



# EASO report on budgetary and financial management 2018

March 2019

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*Signed 26.03.2018*

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## 1. Introduction

In accordance with Article 93 of the EASO Financial Regulation, this report summarises the budgetary and financial management of the European Asylum Support Office (EASO) during the financial year 2018. It outlines the financial situation and the events that had a significant influence on activities during the year.

Highlights for 2018

- In 2018 EASO budget was amended once.
- The total revenues increased from an initial amount of € 91.97M to a final amount of € **97.66M**. The total commitment appropriations covering the legal obligations entered into during the financial year increased from € 91.97M to € **97.66M**.
- The execution of the EU contribution was **95%** in commitment appropriations and **88%** in payment appropriations.

## 2. Legal Framework

According to Art. 93 of EASO Financial Regulation, EASO shall prepare a report on budgetary and financial management for the financial year and the Executive Director shall send it to the European Parliament, the Council, the Commission and the Court of Auditors, by 31 March of the following financial year.

The report shall give an account, both in absolute terms and expressed as a percentage, at least, of the rate of implementation of appropriations together with summary information on the transfers of appropriations among the various budget items.

## 3. Budgetary principles

In accordance with the EASO Financial Regulation (Articles 6-31), the establishment and implementation of the budget of EASO shall comply with the following principles:

### **Principles of unity and budget accuracy**

No revenue shall be collected and no expenditure effected unless booked to a line in EASO's budget. An appropriation must not be entered in the budget if it is not for an item of expenditure considered necessary. No expenditure may be committed or authorised in excess of the appropriations authorised by the budget.

### **Principle of annuality**

The appropriations entered in the budget shall be authorised for one financial year which shall run from 1 January to 31 December.

### **Principle of equilibrium**

The budget revenue and payment appropriations must be in balance.

### **Principle of unit of account**

The budget of EASO shall be drawn up and implemented in euro and the accounts shall be presented in euro.

### **Principle of universality**

Total revenues shall cover total payment appropriations and all revenue and expenditure shall be entered in full without any adjustment against each other.

#### **Principle of specification**

The appropriations in their entirety shall be earmarked for specific purposes by title and chapter; the chapters shall be further subdivided.

#### **Principle of sound financial management**

Budget appropriations shall be used in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness.

#### **Principle of transparency**

The budget and amending budgets are published in the Official Journal of the European Union.

## 4. Scope of the Budget

In accordance with Article 33 of the EASO Regulation<sup>1</sup> and Article 6 of the EASO financial regulation<sup>2</sup>, the budget of EASO shall comprise:

- own revenue consisting of all fees and charges which EASO is authorized to collect by virtue of the tasks entrusted to it, and any other revenue;
- revenue made up of any financial contributions of the Member states of the European Union;
- revenue made up of financial contributions of associated countries;
- a contribution granted by the Union;
- revenue assigned to specific items of expenditure;
- the expenditure of EASO, including administrative expenditure.

EASO's expenditure shall cover staff related costs, infrastructure and operating expenditure and operational expenditure and is divided into four titles, namely title 1 which covers staff expenditures, title 2 which covers infrastructure and operating expenditures, title 3 which covers operational expenditures and title 4 which covers other external projects.

## 5. Budget 2018 — Initial and amended

The 2018 EASO budget was firstly adopted on 27 November 2017 by the Management Board amounting to €86.97 M as foreseen in the Draft EU Budget 2018. On 30 November 2017, the Budgetary Authority adopted the EU Budget 2018, increasing the EU contribution to the EASO Budget by €5M, thus raising the total EU subsidy to €91.97M.

EASO amended its budget once during the year. The operational environment continued to be dynamic during 2018 with ever-increasing EASO activities. The high level of activity in the area of migration once again placed an unforeseen strain on EASO's operational budget (Title 3). Following a detailed mid-year review of the budget conducted in June, the outcome was a shortfall in funds for operational expenditure. In order to reduce the shortfall, it was decided to allocate all contributions from Associate countries in operational budget (Title 3).

<sup>1</sup> Regulation (EU) No 439/2010 of the European parliament and of the Council of 19 May 2010 establishing a European Asylum Support System

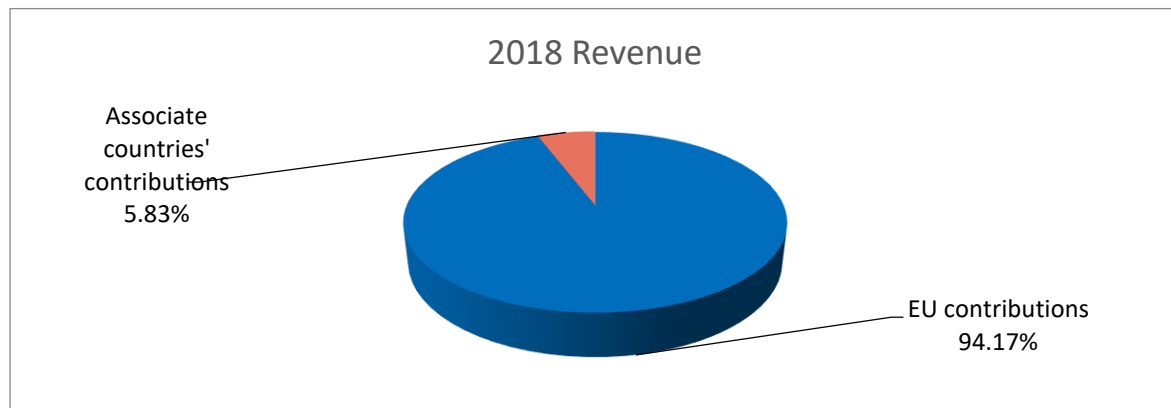
<sup>2</sup> Decision No 20 of the Management Board of the European Asylum Support Office of 27 December 2013 on the EASO Financial Regulation

The amendment was adopted by the Management Board on **31 July 2018** to include €5.69 M in CA and in PA stemming from Associate countries' 2018 contributions. Moreover, the amendment included budget transfers between titles to partially cover the shortfall in operational budget.

### Revenue in 2018

Details relating to the initial budget as voted and the amending budget in 2018.

Budget line	Description	Voted Budget (€)	Total amendments during 2018 (€)	Final actual appropriations (€)
2000	EU Contribution (Commission subsidy - Titles 1, 2 and 3)	91,971,000.00	-	91,971,000.00
3000	Associate countries contributions	p.m.	5,694,322.29 <sup>3</sup>	5,694,322.29
4000	Other contributions	-	-	-
5000	Administrative operations and miscellaneous income	-	-	-
	<b>Total revenue</b>	<b>91,971,000.00</b>	<b>5,694,322.29</b>	<b>97,665,322.29</b>



### Expenditure in 2018

Details relating to the initial budget as voted and the amending budget in 2018.

#### **Commitment appropriations (CA)**

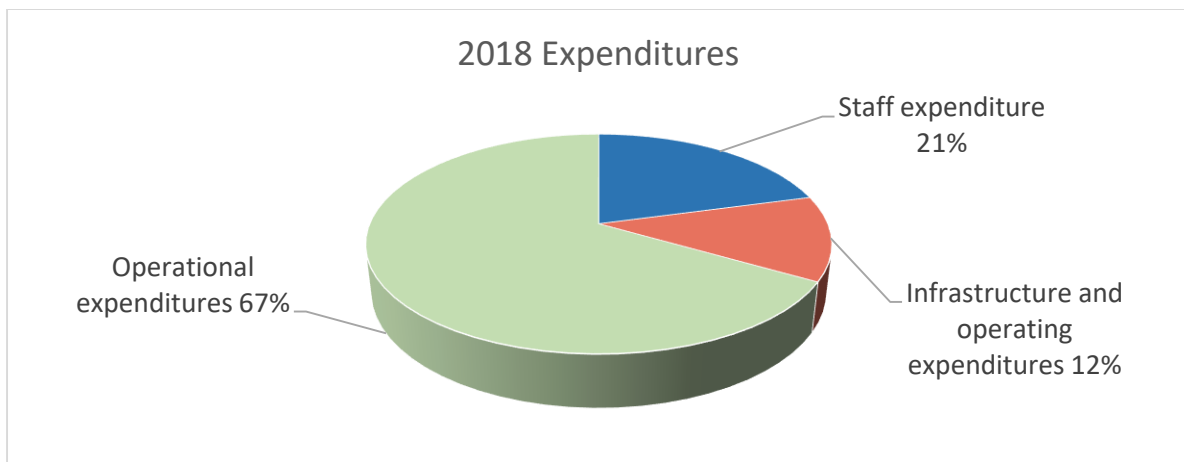
Budget title	Description	CA		
		Voted Budget	Budget amendment 1	Final budget as amended
1	Staff expenditure	28,360,982.00	-8,024,000.00	20,336,982.00
2	Infrastructure and operating expenditures	10,872,500.00	1,312,000.00	12,184,500.00
3	Operational expenditures	52,737,518.00	12,406,322.29 <sup>4</sup>	65,143,840.29
4	Other external projects	0.00	0.00	0.00
	<b>Total expenditure</b>	<b>91,971,000.00</b>	<b>5,694,322.29</b>	<b>97,665,322.29</b>

<sup>3</sup> Excluding €38,195.14 of Liechtenstein 2018 contributions received after budget amendment 1/2018 (pro memoria).

<sup>4</sup> Excluding €38,195.14 of Liechtenstein 2018 contribution received after budget amendment 1/2018 (pro memoria).

