

# EUAA Final Annual Accounts 2023





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**31<sup>st</sup> May 2024**

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Manuscript completed on 31<sup>st</sup> May 2024

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Luxembourg: Publications Office of the European Union, 2024

PDF ISBN: 978-92-9410-274-4 doi: 10.2847/25883

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# Certification by the Accounting Officer of European Union Agency for Asylum<sup>1</sup> (the “Agency”) Final Annual Accounts 2023

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the Agency in accordance with Article 102 of the Framework Financial Regulation ('FFR')<sup>2</sup> and I hereby certify that the annual accounts of the Agency for the year 2023 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 Agency'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 Agency.

Valletta Harbour, 31 May 2024

*[Electronically signed]*

Efstathios Adamantiadis  
**Accounting Officer**

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<sup>1</sup>The European Asylum Support Office (EASO) established by Regulation (EU) No 439/2010. Pursuant to Article 1(1) of Regulation (EU) No 2303/2021 which came into force on 19th January 2022, the European Union Agency for Asylum (EUAA) “shall replace and succeed the European Asylum Support Office (EASO) established by Regulation (EU) No 439/2010.” For the purpose of these Annual Accounts, EASO and EUAA are considered as the same entity (the “Agency”).

<sup>2</sup> 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 (EASO) has been created within Regulation (EU) No 439/2010<sup>3</sup> of the European Parliament and of the Council establishing a European Asylum Support Office (EASO Regulation).

EASO contributed to the creation of a Common European Asylum System (CEAS). EASO's purpose was 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 Harbour<sup>4</sup>.

Pursuant to Article 1(1) of Regulation (EU) No 2303/2021<sup>5</sup> which came into force on 19/01/2022, the European Union Agency for Asylum (EUAA) replaced and succeeded the European Asylum Support Office (EASO). The new EUAA mandate brought numerous instruments to the effective implementation of the Common European Asylum System (CEAS), including by:

- Enabling quicker deployments of personnel to operations;
- Establishing a mandatory Asylum Reserve Pool of 500 Member State experts to be available in the case of disproportionate pressures;
- Broadening the European Asylum training curriculum and offering new thematic training courses and strengthening the reception training portfolio;
- Producing more practical guides and tools and coordinating common analyses, country guidance and publications;
- Establishing the independent position of a Fundamental Rights Officer to ensure respect for fundamental rights in all activities of the Agency;
- Enhancing the role, and independence, of the Consultative Forum of Civil Society Organisations;
- Establishing EUAA liaison officers in Member States, as well as in third countries;
- Providing the EUAA with a stronger ability to support third countries in their capacity building;
- Establishing a Complaints Mechanism; and
- Establishing a Monitoring Mechanism, in the future, which will allow the EUAA to monitor the operational and technical application of the CEAS.

### EUAA strategy

In 2023, the Agency worked on a five-year strategy to guide the Agency's functions, consolidate diverse activities, and ensure alignment with EU priorities. The strategy also prioritises

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<sup>3</sup> OJ L 132, 29.5.2010, p. 11.

<sup>4</sup> OJ L 324, 9.12.2010, p. 47.

<sup>5</sup> OJ L 468, 30.12.2021 p. 1.

responsiveness to technological advancements and external environmental concerns, and anticipates the Agency's additional role and responsibilities under the New Pact on Migration and Asylum.

### Prioritisation

Alongside the EUAA strategy, the EUAA's prioritisation mechanism aims to effectively allocate resources amidst increased demands from its expanded mandate and other external factors. It emphasises four key prioritisation areas and assesses potential reprioritisation effects on the agency's services and outputs. This mechanism aims to optimise resource allocation and enhance readiness for future challenges and opportunities.

### The organisation portfolio project

The Organisational Portfolio project, launched in March 2023, aims to consolidate the Agency's programmes and projects into one unified portfolio. This consolidation serves several purposes, including enhancing programme and project visibility, facilitating prioritisation, and optimising resource allocation. Moreover, it aims to equip programme and project managers with improved guidance and tools. The project aims to establish the portfolio and roll out the associated processes and tools by the end of 2024.

### The EUAA Transition Programme

Delivery of the EUAA transition programme continued in 2023, enabling the Agency to smoothly adapt itself to fulfilling the requirements of the EUAA regulation which entered into force on 19 January 2022. The programme follows a structured approach, utilising project management methodologies to coordinate and manage a number of projects that are geared to ensure that the Agency delivers in line with its founding regulation. By breaking down tasks and functions into manageable projects with clear milestones and oversight, the programme ensures efficient planning, implementation, and evaluation while preventing duplication of efforts and ensuring alignment with EUAA objectives.

### The New Pact Programme

Similarly, the New Pact Programme, aims to adapt to and align the EUAA with the provisions of the New Pact on Migration and Asylum. Themed projects will be established to address key thematic areas affected by the new legislation, fostering intra-Agency coordination. Utilising a programme approach similar to the one used for the Agency's transition to the EUAA will ensure efficient progress towards the programme's objectives.

### The EUAA structure

Pursuant to Article 71 of Regulation (EU) No 2303/2021 (EUAA Regulation) the EUAA "shall succeed EASO as regards all ownership, agreements, legal obligations, employment contracts, financial commitments and liabilities". For the purpose of these Annual Accounts, EASO and EUAA are considered the same entity, referred to as "the Agency".

The Agency's Management Board is composed of one member from each Member State – two members from the European Commission and one non-voting member of the United Nations High Commissioner for Refugees (UNHCR). Denmark did not take part in the adoption of EUAA regulation and attends, as observer, all meetings of the Management Board and other relevant meetings. On 27 March 2023, Ireland notified its wish to accept and be bound by the EUAA

Regulation. The Commission Decision confirming Ireland's opt-in to the EUAA was adopted on 28 July. It entered into force on 20 August 2023.

Norway, Switzerland, Liechtenstein and Iceland also participate as observers.

The key functions of the Management Board, as the governing and planning body of the Agency, were outlined in Article 29 of the EASO Regulation and now in Article 41 of the EUAA Regulation. These functions include the appointment of the Executive Director, adoption of the work programmes, annual reports, budget, and has overall responsibility for ensuring that the Agency performs effectively its duties.

The Management Board with Decision No 127 of 13 February 2023 established the framework of the Agency's internal structures, and laying down the internal rules of procedure. With the decision No 28/2023 on 20th February 2023, the Executive Director of EUAA proceeded with the implementation of the aforementioned Management Board Decision, by establishing the Agency's internal structures, and laying down the internal rules of procedure.

The Executive Director, who shall be independent in the performance of his/her tasks, is the legal representative of the Agency 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. The Management Board, may extend the term of office of the Executive Director once for not more than five years.

The Accounting Officer is appointed by the Management Board.

The Internal audit function is performed by the Internal Audit Service of the European Commission. The Agency has also a function of Internal Control and Risk Management Sector.

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, the Agency 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 Agency's Financial Regulation adopted by its Management Board, in particular its Titles IX and X.

The Agency's 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 Agency's 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 the Agency.

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.

### **Application of new and amended European Union Accounting Rules (EAR)**

#### *Revised EAR which is effective for annual periods beginning on or after 1 January 2021*

In 2020, the Accounting Officer of the Commission adopted the revised EAR 11 'Financial Instruments', which is mandatorily effective as of 1 January 2021. The revised EAR 11 is based on the new IPSAS 41 'Financial Instruments', the amended IPSAS 28 'Financial Instruments: Presentation' and the amended IPSAS 30 'Financial Instruments: Disclosures'. It establishes the financial reporting principles for financial assets and financial liabilities. In accordance with the transition provisions of the revised EAR 11, the entity accounts for any changes from the initial application, on 1 January 2021. The revised EAR 11 does not require the restatement of prior periods.

#### *Changes from the application of the revised EAR 11*

The only financial instruments of the entity, are the receivables from exchange transactions. In accordance with the revised EAR 11 requirements, the entity has classified these receivables as 'financial assets at amortised cost' ('loans and receivables' in prior periods). The entity has applied the impairment requirements of the revised EAR 11 to the receivables, but no recognition of loss allowance in the accumulated surplus or deficit on 1 January 2021 was needed.

## **1.3 Accounting principles**

Based on the Agency's 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, the Agency 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 the Agency 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 2023

### 2.1 Balance Sheet

Balance Sheet - Assets	Note No	2023	2022
<b>ASSETS</b>			
<b>NON CURRENT ASSETS</b>	3.1.1		
<b>INTANGIBLE FIXED ASSETS</b>	3.1.1.1	<b>0.00</b>	<b>0.00</b>
<i>Computer software</i>		0.00	0.00
<b>TANGIBLE FIXED ASSETS</b>	3.1.1.2	<b>17,260,125.00</b>	<b>15,363,430.00</b>
<i>Buildings</i>		13,233,599.00	11,549,923.00
<i>Plant and equipment</i>		53,320.00	64,571.00
<i>Furniture and Vehicles</i>		495,034.00	558,676.00
<i>Computer Hardware</i>		2,835,293.00	2,642,873.00
<i>Other fixtures and fittings</i>		642,879.00	547,387.00
<b>TOTAL NON CURRENT ASSETS</b>		<b>17,260,125.00</b>	<b>15,363,430.00</b>
<b>CURRENT ASSETS</b>	3.1.2		
<b>SHORT-TERM PRE-FINANCING</b>	3.1.2.1	<b>178,332.47</b>	<b>902,716.89</b>
<i>PF – Procurement and grants</i>		178,332.47	902,716.89
<b>SHORT-TERM RECEIVABLES</b>	3.1.2.2	<b>4,046,485.64</b>	<b>6,648,301.88</b>
<i>Current Receivables</i>		1,882,336.36	1,843,639.94
<i>Other short-term receivables</i>		305,571.16	3,700,959.43
<i>Accrued Income</i>		391,260.06	83,506.79
<i>Deferred Charges</i>		1,467,318.06	1,020,195.72
<b>CASH AND CASH EQUIVALENTS</b>	3.1.2.3	<b>60,026,598.50</b>	<b>51,272,672.17</b>
<b>TOTAL CURRENT ASSETS</b>		<b>64,251,416.61</b>	<b>58,823,690.94</b>
<b>TOTAL</b>		<b>81,511,541.61</b>	<b>74,187,120.94</b>

Balance Sheet – Capital and Liabilities	Note No	2023	2022
<b>CAPITAL AND CURRENT LIABILITIES</b>			
<b>CAPITAL</b>			
<b>ACCUMULATED RESULT PREVIOUS YEARS</b>		<b>42,370,257.81</b>	<b>26,733,288.15</b>
<b>ECONOMIC RESULT of the YEAR</b>		<b>15,206,135.88</b>	<b>15,636,969.66</b>
<b>CURRENT LIABILITIES</b>	3.1.3		
Short-term provisions	3.1.3.1	<b>0.00</b>	<b>0.00</b>
Accounts Payable	3.1.3.2	<b>23,935,147.92</b>	<b>31,816,863.13</b>
Current Payables		855,597.63	855,616.41
Other accounts Payable against consolidated EU entities		0.00	442.23
Accrued charges		12,853,528.17	14,870,655.09
Accrued charges with consolidated EU entities		316,727.09	235,704.79
Pre-financing received other		591,378.63	809,567.14
Pre-financing received from consolidated EU entities		9,282,805.52	15,005,482.59
Deferred income		0.00	0.00
Other accounts Payable		35,110.88	39,394.88
<b>TOTAL CURRENT LIABILITIES</b>		<b>23,935,147.92</b>	<b>31,816,863.13</b>
<b>TOTAL</b>		<b>81,511,541.61</b>	<b>74,187,120.94</b>

## 2.2 Statement of financial performance (Economic outturn account)

	Note No	2023	2022
EU SUBSIDY (COMMISSION)		164,548,573.57	153,203,346.20
OPERATIONAL REVENUES - MISCELLANEOUS		12,038,909.07	10,932,336.48
<b>TOTAL OPERATIONAL INCOME</b>	<b>3.2.1</b>	<b>176,587,482.64</b>	<b>164,135,682.68</b>
Administrative expenses		<b>-75,394,408.96</b>	<b>-67,468,075.15</b>
All Staff expenses		-49,929,530.51	-45,576,319.15
Fixed assets related expenses		-3,866,592.64	-2,748,578.34
Other administrative expenses		-21,598,285.81	-19,143,177.66
Operational expenses		<b>-87,155,466.02</b>	<b>-81,115,216.49</b>
<b>TOTAL OPERATIONAL EXPENSES</b>	<b>3.2.2</b>	<b>-162,549,874.98</b>	<b>-148,583,291.64</b>
<b>SURPLUS(- DEFICIT) FROM OPERATIONAL ACTIVITIES</b>		<b>14,037,607.66</b>	<b>15,552,391.04</b>
Financial revenues		1,173,777.61	87,579.24
Financial expenses		-5,249.39	-3,000.62
<b>SURPLUS FROM NON OPERATIONAL ACTIVITIES</b>		<b>1,168,528.22</b>	<b>84,578.62</b>
<b>SURPLUS/(-DEFICIT) FROM ORDINARY ACTIVITIES</b>		<b>15,206,135.88</b>	<b>15,636,969.66</b>
Extraordinary gains (+)		0.00	0.00
Extraordinary losses (-)		0.00	0.00
<b>SURPLUS FROM EXTRAORDINARY ITEMS</b>		<b>0.00</b>	<b>0.00</b>
<b>ECONOMIC RESULT FOR THE YEAR</b>		<b>15,206,135.88</b>	<b>15,636,969.66</b>

## 2.3 Cash flow

(Indirect method)

Cash Flows from ordinary activities	2023	2022
<b>Surplus/(deficit) from ordinary activities</b>	<b>15,206,135.88</b>	<b>15,636,969.66</b>
<b>Operating activities</b>		
Adjustments		
Amortization (intangible fixed assets)+	0.00	0.00
Depreciation (tangible fixed assets) +	3,840,611.64	2,741,836.34
Increase/(Decrease) in Provisions for risks and liabilities	0.00	-16,728.53
(Increase)/Decrease in Short term Pre-financing	724,384.42	719,852.66
(Increase)/Decrease in Short term Receivables	2,601,816.24	-4,988,132.41
(Increase)/Decrease in Receivables related to consolidated EU entities	0.00	0.00
Increase/(Decrease) in Accounts payable	-2,159,038.14	1,603,247.39
Increase/(Decrease) in Liabilities related to Pre-financing received from consolidated EU entities	-5,722,677.07	6,789,917.12
<b>Net cash Flow from operating activities</b>	<b>14,491,232.97</b>	<b>22,486,962.23</b>

<b>Cash Flows from investing activities</b>		
Increase of tangible and intangible fixed assets(-)	-5,737,306.64	-11,104,056.34
<b>Net cash flow from investing activities</b>	<b>-5,737,306.64</b>	<b>-11,104,056.34</b>

Net increase in cash and cash equivalents	8,753,926.33	11,382,905.89
<b>Cash and cash equivalents at the beginning of the period</b>	<b>51,272,672.17</b>	<b>39,889,766.28</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>60,026,598.50</b>	<b>51,272,672.17</b>

## 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			
<b>Balance as of 31 December 2022</b>	<b>0.00</b>	<b>0.00</b>	<b>26,733,288.15</b>	<b>15,636,969.66</b>	<b>42,370,257.81</b>
Changes in accounting policies	0.00	0.00	0.00		0.00
<b>Balance as of 1 January 2023</b>	<b>0.00</b>	<b>0.00</b>	<b>26,733,288.15</b>	<b>15,636,969.66</b>	<b>42,370,257.81</b>
Fair value movements					0.00
Movement in Guarantee Fund reserve					0.00
Allocation of the Economic Result of Previous Year			15,636,969.66	-15,636,969.66	0.00
Amounts credited to Member States					0.00
Economic result of the year	0.00	0.00		15,206,135.88	15,206,135.88
<b>Balance as of 31 December 2023</b>	<b>0.00</b>	<b>0.00</b>	<b>42,370,257.81</b>	<b>15,206,135.88</b>	<b>57,576,393.69</b>

