacity support	357 481.32	277 249.97	77.56%	357 481.32	277 249.97	77.56%	80 231.35
B3-007	Eurosurveillance	5 617.07	4 838.46	86.14%	5 617.07	4 838.46	86.14%	778.61
B3-009	Collaboration and (country) cooperation	103 425.08	81 190.45	78.50%	103 425.08	81 190.45	78.50%	22 234.63
	Total Chapter 30	8 190 452.16	7 111 391.41	86.83%	8 190 452.16	7 111 391.41	86.83%	1 079 060.75
	Total Title 3	8 190 452.16	7 111 391.41	86.83%	8 190 452.16	7 111 391.41	86.83%	1 079 060.75
	Grand total	10 592 099.19	9 437 040.79	89.10%	10 592 099.19	9 437 040.79	89.10%	1 155 058.40

Budget execution/fund source R0–external assigned revenue

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL
B3-012	ECDC–IPA 5	60 991.30	25 139.62	41.22%	60 991.30	25 139.62	41.22%	35 851.68
B3-013	Advance project–IMI	18 624.37	18 624.37	100.00%	18 624.37	18 624.37	100.00%	0.00
Total Title 3		79 615.67	43 763.99	54.97%	79 615.67	43 763.99	54.97%	35 851.68
Grand total		79 615.67	43 763.99	54.97%	79 615.67	43 763.99	54.97%	35 851.68

Budget execution/fund source R0–external assigned revenue-IPA VI One Health

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL
A-1111	Contract agents	152 400.00	0.00	0.00%	152 400.00	0.00	0.00%	152 400.00
Total Title 1		152 400.00	0.00	0.00%	152 400.00	0.00	0.00%	152 400.00
B3-020	IPA GRANT – One Health	847 600.00	2 042.21	0.24%	847 600.00	2 042.21	0.24%	845 557.79
Total Title 3		847 600.00	2 042.21	0.24%	847 600.00	2 042.21	0.24%	845 557.79
Grand total		1 000 000.00	2 042.21	0.20%	1 000 000.00	2 042.21	0.20%	997 957.79

Budget execution/fund source R0–external assigned revenue-ENI Health Security

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL
A-1111	Contract agents	2 754 176.00	0.00	0.00%	2 754 176.00	0.00	0.00%	2 754 176.00
A-1141	Travel expenses from place of employment to place of origin	67 500.00	0.00	0.00%	67 500.00	0.00	0.00%	67 500.00
A-1149	Learning and Development	45 792.00	0.00	0.00%	45 792.00	0.00	0.00%	45 792.00
A-1180	Miscellaneous expenditure on recruitment	45 000.00	0.00	0.00%	45 000.00	0.00	0.00%	45 000.00
A-1183	Removal expenses	90 000.00	0.00	0.00%	90 000.00	0.00	0.00%	90 000.00
A-1410	Medical service	12 636.00	0.00	0.00%	12 636.00	0.00	0.00%	12 636.00
Total Title 1		3 015 104.00	0.00	0.00%	3 015 104.00	0.00	0.00%	3 015 104.00
B3-021	EU Initiative on Health Security	2 984 896.00	450.00	0.02%	2 984 896.00	450.00	0.02%	2 984 446.00
Total Title 3		2 984 896.00	450.00	0.02%	2 984 896.00	450.00	0.02%	2 984 446.00
Grand total		6 000 000.00	450.00	0.01%	6 000 000.00	450.00	0.01%	5 999 550.00

Budget execution/fund source R0—external assigned revenue-CDC Africa

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL
A-1111	Contract agents	540 504.00	0.00	0.00%	540 504.00	0.00	0.00%	540 504.00
A-1141	Travel expenses from place of employment to place of origin	12 500.00	0.00	0.00%	12 500.00	0.00	0.00%	12 500.00
A-1149	Learning and Development	10 182.00	0.00	0.00%	10 182.00	0.00	0.00%	10 182.00
A-1175	Interim services	31 225.00	0.00	0.00%	31 225.00	0.00	0.00%	31 225.00
A-1180	Miscellaneous expenditure on recruitment	43 085.00	0.00	0.00%	43 085.00	0.00	0.00%	43 085.00
A-1183	Removal expenses	25 000.00	0.00	0.00%	25 000.00	0.00	0.00%	25 000.00
A-1410	Medical service	2 811.00	0.00	0.00%	2 811.00	0.00	0.00%	2 811.00
	Total Title 1	665 307.00	0.00	0.00%	665 307.00	0.00	0.00%	665 307.00
B3-022	EDF CDC Africa	1 334 120.00	0.00	0.00%	1 334 120.00	0.00	0.00%	1 334 120.00
	Total Title 3	1 334 120.00	0.00	0.00%	1 334 120.00	0.00	0.00%	1 334 120.00
	Grand total	1 999 427.00	0.00	0.00%	1 999 427.00	0.00	0.00%	1 999 427.00