**Payment appropriations (PA)**

Budget title	Description	PA		
		Voted Budget	Budget amendment 1	Final budget as amended
1	Staff expenditure	28,360,982.00	-8,024,000.00	20,336,982.00
2	Infrastructure and operating expenditures	10,872,500.00	1,312,000.00	12,184,500.00
3	Operational expenditures	52,737,518.00	12,406,322.29 <sup>5</sup>	65,143,840.29
4	Other external projects	0.00	0.00	0.00
	<b>Total expenditure</b>	<b>91,971,000.00</b>	<b>5,694,322.29</b>	<b>97,665,322.29</b>

**6. Budget transfers**

Article 27 of EASO's Financial Regulation states:

"1. The Executive Director may transfer appropriations:

a) From one title to another up to a maximum of 10 % of the appropriations for the year shown on the line from which the transfer is made;

b) From one chapter to another and from one article to another without limit.

...

"4. The Executive Director shall inform the Management Board as soon as possible of all transfers made..."

In 2018, 11 budget transfers were executed, of which 6 were within budget titles and 5 between titles.

More details on budget transfers are provided in Annex 2.

<sup>5</sup> Excluding €38,195.14 of Liechtenstein 2018 contribution received after budget amendment 1/2018 (pro memoria).

## 7. Budget 2018 execution

This budget report below covers the period from 1 January to 31 December 2018.

The fund sources of the EASO budget are the following:

- C1 appropriations: appropriations corresponding to the EU contribution for the current year;
- C8 appropriations: appropriations and commitments carried-forward from the previous year in Title 1 and 2 and from previous year(s) in Title 3;
- C4 appropriations: appropriations and commitments internally assigned;
- C5 appropriations: appropriations and commitments from internal assigned revenue carried over from previous year(s);
- R0 appropriations: external assigned revenues corresponding in particular to the contribution of associate countries, namely Norway, Switzerland and Liechtenstein, for the current and previous years (in Title 1, 2 and 3) and to the instalment stemming from an ad hoc grant agreements signed between EASO and the European Commission.

Commitments are entered in the accounts on the basis of the legal commitments entered into up to 31 December and payments on the basis of the payments made by the Accounting Officer by 31 December of that year.

EASO has non-differentiated appropriations in Titles 1 and 2 (commitment and payment appropriations are equal and linked) and differentiated appropriations for Title 3 and Title 4.

### 7.1 Revenue in 2018

The tables below show the revenues 2018 and their execution per fund source.

Budget line	Description	Voted Budget (€)	Total amendments during 2018 (€)	Final actual appropriations (€)
2000	EU Contribution (Commission subsidy - Titles 1, 2 and 3)	91,971,000.00	-	91,971,000.00
3000	Third-country contributions	p.m.	5,694,322.29 <sup>6</sup>	5,694,322.29
4000	Other contributions	-	-	-
5000	Administrative operations and miscellaneous income	-	-	-
	<b>Total revenue</b>	<b>91,971,000.00</b>	<b>5,694,322.29</b>	<b>97,665,322.29</b>

- **Budget execution of income appropriations per fund source**

Income appropriations					
Budget title	Fund source	Description	Current budget (€)	Revenue received (€)	Remaining balance (€)
2	IC1	EU contribution (Commission subsidy - titles 1, 2 and 3)	91,971,000.00	91,971,000.00	0.00

<sup>6</sup> Excluding EUR 38,195.14 of Liechtenstein 2018 contributions received after budget amendment 1/2018 (pro memoria).



Income appropriations					
Budget title	Fund source	Description	Current budget (€)	Revenue received (€)	Remaining balance (€)
3	IR1	Associate countries contributions	5,694,322.29	5,732,517.43	0.00
4	IC4	Miscellaneous income	0.00	19,985.00	0.00
5	IC1	Administrative operations	0.00	8.72	0.00
	IC1	Miscellaneous income	0.00	0.00	0.00
	IC4		0.00	9,498.73	0.00
		<b>Total income</b>	<b>91,971,000.00</b>	<b>97,733,009.88</b>	<b>0.00</b>

## Notes:

- Miscellaneous income was not budgeted.
- Recovery order amounting €742,040.20 in title 4 (fund source IR1) was opened as of 31 December 2018 and cashed in January 2019.
- Title 5 administrative operations includes income from interest.
- All miscellaneous income relates to recovery of expenses.

- Third-country contributions**

- Kingdom of Norway**

The European Union signed an arrangement with the Kingdom of Norway for its participation in EASO's activities, which entered into force on 20 March 2014. Pursuant to Article 3.1 of the Arrangement, Norway will contribute an annual sum to EASO calculated in accordance with its Gross Domestic Product (GDP) as a percentage of the GDP of all participating States in accordance with a formula laid down in Annex. For 2018, the contribution agreed by EASO and the Kingdom of Norway amounted to €2,099,055.18.

- Swiss Confederation**

The European Union signed an arrangement with the Swiss Confederation for its participation in EASO's activities, which entered into force on 11 March 2016. Pursuant to Article 3.1 of the Arrangement, Switzerland will contribute an annual sum to EASO calculated in accordance with its Gross Domestic Product (GDP) as a percentage of the GDP of all participating States in accordance with a formula laid down in Annex. For 2018, the contribution agreed by EASO and Switzerland amounted to €3,595,266.48.

- Principality of Liechtenstein**

The European Union signed an arrangement with the Principality of Liechtenstein for its participation in EASO's activities, which entered into force on 1 January 2016. Pursuant to Article 3.1 of the Arrangement, Liechtenstein will contribute an annual sum to EASO calculated in accordance with its Gross Domestic Product (GDP) as a percentage of the GDP of all participating States in accordance with a formula laid down in Annex. For 2018, the contribution agreed by EASO and the Principality of Liechtenstein amounted to €38,195.14.

- **Grants**
  - **IPA grant**

EASO signed a Cooperation Agreement with Frontex within the framework of a grant agreement with the Commission for the implementation of the 'Regional Support to protection-sensitive migration management in the Western Balkans and Turkey, Component 1' and received €399,882.44 44 in 2017 as a second instalment. For 2018, the amount of €380,091.28 has been carried-over from 2017 in order to further implement the activities. The implementation period of the actions shall end on 30 June 2019.

On 20 December 2018 EASO signed a Grant Contract with the Commission for the implementation of the "Regional Support to protection-sensitive migration management system in the Western Balkans and Turkey – Phase II – Contract 3" and the amount of €742,040.50 was received in 2019.

## 7.2 Expenditure in 2018

The 2018 EASO budget was firstly adopted on 27 November 2017 by the Management Board amounting to €86.97 M as foreseen in the Draft EU Budget 2018. On 30 November 2017, the Budgetary Authority adopted the EU Budget 2018, increasing the EU contribution to the EASO Budget by €5M, thus raising the total EU subsidy to €91.97M.

EASO amended its budget once and by the end of the financial year reached a total of €97.66 M of CA and of PA (including contributions from the Associate countries).

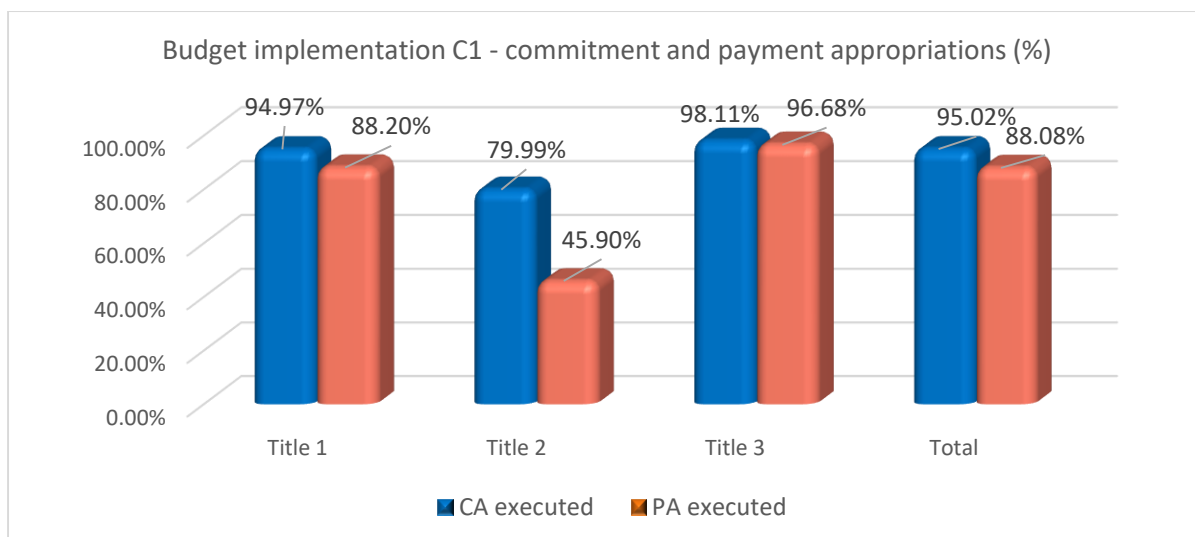
All details about the budget as voted and the amending budget are provided in Annex II.

### Contribution from the general budget of the European Union (EU subsidy)

In 2018 the EU subsidy<sup>7</sup> increased from €82.398 M of CA and €75.37 M of PA in 2017 to €91.97 M of CA and PA in 2018 (CA +11%, PA +22%). EASO implemented 95.02 % of the former and 88.08 % of the latter.