## 2.5 Budgetary outturn account

		2023	2022
<b>REVENUE</b>			
Balancing Commission subsidy	+	170,135,127.00	165,780,000.00
Other income	+	17,452,104.48	8,999,498.42
<b>TOTAL REVENUE (a)</b>		<b>187,587,231.48</b>	<b>174,779,498.42</b>
<b>EXPENDITURE</b>			
<b>Title I: Staff</b>			
Payments	-	52,973,013.76	47,647,399.10
Appropriations carried over	-	1,056,377.63	1,133,502.94
<b>Title II: Administrative Expenses</b>			
Payments	-	11,932,290.00	10,595,570.79
Appropriations carried over	-	5,882,444.23	4,814,023.36
<b>Title III: Operating Expenditure</b>			
Payments	-	95,253,016.07	90,270,760.25
Appropriations carried over	-	45,291,581.94	31,440,868.12
<b>Title IV: Operating Expenditure for specific projects (earmarked funds)</b>			
Payments	-	1,021,909.09	801,159.98
Appropriations carried over	-	4,287,630.72	3,238,395.93
<b>TOTAL EXPENDITURE (b)</b>		<b>217,698,263.44</b>	<b>189,941,680.47</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>		<b>-30,111,031.96</b>	<b>-15,162,182.05</b>
Cancellation of unused payment appropriations carried over from previous year	+	858,339.41	1,050,390.53
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	34,832,968.74	26,693,966.64
Exchange differences for the year (gain +/-/loss -)	+/-	6,277.24	-5,521.32
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>		<b>5,586,553.43</b>	<b>12,576,653.80</b>
Balance year N-1	+/-	12,576,653.80	7,965,840.38
Positive balance from year N-1 reimbursed in year N to the Commission	-	-12,576,653.80	-7,965,840.38
<b>Result used for determining amounts in general accounting</b>		<b>5,586,553.43</b>	<b>12,576,653.80</b>
<b>Commission subsidy - agency registers accrued revenue and Commission accrued expense</b>		<b>164,548,573.57</b>	<b>153,203,346.20</b>
<b>Pre-financing remaining open to be reimbursed by agency to Commission in year N+1</b>		<b>5,586,553.43</b>	<b>12,576,653.80</b>





## 2.6 Reconciliation Statement of financial performance - Budgetary outturn account

	sign +/-	amount
<b>Economic result (+ for surplus and - for deficit)</b>	<b>+/-</b>	<b>15,206,135.88</b>
<b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b>		
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-14,876,819.46
Adjustments for Accrual Cut-off (cut- off 31.12.N )	+	12,471,048.15
Amount from liaison account with Commission booked in the Statement of financial performance	-	
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	+/-	89,316.16
Depreciation of intangible and tangible assets and amounts written off	+	3,840,611.64
Provisions	-	
Value reductions	+	25,981.00
Recovery Orders issued in year N in class 7 and not yet cashed	-	-29,250.00
Pre-financing given in previous year and cleared in the year	+	1,130,764.80
Pre-financing received in previous year and cleared in the year	-	-1,021,909.09
Payments made from carry-over of payment appropriations	+	4,935,482.20
Other	+/-	
<b>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</b>		
Asset acquisitions year N	-	-5,701,091.87
New pre-financing paid in the year N and remaining open as at 31.12.N	-	-824,213.99
New pre-financing received in the year N and remaining open as at. 31.12.N	+	7,657,697.31
Budgetary recovery orders issued before year N and cashed in the year	+	3,520,877.26
Budgetary recovery orders issued in year N on balance sheet accounts (not 7 or 6 accounts) and cashed	+	
Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	
Payment appropriations carried over to year N+1	-	-56,518,034.52
Cancellation of unused carried over payment appropriations from previous year	+	858,339.41
Adjustment for carry-over from the previous year of appropriations available at 31.12.N arising from assigned revenue	+	34,832,968.74
Payments for pensions ( they are budgetary payments but booked against provisions)	-	
Payments for stocks of leave and supplementary hours ( they are budgetary payments but booked against provisions)	-	
Other	+/-	-11,350.19
<b>total</b>		<b>5,586,553.43</b>
<b>Budgetary result (+ for surplus)</b>		<b>5,586,553.43</b>
<b>Delta not explained</b>		<b>0.00</b>





## 3. Annex to the Financial Statements

### 3.1 Notes to the Balance Sheet

#### 3.1.1 Non-current assets

Assets are resources controlled by the Agency 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 the Agency'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. Agency'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%
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. Agency's intangible fixed assets during the reporting period are composed of computer software.

2023		Computer Software
<b>Gross carrying amounts 01.01.2023</b>		<b>290,840.08</b>
Additions	+	0.00
Disposals	-	0.00
Transfers between headings	+/-	0.00
Other changes	+/-	0.00
<b>Gross carrying amounts 31.12.2023</b>		<b>290,840.08</b>
<b>Accumulated amortization and impairment 01.01.2023</b>		<b>-290,840.08</b>
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
<b>Accumulated amortization and impairment 31.12.2023</b>		<b>-290,840.08</b>
<b>Net carrying amounts 31.12.2023</b>		<b>0.00</b>

The amount of development cost incurred in 2023 on Internally Generated Intangible Assets (IT developments) not capitalised and recognised as expenses was 145,342.22 EUR.

### 3.1.1.2 Tangible fixed assets

Tangible fixed assets are assets that are held by the Agency 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.

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



2023		Buildings	Plant, Machinery and Equipment	Furniture and vehicles	Computer Hardware	Other Fixture and Fittings	Total
<b>Gross carrying amounts 01.01.2023</b>		<b>14,686,794.50</b>	<b>89,988.72</b>	<b>994,052.39</b>	<b>8,263,769.95</b>	<b>1,321,913.01</b>	<b>25,356,518.57</b>
Additions	+	3,885,899.25	0.00	29,260.18	1,497,234.36	350,893.85	<b>5,763,287.64</b>
Disposals	-	-30,776.00	0.00	-2,976.70	-1,143,819.72	-39,604.14	<b>-1,217,176.56</b>
Transfers between headings	+/-	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
Other changes	+/-	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>Gross carrying amounts 31.12.2023</b>		<b>18,541,917.75</b>	<b>89,988.72</b>	<b>1,020,335.87</b>	<b>8,617,184.59</b>	<b>1,633,202.72</b>	<b>29,902,629.65</b>

2023		Buildings	Plant, Machinery and Equipment	Furniture and vehicles	Computer Hardware	Other Fixture and Fittings	Total
<b>Accumulated amortization and impairment 01.01.2023</b>		<b>-3,136,871.50</b>	<b>-25,417.72</b>	<b>-435,376.39</b>	<b>-5,620,896.95</b>	<b>-774,526.01</b>	<b>-9,993,088.57</b>
Amortization	-	-2,187,796.25	-11,251.00	-91,722.18	-1,295,102.36	-254,739.85	<b>-3,840,611.64</b>
Write-back of amortization	+	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
Disposals	+	16,349.00	0.00	1,796.70	1,134,107.72	38,942.14	<b>1,191,195.56</b>
Impairment	-	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
Write-back of Impairment	+	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
Transfer between headings	+/-	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
Other changes	+/-	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>Accumulated amortization and impairment 31.12.2023</b>		<b>-5,308,318.75</b>	<b>-36,668.72</b>	<b>-525,301.87</b>	<b>-5,781,891.59</b>	<b>-990,323.72</b>	<b>-12,642,504.65</b>
<b>Net carrying amounts 31.12.2023</b>		<b>13,233,599.00</b>	<b>53,320.00</b>	<b>495,034.00</b>	<b>2,835,293.00</b>	<b>642,879.00</b>	<b>17,260,125.00</b>

The disposals of assets in 2023 was mainly due to the retirement of obsolete and not in use items (acquisition value 1,161,968.94 EUR). From the total amount of 1,217,176.56 EUR (Acquisition value of retired items), about 96.82% had acquisition date during the period 2011 – 2019 and were almost fully depreciated. Net carrying amount at disposal of all retired items was 25,981.00 EUR.

In line with the Administrative Arrangement between the Hellenic Republic and the European Asylum Support Office (EASO) on the EASO Operational Head Office in Athens (please see section 3.6.2), the Agency invested in 2021 an amount of 339,494.33 EUR in IT and other equipment. This amount consists of 337,683.06 EUR of new acquisitions and remaining items owned by the Agency.



On 20<sup>th</sup> May 2021, the Agency notified the Greek Ministry of Migration and Asylum on the donation of the equipment. At the time of issuing the Annual Accounts 2023, the formal acceptance of the donation has not been completed.

Acquisitions for EASO Operational Head Office in Athens		Other Fixture and Fittings	Total
<b>Cumulated acquisition value</b>		<b>337,683.06</b>	<b>337,683.06</b>
Accumulated amortization	-	-232,157.06	-232,157.06
<b>Net carrying amounts 31.12.2023</b>		<b>105,526.00</b>	<b>105,526.00</b>

## 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 the Agency will not be able to collect all amounts due according to the original terms of receivables.

#### Non-exchange receivables

Agency's current receivables comprise the VAT to be recovered from Maltese Tax Authorities for an amount of 1,882,336.36 EUR. In accordance with the Seat Agreement and the Protocol on privileges and immunities of the European Union, the Agency is entitled to VAT reimbursements for purchases with a value of more than 150 EUR.

#### Exchange receivables & Non-exchange recoverables

Agency's other short term receivables for 2023 comprise mainly balances related to current and former staff members (Salary advances, recoveries, Mission advances and EU inter-entity balances-exchange receivables).

A part of Associate Countries contribution 2022 (less unspent credits 2021), which was due after 31.12.2022, was collected in January 2023 (Non-exchange recoverables).

OTHER SHORT-TERM RECEIVABLES	2023	2022
	EUR	EUR
<b>Staff</b>	305,571.16	180,082.17
<b>Associate Countries contribution</b>	0.00	3,520,877.26
<b>TOTAL</b>	<b>305,571.16</b>	<b>3,700,959.43</b>



## Other Exchange receivables

Accrued income is revenue that has been earned, but has yet to be received.

Agency's accrued income for 2023 consist of accrued bank interest of 391,260.06 EUR. The amount was collected in January 2024.

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

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

	31/12/2023	31/12/2022
EUR account	60,026,598.50 EUR	51,272,672.17 EUR

## 3.1.3 Current liabilities

### 3.1.3.1 Short-term provisions

Provision is a liability of uncertain timing or amount.

There is no need for short term provision as of 31.12.2023.

Description	Amounts 31.12.2022	Additional provisions	Unused amounts reversed	Amounts used	Transfer from non-current	Other	Amounts 31.12.2023
Operating and legal expenses	0.00	0.00	-0.00	-0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>-0.00</b>	<b>-0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### 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 the Agency 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 Agency's staff annual leave days carried over to the following year.

Pre-financing received is a payment intended to provide the Agency 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 and EU Grants (DG NEAR for IPA phase III and EUAA-Egypt cooperation under NDICI) that have not been used for the purpose for which they were provided as of 31.12.2023.

Pre-financing other, consist of the financial voluntary contributions of a) Czechia for project "Third Country Support ,Middle East and North Africa region" activities b) Denmark for the project "EASO regional pilot capacity building project to enhance North-South and South-South knowledge exchanges and cooperation on asylum and reception policies and processes" c) Denmark for the project "Roadmap for Cooperation between EASO and Egypt".

amounts in EUR	CZECH VOLUNTARY CONTRIBUTION TO EASO REGIONAL PILOT PROJECT NORTH AFRICA	DANISH VOLUNTARY CONTRIBUTION TO EASO REGIONAL PILOT PROJECT NORTH AFRICA	DANISH VOLUNTARY CONTRIBUTION TO ROADMAP EGYPT	TOTAL
Opening Balance 01.01.2023	-255,404.33	-374,731.68	-179,431.13	-809,567.14
Accrued interest	-5,925.89	-8,666.12	-4,051.07	-18,643.08
Consumption 2023	43,584.76	71,695.78	121,551.05	236,831.59
Closing Balance 31.12.2023	-217,745.46	-311,702.02	-61,931.15	-591,378.63

Deferred income is amount received for goods or services which have not yet been delivered. The Agency's deferred income is part of Associate Countries contribution which relate to payment credits received from the EU and not spent by the end of the reporting period. The balance for 31.12.2023 was zero.

Other accounts payable represent mainly balances related to staff and other amounts payable to third parties.

## 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.





Agency's revenue during year 2023 consists mainly in the European Commission subsidy (EU contribution for C1 appropriations) and other operational revenue from specific grants.

During 2023, the Agency received four bank transfers corresponding to the subsidy (pre-financing for EU contribution) from the European Commission for an amount of 170,135,127.00 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 the Agency to the Commission in 2024.

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

REVENUE	2023	2022
	EUR	EUR
NON-EXCHANGE REVENUES		
<b>Revenue from consolidated EC entities (EU Subsidy)</b>	164,548,573.57	153,203,346.20
<b>Revenue from consolidated EC entities (EU Grants, Projects)</b>	785,077.50	652,708.02
<b>Revenue from Associate Countries</b>	10,888,386.07	9,994,062.78
<b>Revenue from voluntary contribution Member States</b>	236,831.59	148,451.96
<b>Reversal of provisions</b>	0.00	6,020.00
EXCHANGE REVENUES		
<b>Fixed Assets related income</b>	0.00	10,249.38
<b>Recovery of expenses</b>	115,188.45	116,287.17
<b>Exchange rate differences gains (from operating activities)</b>	13,425.46	4,557.17
<b>TOTAL</b>	<b>176,587,482.64</b>	<b>164,135,682.68</b>

### 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

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

#### All staff expenses

Staff expenditure include the Agency's 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 the Agency 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 the Agency, 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.

The Agency 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 related expenses

Fixed assets expenses reflect mainly depreciation and impairment charges for the year 2023.

FIXED ASSETS RELATED EXPENSES	2023	2022
	EUR	EUR
Depreciation of Intangible Fixed Assets	0.00	0.00
Depreciation of Tangible Fixed Assets	3,840,611.64	2,741,836.34
Amounts written off Tangible Fixed Assets	25,981.00	6,742.00
<b>TOTAL</b>	<b>3,866,592.64</b>	<b>2,748,578.34</b>

#### Other Administrative expenses

Infrastructure and operating expenditures consist of administrative expenses incurred from the Agency's 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 Agency's building in Valletta Harbour and Agency's offices in Athens, Rome, Nicosia and Brussels.

LAND AND BUILDING RELATED EXPENSES (Administrative)	2023	2022
	EUR	EUR
Maintenance and Security	3,304,482.69	3,411,197.80
Insurance costs	72,523.87	58,899.52
Taxes	2,142.62	14,662.63
<b>TOTAL</b>	<b>3,379,149.18</b>	<b>3,484,759.95</b>





<b>OPERATING LEASE (Administrative)</b>	<b>2023</b>	<b>2022</b>
	EUR	EUR
<b>Rent</b>	2,637,374.39	2,527,269.86
<b>TOTAL</b>	<b>2,637,374.39</b>	<b>2,527,269.86</b>

### Operational expenses

Operational expenses are intended to cover the Agency's operational activities (budget titles 3 and 4: Operational expenditures).

Operating lease and building related expenses (operational) correspond to the expenses of the Agency's installations in Greece, Lithuania, Romania and Belgium.

<b>LAND AND BUILDING RELATED EXPENSES (Operational)</b>	<b>2023</b>	<b>2022</b>
	EUR	EUR
<b>Maintenance</b>	27,001.07	57,048.40
<b>TOTAL</b>	<b>27,001.07</b>	<b>57,048.40</b>

<b>OPERATING LEASE (Operational)</b>	<b>2023</b>	<b>2022</b>
	EUR	EUR
<b>Rent</b>	83,876.88	92,254.00
<b>TOTAL</b>	<b>83,876.88</b>	<b>92,254.00</b>

### 3.2.3 Financial revenues and expenses

Financial revenues (exchange revenue) consist of the interest income received from ING bank in relation to Agency's deposits.

