



EASO final annual accounts

Financial year 2012

Part I

- Financial statements

Part II

- Report on the implementation of the budget
- Report on budgetary and financial management



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These annual accounts have been prepared by the Accounting Officer in accordance with Title VII of the Financial Regulation of the European Asylum Support Office (EASO), approved by Management Board Decision No 2 of 26 November 2010.

After receiving the preliminary observations from the European Court of Auditors, the Executive Director has drawn up the final annual accounts on 31 May 2013.

The opinion of the Management Board has been given on 13 June 2013, following a written procedure concluded.

The final annual accounts will be sent, together with the opinion of the Management Board, to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council before 1 July 2013.

The final annual accounts will be published on the EASO website (<http://www.easo.europa.eu>).

Valletta Harbour, 14.6.2013

SIGNED on 14 June 2013

Dr Robert K. Visser
Executive Director

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Part I

1. Introduction

1.1. Short introduction

The Union shall offer its citizens an area of freedom, security and justice without internal frontiers in which the free movement of persons is ensured in conjunction with the appropriate measures with respect to external border controls, asylum, immigration and the prevention and combating of crime.

The Union shall develop a common policy on asylum, subsidiary protection and temporary protection with a view to offering appropriate status to any third-country national requiring international protection and ensuring compliance with the principle of non-refoulement. This policy must be in accordance with the Geneva Convention of 28 July 1951 and the protocol of 31 January 1967 relating to the status of refugees, and other relevant treaties.

For that purpose, measures should be adopted for a Common European Asylum System comprising: a uniform status of asylum for nationals of third countries, valid throughout the Union; a uniform status of subsidiary protection for nationals of third countries who, without obtaining European asylum, are in need of international protection; a common system of temporary protection for displaced persons in the event of a massing inflow; common procedures for the granting and withdrawing of uniform asylum or subsidiary protection status; criteria and mechanisms for determining which Member State is responsible for considering an application for asylum or subsidiary protection; standards concerning the conditions for the reception of applicants for asylum or subsidiary protection; partnership and cooperation with third countries for the purpose of managing inflows of people applying for asylum or subsidiary or temporary protection.

In the event of one or more Member States being confronted by an emergency situation characterised by a sudden inflow of nationals of third countries provisional measures may be adopted for the benefit of the Member State(s) concerned.

The policy of the Union on asylum and its implementation shall be governed by the principle of solidarity and fair sharing of responsibility, including its financial implications, between the Member States.

The European Asylum Support Office (referred to as 'EASO' or the 'Support Office') has been created within Regulation (EU) No 439/2010 of the European Parliament and of the Council establishing a European Asylum Support Office (referred to as 'EASO regulation'), with these objectives.

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

EASO has the following tasks.

- Permanent support: supporting and stimulating the common quality of the asylum process through common training, a common asylum curriculum, common quality and common Country of Origin Information.
- Special support: tailor-made assistance, capacity building, relocation, specific support and special quality-control processes.
- Emergency support: organising solidarity for Member States confronted with particular pressures by providing temporary support and assistance to repair or to rebuild the asylum system.

- Information and analysis support: sharing and merging information and data, analysis and assessment: not only comparing and sharing information, but also common trend analysis and common assessment.
- Third country support: supporting the external dimension, supporting partnerships with third countries to reach common solutions, for example by capacity building and regional protection programmes, and co-ordinating Member States' actions on resettlement.

EASO is established as a European Union body with legal personality within the meaning of Article 185 of the general financial regulation ⁽¹⁾ (generally referred to as an 'EU agency' or the 'agency').

Following an application by the Government of the Republic of Malta to host the seat of EASO, on 25 February 2010 the representatives of the governments of the EU Member States took the decision to locate EASO in Valletta Harbour ⁽²⁾.

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

The EASO Management Board is composed of one member from each Member State except Denmark, two members from the European Commission and one non-voting member from UNHCR. All members are appointed on the basis of their experience, professional responsibility and high degree of expertise in the field of asylum.

Denmark is invited to attend all meetings of the Management Board and other relevant meetings as an observer. Croatia is also invited to attend all the meetings of the Management Board and other relevant meetings as an observer, until it becomes a full member of EASO, following the entry into force of the Treaty of Accession between the EU and Croatia of 9 December 2011.

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

The Executive Director, who shall be independent in the performance of his or her tasks, is the legal representative of the agency and is responsible, inter alia, for the administrative management of EASO and for the implementation of the work programme and the decisions of the Management Board. The Executive Director of EASO, Dr Robert K. Visser, took up office on 1 February 2011. He will serve a 5-year term of office, renewable once for 3 years.

Other structures include working parties and the Consultative Forum.

Working parties composed of experts may be set up by EASO according to Article 32 of the EASO regulation.

Besides the administrative and management structure of EASO, EASO set up a Consultative Forum in 2011 — the first year of its operations — in accordance with Article 51 of the EASO regulation. The Consultative Forum enables EASO to ensure a close dialogue with civil society organisations and relevant competent bodies. The Consultative Forum constitutes a process for the exchange of information and pooling of knowledge between EASO and civil society organisations and relevant bodies operating in the field of asylum. In line with the EASO regulation, the Consultative Forum meets in plenary at least once a year. In addition, EASO has an annual consultation calendar with different methods of consulting civil society via expert meetings, workshops, seminars and online consultation.

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

The external audit is performed by the European Court of Auditors.

The discharge authority is the European Parliament, acting on a recommendation from the Council.

At 31 December 2012, EASO had 58 employees, including the Executive Director, assigned to the following duties:

- operational tasks: 30;

⁽¹⁾ OJ L 248, 16.9.2010, p. 1.

⁽²⁾ OJ L 324, 9.12.2010, p. 47.

- administrative and support tasks: 28.

More information about the functions and activities of EASO can be found in the following places:

- the EASO website (<http://easo.europa.eu>);
- Regulation (EU) No 439/2010 of the European Parliament and of the Council establishing a European Asylum Support Office ⁽³⁾;
- Decision No 2010/762/EU of 25 February 2010 taken by common accord between the Representatives of the Governments of the Member States determining the seat of the European Asylum Support Office ⁽⁴⁾;
- the EASO premises:
Malta Transport Centre Block A, Winemakers Wharf, Grand Harbour Valletta, MRS 1917, MALTA
Tel. +356 22487500
E-mail: info@easo.europa.eu

EASO shall publish an annual report on its activities together with its financial statements (annual accounts and budget implementation).

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

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

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

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

The accounting policies have been applied consistently throughout the period.

1.2. Legal framework

This report has been prepared in accordance with Article 76 of the financial regulation of EASO adopted by its Management Board. Part I includes the financial statements.

Part II covers:

- a report on the implementation of the budget;
- a report on budgetary and financial management.

⁽³⁾ OJ L 132, 29.5.2010, p. 11.

⁽⁴⁾ OJ L 324, 9.12.2010, p. 47.

1.3. Accounting principles

Based on Article 78 of the financial regulation of EASO, the financial statements are drawn up in accordance with the generally accepted accounting principles specified in the detailed rules for implementing the general financial regulation, as follows.

(a) Going concern basis principle

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

(b) Principle of prudence

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

(c) Principle of consistent accounting methods

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

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 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.

(d) 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 for clarity in the financial statements.

(e) No-netting principle

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

(f) 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.

(g) Accrual-based accounting principle

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

Currency

The financial statements of EASO are presented in euro.

Transactions in foreign currencies

Economic transactions in currencies other than euro have been converted into euro on the basis of 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.

Previously all financial and budgetary transactions were under the responsibility of the parent directorate-general in the European Commission, DG Home Affairs.

Therefore the present financial statements only cover the period from 20 September to 31 December 2012.

1.4. Certificate of the Accounting Officer

These final annual accounts of EASO for the financial year 2012 have been prepared in accordance with the EASO Financial Regulation and the accounting rules adopted by the Commission's Accounting Officer, and are to be applied by all the institutions, agencies and joint undertakings.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of EASO in accordance with Article 43 of the Financial Regulation of the Support Office.

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

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present a true and fair view of the financial position of EASO in all material aspects.

SIGNED on 31 May 2013

Isaac Jimenez Carvajal
Accounting Officer

2. Financial statements 2012

2.1. Balance sheet

(EUR)

Balance sheet — Assets	Note	2012	2011	Variations
Assets				
Non-current assets				
Intangible assets	3.1.1.1			
<i>Computer software</i>		4 800.00		4 800.00
Total intangible assets		4 800.00		4 800.00
Equipment	3.1.1.2	50 523.97		50 523.97
<i>Plant and equipment</i>		2 011.97		2 011.97
<i>Computer hardware</i>		5 216.00		5 216.00
<i>Other fixtures and fittings</i>		43 296.00		43 296.00
Total tangible assets		50 523.97		50 523.97
Total non-current assets		55 323.97		55 323.97
Current assets				
Short-term pre-financing	3.1.2.1	324 965.40		324 965.40
<i>PF — Procurement and grants</i>		324 965.40		324 965.40
Short-term receivables	3.1.2.2	16 427.53		16 427.53
<i>Current receivables</i>		15 025.40		15 025.40
<i>Current receivables with consolidated EU entities</i>		1 384.94		1 384.94
<i>Other short-term receivables</i>		17.19		17.19
Cash and cash equivalents	3.1.2.3	1 754 013.02		1 754 013.02
Total current assets		2 095 405.95		2 095 405.95
Total		2 150 729.92		2 150 729.92

Balance sheet — Liabilities	Note	2012	2011	Variations
Liabilities				
Capital				
Economic result of the year (loss)		– 778 448.81		– 778 448.81
Current liabilities	3.1.3	2 929 178.73		2 929 178.73
Short-term provisions		66 790.09		66 790.09
Accounts payable		2 862 388.64		2 862 388.64
<i>Current payables</i>		72 191.44		72 191.44
<i>Other accounts payable against consolidated EU entities</i>		396 513.90		396 513.90
<i>Accrual liabilities payables</i>		2 220 369.81		2 220 369.81
<i>Accrued charges with consolidated EU entities</i>		34 769.71		34 769.71
<i>Pre-financing received from consolidated EU entities</i>		138 543.78		138 543.78
Total current liabilities		2 929 178.73		2 929 178.73
Total		2 150 729.92		2 150 729.92

2.2. Economic outturn account

(EUR)

	Note No	2012	2011	Variation
Operational revenues — miscellaneous		54 832.47		54 832.47
EU subsidy (Commission)		7 108 936.29		7 108 936.29
Total operational income	3.2.1	7 163 768.76		7 163 768.76
Administrative expenses		– 6 258 542.79		– 6 258 542.79
<i>All staff expenses</i>		– 989 514.88		– 989 514.88
<i>Fixed asset related expenses</i>		– 1 662.02		– 1 662.02
<i>Other administrative expenses</i>		– 5 267 365.89		– 5 267 365.89
Operational expenses		– 1 683 506.59		– 1 683 506.59
<i>Operational expenses</i>		– 1 683 506.59		– 1 683 506.59
Total operational expenses	3.2.2	– 7 942 049.38		– 7 942 049.38
Surplus/(deficit) from operational activities		– 778 280.62		– 778 280.62
Financial revenues				
Financial expenses	3.2.3	– 168.19		– 168.19
Surplus/(deficit) from non-operational activities		– 168.19		– 168.19
Surplus/(deficit) from ordinary activities		– 778 448.81		– 778 448.81
Extraordinary gains (+)				
Extraordinary losses (–)				
Surplus/(deficit) from extraordinary items		0.00		0.00
Economic result for the year		– 778 448.81		– 778 448.81

2.3. Cash flow

(Indirect method)