Budget title	CA budgeted (€)	CA executed (€)	CA (%)	PA budgeted (€)	PA executed (€)	PA (%)
Title 1	20,336,982.00	19,314,071.60	94.97	20,336,982.00	17,937,211.82	88.20
Title 2	12,184,500.00	9,746,175.94	79.99	12,184,500.00	5,592,660.49	45.90
Title 3	59,449,518.00	58,327,219.14	98.11	59,449,518.00	57,475,191.06	96.68
<b>Total</b>	<b>91,971,000.00</b>	<b>87,387,466.68</b>	<b>95.02</b>	<b>91,971,000.00</b>	<b>81,005,063.37</b>	<b>88.08</b>

<sup>7</sup> C1 credits



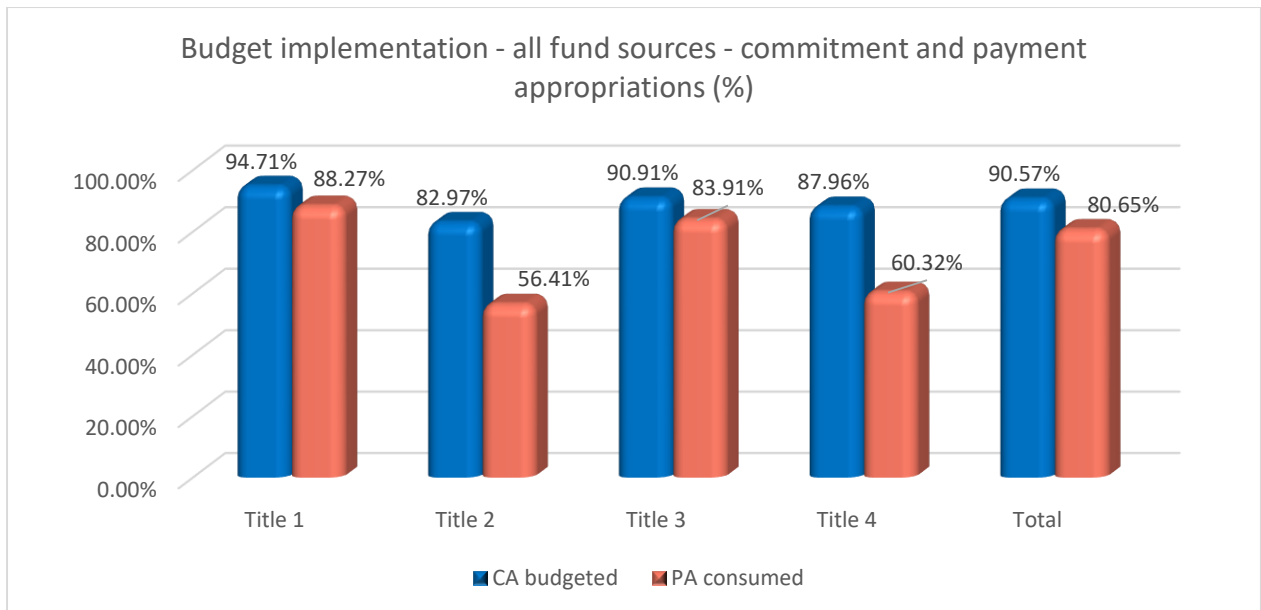
Although EASO was faced with a situation of pressure stemming from the increasingly high levels of operational activities, the Agency almost committed in full the commitment appropriations and reached a high ratio of payment appropriation execution, particularly as regards the operational budget. The implementation of the contribution from the EU general budget (C1) at the level of CA and PA is considered to be high.

#### Overall budget execution (all fund sources)

The following tables show the overall budget execution in 2018 for all fund sources, including the credits from associate countries, grant agreements and carry overs from previous year(s).

In 2018, EASO managed a total of €128.8 M of CA and €85.66 M of PA, executing 90.57 % and 80.65 % respectively.

Budget title	Description	CA budgeted (€)	CA implemented (€)	CA (%)	PA budgeted (€)	PA consumed (€)	PA (%)
Title 1	Staff expenditure	21,368,028.96	20,237,578.46	94.71	21,368,028.96	18,860,718.68	88.27
Title 2	Infrastructure and operating expenditure	15,637,518.14	12,974,902.30	82.97	15,637,518.14	8,821,386.85	56.41
Title 3	Operational expenditure	91,497,819.25	83,177,729.92	90.91	68,832,113.65	57,754,896.63	83.91
Title 4	Other external projects (grants)	380,091.28	334,338.73	87.96	380,091.28	229,270.60	60.32
	<b>Total expenditure (including carry overs)</b>	<b>128,883,457.63</b>	<b>116,724,549.41</b>	<b>90.57</b>	<b>106,217,752.03</b>	<b>85,666,272.76</b>	<b>80.65</b>



The following tables show the budget execution per budget title and fund source for CA and PA. The fund sources are:

C1: funds from the EU general budget;

C4: amounts recovered in 2018;

C5: amounts recovered in previous years;

C8: automatic carry overs from previous year(s);

R0: associate countries' contributions and grants.

- Budget execution of commitment appropriations per fund source**

Budget title	Fund Source	CA budgeted (€)	CA implemented (€)	CA (%)
Title 1 – Staff expenditure	C1	20,336,982.00	19,314,071.60	94.97
	C4	4,266.30		
	C8	972,033.18	868,759.38	89.38
	R0	54,747.48	54,747.48	100.00
<b>Total Title 1</b>		<b>21,368,028.96</b>	<b>20,237,578.46</b>	<b>94.71</b>
Title 2 – Infrastructure and operating expenditure	C1	12,184,500.00	9,746,175.94	79.99
	C4	4,135.43		
	C5	78.16		
	C8	2,740,398.30	2,530,533.51	92.34
	R0	708,406.25	698,192.85	98.56
<b>Total Title 2</b>		<b>15,637,518.14</b>	<b>12,974,902.30</b>	<b>82.97</b>

Budget title	Fund Source	CA budgeted (€)	CA implemented (€)	CA (%)
Title 3 – Operational expenditure	C1	59,449,518.00	58,327,219.14	98.11
	C4	21,082.00		
	C5	7,938.30	7,938.30	100.00
	C8	22,663,826.55	19,363,813.26	85.44
	R0	9,355,454.40	5,478,759.22	58.56
<b>Total Title 3</b>		<b>91,497,819.25</b>	<b>83,177,729.92</b>	<b>90.91</b>
Title 4 – Other external projects	R0	380,091.28	334,338.73	87.96%
<b>Total Title 4</b>		<b>380,091.28</b>	<b>334,338.73</b>	<b>87.96%</b>
<b>Total CA</b>		<b>128,883,457.63</b>	<b>116,724,549.41</b>	<b>90.57%</b>

- **Budget execution of payment appropriations per fund source**

Budget title	Fund Source	PA budgeted (€)	PA consumed (€)	PA (%)
Title 1 – Staff expenditure	C1	20,336,982.00	17,937,211.82	88.20
	C4	4,266.30		
	C8	972,033.18	868,759.38	89.38
	R0	54,747.48	54,747.48	100.00
<b>Total Title 1</b>		<b>21,368,028.96</b>	<b>18,860,718.68</b>	<b>88.27</b>
Title 2 – Infrastructure and operating expenditure	C1	12,184,500.00	5,592,660.49	45.90
	C4	4,135.43		
	C5	78.16		
	C8	2,740,398.30	2,530,533.51	92.34
	R0	708,406.25	698,192.85	98.56
<b>Total Title 2</b>		<b>15,637,518.14</b>	<b>8,821,386.85</b>	<b>56.41</b>
Title 3 – Operational expenditure	C1	59,449,518.00	57,475,191.06	96.68
	C4	21,082.00		
	C5	6,059.25	6,059.25	100.00

Budget title	Fund Source	PA budgeted (€)	PA consumed (€)	PA (%)
	R0	9,355,454.40	273,646.32	2.92
<b>Total Title 3</b>		<b>68,832,113.65</b>	<b>57,754,896.63</b>	<b>83.91</b>
Title 4 – Other external projects	R0	380,091.28	229,270.60	60.32
<b>Total Title 4</b>		<b>380,091.28</b>	<b>229,270.60</b>	<b>60.32</b>
<b>Total PA</b>		<b>106,217,752.03</b>	<b>85,666,272.76</b>	<b>80.65</b>

### 7.2.1 Appropriations carried forward 2018 to 2019

Automatic carry forward are appropriations that were committed in previous year(s) and not paid by 31 December 2018.

The total amount carried forward from 2018 to 2019 is €25.74 M in CA and €5.5 M in PA.

As commitments carried forward on Title 3 refer to differentiated appropriations, only the CA are automatically carried over whereas PA are cancelled. Payments under differentiated appropriations will consume 2019 PA.

The main cancellation of CA amounting to €2.75M were related to the non-approval of the budget transfer from Title 1 and Title 2 to Title 3 in December 2018 by the Management Board. In addition, €1.1M in Title 3 were not carried forward to 2019 since payments due were lower than expected.

### 7.2.2 Non-differentiated C1 appropriations carry-forward (C8) from 2018 to 2019

Non-differentiated C1 appropriations (Title 1 and Title 2) corresponding to obligations duly contracted at the close of the financial year are carried over automatically to the following financial year, together with the payment appropriations.

Budget Title	CA carried over (€)	PA carried over (€)
Title 1	1,376,859.78	1,376,859.78
Title 2	4,153,515.45	4,153,515.45

### 7.2.3 Differentiated C1 appropriations carry-forward from 2018 to 2019

Differentiated C1 appropriations (Title 3) corresponding to obligations duly contracted at the end of the financial year are carried over automatically to the following financial year and become C8 appropriations, without the payment appropriations.

