



EASO Final Annual Accounts 2020

31st May 2021



Certification by the Accounting Officer of EASO's Final Annual Accounts 2020

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Asylum Support Office (EASO) in accordance with Article 102 of the Framework Financial Regulation ('FFR')¹ and I hereby certify that the annual accounts of the European Asylum Support Office (EASO) for the year 2020 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show the EASO's assets and liabilities and the budgetary implementation. 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 the European Asylum Support Office (EASO).

Valletta Harbour, 31 May 2021

[signed]

Efstathios Adamantiadis

**Accounting Officer of the
European Asylum Support Office (EASO)**

¹ COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council.

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1. Introduction

1.1 Short introduction

The European Asylum Support Office (referred to as “EASO”) has been created within Regulation (EU) No 439/2010² of the European Parliament and of the Council establishing a European Asylum Support Office (referred to as “EASO Regulation”).

EASO contributes to the creation of a Common European Asylum System. EASO’s purpose is to facilitate, coordinate and strengthen practical cooperation among Member States on the many aspects of asylum, such as: providing practical and operational support to Member States; providing operational support to Member States subject to particular pressure on their asylum systems, including the coordination of asylum support teams made up of national asylum experts; and providing scientific and technical assistance for EU policymaking and legislation in all areas having a direct or indirect impact on asylum.

Following an application by the Government of the Republic of Malta to host the seat of EASO, on 25/02/2010 the Representatives of the Governments of the EU Member States took Decision to locate EASO in Valletta Harbour³.

EASO is comprised of a Management Board and an Executive Director assisted by staff members.

The EASO Management Board is composed of one member from each Member State – except Denmark, two members from the European Commission and one non-voting member of the United Nations High Commissioner for Refugees (UNHCR). Denmark is invited to attend, as observer, all meetings of the Management Board and other relevant meetings. Norway, Switzerland, Liechtenstein and Iceland also participate as observers.

The key functions of the Management Board, as the governing and planning body of EASO, are outlined in Article 29 of the EASO Regulation and include: the appointment of the Executive Director, adoption of the work programmes, annual reports, budget, and has overall responsibility for ensuring that EASO performs effectively its duties.

The Executive Director, who shall be independent in the performance of his/her tasks, is the legal representative of EASO and is responsible, inter alia, for the administrative management and for the implementation of the Work Programme and the decisions of the Management Board. He/she serves for a period of five year term of office, renewable once for three years. The first Executive Director, Dr Robert K. Visser, took up office on 1 February 2011 and left on 31 October 2015. He was succeeded by Mr Jose Carreira. Mr Carreira resigned on 6 June 2018 and the Management Board appointed Mr Jamil Addou as interim Executive Director. Ms Nina Gregori took over her duties as Executive Director on 16 June 2019.

The Accounting Officer is appointed by the Management Board. Mr Isaac Jiménez Carvajal took up this function on 16 August 2012 and signed the Annual Accounts for 2015. Mr Efstathios Adamantiadis took up duties as the new Accounting Officer on 16 November 2016.

The Internal audit function is performed by the Internal Audit Service of the European Commission.

² OJ L 132, 29.5.2010, p. 11.

³ OJ L 324, 9.12.2010, p. 47.

The External audit is performed by the European Court of Auditors, after considering the audit work performed by an independent external private auditor.

The Discharge Authority is the European Parliament, acting on the recommendation from the Council.

Every year, EASO shall publish a consolidated annual activity report on its activities, including its annual accounts (financial statements and budget implementation reports).

1.2 Legal Framework

This report has been prepared in accordance with the EASO Financial Regulation adopted by its Management Board, in particular its Titles IX and X.

The EASO Accounting Officer shall send the Provisional accounts to the Accounting Officer of the Commission and to the Court of Auditors by 1 March of the following year.

The Court of Auditors shall, by 1 June of the following year at the latest, make its observations on the Provisional accounts.

On receiving the Court of Auditors' observations on the Provisional accounts, the EASO Accounting Officer shall draw up the Final accounts.

The Executive Director shall send them to the Management Board, which shall give an opinion on these accounts.

The Executive 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.

The objectives of financial statements are to provide information about the financial position, performance and cash-flows of EASO.

The financial statements have been prepared according to the accounting rules adopted by the European Commission's Accounting Officer, following the principles of accrual-based accountancy where the economic outturn, balance and cash flow are concerned.

The general accounts are accrual accounts which means that the effects of the transactions and other events, are recognised when those transactions or events occur (and not only when cash or its equivalent is received or paid). They are based on the IPSAS (International Public Sector Accounting Standards). The general accounts allow for the preparation of the financial statements as they show all revenues and expenses for the financial year and are designed to establish the financial position in the form of a balance sheet at 31 December.

The budget execution is prepared on the basis of a modified cash accounting. In the cash accounting system, the payments made and revenue received are recorded. Modified cash accounts means that payment appropriations carried over are also recorded. They are used to produce the budgetary outturn account and reports on budget implementation.

These provisions lead to discrepancies between the general accounts and the budget accounts.

The accounting policies have been applied consistently throughout the period.

1.3 Accounting principles

Based on the EASO Financial Regulation, the financial statements are drawn up in accordance with the generally accepted accounting principles as outlined in the accounting rules referred to in Article 242 of General Financial Regulation 2018.

a) Going concern basis principle

The going-concern principle means that for the purposes of preparing the financial statements, EASO is deemed to be established for an indefinite duration.

b) Principle of prudence

The principle of prudence means that assets and income have not been overstated and liabilities and charges have not been understated. No hidden reserves or undue provisions have been created.

c) Principle of consistent accounting methods

The principle of consistent accounting methods means that the structure of the components of the financial statements and the accounting methods and valuation rules have not been changed from one year to the next.

d) Principle of comparability of information

The principle of comparability of information means that for each item, the financial statements also show the amount of the corresponding item for the previous year.

Where, pursuant to the previous paragraph, the presentation or the classification of one of the components of the financial statements is changed, the corresponding amounts for the previous year have been made comparable and reclassified. Where it has been impossible to reclassify items, this shall be explained in the annex.

e) Materiality principle

The materiality principle means that all operations which are of significance for the information sought have been taken into account in the financial statements. Materiality has been assessed in particular by reference to the nature of the transaction or the amount.

Transactions may be aggregated where:

- (a) The transactions are identical in nature, even if the amounts are large;
- (b) The amounts are negligible;
- (c) Aggregation makes presentation in the financial statements clearer.

f) No-netting principle

The no-netting principle means that receivables and debts may not be off-set against each other, nor may charges and income, where charges and income derive from the same transaction, from similar transactions or from hedging operations and provided that they are not individually material.

g) Principle of reality over appearance

The principle of reality over appearance means that accounting events recorded in the financial statements have been presented by reference to their economic nature.

h) Accrual-based accounting principle

The accrual-based accounting principle means that transactions and events have been entered in the accounts when they occurred and not when amounts were actually paid or recovered. They shall be booked to the financial years to which they relate.

Currency

The financial statements of EASO are presented in Euros.

Transactions in foreign currencies

Economic transactions in other currencies than in Euros have been converted into Euros on the basis of the European Commission's official rate. A very limited number of transactions during the reporting period occurred in foreign currencies.

Financial independence

EASO became financially independent on 20 September 2012.

2. Financial statements 2020

2.1 Balance Sheet

Balance Sheet - Assets	Note No	2020	2019
ASSETS			
NON CURRENT ASSETS	3.1.1		
INTANGIBLE FIXED ASSETS	3.1.1.1	0.00	0.00
<i>Computer software</i>		<i>0.00</i>	<i>0.00</i>
TANGIBLE FIXED ASSETS	3.1.1.2	7,068,688.00	4,471,963.00
<i>Buildings</i>		<i>3,855,116.00</i>	<i>1,943,616.00</i>
<i>Plant and equipment</i>		<i>44,975.00</i>	<i>16,145.00</i>
<i>Furniture and Vehicles</i>		<i>356,852.00</i>	<i>360,946.00</i>
<i>Computer Hardware</i>		<i>2,566,721.00</i>	<i>1,977,544.00</i>
<i>Other fixtures and fittings</i>		<i>245,024.00</i>	<i>173,712.00</i>
TOTAL NON CURRENT ASSETS		7,068,688.00	4,471,963.00
CURRENT ASSETS	3.1.2		
SHORT-TERM PRE-FINANCING	3.1.2.1	968,772.07	8,700.00
<i>PF – Procurement and grants</i>		<i>968,772.07</i>	<i>8,700.00</i>
SHORT-TERM RECEIVABLES	3.1.2.2	2,176,506.26	1,529,001.58
<i>Current Receivables</i>		<i>1,571,316.52</i>	<i>1,149,055.47</i>
<i>Other short-term receivables</i>		<i>148,460.55</i>	<i>68,553.26</i>
<i>Accrued Income</i>		<i>0</i>	<i>0</i>
<i>Deferred Charges</i>		<i>456,729.19</i>	<i>311,392.85</i>
CASH AND CASH EQUIVALENTS	3.1.2.3	40,262,516.42	20,761,557.08
TOTAL CURRENT ASSETS		43,407,794.75	22,299,258.66
TOTAL		50,476,482.75	26,771,221.66

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Balance Sheet – Capital and Liabilities	Note No	2020	2019
CAPITAL AND CURRENT LIABILITIES			
CAPITAL			
ACCUMULATED RESULT PREVIOUS YEARS		10,307,085.80	5,108,821.53
ECONOMIC RESULT of the YEAR		5,832,699.74	5,198,264.27
CURRENT LIABILITIES	3.1.3		
Short-term provisions	3.1.3.1	172,400.40	50,850.00
Accounts Payable	3.1.3.2	34,164,296.81	16,413,285.86
Current Payables		763,813.84	813,611.81
Other accounts Payable against consolidated EU entities		297.47	51,259.82
Accrued charges		13,936,977.45	10,101,300.37
Accrued charges with consolidated EU entities		160,653.02	260,638.48
Pre-financing received other		550,000.00	0.00
Pre-financing received from consolidated EU entities		18,236,327.67	4,900,616.84
Deferred income		470,890.15	252,622.51
Other accounts Payable		45,337.21	33,236.03
TOTAL CURRENT LIABILITIES		34,336,697.21	16,464,135.86
TOTAL		50,476,482.75	26,771,221.66

2.2 Statement of financial performance (Economic outturn account)

	Note No	2020	2019
EU SUBSIDY (COMMISSION)		105,954,204.40	92,382,379.68
OPERATIONAL REVENUES - MISCELLANEOUS		6,685,082.73	5,786,988.82
TOTAL OPERATIONAL INCOME	3.2.1	112,639,287.13	98,169,368.50
Administrative expenses		-45,889,571.69	-39,073,821.32
All Staff expenses		-30,463,373.11	-22,812,696.46
Fixed assets related expenses		-1,910,505.20	-1,388,103.27
Other administrative expenses		-13,515,693.38	-14,873,021.59
Operational expenses		-60,910,486.71	-53,871,353.10
TOTAL OPERATIONAL EXPENSES	3.2.2	-106,800,058.40	-92,945,174.42
SURPLUS(- DEFICIT) FROM OPERATIONAL ACTIVITIES		5,839,228.73	5,224,194.08
Financial revenues		0.00	0.00
Financial expenses		-6,528.99	-25,929.81
SURPLUS FROM NON OPERATIONAL ACTIVITIES		-6,528.99	-25,929.81
SURPLUS/(-DEFICIT) FROM ORDINARY ACTIVITIES		5,832,699.74	5,198,264.27
Extraordinary gains (+)		0.00	0.00
Extraordinary losses (-)		0.00	0.00
SURPLUS FROM EXTRAORDINARY ITEMS		0.00	0.00
ECONOMIC RESULT FOR THE YEAR		5,832,699.74	5,198,264.27

2.3 Cash flow

(Indirect method)

Cash Flows from ordinary activities	2020	2019
Surplus/(deficit) from ordinary activities	5,832,699.74	5,198,264.27
Operating activities		
Adjustments		
Amortization (intangible fixed assets)+	0.00	14,591.00
Depreciation (tangible fixed assets) +	1,790,469.20	1,371,172.66
Increase/(Decrease) in Provisions for risks and liabilities	121,550.40	0.00
(Increase)/Decrease in Short term Pre-financing	-960,072.07	391,247.00
(Increase)/Decrease in Short term Receivables	-647,504.68	-305,048.42
(Increase)/Decrease in Receivables related to consolidated EU entities	0.00	0.00
Increase/(Decrease) in Accounts payable	4,415,300.12	-2,871,289.69
Increase/(Decrease) in Liabilities related to Pre-financing received from consolidated EU entities	13,335,710.83	-995,784.92
Net cash Flow from operating activities	23,888,153.54	2,803,151.90

Cash Flows from investing activities		
Increase of tangible and intangible fixed assets(-)	-4,387,194.20	-1,630,125.66
Net cash flow from investing activities	-4,387,194.20	-1,630,125.66

Net increase in cash and cash equivalents	19,500,959.34	1,173,026.24
Cash and cash equivalents at the beginning of the period	20,761,557.08	19,588,530.84
Cash and cash equivalents at the end of the period	40,262,516.42	20,761,557.08

2.4 Statement of Changes in Net assets

Net assets	Reserves		Accumulated Surplus (+) / Deficit (-)	Economic result of the year	Net assets (total)
	Fair value reserve	Other reserves			
Balance as of 31 December 2019	0.00	0.00	5,108,821.53	5,198,264.27	10,307,085.80
Changes in accounting policies	0.00	0.00	0.00		0.00
Balance as of 1 January 2020	0.00	0.00	5,108,821.53	5,198,264.27	10,307,085.80
Fair value movements					0.00
Movement in Guarantee Fund reserve					0.00
Allocation of the Economic Result of Previous Year			5,198,264.27	-5,198,264.27	0.00
Amounts credited to Member States					0.00
Economic result of the year	0.00	0.00		5,832,699.74	5,832,699.74
Balance as of 31 December 2020	0.00	0.00	10,307,085.80	5,832,699.74	16,139,785.54