	(EUR)	
	2012	2011
Cash flows from ordinary activities		
Surplus/(deficit) from ordinary activities	– 778 448.81	
Operating activities		
Adjustments		
Amortisation (intangible fixed assets) +	1 263.75	
Depreciation (tangible fixed assets) +	14 503.34	
Increase in provisions for risks and liabilities	66 790.09	
(Increase) in short-term pre-financing	– 324 965.40	
(Increase) in short-term receivables	– 15 042.59	
(Increase) in receivables related to consolidated EU entities	–1 384.94	
Increase in accounts payable	2 327 330.96	
Increase in liabilities related to consolidated EU entities	535 057.68	
Net cash flow from operating activities	1 825 104.08	
Cash flows from investing activities		
Increase of tangible and intangible fixed assets (–)	– 71 091.06	
Net cash flow from investing activities	– 71 091.06	

Net increase in cash and cash equivalents	1 754 013.02	
Cash and cash equivalents at the beginning of the period	0.00	0.00
Cash and cash equivalents at the end of the period	1 754 013.02	0.00

2.4. Statement of changes in net assets

(EUR)

Net assets	Reserves		Accumulated surplus/ deficit	Economic result of the year	Net assets (total)
	Fair value reserve	Other reserves			
Balance as of 31 December 2011	0.00	0.00	0.00	0.00	0.00
Changes in accounting policies	0.00	0.00	0.00		0.00
Balance as of 1 January 2012	0.00	0.00	0.00	0.00	0.00
Fair value movements					0.00
Movement in Guarantee Fund reserve					0.00
Allocation of the economic result of previous year			0.00	0.00	0.00
Amounts credited to Member States					0.00
Economic result of the year	0.00	0.00		– 778 448.81	– 778 448.81
Balance as of 31 December 2012	0.00	0.00	0.00	– 778 448.81	– 778 448.81

2.5. Reconciliation economic outturn account — budgetary outturn account

	(EUR)
	Amount
Economic result	– 778 448.81
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	
Adjustments for accrual cut-off (reversal 31.12.n –1)	0.00
Adjustments for accrual cut-off (cut- off 31.12.n)	2 642 751.62
Amount from liaison account with Commission booked in the economic outturn account	0.00
Unpaid invoices at year end but booked in charges (Class 6)	69 691.44
Depreciation of intangible and tangible assets	1 662.02
Provisions	66 790.09
Value reductions	0.00
Recovery orders issued in 2012 in class 7 and not yet cashed	0.00
Pre-financing given in previous year and cleared in the year	0.00
Pre-financing received in previous year and cleared in the year	0.00
Payments made from carry-over of payment appropriations	196 595.03
Other (Transfer of C8 appropriations from Commission)	– 1 339 578.28
Exchange rate differences	
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	
Asset acquisitions (less unpaid amounts)	– 56 985.99
New pre-financing paid in the year 2012 and remaining open as at 31.12.2012	– 324 965.40
New pre-financing received in the year 2012 and remaining open as at 31.12.2012	138 543.78
Budgetary recovery orders issued before 2012 and cashed in the year	0.00
Budgetary recovery orders issued in 2012 on balance sheet accounts (not 7 or 6 accounts) and cashed	0.00
Capital payments on financial leasing (they are budgetary payments but not in the economic result)	0.00
Payment appropriations carried over to 2013	– 1 620 605.56
Cancellation of unused carried over payment appropriations from previous year	1 142 983.25
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	0.00
Payments for pensions (they are budgetary payments but booked against provisions)	0.00
Payments for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	0.00
Other	0.00
Total	138 483.58
Budgetary result (+ for surplus)	138 543.78
Delta not explained	110.59

2.6. Budgetary outturn account

(EUR)

		2012	2011
Revenue			
Balancing Commission subsidy	+	2 360 169.38	
Total revenue (A)		2 360 169.38	0.00
Expenditure			
<i>Title 1: Staff</i>			
Payments	–	936 239.02	
Appropriations carried over	–	244 237.16	
<i>Title 2: Administrative expenses</i>			
Payments	–	102 535.21	
Appropriations carried over	–	1 376 368.40	
<i>Title 3: Operating expenditure</i>			
Payments	–	705 178.67	
Appropriations carried over	–	0.00	
Total expenditure (B)		3 364 558.46	0.00
Outturn for the financial year (A-B)		– 1 004 389.08	0.00
Cancellation of unused payment appropriations carried over from previous year	+	1 142 983.25	
Exchange differences for the year (gain +/loss –)	+/-	– 50.39	
Balance of the outturn account for the financial year		138 543.78	0.00
Balance year $n - 1$	+/-		
Positive balance from year $n - 1$ reimbursed in year n to the Commission	–		
Result used for determining amounts in general accounting		138 543.78	0.00
Commission subsidy — agency registers accrued revenue and Commission accrued expense		2 221 625.60	
Pre-financing remaining open to be reimbursed by agency to Commission in year $n + 1$		138 543.78	
Not included in the budget outturn:			
Interest generated by 31.12. n on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)	+		

3. Annex to financial statements

3.1. Notes to the balance sheet

3.1.1. Non-current assets

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

Fixed assets are assets with an acquisition price value above EUR 420.00 and are expected to be used during more than 1 year. Assets that do not fall under these criteria have been charged against expenses and are reflected in the economic outturn account. Repairs and maintenance are recognised as running expenses during the financial period in which they are incurred

Most EASO's assets are already tagged with label stickers. A full inventory is not available yet, and a physical inventory check of EASO's assets is still to be performed; this will be performed subsequently at least annually.

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

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

Intangible fixed assets:

Computer software	25.0 %
-------------------	--------

Tangible fixed assets:

Specific equipment	25.0 %
Computers, servers, printers, etc.	25.0 %
Telecommunications and audiovisual equipment	25.0 %
Office furniture	10.0 % and 25.0 %

3.1.1.1. Intangible fixed assets

Intangible assets are identifiable non-monetary assets without physical substance.

EASO's intangible fixed assets during the reporting period are composed of IT software.

(EUR)

2012		Total computer software	Total
Gross carrying amounts 1.1.2012	+	0.00	0.00
Additions	+	6 063.75	6 063.75
Disposals	–	0.00	0.00
Transfer between headings	+/-	0.00	0.00
Other changes	+/-	0.00	0.00
Gross carrying amounts 31.12.2012		6 063.75	6 063.75
Accumulated amortisation and impairment 1.1.2012	–	0.00	0.00
Amortisation	–	– 1 263.75	– 1 263.75
Write-back of amortisation	+	0.00	0.00
Disposals	+	0.00	0.00
Impairment	–	0.00	0.00
Write-back of impairment	+	0.00	0.00
Transfer between headings	+/-	0.00	0.00
Other changes	+/-	0.00	0.00
Accumulated amortisation and impairment 31.12.2012		– 1 263.75	– 1 263.75
Net carrying amounts 31.12.2012		4 800.00	4 800.00

3.1.1.2. Tangible fixed assets

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

EASO's tangible fixed assets consist of office furniture, printing and copying equipment, computers, servers and accessories and other electronic office equipment.

(EUR)

2012		Plant and equipment	Computer hardware	Other fixtures and fittings	Total
Gross carrying amounts 1.1.2012	+	0.00	0.00	0.00	0.00
Additions	+	2 194.86	8 142.21	54 690.24	65 027.31
Disposals	–	0.00	0.00	0.00	0.00
Transfer between headings	+/-	0.00	0.00	0.00	0.00
Other changes	+/-	0.00	0.00	0.00	0.00
Gross carrying amounts 31.12.2012		2 194.86	8 142.21	54 690.24	65 027.31
					0.00
Accumulated amortisation and impairment 1.1.2012	–	0.00	0.00	0.00	0.00
Depreciation	–	– 182.89	– 2 926.21	– 11 394.24	– 14 503.34

Write-back of depreciation	+	0.00	0.00	0.00	0.00
Disposals	+	0.00	0.00	0.00	0.00
Impairment	–	0.00	0.00	0.00	0.00
Write-back of impairment	+	0.00	0.00	0.00	0.00
Transfer between headings	+/-	0.00	0.00	0.00	0.00
Other changes	+/-	0.00	0.00	0.00	0.00
Accumulated amortisation and impairment 31.12.2012		– 182.89	– 2 926.21	– 11 394.24	– 14 503.34
Net carrying amounts 31.12.2012		2 011.97	5 216.00	43 296.00	50 523.97

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.

During 2012, EASO provided pre-financing both for procurement and grants activities.

The amount of EUR 324 965.40 corresponds to the pre-financing made for a grant to UNHCR in December 2012, for actions to be performed until March 2013.

It is to be noted that a pre-financing of EUR 3 047 352.00 for a grant to the Government of Malta has been cleared in the balance sheet as the refurbishment works covered by the grant were concluded in December 2012. The final payment of the grant will be done after acceptance of the final technical and financial reports due in March 2013.

3.1.2.2. Short-term receivables

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

EASO's receivables comprise mainly the value-added tax (VAT) to be recovered from the Maltese tax authorities. In accordance with the Seat Agreement and the Protocol on Privileges and Immunities of the European Union, EASO is entitled to VAT reimbursements for purchases with a value of more than EUR 240.

3.1.2.3. Cash and equivalents

EASO has one bank account opened with ING Bank Belgium. The bank balance at the end of the reporting period was as follows.

	31.12.2012	31.12.2011
EUR account	1 754 013.02	0

During 2012, EASO received one bank transfer corresponding to the subsidy (pre-financing) from the European Commission for an amount of EUR 2 360 169.38.

In addition, the amount corresponding to the appropriations linked to administrative commitments carried forward from previous years (C8 appropriations) was also transferred to EASO, for a total of EUR 1 339 578.28.

Finally, EUR 3 547 732.41 corresponding to the pre-financing paid by the Commission to third parties and still open at the date of financial independence was transferred to EASO.

3.1.3. Current liabilities

3.1.3.1. Short-terms provisions

The Commission adopted on 24 November 2011 a proposal for a Council regulation adjusting the remunerations and pensions of EU civil servants by 1.7 %, with effect from 1 July 2011. On 19 December 2011, the Council formally took a decision not to adopt the Commission's proposal. Moreover, the Council decided to bring an action before the Court of Justice against the Commission for not applying the exception clause. The Commission decided on 11 January 2012 to bring an action against the Council in the Court of Justice for not adopting the annual adjustment to remuneration and pensions of EU staff.

The Commission adopted on 5 December 2012 a proposal for a Council regulation adjusting the remunerations and pensions of EU civil servants by 1.7 %, with effect from 1 July 2012. The Council has not made any decision on the Commission's proposal.

Therefore, in compliance with the EU accounting rules, EASO booked in its 2012 accounts a short-term provision for these outstanding salary payments relating to the period from July 2011 to December 2012.

3.1.3.2. Accounts payable

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

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

	(EUR)
	31.12.2012
Payable — suppliers	542 741.83
Payable — Member States	20 234.52
Payable — public bodies	18 106.98
Invoices under verification	– 508 891.89
Total payable	72 191.44

Accrued charges represent an estimate of liabilities that are not supported by an invoice or a cost claim or an expense summary at the end of the reporting period. Accrued charges have been estimated on the basis of accounting information provided by the authorising officers. Unspent annual leave is included and reflects EASO staff annual leave days carried over to the following year.

The amount of EUR 138 543.78 represents the part of the Commission subsidy (pre-financing) to be reimbursed.

3.2. Notes to the economic outturn account

3.2.1. Operational revenue

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

EASO's revenue during the year 2012 consists mainly in the European Commission subsidy (including the transfer of C8 appropriations).

Other operational revenue takes into account the value of fixed assets and pre-financing (given to third parties and open at the date of financial independence) transferred by the Commission and realised/unrealised exchange rate gains.

3.2.2. Operational expenses

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

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

Staff expenditure includes EASO staff-related costs (basic salaries, allowances, contract agents, family allowances, insurance, social contributions, etc.) covered by the Staff Regulations and Conditions of Employment of Other Servants of the European Union, as well as the allowances for seconded national experts.

Fixed assets expenses reflect depreciation charges for the year 2012.