Budget Title	CA carried over (€)	PA carried over (€)
Title 3	20,217,720.39	-

### 7.3 Execution of external assigned revenues - R0 credits

R0 credits of EASO for 2018 corresponded to contributions from associate countries, namely the Kingdom of Norway, the Swiss confederation and the Principality of Liechtenstein and to instalment stemming from an ad hoc grant agreements signed by EASO as beneficiary with the European Commission (see paragraph 7.1).

#### 7.3.1 Execution per Title

The R0 credits allocated in Title 1, 2 and 3 correspond to the contribution of the Kingdom of Norway, the Swiss Confederation and the Principality of Liechtenstein carried over from 2018 to the 2019. Those in Title 4 correspond to the instalments of IPA grant agreement.

	Official Budget Title	CA budgeted	CA executed	CA %	PA budgeted	PA executed	PA %
	Title 1	54,747.48	54,747.48	100.00%	54,747.48	54,747.48	100.00%
	Title 2	708,406.25	698,192.85	98.56%	708,406.25	698,192.85	98.56%
	Title 3	9,355,454.40	5,478,759.22	58.56%	9,355,454.40	273,646.32	2.92%
	Title 4	380,091.28	334,338.73	87.96%	380,091.28	229,270.60	60.32%
Sum:		10,498,699.41	6,566,038.28	62.54%	10,498,699.41	1,255,857.25	11.96%

## 8. Annexes

1 – Budget structure 2018

2 - Budget transfer list

3- Detailed budget execution per fund source



## 1 - Budget structure

Budget line	Description	Details
<b>1</b>	<b>Staff expenditure</b>	
<b>11</b>	<b>Salaries &amp; allowances</b>	
1101	Temporary Agents' basic salaries & allowances	<p>Staff Regulations of Officials of the European Communities, and in particular Articles 20, 42a, 62, 66, 67, 68, 69, 70, 71, 72, 73, 74 and 75 thereof and Section I and Articles 4, 5, 6, 7, 8, 9 and 10 of Annex VII thereto. Conditions of Employment of Other Servants of the European Communities, and in particular Articles 19, 20, 21, 22, 23, 24, 26, 28, 29, 67 and 95 thereof. Rules on sickness insurance for officials of the European Communities, and in particular Article 23 thereof. This appropriation is intended to cover the employer's contribution to insurance against sickness. This appropriation is intended to cover:</p> <ul style="list-style-type: none"> <li>a) the basic salaries of officials and temporary staff</li> <li>b) the household allowance, dependent child allowance, pre-school allowance, education allowance and parental leave allowance for officials and temporary staff;</li> <li>c) the expatriation and foreign residence allowances of officials and temporary staff;</li> <li>d) the employer's contribution to insurance against sickness;</li> <li>e) the employer's contribution to insurance against accidents and occupational disease (the appropriation includes an additional 2% to cover expenditure not covered by the insurance (Article 73(3) of the Staff Regulations));</li> <li>f) the Agency's contribution to the unemployment insurance of temporary staff;</li> <li>g) birth grants and in the event of death of a statutory staff member, payment of the deceased's full remuneration until the end of the third month following that in which the death occurred, and the cost of transporting the body to the deceased's place of origin;</li> <li>h) the annual flat-rate payment of travel expenses for statutory staff, their spouses and dependants from the place of employment to the place of origin;</li> <li>i) travel expenses due to staff (including their families) on entering or leaving the service; installation and resettlement allowances due to staff obliged to change their place of residence on taking up their duties or when they finally cease their duties and resettle elsewhere; daily subsistence allowances due to staff who furnish evidence that they were obliged to change their place of residence on taking up their duties (including transfer);</li> <li>j) removal expenses due to staff obliged to change their place of residence on taking up their duties or on transfer to a new place of employment or when they finally cease their duties and resettle elsewhere.</li> </ul>
1102	Contract Agents	<p>Conditions of Employment of Other Servants of the European Communities and in particular Article 3a and Title IV thereof. This appropriation is intended to cover the basic salary, family allowances and expatriation allowance of contract agents and any other related allowances payable to contract agents. This appropriation is also intended to cover the employer's social security contribution and unemployment insurance for contract agents.</p>
1103	Seconded National Experts	<p>EASO Regulation, in particular Article 38(4) thereof, and Management Board Decision no 1 of 25/11/2010 laying down rules on the secondment of national experts (SNE) to the EASO. This appropriation is intended to cover the cost of national officials or other experts on secondment or temporary assignment to the Agency or called for short consultations from within and outside the European Union.</p>

1104	Trainees	This appropriation is intended to cover the expenditure relating to trainees hosted by the Agency. The expenditure includes trainees' allowances, social security allowances and contributions, travel expenses for travel at the beginning, during and at the end of the training programme.
12	Expenditure relating to Staff recruitment	
1201	Recruitment expenses	Staff Regulations of Officials of the European Communities, and in particular Articles 27 to 31 and 33 thereof and Annex VII thereto. Conditions of Employment of Other Servants of the European Communities, and in particular Articles 12 and 82 thereof. This appropriation is intended to cover expenditure arising from recruitment procedures, as well as the expenditure stemming from the use of the services from external assessment centers, e.g. for HoU selections or for CV screening.
13	Mission expenses	
1301	Mission expenses	Staff Regulations of Officials of the European Communities, and in particular Article 11 to 13 of Annex VII thereto. This appropriation is intended to cover travel expenses, daily subsistence allowances and ancillary or exceptional expenditure incurred in connection with missions by statutory staff and by national or international experts or officials seconded to the Agency.
14	Socio-medical infrastructure	
1401	Restaurants and canteens	This appropriation is intended to cover the cost of running restaurants, cafeterias and canteens.
1402	Medical service	Staff Regulations of Officials of the European Communities, and in particular Article 59 thereof and Article 8 of Annex II thereto. Conditions of Employment of Other Servants of the European Communities, and in particular Articles 16, 59 and 91 thereof. This appropriation is intended to cover doctors' fees and the cost of the annual medical examination of the staff, including the analyses required as part of the medical examination, consumables, special equipment and fittings, etc.
1403	Other social allowances	"This appropriation is intended to cover: - the costs related to cultural activities and other projects to promote social contacts between staff; - the costs related to early childhood centres and schooling (EASO Management Board Decision nr 21 on schooling); - the following categories of disabled persons as part of a policy to assist the disabled: (a) relevant staff in active employment, (b) spouses of relevant staff in active employment, (c) all dependent children within the meaning of the Staff Regulations of officials of the European Communities."
15	Trainings and courses for staff	
1501	Trainings and language courses for staff	This appropriation is intended to cover the costs of language and other training aimed at improving the skills of the staff and the performance and efficiency of the Agency.
16	External services	
1601	Interim services	This appropriation is intended to cover the costs for temporary assistance provided by interim employment services.
1602	Other external services	This appropriation is intended to cover external services other than interim services.
1603	Legal services related to HR	This appropriation is intended to cover legal costs and the services of lawyers or other experts related to staff or other HR matters. It also covers costs awarded against the Agency by the Courts for HR-related cases.
17	Receptions and events	

1701	Entertainment and Representation expenses	This appropriation is intended to cover the costs incurred by Executive Director in meeting the Agency's obligations in respect of representation in the interests of the service.
<b>2</b>	<b>Infrastructure and operating expenditures</b>	
21	Rental of buildings and associated costs	
2101	Building rental, utilities, cleaning, maintenance and insurances	"This appropriation is intended to cover a) the payment of rents relating to buildings or parts of buildings occupied by the Agency, parking spaces and storage space, etc. related to EASO headquarters and local premises; b) the payment of insurance premiums on the buildings or parts of buildings occupied by the Agency, including the contents, civil liability and professional liability; c) the cost of cleaning premises (regular cleaning, purchase of maintenance, waste management, washing, laundry, and dry-cleaning products, etc.); d) the cost of maintenance of equipment and technical installations (lifts, central heating, air-conditioning equipment, etc.) as well as repainting, smaller repairs and related supplies; e) water, gas, electricity and heating costs; f) the purchase and hire/lease of audio-visual, reproduction and interpreting equipment as well as the expenditure related to the maintenance and repair of the equipment as well as the costs for technical assistance, etc."
2102	Security and surveillance of the building	This appropriation is intended to cover the expenses concerning the security and safety of persons, of the equipment (except IT systems) and of the premises. It consists in technical assistance, studies and consultancy, edition of security documents, purchase, installation and maintenance of security and firefighting equipment, recurrent expenditure such as access cards, purchase of security services (such as the contracts for the guarding of buildings), security inspection and other security related expenses.
2103	Fitting out of premises	This appropriation is intended to cover the fitting-out of buildings, alterations to partitioning, alterations to technical installations and other specialist works on locks, electrical equipment, plumbing, painting, floor coverings, etc. It also covers expenditure for necessary equipment, costs for an architect and related consultancy costs. This appropriation is intended to cover construction and infrastructure costs
2104	Office equipment and furniture	This appropriation is intended to cover - installations and equipment for disabled persons and specialised equipment for the kitchen; - the purchase, maintenance, lease hire and repair of furniture, including shelving for archives.
22	Information and communication technology	
2201	ICT Equipment	This appropriation is intended to cover the purchase and hire/lease of hardware and the purchase of software and software licenses needed for the administration of the EASO; This appropriation also covers the expenditure on equipping buildings with telecommunications and, in particular, the purchase, hire, installation and maintenance of cabling. It also covers the purchase of mobile phones and ancillary equipment as well as the costs of related technical assistance. It furthermore covers the costs of maintenance and repair of this technical equipment.
2202	ICT Maintenance	This appropriation is intended to cover the maintenance costs for hardware and software needed for the administration of EASO.
2203	ICT Support services	This appropriation is intended to cover the costs originating from support services for the administration of EASO.
2204	Record management expenditure	This appropriation is intended to cover fixed rental costs, subscription charges, the costs of communications (telephone, telex, telegraph, television, audio- and videoconferencing, including data transmission) for the administration of EASO. It also covers the purchase of directories.
23	Current administrative expenditure	