Financial expenses consist of bank charges and interest on Agency's late payments.

## 3.3 Contingent liabilities

### Legal cases

No legal cases were reported to the Accounting Officer that could have material effect, at the time of issuing the Annual Accounts 2023.





### 3.4 Related parties

The Agency 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 Agency's Financial Regulation Article 41, the Executive Director may delegate his/her powers of budget implementation to the Agency's staff covered by the Staff Regulations.

As of 31/12/2023, the Agency had in total 1 Authorising Officer and 12 Authorising Officers by delegation who are temporary agents in the following grades:

Grade	Number of persons
AD14	1
AD12	3
AD10	1
AD9	1
AD8	7
<b>Total</b>	<b>13</b>

### 3.5 Financial risk management

The Agency 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 Agency's exposure to each of the above risks. Unless otherwise indicated, the Agency prudently manages its investments.

#### Liquidity risk

Liquidity risk is the risk of the Agency not being able to meet its obligations as they fall due. The Agency 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 the Agency if counterparties to financial instruments fail to meet their contractual obligations, and it arises principally from receivables, and cash and cash equivalents.

Agency's "Other short term receivables" account balance less HR balances between EU bodies ("HR inter-entity") as of 31.12.2023 are mainly from Agency's staff members, and therefore risks related to credit are considered minor.

31/12/2023	Not past due	Past due 0-30 days	Past due 31-90 days	Past due 91 days - 1 year	Past due > 1year	Total
Receivables gross carrying amount	302,147.65					302,147.65
Impairment (-)	0.00					0.00
<b>Net receivables</b>	<b>302,147.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>302,147.65</b>



The Agency minimises the credit risk to its cash and cash equivalents by holding its funds in banks with high or upper medium grade credit ratings. At the day of issuing these Annual Accounts, the Agency's bank, ING Belgium, held a short term high grade credit rating.

2023	Cash and Cash equivalent
Counterparties with external credit rating	60,026,598.50
Prime and high grade	60,026,598.50
Upper medium grade	
Lower medium grade	
Non-investment grade	

### Currency risk

The Agency receives its revenues in Euros, with the exception of the Danish Voluntary Contribution which is paid to the Agency in Danish krone (DKK), 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 not material.

### Interest rate risk

The Agency's bank account's interest rates are linked to the financial markets. The Agency 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 interest income.

### Fair values

At 31 December 2023, the carrying amounts of cash at bank, receivables, payables, and accrued expenses approximated their fair values.

## 3.6 Other Significant Disclosures

### 3.6.1 War in Ukraine

On 24<sup>th</sup> February 2022, Russian armed forces launched a large-scale invasion of Ukraine resulting in occupying substantial areas of Ukrainian territory, currently constituting areas of armed conflict from which thousands of persons have fled.

The Union faced a situation characterised by a mass influx of displaced persons from Ukraine seeking international protection. Members States' asylum systems have been facing significant challenges in processing the arrivals without adverse effects on their efficient operation, the interests of the persons concerned and of other persons requesting protection.



On 3<sup>rd</sup> March 2022, the Justice and Home Affairs Council agreed the text for a Council Implementing Decision establishing the existence of a mass influx of displaced persons from Ukraine within the meaning of Article 5 of Council Directive 2001/55/EC of 20 July 2001, and having the effect of introducing temporary protection. On 4<sup>th</sup> March 2022, the Council with the Implementing Decision (EU) 382/2022 decided that the EUAA should cooperate with the Commission and other decentralised bodies (e.g. Frontex, Europol) in keeping the situation under constant monitoring and review using the Migration Preparedness and Crisis Management Network, as well as providing operational and technical assistance to Member States, with regard to reception, registration and processing of asylum seekers in the European Union.

For this purpose, with ED decision No 57/2022 a “Ukraine Emergency Response Board” was set up on 7<sup>th</sup> March 2022, to advise the Executive Director in making strategic decisions, giving directions and supervising the Agency’s activities carried out in the context of its emergency operational response to the emerging and evolving crisis in Ukraine.

The EUAA should provide operational support to Member States that have requested assistance to help them cope with the situation, including for the purposes of providing temporary protection. Temporary protection offers immediate and effective protection to people fleeing Ukraine including residency rights, access to labour market, accommodation, social welfare, medical care and/or other assistance in case of special needs, access to education for children, right to family reunification.

In order for the EUAA to provide Member States with operational support in relation to the implementation of the Temporary Protection Directive (TPD) as per the Council Decision, it was first necessary for the requesting Member States to have transposed the Temporary Protection Directive into their national legislation. Once this was done, Member States made an official request to the EUAA for (additional) support, and a Rapid Needs assessment was performed to identify these needs. Depending on the needs identified, an Operational Plan (OP) or an amendment to the existing OP was prepared for signature. The amended operating plans included a specific measure on Temporary Protection and some of those re-prioritised some ongoing measures. The Temporary Protection given to persons displaced from Ukraine referred to in Article 2 of Council Implementing Decision (EU) 2022/382 is extended for a period of one calendar year as of 4 March 2024.

At the date of issuing these Annual Accounts, the Agency is providing operational support to twelve Member States: Belgium, Cyprus, Greece, Italy, Lithuania, Malta, Spain, Romania, the Netherlands, Bulgaria, Slovenia and Austria. Eight of these Member States (IT, EL, CY, MT, ES, RO, BE, SI) are also being supported with the implementation of the Temporary Protection Directive (TPD). Out of these, six Member States (BE, CY, EL, ES, IT and MT) had existing Operational Plans (OPs) before the war broke out in Ukraine, and then requested additional support given the impact of the war and the arrival of displaced persons. The Management Board has been informed about these requests for support by way of notification letters.

In order for EUAA to deal with the additional tasks related to the implementation of the TPD in view of the war in Ukraine, and after the budget review that took place on March 2022, the Agency requested from the Commission additional human resources (90 contract agents’ positions, out of this 70 for content related profiles and 20 as a support staff) and additional financial resources in amount of 12 million EUR for six months operational support. These





resources were foreseen also to be used for the deployment of Member State's experts. The Commission (DG Home) replied on 11<sup>th</sup> April 2022, by accepting these requests. The exact amount which would be requested by EUAA from Commission would depend on 2022 mid-year budget review. The outcome of the 2022 mid-year budget review showed that the EUAA expected to fully implement the European Union (EU) subsidy 2022. EUAA requested from the European Commission additional 12 million EUR of commitment appropriations (CA) and 6 million EUR of payment appropriations (PA) for 2022 in relation with the crisis in Ukraine. This request was approved and included in Amendment 1 of Budget 2022 which was adopted by EUAA Management Board in September 2022.

In September 2022, the Agency conducted the Autumn Budget and Planning Review for 2022. Regarding the budget implementation of payment appropriations (PA), unforeseen delays in the implementation of Operational plans (OP) with Member States that included support to TPD in view of the war in Ukraine, had a negative impact on planned consumption of payment appropriations of about 6 million EUR. In addition, delays in deployments and invoicing of other services already provided in relation to the initial budget led to an additional negative effect of 6 million EUR. As a result, the negative Budget Amendment 2 of 2022 of 12 million EUR in PA was adopted at the 46<sup>th</sup> MB meeting on 29 November 2022.

In June 2023, the Agency conducted the Mid-Year Budget and Planning Review for 2023. Based on the trend analysis of previous years and the uncertainty on the implementation of Operational plans (OP) due to unforeseen delays, there was a reduction of payment appropriations of about 10 million EUR. Consequently, the Agency adopted the negative Budget Amendment 1 of 2023 during the 49<sup>th</sup> MB meeting on 25<sup>th</sup> September 2023.

Following the Russian invasion of Ukraine, it has been agreed with the European Commission that the EUAA will act as the single gateway to gather data on asylum applications and registrations for Temporary Protection of displaced persons from Ukraine. To that effect, the Agency initially set up a daily data exchange on asylum applications and registrations for temporary protection, as well as weekly data exchange on reception capacity. Eventually, the EUAA retained its daily data collection on registration and pre-existing weekly collection on asylum applications.

Since the onset of the war in Ukraine, millions of people have been forced to flee their homes in search of a safe haven. At the end of March 2024, about 4.3 million displaced people from Ukraine, primarily Ukrainians, but also including third-country nationals residing in Ukraine before the war, benefited from temporary protection in the 29 EU+ countries (European Union Member States plus Norway and Switzerland).

Based on the information available at the time of the issue of these Annual Accounts, the financial effect of this event after the balance sheet date for all subsequent reporting periods cannot be reliably estimated.

### **3.6.2 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 3<sup>rd</sup> December 2020. The premises shall be made available to the Agency for an initial term until 31<sup>st</sup> December 2025. The premises to the Agency 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. In line with the Administrative Arrangement between the Hellenic Republic and the European Asylum Support Office (EASO) on the EASO Operational Head Office in Athens the Agency invested in 2021 an amount of 339,494.33 EUR in IT and other equipment. On 20th May 2021, the Agency notified the Greek Ministry of Migration and Asylum on the donation of the equipment. At the time of issuing the Annual Accounts 2023, the formal acceptance of the donation has not been completed. (please see section 3.1.1.2).

### 3.6.3 Operating lease

Commitments for operating lease correspond to the rental/lease expenses of the Agency building in Valletta Harbour and Agency's offices in Athens, Rome, Nicosia and Brussels. In addition, the Agency pays rental/lease expenses for buildings and other installations in Lesvos-Greece, Bucharest-Romania, and Vilnius-Lithuania.

Operating lease	Total amount (EUR)
<b>Due within one year</b>	3,336,103.34
<b>Due between one year and five years</b>	11,884,057.23
<b>Due more than five years</b>	2,019,730.00
<b>Total</b>	<b>17,239,890.57</b>

### 3.6.4 Commitments for future funding

Contractual commitments, for which budget commitments as of 31 December 2023 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 2023 is 37,472,130.86 EUR.

## 3.7 Events after the balance sheet date

No event took place after the balance sheet date with material effect on EUAA operations, and there is no financial impact to be reported in these accounts.



## 4. Reports on the implementation of the budget 2023

### 4.1 Budgetary principles

In accordance with the Agency's Financial Regulation Title II, the establishment and implementation of the budget of the Agency 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 Agency'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 2023 – Initial, Amended, and transfers

In accordance with article 33 of the EASO Regulation and now Article 52 of the EUAA Regulation, the Agency's revenue shall comprise:

- a) A contribution from the Union entered in the general budget of the Union;
- b) Union funding under indirect management or in the form of ad hoc grants in accordance with the financial rules applicable to the Agency and with the provisions of the relevant instruments supporting the policies of the Union;
- c) Any voluntary contribution from the Member States;
- d) Any contribution from associate countries;
- e) Charges for publications and any service provided by the Agency.

During 2023, the Agency has received:

- a) Subsidy from the European Commission for the EU contribution;
- b) Contribution from the European Commission – DG NEAR, for the Pillar Assessed Organisations and for the EUAA-Egypt cooperation under NDICI;
- c) Contribution from associate countries and its accrued interest. (Norway, Switzerland, Liechtenstein and Iceland);
- d) Interest income accrued from Voluntary contributions (Czechia and Denmark).

The expenditure of the Agency 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 2023, 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 8 budget transfers during the year.

The following tables present the Budget 2023 in terms of appropriations for revenue, commitments and payments. The Agency voted budget 2023 included pro-memoria tokens in the revenues budget Title 3, budget Title 4 and Title 5 allowing for income to be received at a later stage.

The distribution of appropriations among Titles of the Budget 2023 is as follows:

### Revenue

Budget Line	Description	Voted Budget 2023	Amending Budget 2023	Final Appropriations 2023
2000	EU Contribution (Commission subsidy - Titles 1. 2 and 3)	180,135,127.00	-10,000,000.00	170,135,127.00
3000	Associate countries contributions	0.00	0.00	0.00
4000	Other contributions	0.00	0.00	0.00
5000	Administrative operations and miscellaneous income	0.00	0.00	0.00
	<b>Budget revenues</b>	<b>180,135,127.00</b>	<b>-10,000,000.00</b>	<b>170,135,127.00</b>

### Expenditures

Budget Title	Title Description	Agency's adopted budget 2023		2023 Agency's budget after amending budgets and budgetary transfers	
		Commitment	Payment	Commitment	Payment
Title 1	Staff expenditure	55,357,080.00	55,357,080.00	54,958,321.46	54,958,321.46
Title 2	Infrastructure and operating expenditures	17,896,332.00	17,896,332.00	19,249,984.22	19,249,984.22
Title 3	Operational expenditures	106,881,715.00	106,881,715.00	90,926,821.32	95,926,821.32
Title 4	Operational expenditures for specific projects	0.00	0.00	0.00	0.00
	<b>Total expenditure</b>	<b>180,135,127.00</b>	<b>180,135,127.00</b>	<b>165,135,127.00</b>	<b>170,135,127.00</b>



### 4.3 Budget 2023 – Execution

The present budget implementation report covers the period from 1 January to 31 December 2023.

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.

The Agency 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)	170,135,127.00	170,135,127.00	170,135,127.00	0.00
3000	IR1/IR11	Associate countries contributions (including accrued interest)	0.00	15,089,751.12	15,089,751.12	0.00
4000	IR1	Other contributions (including accrued interest)	0.00	2,071,143.88	2,071,143.88	0.00
5000	IC1/IC4	Other income/recovery of expenses/interest income	0.00	320,459.48	291,209.48	29,250.00
<b>Total Income</b>			<b>170,135,127.00</b>	<b>187,616,481.48</b>	<b>187,587,231.48</b>	<b>29,250.00</b>

The amounts of revenue received from Associate countries contributions and Other contributions, include the amounts of accrued interest 680,487.79 EUR and 18,643.08 EUR respectively, collected in 2023, generated from the corresponding deposits of these funds in the Agency's bank account.