Infrastructure and operating expenditures consist of administrative expenses incurred from EASO daily activities, such as utilities, office supplies, meetings expenses, etc.

As stated in the Seat Agreement, the Government of the Republic of Malta is paying the rent for the premises during the first 3 years. EASO has only paid for the ground floor from September to December 2012 (not included in the initial proposal from Malta) and the running costs (public utilities: electricity, water, heating, etc.).

Provisions for risks and liabilities (annual salary adjustment not approved by the Council) amount to EUR 66 790.09.

Operational expenses include the following:

- realised/unrealised exchange rate losses of EUR 91.73;
- other operational expenses to cover EASO operational activities (budget title 3: Operational expenditures) amounting to EUR 1 616 624.77.

3.2.3. Financial expenses

Financial expenses were incurred in 2012, for EUR 168.19. However the bank conditions are currently under discussion with ING Bank Belgium.

3.3. Contingent liabilities

Operating lease

EASO did not have operating lease expenses during 2012.

Commitments for future funding

Contractual commitments, for which budget commitments as of 31 December 2012 had not yet been made, were not present.

Legal cases

EASO had no legal case open at the end of 2012.

3.4. Related parties

EASO is managed by the Executive Director, who also performs the duties of Authorising Officer, under the supervision of the Management Board. However, in accordance with Article 34 of the EASO financial regulation, the Executive Director may delegate his/her powers of budget implementation to staff of EASO covered by the Staff Regulations.

As of 31 December 2012 EASO had in total one Authorising Officer and four Authorising Officers by delegation, who are temporary agents in the following grades.

Grade	Number of persons
AD 14	1
AD 9	4
Total	5

3.5. Other significant disclosures

Non-exchange transactions: free rental of premises during 3 years provided by the Maltese Government.

In a non-exchange transaction, an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

Disclosure and recognition of non-exchange transaction is governed by EU Accounting Rule 17 which is based on International Public Accounting Standard (IPSAS) 23.

Therefore, EASO is disclosing the following services in kind.

As stated in the Seat Agreement between the Government of Malta and EASO, the Maltese Government is covering the first 3 years of rental expenses/lease expenses of the EASO building in Valetta Harbour (three of four floors occupied at 31 December 2012). The Maltese Government has also supervised and partially financed the construction and infrastructure adaptation works required to make the office building in Valletta Harbour operational according to plans supplied by EASO.

3.6. Events after the balance sheet date

No material issues were reported to the Accounting Officer that would require separate disclosure under this section.

Part II

1. Legal framework

Part II covers:

- reports on the implementation of the budget;
- reports on budgetary and financial management.

2. Reports on implementation of the budget 2012

2.1. Budgetary principles

In accordance with Title II of the EASO financial regulation, the establishment and implementation of the budget of EASO shall comply with the following principles.

(a) Principles of unity and budget accuracy

This principle means that no revenue shall be collected and no expenditure effected unless booked to a line in EASO's budget.

An appropriation must not be entered in the budget if it is not for an item of expenditure considered necessary.

No expenditure may be committed or authorised in excess of the appropriations authorised by the budget.

(b) Principle of annuality

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

(c) Principle of equilibrium

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

(d) Principle of unit of account

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

(e) Principle of universality

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

(f) Principle of specification

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

(g) Principle of sound financial management

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

(h) Principle of transparency

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

2.2. Budget 2012 — Initial and amended

The tables below present the 2012 budget in terms of appropriations for revenue, commitment and payment.

In September 2012, an amending budget (hereinafter, AB) was proposed to adapt the budget to the EASO's actual expenditures during its first year of establishment. Amending Budget 1/2012 as detailed below was adopted by the Management Board on 18 September 2012 under agenda item 14a.

The distribution of appropriations among titles and articles of the 2012 budget is as follows.

Revenue

(EUR)

Revenue	Voted budget 2012	Amending budget 1/2012	New appropriations 2012
1. Revenue from fees and charges			
2. EU contribution	10 000 000		10 000 000
3. Third countries' contribution (incl. EFTA and candidate countries)			
4. Other contributions			
5. Administrative operations			
Total revenue	10 000 000		10 000 000

Expenditure

(EUR)

Budget title and line	Description	Commitment appropriations		Payment appropriations	
		Voted budget 2012	Amended budget 2012	Voted budget 2012	Amended budget 2012
	Budget 2012	10 000 000	10 000 000	7 480 000	7 480 000
1	Staff expenditure	3 540 000	3 361 000	3 540 000	3 361 000
11	Salaries and allowances	3 000 000	2 116 000	3 000 000	2 116 000
1101	Basic salaries (including weightings)		1 030 000		1 030 000
1102	Family allowance		100 000		100 000
1103	Expatriation and foreign residence allowances		185 000		185 000
1104	Secretarial allowances		0		0
1105	Contract agents		195 000		195 000
1106	Seconded national experts		497 000		497 000
1107	Trainees		0		0
1108	Insurance against sickness		45 000		45 000
1109	Insurance against accidents and occupational disease		7 000		7 000
1110	Unemployment insurance		17 000		17 000
1111	Constitution and maintenance of pension		0		0
1112	Childbirth and death allowances and grants		10 000		10 000
1113	Travel expenses for annual leave		30 000		30 000
1114	Fixed entertainment allowances		0		0
1115	Other allowances		0		0
1116	Weightings		0		0
12	Expenditure relating to staff recruitment	35 000	214 000	35 000	214 000
1201	Recruitment expenses		89 000		89 000
1202	Travel, installation, daily allowances, removal expenses		125 000		125 000
1203	Selection support services		0		0
13	Mission expenses	430 000	520 000	430 000	520 000
1301	Mission expenses		520 000		520 000
14	Socio-medical infrastructure	0	36 000	0	36 000
1401	Restaurants and canteens		0		0
1402	Medical service		15 000		15 000
1403	Social contacts between staff		0		0
1404	Early childhood centres and schooling		21 000		21 000
1405	Special allowances for handicapped		0		0
15	Trainings and courses for staff	75 000	70 000	75 000	70 000
1501	Trainings and language courses for staff	75 000	70 000	75 000	70 000
16	External services	0	400 000	0	400 000
1601	Interim services		400 000		400 000
1602	Other external services		0		0
17	Receptions and events	0	5 000	0	5 000
1701	Entertainment and representation expenses		5 000		5 000

2	Infrastructure and operating expenditures	1 518 000	2 872 000	1 518 000	2 872 000
20	Rental of buildings and associated costs	400 000	1 413 000	400 000	1 413 000
2001	Rental costs		100 000		100 000
2002	Insurance		6 000		6 000
2003	Cleaning and maintenance		15 000		15 000
2004	Security and surveillance of the building		54 000		54 000
2005	Fitting out of premises		1 175 000		1 175 000
2006	Construction and infrastructure works		36 000		36 000
2007	Water, gas, electricity, heating		27 000		27 000
21	Information and communication technology	393 000	540 000	393 000	540 000
2101	ICT equipment		450 000		450 000
2102	ICT maintenance		30 000		30 000
2103	ICT support services		60 000		60 000
22	Movable property and associated costs	25 000	120 000	25 000	120 000
2201	Technical equipment and installations (purchase, replacement, rental, maintenance)		50 000		50 000
2202	Office equipment		0		0
2203	Furniture		60 000		60 000
2204	Documentation and library expenditure		10 000		10 000
23	Current administrative expenditure	0	714 000	0	714 000
2301	Stationary and office supplies		20 000		20 000
2302	Consumable office supplies		5 000		5 000
2303	Bank and other financial charges		10 000		10 000
2304	Legal expenses		5 000		5 000
2305	Miscellaneous insurance		4 000		4 000
2306	Administrative internal and external meetings expenditures		450 000		450 000
2307	Transportation and removal services		0		0
2308	Business consultancy		0		0
2309	Administrative translations and interpretation costs		150 000		150 000
2310	Publication		45 000		45 000
2311	Communication		5 000		5 000
2312	Management		0		0
2313	Administrative support services from EU Institutions and bodies		20 000		20 000
24	Postage/telecommunications	50 000	85 000	50 000	85 000
2401	Postage on correspondence and delivery charges		20 000		20 000
2402	Telecommunication equipment		15 000		15 000
2403	Telecommunication charges		50 000		50 000
25	Meeting expenses	450 000	N/A	450 000	N/A
26	Running costs in connection with operational activities	150 000	N/A	150 000	N/A
27	Information and publishing	50 000	N/A	50 000	N/A

28	Studies	0	N/A	0	N/A
3	Operational expenditures	4 942 000	3 767 000	2 422 000	1 247 000
31	Support for CEAS implementation		550 000		190 000
3101	Horizontal support for CEAS implementation		100 000		45 000
3102	Annual report on asylum		250 000		70 000
3103	Early warning and data analysis		200 000		75 000
32	Support for Member States' practical cooperation		1 975 000		645 000
3201	Horizontal support for Member States' practical cooperation		60 000		25 000
3202	EASO training		800 000		230 000
3203	Quality processes		300 000		125 000
3204	Country of Origin Information		685 000		220 000
3205	Relocation, resettlement and external dimension		130 000		45 000
33	Support for Member States under particular pressure		1 172 000		375 000
3301	Horizontal support for Member States under particular pressure		72 000		20 000
3302	Emergency support		1 100 000		355 000
34	Cooperation with partners and stakeholders		70 000		37 000
3401	Cooperation with partners and stakeholders		70 000		37 000

2.3. Budget 2012 — Transfers approved by the Authorising Officer

The tables below present the transfers of appropriations approved by the Authorising Officer or Authorising Officers by Delegation in terms of commitments and payments.

Commitment appropriations

Budget title and chapter	Description	Amending budget 2012 voted on 18.9.2012	Transfer 5.10.2012	Transfer 28.11.2012	Transfer 4.12.2012	Transfer 6.12.2012	Transfer 14.12.2013	Transfer 18.12.2012	Commitment appropriations after transfer 20.12.2012
	Budget 2012	10 000 000	10 000 000	10 000 000	10 000 000	10 000 000	10 000 000	10 000 000	10 000 000
1	Staff expenditure	3 361 000	3 361 000	3 362 750	3 362 750	3 362 750	3 362 750	3 362 750	3 362 750
11	Salaries and allowances	2 116 000	1 871 000	1 871 000	1 871 000	1 871 000	1 871 000	1 871 000	1 871 000
12	Expenditure relating to Staff recruitment	214 000	459 000	459 000	459 000	459 000	459 000	459 000	459 000
13	Mission expenses	520 000	520 000	520 000	520 000	520 000	520 000	520 000	520 000
14	Socio-medical infrastructure	36 000	36 000	37 750	37 750	37 750	37 750	37 750	37 750
15	Training and courses for staff	70 000	70 000	70 000	70 000	70 000	70 000	70 000	70 000
16	External services	400 000	400 000	400 000	400 000	400 000	400 000	400 000	400 000
17	Receptions and events	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000
2	Infrastructure and operating expenditures	2 872 000	2 872 000	2 870 250	2 870 250	2 870 250	2 870 250	2 870 250	2 716 250
20	Rental of buildings and associated costs	1 413 000	1 413 000	1 413 000	1 413 000	1 413 000	1 413 000	1 413 000	1 413 000
21	Information and communication technology	540 000	540 000	540 000	540 000	540 000	540 000	460 000	460 000
22	Movable property and associated costs	120 000	120 000	120 000	120 000	120 000	120 000	120 000	120 000
23	Current administrative expenditure	714 000	714 000	712 250	712 250	712 250	712 250	792 250	638 250
24	Postage/telecommunications	85 000	85 000	85 000	85 000	85 000	85 000	85 000	85 000
3	Operational expenditures	3 767 000	3 767 000	3 767 000	3 767 000	3 767 000	3 767 000	3 767 000	3 921 000
31	Support for the CEAS implementation	550 000	550 000	550 000	550 000	550 000	550 000	550 000	550 000

(EUR)