2301	Stationery and office supplies	This appropriation is intended to cover the cost of purchasing stationary such as paper, envelopes, etc., and office supplies, including supplies for reprographics and external printing; It also covers the cost of purchasing water bottles, etc.
2302	Bank and other financial charges	This appropriation is intended to cover bank charges (commissions, fees, miscellaneous expenditure)
2303	Legal expenses	This appropriation is intended to cover legal costs and the services of lawyers or other experts. It also covers costs awarded against the Agency by the Courts. It does not include the legal costs and services of lawyers or other experts related to staff or other HR matters.
2304	Administrative Internal and External meetings expenditures	This appropriation is intended to cover the organization of the Management Board meetings (Regulation (EU) 439/2010 (EASO Regulation) Art. 27) and travel, subsistence, and incidental expenses of external experts invited for meetings not directly connected with the implementation of the Agency's work programme. It also covers the costs for organising these meetings where they are not covered by the infrastructure.
2305	Transportation and removal services	This appropriation is intended to cover removals, regrouping, handling (reception, storage, planning) and related costs as well as transportation services costs and purchase and/or lease of vehicles, their maintenance and repair costs, insurance, fuel, etc.
2306	Business Consultancy	This appropriation is intended to cover expenditure for consultancy relating to the administration, management and evaluation of the Agency
2307	Administrative translations and interpretation costs	This appropriation is intended to cover the costs of translations, including payments made to the Translation Centre for the bodies of the European Union in Luxembourg for texts related to the administration of the Agency. This appropriation may also cover the fees and travel expenses of freelance interpreters and conference operators including the reimbursement of services provided by the Commission interpreters for meetings related to the administration of the Agency.
2308	Publication	This appropriation is intended to cover publishing expenses not provided for in Title 3, e.g. tender publications, expenses and publications in the Official Journal.
2309	Communication	This appropriation is intended to cover the cost of internal and external communications.
2310	Administrative support services from EU Institutions and Bodies	This appropriation is intended to cover all costs for services from EU Institutions and Bodies
2311	Postage on correspondence and delivery charges	This appropriation is intended to cover expenditure and postal and delivery charges for ordinary mail, express delivery services etc.
<b>3</b>	<b>Operational expenditures</b>	
31	Support for the CEAS implementation	
3101	Information and Documentation System and Annual Report	This appropriation is intended to cover the costs related to the development of an information and documentation system on asylum according to Regulation (EU) 439/2010 (EASO Regulation) Arts. 9 and 11 as well as the costs related to the annual report on the situation of asylum in the Union according to Regulation (EU) 439/2010 (EASO Regulation) Art. 12.
3102	Data Analysis and Research	This appropriation is intended to cover the costs related to the development of an Early warning and Preparedness System aiming at analysing the flows of applicants for international protection and the Member States' capacity to deal with them in accordance with Arts. 9 and 11 of Regulation (EU) 439/2010 (EASO Regulation) and Art. 33 of Regulation (EU) 604/2013 (Dublin Regulation).
3103	Country of Origin Information	This appropriation is intended to cover the costs of activities relating to information on countries of origin and relevant practical cooperation meetings according to Regulation (EU) 439/2010 (EASO Regulation) Art. 4.

32	Support for MS practical cooperation	
3201	EASO training	This appropriation is intended to cover the costs for the establishment and development of training available to members of all national administrations and national services responsible for asylum matters in the MS according to Regulation (EU) 439/2010 (EASO Regulation) Art. 6.
3202	Asylum Processes	This appropriation is intended to cover the costs related to activities enabling the exchange of information and the identification and pooling of best practices in asylum matters between MS according to Regulation (EU) 439/2010 (EASO Regulation) Arts. 2 and 3 (including activities related to vulnerable groups, reception conditions and the Dublin Regulation). It is also intended to cover the cost related to the cooperation with courts and tribunals including in the field of training (Art. 6, Regulation (EU) 439/2010).
3203	External Dimension and Resettlement	This appropriation is intended to cover the costs stemming from activities related to external dimension and resettlement according to Regulation (EU) 439/2010 (EASO Regulation) Arts. 7 and 49.
33	Operational support	
3301	Operational support	This appropriation is intended to cover the costs related to special support to Member States with specific needs; relocation activities; and the deployment of asylum support teams according to Regulation (EU) 439/2010 (EASO Regulation) Arts. 2, 5, 8, 10 and 13-23.
34	Cooperation with partners and stakeholders	
3401	Cooperation with Civil Society	This appropriation is intended to cover the costs related to activities in cooperation with partners and stakeholders from the civil society, according to Regulation (EU) 439/2010 (EASO Regulation) art. 32, 50,51,52
3402	Cooperation with Stakeholders	This appropriation is intended to cover for costs related to enhancing the reputation of the Agency and strengthening the credibility with key stakeholders in view of broadening EASO's relationship with key stakeholders.
<b>4</b>	<b>Other external projects</b>	
41	Other external projects	
4101	Collaboration on ENP countries with EASO (earmarked)	This appropriation is intended to cover the costs related to the participation of ENP countries in the work of EASO. This activity corresponds to programs financed by earmarked funds.
4102	IPA	This appropriation is intended to cover the costs related to the activities under IPA II. The activities under this action will focus on providing support in the establishment of improved identification of mixed migration flows and in the delivery of capacity-building activities including on-the-job training as well as EU compatible registration and referral mechanisms for asylum seekers and to support the establishment of EU compatible asylum systems in the IPA II countries. These funds constitute earmarked appropriations.
4103	EMAS	This appropriation is intended to cover the costs related to the actions envisaged under the EMAS grant, titled "Strengthening the Common European Asylum System: creating safe pathways to the European Union for person in need for international protection." This activity corresponds to a project covered by earmarked funds.

## 2 - Budget transfers list per quarter

### Quarter 1

Date	Budget Position Description	Budget Line	Commitment Appropriation	Pay Appropriation
14/03/2018	TA BASIC SALARIES	A01101	-650,000.00	-650,000.00
	INTERIM SERVICES	A01601	650,000.00	650,000.00
	BUILDING SECURITY	A02102	150,000.00	150,000.00
	STAT & OFFICE SUPP	A02301	-150,000.00	-150,000.00

### Quarter 2

Date	Budget Position Description	Budget Line	Commitment Appropriation	Pay Appropriation
11/06/2018	BUILDING SECURITY	A02102	320,000.00	320,000.00
	BUSINESS CONSULTANCY	A02306	-320,000.00	-320,000.00
	IDS	B03101	54,000	54,000
	DATA ANALYSIS & RESE	B03102	-54,000	-54,000

### Quarter 3

Date	Budget Position Description	Budget Line	Commitment Appropriation	Pay Appropriation
17/07/2018	BUILDING RENTAL	A02101	502,000.00	502,000.00
	BUILDING SECURITY	A02102	50,000.00	50,000.00
	FITING OUT PREMISES	A02103	536,000.00	536,000.00
	OFFICE EQUIPMENT	A02104	-630,000.00	-630,000.00
	ICT EQUIPMENT	A02201	-280,000.00	-280,000.00
	ICT MAINTENANCE	A02202	9,000.00	9,000.00
	ICT SUPPORT SERVICES	A02203	441,000.00	441,000.00
	TELECOMMUNICATION CH	A02204	48,000.00	48,000.00
	RECORD MANAGEMENT EX	A02205	-15,000.00	-15,000.00
01/08/2018	BANK & FIN CHARGES	A02302	5,000.00	5,000.00
	LEGAL EXP	A02303	-100,500.00	-100,500.00
	MEETINGS EXP	A02304	57,000.00	57,000.00
	BUSINESS CONSULT	A02306	-332,500.00	-332,500.00
	TRANSLATIONS	A02307	-80,000.00	-80,000.00
	PUBLICATION	A02308	-40,000.00	-40,000.00
	COMMUNICATION	A02309	-40,000.00	-40,000.00
	ADM SUPPORT	A02310	-70,000.00	-70,000.00
	POSTAGE	A02311	-60,000.00	-60,000.00
	IDS	B03101	30,000.00	20,000.00
	DATA ANALYSIS & RESE	B03102	-350,000.00	-125,000.00
	COUNTRY OF ORIGIN IN	B03103	-54,000.00	-
	EASO TRAINING	B03201	380,000.00	950,000.00
	ASYLUM PROCESS	B03202	-160,000.00	111,000.00
	EXTERNAL DIMENSION	B03203	-595,000.00	-815,000.00
OPERATIONAL SUPPORT	B03301	688,000.00	-241,000.00	
CIVIL SOCIETY	B03401	7,000.00	-11,000.00	
STAKEHOLDER	B03402	54,000.00	111,000.00	