### 4.3.2 Budget execution of Commitment appropriations

Commitment appropriations					
Budget Title	Fund Source	Current budget	Current execution	Remaining balance	Ratio (%)
Title 1	C1	54,958,321.46	53,871,750.74	1,086,570.72	98.02%
	C4	53,169.48	0.00	53,169.48	0.00%
	C5	104,471.17	104,471.17	0.00	100.00%
	C8	1,029,031.77	802,507.92	226,523.85	77.99%
	R0	0.00	0.00	0.00	0.00%
<b>Total Title 1</b>		<b>56,144,993.88</b>	<b>54,778,729.83</b>	<b>1,366,264.05</b>	<b>97.57%</b>
Title 2	C1	19,249,984.22	17,731,426.26	1,518,557.96	92.11%
	C4	34,074.45	0.00	34,074.45	0.00%
	C5	43,194.44	43,194.44	0.00	100.00%
	C8	4,764,789.84	4,132,974.28	631,815.56	86.74%
	R0	6,039.08	6,000.00	39.08	99.35%
<b>Total Title 2</b>		<b>24,098,082.03</b>	<b>21,913,594.98</b>	<b>2,184,487.05</b>	<b>90.94%</b>
Title 3	C1	90,926,821.32	88,766,650.83	2,160,170.49	97.62%
	C4	18,429.00	0.00	18,429.00	0.00%
	C5	7,901.86	7,901.86	0.00	100.00%
	C8	44,563,802.59	41,639,057.45	2,924,745.14	93.44%
	R0	46,522,717.38	5,185,260.19	41,337,457.19	11.15%
<b>Total Title 3</b>		<b>182,039,672.15</b>	<b>135,598,870.33</b>	<b>46,440,801.82</b>	<b>74.49%</b>
Title 4	R0	5,309,539.81	3,411,921.15	1,897,618.66	64.26%
<b>Total Title 4</b>		<b>5,309,539.81</b>	<b>3,411,921.15</b>	<b>1,897,618.66</b>	<b>64.26%</b>
<b>Total Commitment appropriations</b>		<b>267,592,287.87</b>	<b>215,703,116.29</b>	<b>51,889,171.58</b>	<b>80.61%</b>



### 4.3.3 Budget execution of Payment appropriations

Payment appropriations					
Budget Title	Fund Source	Current budget	Current execution	Remaining balance	Ratio (%)
Title 1	C1	54,958,321.46	52,868,542.59	2,089,778.87	96.20%
	C4	53,169.48	0.00	53,169.48	0.00%
	C5	104,471.17	104,471.17	0.00	100.00%
	C8	1,029,031.77	802,507.92	226,523.85	77.99%
	R0	0.00	0.00	0.00	0.00%
<b>Total Title 1</b>		<b>56,144,993.88</b>	<b>53,775,521.68</b>	<b>2,369,472.20</b>	<b>95.78%</b>
Title 2	C1	19,249,984.22	11,889,095.56	7,360,888.66	61.76%
	C4	34,074.45	0.00	34,074.45	0.00%
	C5	43,194.44	43,194.44	0.00	100.00%
	C8	4,764,789.84	4,132,974.28	631,815.56	86.74%
	R0	6,039.08	0.00	6,039.08	0.00%
<b>Total Title 2</b>		<b>24,098,082.03</b>	<b>16,065,264.28</b>	<b>8,032,817.75</b>	<b>66.67%</b>
Title 3	C1	95,926,821.32	93,995,549.77	1,931,271.55	97.99%
	C4	18,429.00	0.00	18,429.00	0.00%
	C5	7,901.86	7,901.86	0.00	100.00%
	C8	0.00	0.00	0.00	0.00%
	R0	46,522,717.38	1,249,564.44	45,273,152.94	2.69%
<b>Total Title 3</b>		<b>142,475,869.56</b>	<b>95,253,016.07</b>	<b>47,222,853.49</b>	<b>66.86%</b>
Title 4	R0	5,309,539.81	1,021,909.09	4,287,630.72	19.25%
<b>Total Title 4</b>		<b>5,309,539.81</b>	<b>1,021,909.09</b>	<b>4,287,630.72</b>	<b>19.25%</b>
<b>Total Payment appropriations</b>		<b>228,028,485.28</b>	<b>166,115,711.12</b>	<b>61,912,774.16</b>	<b>72.85%</b>

The current budget of R0 fund source includes appropriations of 2023 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 2023	Transfers/return of funds	Current budget 2023
Title 2	6,039.08	0.00	0.00	6,039.08
Title 3	31,432,966.26	15,089,751.12	0.00	46,522,717.38
Title 4	3,238,395.93	2,071,143.88	0.00	5,309,539.81
<b>Total</b>	<b>34,677,401.27</b>	<b>17,160,895.00</b>	<b>0.00</b>	<b>51,838,296.27</b>



## 4.4 Carry-over from 2023 to 2024

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, staff training, interim and representation/miscellaneous costs;
- Title 2: Infrastructure and operating expenditure (building, 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 the Agency, 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 the Agency, etc.

### 4.4.1 Non-differentiated C1 appropriations carried-over from 2023 to 2024

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 2023	Payment execution 2023	RAL Commitment and payment appropriations carried-over to 2024	Ratio carry-over / commitments
<b>Title 1</b>	Staff expenditure	53,871,750.74	52,868,542.59	1,003,208.15	1.86%
<b>Title 2</b>	Infrastructure and operating expenditures	17,731,426.26	11,889,095.56	5,842,330.70	32.95%

### 4.4.2 C4 appropriations carried-over from 2023 to 2024

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 2023	Current execution 2023	Carry-over to 2024	Ratio (%)
<b>Title 1</b>	Staff expenditure	53,169.48	0.00	53,169.48	100.00%
<b>Title 2</b>	Infrastructure and operating expenditures	34,074.45	0.00	34,074.45	100.00%
<b>Title 3</b>	Operational expenditures	18,429.00	0.00	18,429.00	100.00%



### 4.4.3 R0 appropriations carried-over from 2023 to 2024

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

Budget Title	Description	Current budget 2023	Current execution 2023	Carry-over to 2024	Ratio (%)
<b>Title 1</b>	Staff expenditure	0.00	0.00	0.00	0.00%
<b>Title 2</b>	Infrastructure and operating expenditures	6,039.08	0.00	6,039.08	100.00%
<b>Title 3</b>	Operational expenditures	46,522,717.38	1,249,564.44	45,273,152.94	97.31%
<b>Title 4</b>	Operational expenditures for specific projects (earmarked appropriations)	5,309,539.81	1,021,909.09	4,287,630.72	80.75%

### 4.4.4 Differentiated C1, C8 appropriations carried-over from 2023 to 2024

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 2023	Payment execution 2023 (under C1)	RAL Commitment appropriations carried-over to 2023	Ratio carry-over / commitments
Title 3	Operational expenditures	88,766,650.83	67,340,306.83	21,426,344.00	24.14%

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 2022	Payment execution 2023 (under C1)	RAL Commitment appropriations carried-over to 2023	Ratio carry-over / commitments
Title 3	Operational expenditures	41,639,057.45	26,655,242.94	14,983,814.51	35.98%

Payment appropriations of budget 2023 for title 3 (fund source C1, amount 93,995,549.77 EUR and fund source C5, amount 7,901.86 EUR) were used for the payment execution 2023 of C1, C5 and C8 differentiated appropriations of Title 3. Out of the total amount of 94,003,451.63 EUR payment appropriations executed in 2023 (fund source C1 and C5), 26,655,242.94 EUR were executed against commitment appropriation from previous years (fund source C8), 7,901.86 EUR (fund source C5) and 67,340,306.83 EUR against fresh commitment appropriations of 2023 (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 apppr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
A-1101	Temporary Agents' basic salaries & allowances	34,784,839.00	-709,189.00	-1,356,104.92	32,719,545.08	0.00	0.00	0.00	32,719,545.08
A-1102	Contract Agents	9,534,427.00	-440,346.00	2,367,000.00	11,461,081.00	0.00	0.00	0.00	11,461,081.00
A-1103	Seconded National Experts	583,925.00	0.00	-98,000.00	485,925.00	0.00	40.98	40.98	485,965.98
A-1104	Trainees	39,000.00	0.00	33,385.38	72,385.38	0.00	0.00	0.00	72,385.38
<b>Total Chapter A-11</b>		<b>44,942,191.00</b>	<b>-1,149,535.00</b>	<b>946,280.46</b>	<b>44,738,936.46</b>	<b>0.00</b>	<b>40.98</b>	<b>40.98</b>	<b>44,738,977.44</b>
A-1201	Recruitment	224,845.00	0.00	-17,000.00	207,845.00	0.00	0.00	0.00	207,845.00
<b>Total Chapter A-12</b>		<b>224,845.00</b>	<b>0.00</b>	<b>-17,000.00</b>	<b>207,845.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>207,845.00</b>
A-1301	Mission expenses	2,500,000.00	0.00	767,000.00	3,267,000.00	0.00	51,297.67	51,297.67	3,318,297.67
<b>Total Chapter A-13</b>		<b>2,500,000.00</b>	<b>0.00</b>	<b>767,000.00</b>	<b>3,267,000.00</b>	<b>0.00</b>	<b>51,297.67</b>	<b>51,297.67</b>	<b>3,318,297.67</b>
A-1401	Restaurants and canteens	239,757.00	0.00	-105,000.00	134,757.00	0.00	0.00	0.00	134,757.00
A-1402	Medical service	305,000.00	0.00	-267,004.00	37,996.00	0.00	0.00	0.00	37,996.00
A-1403	Other social allowances	3,400,000.00	0.00	-467,000.00	2,933,000.00	0.00	105,552.00	105,552.00	3,038,552.00
<b>Total Chapter A-14</b>		<b>3,944,757.00</b>	<b>0.00</b>	<b>-839,004.00</b>	<b>3,105,753.00</b>	<b>0.00</b>	<b>105,552.00</b>	<b>105,552.00</b>	<b>3,211,305.00</b>
A-1501	Trainings and language courses for staff	1,194,287.00	0.00	-280,000.00	914,287.00	0.00	0.00	0.00	914,287.00
<b>Total Chapter A-15</b>		<b>1,194,287.00</b>	<b>0.00</b>	<b>-280,000.00</b>	<b>914,287.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>914,287.00</b>
A-1601	Interim services	2,091,000.00	0.00	155,000.00	2,246,000.00	0.00	0.00	0.00	2,246,000.00
A-1602	Other external services	350,000.00	0.00	30,500.00	380,500.00	0.00	0.00	0.00	380,500.00
A-1603	Legal services related to HR	100,000.00	0.00	-9,000.00	91,000.00	0.00	750.00	750.00	91,750.00
<b>Total Chapter A-16</b>		<b>2,541,000.00</b>	<b>0.00</b>	<b>176,500.00</b>	<b>2,717,500.00</b>	<b>0.00</b>	<b>750.00</b>	<b>750.00</b>	<b>2,718,250.00</b>
A-1701	Representation expenses	10,000.00	0.00	-3,000.00	7,000.00	0.00	0.00	0.00	7,000.00
<b>Total Chapter A-17</b>		<b>10,000.00</b>	<b>0.00</b>	<b>-3,000.00</b>	<b>7,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,000.00</b>
<b>Total Title A-1</b>		<b>55,357,080.00</b>	<b>-1,149,535.00</b>	<b>750,776.46</b>	<b>54,958,321.46</b>	<b>0.00</b>	<b>157,640.65</b>	<b>157,640.65</b>	<b>55,115,962.11</b>



	Item	Budget appropriations				Additional appropriations			Total appropr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
A-2101	Building rental utilities cleaning maintenance	6,029,720.00	0.00	-1,199,000.00	4,830,720.00	0.00	61,085.78	61,085.78	4,891,805.78
A-2102	Security and surveillance of the building	1,590,400.00	0.00	-84,611.83	1,505,788.17	0.00	0.00	0.00	1,505,788.17
A-2103	Fitting out of premises	1,100,000.00	0.00	514,000.00	1,614,000.00	0.00	0.00	0.00	1,614,000.00
A-2104	Office equipment & furniture	285,000.00	0.00	214,000.00	499,000.00	0.00	0.00	0.00	499,000.00
<b>Total Chapter A-21</b>		<b>9,005,120.00</b>	<b>0.00</b>	<b>-555,611.83</b>	<b>8,449,508.17</b>	<b>0.00</b>	<b>61,085.78</b>	<b>61,085.78</b>	<b>8,510,593.95</b>
A-2201	ICT Equipment	2,001,753.00	0.00	483,000.00	2,484,753.00	0.00	10,249.38	10,249.38	2,495,002.38
A-2202	ICT Maintenance	1,316,457.00	0.00	1,529,000.00	2,845,457.00	0.00	4,343.80	4,343.80	2,849,800.80
A-2203	ICT Support services	2,105,550.00	0.00	1,102,000.00	3,207,550.00	0.00	0.00	0.00	3,207,550.00
A-2204	Telecommunication charges	751,154.00	0.00	-237,000.00	514,154.00	0.00	7,629.01	7,629.01	521,783.01
<b>Total Chapter A-22</b>		<b>6,174,914.00</b>	<b>0.00</b>	<b>2,877,000.00</b>	<b>9,051,914.00</b>	<b>0.00</b>	<b>22,222.19</b>	<b>22,222.19</b>	<b>9,074,136.19</b>
A-2301	Stationary and office supplies (incl. consumable)	161,829.00	0.00	15,000.00	176,829.00	0.00	0.00	0.00	176,829.00
A-2302	Bank and other financial charges	10,000.00	0.00	-6,000.00	4,000.00	0.00	0.00	0.00	4,000.00
A-2303	Legal expenses	80,000.00	0.00	-42,000.00	38,000.00	0.00	0.00	0.00	38,000.00
A-2304	Administrative Internal and External meetings expenses	260,000.00	0.00	-16,000.00	244,000.00	0.00	0.00	0.00	244,000.00
A-2305	Transportation and removal services (incl. vehicles)	596,849.00	0.00	-417,850.00	178,999.00	0.00	0.00	0.00	178,999.00
A-2306	Business Consultancy	525,730.00	0.00	-256,750.00	268,980.00	0.00	0.00	0.00	268,980.00
A-2307	Administrative translations and interpretation cos	250,000.00	0.00	-80,000.00	170,000.00	0.00	0.00	0.00	170,000.00
A-2308	Publication	120,000.00	0.00	-105,000.00	15,000.00	0.00	0.00	0.00	15,000.00
A-2309	Communication	480,000.00	0.00	-40,000.00	440,000.00	0.00	0.00	0.00	440,000.00
A-2310	Administrative support services from EU Institutions	25,000.00	0.00	2,864.05	27,864.05	0.00	0.00	0.00	27,864.05
A-2311	Postage on correspondence and delivery charges	144,000.00	0.00	-37,000.00	107,000.00	0.00	0.00	0.00	107,000.00
A-2312	Library and subscription expenditures	62,890.00	0.00	15,000.00	77,890.00	0.00	0.00	0.00	77,890.00
<b>Total Chapter A-23</b>		<b>2,716,298.00</b>	<b>0.00</b>	<b>-967,735.95</b>	<b>1,748,562.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,748,562.05</b>
<b>Total Title A-2</b>		<b>17,896,332.00</b>	<b>0.00</b>	<b>1,353,652.22</b>	<b>19,249,984.22</b>	<b>0.00</b>	<b>83,307.97</b>	<b>83,307.97</b>	<b>19,333,292.19</b>





	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
B3-101	Information and Analysis	545,000.00	0.00	288,789.00	833,789.00	0.00	0.00	0.00	833,789.00
B3-102	Data Analysis and Research	550,000.00	0.00	-225,455.61	324,544.39	0.00	0.00	0.00	324,544.39
B3-103	Third Country Research	2,514,000.00	-42,850.00	-1,164,605.82	1,306,544.18	0.00	0.00	0.00	1,306,544.18
<b>Total Chapter B3-1</b>		<b>3,609,000.00</b>	<b>-42,850.00</b>	<b>-1,101,272.43</b>	<b>2,464,877.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,464,877.57</b>
B3-201	EASO training	2,960,000.00	-122,000.00	-194,253.34	2,643,746.66	0.00	0.00	0.00	2,643,746.66
B3-202	Asylum Cooperation and Guidance	4,311,705.00	-75,850.00	-439,191.00	3,796,664.00	0.00	0.00	0.00	3,796,664.00
B3-203	External Dimension and Resettlement	5,703,530.00	-64,150.00	-3,290,289.97	2,349,090.03	0.00	0.00	0.00	2,349,090.03
<b>Total Chapter B3-2</b>		<b>12,975,235.00</b>	<b>-262,000.00</b>	<b>-3,923,734.31</b>	<b>8,789,500.69</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,789,500.69</b>
B3-301	Operational support	89,545,980.00	-13,429,615.00	3,256,864.02	79,373,229.02	0.00	7,319,280.82	7,319,280.82	86,692,509.84
<b>Total Chapter B3-3</b>		<b>89,545,980.00</b>	<b>-13,429,615.00</b>	<b>3,256,864.02</b>	<b>79,373,229.02</b>	<b>0.00</b>	<b>7,319,280.82</b>	<b>7,319,280.82</b>	<b>86,692,509.84</b>
B3-401	Cooperation with Civil Society	160,000.00	-4,000.00	-18,514.33	137,485.67	0.00	0.00	0.00	137,485.67
B3-402	Cooperation with stakeholders	240,000.00	-23,000.00	-135,103.63	81,896.37	0.00	0.00	0.00	81,896.37
<b>Total Chapter B3-4</b>		<b>400,000.00</b>	<b>-27,000.00</b>	<b>-153,617.96</b>	<b>219,382.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>219,382.04</b>
B3-501	EUAA Monitoring of application of the CEAS	300,000.00	-89,000.00	-131,168.00	79,832.00	0.00	0.00	0.00	79,832.00
<b>Total Chapter B3-5</b>		<b>300,000.00</b>	<b>-89,000.00</b>	<b>-131,168.00</b>	<b>79,832.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>79,832.00</b>
B3-601	Other operational expenditure	0.00	0.00	0.00	0.00	0.00	38,689,532.88	38,689,532.88	38,689,532.88
<b>Total Chapter B3-6</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>38,689,532.88</b>	<b>38,689,532.88</b>	<b>38,689,532.88</b>
B3-701	Protection of fundamental rights	51,500.00	0.00	-51,500.00	0.00	0.00	0.00	0.00	0.00
<b>Total Chapter B3-7</b>		<b>51,500.00</b>	<b>0.00</b>	<b>-51,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Title B0-3</b>		<b>106,881,715.00</b>	<b>-13,850,465.00</b>	<b>-2,104,428.68</b>	<b>90,926,821.32</b>	<b>0.00</b>	<b>46,008,813.70</b>	<b>46,008,813.70</b>	<b>136,935,635.02</b>