32	Support for Member States' practical cooperation	1 975 000	1 975 000	1 975 000	1 975 000	1 975 000	1 975 000	1 975 000	1 975 000
33	Support for Member States under particular pressure	1 172 000	1 172 000	1 172 000	1 172 000	1 172 000	1 172 000	1 172 000	1 326 000
34	Cooperation with partners and stakeholders	70 000	70 000	70 000	70 000	70 000	70 000	70 000	70 000

Payment appropriations

Budget title and chapter	Description	Amending budget 2012 voted on 18.9.2012	Transfer 5.10.2012	Transfer 28.11.2012	Transfer 4.12.2012	Transfer 6.12.2012	Transfer 14.12.2013	Transfer 18.12.2012	Payment appropriations after transfer 20.12.2012
	Budget 2012	7 480 000	7 480 000	7 480 000	7 480 000	7 480 000	7 480 000	7 480 000	7 480 000
1	Staff expenditure	3 361 000	3 361 000	3 362 750	3 362 750	3 362 750	3 362 750	3 362 750	3 362 750
11	Salaries and allowances	2 116 000	1 871 000	1 871 000	1 871 000	1 871 000	1 871 000	1 871 000	1 871 000
12	Expenditure relating to Staff recruitment	214 000	459 000	459 000	459 000	459 000	459 000	459 000	459 000
13	Mission expenses	520 000	520 000	520 000	520 000	520 000	520 000	520 000	520 000
14	Socio-medical infrastructure	36 000	36 000	37 750	37 750	37 750	37 750	37 750	37 750
15	Training and courses for staff	70 000	70 000	70 000	70 000	70 000	70 000	70 000	70 000
16	External services	400 000	400 000	400 000	400 000	400 000	400 000	400 000	400 000
17	Receptions and events	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000
2	Infrastructure and operating expenditures	2 872 000	2 872 000	2 870 250	2 870 250	2 870 250	2 870 250	2 870 250	2 716 250
20	Rental of buildings and associated costs	1 413 000	1 413 000	1 413 000	1 413 000	1 413 000	1 413 000	1 413 000	1 413 000
21	Information and communication technology	540 000	540 000	540 000	540 000	540 000	540 000	460 000	460 000

(EUR)

2.4. Budget 2012 — Execution after financial independence

EASO became financially independent on 20 September 2012.

Previously all financial and budgetary transactions were under the responsibility of the parent DG in the Commission, DG Home Affairs.

Therefore the present budget implementation only covers the period from 20 September to 31 December 2012.

C1 appropriations (appropriations of the current year) and C8 appropriations (appropriations and commitments carried forward from previous years, 2010 and 2011) were 'migrated' from the Commission (DG Home Affairs) to EASO.

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

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

Budget execution C1 appropriations (2012 budget) — Commitment appropriations (*)

(EUR)

Budget title and chapter	Description	Appropriations after transfer 20.12.2012	Committed (amount accepted)	Balance commitment	Ratio
	Budget 2012	7 019 120.26	4 844 867.54	2 174 252.72	69.02 %
1	Staff expenditure	1 411 587.40	1 180 476.18	231 111.22	83.63 %
11	Salaries and allowances	769 376.62	699 843.13	69 533.49	90.96 %
1101	Basic salaries (including weightings)	359 904.45	359 904.45	0.00	100.00 %
1102	Family allowance	41 399.98	36 474.92	4 925.06	88.10 %
1103	Expatriation and foreign residence allowance	78 770.60	78 763.30	7.30	99.99 %
1105	Contract agents	75 138.43	56 556.53	18 581.90	75.27 %
1106	Seconded national experts	140 359.44	117 481.21	22 878.23	83.70 %
1108	Insurance against sickness	19 692.15	15 394.61	4 297.54	78.18 %
1109	Insurance against accidents and occupational disease	3 248.84	2 296.74	952.10	70.69 %
1110	Unemployment insurance	7 580.88	5 680.95	1 899.93	74.94 %
1112	Childbirth and death allowances and grants	6 437.96	0.00	6 437.96	0.00 %
1113	Travel expenses for annual leave	36 843.89	27 290.42	9 553.47	74.07 %
12	Expenditure relating to staff recruitment	177 769.17	99 394.73	78 374.44	55.91 %
1201	Recruitment expenses	53 214.38	24 214.38	29 000.00	45.50 %
1202	Travel, installation, daily allowances, removal expenses	124 554.79	75 180.35	49 374.44	60.36 %
13	Mission expenses	179 545.33	179 545.33	0.00	100.00 %
1301	Mission expenses	179 545.33	179 545.33	0.00	100.00 %
14	Socio-medical infrastructure	37 750.00	2 620.00	35 130.00	6.94 %
1402	Medical service	15 000.00	1 000.00	14 000.00	6.67 %
1403	Social contacts between staff	1 750.00	1 620.00	130.00	92.57 %
1404	Early childhood centres and schooling	21 000.00	0.00	21 000.00	0.00 %
15	Training and courses for staff	57 249.10	22 249.10	35 000.00	38.86 %
1501	Training and language courses for staff	57 249.10	22 249.10	35 000.00	38.86 %
16	External services	184 897.18	171 823.89	13 073.29	92.93 %
1601	Interim services	184 897.18	171 823.89	13 073.29	92.93 %
17	Receptions and events	5 000.00	5 000.00	0.00	100.00 %
1701	Entertainment and representation expenses	5 000.00	5 000.00	0.00	100.00 %
2	Infrastructure and operating expenditure	2 094 233.14	1 478 903.61	615 329.53	70.62 %

20	Rental of buildings and associated costs	933 706.00	887 583.26	46 122.74	95.06 %
2001	Rental costs	30 000.00	30 000.00	0.00	100.00 %
2002	Insurance	6 000.00	4 745.26	1 254.74	79.09 %
2003	Cleaning and maintenance	15 000.00	15 000.00	0.00	100.00 %
2004	Security and surveillance of the building	53 740.00	49 000.00	4 740.00	91.18 %
2005	Fitting out of premises	765 966.00	761 838.00	4 128.00	99.46 %
2006	Construction and infrastructure works	36 000.00	0.00	36 000.00	0.00 %
2007	Water, gas, electricity, heating	27 000.00	27 000.00	0.00	100.00 %
21	Information and communication technology	375 065.03	180 583.29	194 481.74	48.15 %
2101	ICT equipment	285 065.03	113 506.29	171 558.74	39.82 %
2102	ICT maintenance	20 000.00	0.00	20 000.00	0.00 %
2103	ICT support services	70 000.00	67 077.00	2 923.00	95.82 %
22	Movable property and associated cost	120 000.00	60 000.00	60 000.00	50.00 %
2201	Technical equipment and installations (purchase, replacement, rental, maintenance)	50 000.00	0.00	50 000.00	0.00 %
2203	Furniture	60 000.00	60 000.00	0.00	100.00 %
2204	Documentation and library expenditure	10 000.00	0.00	10 000.00	0.00 %
23	Current administrative expenditure	580 462.11	334 211.71	246 250.40	65.74 %
2301	Stationary and office supplies	13 794.49	13 794.49	0.00	100.00 %
2302	Consumable office supplies	5 000.00	4 868.00	132.00	97.36 %
2303	Bank and other financial charges	10 000.00	100.00	9 900.00	1.00 %
2304	Legal expenses	5 000.00	0.00	5 000.00	0.00 %
2305	Miscellaneous insurance	4 000.00	0.00	4 000.00	0.00 %
2306	Administrative internal and external meetings expenditures	244 662.62	145 517.22	99 145.40	59.48 %
2309	Administrative translations and interpretation costs	150 000.00	120 000.00	30 000.00	80.00 %
2310	Publication	45 000.00	44 400.00	600.00	98.67 %
2311	Communication	4 755.00	4 755.00	0.00	100.00 %
2313	Administrative support services from EU institutions and bodies	98 250.00	777.00	97 473.00	0.79 %
24	Postage/telecommunications	85 000.00	16 525.35	68 474.65	19.44 %
2401	Postage on correspondence and delivery charges	20 000.00	0.00	20 000.00	0.00 %
2402	Telecommunication equipment	15 000.00	0.00	15 000.00	0.00 %
2403	Telecommunication charges	50 000.00	16 525.35	33 474.65	33.05 %
3	Operational expenditures	3 513 299.72	2 185 487.75	1 327 811.97	62.21 %
31	Support for the CEAS implementation	519 260.49	219 260.49	300 000.00	42.23 %
3101	Horizontal support for CEAS implementation	69 260.49	0.00	69 260.49	0.00 %
3102	Annual report on asylum	250 000.00	219 260.49	30 739.51	87.70 %
3103	Early warning and data analysis	200 000.00	0.00	200 000.00	0.00 %
32	Support for Member States' practical cooperation	1 742 944.27	1 220 239.69	522 704.58	70.01 %
3201	Horizontal support for Member States' practical cooperation	43 450.36	43 415.84	34.52	99.92 %
3202	EASO training	601 030.11	495 896.95	105 133.16	82.51 %
3203	Quality processes	283 463.80	222 215.80	61 248.00	78.39 %
3204	Country of Origin Information	685 000.00	384 243.39	300 756.61	56.09 %
3205	Relocation, resettlement and external dimension	130 000.00	74 467.71	55 532.29	57.28 %
33	Support for Member States under particular pressure	1 181 094.96	683 301.70	497 793.26	57.85 %
3301	Horizontal support for Member States under particular pressure	72 000.00	0.00	72 000.00	0.00 %
3302	Emergency support	1 109 094.96	683 301.70	425 793.26	61.61 %
34	Cooperation with partners and stakeholders	70 000.00	62 685.87	7 314.13	89.55 %
3401	Cooperation with partners and stakeholders	70 000.00	62 685.87	7 314.13	89.55 %

Budget execution C1 appropriations (2012 budget) — Payment appropriations (*)

(EUR)