Date	Budget Position Description	Budget Line	Commitment Appropriation	Pay Appropriation
	TA BASIC SALARIES	A01101	-5,250,000.00	-5,250,000.00
	CONTRACT AGENTS	A01102	-460,000.00	-460,000.00
	REST & CANT	A01401	-2,000.00	-2,000.00
	OPERATIONAL SUPPORT	B03301	5,712,000.00	5,712,000.00
01/08/2018	INTERIM SERVICES	A01601	-81,491.22	-81,491.22
	BUILDING RENTAL	A02101	-56,209.61	-56,209.61
	FITING OUT PREMISES	A02103	-98,782.52	-98,782.52
	OFFICE EQUIPMENT	A02104	-3,024.75	-3,024.75
	ICT EQUIPMENT	A02201	-91,347.57	-91,347.57
	ICT SUPPORT SERVICES	A02203	-2,135.23	-2,135.23
	TELECOMMUNICATION CH	A02204	-6,082.11	-6,082.11
	LEGAL EXP	A02303	-4,700.00	-4,700.00
	BUSINESS CONSULT	A02306	-141,649.25	-141,649.25
	EASO TRAINING	B03201	-91,144.52	-91,144.52
	OPERATIONAL SUPPORT	B03301	583,802.98	583,802.98
	CIVIL SOCIETY	B03401	-7,236.20	-7,236.20
	05/09/2018	TA BASIC SALARIES	A01101	-99,571.00
ICT EQUIPMENT		A02201	91,350.00	91,350.00
ICT SUPPORT SERVICES		A02203	2,136.00	2,136.00
TELECOMMUNICATION CH		A02204	6,085.00	6,085.00

**Quarter 4**

Date	Budget Position Description	Budget Line	Commitment Appropriation	Pay Appropriation
04/10/2018	TA BASIC SALARIES	A01101	99,571.00	99,571.00
	CONTRACT AGENTS	A01102	-90,000.00	-90,000.00
	ADM MISSION EXP	A01301	90,000.00	90,000.00
	BUSINESS CONSULT	A02306	-99,571.00	-99,571.00
	ASYLUM PROCESS	B03202	230,000.00	0.00
	OPERATIONAL SUPPORT	B03301	-275,000.00	-35,000.00
	CIVIL SOCIETY	B03401	25,000.00	35,000.00
	STAKEHOLDER	B03402	20,000.00	0.00
30/10/2018	ICT MAINTENANCE	A02202	50,000.00	50,000.00
	ICT SUPPORT SERVICES	A02203	-50,000.00	-50,000.00
19/11/2019	TA BASIC SALARIES	A01101	-1,000,000.00	-1,000,000.00
	CONTRACT AGENTS	A01102	-720,000.00	-720,000.00
	SNE	A01103	-120,000.00	-120,000.00
	TRAINEES	A01104	-32,500.00	-32,500.00
	REICRUITMENT	A01201	-50,000.00	-50,000.00
	ADM MISSION EXP	A01301	50,000.00	50,000.00
	SOC-MED INFRASTRUCT	A01401	-135,000.00	-135,000.00
	MEDICAL SERVICES	A01402	-150,000.00	-150,000.00
	LEGAL SERVICES/HR	A01603	-154,500.00	-154,500.00
	ICT EQUIPMENT	A02201	750,000.00	750,000.00
	ICT MAINTENANCE	A02202	62,000.00	62,000.00
	ICT SUPPORT SERVICES	A02203	450,000.00	450,000.00
	TELECOMMUNICATION CH	A02204	50,000.00	50,000.00

Date	Budget Position Description	Budget Line	Commitment Appropriation	Pay Appropriation
	OPERATIONAL SUPPORT	B03301	1,000,000.00	1,000,000.00
30/11/2018	IDS	B03101	-24,707.20	-18,502.37
	DATA ANALYSIS & RESE	B03102	-350,000.00	-600,000.00
	COI	B03103	-100,000.00	-350,000.00
	EASO TRAINING	B03201	-130,000.00	-130,000.00
	EXTERNAL DIMENSION	B03203	-220,000.00	0.00
	OPERATIONAL SUPPORT	B03301	824,707.20	1,098,502.37
11/12/2018	BUILDING RENTAL	A02101	-20,780.05	-20,780.05
	LEGAL EXP	A02303	-66,075.00	-66,075.00
	MEETINGS EXP	A02304	21,304.41	21,304.41
	BUSINESS CONSULT	A02306	-12,910.00	-12,910.00
	TRANSLATIONS	A02307	93,794.16	93,794.16
	ADM SUPPORT	A02310	-11,429.98	-11,429.98
	POSTAGE	A02311	-3,903.54	-3,903.54

### Annex 3 – Detailed budget execution per fund source and budget item

#### 1. Funds from the EU general budget (C1)

##### Title 1

Budget line	CA budgeted (€) (1)	Executed commitment (€) (2)	% Committed (2/1)	Credit not used (€) (1-2)	PA budgeted (€) (3)	Executed payment (€) (4)	% Paid (4/3)	RAL (€) (2-4)
A-1101	11,984,482.00	11,563,687.57	96.49 %	420,794.43	11,984,482.00	11,563,687.57	96.49 %	0.00
A-1102	3,230,000.00	3,194,823.41	98.91 %	35,176.59	3,230,000.00	3,194,823.41	98.91 %	0.00
A-1103	249,000.00	222,991.47	89.55 %	26,008.53	249,000.00	222,991.47	89.55 %	0.00
A-1104	0.00	0.00		0.00	0.00	0.00		
	<b>15,463,482.00</b>	<b>14,981,502.45</b>	<b>96.88%</b>	<b>481,979.55</b>	<b>15,463,482.00</b>	<b>14,981,502.45</b>	<b>96.88%</b>	<b>0.00</b>
A-1201	480,000.00	302,665.80	63.06 %	177,334.20	480,000.00	228,815.60	47.67 %	73,850.20
	<b>480,000.00</b>	<b>302,665.80</b>	<b>63.06%</b>	<b>177,334.20</b>	<b>480,000.00</b>	<b>228,815.60</b>	<b>47.67%</b>	<b>73,850.20</b>
A-1301	530,000.00	530,000.00	100.00 %	0.00	530,000.00	363,146.18	68.52 %	166,853.82
	<b>530,000.00</b>	<b>530,000.00</b>	<b>100%</b>	<b>0.00</b>	<b>530,000.00</b>	<b>363,146.18</b>	<b>68.52%</b>	<b>166,853.82</b>
A-1401	163,000.00	126,450.59	77.58 %	36,549.41	163,000.00	87,069.94	53.42 %	39,380.65
A-1402	100,000.00	28,763.13	28.76 %	71,236.87	100,000.00	13,763.13	13.76 %	15,000.00
A-1403	810,000.00	809,937.00	99.99 %	63.00	810,000.00	642,222.20	79.29 %	167,714.80
	<b>1,073,000.00</b>	<b>965,150.72</b>	<b>89.95%</b>	<b>107,849.28</b>	<b>1,073,000.00</b>	<b>743,055.27</b>	<b>69.25%</b>	<b>222,095.45</b>
A-1501	375,000.00	262,242.88	69.93 %	112,757.12	375,000.00	143,741.48	38.33 %	118,501.40
	<b>375,000.00</b>	<b>262,242.88</b>	<b>69.96%</b>	<b>112,757.12</b>	<b>375,000.00</b>	<b>143,741.48</b>	<b>38.33%</b>	<b>118,501.40</b>
A-1601	2,000,000.00	1,993,914.97	99.70 %	6,085.03	2,000,000.00	1,345,904.06	67.30 %	648,010.91
A-1602	160,000.00	146,829.44	91.77 %	13,170.56	160,000.00	118,481.44	74.05 %	28,348.00
A-1603	245,500.00	131,000.00	53.36 %	114,500.00	245,500.00	12,000.00	4.89 %	119,000.00
	<b>2,405,500.00</b>	<b>2,271,744.41</b>	<b>94.44%</b>	<b>133,755.59</b>	<b>2,405,500.00</b>	<b>1,476,385.50</b>	<b>61.38%</b>	<b>795,358.91</b>
A-1701	10,000.00	765.34	7.65 %	9,234.66	10,000.00	565.34	5.65 %	200.00
	<b>10,000.00</b>	<b>765.34</b>	<b>7.65%</b>	<b>9,234.66</b>	<b>10,000.00</b>	<b>565.34</b>	<b>5.65%</b>	<b>200.00</b>