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
B4-101	EASO Third Country Support	0.00	0.00	0.00	0.00	0.00	1,193,145.05	1,193,145.05	1,193,145.05
B4-102	IPA	0.00	0.00	0.00	0.00	0.00	1,628,842.70	1,628,842.70	1,628,842.70
<b>Total Chapter B4-1</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,821,987.75</b>	<b>2,821,987.75</b>	<b>2,821,987.75</b>
<b>Total Title B0-4</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,821,987.75</b>	<b>2,821,987.75</b>	<b>2,821,987.75</b>

<b>GRAND TOTAL</b>		<b>180,135,127.00</b>	<b>-15,000,000.00</b>	<b>0.00</b>	<b>165,135,127.00</b>	<b>0.00</b>	<b>49,071,750.07</b>	<b>49,071,750.07</b>	<b>214,206,877.07</b>
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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 adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
A-1101	Temporary Agents' basic salaries & allowances	34,784,839.00	-709,189.00	-1,356,104.92	32,719,545.08	0.00	0.00	0.00	32,719,545.08
A-1102	Contract Agents	9,534,427.00	-440,346.00	2,367,000.00	11,461,081.00	0.00	0.00	0.00	11,461,081.00
A-1103	Seconded National Experts	583,925.00	0.00	-98,000.00	485,925.00	0.00	40.98	40.98	485,965.98
A-1104	Trainees	39,000.00	0.00	33,385.38	72,385.38	0.00	0.00	0.00	72,385.38
<b>Total Chapter A-11</b>		<b>44,942,191.00</b>	<b>-1,149,535.00</b>	<b>946,280.46</b>	<b>44,738,936.46</b>	<b>0.00</b>	<b>40.98</b>	<b>40.98</b>	<b>44,738,977.44</b>
A-1201	Recruitment	224,845.00	0.00	-17,000.00	207,845.00	28,928.00	0.00	28,928.00	236,773.00
<b>Total Chapter A-12</b>		<b>224,845.00</b>	<b>0.00</b>	<b>-17,000.00</b>	<b>207,845.00</b>	<b>28,928.00</b>	<b>0.00</b>	<b>28,928.00</b>	<b>236,773.00</b>
A-1301	Mission expenses	2,500,000.00	0.00	767,000.00	3,267,000.00	370,093.22	51,297.67	421,390.89	3,688,390.89
<b>Total Chapter A-13</b>		<b>2,500,000.00</b>	<b>0.00</b>	<b>767,000.00</b>	<b>3,267,000.00</b>	<b>370,093.22</b>	<b>51,297.67</b>	<b>421,390.89</b>	<b>3,688,390.89</b>
A-1401	Restaurants and canteens	239,757.00	0.00	-105,000.00	134,757.00	32,908.73	0.00	32,908.73	167,665.73
A-1402	Medical service	305,000.00	0.00	-267,004.00	37,996.00	0.00	0.00	0.00	37,996.00
A-1403	Other social allowances	3,400,000.00	0.00	-467,000.00	2,933,000.00	126,403.38	105,552.00	231,955.38	3,164,955.38
<b>Total Chapter A-14</b>		<b>3,944,757.00</b>	<b>0.00</b>	<b>-839,004.00</b>	<b>3,105,753.00</b>	<b>159,312.11</b>	<b>105,552.00</b>	<b>264,864.11</b>	<b>3,370,617.11</b>
A-1501	Trainings and language courses for staff	1,194,287.00	0.00	-280,000.00	914,287.00	282,422.37	0.00	282,422.37	1,196,709.37
<b>Total Chapter A-15</b>		<b>1,194,287.00</b>	<b>0.00</b>	<b>-280,000.00</b>	<b>914,287.00</b>	<b>282,422.37</b>	<b>0.00</b>	<b>282,422.37</b>	<b>1,196,709.37</b>
A-1601	Interim services	2,091,000.00	0.00	155,000.00	2,246,000.00	115,866.07	0.00	115,866.07	2,361,866.07
A-1602	Other external services	350,000.00	0.00	30,500.00	380,500.00	0.00	0.00	0.00	380,500.00
A-1603	Legal services related to HR	100,000.00	0.00	-9,000.00	91,000.00	72,410.00	750.00	73,160.00	164,160.00
<b>Total Chapter A-16</b>		<b>2,541,000.00</b>	<b>0.00</b>	<b>176,500.00</b>	<b>2,717,500.00</b>	<b>188,276.07</b>	<b>750.00</b>	<b>189,026.07</b>	<b>2,906,526.07</b>
A-1701	Representation expenses	10,000.00	0.00	-3,000.00	7,000.00	0.00	0.00	0.00	7,000.00
<b>Total Chapter A-17</b>		<b>10,000.00</b>	<b>0.00</b>	<b>-3,000.00</b>	<b>7,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,000.00</b>
<b>Total Title A-1</b>		<b>55,357,080.00</b>	<b>-1,149,535.00</b>	<b>750,776.46</b>	<b>54,958,321.46</b>	<b>1,029,031.77</b>	<b>157,640.65</b>	<b>1,186,672.42</b>	<b>56,144,993.88</b>





	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
A-2101	Building rental utilities cleaning maintenance	6,029,720.00	0.00	-1,199,000.00	4,830,720.00	518,476.48	61,085.78	579,562.26	5,410,282.26
A-2102	Security and surveillance of the building	1,590,400.00	0.00	-84,611.83	1,505,788.17	141,421.16	0.00	141,421.16	1,647,209.33
A-2103	Fitting out of premises	1,100,000.00	0.00	514,000.00	1,614,000.00	802,263.60	0.00	802,263.60	2,416,263.60
A-2104	Office equipment & furniture	285,000.00	0.00	214,000.00	499,000.00	20,316.45	0.00	20,316.45	519,316.45
<b>Total Chapter A-21</b>		<b>9,005,120.00</b>	<b>0.00</b>	<b>-555,611.83</b>	<b>8,449,508.17</b>	<b>1,482,477.69</b>	<b>61,085.78</b>	<b>1,543,563.47</b>	<b>9,993,071.64</b>
A-2201	ICT Equipment	2,001,753.00	0.00	483,000.00	2,484,753.00	852,957.78	10,249.38	863,207.16	3,347,960.16
A-2202	ICT Maintenance	1,316,457.00	0.00	1,529,000.00	2,845,457.00	276,376.01	4,343.80	280,719.81	3,126,176.81
A-2203	ICT Support services	2,105,550.00	0.00	1,102,000.00	3,207,550.00	1,369,396.87	0.00	1,369,396.87	4,576,946.87
A-2204	Telecommunication charges	751,154.00	0.00	-237,000.00	514,154.00	181,706.78	7,629.01	189,335.79	703,489.79
<b>Total Chapter A-22</b>		<b>6,174,914.00</b>	<b>0.00</b>	<b>2,877,000.00</b>	<b>9,051,914.00</b>	<b>2,680,437.44</b>	<b>22,222.19</b>	<b>2,702,659.63</b>	<b>11,754,573.63</b>
A-2301	Stationary and office supplies (incl. consumable)	161,829.00	0.00	15,000.00	176,829.00	35,468.64	0.00	35,468.64	212,297.64
A-2302	Bank and other financial charges	10,000.00	0.00	-6,000.00	4,000.00	3,656.03	0.00	3,656.03	7,656.03
A-2303	Legal expenses	80,000.00	0.00	-42,000.00	38,000.00	60,775.00	0.00	60,775.00	98,775.00
A-2304	Administrative Internal and External meetings expenses	260,000.00	0.00	-16,000.00	244,000.00	21,512.64	0.00	21,512.64	265,512.64
A-2305	Transportation and removal services (incl. vehicles)	596,849.00	0.00	-417,850.00	178,999.00	41,862.17	0.00	41,862.17	220,861.17
A-2306	Business Consultancy	525,730.00	0.00	-256,750.00	268,980.00	81,153.75	0.00	81,153.75	350,133.75
A-2307	Administrative translations and interpretation cost	250,000.00	0.00	-80,000.00	170,000.00	46,500.00	0.00	46,500.00	216,500.00
A-2308	Publication	120,000.00	0.00	-105,000.00	15,000.00	41,272.80	0.00	41,272.80	56,272.80
A-2309	Communication	480,000.00	0.00	-40,000.00	440,000.00	187,970.08	0.00	187,970.08	627,970.08
A-2310	Administrative support services from EU Institutions	25,000.00	0.00	2,864.05	27,864.05	0.00	0.00	0.00	27,864.05
A-2311	Postage on correspondence and delivery charges	144,000.00	0.00	-37,000.00	107,000.00	34,142.69	0.00	34,142.69	141,142.69
A-2312	Library and subscription expenditures	62,890.00	0.00	15,000.00	77,890.00	47,560.91	0.00	47,560.91	125,450.91
<b>Total Chapter A-23</b>		<b>2,716,298.00</b>	<b>0.00</b>	<b>-967,735.95</b>	<b>1,748,562.05</b>	<b>601,874.71</b>	<b>0.00</b>	<b>601,874.71</b>	<b>2,350,436.76</b>
<b>Total Title A-2</b>		<b>17,896,332.00</b>	<b>0.00</b>	<b>1,353,652.22</b>	<b>19,249,984.22</b>	<b>4,764,789.84</b>	<b>83,307.97</b>	<b>4,848,097.81</b>	<b>24,098,082.03</b>





	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
B3-101	Information and Analysis	545,000.00	0.00	-77,000.00	468,000.00	0.00	0.00	0.00	468,000.00
B3-102	Data Analysis and Research	550,000.00	0.00	-217,000.00	333,000.00	0.00	0.00	0.00	333,000.00
B3-103	Third Country Research	2,514,000.00	0.00	-850,804.15	1,663,195.85	0.00	0.00	0.00	1,663,195.85
<b>Total Chapter B3-1</b>		<b>3,609,000.00</b>	<b>0.00</b>	<b>-1,144,804.15</b>	<b>2,464,195.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,464,195.85</b>
B3-201	EASO training	2,960,000.00	0.00	-165,000.00	2,795,000.00	0.00	0.00	0.00	2,795,000.00
B3-202	Asylum Cooperation and Guidance	4,311,705.00	-89,150.00	-486,801.00	3,735,754.00	0.00	0.00	0.00	3,735,754.00
B3-203	External Dimension and Resettlement	5,703,530.00	0.00	-3,054,023.00	2,649,507.00	0.00	0.00	0.00	2,649,507.00
<b>Total Chapter B3-2</b>		<b>12,975,235.00</b>	<b>-89,150.00</b>	<b>-3,705,824.00</b>	<b>9,180,261.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,180,261.00</b>
B3-301	Operational support	89,545,980.00	-8,761,315.00	3,154,070.47	83,938,735.47	0.00	7,859,515.36	7,859,515.36	91,798,250.83
<b>Total Chapter B3-3</b>		<b>89,545,980.00</b>	<b>-8,761,315.00</b>	<b>3,154,070.47</b>	<b>83,938,735.47</b>	<b>0.00</b>	<b>7,859,515.36</b>	<b>7,859,515.36</b>	<b>91,798,250.83</b>
B3-401	Cooperation with Civil Society	160,000.00	0.00	15,000.00	175,000.00	0.00	0.00	0.00	175,000.00
B3-402	Cooperation with stakeholders	240,000.00	0.00	-143,000.00	97,000.00	0.00	0.00	0.00	97,000.00
<b>Total Chapter B3-4</b>		<b>400,000.00</b>	<b>0.00</b>	<b>-128,000.00</b>	<b>272,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>272,000.00</b>
B3-501	EUAA Monitoring of application of the CEAS	300,000.00	0.00	-228,371.00	71,629.00	0.00	0.00	0.00	71,629.00
<b>Total Chapter B3-5</b>		<b>300,000.00</b>	<b>0.00</b>	<b>-228,371.00</b>	<b>71,629.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>71,629.00</b>
B3-601	Other operational expenditure	0.00	0.00	0.00	0.00	0.00	38,689,532.88	38,689,532.88	38,689,532.88
<b>Total Chapter B3-6</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>38,689,532.88</b>	<b>38,689,532.88</b>	<b>38,689,532.88</b>
B3-701	Protection of fundamental rights	51,500.00	0.00	-51,500.00	0.00	0.00	0.00	0.00	0.00
<b>Total Chapter B3-7</b>		<b>51,500.00</b>	<b>0.00</b>	<b>-51,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Title B0-3</b>		<b>106,881,715.00</b>	<b>-8,850,465.00</b>	<b>-2,104,428.68</b>	<b>95,926,821.32</b>	<b>0.00</b>	<b>46,549,048.24</b>	<b>46,549,048.24</b>	<b>142,475,869.56</b>

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
B4-101	EASO Third Country Support	0.00	0.00	0.00	0.00	0.00	1,843,832.52	1,843,832.52	1,843,832.52
B4-102	IPA	0.00	0.00	0.00	0.00	0.00	3,465,707.29	3,465,707.29	3,465,707.29
<b>Total Chapter B4-1</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,309,539.81</b>	<b>5,309,539.81</b>	<b>5,309,539.81</b>
<b>Total Title B0-4</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,309,539.81</b>	<b>5,309,539.81</b>	<b>5,309,539.81</b>

<b>GRAND TOTAL</b>		<b>180,135,127.00</b>	<b>-10,000,000.00</b>	<b>0.00</b>	<b>170,135,127.00</b>	<b>5,793,821.61</b>	<b>52,099,536.67</b>	<b>57,893,358.28</b>	<b>228,028,485.28</b>
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### 4.5.3 Implementation of Commitment Appropriations