Budget title and chapter	Description	Payment appropriations after transfer 20.12.2012	Payment appropriations consumed	Balance payment	Ratio
	Budget 2012	4 217 672.05	1 737 620.18	2 480 051.87	41.20 %
1	Staff expenditure	1 411 587.40	936 239.02	475 348.38	66.33 %
11	Salaries and allowances	769 376.62	699 843.13	69 533.49	90.96 %
1101	Basic salaries (including weightings)	359 904.45	359 904.45	0.00	100.00 %
1102	Family allowance	41 399.98	36 474.92	4 925.06	88.10 %
1103	Expatriation and foreign residence allowance	78 770.60	78 763.30	7.30	99.99 %
1105	Contract agents	75 138.43	56 556.53	18 581.90	75.27 %
1106	Seconded national experts	140 359.44	117 481.21	22 878.23	83.70 %
1108	Insurance against sickness	19 692.15	15 394.61	4 297.54	78.18 %
1109	Insurance against accidents and occupational disease	3 248.84	2 296.74	952.10	70.69 %
1110	Unemployment insurance	7 580.88	5 680.95	1 899.93	74.94 %
1112	Childbirth and death allowances and grants	6 437.96	0.00	6 437.96	0.00 %
1113	Travel expenses for annual leave	36 843.89	27 290.42	9 553.47	74.07 %
12	Expenditure relating to staff recruitment	177 769.17	85 727.56	92 041.61	48.22 %
1201	Recruitment expenses	53 214.38	10 547.21	42 667.17	19.82 %
1202	Travel, installation, daily allowances, removal expenses	124 554.79	75 180.35	49 374.44	60.36 %
13	Mission expenses	179 545.33	36 005.03	143 540.30	20.05 %
1301	Mission expenses	179 545.33	36 005.03	143 540.30	20.05 %
14	Socio-medical infrastructure	37 750.00	0.00	37 750.00	0.00 %
1402	Medical service	15 000.00	0.00	15 000.00	0.00 %
1403	Social contacts between staff	1 750.00	0.00	1 750.00	0.00 %
1404	Early childhood centres and schooling	21 000.00	0.00	21 000.00	0.00 %
15	Training and courses for staff	57 249.10	8 259.75	48 989.35	14.43 %
1501	Training and language courses for staff	57 249.10	8 259.75	48 989.35	14.43 %
16	External services	184 897.18	105 864.29	79 032.89	57.26 %
1601	Interim services	184 897.18	105 864.29	79 032.89	57.26 %
17	Receptions and events	5 000.00	539.26	4 460.74	10.79 %
1701	Entertainment and representation expenses	5 000.00	539.26	4 460.74	10.79 %
2	Infrastructure and operating expenditure	2 094 233.14	96 202.49	1 998 030.65	4.59 %
20	Rental of buildings and associated costs	933 706.00	21 824.87	911 881.13	2.34 %
2001	Rental costs	30 000.00	8 150.00	21 850.00	27.17 %
2002	Insurance	6 000.00	4 745.26	1 254.74	79.09 %
2003	Cleaning and maintenance	15 000.00	844.00	14 156.00	5.63 %
2004	Security and surveillance of the building	53 740.00	7 391.06	46 348.94	13.75 %
2005	Fitting out of premises	765 966.00	0.00	765 966.00	0.00 %
2006	Construction and infrastructure works	36 000.00	0.00	36 000.00	0.00 %
2007	Water, gas, electricity, heating	27 000.00	694.55	26 305.45	2.57 %
21	Information and communication technology	375 065.03	32 962.99	342 102.04	8.79 %
2101	ICT equipment	285 065.03	5 911.23	279 153.80	2.07 %
2102	ICT maintenance	20 000.00	0.00	20 000.00	0.00 %
2103	ICT support services	70 000.00	27 051.76	42 948.24	38.65 %
22	Movable property and associated cost	120 000.00	20 619.21	99 380.79	17.18 %
2201	Technical equipment and installations (purchase, replacement, rental, maintenance)	50 000.00	0.00	50 000.00	0.00 %
2203	Furniture	60 000.00	20 619.21	39 380.79	34.37 %
2204	Documentation and library expenditure	10 000.00	0.00	10 000.00	0.00 %
23	Current administrative expenditure	580 462.11	4 270.07	576 192.04	0.74 %
2301	Stationary and office supplies	13 794.49	3 900.78	9 893.71	28.28 %

2302	Consumable office supplies	5 000.00	0.00	5 000.00	0.00 %
2303	Bank and other financial charges	10 000.00	0.00	10 000.00	0.00 %
2304	Legal expenses	5 000.00	0.00	5 000.00	0.00 %
2305	Miscellaneous insurance	4 000.00	0.00	4 000.00	0.00 %
2306	Administrative Internal and external meetings expenditures	244 662.62	369.29	244 293.33	0.15 %
2309	Administrative translations and interpretation costs	150 000.00	0.00	150 000.00	0.00 %
2310	Publication	45 000.00	5 610.59	39 389.41	12.47 %
2311	Communication	4 755.00	722.13	4 032.87	15.19 %
2313	Administrative support services from EU institutions and bodies	98 250.00	0.00	98 250.00	0.00 %
24	Postage/telecommunications	85 000.00	16 525.35	68 474.65	19.44 %
2401	Postage on correspondence and delivery charges	20 000.00	0.00	20 000.00	0.00 %
2402	Telecommunication equipment	15 000.00	0.00	15 000.00	0.00 %
2403	Telecommunication charges	50 000.00	16 525.35	33 474.65	33.05 %
3	Operational expenditures	711 851.51	705 178.67	6 672.84	99.06 %
31	Support for the CEAS implementation	19 771.47	19 771.47	0.00	100.00 %
3101	Horizontal support for CEAS implementation	0.00	0.00	0.00	
3102	Annual report on asylum	19 771.47	19 771.47	0.00	100.00 %
3103	Early warning and data analysis	0.00	0.00	0.00	
32	Support for Member States' practical cooperation	251 955.85	251 925.15	30.70	99.99 %
3201	Horizontal support for Member States' practical cooperation	29 145.82	29 145.82	0.00	100.00 %
3202	EASO training	59 611.87	59 611.87	0.00	100.00 %
3203	Quality processes	0.00	0.00	0.00	
3204	Country of Origin Information	143 204.93	143 174.23	30.70	99.98 %
3205	Relocation, resettlement and external dimension	19 993.23	19 993.23	0.00	100.00 %
33	Support for Member States under particular pressure	423 362.17	416 720.03	6 642.14	98.43 %
3301	Horizontal support for Member States under particular pressure	0.00		0.00	
3302	Emergency support	423 362.17	416 720.03	6 642.14	98.43 %
34	Cooperation with partners and stakeholders	16 762.02	16 762.02	0.00	100.00 %
3401	Cooperation with partners and stakeholders	16 762.02	16 762.02	0.00	100.00 %

(*) The budget implemented by the Commission (DG Home Affairs) until financial independence on the 20 September 2012 has been deducted from Amending Budget 1/2012 approved by the Management Board on 18 September 2012.

Tables including the budget implemented by the Commission (DG Home Affairs) until financial independence on the 20 September 2012 accumulated to the budget implemented by EASO are shown in Paragraph 2.5 (but with fewer details).

Budget execution of C8 commitment appropriations (previous years 2010 and 2011, carried over to year 2012) 'migrated' to EASO

Budget title and chapter	Description	Commitment appropriations	Committed (amount accepted)	Balance commitment	Ratio
	Budget 2012	1 686 893.72	543 910.47	1 142 983.25	32.24 %
1	Staff expenditure	241 813.69	0.00	241 813.69	0.00 %
11	Salaries and allowances	5 459.48			
1101	Basic salaries (including weightings)	5 459.48	0.00	5 459.48	0.00 %
12	Expenditure relating to staff recruitment	113 635.13	0.00	113 635.13	0.00 %
1201	Recruitment expenses	113 635.13	0.00	113 635.13	0.00 %
13	Mission expenses	9 714.91	0.00	9 714.91	0.00 %
1301	Mission expenses	9 714.91	0.00	9 714.91	0.00 %
15	Trainings and courses for staff	1 395.00	0.00	1 395.00	0.00 %
1501	Trainings and language courses for staff	1 395.00	0.00	1 395.00	0.00 %
16	External services	107 247.51	0.00	107 247.51	0.00 %
1601	Interim services	107 247.51	0.00	107 247.51	0.00 %
17	Receptions and events	4 361.66	0.00	4 361.66	0.00 %

1701	Entertainment and representation expenses	4 361.66	0.00	4 361.66	0.00 %
2	Infrastructure and operating expenditure	1 097 764.59	196 595.03	901 169.56	17.91 %
20	Rental of buildings and associated costs	409 727.86	37 696.26	372 031.60	9.20 %
2001	Rental costs	108 322.07	37 471.26	70 850.81	34.59 %
2002	Insurance	7 002.00	0.00	7 002.00	0.00 %
2003	Cleaning and maintenance	37 404.00	0.00	37 404.00	0.00 %
2004	Security and surveillance of the building	12 126.69	0.00	12 126.69	0.00 %
2006	Construction and infrastructure works	244 873.10	225.00	244 648.10	0.09 %
21	Information and communication technology	316 614.16	16 382.84	300 231.32	5.17 %
2101	ICT equipment	185 231.32	0.00	185 231.32	0.00 %
2103	ICT support services	131 382.84	16 382.84	115 000.00	12.47 %
22	Movable property and associated cost	35 144.33	0.00	35 144.33	0.00 %
2202	Office equipment	24 096.00	0.00	24 096.00	0.00 %
2203	Furniture	11 048.33	0.00	11 048.33	0.00 %
23	Current administrative expenditure	334 327.26	142 515.93	186 167.08	42.63 %
2302	Consumable office supplies	7 398.75	0.00	7 398.75	0.00 %
2306	Administrative internal and external meetings expenditures	321 284.26	142 515.93	178 768.33	44.36 %
2310	Publication	5 644.25	0.00	5 644.25	0.00 %
24	Postage/telecommunications	1 950.98	0.00	1 950.98	0.00 %
2403	Telecommunication equipment	1 950.98	0.00	1 950.98	0.00 %
3	Operational expenditures	347 315.44	347 315.44	0.00	100.00 %
32	Support for Member States' practical cooperation	347 315.44	347 315.44	0.00	100.00 %
3202	EASO training	147 315.44	147 315.44	0.00	100.00 %
3204	Country of Origin Information	200 000.00	200 000.00	0.00	100.00 %

Budget execution of C8 payment appropriations (previous years 2010 and 2011 carried over to year 2012) 'migrated' to EASO

(EUR)

Budget title and chapter	Description	Payment appropriations	Paid	Balance payment	Ratio
	Budget 2012	1 339 578.28	196 595.03	1 142 983.25	14.68 %
1	Staff expenditure	241 813.69	0.00	241 813.69	0.00 %
11	Salaries and allowances	5 459.48	0.00	5 459.48	0.00 %
1101	Basic salaries (including weightings)	5 459.48	0.00	5 459.48	0.00 %
12	Expenditure relating to staff recruitment	1 136.35	0.00	1 136.35	0.00 %
1201	Recruitment expenses	113 635.13	0.00	113 635.13	0.00 %
13	Mission expenses	97.15	0.00	97.15	0.00 %
1301	Mission expenses	0.00	0.00	0.00	
15	Trainings and courses for staff	1 395.00	0.00	1 395.00	0.00 %
1501	Trainings and language courses for staff	0.00	0.00	0.00	
16	External services	107 247.51	0.00	107 247.51	0.00 %
1601	Interim services	107 247.51	0.00	107 247.51	0.00 %
17	Receptions and events	4 361.66	0.00	4 361.66	0.00 %
1701	Entertainment and representation expenses	4 361.66	0.00	4 361.66	0.00 %
2	Infrastructure and operating expenditure	1 097 764.59	196 595.03	901 169.56	17.91 %
20	Rental of buildings and associated costs	409 727.86	37 696.26	372 031.60	9.20 %
2001	Rental costs	108 322.07	37 471.26	70 850.81	34.59 %
2002	Insurance	7 002.00	0.00	7 002.00	0.00 %
2003	Cleaning and maintenance	37 404.00	0.00	37 404.00	0.00 %
2004	Security and surveillance of the building	12 126.69	0.00	12 126.69	0.00 %
2006	Construction and infrastructure works	244 873.10	225.00	244 648.10	0.09 %
21	Information and communication technology	316 614.16	16 382.84	300 231.32	5.17 %

2101	ICT equipment	185 231.32		185 231.32	0.00 %
2103	ICT support services	131 382.84	16 382.84	115 000.00	12.47 %
22	Movable property and associated cost	35 144.33	0.00	35 144.33	0.00 %
2202	Office equipment	24 096.00	0.00	24 096.00	0.00 %
2203	Furniture	11 048.33	0.00	11 048.33	0.00 %
23	Current administrative expenditure	334 327.26	142 515.93	191 811.33	42.63 %
2302	Consumable office supplies	7 398.75	0.00	7 398.75	0.00 %
2306	Administrative internal and external meetings expenditures	321 284.26	142 515.93	178 768.33	44.36 %
2310	Publication	5 644.25	0.00	5 644.25	0.00 %
24	Postage/telecommunications	1 950.98	0.00	1 950.98	0.00 %
2403	Telecommunication equipment	1 950.98	0.00	1 950.98	0.00 %
3	Operational expenditures	0.00	0.00	0.00	
32	Support for Member States' practical cooperation	0.00	0.00	0.00	
3202	EASO training	0.00	0.00	0.00	
3204	Country of Origin Information	0.00	0.00	0.00	