**Title 2**

Budget line	CA budgeted (€) (1)	Executed commitment (€) (2)	% Committed (2/1)	Credit not used (€) (1-2)	PA budgeted (€) (3)	Executed payment (€) (4)	% Paid (4/3)	RAL (€) (2-4)
A-2101	3,676,219.95	2,982,223.17	81.12 %	693,996.78	3,676,219.95	2,384,731.92	64.87 %	597,491.25
A-2102	780,000.00	729,092.80	93.47 %	50,907.20	780,000.00	646,802.21	82.92 %	82,290.59
A-2103	986,000.00	277,713.44	28.17 %	708,286.56	986,000.00	21,724.00	2.20 %	255,989.44
A-2104	120,000.00	71,567.94	59.64 %	48,432.06	120,000.00	29,542.19	24.62 %	42,025.75
	<b>5,562,219.95</b>	<b>4,060,597.35</b>	<b>73%</b>	<b>1,501,622.60</b>	<b>5,562,219.95</b>	<b>3,082,800.32</b>	<b>55.42%</b>	<b>977,797.03</b>
A-2201	1,196,350.00	1,174,890.12	98.21 %	21,459.88	1,196,350.00	361,152.21	30.19 %	813,737.91
A-2202	571,000.00	570,689.82	99.95 %	310.18	571,000.00	415,834.34	72.83 %	154,855.48
A-2203	1,883,136.00	1,775,243.18	94.27 %	107,892.82	1,883,136.00	369,781.41	19.64 %	1,405,461.77
A-2204	404,085.00	403,694.68	99.90 %	390.32	404,085.00	222,002.08	54.94 %	181,692.60
A-2205	37,500.00	37,267.89	99.38 %	232.11	37,500.00	8,612.12	22.97 %	28,655.77
	<b>4,092,071.00</b>	<b>3,961,785.69</b>	<b>96.82%</b>	<b>130,285.31</b>	<b>4,092,071.00</b>	<b>1,377,382.16</b>	<b>33.66%</b>	<b>2,584,403.53</b>
A-2301	100,000.00	60,949.56	60.95 %	39,050.44	100,000.00	36,453.14	36.45 %	24,496.42
A-2302	12,500.00	6,000.00	48.00 %	6,500.00	12,500.00	1,678.17	13.43 %	4,321.83
A-2303	33,425.00	30,461.50	91.13 %	2,963.50	33,425.00	18,022.34	53.92 %	12,439.16
A-2304	453,304.41	267,856.13	59.09 %	185,448.28	453,304.41	225,738.51	49.80 %	42,117.62
A-2305	67,500.00	57,212.55	84.76 %	10,287.45	67,500.00	40,943.73	60.66 %	16,268.82
A-2306	435,019.00	198,010.00	45.52 %	237,009.00	435,019.00	148,200.00	34.07 %	49,810.00
A-2307	813,794.16	709,794.16	87.22 %	104,000.00	813,794.16	432,426.24	53.14 %	277,367.92
A-2308	185,000.00	18,077.95	9.77 %	166,922.05	185,000.00	12,077.95	6.53 %	6,000.00
A-2309	335,000.00	280,764.57	83.81 %	54,235.43	335,000.00	156,506.90	46.72 %	124,257.67
A-2310	8,570.02	8,570.02	100.00 %	0.00	8,570.02	8,570.02	100.00 %	0.00
A-2311	86,096.46	86,096.46	100.00 %	0.00	86,096.46	51,861.01	60.24 %	34,235.45
	<b>2,530,209.05</b>	<b>1,723,792.90</b>	<b>68.13%</b>	<b>806,416.15</b>	<b>2,530,209.05</b>	<b>1,132,478.01</b>	<b>44.76%</b>	<b>591,314.89</b>

**Title 3**

Budget line	CA budgeted (€) (1)	Executed commitment (€) (2)	% Committed (2/1)	Credit not used (€) (1-2)	PA budgeted (€) (3)	Executed payment (€) (4)	% Paid (4/3)	RAL (€) (2-4)
B-	139,292.80	135,526.05	97.30 %	3,766.75	135,497.63	126,523.71	93.38	25,998.57
B-	626,000.00	563,325.07	89.99 %	62,674.93	601,000.00	346,123.74	57.59	310,868.61
B-	1,346,000.00	1,272,051.55	94.51 %	73,948.45	1,150,000.00	726,346.27	63.16	703,871.44
	<b>2,111,292.80</b>	<b>1,970,902.67</b>	<b>93.35%</b>	<b>140,390.13</b>	<b>1,886,497.63</b>	<b>1,198,993.72</b>	<b>63.56%</b>	<b>1,040,738.62</b>
B-	1,626,000.00	1,621,955.82	99.75 %	4,044.18	2,196,000.00	2,045,345.38	93.14	571,638.47
B-	2,100,520.00	2,099,580.27	99.96 %	939.73	2,141,520.00	1,663,289.16	77.67	927,299.68
B-	1,685,000.00	1,590,117.13	94.37 %	94,882.87	1,685,000.00	1,252,077.90	74.31	628,926.98
	<b>5,411,520.00</b>	<b>5,311,653.22</b>	<b>98.15%</b>	<b>99,866.78</b>	<b>6,022,520.00</b>	<b>4,960,712.44</b>	<b>82.37%</b>	<b>2,127,865.13</b>
B-	51,620,705.2	50,772,136.6	98.36 %	848,568.54	51,205,500.3	51,064,303.7	99.72	16,415,999.4
	<b>51,620,705.2</b>	<b>50,772,136.6</b>	<b>98.36%</b>	<b>848,568.54</b>	<b>51,205,500.3</b>	<b>51,064,303.7</b>	<b>99.72%</b>	<b>16,415,999.4</b>
B-	132,000.00	118,092.09	89.46 %	13,907.91	124,000.00	97,877.14	78.93	43,058.00
B-	174,000.00	154,434.50	88.76 %	19,565.50	211,000.00	153,304.01	72.66	28,506.92
	<b>306,000.00</b>	<b>272,526.59</b>	<b>89.06%</b>	<b>33,473.41</b>	<b>335,000.00</b>	<b>251,181.15</b>	<b>74.98%</b>	<b>71,564.92</b>

Budget line	CA budgeted (€) (1)	Executed commitment (€) (2)	% Committed (2/1)	Credit not used (€) (1-2)	PA budgeted (€) (3)	Executed payment (€) (4)	% Paid (4/3)	RAL (€) (2-4)
	91,971,000.0	87,387,466.6	95.02 %	4,583,533.3	91,971,000.0	81,005,063.3	88.08	25,186,543.3

## 2. Amounts recovered in 2018 (C4)

Budget line	CA transaction amount (€) (1)	Executed commitment amount (€) (2)	% Committed (2/1)	Credit not used (€) (1-2)	PA transaction amount (€) (3)	Executed payment amount (€) (4)	% Paid (4/3)	RAL (€) (2-4)
A-1201	274.80			274.80	274.80			
	<b>274.80</b>			<b>274.80</b>	<b>274.80</b>			
A-1301	2,141.50			2,141.50	2,141.50			
	<b>2,141.50</b>			<b>2,141.50</b>	<b>2,141.50</b>			
A-1603	1,850.00			1,850.00	1,850.00			
	<b>1,850.00</b>			<b>1,850.00</b>	<b>1,850.00</b>			
A-2201	4,135.43			4,135.43	4,135.43			
	<b>4,135.43</b>			<b>4,135.43</b>	<b>4,135.43</b>			
B-3103	274.00			274.00	274.00			
	<b>274.00</b>			<b>274.00</b>	<b>274.00</b>			
B-3301	20,808.00			20,808.00	20,808.00			
	<b>20,808.00</b>			<b>20,808.00</b>	<b>20,808.00</b>			
	29,483.73			29,483.73	29,483.73			

## 3. Amounts recovered in previous years (C5)

Budget line	CA transaction amount (€) (1)	Executed commitment amount (€) (2)	% Committed (2/1)	Credit not used (€) (1-2)	PA transaction amount (€) (3)	Executed payment amount (€) (4)	% Paid (4/3)	RAL (€) (2-4)
A-2104	78.16			78.16	78.16			
	<b>78.16</b>			<b>78.16</b>	<b>78.16</b>			
B-3301	7,938.30	7,938.30	100.00 %	0.00	6,059.25	6,059.25	100.00 %	0.00
	<b>7,938.30</b>	<b>7,938.30</b>	<b>100%</b>	<b>0.00</b>	<b>6,059.25</b>	<b>6,059.25</b>	<b>100%</b>	<b>0.00</b>
	8,016.46	7,938.30	99.03 %	78.16	6,137.41	6,059.25	98.73 %	0.00

#### 4. Automatic carry-overs from previous year(s) C8

##### Title 1

Budget line	CA transaction amount (€) (1)	Executed commitment amount (€) (2)	% Committed (2/1)	Credit not used (€) (1-2)	PA transaction amount (€) (3)	Executed payment amount (€) (4)	% Paid (4/3)	RAL (€) (2-4)
A-1201	56,542.82	33,552.12	59.34 %	22,990.70	56,542.82	33,552.12	59.34 %	0.00
	<b>56,542.82</b>	<b>33,552.12</b>	<b>59.34 %</b>	<b>22,990.70</b>	<b>56,542.82</b>	<b>33,552.12</b>	<b>59.34 %</b>	<b>0.00</b>
A-1301	81,698.50	47,813.88	58.52 %	33,884.62	81,698.50	47,813.88	58.52 %	0.00
	<b>81,698.50</b>	<b>47,813.88</b>	<b>58.52%</b>	<b>33,884.62</b>	<b>81,698.50</b>	<b>47,813.88</b>	<b>58.52%</b>	<b>0.00</b>
A-1401	23,400.00	19,317.07	82.55 %	4,082.93	23,400.00	19,317.07	82.55 %	0.00
A-1402	6,000.00	5,492.36	91.54 %	507.64	6,000.00	5,492.36	91.54 %	0.00
A-1403	238,577.84	238,317.24	99.89 %	260.60	238,577.84	238,317.24	99.89 %	0.00
	<b>267,977.84</b>	<b>263,126.67</b>	<b>98.19%</b>	<b>4,851.17</b>	<b>267,977.84</b>	<b>263,126.67</b>	<b>98.19%</b>	<b>0.00</b>
A-1501	29,223.15	24,050.31	82.30 %	5,172.84	29,223.15	24,050.31	82.30 %	0.00
	<b>29,223.15</b>	<b>24,050.31</b>	<b>82.30%</b>	<b>5,172.84</b>	<b>29,223.15</b>	<b>24,050.31</b>	<b>82.30%</b>	<b>0.00</b>
A-1601	435,462.87	421,310.94	96.75 %	14,151.93	435,462.87	421,310.94	96.75 %	0.00
A-1602	64,300.00	62,787.46	97.65 %	1,512.54	64,300.00	62,787.46	97.65 %	0.00
A-1603	36,828.00	16,118.00	43.77 %	20,710.00	36,828.00	16,118.00	43.77 %	0.00
	<b>536,590.87</b>	<b>500,216.40</b>	<b>93.22%</b>	<b>36,374.47</b>	<b>536,590.87</b>	<b>500,216.40</b>	<b>93.22%</b>	<b>0.00</b>