2.5 Budgetary outturn account

		2020	2019
REVENUE			
Balancing Commission subsidy	+	124,073,000.00	96,686,000.00
Other income	+	6,988,209.06	6,134,563.74
TOTAL REVENUE (a)		131,061,209.06	102,820,563.74
EXPENDITURE			
Title I: Staff			
Payments	-	29,894,485.11	22,871,223.47
Appropriations carried over	-	1,189,250.29	1,953,016.75
Title II: Administrative Expenses			
Payments	-	7,903,171.55	7,886,739.15
Appropriations carried over	-	5,569,853.81	4,204,202.74
Title III: Operating Expenditure			
Payments	-	63,490,176.91	59,750,752.61
Appropriations carried over	-	16,335,921.20	10,820,970.78
Title IV: Operating Expenditure for specific projects (earmarked funds)			
Payments	-	479,464.45	344,533.48
Appropriations carried over	-	667,532.07	596,996.52
TOTAL EXPENDITURE (b)		125,529,855.39	108,428,435.50
OUTTURN FOR THE FINANCIAL YEAR (a-b)		5,531,353.67	-5,607,871.76
Cancellation of unused payment appropriations carried over from previous year	+	1,160,180.41	643,598.61
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	11,431,167.43	9,272,325.89
Exchange differences for the year (gain +/-loss -)	+/-	-3,905.91	-4,432.42
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		18,118,795.60	4,303,620.32
Balance year N-1	+/-	4,303,620.32	5,745,581.08
Positive balance from year N-1 reimbursed in year N to the Commission	-	-4,303,620.32	-5,745,581.08
Result used for determining amounts in general accounting		18,118,795.60	4,303,620.32
Commission subsidy - agency registers accrued revenue and Commission accrued expense		105,954,204.40	92,382,379.68
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		18,118,795.60	4,303,620.32

2.6 Reconciliation Statement of financial performance - Budgetary outturn account

	sign +/-	amount
Economic result (+ for surplus and - for deficit)	+/-	5,832,699.74
Adjustment for accrual items (items not in the budgetary result but included in the economic result)		
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-10,793,170.02
Adjustments for Accrual Cut-off (cut- off 31.12.N)	+	14,544,393.72
Amount from liaison account with Commission booked in the Statement of financial performance	-	0.00
Unpaid invoices at year end but booked in charges (class 6) and assets , LESS invoices booked in charges (class 6) and assets last year N-1 but paid year N from differentiated appropriations	+/-	62.852.82
Depreciation of intangible and tangible assets and amounts written off	+	1,790,469.20
Provisions	-	121,550.40
Value reductions	+	120,036.00
Recovery Orders issued in 2020 in class 7 and not yet cashed	-	0.00
Pre-financing given in previous year and cleared in the year	+	201,871.00
Pre-financing received in previous year and cleared in the year	-	-479,464.45
Payments made from carry-over of payment appropriations	+	4,983,838.95
Other	+/-	
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
Asset acquisitions year N	-	-4,505,528.25
New pre-financing paid in the year 2020 and remaining open as at 31.12.2020	-	-1,257,547.52
New pre-financing received in the year 2020 and remaining open as at. 31.12.2020	+	18,668,795.60
Budgetary recovery orders issued before 2020 and cashed in the year	+	0.00
Budgetary recovery orders issued in 2020 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	0.00
Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	0.00
Payment appropriations carried over to 2020	-	-23,762,557.37
Cancellation of unused carried over payment appropriations from previous year	+	1,160,180.41
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	11,431,167.43
Payments for pensions (they are budgetary payments but booked against provisions)	-	0.00
Payments for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-	0.00
Other	+/-	-792.06
total		18,118,795.60
Budgetary result (+ for surplus)		18,118.795.60
Delta not explained		0.00

3. Annex to the Financial Statements

3.1 Notes to the Balance Sheet

3.1.1 Non-current assets

Assets are resources controlled by EASO as a result of past events and from which future economic benefits or service potential are expected to flow to the entity.

Fixed assets are assets with an acquisition price value above 420 EUR and are expected to be used during more than one year. Assets, which do not fall under the above described criteria, have been charged against expenses and are reflected in the statement of financial performance. Repairs and maintenance are recognised as running expenses during the financial period in which they are incurred.

Internally Generated Intangible Assets (mainly IT developments) are recognised if the criteria of recognition are met in accordance with EU Accounting Rule No 6 and the cumulative development costs, including internal resources, exceeds 2,000,000 EUR.

The assets were valued in the financial statements at their purchase price minus depreciation, in order to give a fair value of EASO's assets.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. The depreciation method chosen is the straight-line method. EASO's fixed assets are depreciated on a monthly basis. The depreciation rates are the coefficients used at the European Commission. The applied depreciation annual percentage rates per asset types are as follows:

Intangible fixed assets:

Computer software	25.0%
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Tangible fixed assets:

Buildings	10.0% and 12.5%
Specific equipment	12.5% and 25.0%
Computers, servers, printers etc.	25.0%
Telecommunications and audio-visual equipment	25.0%
Office furniture	10.0%, 12.5% and 25.0%

3.1.1.1 Intangible fixed assets

Intangible assets are identifiable non-monetary assets without physical substance. EASO's intangible fixed assets during the reporting period are composed of computer software.

2020		Computer Software
Gross carrying amounts 01.01.2020	+	296,903.83
Additions	+	0.00
Disposals	-	0.00
Transfers between headings	+/-	0.00
Other changes	+/-	0.00
Gross carrying amounts 31.12.2020		296,903.83
Accumulated amortization and impairment 01.01.2020	-	-296,903.83
Amortization	-	0.00
Write-back of amortization	+	0.00
Disposals	+	0.00
Impairment	-	0.00
Write-back of Impairment	+	0.00
Transfer between headings	+/-	0.00
Other changes	+/-	0.00
Accumulated amortization and impairment 31.12.2020		-296,903.83
Net carrying amounts 31.12.2020		0.00

The amount of development cost incurred in 2020 on Internally Generated Intangible Assets (IT developments) not capitalised and recognised as expenses was 587,040.54 EUR.

3.1.1.2 Tangible fixed assets

Tangible fixed assets are assets that are held by EASO for use in the production or supply of goods or services, for rental to others, or for administrative purposes and are expected to be used during more than one reporting period.

EASO's tangible fixed assets consist of buildings, plant machinery and equipment, furniture and vehicles, computer hardware, and other fixture and fittings.

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2020		Buildings	Plant, Machinery and Equipment	Furniture and vehicles	Computer Hardware	Other Fixture and Fittings	Total
Gross carrying amounts 01.01.2020	+	2,818,603.00	21,144.28	548,998.36	4,769,170.13	492,747.50	8,650,663.27
Additions	+	2,498,255.00	34,230.00	72,188.28	1,694,852.57	206,002.40	4,505,528.25
Disposals	-	-236,790.00	-1,160.00	-12,722.00	-98,766.65	-4,583.32	-354,021.97
Transfers between headings	+/-	0.00	0.00	0.00	0.00	0.00	0.00
Other changes	+/-	0.00	0.00	0.00	0.00	0.00	0.00
Gross carrying amounts 31.12.2020		5,080,068.00	54,214.28	608,464.64	6,365,256.05	694,166.58	12,802,169.55

2020		Buildings	Plant, Machinery and Equipment	Furniture and vehicles	Computer Hardware	Other Fixture and Fittings	Total
Accumulated amortization and impairment 01.01.2020	-	-874,987.00	-4,999.28	-188,052.36	-2,791,626.13	-319,035.50	-4,178,700.27
Amortization	-	-475,623.00	-4,844.00	-75,024.28	-1,102,749.57	-132,228.35	-1,790,469.20
Write-back of amortization	+	0.00	0.00	0.00	0.00	-1,918.05	-1,918.05
Disposals	+	125,658.00	604.00	10,618.00	93,066.65	4,039.32	233,985.97
Impairment	-	0.00	0.00	0.00	0.00	0.00	0.00
Write-back of Impairment	+	0.00	0.00	846.00	2,774.00	0.00	3,620.00
Transfer between headings	+/-	0.00	0.00	0.00	0.00	0.00	0.00
Other changes	+/-	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated amortization and impairment 31.12.2020		-1,224,952.00	-9,239.28	-251,612.64	-3,798,535.05	-449,142.58	-5,733,481.55
Net carrying amounts 31.12.2020		3,855,116.00	44,975.00	356,852.00	2,566,721.00	245,024.00	7,068,688.00

On 18 April 2020, riots took place in the hotspot of Chios Island, Greece. As a result, EASO assets, mainly buildings (containers) and computer hardware of net book value of 23,991.00 EUR were destroyed.

Disposals Chios hotspot 2020		Buildings	Plant, Machinery and Equipment	Furniture and vehicles	Computer Hardware	Other Fixture and Fittings	Total
Gross carrying amounts 01.01.2020	+	37,190.00	0.00	5,025.30	64,563.89	598.00	107,377.19
Accumulated amortization at the time of disposal	-	-19,601.00	0.00	-3,967.30	-59,680.89	-137.00	-83,386.19
Net carrying amounts at disposal		17,589.00	0.00	1,058.00	4,883.00	461.00	23,991.00

On the evening of 8 September 2020 at the Moria camp in Lesvos, Greece, several of EASO facilities were destroyed in large fires as a result of riots. EASO assets, mainly buildings (containers) and computer hardware of net book value of 94,159.00 EUR were destroyed.

Disposals Lesvos (Moria) 2020		Buildings	Plant, Machinery and Equipment	Furniture and vehicles	Computer Hardware	Other Fixture and Fittings	Total
Gross carrying amounts 01.01.2020	+	199,600.00	1,160.00	5,766.70	25,060.00	0.00	231,586.70
Accumulated amortization at the time of disposal	-	-106,057.00	-604.00	-5,706.70	-25,060.00	0.00	-137,427.70
Net carrying amounts at disposal		93,543.00	556.00	60.00	0.00	0.00	94,159.00

3.1.2 Current assets

3.1.2.1 Short-term pre-financing

Pre-financing is a payment intended to provide the beneficiary with a float, i.e. cash advance.

3.1.2.2 Short-term receivables

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

EASO's receivables comprise mainly the VAT to be recovered from Maltese Tax Authorities for an amount of 1,571,316.52 EUR. In accordance with the Seat Agreement and the Protocol on privileges and immunities of the European Union, EASO is entitled to VAT reimbursements for purchases with a value of more than 150 EUR.

EASO's other short term receivables comprise mainly balances related to staff (Salary advances, Mission advances and EU inter-entity balances).

Deferred charges are expenditures that are paid in one accounting period, but for which the underlying asset will not be entirely consumed until one or more future periods have been completed.

3.1.2.3 Cash and equivalents

EASO has one bank account opened with ING in Belgium. The bank balance at the end of the reporting period was:

	31/12/2020	31/12/2019
EUR account	40,262,516.42 EUR	20,761,557.08 EUR

3.1.3 Current liabilities

3.1.3.1 Short-term provisions

A provision of 172,400.40 EUR has been established in order to cover operating and legal expenses which are expected to be settled in short term, arising from past events.

Description	Amounts 31.12.2019	Additional provisions	Unused amounts reversed	Amounts used	Transfer from non- current	Other	Amounts 31.12.2020
Operating and legal expenses	50,850.00	166,730.40	-42,500.00	-2,680.00	0.00	0.00	172,400.40
Total	50,850.00	166,730.40	-42,500.00	-2,680.00	0.00	0.00	172,400.40

3.1.3.2 Accounts payable

Payables are amounts due to a creditor, including transactions arising from the purchase of goods and services.

Current payables consist of amounts owed by EASO at the end of the reporting period for invoices, claims and requests for reimbursement that have been received.

Accrued charges represent estimate of liabilities that have been estimated on the basis of accounting information provided by the Authorising Officers. Unspent annual leave is included and reflects EASO staff annual leave days carried over to the following year.

Pre-financing received is a payment intended to provide EASO with a float. It may be split into a number of payments in accordance with the provisions of the underlying contract, decision, agreement or the basic legal act. The float or advance is either used for the purpose for which it was provided during the period defined in the agreement or it is repaid.

Pre-financing received from consolidated entities consist of amounts of EU subsidy or EU Grants that have not been used for the purpose for which they were provided as of 31.12.2020.

Pre-financing other, consist of the financial voluntary contribution of the Czech Republic to EASO Third Country Support "Middle East and North Africa region" activities that have not been used as of 31.12.2020, amount 550,000.00 EUR.

Deferred income is amount received for goods or services which have not yet been delivered. EASO's deferred income is part of Associate Countries contribution which relate to payment credits received from the EU and not spent by 31 December 2020.

3.2 Notes to the Statement of financial performance

3.2.1 Operational revenue

In accordance with the principle of accrual-based accounting, the financial statements shall show the income for the financial year, i.e. when they were recognised, regardless of the date of collection.

EASO's revenue during year 2020 consists mainly in the European Commission subsidy (EU contribution for C1 appropriations) and other operational revenue from specific grants.

During 2020, EASO received four bank transfers corresponding to the subsidy (pre-financing for EU contribution) from the European Commission for an amount of 124,073,000.00 EUR. The budgetary outturn calculation shows the part of Commission subsidy registered as income and the part of pre-financing remaining open to be reimbursed by EASO to the Commission in 2021.