Commitment and payment appropriations carried forward from 2012 to 2013

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

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

Budget title and chapter	Description	Committed (amount accepted)	Payment accepted (payment appropriations consumed)	RAL commitment appropriations carried over	Ratio carry-over/ commitments	RAL payment appropriations carried over automatically (non-differentiated only)
	Budget 2012	4 844 867.54	1 743 952.90	3 100 914.64	64.00 %	1 620 605.56
1	Staff expenditure	1 180 476.18	936 239.02	244 237.16	20.69 %	244 237.16
11	Salaries and allowances	699 843.13	699 843.13	0.00	0.00 %	0.00
1101	Basic salaries (including weightings)	359 904.45	359 904.45	0.00	0.00 %	0.00
1102	Family allowance	36 474.92	36 474.92	0.00	0.00 %	0.00
1103	Expatriation and foreign residence allowance	78 763.30	78 763.30	0.00	0.00 %	0.00
1105	Contract agents	56 556.53	56 556.53	0.00	0.00 %	0.00
1106	Seconded national experts	117 481.21	117 481.21	0.00	0.00 %	0.00
1108	Insurance against sickness	15 394.61	15 394.61	0.00	0.00 %	0.00
1109	Insurance against accidents and occupational disease	2 296.74	2 296.74	0.00	0.00 %	0.00
1110	Unemployment insurance	5 680.95	5 680.95	0.00	0.00 %	0.00
1112	Childbirth and death allowances and grants	0.00	0.00	0.00		0.00
1113	Travel expenses for annual leave	27 290.42	27 290.42	0.00	0.00 %	0.00
12	Expenditure relating to staff recruitment	99 394.73	85 727.56	13 667.17	13.75 %	13 667.17
1201	Recruitment expenses	24 214.38	10 547.21	13 667.17	56.44 %	13 667.17
1202	Travel, installation, daily allowances, removal expenses	75 180.35	75 180.35	0.00	0.00 %	0.00
13	Mission expenses	179 545.33	36 005.03	143 540.30	79.95 %	143 540.30
1301	Mission expenses	179 545.33	36 005.03	143 540.30	79.95 %	143 540.30
14	Socio-medical infrastructure	2 620.00	0.00	2 620.00	100.00 %	2 620.00
1402	Medical service	1 000.00	0.00	1 000.00	100.00 %	1 000.00

1403	Social contacts between staff	1 620.00	0.00	1 620.00	100.00 %	1 620.00
1404	Early childhood centres and schooling	0.00	0.00	0.00		0.00
15	Training and courses for staff	22 249.10	8 259.75	13 989.35	62.88 %	13 989.35
1501	Training and language courses for staff	22 249.10	8 259.75	13 989.35	62.88 %	13 989.35
16	External services	171 823.89	105 864.29	65 959.60	38.39 %	65 959.60
1601	Interim services	171 823.89	105 864.29	65 959.60	38.39 %	65 959.60
17	Receptions and events	5 000.00	539.26	4 460.74	89.21 %	4 460.74
1701	Entertainment and representation expenses	5 000.00	539.26	4 460.74	89.21 %	4 460.74
2	Infrastructure and operating expenditure	1 478 903.61	102 535.21	1 376 368.40	93.07 %	1 376 368.40
20	Rental of buildings and associated costs	887 583.26	21 824.87	865 758.39	97.54 %	865 758.39
2001	Rental costs	30 000.00	8 150.00	21 850.00	72.83 %	21 850.00
2002	Insurance	4 745.26	4 745.26	0.00	0.00 %	0.00
2003	Cleaning and maintenance	15 000.00	844.00	14 156.00	94.37 %	14 156.00
2004	Security and surveillance of the building	49 000.00	7 391.06	41 608.94	84.92 %	41 608.94
2005	Fitting out of premises	761 838.00	0.00	761 838.00	100.00 %	761 838.00
2006	Construction and infrastructure works	0.00	0.00	0.00		0.00
2007	Water, gas, electricity, heating	27 000.00	694.55	26 305.45	97.43 %	26 305.45
21	Information and communication technology	180 583.29	32 962.99	147 620.30	81.75 %	147 620.30
2101	ICT equipment	113 506.29	5 911.23	107 595.06	94.79 %	107 595.06
2102	ICT maintenance	0.00		0.00		0.00
2103	ICT support services	67 077.00	27 051.76	40 025.24	59.67 %	40 025.24
22	Movable property and associated cost	60 000.00	20 619.21	39 380.79	65.63 %	39 380.79
2201	Technical equipment and installations (purchase, replacement, rental, maintenance)	0.00		0.00		0.00
2203	Furniture	60 000.00	20 619.21	39 380.79	65.63 %	39 380.79
2204	Documentation and library expenditure	0.00		0.00		0.00
23	Current administrative expenditure	334 211.71	10 602.79	323 608.92	96.83 %	323 608.92
2301	Stationary and office supplies	13 794.49	3 900.78	9 893.71	71.72 %	9 893.71
2302	Consumable office supplies	4 868.00	0.00	4 868.00	100.00 %	4 868.00
2303	Bank and other financial charges	100.00	0.00	100.00	100.00 %	100.00
2304	Legal expenses	0.00	0.00	0.00		0.00
2305	Miscellaneous insurance	0.00	0.00	0.00		0.00
2306	Administrative internal and external meetings expenditures	145 517.22	369.29	145 147.93	99.75 %	145 147.93
2309	Administrative translations and interpretation costs	120 000.00		120 000.00	100.00 %	120 000.00
2310	Publication	44 400.00	5 610.59	38 789.41	87.36 %	38 789.41
2311	Communication	4 755.00	722.13	4 032.87	84.81 %	4 032.87
2313	Administrative support services from EU institutions and bodies	777.00	0.00	777.00	100.00 %	777.00
24	Postage/telecommunications	16 525.35	16 525.35	0.00	0.00 %	0.00
2401	Postage on correspondence and delivery charges	0.00	0.00	0.00		0.00
2402	Telecommunication equipment	0.00	0.00	0.00		0.00
2403	Telecommunication charges	16 525.35	16 525.35	0.00	0.00 %	0.00
3	Operational expenditures	2 185 487.75	705 178.67	1 480 309.08	67.73 %	
31	Support for the CEAS implementation	219 260.49	19 771.47	199 489.02	90.98 %	
3101	Horizontal support for CEAS implementation	0.00	0.00	0.00		
3102	Annual report on asylum	219 260.49	19 771.47	199 489.02	90.98 %	
3103	Early warning and data analysis	0.00	0.00	0.00		
32	Support for Member States' practical cooperation	1 220 239.69	251 925.15	968 314.54	79.35 %	

3201	Horizontal support for Member States practical cooperation	43 415.84	29 145.82	14 270.02	32.87 %	
3202	EASO training	495 896.95	59 611.87	436 285.08	87.98 %	
3203	Quality processes	222 215.80	0.00	222 215.80	100.00 %	
3204	Country of Origin Information	384 243.39	143 174.23	241 069.16	62.74 %	
3205	Relocation, resettlement and external dimension	74 467.71	19 993.23	54 474.48	73.15 %	
33	Support for Member States under particular pressure	683 301.70	416 720.03	266 581.67	39.01 %	
3301	Horizontal support for Member States under particular pressure	0.00		0.00		
3302	Emergency support	683 301.70	416 720.03	266 581.67	39.01 %	
34	Cooperation with partners and stakeholders	62 685.87	16 762.02	45 923.85	73.26 %	
3401	Cooperation with partners and stakeholders	62 685.87	16 762.02	45 923.85	73.26 %	

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

(EUR)

Budget title and chapter	Description	Committed (amount accepted)	Payment accepted (PA consumed)	RAL Commitment appropriations carried over	Ratio carry-over/ commitments
3	Operational expenditures	347 315.44	0.00	347 315.44	100.00 %
32	Support for Member States' practical cooperation	347 315.44	0.00	347 315.44	100.00 %
3202	EASO training	147 315.44	0.00	147 315.44	100.00 %
3204	Country of Origin Information	200 000.00	0.00	200 000.00	100.00 %

Carry-over of appropriations relates to:

- Title 1: staff expenditure such as missions, medical examinations (service-level agreement (SLA) with the Medical Service of the Commission), training (external contractors and SLA with the Commission) and representation/miscellaneous costs;
- Title 2: infrastructure and operating expenditure (premises, utilities, IT hardware, software and related services, etc.), administrative assistance from other institutions (e.g. SLAs with the Office for Infrastructure and Logistics in Brussels (OIB) and DG Budget) and organisation costs of Management Board meetings;
- Title 3: operational expenditure such as translations and publications, organisation of events, reimbursement of participants/experts in meetings organised by EASO, etc.

As it was the first year of functioning after financial independence (granted on 20 September), several invoices and debit notes from contractors and EU institutions/agencies were pending to be received at the end of the year. The carry-over is intended to cover these pending expenditures.

2.5. Budget 2012 — Full year

As indicated above, EASO became financially independent on 20 September 2012. Previously all financial and budgetary transactions were under the responsibility of the parent DG in the Commission, DG Home Affairs.

The following tables including the budget implemented by the Commission (DG Home Affairs) until financial independence accumulated to the budget implemented by EASO are raised to give a complete view of the budget implementation for the full year.

They are presented for information purposes and do not include the details up to the budget items because EASO's budget structure is different from the Commission's budget lines.

Budget execution C1 appropriations (2012 budget — full year)

(EUR)

Budget title and chapter	Description	Commitment appropriations			Payment appropriations		
		CA after transfer 20.12.2012	CA consumed	CA implementation ratio	PA after transfer 20.12.2012	PA consumed	PA implementation ratio
	Budget 2012	10 000 000.00	7 825 747.28	78.3 %	7 480 000.00	5 006 280.85	66.9 %
1	Staff expenditure	3 362 750.00	3 131 638.78	93.1 %	3 362 750.00	2 887 401.62	85.9 %
11	Salaries and allowances	1 871 000.00	1 801 466.51	96.3 %	1 871 000.00	1 801 466.51	96.3 %
12	Expenditure relating to Staff recruitment	459 000.00	380 625.56	82.9 %	459 000.00	366 958.39	79.9 %
13	Mission expenses	520 000.00	520 000.00	100.0 %	520 000.00	376 459.70	72.4 %
14	Socio-medical infrastructure	37 750.00	2 620.00	6.9 %	37 750.00	0.00	0.0 %
15	Training and courses for staff	70 000.00	35 000.00	50.0 %	70 000.00	21 010.65	30.0 %
16	External services	400 000.00	386 926.71	96.7 %	400 000.00	320 967.11	80.2 %
17	Receptions and events	5 000.00	5 000.00	100.0 %	5 000.00	539.26	10.8 %
2	Infrastructure and operating expenditures	2 716 250.00	2 100 920.47	77.3 %	2 716 250.00	724 552.07	26.7 %
20	Rental of buildings and associated costs	1 413 000.00	1 366 877.26	96.7 %	1 413 000.00	501 118.87	35.5 %
21	Information and communication technology	460 000.00	265 518.26	57.7 %	460 000.00	117 897.96	25.6 %
22	Movable property and associated costs	120 000.00	60 000.00	50.0 %	120 000.00	20 619.21	17.2 %
23	Current administrative expenditure	638 250.00	391 999.60	61.4 %	638 250.00	68 390.68	10.7 %
24	Postage/ telecommunications	85 000.00	16 525.35	19.4 %	85 000.00	16 525.35	19.4 %
3	Operational expenditures	3 921 000.00	2 593 188.03	66.1 %	1 401 000.00	1 394 327.16	99.5 %
31	Support for CEAS implementation	550 000.00	250 000.00	45.5 %	122 771.47	122 771.47	100.0 %
32	Support for Member States' practical cooperation	1 975 000.00	1 452 295.42	73.5 %	440 955.85	440 925.15	100.0 %
33	Support for Member States under particular pressure	1 326 000.00	828 206.74	62.5 %	820 510.66	813 868.52	99.2 %
34	Cooperation with partners and stakeholders	70 000.00	62 685.87	89.6 %	16 762.02	16 762.02	100.0 %

Total budget execution C1 appropriations (2012 budget — full year) including administrative payment appropriations automatically carried forward

(EUR)

Budget title and chapter	Description	Commitment appropriations			Payment appropriations		
		Commitment appropriations at 20.12.2012	Commitment appropriations consumed	Commitment appropriations implementation ratio	Payment appropriations at 20.12.2012	Payment appropriations consumed + automatic carry forward	Payment appropriations implementation ratio
	Budget 2012	10 000 000.00	7 825 747.28	78.3 %	7 480 000.00	6 626 886.41	88.6 %
1	Staff expenditure	3 362 750.00	3 131 638.78	93.1 %	3 362 750.00	3 131 638.78	93.1 %
2	Infrastructure and operating expenditures	2 716 250.00	2 100 920.47	77.3 %	2 716 250.00	2 100 920.47	77.3 %
3	Operational expenditures	3 921 000.00	2 593 188.03	66.1 %	1 401 000.00	1 394 327.16	99.5 %

3. Report on budgetary and financial management

3.1. Budget

In accordance with Article 33 of the EASO regulation, EASO's revenues and resources shall consist, in particular, of:

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

During 2012, EASO received only a subsidy (covering C1 and C8 appropriations) from the Commission.