	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			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	32,719,545.08	32,357,300.40	0.00	0.00	32,357,300.40	98.89%	0.00	0.00	0.00	362,244.68	0.00	0.00	362,244.68
A-1102	Contract Agents	11,461,081.00	11,323,755.08	0.00	0.00	11,323,755.08	98.80%	0.00	0.00	0.00	137,325.92	0.00	0.00	137,325.92
A-1103	Seconded National Experts	485,965.98	424,417.06	0.00	40.98	424,458.04	87.34%	0.00	0.00	0.00	61,507.94	0.00	0.00	61,507.94
A-1104	Trainees	72,385.38	72,385.38	0.00	0.00	72,385.38	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Chapter A-11</b>		<b>44,738,977.44</b>	<b>44,177,857.92</b>	<b>0.00</b>	<b>40.98</b>	<b>44,177,898.90</b>	<b>98.75%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>561,078.54</b>	<b>0.00</b>	<b>0.00</b>	<b>561,078.54</b>
A-1201	Recruitment	207,845.00	156,173.46	0.00	0.00	156,173.46	75.14%	0.00	0.00	0.00	51,671.54	0.00	0.00	51,671.54
<b>Total Chapter A-12</b>		<b>207,845.00</b>	<b>156,173.46</b>	<b>0.00</b>	<b>0.00</b>	<b>156,173.46</b>	<b>75.14%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>51,671.54</b>	<b>0.00</b>	<b>0.00</b>	<b>51,671.54</b>
A-1301	Mission expenses	3,318,297.67	3,104,561.72	0.00	50,149.19	3,154,710.91	95.07%	1,148.48	0.00	1,148.48	162,438.28	0.00	0.00	162,438.28
<b>Total Chapter A-13</b>		<b>3,318,297.67</b>	<b>3,104,561.72</b>	<b>0.00</b>	<b>50,149.19</b>	<b>3,154,710.91</b>	<b>95.07%</b>	<b>1,148.48</b>	<b>0.00</b>	<b>1,148.48</b>	<b>162,438.28</b>	<b>0.00</b>	<b>0.00</b>	<b>162,438.28</b>
A-1401	Restaurants and canteens	134,757.00	115,047.33	0.00	0.00	115,047.33	85.37%	0.00	0.00	0.00	19,709.67	0.00	0.00	19,709.67
A-1402	Medical service	37,996.00	37,996.00	0.00	0.00	37,996.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1403	Other social allowances	3,038,552.00	2,916,622.67	0.00	54,281.00	2,970,903.67	97.77%	51,271.00	0.00	51,271.00	16,377.33	0.00	0.00	16,377.33
<b>Total Chapter A-14</b>		<b>3,211,305.00</b>	<b>3,069,666.00</b>	<b>0.00</b>	<b>54,281.00</b>	<b>3,123,947.00</b>	<b>97.28%</b>	<b>51,271.00</b>	<b>0.00</b>	<b>51,271.00</b>	<b>36,087.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,087.00</b>
A-1501	Trainings and language courses for staff	914,287.00	788,621.37	0.00	0.00	788,621.37	86.26%	0.00	0.00	0.00	125,665.63	0.00	0.00	125,665.63
<b>Total Chapter A-15</b>		<b>914,287.00</b>	<b>788,621.37</b>	<b>0.00</b>	<b>0.00</b>	<b>788,621.37</b>	<b>86.26%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>125,665.63</b>	<b>0.00</b>	<b>0.00</b>	<b>125,665.63</b>
A-1601	Interim services	2,246,000.00	2,109,663.14	0.00	0.00	2,109,663.14	93.93%	0.00	0.00	0.00	136,336.86	0.00	0.00	136,336.86
A-1602	Other external services	380,500.00	380,420.23	0.00	0.00	380,420.23	99.98%	0.00	0.00	0.00	79.77	0.00	0.00	79.77
A-1603	Legal services related to HR	91,750.00	82,240.00	0.00	0.00	82,240.00	89.63%	750.00	0.00	750.00	8,760.00	0.00	0.00	8,760.00
<b>Total Chapter A-16</b>		<b>2,718,250.00</b>	<b>2,572,323.37</b>	<b>0.00</b>	<b>0.00</b>	<b>2,572,323.37</b>	<b>94.63%</b>	<b>750.00</b>	<b>0.00</b>	<b>750.00</b>	<b>145,176.63</b>	<b>0.00</b>	<b>0.00</b>	<b>145,176.63</b>
A-1701	Representation expenses	7,000.00	2,546.90	0.00	0.00	2,546.90	36.38%	0.00	0.00	0.00	4,453.10	0.00	0.00	4,453.10
<b>Total Chapter A-17</b>		<b>7,000.00</b>	<b>2,546.90</b>	<b>0.00</b>	<b>0.00</b>	<b>2,546.90</b>	<b>36.38%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,453.10</b>	<b>0.00</b>	<b>0.00</b>	<b>4,453.10</b>
<b>Total Title A-1</b>		<b>55,115,962.11</b>	<b>53,871,750.74</b>	<b>0.00</b>	<b>104,471.17</b>	<b>53,976,221.91</b>	<b>97.93%</b>	<b>53,169.48</b>	<b>0.00</b>	<b>53,169.48</b>	<b>1,086,570.72</b>	<b>0.00</b>	<b>0.00</b>	<b>1,086,570.72</b>



	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			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-2101	Building rental utilities cleaning maintenance	4,891,805.78	4,475,210.19	0.00	31,355.13	4,506,565.32	92.12%	29,730.65	0.00	29,730.65	355,509.81	0.00	0.00	355,509.81
A-2102	Security and surveillance of the building	1,505,788.17	1,228,263.75	0.00	0.00	1,228,263.75	81.57%	0.00	0.00	0.00	277,524.42	0.00	0.00	277,524.42
A-2103	Fitting out of premises	1,614,000.00	1,571,102.32	0.00	0.00	1,571,102.32	97.34%	0.00	0.00	0.00	42,897.68	0.00	0.00	42,897.68
A-2104	Office equipment & furniture	499,000.00	487,407.51	0.00	0.00	487,407.51	97.68%	0.00	0.00	0.00	11,592.49	0.00	0.00	11,592.49
<b>Total Chapter A-21</b>		<b>8,510,593.95</b>	<b>7,761,983.77</b>	<b>0.00</b>	<b>31,355.13</b>	<b>7,793,338.90</b>	<b>91.57%</b>	<b>29,730.65</b>	<b>0.00</b>	<b>29,730.65</b>	<b>687,524.40</b>	<b>0.00</b>	<b>0.00</b>	<b>687,524.40</b>
A-2201	ICT Equipment	2,495,002.38	2,190,746.73	0.00	10,249.38	2,200,996.11	88.22%	0.00	0.00	0.00	294,006.27	0.00	0.00	294,006.27
A-2202	ICT Maintenance	2,849,800.80	2,801,014.08	0.00	0.00	2,801,014.08	98.29%	4,343.80	0.00	4,343.80	44,442.92	0.00	0.00	44,442.92
A-2203	ICT Support services	3,207,550.00	3,184,170.95	0.00	0.00	3,184,170.95	99.27%	0.00	0.00	0.00	23,379.05	0.00	0.00	23,379.05
A-2204	Telecommunication charges	521,783.01	465,714.98	0.00	7,589.93	473,304.91	90.71%	39.08	0.00	39.08	48,439.02	0.00	0.00	48,439.02
<b>Total Chapter A-22</b>		<b>9,074,136.19</b>	<b>8,641,646.74</b>	<b>0.00</b>	<b>17,839.31</b>	<b>8,659,486.05</b>	<b>95.43%</b>	<b>4,382.88</b>	<b>0.00</b>	<b>4,382.88</b>	<b>410,267.26</b>	<b>0.00</b>	<b>0.00</b>	<b>410,267.26</b>
A-2301	Stationary and office supplies (incl. consumable)	176,829.00	126,346.42	0.00	0.00	126,346.42	71.45%	0.00	0.00	0.00	50,482.58	0.00	0.00	50,482.58
A-2302	Bank and other financial charges	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-2303	Legal expenses	38,000.00	10,040.00	0.00	0.00	10,040.00	26.42%	0.00	0.00	0.00	27,960.00	0.00	0.00	27,960.00
A-2304	Administrative Internal and External meetings expense	244,000.00	210,494.33	0.00	0.00	210,494.33	86.27%	0.00	0.00	0.00	33,505.67	0.00	0.00	33,505.67
A-2305	Transportation and removal services (incl. vehicles)	178,999.00	146,791.04	0.00	0.00	146,791.04	82.01%	0.00	0.00	0.00	32,207.96	0.00	0.00	32,207.96
A-2306	Business Consultancy	268,980.00	268,980.00	0.00	0.00	268,980.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-2307	Administrative translations and interpretation cost	170,000.00	140,000.00	0.00	0.00	140,000.00	82.35%	0.00	0.00	0.00	30,000.00	0.00	0.00	30,000.00
A-2308	Publication	15,000.00	13,000.00	0.00	0.00	13,000.00	86.67%	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
A-2309	Communication	440,000.00	218,947.58	0.00	0.00	218,947.58	49.76%	0.00	0.00	0.00	221,052.42	0.00	0.00	221,052.42
A-2310	Administrative support services from EU Institut.	27,864.05	27,864.05	0.00	0.00	27,864.05	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-2311	Postage on correspondence and delivery charges	107,000.00	86,941.92	0.00	0.00	86,941.92	81.25%	0.00	0.00	0.00	20,058.08	0.00	0.00	20,058.08
A-2312	Library and subscription expenditures	77,890.00	74,390.41	0.00	0.00	74,390.41	95.51%	0.00	0.00	0.00	3,499.59	0.00	0.00	3,499.59
<b>Total Chapter A-23</b>		<b>1,748,562.05</b>	<b>1,327,795.75</b>	<b>0.00</b>	<b>0.00</b>	<b>1,327,795.75</b>	<b>75.94%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>420,766.30</b>	<b>0.00</b>	<b>0.00</b>	<b>420,766.30</b>
<b>Total Title A-2</b>		<b>19,333,292.19</b>	<b>17,731,426.26</b>	<b>0.00</b>	<b>49,194.44</b>	<b>17,780,620.70</b>	<b>91.97%</b>	<b>34,113.53</b>	<b>0.00</b>	<b>34,113.53</b>	<b>1,518,557.96</b>	<b>0.00</b>	<b>0.00</b>	<b>1,518,557.96</b>





	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			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 Analysis	833,789.00	719,294.00	0.00	0.00	719,294.00	86.27%	0.00	0.00	0.00	114,495.00	0.00	0.00	114,495.00
B3-102	Data Analysis and Research	324,544.39	324,318.19	0.00	0.00	324,318.19	99.93%	0.00	0.00	0.00	226.20	0.00	0.00	226.20
B3-103	Third Country Research	1,306,544.18	1,284,956.94	0.00	0.00	1,284,956.94	98.35%	0.00	0.00	0.00	21,587.24	0.00	0.00	21,587.24
<b>Total Chapter B3-1</b>		<b>2,464,877.57</b>	<b>2,328,569.13</b>	<b>0.00</b>	<b>0.00</b>	<b>2,328,569.13</b>	<b>94.47%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>136,308.44</b>	<b>0.00</b>	<b>0.00</b>	<b>136,308.44</b>
B3-201	EASO training	2,643,746.66	2,638,287.37	0.00	0.00	2,638,287.37	99.79%	0.00	0.00	0.00	5,459.29	0.00	0.00	5,459.29
B3-202	Asylum Cooperation and Guidance	3,796,664.00	3,791,187.55	0.00	0.00	3,791,187.55	99.86%	0.00	0.00	0.00	5,476.45	0.00	0.00	5,476.45
B3-203	External Dimension and Resettlement	2,349,090.03	2,238,473.63	0.00	0.00	2,238,473.63	95.29%	0.00	0.00	0.00	110,616.40	0.00	0.00	110,616.40
<b>Total Chapter B3-2</b>		<b>8,789,500.69</b>	<b>8,667,948.55</b>	<b>0.00</b>	<b>0.00</b>	<b>8,667,948.55</b>	<b>98.62%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>121,552.14</b>	<b>0.00</b>	<b>0.00</b>	<b>121,552.14</b>
B3-301	Operational support	86,692,509.84	77,546,893.74	0.00	4,652,927.51	82,199,821.25	94.82%	2,666,353.31	0.00	2,666,353.31	1,826,335.28	0.00	0.00	1,826,335.28
<b>Total Chapter B3-3</b>		<b>86,692,509.84</b>	<b>77,546,893.74</b>	<b>0.00</b>	<b>4,652,927.51</b>	<b>82,199,821.25</b>	<b>94.82%</b>	<b>2,666,353.31</b>	<b>0.00</b>	<b>2,666,353.31</b>	<b>1,826,335.28</b>	<b>0.00</b>	<b>0.00</b>	<b>1,826,335.28</b>
B3-401	Cooperation with Civil Society	137,485.67	83,021.67	0.00	0.00	83,021.67	60.39%	0.00	0.00	0.00	54,464.00	0.00	0.00	54,464.00
B3-402	Cooperation with stakeholders	81,896.37	76,114.44	0.00	0.00	76,114.44	92.94%	0.00	0.00	0.00	5,781.93	0.00	0.00	5,781.93
<b>Total Chapter B3-4</b>		<b>219,382.04</b>	<b>159,136.11</b>	<b>0.00</b>	<b>0.00</b>	<b>159,136.11</b>	<b>72.54%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60,245.93</b>	<b>0.00</b>	<b>0.00</b>	<b>60,245.93</b>
B3-501	EUAA Monitoring of application of the CEAS	79,832.00	64,103.30	0.00	0.00	64,103.30	80.30%	0.00	0.00	0.00	15,728.70	0.00	0.00	15,728.70
<b>Total Chapter B3-5</b>		<b>79,832.00</b>	<b>64,103.30</b>	<b>0.00</b>	<b>0.00</b>	<b>64,103.30</b>	<b>80.30%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,728.70</b>	<b>0.00</b>	<b>0.00</b>	<b>15,728.70</b>
B3-601	Other operational expenditure	38,689,532.88	0.00	0.00	0.00	0.00	0.00%	38,689,532.88	0.00	38,689,532.88	0.00	0.00	0.00	0.00
<b>Total Chapter B3-6</b>		<b>38,689,532.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>38,689,532.88</b>	<b>0.00</b>	<b>38,689,532.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Title B0-3</b>		<b>136,935,635.02</b>	<b>88,766,650.83</b>	<b>0.00</b>	<b>4,652,927.51</b>	<b>93,419,578.34</b>	<b>68.22%</b>	<b>41,355,886.19</b>	<b>0.00</b>	<b>41,355,886.19</b>	<b>2,160,170.49</b>	<b>0.00</b>	<b>0.00</b>	<b>2,160,170.49</b>

	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			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	EASO Third Country Support	1,193,145.05	0.00	0.00	347,553.07	347,553.07	29.13%	845,591.98	0.00	845,591.98	0.00	0.00	0.00	0.00
B4-102	IPA	1,628,842.70	0.00	0.00	576,816.02	576,816.02	35.41%	1,052,026.68	0.00	1,052,026.68	0.00	0.00	0.00	0.00
<b>Total Chapter B4-1</b>		<b>2,821,987.75</b>	<b>0.00</b>	<b>0.00</b>	<b>924,369.09</b>	<b>924,369.09</b>	<b>32.76%</b>	<b>1,897,618.66</b>	<b>0.00</b>	<b>1,897,618.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Title B0-4</b>		<b>2,821,987.75</b>	<b>0.00</b>	<b>0.00</b>	<b>924,369.09</b>	<b>924,369.09</b>	<b>32.76%</b>	<b>1,897,618.66</b>	<b>0.00</b>	<b>1,897,618.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>GRAND TOTAL</b>		<b>214,206,877.07</b>	<b>160,369,827.83</b>	<b>0.00</b>	<b>5,730,962.21</b>	<b>166,100,790.04</b>	<b>77.54%</b>	<b>43,340,787.86</b>	<b>0.00</b>	<b>43,340,787.86</b>	<b>4,765,299.17</b>	<b>0.00</b>	<b>0.00</b>	<b>4,765,299.17</b>