Other operational revenue consists of: Revenue from consolidated entities for specific projects (R0 appropriations), revenue from associate countries, fixed assets related income, recoveries of expenses, reversal of provisions and realised/unrealised exchange rate gains.

REVENUE	2020	2019
	EUR	EUR
Revenue from consolidated EC entities (EU Subsidy)	105,954,204.40	92,382,379.68
Revenue from consolidated EC entities (EU Grants, Projects)	479,464.45	344,533.48
Revenue from Associate Countries	6,145,343.85	5,422,845.69
Fixed Assets related income	3,948.00	0.00
Recovery of expenses	10,865.61	17,371.98
Reversal of provisions	42,500.00	0.00
Exchange rate differences gains (from operating activities)	2,960.82	2,237.67
TOTAL	112,639,287.13	98,169,368.50

3.2.2 Operational expenses

In accordance with the principle of accrual-based accounting, the financial statements shall show the charges for the financial year, i.e. when they were recognised, regardless of the date of payment.

Administrative expenses relate to EASO's administrative activities (budget titles 1: Staff expenditure and 2: Infrastructure and operating expenditures).

Staff expenditure include EASO staff related costs (basic salaries, allowances, contract agents, family allowances, insurance, social contributions, etc.) covered by the Staff Regulations and Conditions of

Employment of Other Servants of the European Union, as well as the allowances for Seconded National Experts.

Payroll charges

All salary calculations giving the total staff expenses included in the statement of financial performance of EASO are externalized 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 administer the financial rights of permanent, temporary and contractual staff working at EASO, to calculate and to 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 scheme and pays the pensions of retired staff members. The PMO is being audited by the European Court of Auditors.

EASO is responsible for the communication to the PMO of reliable information allowing the calculation of the staff costs. It is also responsible to check that this information has been correctly handled in the monthly payroll report used for accounting payroll costs. It is not responsible for the calculation of the payroll costs performed by PMO.

Fixed assets expenses reflect mainly depreciation and impairment charges for the year 2020.

FIXED ASSETS RELATED EXPENSES	2020	2019
	EUR	EUR
Depreciation of Intangible Fixed Assets	0.00	14,591.00
Depreciation of Tangible Fixed Assets	1,790,469.20	1,371,172.66
Amounts written off Tangible Fixed Assets	120,036.00	2,339.61
TOTAL	1,910,505.20	1,388,103.27

Infrastructure and operating expenditures consist of administrative expenses incurred from EASO daily activities, such as rent, public utilities (electricity, water, etc.), office supplies, meetings organising expenses, etc.

Operating lease and building related expenses (administrative) correspond to the expenses of the EASO building in Valletta Harbour and EASO's offices in Athens, Rome and Brussels.

LAND AND BUILDING RELATED EXPENSES (Administrative)	2020	2019
	EUR	EUR
Maintenance and Security	2,755,205.20	3,120,285.95
Insurance costs	30,939.14	30,004.23
Taxes	14,327.40	10,474.84
TOTAL	2,800,471.74	3,160,765.02

OPERATING LEASE (Administrative)	2020	2019
	EUR	EUR
Rent	2,466,306.86	2,472,052.30
TOTAL	2,466,306.86	2,472,052.30

Operational expenses are intended to cover EASO operational activities (budget titles 3 and 4: Operational expenditures).

Operating lease and building related expenses (operational) correspond to the expenses of the EASO installations in Lesvos, Greece and Cyprus.

LAND AND BUILDING RELATED EXPENSES (Operational)	2020	2019
	EUR	EUR
Maintenance	46,818.38	45,741.66
TOTAL	46,818.38	45,741.66

OPERATING LEASE (Operational)	2020	2019
	EUR	EUR
Rent	128,136.00	73,593.00
TOTAL	128,136.00	73,593.00

3.3 Contingent liabilities

Operating lease

Contingent liabilities for operating lease correspond to the rental/lease expenses of the EASO building in Valletta Harbour and EASO's offices in Athens, Rome, Cyprus and Brussels. In addition, EASO pays rental/lease expenses for buildings and other installations in Lesvos, Greece.

Operating lease	Total amount (EUR)
Due within one year	2,431,736.35
Due between one year and five years	8,529,851.18
Due more than five years	3,860,557.11
Total	14,822,144.64

Commitments for future funding

Contractual commitments, for which budget commitments as of 31 December 2020 had not yet been made, were not present. The part of the budget commitments which is not included in the accrued charges and has not been consumed by 31 December 2020 is 21,279,049.80 EUR.

Legal cases

Except from the legal cases that a provision has been established, no other legal cases were reported to the Accounting Officer that could have material effect, at the time of issuing the Final Annual Accounts 2020.

3.4 Related parties

EASO is managed by the Executive Director, who also performs the duties of Authorising Officer, under the supervision of the Management Board. In accordance with the EASO Financial Regulation Article 41, the Executive Director may delegate his/her powers of budget implementation to EASO staff covered by the Staff Regulations.

As of 31/12/2020, EASO had in total 1 Authorising Officer and 5 Authorising Officers by delegation who are temporary agents in the following grades:

Grade	Number of persons
AD14	1
AD12	1
AD11	2
AD10	2
Total	6

3.5 Financial risk management

EASO is exposed to limited liquidity, interest rate, foreign currency exchange and credit risks which arise in the normal course of its operations. This note presents information about EASO's exposure to each of the above risks. Unless otherwise indicated, EASO prudently manages its investments.

Liquidity risk

Liquidity risk is the risk of EASO not being able to meet its obligations as they fall due. EASO does not have significant exposure to liquidity risk as it has resources from the budget of the European Union. The investments are held in liquid bank deposits.

Credit risk

Credit risk is the risk of financial loss to EASO if counterparties to financial instruments fail to meet their contractual obligations, and it arises principally from receivables, and cash and cash equivalents. EASO's accounts receivable are almost exclusively from EU member states, and therefore risks related to credit are considered minor.

EASO minimises the credit risk to its cash and cash equivalents by holding its funds in banks with high or upper medium grade credit ratings.

Currency risk

EASO receives its revenues in Euros and incurs expenses also in Euros, and exceptionally in other currencies. As a result, the foreign currency exchange risk arising from fluctuations of currency exchange rates is extremely limited.

Interest rate risk

EASO's bank account's interest rates are linked to the financial markets. EASO is to a very limited extent exposed to the risk of falling interest rates, since less than 0.1 per cent of its revenue derived from investment income.

Fair values

At 31 December 2020, the carrying amounts of cash at bank, receivables, payables, and accrued expenses approximated their fair values.

3.6 Other Significant Disclosures

3.6.1 COVID-19 outbreak

During the first half of 2020, there has been an outbreak of a respiratory illness, caused by a newly identified virus namely coronavirus or COVID-19 that originated in Hubei Province, China. The outbreak has spread to various countries around the world including EU Member States in which EASO operates or has liaison Offices (Malta, Greece, Italy, Cyprus, Belgium).

From the onset of the outbreak, EASO implemented a number of measures with a view to ensuring preparedness and adequate response for any eventuality in line with its duty of care towards its staff. These include the: a) establishment of the COVID-19 Response Team, b) cancellation of all missions, scheduled meetings, training sessions and other activities being organised by EASO, c) obligation of teleworking for all non-critical staff and critical staff only physically report to their place of work on a needs basis, d) recruitment procedures conducted remotely. As a result, EASO had to pay reimbursements of non-refundable costs for cancelled activities. The amounts were not material. Despite suspending some activities, by quickly adjusting its resources, EASO continued to implement all possible elements of its operations through the use of remote arrangements.

EASO prepared a COVID-19 special Contingency Plan for the implementation of EASO Work Programme 2020 and its impact on first and second quarter of 2020 activities. The impact of COVID-19 on the budget implementation for first and second quarter of 2020 was estimated to be a reduction in consumption of payment appropriations of about 6.5 million EUR (1.7 million EUR Title 1, 0.8 million EUR Title 2 and 4 million EUR Title 3).

The implementation of EASO Budget 2020 resulted to a surplus of 18.1 million EUR. The execution rate of payment appropriations (PA) of 81% was below the 90% target. This was mainly due to the COVID-19 outbreak negative effect on the timing of the implementation of contracts (delayed), travels for missions and meetings in presence (almost fully cancelled) as well as the timing of recruitments and taking up

duties for new staff (postponed to later in the year). Payment appropriations were cancelled due to delayed provision of services or partial delivery of the services in COVID-19 circumstances. The cancellations of carried over Payment appropriations in 2020 amounted 1,1 million EUR (18.88%). In Title 1 and 2 cancellations were mainly due to COVID related cancellations at the beginning of 2020 (cancelled face-to face recruitment and pre-medical check-ups, cancelled face-to face trainings and meetings, partially cancelled canteen, cleaning and security services) but also provision of less services than contracted (interim agents). In Title 3 cancelled services and payments due were lower than expected given the limitations in travel and meetings.

On 27 May 2020, EASO announced that is gradually resuming its full support activities to the asylum authorities of Cyprus, Greece, Italy and Malta, as per the respective operating plans. However, the outbreak of the COVID-19 pandemic has had an impact on EASO's working methods and has limited the ability of the agency to perform some of its planned activities thus impacted the delivery of its work programme 2020. Business continuity has been assured throughout the Agency's activities, demonstrating the adaptability and resilience of the Agency and its staff.

Backlogs and suspended activities that arose in 2020 as a result of the Covid-19 pandemic, will be addressed in 2021. The main challenges in 2020 were the unstable political and operational environment, which was further exacerbated by the COVID-19 pandemic. Additionally, disruptions to the resettlement and humanitarian admission programme could be noted as a result of Covid-19. EASO tools were adapted and improved in response to Covid-19 and will require further updates in 2021.

Based on the information available at the date of signature of these annual accounts, the financial effects of the COVID-19 outbreak for all subsequent reporting periods cannot be reliably estimated.

3.6.2 Brexit

On 1st 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.

3.6.3 Administrative Arrangement between the Hellenic Republic and the European Asylum Support Office (EASO) on the EASO Operational Head Office in Athens

With the Administrative Arrangement, the Hellenic Republic as the owner of the premises, makes office space available to EASO in Athens to be used as EASO Greece Operational Head Office.

The Arrangement entered into force on 3rd December 2020. The premises shall be made available to EASO for an initial term until 31st December 2025. The premises to EASO are made free of charge by the Hellenic Republic during the initial term and the Hellenic Republic shall be responsible to pay, electricity, gas, water, heating, cooling, repair and maintenance and other relevant expenses. During the Initial Term, EASO will invest a maximum amount of 400,000 EUR in IT and other infrastructure, furniture and connectivity updates of the building. Those assets are to be subsequently donated by EASO to the Hellenic Republic on the basis of a separate Donation Agreement.

3.7 Events after the balance sheet date

None.

4. Reports on the implementation of the budget 2020

4.1 Budgetary principles

In accordance with the EASO Financial Regulation Title II, the establishment and implementation of the budget of EASO shall comply with the following principles:

a) Principles of unity and budget accuracy

This principle means that 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.

b) 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.

c) Principle of equilibrium

This means that the budget revenue and payment appropriations must be in balance.

d) Principle of unit of account

The budget shall be drawn up and implemented in Euro and the accounts shall be presented in Euro.

e) Principle of universality

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

f) Principle of specification

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

g) Principle of sound financial management

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

h) Principle of transparency

The budget is established and implemented and the accounts presented in compliance with the principle of transparency. The budget and amending budgets are published in the Official Journal of the European Communities.

4.2 Budget 2020 – Initial, Amended, and transfers

In accordance with article 33 of the EASO Regulation, the revenues and resources of EASO shall consist, in particular, of:

- a) A contribution from the Union entered in the general budget of the European Union;
- b) Any voluntary contribution from the Member States;
- c) Charges for publications and any service provided by EASO;
- d) A contribution from the associate countries.

During 2020, EASO has received:

- a) Subsidy from the European Commission for the EU contribution;
- b) Subsidy from the European Commission – DG NEAR, for the Pillar Assessed Organisations;
- c) Contribution from associate countries (Norway, Switzerland and Liechtenstein).
- d) Voluntary contribution from Czech Republic.

The expenditure of EASO shall cover staff remunerations, infrastructure and administrative expenditure, and operational expenditure and are divided into 4 titles as follows:

- Title 1 - Staff expenditure;
- Title 2 - Infrastructure and operating expenditure;

- Title 3 - Operational expenditure;
- Title 4 - Operational expenditure for specific projects (earmarked appropriations).

In 2020, one Amending Budget was adopted by the Management Board. In addition to the Amending Budget, the Authorising Officer and/or Authorising Officers by Delegation have approved a total of 7 budget transfers during the year.

The tables below present the Budget 2020 in terms of appropriations for revenue, commitments and payments. EASO voted budget 2020 included pro-memoria tokens in the revenues budget Title 3 and Title 5 allowing for income to be received at a later stage. With Amendment 1, a pro-memoria token was also added in Title 4 to allow EASO to receive additional contributions from Member States.

The distribution of appropriations among Titles of the Budget 2020 is as follows:

Revenue

Budget Line	Description	Voted Budget 2020	Amending Budgets 2020	Final Appropriations 2020
2000	EU Contribution (Commission subsidy - Titles 1. 2 and 3)	114,073,000.00	10,000,000.00	124,073,000.00
3000	Associate countries contributions	0.00	6,363,611.00	6,363,611.00
4000	Other contributions	0.00	0.00	0.00
5000	Administrative operations and miscellaneous income	0.00	0.00	0.00
	Budget revenues	114,073,000.00	16,363,611.00	130,436,611.00

Expenditures

Budget Title	Title Description	EASO adopted budget 2020		2020 EASO budget after amending budgets and budgetary transfers	
		Commitment	Payment	Commitment	Payment
Title 1	Staff expenditure	38,607,200.00	38,607,200.00	33,731,661.00	33,731,661.00
Title 2	Infrastructure and operating expenditures	13,931,700.00	13,931,700.00	14,514,869.00	14,514,869.00
Title 3	Operational expenditures	61,534,100.00	61,534,100.00	82,190,081.00	82,190,081.00
Title 4	Operational expenditures for specific projects	0.00	0.00	0.00	0.00
	Total expenditure	114,073,000.00	114,073,000.00	130,436,611.00	130,436,611.00

4.3 Budget 2020 – Execution

The present budget implementation report covers the period from 1 January to 31 December 2020.