EASO's expenditure shall cover staff remunerations, infrastructure and administrative expenditure and operational expenditure and is divided into three titles as follows:

- Title 1 — Staff expenditure
- Title 2 — Infrastructure and operating expenditure
- Title 3 — Operational expenditure.

Having become financially independent on 20 September 2012, EASO is establishing its first annual financial statements for the period from 20 September to 31 December 2012. These statements do not include the execution of the budget before independence which was the responsibility of the Commission (DG Home Affairs). However a total budget execution for the full financial year 2012 is given in paragraph 2.5.

At the date of financial independence EASO took over nearly all contracts and obligations from DG Home Affairs.

The 2012 budget shows funds from the actual year (fund source C1) and previous years (fund source C8) that were 'migrated' (transferred) from the European Commission.

3.2. Financial management

In 2012, the main achievements in financial management were:

- setting up the financial and accounting systems (ABAC and SAP systems from the Commission were implemented);
- design and implementation of a budget structure;
- training of all the financial actors involved in the financial circuits;
- transfer of all existing financial transactions from the European Commission to EASO;
- establishment of major service-level agreements (SLAs), framework contracts and service contracts for the full operation of EASO.

The table below reflects the procurement and contracts activity of EASO for 2012.

Type of procedure and contract	Description	Contract number	Name of supplier	Date of signature of the contract	Net amount of the contract (EUR)
NP < 25.000 — DIRECT SERVICE	Temporary secretary	EASO/2012/OHR/CT/OOI 1	HR Outsourcing and Temping Service Limited	27.4.2012	15 375.99
NP < 25.000 — DIRECT SERVICE CONTRACT	Interim office manager	EASO/2012/OFR/CT/0010	HR Outsourcing and Temping Service Limited	29.6.2012	12 379.50
NP < 25.000 — DIRECT SERVICE CONTRACT	Cleaning services	EASO/2012/OFR/CT/0014	V.S.V. Cleaning	6.9.2012	5766.00
NP < 25.000 — PURCHASE ORDER	Office furniture	EASO/2012/OFR/CT/0015	DEX Workspaces	25.7.2012	18 482.03
NP < 25.000 — DIRECT SERVICE CONTRACT	Security services	EASO/2012/OFR/CT/008	JF Security and Consultancy Services LTD	27.7.2012	18 283.53
NP < 5.000 — PURCHASE ORDER	It hardware supply	EASO/2012/OFR/CT/0022	PSG Malta Ltd	26.7.2012	1 544.40
NP < 5.000 — PURCHASE ORDER	Bottles of water supply	EASO/2012/OFR/PR/0010	Island Beverages LTD	16.4.2012	3 875.24
NP < 5.000 — PURCHASE ORDER	Wireless Internet	EASO/2012/OFR/CT/0024	Melita plc	28.8.2012	2 582.32
NP < 5.000 — PURCHASE ORDER	Microsoft and Linux expertise services	EASO/2012/OFR/CT/0023	Ingeniuos Solutions Ltd	xx.8.2012	1 792.00
NP < 5.000 — DIRECT SERVICE	Development, maintenance and hosting of EASO website	EASO/2012/OFR/CT/0021	Icon Studios Ltd	1.9.2012	3 550.00
NP < 25.000 — DIRECT SERVICE	Removal services	EASO/2012/OFR/CT/0016	DOM Transport Ltd	30.7.2012	8 150.00
NP < 5.000 — PURCHASE ORDER	Office supply	EASO/2012/OFR/PR/0012	Complete Supplies Ltd	7.5.2012	2 990.00
NP < 5.000 — FRAMEWORK SERVICE	Bank services	EASO/2012/OFR/CT/0001-2	ING Belgium	20.7.2012	5 000.00
NP < 5.000 — PURCHASE ORDER	Adobe software	EASO/2012/OFR/CT/0002	PSG Malta Ltd	23.1.2012	2 033.90
NP < 5.000 — PURCHASE ORDER	Network equipment	EASO/2012/OFR/CT/0003	PSG Malta Ltd	18.1.2012	3 725.42
NP < 5.000 — PURCHASE ORDER	Upgrade PABx and ISDN PRA	EASO/2012/OFR/PR/006	Comsec Ltd	14.2.2012	1 350.00
NP < 5.000 — PURCHASE ORDER	Internet connection	EASO/2012/OFR/PR/0011	Melita plc	27.4.2012	3 813.60
NP < 5.000 — PURCHASE ORDER	Training catering, rooms and equipment	EASO/2012/OP/OC009	Royal Olympic Hotel	14.3.2012	2 472.70
NP < 5.000 — DIRECT SERVICE	IT helpdesk services	HOME/2012/EASO/OFR/CT/007	PGS Malta	23.2.2012	4 956.00
NP < 60.000 — DIRECT SERVICE	7 interim senior office assistants	EASO/2012/OFR/CT/0027	HR Outsourcing and Temping Service Limited	4.9.2012	42 997.50
NP < 5.000 — PURCHASE ORDER	Copy machine consumables	EASO/2012/OFR/CT/0032	Scan Malta — PC Option Ltd	30.8.2012	917.82
NP < 5.000 — PURCHASE ORDER	Extension cables	EASO/2012/OFR/CT/0029	Scan Malta — PC Option Ltd	30.8.2012	1 496.15
NP < 5.000 — PURCHASE ORDER	Signage new premises	EASO/2012/OFR/CT/0031	Sign It	3.9.2012	3 263.15
NP < 60.000 — DIRECT SERVICE	Event organisation services	EASO/2012/35	Grand Hotel Excelsior	31.10.2012	2 228.10
NP < 5.000 — PURCHASE ORDER	Kitchen equipment	EASO/2012/OFR/CT/0033	Inspirations Limited	30.8.2012	2 262.72

NP < 5.000 — PURCHASE ORDER	Translation services	EASO/2012/OFR/CT/0030	PSG Malta Ltd	17.9.2012	5 000.00
NP < 5.000 — PURCHASE ORDER	Signature books	EASO/2012/OFR/CT/0028	Torres Office Supplies	27.8.2012	3 200.00
NP < 5.000 — PURCHASE ORDER	LCD screens	EASO/2012/OFR/CT/0039	Astral Enterprises Ltd	4.9.2012	549.16
NP < 5.000 — PURCHASE ORDER	Building insurance	EASO/2012/56	FOGG Insurance Agencies Ltd	18.10.2012	4 745.26
NP < 5.000 — PURCHASE ORDER	External lamp expert services	EASO/2012/57	Ingeniuos Solutions Ltd	12.10.2012	3 200.00
NP < 5.000 — PURCHASE ORDER	Business cards	EASO/2012/58	Outlook Coop	7.11.2012	500.00
NP < 5.000 — PURCHASE ORDER	External lamp expert services	EASO/2012/63	Ingeniuos Solutions Ltd	24.10.2012	1 600.00
NP > 60.000 126 e) — DIRECT SERVICE	COI portal maintenance	EASO/2012/66	Illicom Consortium/ Unisys BE	12.12.2012	100 000.00
NP < 5.000 — PURCHASE ORDER	EASO merchandise	EASO/2012/73	Outlook Coop	7.12.2012	3 499.00
NP < 5.000 — PURCHASE ORDER	Christmas celebration	EASO/2012/74	Medasia Limited	13.12.2012	1 620.00
NP < 5.000 — PURCHASE ORDER	Hardware equipment	EASO/2012/75	Scan Malta — PC Option Ltd	14.12.2012	3 974.56
NP < 5.000 — PURCHASE ORDER	Microsoft expert consultancy	EASO/2012/76	Chorus Ltd	14.12.2012	4 760.00
NP < 5.000 — PURCHASE ORDER	IT consultancy service for the SSL certificate installation	EASO/2012/77	Ingenious Solutions Ltd	14.12.2012	4 800.00
NP < 5.000 — PURCHASE ORDER	Paper supply for printers	EASO/2012/78	Complete Supplies Ltd	19.12.2012	4 392.00
Interinstitutional procedure — FWC SERVICE	Travel agency services	EASO/2012/OHR/MI/0020	American Express Corporative Travel	10.7.2012	20 000.00
Interinstitutional procedure — FWC SERVICE BUDG11/ PO/005	Training	BUDG11/PO/005	Deloitte Consulting CVBA/SCRL	8.3.2012	35 000.00
Specific contract implementing FWC BUDG11/PO/005	SAP training	EASO/2012/OFR/PR/009	Deloitte Consulting CVBA/SCRL	22.3.2012	1 600.00
Specific contract implementing FWC BUDG11/PO/005	ABAC/SAP training	EASO/2012/OFR/CT/0017	Deloitte Consulting CVBA/SCRL	30.5.2012	20 200.00
Interinstitutional procedure — Joined existing supply FWC	Software	DI/06820-00 Sacha II	Comparex Nederland	30.11.2012	300 000/year
Order Form implementing FWC DI/06820	Idol licence	Order Form 1	Comparex Nederland	17.12.2012	11 613.00
Order Form implementing Supply FWC DI/06940	Informatics equipment	Order Form 0375	GetSys Luxembourg	17.8.2012	2 607.81
Order Form implementing Supply FWC DI/06940	Informatics equipment	Order Form 0475	GetSys Luxembourg	7.11.2012	58 967.94
Order Form implementing Supply FWC DI/06940	Informatics equipment	Order Form 0476	GetSys Luxembourg	7.11.2012	1 1837.36
Order Form implementing Supply FWC DI/06940	Informatics equipment	Order Form 0477	GetSys Luxembourg	7.11.2012	6 762.62
Order Form implementing Supply FWC DI/06940	Informatics equipment	Order Form 0478	GetSys Luxembourg	7.11.2012	1 293.55

Order Form implementing Supply FWC DI/06940	Informatics equipment	Order Form 0479	GetSys Luxembourg	7.11.2012	307.70
Order Form implementing Supply FWC DI/06940	Informatics equipment	Order Form 0202	GetSys Luxembourg	22.3.2012	546.42
Order Form implementing Supply FWC DI/06940	Informatics equipment	Order Form 0310	GetSys Luxembourg	5.6.2012	235.49
Order Form implementing FWC CC 10084 — Lot4	Printing services	Order Form 2012.3167/17160	Imprimeries Bietlot Freres SA	27.8.2012	8 937.43
Order Form implementing FWC CC 10084 — Lot4	Printing services	Order Form 2012.3621/17161	Imprimeries Bietlot Freres SA	27.8.2012	6 806.05
Order Form implementing FWC CC 10084 — Lot4	Printing services	Order Form 2012.3165/17211	Imprimeries Bietlot Freres SA	04.9.2012	372.63
Order Form implementing FWC CC 10084 — Lot4	Printing services	Order Form 2012.3166/17158	Imprimeries Bietlot Freres SA	28.8.2012	55 493.06
Order Form implementing FWC DI/06071 Natascha	Videoconference equipment	Order Form 1941	Dimension Data Belgium	7.2.2012	60 763.,99
Specific contract implementing FWC JLS/2008/A5/LOT3/01/TIPIK	Events organisation services	EASO/2012/RESE/FW/310	Tipik Consortium	7.9.2012	296 928.86
Specific contract implementing FWC JLS/2008/A5/LOT3/01/TIPIK	Events organisation services	EASO/2012/PCW/FW/270	Tipik Consortium	12.6.2012	59 965.48
Specific contract implementing FWC JLS/2008/A5/LOT3/01/TIPIK	Events organisation services	EASO/2012/EAC/FW/229	Tipik Consortium	20.2.2012	194 370.34