## 4.5.4 Implementation of Payment Appropriation

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				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	32,719,545.08	32,357,300.40	0.00	0.00	32,357,300.40	98.89%	0.00	0.00	0.00	0.00	362,244.68	0.00	0.00	362,244.68
A-1102	Contract Agents	11,461,081.00	11,323,755.08	0.00	0.00	11,323,755.08	98.80%	0.00	0.00	0.00	0.00	137,325.92	0.00	0.00	137,325.92
A-1103	Seconded National Experts	485,965.98	424,417.06	0.00	40.98	424,458.04	87.34%	0.00	0.00	0.00	0.00	61,507.94	0.00	0.00	61,507.94
A-1104	Trainees	72,385.38	72,385.38	0.00	0.00	72,385.38	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Chapter A-11</b>		<b>44,738,977.44</b>	<b>44,177,857.92</b>	<b>0.00</b>	<b>40.98</b>	<b>44,177,898.90</b>	<b>98.75%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>561,078.54</b>	<b>0.00</b>	<b>0.00</b>	<b>561,078.54</b>
A-1201	Recruitment	236,773.00	123,649.64	24,217.58	0.00	147,867.22	62.45%	32,523.82	0.00	0.00	32,523.82	51,671.54	4,710.42	0.00	56,381.96
<b>Total Chapter A-12</b>		<b>236,773.00</b>	<b>123,649.64</b>	<b>24,217.58</b>	<b>0.00</b>	<b>147,867.22</b>	<b>62.45%</b>	<b>32,523.82</b>	<b>0.00</b>	<b>0.00</b>	<b>32,523.82</b>	<b>51,671.54</b>	<b>4,710.42</b>	<b>0.00</b>	<b>56,381.96</b>
A-1301	Mission expenses	3,688,390.89	2,611,013.91	359,979.21	50,149.19	3,021,142.31	81.91%	493,547.81	0.00	1,148.48	494,696.29	162,438.28	10,114.01	0.00	172,552.29
<b>Total Chapter A-13</b>		<b>3,688,390.89</b>	<b>2,611,013.91</b>	<b>359,979.21</b>	<b>50,149.19</b>	<b>3,021,142.31</b>	<b>81.91%</b>	<b>493,547.81</b>	<b>0.00</b>	<b>1,148.48</b>	<b>494,696.29</b>	<b>162,438.28</b>	<b>10,114.01</b>	<b>0.00</b>	<b>172,552.29</b>
A-1401	Restaurants and canteens	167,665.73	89,067.33	15,281.70	0.00	104,349.03	62.24%	25,980.00	0.00	0.00	25,980.00	19,709.67	17,627.03	0.00	37,336.70
A-1402	Medical service	37,996.00	37,996.00	0.00	0.00	37,996.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1403	Other social allowances	3,164,955.38	2,809,573.37	114,993.70	54,281.00	2,978,848.07	94.12%	107,049.30	0.00	51,271.00	158,320.30	16,377.33	11,409.68	0.00	27,787.01
<b>Total Chapter A-14</b>		<b>3,370,617.11</b>	<b>2,936,636.70</b>	<b>130,275.40</b>	<b>54,281.00</b>	<b>3,121,193.10</b>	<b>92.60%</b>	<b>133,029.30</b>	<b>0.00</b>	<b>51,271.00</b>	<b>184,300.30</b>	<b>36,087.00</b>	<b>29,036.71</b>	<b>0.00</b>	<b>65,123.71</b>
A-1501	Trainings and language courses for staff	1,196,709.37	641,628.77	172,909.08	0.00	814,537.85	68.06%	146,992.60	0.00	0.00	146,992.60	125,665.63	109,513.29	0.00	235,178.92
<b>Total Chapter A-15</b>		<b>1,196,709.37</b>	<b>641,628.77</b>	<b>172,909.08</b>	<b>0.00</b>	<b>814,537.85</b>	<b>68.06%</b>	<b>146,992.60</b>	<b>0.00</b>	<b>0.00</b>	<b>146,992.60</b>	<b>125,665.63</b>	<b>109,513.29</b>	<b>0.00</b>	<b>235,178.92</b>
A-1601	Interim services	2,361,866.07	1,956,501.02	91,176.65	0.00	2,047,677.67	86.70%	153,162.12	0.00	0.00	153,162.12	136,336.86	24,689.42	0.00	161,026.28
A-1602	Other external services	380,500.00	380,420.23	0.00	0.00	380,420.23	99.98%	0.00	0.00	0.00	0.00	79.77	0.00	0.00	79.77
A-1603	Legal services related to HR	164,160.00	38,287.50	23,950.00	0.00	62,237.50	37.91%	43,952.50	0.00	750.00	44,702.50	8,760.00	48,460.00	0.00	57,220.00
<b>Total Chapter A-16</b>		<b>2,906,526.07</b>	<b>2,375,208.75</b>	<b>115,126.65</b>	<b>0.00</b>	<b>2,490,335.40</b>	<b>85.68%</b>	<b>197,114.62</b>	<b>0.00</b>	<b>750.00</b>	<b>197,864.62</b>	<b>145,176.63</b>	<b>73,149.42</b>	<b>0.00</b>	<b>218,326.05</b>
A-1701	Representation expenses	7,000.00	2,546.90	0.00	0.00	2,546.90	36.38%	0.00	0.00	0.00	0.00	4,453.10	0.00	0.00	4,453.10
<b>Total Chapter A-17</b>		<b>7,000.00</b>	<b>2,546.90</b>	<b>0.00</b>	<b>0.00</b>	<b>2,546.90</b>	<b>36.38%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,453.10</b>	<b>0.00</b>	<b>0.00</b>	<b>4,453.10</b>
<b>Total Title A-1</b>		<b>56,144,993.88</b>	<b>52,868,542.59</b>	<b>802,507.92</b>	<b>104,471.17</b>	<b>53,775,521.68</b>	<b>95.78%</b>	<b>1,003,208.15</b>	<b>0.00</b>	<b>53,169.48</b>	<b>1,056,377.63</b>	<b>1,086,570.72</b>	<b>226,523.85</b>	<b>0.00</b>	<b>1,313,094.57</b>





	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024					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	5,410,282.26	4,017,458.29	315,309.10	31,355.13	4,364,122.52	80.66%	457,751.90	0.00	29,730.65	487,482.55	355,509.81	203,167.38	0.00	558,677.19	
A-2102	Security and surveillance of the building	1,647,209.33	1,032,155.90	127,063.92	0.00	1,159,219.82	70.37%	196,107.85	0.00	0.00	196,107.85	277,524.42	14,357.24	0.00	291,881.66	
A-2103	Fitting out of premises	2,416,263.60	180,322.30	579,151.31	0.00	759,473.61	31.43%	1,390,780.02	0.00	0.00	1,390,780.02	42,897.68	223,112.29	0.00	266,009.97	
A-2104	Office equipment & furniture	519,316.45	45,514.36	20,316.45	0.00	65,830.81	12.68%	441,893.15	0.00	0.00	441,893.15	11,592.49	0.00	0.00	11,592.49	
<b>Total Chapter A-21</b>		<b>9,993,071.64</b>	<b>5,275,450.85</b>	<b>1,041,840.78</b>	<b>31,355.13</b>	<b>6,348,646.76</b>	<b>63.53%</b>	<b>2,486,532.92</b>	<b>0.00</b>	<b>29,730.65</b>	<b>2,516,263.57</b>	<b>687,524.40</b>	<b>440,636.91</b>	<b>0.00</b>	<b>1,128,161.31</b>	
A-2201	ICT Equipment	3,347,960.16	1,667,687.96	852,957.78	10,249.38	2,530,895.12	75.60%	523,058.77	0.00	0.00	523,058.77	294,006.27	0.00	0.00	294,006.27	
A-2202	ICT Maintenance	3,126,176.81	2,439,957.22	256,620.40	0.00	2,696,577.62	86.26%	361,056.86	0.00	4,343.80	365,400.66	44,442.92	19,755.61	0.00	64,198.53	
A-2203	ICT Support services	4,576,946.87	1,273,338.96	1,292,982.73	0.00	2,566,321.69	56.07%	1,910,831.99	0.00	0.00	1,910,831.99	23,379.05	76,414.14	0.00	99,793.19	
A-2204	Telecommunication charges	703,489.79	303,856.73	156,670.20	1,589.93	462,116.86	65.69%	161,858.25	0.00	6,039.08	167,897.33	48,439.02	25,036.58	0.00	73,475.60	
<b>Total Chapter A-22</b>		<b>11,754,573.63</b>	<b>5,684,840.87</b>	<b>2,559,231.11</b>	<b>11,839.31</b>	<b>8,255,911.29</b>	<b>70.24%</b>	<b>2,956,805.87</b>	<b>0.00</b>	<b>10,382.88</b>	<b>2,967,188.75</b>	<b>410,267.26</b>	<b>121,206.33</b>	<b>0.00</b>	<b>531,473.59</b>	
A-2301	Stationary and office supplies (incl. consumable)	212,297.64	106,301.66	22,428.70	0.00	128,730.36	60.64%	20,044.76	0.00	0.00	20,044.76	50,482.58	13,039.94	0.00	63,522.52	
A-2302	Bank and other financial charges	7,656.03	728.43	1,724.67	0.00	2,453.10	32.04%	3,271.57	0.00	0.00	3,271.57	0.00	1,931.36	0.00	1,931.36	
A-2303	Legal expenses	98,775.00	0.00	56,980.00	0.00	56,980.00	57.69%	10,040.00	0.00	0.00	10,040.00	27,960.00	3,795.00	0.00	31,755.00	
A-2304	Administrative Internal and External meetings expenses	265,512.64	178,315.92	9,939.75	0.00	188,255.67	70.90%	32,178.41	0.00	0.00	32,178.41	33,505.67	11,572.89	0.00	45,078.56	
A-2305	Transportation and removal services (incl. vehicles)	220,861.17	132,407.76	33,886.47	0.00	166,294.23	75.29%	14,383.28	0.00	0.00	14,383.28	32,207.96	7,975.70	0.00	40,183.66	
A-2306	Business Consultancy	350,133.75	154,543.75	77,953.75	0.00	232,497.50	66.40%	114,436.25	0.00	0.00	114,436.25	0.00	3,200.00	0.00	3,200.00	
A-2307	Administrative translations and interpretation cost	216,500.00	132,005.00	42,353.00	0.00	174,358.00	80.53%	7,995.00	0.00	0.00	7,995.00	30,000.00	4,147.00	0.00	34,147.00	
A-2308	Publication	56,272.80	0.00	37,573.60	0.00	37,573.60	66.77%	13,000.00	0.00	0.00	13,000.00	2,000.00	3,699.20	0.00	5,699.20	
A-2309	Communication	627,970.08	119,616.25	185,752.82	0.00	305,369.07	48.63%	99,331.33	0.00	0.00	99,331.33	221,052.42	2,217.26	0.00	223,269.68	
A-2310	Administrative support services from EU Institutions	27,864.05	27,864.05	0.00	0.00	27,864.05	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
A-2311	Postage on correspondence and delivery charges	141,142.69	50,485.19	15,908.86	0.00	66,394.05	47.04%	36,456.73	0.00	0.00	36,456.73	20,058.08	18,233.83	0.00	38,291.91	
A-2312	Library and subscription expenditures	125,450.91	26,535.83	47,400.77	0.00	73,936.60	58.94%	47,854.58	0.00	0.00	47,854.58	3,499.59	160.14	0.00	3,659.73	
<b>Total Chapter A-23</b>		<b>2,350,436.76</b>	<b>928,803.84</b>	<b>531,902.39</b>	<b>0.00</b>	<b>1,460,706.23</b>	<b>62.15%</b>	<b>398,991.91</b>	<b>0.00</b>	<b>0.00</b>	<b>398,991.91</b>	<b>420,766.30</b>	<b>69,972.32</b>	<b>0.00</b>	<b>490,738.62</b>	
<b>Total Title A-2</b>		<b>24,098,082.03</b>	<b>11,889,095.56</b>	<b>4,132,974.28</b>	<b>43,194.44</b>	<b>16,065,264.28</b>	<b>66.67%</b>	<b>5,842,330.70</b>	<b>0.00</b>	<b>40,113.53</b>	<b>5,882,444.23</b>	<b>1,518,557.96</b>	<b>631,815.56</b>	<b>0.00</b>	<b>2,150,373.52</b>	





	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024					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 Analysis	468,000.00	396,361.87	0.00	0.00	396,361.87	84.69%	0.00	0.00	0.00	0.00	71,638.13	0.00	0.00	71,638.13	
B3-102	Data Analysis and Research	333,000.00	324,961.60	0.00	0.00	324,961.60	97.59%	0.00	0.00	0.00	0.00	8,038.40	0.00	0.00	8,038.40	
B3-103	Third Country Research	1,663,195.85	1,545,583.77	0.00	0.00	1,545,583.77	92.93%	0.00	0.00	0.00	0.00	117,612.08	0.00	0.00	117,612.08	
<b>Total Chapter B3-1</b>		<b>2,464,195.85</b>	<b>2,266,907.24</b>	<b>0.00</b>	<b>0.00</b>	<b>2,266,907.24</b>	<b>91.99%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>197,288.61</b>	<b>0.00</b>	<b>0.00</b>	<b>197,288.61</b>	
B3-201	EASO training	2,795,000.00	2,686,787.84	0.00	0.00	2,686,787.84	96.13%	0.00	0.00	0.00	0.00	108,212.16	0.00	0.00	108,212.16	
B3-202	Asylum Cooperation and Guidance	3,735,754.00	3,349,745.04	0.00	0.00	3,349,745.04	89.67%	0.00	0.00	0.00	0.00	386,008.96	0.00	0.00	386,008.96	
B3-203	External Dimension and Resettlement	2,649,507.00	2,249,712.15	0.00	0.00	2,249,712.15	84.91%	0.00	0.00	0.00	0.00	399,794.85	0.00	0.00	399,794.85	
<b>Total Chapter B3-2</b>		<b>9,180,261.00</b>	<b>8,286,245.03</b>	<b>0.00</b>	<b>0.00</b>	<b>8,286,245.03</b>	<b>90.26%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>894,015.97</b>	<b>0.00</b>	<b>0.00</b>	<b>894,015.97</b>	
B3-301	Operational support	91,798,250.83	83,288,314.52	0.00	1,257,466.30	84,545,780.82	92.10%	0.00	0.00	6,602,049.06	6,602,049.06	650,420.95	0.00	0.00	650,420.95	
<b>Total Chapter B3-3</b>		<b>91,798,250.83</b>	<b>83,288,314.52</b>	<b>0.00</b>	<b>1,257,466.30</b>	<b>84,545,780.82</b>	<b>92.10%</b>	<b>0.00</b>	<b>0.00</b>	<b>6,602,049.06</b>	<b>6,602,049.06</b>	<b>650,420.95</b>	<b>0.00</b>	<b>0.00</b>	<b>650,420.95</b>	
B3-401	Cooperation with Civil Society	175,000.00	64,600.13	0.00	0.00	64,600.13	36.91%	0.00	0.00	0.00	0.00	110,399.87	0.00	0.00	110,399.87	
B3-402	Cooperation with stakeholders	97,000.00	51,613.05	0.00	0.00	51,613.05	53.21%	0.00	0.00	0.00	0.00	45,386.95	0.00	0.00	45,386.95	
<b>Total Chapter B3-4</b>		<b>272,000.00</b>	<b>116,213.18</b>	<b>0.00</b>	<b>0.00</b>	<b>116,213.18</b>	<b>42.73%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>155,786.82</b>	<b>0.00</b>	<b>0.00</b>	<b>155,786.82</b>	
B3-501	EUAA Monitoring of application of the CEAS	71,629.00	37,869.80	0.00	0.00	37,869.80	52.87%	0.00	0.00	0.00	0.00	33,759.20	0.00	0.00	33,759.20	
<b>Total Chapter B3-5</b>		<b>71,629.00</b>	<b>37,869.80</b>	<b>0.00</b>	<b>0.00</b>	<b>37,869.80</b>	<b>52.87%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,759.20</b>	<b>0.00</b>	<b>0.00</b>	<b>33,759.20</b>	
B3-601	Other operational expenditure	38,689,532.88	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	38,689,532.88	38,689,532.88	0.00	0.00	0.00	0.00	
<b>Total Chapter B3-6</b>		<b>38,689,532.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>38,689,532.88</b>	<b>38,689,532.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Title B0-3</b>		<b>142,475,869.56</b>	<b>93,995,549.77</b>	<b>0.00</b>	<b>1,257,466.30</b>	<b>95,253,016.07</b>	<b>66.86%</b>	<b>0.00</b>	<b>0.00</b>	<b>45,291,581.94</b>	<b>45,291,581.94</b>	<b>1,931,271.55</b>	<b>0.00</b>	<b>0.00</b>	<b>1,931,271.55</b>	