C1 appropriations (appropriations of the current year), C8 appropriations (appropriations and commitments carried-forward from previous years), C4 appropriations (appropriations and commitments internally assigned), C5 appropriations (appropriations and commitments from internal assigned revenue carried over from previous year) and R0 appropriations (appropriations from external assigned revenue) were present.

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, at the latest.

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

4.3.1 Budget execution of Income appropriations

Income appropriations						
Budget Item	Fund Source	Description	Current budget	Entitlements established	Revenue received	Remaining balance
2000	IC1	EU contribution (Commission subsidy - titles 1, 2 and 3)	124,073,000.00	124,073,000.00	124,073,000.00	0.00
3000	IR1	Associate country contributions	6,363,611.00	6,363,611.49	6,363,611.49	0.00
4000	IR1	Other contributions	0.00	550,000.00	550,000.00	0.00
5000	IC4	Other income/recovery of expenses	0.00	74,597.57	74,597.57	0.00
Total Income			130,436,611.00	131,061,209.06	131,061,209.06	0.00

4.3.2 Budget execution of Commitment appropriations

Commitment appropriations					
Budget Title	Fund Source	Current budget	Current execution	Remaining balance	Ratio (%)
Title 1	C1	33,731,661.00	31,068,444.16	2,663,216.84	92.10%
	C4	15,291.24	13,526.50	1,764.74	88.46%
	C5	2,986.73	0.00	2,986.73	0.00%
	C8	1,950,030.02	1,253,972.46	696,057.56	64.31%
	R0	0.00	0.00	0.00	0.00%
Total Title 1		35,699,968.99	32,335,943.12	3,364,025.87	90.58%
Title 2	C1	14,514,869.00	13,442,931.63	1,071,937.37	92.61%
	C4	19,880.33	0.00	19,880.33	0.00%
	C5	0.00	0.00	0.00	0.00%
	C8	4,193,989.34	3,729,866.49	464,122.85	88.93%
	R0	10,213.40	1,000.00	9,213.40	9.79%
Total Title 2		18,738,952.07	17,173,798.12	1,565,153.95	91.65%
Title 3	C1	75,826,470.00	73,533,607.97	2,292,862.03	96.98%
	C4	39,426.00	20,168.00	19,258.00	51.15%
	C5	7,631.33	6,499.00	1,132.33	85.16%
	C8	17,143,871.66	14,676,419.45	2,467,452.21	85.61%
	R0	17,176,950.94	2,160,470.17	15,016,480.77	12.58%
Total Title 3		110,194,349.93	90,397,164.59	19,797,185.34	82.03%
Title 4	R0	1,146,996.52	1,120,368.90	26,627.62	97.68%
Total Title 4		1,146,996.52	1,120,368.90	26,627.62	97.68%
Total Commitment appropriations		165,780,267.51	141,027,274.73	24,752,992.78	85.07%

4.3.3 Budget execution of Payment appropriations

Payment appropriations					
Budget Title	Fund Source	Current budget	Current execution	Remaining balance	Ratio (%)
Title 1	C1	33,731,661.00	29,881,136.19	3,850,524.81	88.58%
	C4	15,291.24	13,348.92	1,942.32	87.30%
	C5	2,986.73	0.00	2,986.73	0.00%
	C8	1,950,030.02	1,253,972.46	696,057.56	64.31%
	R0	0.00	0.00	0.00	0.00%
Total Title 1		35,699,968.99	31,148,457.57	4,551,511.42	87.25%
Title 2	C1	14,514,869.00	7,903,171.55	6,611,697.45	54.45%
	C4	19,880.33	0.00	19,880.33	0.00%
	C5	0.00	0.00	0.00	0.00%
	C8	4,193,989.34	3,729,866.49	464,122.85	88.93%
	R0	10,213.40	0.00	10,213.40	0.00%
Total Title 2		18,738,952.07	11,633,038.04	7,105,914.03	62.08%
Title 3	C1	75,826,470.00	62,602,122.17	13,224,347.83	82.56%
	C4	39,426.00	20,168.00	19,258.00	51.15%
	C5	7,631.33	7,599.00	32.33	99.58%
	C8	0.00	0.00	0.00	0.00%
	R0	17,176,950.94	860,287.74	16,316,663.20	5.01%
Total Title 3		93,050,478.27	63,490,176.91	29,560,301.36	68.23%
Title 4	R0	1,146,996.52	479,464.45	667,532.07	41.80%
Total Title 4		1,146,996.52	479,464.45	667,532.07	41.80%
Total Payment appropriations		148,636,395.85	106,751,136.97	41,885,258.88	71.82%

The current budget of R0 fund source includes appropriations of 2020 budget and appropriations carried over from previous years as per table below:

R0 fund source				
Budget Title	Appropriations carried over from previous years	Appropriations of 2020	Transfers	Current budget 2020
Title 2	10,213.40	0.00	0.00	10,213.40
Title 3	10,813,339.45	6,363,611.49	0.00	17,176,950.94
Title 4	596,996.52	550,000.00	0.00	1,146,996.52
Total	11,420,549.37	6,913,611.49	0.00	18,334,160.86

4.4 Carry-over from 2020 to 2021

The carry-over is intended to cover pending expenditure at the end of the year (several invoices and debit notes from contractors and EU institutions/agencies were pending to be received).

Carry-over of appropriations relates to:

- Title 1: Staff expenditure such as missions, schooling and representation/miscellaneous costs;
- Title 2: Infrastructure and operating expenditure (IT hardware, software and related services, etc.), administrative assistance from other EU institutions (e.g. SLAs with PMO), translations and publications, business consultancy and organisation costs of Management Board meetings;
- Title 3: Operational expenditure such as translations and publications, organisation of events, reimbursement of participants/experts to meetings organised by EASO, etc.;
- Title 4: Operational expenditure for specific projects (IPA and MENA activities) such as translations, staff travel costs, organisation of events, reimbursement of participants/experts to meetings organised by EASO, etc.

4.4.1 Non-differentiated C1 appropriations carried-over from 2020 to 2021

Non-differentiated C1 commitment 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 only, together with the payment appropriations.

Budget Title	Description	Commitment execution 2020	Payment execution 2020	RAL Commitment and payment appropriations carried-over to 2021	Ratio carry-over / commitments
Title 1	Staff expenditure	31,068,444.16	29,881,136.19	1,187,307.97	3.82%
Title 2	Infrastructure and operating expenditures	13,442,931.63	7,903,171.55	5,539,760.08	41.21%

4.4.2 C4 appropriations carried-over from 2020 to 2021

C4 appropriations (internally assigned funds) are carried over automatically to the following financial year as C5 appropriations for not committed funds and C8 appropriations for committed funds, together with the payment appropriations.

Budget Title	Description	Current budget 2020	Current execution 2020	Carry-over to 2021	Ratio (%)
Title 1	Staff expenditure	15,291.24	13,348.92	1,942.32	12.70%
Title 2	Infrastructure and operating expenditures	19,880.33	0.00	19,880.33	100.00%
Title 3	Operational expenditures	39,426.00	20,168.00	19,258.00	48.85%

4.4.3 R0 appropriations carried-over from 2020 to 2021

R0 appropriations (externally assigned funds) are carried over automatically to the following financial year together with the payment appropriations.

Budget Title	Description	Current budget 2020	Current execution 2020	Carry-over to 2021	Ratio (%)
Title 1	Staff expenditure	0.00	0.00	0.00	0.00%
Title 2	Infrastructure and operating expenditures	10,213.40	0.00	10,213.40	100.00%
Title 3	Operational expenditures	17,176,950.94	860,287.74	16,316,663.20	94.99%
Title 4	Operational expenditures for specific projects (earmarked appropriations)	1,146,996.52	479,464.45	667,532.07	58.20%

4.4.4 Differentiated C1 and C8 appropriations carried-over from 2020 to 2021

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

Budget Title	Description	Commitment execution 2020	Payment execution 2020 (under C1)	RAL Commitment appropriations carried-over to 2021	Ratio carry-over / commitments
Title 3	Operational expenditures	73,533,607.97	48,698,557.38	24,835,050.59	33.77%

Differentiated C8 commitment appropriations (Title 3), from previous years, are carried over automatically to the following financial year, under C8 appropriations, without the payment appropriations.

Budget Title	Description	Commitment execution 2019	Payment execution 2020 (under C1)	RAL Commitment appropriations carried-over to 2021	Ratio carry-over / commitments
Title 3	Operational expenditures	14,676,419.45	13,904,664.79	771,754.66	5.26%

Payment appropriations of budget 2020 for title 3 (fund source C1, amount 62,602,122.17 EUR and fund source C5, amount 7,599.00 EUR) were used for the payment execution 2020 of C1, C5 and C8 differentiated appropriations of Title 3. Out of the total amount of 62,609,721.17 EUR payment appropriations executed in 2020 (fund source C1 and C5), 13,904,664.79 EUR were executed against commitment appropriation from previous years (fund source C8), 6,499.00 EUR (fund source C5) and 48,698,557.38 EUR against fresh commitment appropriations of 2020 (fund source C1).

4.5 Budget implementation reports for EU Consolidation closure

4.5.1 Breakdown and changes in Commitment Appropriations

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
A-1101	Temporary Agents' basic salaries & allowances	26,202,100.00	0.00	-3,385,210.00	22,816,890.00	0.00	1,594.52	1,594.52	22,818,484.52
A-1102	Contract Agents	5,354,500.00	0.00	-985,450.00	4,369,050.00	0.00	0.00	0.00	4,369,050.00
A-1103	Seconded National Experts	600,000.00	0.00	-60,000.00	540,000.00	0.00	0.00	0.00	540,000.00
Total Chapter A-11		32,156,600.00	0.00	-4,430,660.00	27,725,940.00	0.00	1,594.52	1,594.52	27,727,534.52
A-1201	Recruitment	897,600.00	0.00	-632,071.00	265,529.00	0.00	1,181.63	1,181.63	266,710.63
Total Chapter A-12		897,600.00	0.00	-632,071.00	265,529.00	0.00	1,181.63	1,181.63	266,710.63
A-1301	Administrative Mission expenses	650,000.00	0.00	-175,000.00	475,000.00	0.00	0.00	0.00	475,000.00
Total Chapter A-13		650,000.00	0.00	-175,000.00	475,000.00	0.00	0.00	0.00	475,000.00
A-1401	Restaurants and canteens	140,000.00	0.00	-12,863.00	127,137.00	0.00	0.00	0.00	127,137.00
A-1402	Medical service	150,000.00	0.00	-100,000.00	50,000.00	0.00	0.00	0.00	50,000.00
A-1403	Other social allowances	2,000,000.00	0.00	-469,121.00	1,530,879.00	0.00	13,526.50	13,526.50	1,544,405.50
Total Chapter A-14		2,290,000.00	0.00	-581,984.00	1,708,016.00	0.00	13,526.50	13,526.50	1,721,542.50
A-1501	Trainings and language courses for staff	730,000.00	0.00	32,863.00	762,863.00	0.00	1,975.32	1,975.32	764,838.32
Total Chapter A-15		730,000.00	0.00	32,863.00	762,863.00	0.00	1,975.32	1,975.32	764,838.32
A-1601	Interim services	1,448,000.00	0.00	1,081,963.00	2,529,963.00	0.00	0.00	0.00	2,529,963.00
A-1602	Other external services	305,000.00	0.00	-116,000.00	189,000.00	0.00	0.00	0.00	189,000.00
A-1603	Legal services related to HR	120,000.00	0.00	-54,650.00	65,350.00	0.00	0.00	0.00	65,350.00
Total Chapter A-16		1,873,000.00	0.00	911,313.00	2,784,313.00	0.00	0.00	0.00	2,784,313.00
A-1701	Representation expenses	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
Total Chapter A-17		10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
Total Title A-1		38,607,200.00	0.00	-4,875,539.00	33,731,661.00	0.00	18,277.97	18,277.97	33,749,938.97