##### Title 2

Budget line	CA transaction amount (€) (1)	Executed commitment amount (€) (2)	% Committed (2/1)	Credit not used (€) (1-2)	PA transaction amount (€) (3)	Executed payment amount (€) (4)	% Paid (4/3)	RAL (€) (2-4)
A-2101	379,398.15	342,609.51	90.30 %	36,788.64	379,398.15	342,609.51	90.30 %	0.00
A-2102	110,649.91	92,046.85	83.19 %	18,603.06	110,649.91	92,046.85	83.19 %	0.00
A-2103	711,857.59	640,367.07	89.96 %	71,490.52	711,857.59	640,367.07	89.96 %	0.00
A-2104	408,299.89	408,299.89	100.00 %	0.00	408,299.89	408,299.89	100.00 %	0.00
	<b>1,610,205.54</b>	<b>1,483,323.32</b>	<b>92.12%</b>	<b>126,882.22</b>	<b>1,610,205.54</b>	<b>1,483,323.32</b>	<b>92.12%</b>	<b>0.00</b>
A-2201	201,886.32	188,200.56	93.22 %	13,685.76	201,886.32	188,200.56	93.22 %	0.00
A-2202	89,563.62	89,221.98	99.62 %	341.64	89,563.62	89,221.98	99.62 %	0.00
A-2203	302,511.92	300,804.47	99.44 %	1,707.45	302,511.92	300,804.47	99.44 %	0.00
A-2204	78,064.06	61,052.92	78.21 %	17,011.14	78,064.06	61,052.92	78.21 %	0.00
A-2205	21,787.28	20,634.29	94.71 %	1,152.99	21,787.28	20,634.29	94.71 %	0.00
	<b>693,813.20</b>	<b>659,914.22</b>	<b>95.11%</b>	<b>33,898.98</b>	<b>693,813.20</b>	<b>659,914.22</b>	<b>95.11%</b>	<b>0.00</b>
A-2301	21,407.82	20,669.80	96.55 %	738.02	21,407.82	20,669.80	96.55 %	0.00
A-2302	729.62	729.62	100.00 %	0.00	729.62	729.62	100.00 %	0.00
A-2303	11,575.00	11,575.00	100.00 %	0.00	11,575.00	11,575.00	100.00 %	0.00
A-2304	29,228.84	23,667.31	80.97 %	5,561.53	29,228.84	23,667.31	80.97 %	0.00
A-2305	36,708.81	36,117.73	98.39 %	591.08	36,708.81	36,117.73	98.39 %	0.00
A-2306	131,431.00	129,615.00	98.62 %	1,816.00	131,431.00	129,615.00	98.62 %	0.00
A-2307	61,449.96	60,156.21	97.89 %	1,293.75	61,449.96	60,156.21	97.89 %	0.00
A-2308	28,968.27	28,968.27	100.00 %	0.00	28,968.27	28,968.27	100.00 %	0.00
A-2309	109,395.59	72,119.22	65.93 %	37,276.37	109,395.59	72,119.22	65.93 %	0.00
A-2310	872.80	0.00	0.00 %	872.80	872.80	0.00	0.00%	0.00

Budget line	CA transaction amount (€) (1)	Executed commitment amount (€) (2)	% Committed (2/1)	Credit not used (€) (1-2)	PA transaction amount (€) (3)	Executed payment amount (€) (4)	% Paid (4/3)	RAL (€) (2-4)
A-2311	4,611.85	3,677.81	79.75 %	934.04	4,611.85	3,677.81	79.75 %	0.00
	<b>436,379.56</b>	<b>387,295.97</b>	<b>88.75%</b>	<b>49,083.59</b>	<b>436,379.56</b>	<b>387,295.97</b>	<b>88.75%</b>	<b>0.00</b>

### Title 3

Budget line	CA transaction amount (€) (1)	Executed commitment amount (€) (2)	% Committed (2/1)	Credit not used (€) (1-2)	PA transaction amount (€) (3)	Executed payment amount (€) (4)	% Paid (4/3)	RAL (€) (2-4)
B-3101	21,072.74	16,996.23	80.66	4,076.51	0.00			0.00
B-3102	299,705.13	288,717.28	96.33	10,987.85	0.00			195,050.00
B-3103	309,862.05	175,967.41	56.79	133,894.64	0.00			17,801.25
	<b>630,639.92</b>	<b>481,680.92</b>	<b>76.38%</b>	<b>148,959.00</b>	<b>0.00</b>			<b>212,851.25</b>
B-3201	1,168,038.71	1,028,032.10	88.01	140,006.61	0.00			33,004.07
B-3202	561,704.69	529,294.88	94.23	32,409.81	0.00			38,286.31
B-3203	461,236.74	303,311.88	65.76	157,924.86	0.00			12,424.13
	<b>2,190,980.14</b>	<b>1,860,638.86</b>	<b>84.92%</b>	<b>330,341.28</b>	<b>0.00</b>			<b>83,714.51</b>
B-3301	19,780,198.16	16,971,093.64	85.80	2,809,104.52	0.00			264,806.18
	<b>19,780,198.16</b>	<b>16,971,093.64</b>	<b>85.80%</b>	<b>2,809,104.52</b>	<b>0.00</b>			<b>264,806.18</b>
B-3401	31,796.00	22,843.05	71.84	8,952.95	0.00			0.00
B-3402	30,212.33	27,556.79	91.21	2,655.54	0.00			180.36
	<b>62,008.33</b>	<b>50,399.84</b>	<b>81.28%</b>	<b>11,608.49</b>	<b>0.00</b>			<b>180.36</b>
	<b>26,376,258.03</b>	<b>22,763,106.15</b>	<b>86.30</b>	<b>3,613,151.88</b>	<b>3,712,431.48</b>	<b>3,399,292.89</b>	<b>91.57</b>	<b>561,552.30</b>

### 5. Associate countries contributions and grants (R0)

Budget line	CA transaction amount (€) (1)	Executed commitment amount (€) (2)	% Committed (2/1)	Credit not used (€) (1-2)	PA transaction amount (€) (3)	Executed payment amount (€) (4)	% Paid (4/3)	RAL (€) (2-4)
A-1601	54,747.48	54,747.48	100.00 %	0.00	54,747.48	54,747.48	100.00 %	0.00
	<b>54,747.48</b>	<b>54,747.48</b>	<b>100%</b>	<b>0.00</b>	<b>54,747.48</b>	<b>54,747.48</b>	<b>100%</b>	<b>0.00</b>
A-2103	1,217.48	1,217.48	100.00 %	0.00	1,217.48	1,217.48	100.00 %	0.00
	<b>1,217.48</b>	<b>1,217.48</b>	<b>100%</b>	<b>0.00</b>	<b>1,217.48</b>	<b>1,217.48</b>	<b>100%</b>	<b>0.00</b>
A-2201	345,764.61	345,764.61	100.00 %	0.00	345,764.61	345,764.61	100.00 %	0.00
A-2203	202,026.25	197,926.25	97.97 %	4,100.00	202,026.25	197,926.25	97.97 %	0.00
A-2204	94,103.26	88,064.18	93.58 %	6,039.08	94,103.26	88,064.18	93.58 %	0.00
	<b>641,894.12</b>	<b>631,755.04</b>	<b>98.42%</b>	<b>10,139.08</b>	<b>641,894.12</b>	<b>631,755.04</b>	<b>98.42%</b>	<b>0.00</b>
A-2305	60,000.00	60,000.00	100.00 %	0.00	60,000.00	60,000.00	100.00 %	0.00
A-2311	5,294.65	5,220.33	98.60 %	74.32	5,294.65	5,220.33	98.60 %	0.00
	<b>65,294.65</b>	<b>65,220.33</b>	<b>99.89%</b>	<b>74.32</b>	<b>65,294.65</b>	<b>65,220.33</b>	<b>99.89%</b>	<b>0.00</b>

Budget line	CA transaction amount (€) (1)	Executed commitment amount(€) (2)	% Committed (2/1)	Credit not used (€) (1-2)	PA transaction amount (€) (3)	Executed payment amount (€) (4)	% Paid (4/3)	RAL (€) (2-4)
B-3201	178,659.40	88,876.40	49.75 %	89,783.00	248,659.40	28,876.40	11.61 %	60,000.00
B-3202	70,000.00	70,000.00	100.00 %	0.00	0.00	0.00	0.00	70,000.00
B-3203	0.00	0.00	0.00%	0.00	50,000.00	0.00	0.00%	0.00
	<b>248,659.40</b>	<b>158,876.40</b>	<b>63.89%</b>	<b>89,783.00</b>	<b>298,659.40</b>	<b>28,876.40</b>	<b>9.67%</b>	<b>130,000.00</b>
B-3301	9,106,795.00	5,319,882.82	58.42 %	3,786,912.18	9,056,795.00	244,769.92	2.70 %	5,075,112.90
	<b>9,106,795.00</b>	<b>5,319,882.82</b>	<b>58.42%</b>	<b>3,786,912.18</b>	<b>9,056,795.00</b>	<b>244,769.92</b>	<b>2.70%</b>	<b>5,075,112.90</b>
B-4102	380,091.28	334,338.73	87.96 %	45,752.55	380,091.28	229,270.60	60.32 %	105,068.13
	<b>380,091.28</b>	<b>334,338.73</b>	<b>87.96%</b>	<b>45,752.55</b>	<b>380,091.28</b>	<b>229,270.60</b>	<b>60.32%</b>	<b>105,068.13</b>
	<b>10,498,699.41</b>	<b>6,566,038.28</b>	<b>62.54 %</b>	<b>3,932,661.13</b>	<b>10,498,699.41</b>	<b>1,255,857.25</b>	<b>11.96 %</b>	<b>5,310,181.03</b>