4. Staff 2012

Function group and grade	2012			
	Authorised under the EU budget		Filled as of 31.12.2012	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
AD 16	0	0	0	0
AD 15	0	0	0	0
AD 14	0	1	0	1
AD 13	0	0	0	0
AD 12	0	0	0	0
AD 11	0	0	0	0
AD 10	0	1	0	0
AD 9	0	5	0	5
AD 8	0	0	0	0
AD 7	0	11	0	9
AD 6	0	0	0	1
AD 5	0	7	0	8
AD total	0	25	0	24
AST 11	0	0	0	0
AST 10	0	0	0	0
AST 9	0	0	0	0
AST 8	0	0	0	0
AST 7	0	0	0	0
AST 6	0	0	0	0
AST 5	0	0	0	0
AST 4	0	0	0	0
AST 3	0	4	0	7
AST 2	0	1	0	1
AST 1	0	8	0	6
AST total	0	13	0	14
Total	0	38	0	38
Grand total	38		38	

Contract agents	Authorised 2012	Recruited as of 31.12.2012
Function Group IV	3	2
Function Group III	5	6
Function Group II	0	0
Function Group I	3	2
Total	11	10

Seconded national experts (SNEs)	Authorised 2012	Recruited as of 31.12.2012
Total	12	10

4.1. List of exceptional negotiated procedures 2012

Procedure number	Type of procedure	Type of contract	Contract number	Contractor	Subject	Amount (EUR)
EASO/2012/66	Exceptional negotiated procedure without publication of a contract notice (Article 126 IR)	Direct service	EASO/2012/66	ILICONN Consortium — Unisys Belgium	Handover, maintenance and support for COI portal	100 000.00
HOME/EASO/2011/ICT002/LOT2	Negotiated procedure (Article 127 IR)	Framework service	EASO/2011/ICT 002/Lot2	Vodafone	Mobile telephony	90 000.00

4.2. EASO self-assessment on the implementation of the roadmap on the follow-up to the common approach on EU decentralised agencies

In July 2012, the common approach on EU decentralised agencies was adopted by the European Parliament, the Council and the European Commission, representing the first political agreement and political blueprint for agencies. Its main objectives are improved governance, enhanced efficiency, enhanced accountability and improved coherence. In this roadmap, 90 initiatives are set to be taken by all actors involved: the European Parliament, the Council, the European Commission, the EU agencies and Member States.

In order to assess the implementation by EASO of the roadmap on the follow-up to the common approach on EU decentralised agencies, the 90 detailed initiatives are analysed. The actions marked for the agencies are listed below and the state of play of EASO's implementation with regard to each is noted. Being a start-up agency, EASO already complies with most of the provisions of the roadmap. EASO is cooperating with the European Commission to work towards the implementation of the few actions that still need to be fulfilled.

Headquarters	DONE
Ad 8. Sign a headquarters agreement	Done June 2011.

Rationalisation	N/A
Ad 15. Sharing services between agencies, either by proximity of locations or by policy area	NB. Experiences and services of the EU representation in Malta are used.

International activities	DONE/IN PROGRESS 2014
Ad 17. Sign working arrangements between agencies and partner DGs	– WA EASO–Frontex – WA EASO–UNHCR and EASO– FRA in progress – SLAs with different DGs and institutions. In 2013, the following SLAs/contracts in are in place: OIB, EPSO, CdT, Medical Service, PMO, DG Human Resources and Security, DG Budget, European Administrative School.
Ad 18. Provide mutual early information on international activities	EASO international activities are only carried out after consultation with and in cooperation with other partners. Moreover, the initiating partner for international activities is primarily the European Commission.

Ad 19. If the agency's mission requires cooperation with authorities of third countries, adopt international relations strategy	Not yet applicable.
Ad 20. Submit specific initiatives with an international dimension to the Management Board	Yes, EASO Management Board will always be involved when it concerns EASO's work with regard to the external dimension. It is common practice to share EASO's activities and implementation at every Management Board meeting.

Communication	DONE
Ad 22. Ensure the communication strategy is coherent, relevant and coordinated with the European Commission and other institutions	Yes.

Websites	DONE
Ad 24. Make websites as multilingual as possible, ensure information necessary for (financial) transparency	Website is in English, all EASO products are published, work programme and annual report are published in all languages, 2012/13 budget published.
Ad 25. Ensure that website mentions that EASO is a European Union agency	Yes.

Annual work programme	DONE/IN PROGRESS 2014
Ad 27. Reinforce the link between financial and human resources and each specific action systematically	Work programme for 2014 and beyond.
Ad 28. Develop key performance indicators	Work programme for 2014 and beyond.

Multiannual work programme	DONE/IN PROGRESS 2013/14
Ad 29. Multiannual strategic programmes linked with work programme	In progress for the multiannual work programme for 2014–16.
Ad 30. Report to Management Board on multiannual strategic programmes	The Board was informed in February 2011 about the first multiannual work programme for 2011–13, and will be informed about the multiannual work programme for 2014–16 in June 2013.

Single annual report	DONE
Ad 32. Produce a single annual report	The EASO annual report for 2011 was published in July 2012, and the annual report for 2012 in June 2013. All facets of reporting are bundled in a single report.

Conflicts of interest	IN PROGRESS
Ad 34. Adopt and implement a clear policy on conflicts of interest, exchange experience, etc.	A comprehensive policy on conflict of interest with regard to staff members (e.g. Code of Conduct) and Management Board members should be developed in 2013. A specific policy on conflict of interest is embedded in the ICS implementation procedures on finance and contracts.
Ad 35. Review selection procedures for members of scientific committees	N/A

EU classified information	DONE
Ad 36. Adopt appropriate decisions on handling EU classified information	Security Guide 2012.

Relations with national agencies/administrations	DONE
Ad 38. Maintain relations with national agencies and define clearly the respective roles	Relations are secured, inter alia, via EASO Management Board meetings, NCP contact lists and expert meetings.

Relations with stakeholders	DONE
Ad 42. Involve stakeholders, e.g. advisory groups/working groups, where appropriate	The Consultative Forum is established, and there are ongoing consultations on the EASO work programme, annual report and operational activities. Moreover, specific civil society experts are involved in particular EASO activities.
Ad 43. Coordinate with different actors	Via Consultative Forum, under 42.
Ad 44. Ensure relations with stakeholders	Via Consultative Forum, under 42.

Evaluations	DONE
Ad 46. Transparent evaluations by and selection of scientific committees	N/A
Ad 49. Ensure that agencies' reviews conclude on their rationale, effectiveness and cost-effectiveness (taking into account the share administrative versus operational staff)	Total staff: 61 posts; occupied: 58, assigned to the following duties: – operational tasks: 30 – administrative and support tasks: 28. The external evaluation of EASO will take place in 2014 and will be focused on its rationale, effectiveness and cost-effectiveness.
Ad 50. Management Board to consider the need for <i>ex ante</i> evaluation of activities/programmes	<i>Ex ante</i> and <i>ex post</i> evaluations of EASO activities are in place, e.g. on operational support measures, EASO training and the need for and experience of the different expert meetings. EASO's evaluation system for each activity is described in the EASO handbook.

Internal audit and control	N/A
Ad 53. Avoid overlap of audit topics of IAS and internal agency audit topics	N/A
Ad 54. Where existing, ensure internal audit capabilities comply with the international standards	N/A

Follow-up to evaluations	IN PROGRESS 2013/14
Ad 55. Directors to prepare a roadmap with a follow-up action plan of retrospective evaluations, and report on progress biannually to the European Commission	Evaluation by the European Commission will take place in 2013, and external evaluation in 2014.
Ad 56. Management Board to be informed on evaluations, outcomes, action plans	Yes, the EASO Management Board is informed for all general evaluations, incl. evaluations of EASO operational support activities.
Ad 57. Multiannual work programmes to include the actions necessary to respond to the outcome of overall evaluations	In progress for EASO MAWP 2014–16.

Follow-up to internal and external audits	DONE
Ad 58. Management Board to be informed on internal and external audits	Yes.
Ad 59. Inform DG Home Affairs and DG Budget on outcomes of ECA audit, whenever relevant	From 2013 whenever relevant.

Anti-fraud activities	IN PROGRESS
Ad 61. Establish a system of protection for whistle-blowers and increase awareness	An implementing rule to the staff regulations will be adopted together with an HR policy.
Ad 62. Publicise the fraud prevention measures taken	MB decision on OLAF adopted and internally available + MB website. Implementing rules to be adopted.
Ad 63. Raise the issue of fraud prevention measures in relevant agency networks	This item is on the agenda of the JHA agencies network.
Ad 64. Report and review all urgency-based exceptions and deviations from standard procedures during the last month of the financial year	A register of exceptions is in place, and this register will be extended to non-financial exceptions.
Ad 65. Ensure that all the standard contracts contain the clauses that can constitute a solid legal basis, in particular in third countries, to enable OLAF to carry out checks and inspections	Yes.
Ad 66. Include specific references to OLAF's role in procurement notices and grant award procedures	All the templates include the relevant provisions.
Ad 67. Inform newly recruited staff about OLAF's role	Yes.
Ad 68. Refrain from carrying out investigations on facts liable to lead to an investigation by OLAF and communicate complete and timely information to OLAF to allow informed decisions on whether to launch investigations	Yes.

Implementation of the financial regulation rules	DONE
Ad 70. Financial training for (administrative) staff	Training has been provided to the authorising officers and all other financial actors by DG Budget and the EASO finance and contracts officers.
Ad 71. Better exploit the possibility offered by the framework financial regulation to use joint procurement procedures with contracting authorities of the host Member State to cover its administrative needs	Yes.

Activity-based budgeting (ABB) and activity based management (ABM)	IN PROGRESS
Ad 74. Exchange best practices concerning ABB/ABM	Exchange of best practices within the JHA contact group and JHA agencies' planning experts and the networks of the EU decentralised agencies.
Ad 75. Pursue the development of the ABB/ABM toolbox	Not in existence yet.
Ad 76. Develop guidelines/training for ABB/ABM, with key performance indicators to be included in the work programme	In progress for the 2014 work programme.

Resources planning	DONE
Ad 78. Provide adequate justification if it is decided not to take full account of the Commission's opinion on the draft staff policy plan	Yes.

Budget process and execution	DONE
Ad 80. Justify requests with regard to agencies' budgets	The draft estimates of expenditure and revenue contain a full narrative.
Ad 81. Improve internal planning and general revenue forecasting	Information sessions for senior and middle management have been organised in 2012 and 2013 for that purpose.
Ad 82. Develop a guide on internal planning and general revenue forecasting	An ICS implementation procedure on budgetary forecasting is being drafted.
Ad 83. Improve the management of commitments to align with real needs	Monitoring tools are being developed to support authorising officers by delegation as well as operational initiating agents.
Ad 84. Communicate to the budget authority any modification to budgets which does not require their approval, together with adequate justification	In accordance with the principle of transparency enshrined in the financial regulation, the budgetary authority is notified.

Human resources policy	DONE
Ad 88. Adapt the MSPP template, to provide full picture of external staff	Done.

European Asylum Support Office

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