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	Item	Budget appropriations				Additional appropriations			Total appropr. available
		Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
A-2101	Building rental utilities cleaning maintenance and insurances	3,955,000.00	0.00	-123,637.00	3,831,363.00	0.00	17,064.75	17,064.75	3,848,427.75
A-2102	Security and surveillance of the building	760,000.00	0.00	270,430.00	1,030,430.00	0.00	0.00	0.00	1,030,430.00
A-2103	Fitting out of premises	1,840,000.00	0.00	-871,658.00	968,342.00	0.00	0.00	0.00	968,342.00
A-2104	Office equipment & furniture	185,000.00	0.00	132,791.00	317,791.00	0.00	0.00	0.00	317,791.00
Total Chapter A-21		6,740,000.00	0.00	-592,074.00	6,147,926.00	0.00	17,064.75	17,064.75	6,164,990.75
A-2201	ICT Equipment	1,119,900.00	0.00	931,252.00	2,051,152.00	0.00	0.00	0.00	2,051,152.00
A-2202	ICT Maintenance	820,000.00	0.00	-55,852.00	764,148.00	0.00	0.00	0.00	764,148.00
A-2203	ICT Support services	2,065,300.00	0.00	727,099.00	2,792,399.00	0.00	4,100.00	4,100.00	2,796,499.00
A-2204	Telecommunication charges	509,200.00	0.00	130,442.00	639,642.00	0.00	6,330.95	6,330.95	645,972.95
A-2205	Record management expenditure	47,300.00	0.00	3,371.00	50,671.00	0.00	0.00	0.00	50,671.00
Total Chapter A-22		4,561,700.00	0.00	1,736,312.00	6,298,012.00	0.00	10,430.95	10,430.95	6,308,442.95
A-2301	Stationary and office supplies (incl. consumable)	140,000.00	0.00	44,547.00	184,547.00	0.00	0.00	0.00	184,547.00
A-2302	Bank and other financial charges	10,000.00	0.00	-4,500.00	5,500.00	0.00	0.00	0.00	5,500.00
A-2303	Legal expenses	50,000.00	0.00	59,935.00	109,935.00	0.00	0.00	0.00	109,935.00
A-2304	Administrative Internal and External meetings expenditures	425,000.00	0.00	-259,211.00	165,789.00	0.00	0.00	0.00	165,789.00
A-2305	Transportation and removal services (incl. vehicle	60,000.00	0.00	14,103.00	74,103.00	0.00	2,523.71	2,523.71	76,626.71
A-2306	Business Consultancy	300,000.00	0.00	-220,000.00	80,000.00	0.00	0.00	0.00	80,000.00
A-2307	Administrative translations and interpretation cos	850,000.00	0.00	0.00	850,000.00	0.00	0.00	0.00	850,000.00
A-2308	Publication	225,000.00	0.00	-25,625.00	199,375.00	0.00	0.00	0.00	199,375.00
A-2309	Communication	410,000.00	0.00	-100,757.00	309,243.00	0.00	0.00	0.00	309,243.00
A-2310	Administrative support services from EU Institutions and Bodies	20,000.00	0.00	0.00	20,000.00	0.00	0.00	0.00	20,000.00
A-2311	Postage on correspondence and delivery charges	140,000.00	0.00	-69,561.00	70,439.00	0.00	74.32	74.32	70,513.32
Total Chapter A-23		2,630,000.00	0.00	-561,069.00	2,068,931.00	0.00	2,598.03	2,598.03	2,071,529.03
Total Title A-2		13,931,700.00	0.00	583,169.00	14,514,869.00	0.00	30,093.73	30,093.73	14,544,962.73

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	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
B3-101	Information and Documentation System and Annual Report	308,938.00	0.00	-63,229.00	245,709.00	0.00	46,509.00	46,509.00	292,218.00
B3-102	Data Analysis and Research	691,248.00	0.00	-470,511.00	220,737.00	0.00	104,063.00	104,063.00	324,800.00
B3-103	Country of Origin Information	1,405,666.00	0.00	-18,725.00	1,386,941.00	0.00	211,615.00	211,615.00	1,598,556.00
Total Chapter B3-1		2,405,852.00	0.00	-552,465.00	1,853,387.00	0.00	362,187.00	362,187.00	2,215,574.00
B3-201	EASO training	2,205,962.00	0.00	-349,786.00	1,856,176.00	0.00	332,095.00	332,095.00	2,188,271.00
B3-202	Asylum Processes	3,491,473.00	0.00	-1,927,811.00	1,563,662.00	0.00	575,483.00	575,483.00	2,139,145.00
B3-203	External Dimension and Resettlement	2,587,351.00	0.00	-1,454,883.00	1,132,468.00	0.00	389,511.00	389,511.00	1,521,979.00
Total Chapter B3-2		8,284,786.00	0.00	-3,732,480.00	4,552,306.00	0.00	1,297,089.00	1,297,089.00	5,849,395.00
B3-301	Operational support	50,321,358.00	10,000,000.00	8,854,919.00	69,176,277.00	0.00	8,208,077.09	8,208,077.09	77,384,354.09
Total Chapter B3-3		50,321,358.00	10,000,000.00	8,854,919.00	69,176,277.00	0.00	8,208,077.09	8,208,077.09	77,384,354.09
B3-401	Cooperation with Civil Society	123,575.00	0.00	-102,075.00	21,500.00	0.00	19,736.33	19,736.33	41,236.33
B3-402	Cooperation with stakeholders	398,529.00	0.00	-175,529.00	223,000.00	0.00	59,996.00	59,996.00	282,996.00
Total Chapter B3-4		522,104.00	0.00	-277,604.00	244,500.00	0.00	79,732.33	79,732.33	324,232.33
B3-601	Other Operational Expenditure	0.00	0.00	0.00	0.00	0.00	6,363,611.49	6,363,611.49	6,363,611.49
Total Chapter B3-6		0.00	0.00	0.00	0.00	0.00	6,363,611.49	6,363,611.49	6,363,611.49
Total Title B0-3		61,534,100.00	10,000,000.00	4,292,370.00	75,826,470.00	0.00	16,310,696.91	16,310,696.91	92,137,166.91

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
B4-101	Collaboration of ENP countries with EASO (earmarked)	0.00	0.00	0.00	0.00	0.00	550,000.00	550,000.00	550,000.00
B4-102	IPA	0.00	0.00	0.00	0.00	0.00	454,531.09	454,531.09	454,531.09
Total Chapter B4-1		0.00	0.00	0.00	0.00	0.00	1,004,531.09	1,004,531.09	1,004,531.09
Total Title B0-4		0.00	0.00	0.00	0.00	0.00	1,004,531.09	1,004,531.09	1,004,531.09

GRAND TOTAL		114,073,000.00	10,000,000.00	0.00	124,073,000.00	0.00	17,363,599.70	17,363,599.70	141,436,599.70
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4.5.2 Breakdown and changes in Payment Appropriations

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
A-1101	Temporary Agents' basic salaries & allowances	26,202,100.00	0.00	-3,385,210.00	22,816,890.00	0.00	1,594.52	1,594.52	22,818,484.52
A-1102	Contract Agents	5,354,500.00	0.00	-985,450.00	4,369,050.00	0.00	0.00	0.00	4,369,050.00
A-1103	Seconded National Experts	600,000.00	0.00	-60,000.00	540,000.00	0.00	0.00	0.00	540,000.00
Total Chapter A-11		32,156,600.00	0.00	-4,430,660.00	27,725,940.00	0.00	1,594.52	1,594.52	27,727,534.52
A-1201	Recruitment	897,600.00	0.00	-632,071.00	265,529.00	140,472.84	1,181.63	141,654.47	407,183.47
Total Chapter A-12		897,600.00	0.00	-632,071.00	265,529.00	140,472.84	1,181.63	141,654.47	407,183.47
A-1301	Administrative Mission expenses	650,000.00	0.00	-175,000.00	475,000.00	90,207.65	0.00	90,207.65	565,207.65
Total Chapter A-13		650,000.00	0.00	-175,000.00	475,000.00	90,207.65	0.00	90,207.65	565,207.65
A-1401	Restaurants and canteens	140,000.00	0.00	-12,863.00	127,137.00	41,935.20	0.00	41,935.20	169,072.20
A-1402	Medical service	150,000.00	0.00	-100,000.00	50,000.00	12,136.00	0.00	12,136.00	62,136.00
A-1403	Other social allowances	2,000,000.00	0.00	-469,121.00	1,530,879.00	205,136.84	13,526.50	218,663.34	1,749,542.34
Total Chapter A-14		2,290,000.00	0.00	-581,984.00	1,708,016.00	259,208.04	13,526.50	272,734.54	1,980,750.54
A-1501	Trainings and language courses for staff	730,000.00	0.00	32,863.00	762,863.00	254,000.46	1,975.32	255,975.78	1,018,838.78
Total Chapter A-15		730,000.00	0.00	32,863.00	762,863.00	254,000.46	1,975.32	255,975.78	1,018,838.78
A-1601	Interim services	1,448,000.00	0.00	1,081,963.00	2,529,963.00	1,072,783.64	0.00	1,072,783.64	3,602,746.64
A-1602	Other external services	305,000.00	0.00	-116,000.00	189,000.00	95,027.89	0.00	95,027.89	284,027.89
A-1603	Legal services related to HR	120,000.00	0.00	-54,650.00	65,350.00	38,329.50	0.00	38,329.50	103,679.50
Total Chapter A-16		1,873,000.00	0.00	911,313.00	2,784,313.00	1,206,141.03	0.00	1,206,141.03	3,990,454.03
A-1701	Representation expenses	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
Total Chapter A-17		10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
Total Title A-1		38,607,200.00	0.00	-4,875,539.00	33,731,661.00	1,950,030.02	18,277.97	1,968,307.99	35,699,968.99

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
A-2101	Building rental utilities cleaning maintenance and insurances	3,955,000.00	0.00	-123,637.00	3,831,363.00	602,000.81	17,064.75	619,065.56	4,450,428.56
A-2102	Security and surveillance of the building	760,000.00	0.00	270,430.00	1,030,430.00	137,352.11	0.00	137,352.11	1,167,782.11
A-2103	Fitting out of premises	1,840,000.00	0.00	-871,658.00	968,342.00	511,020.97	0.00	511,020.97	1,479,362.97
A-2104	Office equipment & furniture	185,000.00	0.00	132,791.00	317,791.00	0.00	0.00	0.00	317,791.00
Total Chapter A-21		6,740,000.00	0.00	-592,074.00	6,147,926.00	1,250,373.89	17,064.75	1,267,438.64	7,415,364.64
A-2201	ICT Equipment	1,119,900.00	0.00	931,252.00	2,051,152.00	901,416.28	0.00	901,416.28	2,952,568.28
A-2202	ICT Maintenance	820,000.00	0.00	-55,852.00	764,148.00	180,641.33	0.00	180,641.33	944,789.33
A-2203	ICT Support services	2,065,300.00	0.00	727,099.00	2,792,399.00	1,027,045.64	4,100.00	1,031,145.64	3,823,544.64
A-2204	Telecommunication charges	509,200.00	0.00	130,442.00	639,642.00	211,794.92	6,330.95	218,125.87	857,767.87
A-2205	Record management expenditure	47,300.00	0.00	3,371.00	50,671.00	41,429.78	0.00	41,429.78	92,100.78
Total Chapter A-22		4,561,700.00	0.00	1,736,312.00	6,298,012.00	2,362,327.95	10,430.95	2,372,758.90	8,670,770.90
A-2301	Stationary and office supplies (incl. consumable)	140,000.00	0.00	44,547.00	184,547.00	5,723.98	0.00	5,723.98	190,270.98
A-2302	Bank and other financial charges	10,000.00	0.00	-4,500.00	5,500.00	6,749.95	0.00	6,749.95	12,249.95
A-2303	Legal expenses	50,000.00	0.00	59,935.00	109,935.00	78,485.25	0.00	78,485.25	188,420.25
A-2304	Administrative Internal and External meetings expenditures	425,000.00	0.00	-259,211.00	165,789.00	14,556.25	0.00	14,556.25	180,345.25
A-2305	Transportation and removal services (incl. vehicle)	60,000.00	0.00	14,103.00	74,103.00	15,628.03	2,523.71	18,151.74	92,254.74
A-2306	Business Consultancy	300,000.00	0.00	-220,000.00	80,000.00	145,030.00	0.00	145,030.00	225,030.00
A-2307	Administrative translations and interpretation cos	850,000.00	0.00	0.00	850,000.00	42,175.12	0.00	42,175.12	892,175.12
A-2308	Publication	225,000.00	0.00	-25,625.00	199,375.00	60,000.17	0.00	60,000.17	259,375.17
A-2309	Communication	410,000.00	0.00	-100,757.00	309,243.00	187,697.84	0.00	187,697.84	496,940.84
A-2310	Administrative support services from EU Institutions and Bodies	20,000.00	0.00	0.00	20,000.00	3,244.17	0.00	3,244.17	23,244.17
A-2311	Postage on correspondence and delivery charges	140,000.00	0.00	-69,561.00	70,439.00	21,996.74	74.32	22,071.06	92,510.06
Total Chapter A-23		2,630,000.00	0.00	-561,069.00	2,068,931.00	581,287.50	2,598.03	583,885.53	2,652,816.53
Total Title A-2		13,931,700.00	0.00	583,169.00	14,514,869.00	4,193,989.34	30,093.73	4,224,083.07	18,738,952.07

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	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
B3-101	Information and Documentation System and Annual Report	308,938.00	0.00	-37,722.00	271,216.00	0.00	46,509.00	46,509.00	317,725.00
B3-102	Data Analysis and Research	691,248.00	0.00	-333,345.00	357,903.00	0.00	104,063.00	104,063.00	461,966.00
B3-103	Country of Origin Information	1,405,666.00	0.00	-531,274.00	874,392.00	0.00	211,615.00	211,615.00	1,086,007.00
Total Chapter B3-1		2,405,852.00	0.00	-902,341.00	1,503,511.00	0.00	362,187.00	362,187.00	1,865,698.00
B3-201	EASO training	2,205,962.00	0.00	-549,909.00	1,656,053.00	0.00	366,095.00	366,095.00	2,022,148.00
B3-202	Asylum Processes	3,491,473.00	0.00	-1,708,501.00	1,782,972.00	0.00	525,483.00	525,483.00	2,308,455.00
B3-203	External Dimension and Resettlement	2,587,351.00	0.00	-1,352,567.00	1,234,784.00	0.00	439,511.00	439,511.00	1,674,295.00
Total Chapter B3-2		8,284,786.00	0.00	-3,610,977.00	4,673,809.00	0.00	1,331,089.00	1,331,089.00	6,004,898.00
B3-301	Operational support	50,321,358.00	10,000,000.00	9,083,292.00	69,404,650.00	0.00	9,087,388.45	9,087,388.45	78,492,038.45
Total Chapter B3-3		50,321,358.00	10,000,000.00	9,083,292.00	69,404,650.00	0.00	9,087,388.45	9,087,388.45	78,492,038.45
B3-401	Cooperation with Civil Society	123,575.00	0.00	-102,075.00	21,500.00	0.00	19,736.33	19,736.33	41,236.33
B3-402	Cooperation with stakeholders	398,529.00	0.00	-175,529.00	223,000.00	0.00	59,996.00	59,996.00	282,996.00
Total Chapter B3-4		522,104.00	0.00	-277,604.00	244,500.00	0.00	79,732.33	79,732.33	324,232.33
B3-601	Other Operational Expenditure	0.00	0.00	0.00	0.00	0.00	6,363,611.49	6,363,611.49	6,363,611.49
Total Chapter B3-6		0.00	0.00	0.00	0.00	0.00	6,363,611.49	6,363,611.49	6,363,611.49
Total Title B0-3		61,534,100.00	10,000,000.00	4,292,370.00	75,826,470.00	0.00	17,224,008.27	17,224,008.27	93,050,478.27