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024					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	EASO Third Country Support	1,843,832.52	0.00	0.00	236,831.59	236,831.59	12.84%	0.00	0.00	1,607,000.93	1,607,000.93	0.00	0.00	0.00	0.00	
B4-102	IPA	3,465,707.29	0.00	0.00	785,077.50	785,077.50	22.65%	0.00	0.00	2,680,629.79	2,680,629.79	0.00	0.00	0.00	0.00	
<b>Total Chapter B4-1</b>		<b>5,309,539.81</b>	<b>0.00</b>	<b>0.00</b>	<b>1,021,909.09</b>	<b>1,021,909.09</b>	<b>19.25%</b>	<b>0.00</b>	<b>0.00</b>	<b>4,287,630.72</b>	<b>4,287,630.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Title B0-4</b>		<b>5,309,539.81</b>	<b>0.00</b>	<b>0.00</b>	<b>1,021,909.09</b>	<b>1,021,909.09</b>	<b>19.25%</b>	<b>0.00</b>	<b>0.00</b>	<b>4,287,630.72</b>	<b>4,287,630.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>GRAND TOTAL</b>	<b>228,028,485.28</b>	<b>158,753,187.92</b>	<b>4,935,482.20</b>	<b>2,427,041.00</b>	<b>166,115,711.12</b>	<b>72.85%</b>	<b>6,845,538.85</b>	<b>0.00</b>	<b>49,672,495.67</b>	<b>56,518,034.52</b>	<b>4,536,400.23</b>	<b>858,339.41</b>	<b>0.00</b>	<b>5,394,739.64</b>
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## 4.5.5 Outstanding Commitments

	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. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
A-1101	Temporary Agents' basic salaries & allowances	0.00	0.00	0.00	0.00	32,357,300.40	32,357,300.40	0.00	0.00	0.00
A-1102	Contract Agents	0.00	0.00	0.00	0.00	11,323,755.08	11,323,755.08	0.00	0.00	0.00
A-1103	Seconded National Experts	0.00	0.00	0.00	0.00	424,458.04	424,458.04	0.00	0.00	0.00
A-1104	Trainees	0.00	0.00	0.00	0.00	72,385.38	72,385.38	0.00	0.00	0.00
<b>Total Chapter A-11</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44,177,898.90</b>	<b>44,177,898.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
A-1201	Recruitment	28,928.00	-4,710.42	24,217.58	0.00	156,173.46	123,649.64	0.00	32,523.82	32,523.82
<b>Total Chapter A-12</b>		<b>28,928.00</b>	<b>-4,710.42</b>	<b>24,217.58</b>	<b>0.00</b>	<b>156,173.46</b>	<b>123,649.64</b>	<b>0.00</b>	<b>32,523.82</b>	<b>32,523.82</b>
A-1301	Mission expenses	370,093.22	-10,114.01	359,979.21	0.00	3,154,710.91	2,661,163.10	0.00	493,547.81	493,547.81
<b>Total Chapter A-13</b>		<b>370,093.22</b>	<b>-10,114.01</b>	<b>359,979.21</b>	<b>0.00</b>	<b>3,154,710.91</b>	<b>2,661,163.10</b>	<b>0.00</b>	<b>493,547.81</b>	<b>493,547.81</b>
A-1401	Restaurants and canteens	32,908.73	-17,627.03	15,281.70	0.00	115,047.33	89,067.33	0.00	25,980.00	25,980.00
A-1402	Medical service	0.00	0.00	0.00	0.00	37,996.00	37,996.00	0.00	0.00	0.00
A-1403	Other social allowances	126,403.38	-11,409.68	114,993.70	0.00	2,970,903.67	2,863,854.37	0.00	107,049.30	107,049.30
<b>Total Chapter A-14</b>		<b>159,312.11</b>	<b>-29,036.71</b>	<b>130,275.40</b>	<b>0.00</b>	<b>3,123,947.00</b>	<b>2,990,917.70</b>	<b>0.00</b>	<b>133,029.30</b>	<b>133,029.30</b>
A-1501	Trainings and language courses for staff	282,422.37	-109,513.29	172,909.08	0.00	788,621.37	641,628.77	0.00	146,992.60	146,992.60
<b>Total Chapter A-15</b>		<b>282,422.37</b>	<b>-109,513.29</b>	<b>172,909.08</b>	<b>0.00</b>	<b>788,621.37</b>	<b>641,628.77</b>	<b>0.00</b>	<b>146,992.60</b>	<b>146,992.60</b>
A-1601	Interim services	115,866.07	-24,689.42	91,176.65	0.00	2,109,663.14	1,956,501.02	0.00	153,162.12	153,162.12
A-1602	Other external services	0.00	0.00	0.00	0.00	380,420.23	380,420.23	0.00	0.00	0.00
A-1603	Legal services related to HR	72,410.00	-48,460.00	23,950.00	0.00	82,240.00	38,287.50	0.00	43,952.50	43,952.50
<b>Total Chapter A-16</b>		<b>188,276.07</b>	<b>-73,149.42</b>	<b>115,126.65</b>	<b>0.00</b>	<b>2,572,323.37</b>	<b>2,375,208.75</b>	<b>0.00</b>	<b>197,114.62</b>	<b>197,114.62</b>
A-1701	Representation expenses	0.00	0.00	0.00	0.00	2,546.90	2,546.90	0.00	0.00	0.00
<b>Total Chapter A-17</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,546.90</b>	<b>2,546.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Title A-1</b>		<b>1,029,031.77</b>	<b>-226,523.85</b>	<b>802,507.92</b>	<b>0.00</b>	<b>53,976,221.91</b>	<b>52,973,013.76</b>	<b>0.00</b>	<b>1,003,208.15</b>	<b>1,003,208.15</b>



	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	
A-2101	Building rental utilities cleaning maintenance	518,476.48	-203,167.38	315,309.10	0.00	4,506,565.32	4,048,813.42	0.00	457,751.90	457,751.90
A-2102	Security and surveillance of the building	141,421.16	-14,357.24	127,063.92	0.00	1,228,263.75	1,032,155.90	0.00	196,107.85	196,107.85
A-2103	Fitting out of premises	802,263.60	-223,112.29	579,151.31	0.00	1,571,102.32	180,322.30	0.00	1,390,780.02	1,390,780.02
A-2104	Office equipment & furniture	20,316.45	0.00	20,316.45	0.00	487,407.51	45,514.36	0.00	441,893.15	441,893.15
<b>Total Chapter A-21</b>		<b>1,482,477.69</b>	<b>-440,636.91</b>	<b>1,041,840.78</b>	<b>0.00</b>	<b>7,793,338.90</b>	<b>5,306,805.98</b>	<b>0.00</b>	<b>2,486,532.92</b>	<b>2,486,532.92</b>
A-2201	ICT Equipment	852,957.78	0.00	852,957.78	0.00	2,200,996.11	1,677,937.34	0.00	523,058.77	523,058.77
A-2202	ICT Maintenance	276,376.01	-19,755.61	256,620.40	0.00	2,801,014.08	2,439,957.22	0.00	361,056.86	361,056.86
A-2203	ICT Support services	1,369,396.87	-76,414.14	1,292,982.73	0.00	3,184,170.95	1,273,338.96	0.00	1,910,831.99	1,910,831.99
A-2204	Telecommunication charges	181,706.78	-25,036.58	156,670.20	0.00	473,304.91	305,446.66	0.00	167,858.25	167,858.25
<b>Total Chapter A-22</b>		<b>2,680,437.44</b>	<b>-121,206.33</b>	<b>2,559,231.11</b>	<b>0.00</b>	<b>8,659,486.05</b>	<b>5,696,680.18</b>	<b>0.00</b>	<b>2,962,805.87</b>	<b>2,962,805.87</b>
A-2301	Stationary and office supplies (incl. consumable)	35,468.64	-13,039.94	22,428.70	0.00	126,346.42	106,301.66	0.00	20,044.76	20,044.76
A-2302	Bank and other financial charges	3,656.03	-1,931.36	1,724.67	0.00	4,000.00	728.43	0.00	3,271.57	3,271.57
A-2303	Legal expenses	60,775.00	-3,795.00	56,980.00	0.00	10,040.00	0.00	0.00	10,040.00	10,040.00
A-2304	Administrative Internal and External meetings expe	21,512.64	-11,572.89	9,939.75	0.00	210,494.33	178,315.92	0.00	32,178.41	32,178.41
A-2305	Transportation and removal services (incl. vehicl.)	41,862.17	-7,975.70	33,886.47	0.00	146,791.04	132,407.76	0.00	14,383.28	14,383.28
A-2306	Business Consultancy	81,153.75	-3,200.00	77,953.75	0.00	268,980.00	154,543.75	0.00	114,436.25	114,436.25
A-2307	Administrative translations and interpretation cos	46,500.00	-4,147.00	42,353.00	0.00	140,000.00	132,005.00	0.00	7,995.00	7,995.00
A-2308	Publication	41,272.80	-3,699.20	37,573.60	0.00	13,000.00	0.00	0.00	13,000.00	13,000.00
A-2309	Communication	187,970.08	-2,217.26	185,752.82	0.00	218,947.58	119,616.25	0.00	99,331.33	99,331.33
A-2310	Administrative support services from EU Institut.	0.00	0.00	0.00	0.00	27,864.05	27,864.05	0.00	0.00	0.00
A-2311	Postage on correspondence and delivery charges	34,142.69	-18,233.83	15,908.86	0.00	86,941.92	50,485.19	0.00	36,456.73	36,456.73
A-2312	Library and subscription expenditures	47,560.91	-160.14	47,400.77	0.00	74,390.41	26,535.83	0.00	47,854.58	47,854.58
<b>Total Chapter A-23</b>		<b>601,874.71</b>	<b>-69,972.32</b>	<b>531,902.39</b>	<b>0.00</b>	<b>1,327,795.75</b>	<b>928,803.84</b>	<b>0.00</b>	<b>398,991.91</b>	<b>398,991.91</b>
<b>Total Title A-2</b>		<b>4,764,789.84</b>	<b>-631,815.56</b>	<b>4,132,974.28</b>	<b>0.00</b>	<b>17,780,620.70</b>	<b>11,932,290.00</b>	<b>0.00</b>	<b>5,848,330.70</b>	<b>5,848,330.70</b>





	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	
B3-101	Information and Analysis	16,629.20	-1,927.08	14,702.12	0.00	719,294.00	381,659.75	0.00	337,634.25	337,634.25
B3-102	Data Analysis and Research	34,120.71	-4,216.35	29,904.36	0.00	324,318.19	295,057.24	0.00	29,260.95	29,260.95
B3-103	Third Country Research	1,091,761.51	-163,792.68	916,090.83	11,878.00	1,284,956.94	629,492.94	0.00	655,464.00	667,342.00
<b>Total Chapter B3-1</b>		<b>1,142,511.42</b>	<b>-169,936.11</b>	<b>960,697.31</b>	<b>11,878.00</b>	<b>2,328,569.13</b>	<b>1,306,209.93</b>	<b>0.00</b>	<b>1,022,359.20</b>	<b>1,034,237.20</b>
B3-201	EASO training	1,110,587.59	-57,441.56	945,534.30	107,611.73	2,638,287.37	1,741,253.54	0.00	897,033.83	1,004,645.56
B3-202	Asylum Cooperation and Guidance	1,451,879.25	-112,856.67	1,294,276.10	44,746.48	3,791,187.55	2,055,468.94	0.00	1,735,718.61	1,780,465.09
B3-203	External Dimension and Resettlement	556,597.75	-109,542.69	437,155.06	9,900.00	2,238,473.63	1,812,557.09	0.00	425,916.54	435,816.54
<b>Total Chapter B3-2</b>		<b>3,119,064.59</b>	<b>-279,840.92</b>	<b>2,676,965.46</b>	<b>162,258.21</b>	<b>8,667,948.55</b>	<b>5,609,279.57</b>	<b>0.00</b>	<b>3,058,668.98</b>	<b>3,220,927.19</b>
B3-301	Operational support	41,968,385.85	-3,620,013.87	23,538,693.68	14,809,678.30	82,199,821.25	61,007,087.14	0.00	21,192,734.11	36,002,412.41
<b>Total Chapter B3-3</b>		<b>41,968,385.85</b>	<b>-3,620,013.87</b>	<b>23,538,693.68</b>	<b>14,809,678.30</b>	<b>82,199,821.25</b>	<b>61,007,087.14</b>	<b>0.00</b>	<b>21,192,734.11</b>	<b>36,002,412.41</b>
B3-401	Cooperation with Civil Society	20,791.60	-1,945.60	18,846.00	0.00	83,021.67	45,754.13	0.00	37,267.54	37,267.54
B3-402	Cooperation with stakeholders	407.03	-132.00	275.03	0.00	76,114.44	51,338.02	0.00	24,776.42	24,776.42
<b>Total Chapter B3-4</b>		<b>21,198.63</b>	<b>-2,077.60</b>	<b>19,121.03</b>	<b>0.00</b>	<b>159,136.11</b>	<b>97,092.15</b>	<b>0.00</b>	<b>62,043.96</b>	<b>62,043.96</b>
B3-501	EUAA Monitoring of application of the CEAS	0.00	0.00	0.00	0.00	64,103.30	37,869.80	0.00	26,233.50	26,233.50
<b>Total Chapter B3-5</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>64,103.30</b>	<b>37,869.80</b>	<b>0.00</b>	<b>26,233.50</b>	<b>26,233.50</b>
<b>Total Title B0-3</b>		<b>46,251,160.49</b>	<b>-4,071,868.50</b>	<b>27,195,477.48</b>	<b>14,983,814.51</b>	<b>93,419,578.34</b>	<b>68,057,538.59</b>	<b>0.00</b>	<b>25,362,039.75</b>	<b>40,345,854.26</b>

	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	EASO Third Country Support	730,230.93	-79,543.46	170,609.31	480,078.16	347,553.07	66,222.28	0.00	281,330.79	761,408.95
B4-102	IPA	2,393,332.05	-556,467.46	477,979.71	1,358,884.88	576,816.02	307,097.79	0.00	269,718.23	1,628,603.11
<b>Total Chapter B4-1</b>		<b>3,123,562.98</b>	<b>-636,010.92</b>	<b>648,589.02</b>	<b>1,838,963.04</b>	<b>924,369.09</b>	<b>373,320.07</b>	<b>0.00</b>	<b>551,049.02</b>	<b>2,390,012.06</b>
<b>Total Title B0-4</b>		<b>3,123,562.98</b>	<b>-636,010.92</b>	<b>648,589.02</b>	<b>1,838,963.04</b>	<b>924,369.09</b>	<b>373,320.07</b>	<b>0.00</b>	<b>551,049.02</b>	<b>2,390,012.06</b>

<b>GRAND TOTAL</b>		<b>55,168,545.08</b>	<b>-5,566,218.83</b>	<b>32,779,548.70</b>	<b>16,822,777.55</b>	<b>166,100,790.04</b>	<b>133,336,162.42</b>	<b>0.00</b>	<b>32,764,627.62</b>	<b>49,587,405.17</b>
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		Available Commitment Appropriations 2023 (EUR)
	<b>EUAA Annual Accounts 2023</b>	<b>267,592,287.87</b>
<b>LESS</b>	<b>Commitment Appropriations C8 funds T1</b>	-1,029,031.77
	<b>Commitment Appropriations C8 funds T2</b>	-4,764,789.84
	<b>Commitment Appropriations C8 funds T3</b>	-44,563,802.59
	<b>Commitment Appropriations R0 funds T3 previous years</b>	0.00
	<b>Commitment Appropriations R0 funds T4 previous years</b>	-3,027,786.60
	<b>EU Annual Accounts 2023 – EUAA amounts in EU consolidation closure</b>	<b>214,206,877.07</b>

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.



doi: 10.2847/25883



Publications Office  
of the European Union