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
B4-101	Collaboration of ENP countries with EASO (earmarked)	0.00	0.00	0.00	0.00	0.00	550,000.00	550,000.00	550,000.00
B4-102	IPA	0.00	0.00	0.00	0.00	0.00	596,996.52	596,996.52	596,996.52
Total Chapter B4-1		0.00	0.00	0.00	0.00	0.00	1,146,996.52	1,146,996.52	1,146,996.52
Total Title B0-4		0.00	0.00	0.00	0.00	0.00	1,146,996.52	1,146,996.52	1,146,996.52

GRAND TOTAL		114,073,000.00	10,000,000.00	0.00	124,073,000.00	6,144,019.36	18,419,376.49	24,563,395.85	148,636,395.85
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4.5.3 Implementation of Commitment Appropriations

	Item	Total approp. available	Commitments made					Appropriations carried over to 2021			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
A-1101	Temporary Agents' basic salaries & allowances	22,818,484.52	21,700,348.54	0.00	0.00	21,700,348.54	95%	0.00	0.00	0.00	1,116,541.46	0.00	1,594.52	1,118,135.98
A-1102	Contract Agents	4,369,050.00	3,812,077.66	0.00	0.00	3,812,077.66	87%	0.00	0.00	0.00	556,972.34	0.00	0.00	556,972.34
A-1103	Seconded National Experts	540,000.00	512,483.80	0.00	0.00	512,483.80	95%	0.00	0.00	0.00	27,516.20	0.00	0.00	27,516.20
Total Chapter A-11		27,727,534.52	26,024,910.00	0.00	0.00	26,024,910.00	94%	0.00	0.00	0.00	1,701,030.00	0.00	1,594.52	1,702,624.52
A-1201	Recruitment	266,710.63	214,029.58	0.00	0.00	214,029.58	80%	465.63	0.00	465.63	51,499.42	0.00	716.00	52,215.42
Total Chapter A-12		266,710.63	214,029.58	0.00	0.00	214,029.58	80%	465.63	0.00	465.63	51,499.42	0.00	716.00	52,215.42
A-1301	Administrative Mission expenses	475,000.00	109,612.93	0.00	0.00	109,612.93	23%	0.00	0.00	0.00	365,387.07	0.00	0.00	365,387.07
Total Chapter A-13		475,000.00	109,612.93	0.00	0.00	109,612.93	23%	0.00	0.00	0.00	365,387.07	0.00	0.00	365,387.07
A-1401	Restaurants and canteens	127,137.00	62,724.42	0.00	0.00	62,724.42	49%	0.00	0.00	0.00	64,412.58	0.00	0.00	64,412.58
A-1402	Medical service	50,000.00	50,000.00	0.00	0.00	50,000.00	100%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1403	Other social allowances	1,544,405.50	1,495,872.80	0.00	13,526.50	1,509,399.30	98%	0.00	0.00	0.00	35,006.20	0.00	0.00	35,006.20
Total Chapter A-14		1,721,542.50	1,608,597.22	0.00	13,526.50	1,622,123.72	94%	0.00	0.00	0.00	99,418.78	0.00	0.00	99,418.78
A-1501	Trainings and language courses for staff	764,838.32	645,974.49	0.00	0.00	645,974.49	84%	1,299.11	0.00	1,299.11	116,888.51	0.00	676.21	117,564.72
Total Chapter A-15		764,838.32	645,974.49	0.00	0.00	645,974.49	84%	1,299.11	0.00	1,299.11	116,888.51	0.00	676.21	117,564.72
A-1601	Interim services	2,529,963.00	2,296,756.62	0.00	0.00	2,296,756.62	91%	0.00	0.00	0.00	233,206.38	0.00	0.00	233,206.38
A-1602	Other external services	189,000.00	146,228.22	0.00	0.00	146,228.22	77%	0.00	0.00	0.00	42,771.78	0.00	0.00	42,771.78
A-1603	Legal services related to HR	65,350.00	16,950.00	0.00	0.00	16,950.00	26%	0.00	0.00	0.00	48,400.00	0.00	0.00	48,400.00
Total Chapter A-16		2,784,313.00	2,459,934.84	0.00	0.00	2,459,934.84	88%	0.00	0.00	0.00	324,378.16	0.00	0.00	324,378.16
A-1701	Representation expenses	10,000.00	5,385.10	0.00	0.00	5,385.10	54%	0.00	0.00	0.00	4,614.90	0.00	0.00	4,614.90
Total Chapter A-17		10,000.00	5,385.10	0.00	0.00	5,385.10	54%	0.00	0.00	0.00	4,614.90	0.00	0.00	4,614.90
Total Title A-1		33,749,938.97	31,068,444.16	0.00	13,526.50	31,081,970.66	92%	1,764.74	0.00	1,764.74	2,663,216.84	0.00	2,986.73	2,666,203.57

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	Item	Total approp. available	Commitments made					Appropriations carried over to 2021			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
			1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12
A-2101	Building rental utilities cleaning maintenance and insurances	3,848,427.75	3,635,884.28	0.00	0.00	3,635,884.28	94%	17,064.75	0.00	17,064.75	195,478.72	0.00	0.00	195,478.72
A-2102	Security and surveillance of the building	1,030,430.00	856,020.64	0.00	0.00	856,020.64	83%	0.00	0.00	0.00	174,409.36	0.00	0.00	174,409.36
A-2103	Fitting out of premises	968,342.00	957,784.92	0.00	0.00	957,784.92	99%	0.00	0.00	0.00	10,557.08	0.00	0.00	10,557.08
A-2104	Office equipment & furniture	317,791.00	292,547.38	0.00	0.00	292,547.38	92%	0.00	0.00	0.00	25,243.62	0.00	0.00	25,243.62
Total Chapter A-21		6,164,990.75	5,742,237.22	0.00	0.00	5,742,237.22	93%	17,064.75	0.00	17,064.75	405,688.78	0.00	0.00	405,688.78
A-2201	ICT Equipment	2,051,152.00	2,042,765.97	0.00	0.00	2,042,765.97	100%	0.00	0.00	0.00	8,386.03	0.00	0.00	8,386.03
A-2202	ICT Maintenance	764,148.00	694,224.33	0.00	0.00	694,224.33	91%	0.00	0.00	0.00	69,923.67	0.00	0.00	69,923.67
A-2203	ICT Support services	2,796,499.00	2,746,600.96	0.00	0.00	2,746,600.96	98%	4,100.00	0.00	4,100.00	45,798.04	0.00	0.00	45,798.04
A-2204	Telecommunication charges	645,972.95	622,316.02	0.00	1,000.00	623,316.02	96%	5,330.95	0.00	5,330.95	17,325.98	0.00	0.00	17,325.98
A-2205	Record management expenditure	50,671.00	45,937.82	0.00	0.00	45,937.82	91%	0.00	0.00	0.00	4,733.18	0.00	0.00	4,733.18
Total Chapter A-22		6,308,442.95	6,151,845.10	0.00	1,000.00	6,152,845.10	98%	9,430.95	0.00	9,430.95	146,166.90	0.00	0.00	146,166.90
A-2301	Stationary and office supplies (incl. consumable)	184,547.00	137,284.75	0.00	0.00	137,284.75	74%	0.00	0.00	0.00	47,262.25	0.00	0.00	47,262.25
A-2302	Bank and other financial charges	5,500.00	4,500.00	0.00	0.00	4,500.00	82%	0.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
A-2303	Legal expenses	109,935.00	91,635.00	0.00	0.00	91,635.00	83%	0.00	0.00	0.00	18,300.00	0.00	0.00	18,300.00
A-2304	Administrative Internal and External meetings expenditures	165,789.00	41,804.43	0.00	0.00	41,804.43	25%	0.00	0.00	0.00	123,984.57	0.00	0.00	123,984.57
A-2305	Transportation and removal services (incl. vehicle)	76,626.71	44,918.32	0.00	0.00	44,918.32	59%	2,523.71	0.00	2,523.71	29,184.68	0.00	0.00	29,184.68
A-2306	Business Consultancy	80,000.00	79,980.00	0.00	0.00	79,980.00	100%	0.00	0.00	0.00	20.00	0.00	0.00	20.00
A-2307	Administrative translations and interpretation cos	850,000.00	715,000.00	0.00	0.00	715,000.00	84%	0.00	0.00	0.00	135,000.00	0.00	0.00	135,000.00
A-2308	Publication	199,375.00	77,517.20	0.00	0.00	77,517.20	39%	0.00	0.00	0.00	121,857.80	0.00	0.00	121,857.80
A-2309	Communication	309,243.00	297,987.45	0.00	0.00	297,987.45	96%	0.00	0.00	0.00	11,255.55	0.00	0.00	11,255.55
A-2310	Administrative support services from EU Institutions and Bodies	20,000.00	12,491.88	0.00	0.00	12,491.88	62%	0.00	0.00	0.00	7,508.12	0.00	0.00	7,508.12
A-2311	Postage on correspondence and delivery charges	70,513.32	45,730.28	0.00	0.00	45,730.28	65%	74.32	0.00	74.32	24,708.72	0.00	0.00	24,708.72
Total Chapter A-23		2,071,529.03	1,548,849.31	0.00	0.00	1,548,849.31	75%	2,598.03	0.00	2,598.03	520,081.69	0.00	0.00	520,081.69
Total Title A-2		14,544,962.73	13,442,931.63	0.00	1,000.00	13,443,931.63	92%	29,093.73	0.00	29,093.73	1,071,937.37	0.00	0.00	1,071,937.37

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	Item	Total approp. available	Commitments made					Appropriations carried over to 2021			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
B3-101	Information and Documentation System and Annual Report	292,218.00	178,913.68	0.00	0.00	178,913.68	61%	46,509.00	0.00	46,509.00	66,795.32	0.00	0.00	66,795.32
B3-102	Data Analysis and Research	324,800.00	203,631.93	0.00	0.00	203,631.93	63%	104,063.00	0.00	104,063.00	17,105.07	0.00	0.00	17,105.07
B3-103	Country of Origin Information	1,598,556.00	933,983.63	0.00	0.00	933,983.63	58%	211,615.00	0.00	211,615.00	452,957.37	0.00	0.00	452,957.37
Total Chapter B3-1		2,215,574.00	1,316,529.24	0.00	0.00	1,316,529.24	59%	362,187.00	0.00	362,187.00	536,857.76	0.00	0.00	536,857.76
B3-201	EASO training	2,188,271.00	1,846,453.20	0.00	0.00	1,846,453.20	84%	332,095.00	0.00	332,095.00	9,722.80	0.00	0.00	9,722.80
B3-202	Asylum Processes	2,139,145.00	1,468,381.27	0.00	0.00	1,468,381.27	69%	575,483.00	0.00	575,483.00	95,280.73	0.00	0.00	95,280.73
B3-203	External Dimension and Resettlement	1,521,979.00	1,127,588.18	0.00	0.00	1,127,588.18	74%	389,511.00	0.00	389,511.00	4,879.82	0.00	0.00	4,879.82
Total Chapter B3-2		5,849,395.00	4,442,422.65	0.00	0.00	4,442,422.65	76%	1,297,089.00	0.00	1,297,089.00	109,883.35	0.00	0.00	109,883.35
B3-301	Operational support	77,384,354.09	67,556,144.87	0.00	1,273,825.81	68,829,970.68	89%	6,934,251.28	0.00	6,934,251.28	1,620,132.13	0.00	0.00	1,620,132.13
Total Chapter B3-3		77,384,354.09	67,556,144.87	0.00	1,273,825.81	68,829,970.68	89%	6,934,251.28	0.00	6,934,251.28	1,620,132.13	0.00	0.00	1,620,132.13
B3-401	Cooperation with Civil Society	41,236.33	15,849.99	0.00	0.00	15,849.99	38%	18,604.00	0.00	18,604.00	5,650.01	0.00	1,132.33	6,782.34
B3-402	Cooperation with stakeholders	282,996.00	202,661.22	0.00	0.00	202,661.22	72%	59,996.00	0.00	59,996.00	20,338.78	0.00	0.00	20,338.78
Total Chapter B3-4		324,232.33	218,511.21	0.00	0.00	218,511.21	67%	78,600.00	0.00	78,600.00	25,988.79	0.00	1,132.33	27,121.12
B3-601	Other Operational Expenditure	6,363,611.49	0.00	0.00	0.00	0.00	0%	6,363,611.49	0.00	6,363,611.49	0.00	0.00	0.00	0.00
Total Chapter B3-6		6,363,611.49	0.00	0.00	0.00	0.00	0%	6,363,611.49	0.00	6,363,611.49	0.00	0.00	0.00	0.00
Total Title B0-3		92,137,166.91	73,533,607.97	0.00	1,273,825.81	74,807,433.78	81%	15,035,738.77	0.00	15,035,738.77	2,292,862.03	0.00	1,132.33	2,293,994.36

	Item	Total approp. available	Commitments made					Appropriations carried over to 2021			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
B4-101	Collaboration of ENP countries with EASO (earmarked)	550,000.00	0.00	0.00	550,000.00	550,000.00	100%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B4-102	IPA	454,531.09	0.00	0.00	427,903.47	427,903.47	94%	26,627.62	0.00	26,627.62	0.00	0.00	0.00	0.00
Total Chapter B4-1		1,004,531.09	0.00	0.00	977,903.47	977,903.47	97%	26,627.62	0.00	26,627.62	0.00	0.00	0.00	0.00
Total Title B0-4		1,004,531.09	0.00	0.00	977,903.47	977,903.47	97%	26,627.62	0.00	26,627.62	0.00	0.00	0.00	0.00
GRAND TOTAL		141,436,599.70	118,044,983.76	0.00	2,266,255.78	120,311,239.54	85%	15,093,224.86	0.00	15,093,224.86	6,028,016.24	0.00	4,119.06	6,032,135.30

4.5.4 Implementation of Payment Appropriation

	Item	Total approp. availab.	Payments made				Appropriations carried over to 2021					Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
A-1101	Temporary Agents' basic salaries & allowances	22,818,484.52	21,700,348.54	0.00	0.00	21,700,348.54	95%	0.00	0.00	0.00	0.00	1,116,541.46	0.00	1,594.52	1,118,135.98
A-1102	Contract Agents	4,369,050.00	3,812,077.66	0.00	0.00	3,812,077.66	87%	0.00	0.00	0.00	0.00	556,972.34	0.00	0.00	556,972.34
A-1103	Seconded National Experts	540,000.00	512,483.80	0.00	0.00	512,483.80	95%	0.00	0.00	0.00	0.00	27,516.20	0.00	0.00	27,516.20
Total Chapter A-11		27,727,534.52	26,024,910.00	0.00	0.00	26,024,910.00	94%	0.00	0.00	0.00	0.00	1,701,030.00	0.00	1,594.52	1,702,624.52
A-1201	Recruitment	407,183.47	160,483.58	29,470.00	0.00	189,953.58	47%	53,546.00	0.00	465.63	54,011.63	51,499.42	111,002.84	716.00	163,218.26
Total Chapter A-12		407,183.47	160,483.58	29,470.00	0.00	189,953.58	47%	53,546.00	0.00	465.63	54,011.63	51,499.42	111,002.84	716.00	163,218.26
A-1301	Administrative Mission expenses	565,207.65	86,612.93	51,697.05	0.00	138,309.98	24%	23,000.00	0.00	0.00	23,000.00	365,387.07	38,510.60	0.00	403,897.67
Total Chapter A-13		565,207.65	86,612.93	51,697.05	0.00	138,309.98	24%	23,000.00	0.00	0.00	23,000.00	365,387.07	38,510.60	0.00	403,897.67
A-1401	Restaurants and canteens	169,072.20	31,402.03	29,511.49	0.00	60,913.52	36%	31,322.39	0.00	0.00	31,322.39	64,412.58	12,423.71	0.00	76,836.29
A-1402	Medical service	62,136.00	35,186.63	12,136.00	0.00	47,322.63	76%	14,813.37	0.00	0.00	14,813.37	0.00	0.00	0.00	0.00
A-1403	Other social allowances	1,749,542.34	1,436,041.64	113,418.67	13,348.92	1,562,809.23	89%	59,831.16	0.00	177.58	60,008.74	35,006.20	91,718.17	0.00	126,724.37
Total Chapter A-14		1,980,750.54	1,502,630.30	155,066.16	13,348.92	1,671,045.38	84%	105,966.92	0.00	177.58	106,144.50	99,418.78	104,141.88	0.00	203,560.66
A-1501	Trainings and language courses for staff	1,018,838.78	297,226.55	206,104.99	0.00	503,331.54	49%	348,747.94	0.00	1,299.11	350,047.05	116,888.51	47,895.47	676.21	165,460.19
Total Chapter A-15		1,018,838.78	297,226.55	206,104.99	0.00	503,331.54	49%	348,747.94	0.00	1,299.11	350,047.05	116,888.51	47,895.47	676.21	165,460.19
A-1601	Interim services	3,602,746.64	1,698,474.51	784,856.76	0.00	2,483,331.27	69%	598,282.11	0.00	0.00	598,282.11	233,206.38	287,926.88	0.00	521,133.26
A-1602	Other external services	284,027.89	96,228.22	0.00	0.00	96,228.22	34%	50,000.00	0.00	0.00	50,000.00	42,771.78	95,027.89	0.00	137,799.67
A-1603	Legal services related to HR	103,679.50	9,185.00	26,777.50	0.00	35,962.50	35%	7,765.00	0.00	0.00	7,765.00	48,400.00	11,552.00	0.00	59,952.00
Total Chapter A-16		3,990,454.03	1,803,887.73	811,634.26	0.00	2,615,521.99	66%	656,047.11	0.00	0.00	656,047.11	324,378.16	394,506.77	0.00	718,884.93
A-1701	Representation expenses	10,000.00	5,385.10	0.00	0.00	5,385.10	54%	0.00	0.00	0.00	0.00	4,614.90	0.00	0.00	4,614.90
Total Chapter A-17		10,000.00	5,385.10	0.00	0.00	5,385.10	54%	0.00	0.00	0.00	0.00	4,614.90	0.00	0.00	4,614.90
Total Title A-1		35,699,968.99	29,881,136.19	1,253,972.46	13,348.92	31,148,457.57	87%	1,187,307.97	0.00	1,942.32	1,189,250.29	2,663,216.84	696,057.56	2,986.73	3,362,261.13

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	Item	Total approp. availab.	Payments made				Appropriations carried over to 2021					Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
A-2101	Building rental utilities cleaning maintenance and insurances	4,450,428.56	2,794,146.96	513,452.33	0.00	3,307,599.29	74%	841,737.32	0.00	17,064.75	858,802.07	195,478.72	88,548.48	0.00	284,027.20
A-2102	Security and surveillance of the building	1,167,782.11	764,699.80	105,374.15	0.00	870,073.95	75%	91,320.84	0.00	0.00	91,320.84	174,409.36	31,977.96	0.00	206,387.32
A-2103	Fitting out of premises	1,479,362.97	438,575.78	390,607.59	0.00	829,183.37	56%	519,209.14	0.00	0.00	519,209.14	10,557.08	120,413.38	0.00	130,970.46
A-2104	Office equipment & furniture	317,791.00	61,790.84	0.00	0.00	61,790.84	19%	230,756.54	0.00	0.00	230,756.54	25,243.62	0.00	0.00	25,243.62
Total Chapter A-21		7,415,364.64	4,059,213.38	1,009,434.07	0.00	5,068,647.45	68%	1,683,023.84	0.00	17,064.75	1,700,088.59	405,688.78	240,939.82	0.00	646,628.60
A-2201	ICT Equipment	2,952,568.28	993,395.36	889,356.66	0.00	1,882,752.02	64%	1,049,370.61	0.00	0.00	1,049,370.61	8,386.03	12,059.62	0.00	20,445.65
A-2202	ICT Maintenance	944,789.33	557,183.08	168,660.25	0.00	725,843.33	77%	137,041.25	0.00	0.00	137,041.25	69,923.67	11,981.08	0.00	81,904.75
A-2203	ICT Support services	3,823,544.64	814,414.82	983,994.71	0.00	1,798,409.53	47%	1,932,186.14	0.00	4,100.00	1,936,286.14	45,798.04	43,050.93	0.00	88,848.97
A-2204	Telecommunication charges	857,767.87	336,993.93	183,213.98	0.00	520,207.91	61%	285,322.09	0.00	6,330.95	291,653.04	17,325.98	28,580.94	0.00	45,906.92
A-2205	Record management expenditure	92,100.78	13,354.59	41,340.57	0.00	54,695.16	59%	32,583.23	0.00	0.00	32,583.23	4,733.18	89.21	0.00	4,822.39
Total Chapter A-22		8,670,770.90	2,715,341.78	2,266,566.17	0.00	4,981,907.95	57%	3,436,503.32	0.00	10,430.95	3,446,934.27	146,166.90	95,761.78	0.00	241,928.68
A-2301	Stationary and office supplies (incl. consumable)	190,270.98	119,485.18	1,671.62	0.00	121,156.80	64%	17,799.57	0.00	0.00	17,799.57	47,262.25	4,052.36	0.00	51,314.61
A-2302	Bank and other financial charges	12,249.95	725.50	1,727.83	0.00	2,453.33	20%	3,774.50	0.00	0.00	3,774.50	1,000.00	5,022.12	0.00	6,022.12
A-2303	Legal expenses	188,420.25	39,518.75	61,586.91	0.00	101,105.66	54%	52,116.25	0.00	0.00	52,116.25	18,300.00	16,898.34	0.00	35,198.34
A-2304	Administrative Internal and External meetings expenditures	180,345.25	41,178.51	9,741.10	0.00	50,919.61	28%	625.92	0.00	0.00	625.92	123,984.57	4,815.15	0.00	128,799.72
A-2305	Transportation and removal services (incl. vehicle)	92,254.74	34,709.39	5,245.94	0.00	39,955.33	43%	10,208.93	0.00	2,523.71	12,732.64	29,184.68	10,382.09	0.00	39,566.77
A-2306	Business Consultancy	225,030.00	13,500.00	111,680.00	0.00	125,180.00	56%	66,480.00	0.00	0.00	66,480.00	20.00	33,350.00	0.00	33,370.00
A-2307	Administrative translations and interpretation	892,175.12	696,211.00	18,559.50	0.00	714,770.50	80%	18,789.00	0.00	0.00	18,789.00	135,000.00	23,615.62	0.00	158,615.62
A-2308	Publication	259,375.17	37,200.46	46,029.98	0.00	83,230.44	32%	40,316.74	0.00	0.00	40,316.74	121,857.80	13,970.19	0.00	135,827.99
A-2309	Communication	496,940.84	112,883.07	187,041.16	0.00	299,924.23	60%	185,104.38	0.00	0.00	185,104.38	11,255.55	656.68	0.00	11,912.23
A-2310	Administrative support services from EU Institutions and Bodies	23,244.17	12,491.88	0.00	0.00	12,491.88	54%	0.00	0.00	0.00	0.00	7,508.12	3,244.17	0.00	10,752.29
A-2311	Postage on correspondence and delivery charges	92,510.06	20,712.65	10,582.21	0.00	31,294.86	34%	25,017.63	0.00	74.32	25,091.95	24,708.72	11,414.53	0.00	36,123.25
Total Chapter A-23		2,652,816.53	1,128,616.39	453,866.25	0.00	1,582,482.64	60%	420,232.92	0.00	2,598.03	422,830.95	520,081.69	127,421.25	0.00	647,502.94
Total Title A-2		18,738,952.07	7,903,171.55	3,729,866.49	0.00	11,633,038.04	62%	5,539,760.08	0.00	30,093.73	5,569,853.81	1,071,937.37	464,122.85	0.00	1,536,060.22

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	Item	Total approp. availab.	Payments made				Appropriations carried over to 2021					Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
B3-101	Information and Documentation System and Annual Report	317,725.00	188,584.60	0.00	0.00	188,584.60	59%	0.00	0.00	46,509.00	46,509.00	82,631.40	0.00	0.00	82,631.40
B3-102	Data Analysis and Research	461,966.00	282,576.87	0.00	0.00	282,576.87	61%	0.00	0.00	104,063.00	104,063.00	75,326.13	0.00	0.00	75,326.13
B3-103	Country of Origin Information	1,086,007.00	841,012.43	0.00	0.00	841,012.43	77%	0.00	0.00	211,615.00	211,615.00	33,379.57	0.00	0.00	33,379.57
Total Chapter B3-1		1,865,698.00	1,312,173.90	0.00	0.00	1,312,173.90	70%	0.00	0.00	362,187.00	362,187.00	191,337.10	0.00	0.00	191,337.10
B3-201	EASO training	2,022,148.00	1,577,140.57	0.00	0.00	1,577,140.57	78%	0.00	0.00	366,095.00	366,095.00	78,912.43	0.00	0.00	78,912.43
B3-202	Asylum Processes	2,308,455.00	1,688,684.78	0.00	0.00	1,688,684.78	73%	0.00	0.00	525,483.00	525,483.00	94,287.22	0.00	0.00	94,287.22
B3-203	External Dimension and Resettlement	1,674,295.00	1,023,462.38	0.00	0.00	1,023,462.38	61%	0.00	0.00	439,511.00	439,511.00	211,321.62	0.00	0.00	211,321.62
Total Chapter B3-2		6,004,898.00	4,289,287.73	0.00	0.00	4,289,287.73	71%	0.00	0.00	1,331,089.00	1,331,089.00	384,521.27	0.00	0.00	384,521.27
B3-301	Operational support	78,492,038.45	56,901,845.42	0.00	886,954.74	57,788,800.16	74%	0.00	0.00	8,200,433.71	8,200,433.71	12,502,804.58	0.00	0.00	12,502,804.58
Total Chapter B3-3		78,492,038.45	56,901,845.42	0.00	886,954.74	57,788,800.16	74%	0.00	0.00	8,200,433.71	8,200,433.71	12,502,804.58	0.00	0.00	12,502,804.58
B3-401	Cooperation with Civil Society	41,236.33	14,749.99	0.00	1,100.00	15,849.99	38%	0.00	0.00	18,604.00	18,604.00	6,750.01	0.00	1,132.33	7,882.34
B3-402	Cooperation with stakeholders	282,996.00	84,065.13	0.00	0.00	84,065.13	30%	0.00	0.00	59,996.00	59,996.00	138,934.87	0.00	0.00	138,934.87
Total Chapter B3-4		324,232.33	98,815.12	0.00	1,100.00	99,915.12	31%	0.00	0.00	78,600.00	78,600.00	145,684.88	0.00	1,132.33	146,817.21
B3-601	Other Operational Expenditure	6,363,611.49	0.00	0.00	0.00	0.00	0%	0.00	0.00	6,363,611.49	6,363,611.49	0.00	0.00	0.00	0.00
Total Chapter B3-6		6,363,611.49	0.00	0.00	0.00	0.00	0%	0.00	0.00	6,363,611.49	6,363,611.49	0.00	0.00	0.00	0.00
Total Title B0-3		93,050,478.27	62,602,122.17	0.00	888,054.74	63,490,176.91	68%	0.00	0.00	16,335,921.20	16,335,921.20	13,224,347.83	0.00	1,132.33	13,225,480.16

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	Item	Total approp. availab.	Payments made				Appropriations carried over to 2021					Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
B4-101	Collaboration of ENP countries with EASO (earmarked)	550,000.00	0.00	0.00	0.00	0.00	0%	0.00	0.00	550,000.00	550,000.00	0.00	0.00	0.00	0.00
B4-102	IPA	596,996.52	0.00	0.00	479,464.45	479,464.45	80%	0.00	0.00	117,532.07	117,532.07	0.00	0.00	0.00	0.00
Total Chapter B4-1		1,146,996.52	0.00	0.00	479,464.45	479,464.45	42%	0.00	0.00	667,532.07	667,532.07	0.00	0.00	0.00	0.00
Total Title B0-4		1,146,996.52	0.00	0.00	479,464.45	479,464.45	42%	0.00	0.00	667,532.07	667,532.07	0.00	0.00	0.00	0.00
GRAND TOTAL		148,636,395.85	100,386,429.91	4,983,838.95	1,380,868.11	106,751,136.97	72%	6,727,068.05	0.00	17,035,489.32	23,762,557.37	16,959,502.04	1,160,180.41	4,119.06	18,123,801.51

4.5.5 Outstanding Commitments

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	Total commitm. outstanding at year-end
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
A-1101	Temporary Agents' basic salaries & allowances	0.00	0.00	0.00	0.00	21,700,348.54	21,700,348.54	0.00	0.00	0.00
A-1102	Contract Agents	0.00	0.00	0.00	0.00	3,812,077.66	3,812,077.66	0.00	0.00	0.00
A-1103	Seconded National Experts	0.00	0.00	0.00	0.00	512,483.80	512,483.80	0.00	0.00	0.00
Total chapter A-11		0.00	0.00	0.00	0.00	26,024,910.00	26,024,910.00	0.00	0.00	0.00
A-1201	Recruitment	140,472.84	-111,002.84	29,470.00	0.00	214,029.58	160,483.58	0.00	53,546.00	53,546.00
Total chapter A-12		140,472.84	-111,002.84	29,470.00	0.00	214,029.58	160,483.58	0.00	53,546.00	53,546.00
A-1301	Administrative Mission expenses	90,207.65	-38,510.60	51,697.05	0.00	109,612.93	86,612.93	0.00	23,000.00	23,000.00
Total chapter A-13		90,207.65	-38,510.60	51,697.05	0.00	109,612.93	86,612.93	0.00	23,000.00	23,000.00
A-1401	Restaurants and canteens	41,935.20	-12,423.71	29,511.49	0.00	62,724.42	31,402.03	0.00	31,322.39	31,322.39
A-1402	Medical service	12,136.00	0.00	12,136.00	0.00	50,000.00	35,186.63	0.00	14,813.37	14,813.37
A-1403	Other social allowances	205,136.84	-91,718.17	113,418.67	0.00	1,509,399.30	1,449,390.56	0.00	60,008.74	60,008.74
Total chapter A-14		259,208.04	-104,141.88	155,066.16	0.00	1,622,123.72	1,515,979.22	0.00	106,144.50	106,144.50
A-1501	Trainings and language courses for staff	254,000.46	-47,895.47	206,104.99	0.00	645,974.49	297,226.55	0.00	348,747.94	348,747.94
Total chapter A-15		254,000.46	-47,895.47	206,104.99	0.00	645,974.49	297,226.55	0.00	348,747.94	348,747.94

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A-1601	Interim services	1,072,783.64	-287,926.88	784,856.76	0.00	2,296,756.62	1,698,474.51	0.00	598,282.11	598,282.11
A-1602	Other external services	95,027.89	-95,027.89	0.00	0.00	146,228.22	96,228.22	0.00	50,000.00	50,000.00
A-1603	Legal services related to HR	38,329.50	-11,552.00	26,777.50	0.00	16,950.00	9,185.00	0.00	7,765.00	7,765.00
Total chapter A-16		1,206,141.03	-394,506.77	811,634.26	0.00	2,459,934.84	1,803,887.73	0.00	656,047.11	656,047.11
A-1701	Representation expenses	0.00	0.00	0.00	0.00	5,385.10	5,385.10	0.00	0.00	0.00
Total chapter A-17		0.00	0.00	0.00	0.00	5,385.10	5,385.10	0.00	0.00	0.00
Total Title A-1		1,950,030.02	-696,057.56	1,253,972.46	0.00	31,081,970.66	29,894,485.11	0.00	1,187,485.55	1,187,485.55

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	Total commitm. outstanding at year-end
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
A-2101	Building rental utilities cleaning maintenance and insurances	602,000.81	-88,548.48	513,452.33	0.00	3,635,884.28	2,794,146.96	0.00	841,737.32	841,737.32
A-2102	Security and surveillance of the building	137,352.11	-31,977.96	105,374.15	0.00	856,020.64	764,699.80	0.00	91,320.84	91,320.84
A-2103	Fitting out of premises	511,020.97	-120,413.38	390,607.59	0.00	957,784.92	438,575.78	0.00	519,209.14	519,209.14
A-2104	Office equipment & furniture	0.00	0.00	0.00	0.00	292,547.38	61,790.84	0.00	230,756.54	230,756.54
Total chapter A-21		1,250,373.89	-240,939.82	1,009,434.07	0.00	5,742,237.22	4,059,213.38	0.00	1,683,023.84	1,683,023.84
A-2201	ICT Equipment	901,416.28	-12,059.62	889,356.66	0.00	2,042,765.97	993,395.36	0.00	1,049,370.61	1,049,370.61
A-2202	ICT Maintenance	180,641.33	-11,981.08	168,660.25	0.00	694,224.33	557,183.08	0.00	137,041.25	137,041.25
A-2203	ICT Support services	1,027,045.64	-43,050.93	983,994.71	0.00	2,746,600.96	814,414.82	0.00	1,932,186.14	1,932,186.14
A-2204	Telecommunication charges	211,794.92	-28,580.94	183,213.98	0.00	623,316.02	336,993.93	0.00	286,322.09	286,322.09

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A-2205	Record management expenditure	41,429.78	-89.21	41,340.57	0.00	45,937.82	13,354.59	0.00	32,583.23	32,583.23
Total chapter A-22		2,362,327.95	-95,761.78	2,266,566.17	0.00	6,152,845.10	2,715,341.78	0.00	3,437,503.32	3,437,503.32
A-2301	Stationary and office supplies (incl. consumable)	5,723.98	-4,052.36	1,671.62	0.00	137,284.75	119,485.18	0.00	17,799.57	17,799.57
A-2302	Bank and other financial charges	6,749.95	-5,022.12	1,727.83	0.00	4,500.00	725.50	0.00	3,774.50	3,774.50
A-2303	Legal expenses	78,485.25	-16,898.34	61,586.91	0.00	91,635.00	39,518.75	0.00	52,116.25	52,116.25
A-2304	Administrative Internal and External meetings expenditures	14,556.25	-4,815.15	9,741.10	0.00	41,804.43	41,178.51	0.00	625.92	625.92
A-2305	Transportation and removal services (incl. vehicle)	15,628.03	-10,382.09	5,245.94	0.00	44,918.32	34,709.39	0.00	10,208.93	10,208.93
A-2306	Business Consultancy	145,030.00	-33,350.00	111,680.00	0.00	79,980.00	13,500.00	0.00	66,480.00	66,480.00
A-2307	Administrative translations and interpretation cos	42,175.12	-23,615.62	18,559.50	0.00	715,000.00	696,211.00	0.00	18,789.00	18,789.00
A-2308	Publication	60,000.17	-13,970.19	46,029.98	0.00	77,517.20	37,200.46	0.00	40,316.74	40,316.74
A-2309	Communication	187,697.84	-656.68	187,041.16	0.00	297,987.45	112,883.07	0.00	185,104.38	185,104.38
A-2310	Administrative support services from EU Institutions and Bodies	3,244.17	-3,244.17	0.00	0.00	12,491.88	12,491.88	0.00	0.00	0.00
A-2311	Postage on correspondence and delivery charges	21,996.74	-11,414.53	10,582.21	0.00	45,730.28	20,712.65	0.00	25,017.63	25,017.63
Total chapter A-23		581,287.50	-127,421.25	453,866.25	0.00	1,548,849.31	1,128,616.39	0.00	420,232.92	420,232.92
Total Title A-2		4,193,989.34	-464,122.85	3,729,866.49	0.00	13,443,931.63	7,903,171.55	0.00	5,540,760.08	5,540,760.08

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		Commitments outstanding at the end of previous year				Commitments of the current year				
	Item	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	Total commitm. outstanding at year-end
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
B3-101	Information and Documentation System and Annual Report	18,566.86	-7,149.94	9,670.92	1,746.00	178,913.68	178,913.68	0.00	0.00	1,746.00
B3-102	Data Analysis and Research	394,463.18	-623.55	88,632.09	305,207.54	203,631.93	193,944.78	0.00	9,687.15	314,894.69
B3-103	Country of Origin Information	338,201.81	-57,273.98	280,927.83	0.00	933,983.63	560,084.60	0.00	373,899.03	373,899.03
Total chapter B3-1		751,231.85	-65,047.47	379,230.84	306,953.54	1,316,529.24	932,943.06	0.00	383,586.18	690,539.72
B3-201	EASO training	940,238.89	-128,751.21	753,835.00	57,652.68	1,846,453.20	823,305.57	0.00	1,023,147.63	1,080,800.31
B3-202	Asylum Processes	1,439,559.36	-264,712.25	1,060,650.44	114,196.67	1,468,381.27	628,034.34	0.00	840,346.93	954,543.60
B3-203	External Dimension and Resettlement	461,164.41	-160,760.31	286,254.51	14,149.59	1,127,588.18	737,207.87	0.00	390,380.31	404,529.90
Total chapter B3-2		2,840,962.66	-554,223.77	2,100,739.95	185,998.94	4,442,422.65	2,188,547.78	0.00	2,253,874.87	2,439,873.81
B3-301	Operational support	15,054,493.88	-2,459,551.44	11,987,740.26	607,202.18	68,829,970.68	45,801,059.90	0.00	23,028,910.78	23,636,112.96
Total chapter B3-3		15,054,493.88	-2,459,551.44	11,987,740.26	607,202.18	68,829,970.68	45,801,059.90	0.00	23,028,910.78	23,636,112.96
B3-401	Cooperation with Civil Society	7,000.00	-7,000.00	0.00	0.00	15,849.99	15,849.99	0.00	0.00	0.00
B3-402	Cooperation with stakeholders	39,905.86	-18,040.76	16,265.10	5,600.00	202,661.22	67,800.03	0.00	134,861.19	140,461.19
Total chapter B3-4		46,905.86	-25,040.76	16,265.10	5,600.00	218,511.21	83,650.02	0.00	134,861.19	140,461.19
Total Title B0-3		18,693,594.25	-3,103,863.44	14,483,976.15	1,105,754.66	74,807,433.78	49,006,200.76	0.00	25,801,233.02	26,906,987.68

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
B4-101	Collaboration of ENP countries with EASO (earmarked)	0.00	0.00	0.00	0.00	550,000.00	0.00	0.00	550,000.00	550,000.00
B4-102	IPA	220,332.10	-77,866.67	142,465.43	0.00	427,903.47	336,999.02	0.00	90,904.45	90,904.45
Total chapter B4-1		220,332.10	-77,866.67	142,465.43	0.00	977,903.47	336,999.02	0.00	640,904.45	640,904.45
Total Title B0-4		220,332.10	-77,866.67	142,465.43	0.00	977,903.47	336,999.02	0.00	640,904.45	640,904.45
GRAND TOTAL		25,057,945.71	-4,341,910.52	19,610,280.53	1,105,754.66	120,311,239.54	87,140,856.44	0.00	33,170,383.10	34,276,137.76

	Available Commitment Appropriations 2020 (EUR)
EASO Annual Accounts 2020	165,780,267.51
LESS Commitment Appropriations C8 funds T1	-1,950,030.02
Commitment Appropriations C8 funds T2	-4,193,989.34
Commitment Appropriations C8 funds T3	-17,143,871.66
Commitment Appropriations R0 funds T3 previous years	-913,311.36
Commitment Appropriations R0 funds T4 previous years	-142,465.43
EU Annual Accounts 2020 – EASO amounts in EU consolidation closure	141,436,599.70

For the EU Annual Accounts, the available commitment appropriations are reduced by the C8 commitment appropriations of Title 1, Title 2 and Title 3 as well as the unused amounts of R0 commitment appropriations T3 and T4 originated from the previous years.

