

Budgetary and Financial Management 2022



EUAA Report on Budgetary and Financial Management 2022

31st March 2023



Manuscript completed in March 2023

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Luxembourg: Publications Office of the European Union, 2023

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1. Introduction

Regulation (EU) No 439/2011 established the European Asylum Support Office (EASO) on 19 May 2010 in order to help to improve the implementation of the Common European Asylum System (the CEAS), to strengthen practical cooperation among Member States on asylum and to provide and/or coordinate the provision of operational support to Member States subject to particular pressure on their asylum and reception systems.

Regulation (EU) No 2021/2303 of the European Parliament and of the Council of 15 December 2021 on the European Union Agency for Asylum² (EUAA) entered into force on 19 January 2022 transforming EASO into a fully-fledged European Union Agency for Asylum with increased competences.

The Agency shall contribute to ensuring the efficient and uniform application of Union law on asylum in the Member States in a manner that fully respects fundamental rights. The Agency shall facilitate and support the activities of the Member States in the implementation of the Common European Asylum System (CEAS), [...] shall improve the functioning of the CEAS [...] and shall be a centre of expertise by virtue of its independence, the scientific and technical quality of the assistance it provides and the information it collects and disseminates, the transparency of its operating procedures and methods, its diligence in performing the tasks assigned to it, and the information technology support needed to fulfil its mandate.

EUAA's administrative and management structure comprises, *inter alias*, a Management Board and the Executive Director. The Management Board shall give general orientation for the Agency's activities and shall ensure that the Agency performs its tasks. The Executive Director shall manage the Agency and is responsible, *inter alia*, for the administrative management of EUAA and for the implementation of the Budget and of the Annual Work Programme. In the context of the budgetary management the Agency shall prepare a **report on budgetary and financial management for the financial year** and the Executive Director shall send it to the European Parliament, the Council, the Commission and the Court of Auditors.

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

¹ Regulation (EU) No 439/2010 of the European Parliament and of the Council of 19 May 2010 establishing a European Asylum Support Office, OJ L 132, 29.5.2010, p. 11.

² Regulation (EU) No 2021/2303 of the European Parliament and of the Council of 15 December 2021 on the European Union Agency for Asylum and repealing Regulation (EU) No 439/2010, (OJ L 468, 30.12.2021, p. 1).



2. Glossary of terms and acronyms

Term	Definition
Administrative appropriations	Administrative appropriations finance the functioning of the Agency: its staff costs, office space, equipment, etc.
Adopted budget	Draft budget becomes the adopted budget when adopted by the Management Board, and it becomes final following adoption of the general budget of the European Union. Where necessary, it shall be adjusted accordingly by the Management Board.
Amending budget	Decision adopted during the budget year to amend (increase, decrease) aspects of the adopted budget of that year.
Appropriations	Amount of commitments/payments that can be committed/paid after receipt of contributions.
Assigned revenue	Revenue dedicated to finance specific items of expenditure.
Associate Countries (AC)	The EFTA countries that have signed an agreement with the EU for the participation in the work of EASO (Liechtenstein, Norway and Switzerland).
Budget implementation	Consumption of the budget through expenditure and revenue operations.
T – Budget title Ch – Budget chapter Budget item / Budget line / Budget position	Revenue and expenditure are shown in the budget structure in accordance with an EU binding nomenclature, which reflects the nature and purpose of each item. The individual headings (title, chapter, or item) provide a formal description of the nomenclature. In colloquial terms, a “budget item” is known as “budget line”.
Budgetary commitment	Operation by which the authorising officer responsible reserves the budget appropriations necessary to cover for subsequent payments to honour legal commitments.
Cancellation of appropriations	Appropriations which have not been used by the end of the financial year and which cannot be carried over.
Carry over of appropriations	Exception to the principle of annuality allowing for appropriations that could not be used in a given budget year to be exceptionally carried over, under strict conditions, for use during the following year.
Commitment appropriations (CA)	Total cost of legal obligations (contracts, grant agreements/decisions) that could be signed in the current financial year.
De-commitment	Cancellation of appropriations that may no longer be used.
Differentiated appropriations	Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into for operations whose implementation extends over more than one financial year. At EUAA, titles 3 and 4 currently are managed via differentiated appropriations, which in practice means that the total of commitment appropriations may



	differ from the total of payment appropriations for those titles.
Expenditure	The process of spending the budget.
Grants	Financial contributions from the EU general budget to third-party beneficiaries, like EUAA engaged in activities that serve Union policies.
Non-differentiated appropriations	Appropriations which meet annual needs and must therefore be committed during the budget year. Non-differentiated appropriations which have not been used, i.e. committed, by the end of the year, are normally cancelled. Non-differentiated appropriations at EUAA are used in titles 1 and 2, and in practice it means that commitment appropriations are equal to payment appropriations for those titles.
Operational appropriations	Operational appropriations finance the different EUAA core activities of the Agency, mainly in the form of contracts.
Outstanding commitments (RAL/ reste à liquider)	Outstanding commitments (or RAL, from the French 'reste à liquider') are defined as the amount of appropriations committed that have not yet been paid. They originate directly from the existence of multiannual contracts and the dissociation between commitment and payment appropriations.
Payment appropriations (PA)	Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years.

3. Legal Framework

According to Art. 103 of EASO Financial Regulation, the Agency shall prepare a report on the budgetary and financial management for the financial year, and the Executive Director shall send it to the European Parliament, the Council, the Commission and the Court of Auditors, by 31 March of the following year.

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

This report summarises the budgetary and financial management of the European Union Agency for Asylum (EUAA) during the financial year 2022. It outlines the financial situation and the events that had a significant influence on activities during the year.



4. Scope of the Budget

In accordance with Article 52 of the EUAA Regulation³ and Article 6 of the EASO Financial Regulation⁴, the budget of EUAA shall comprise:

- A contribution from the Union entered in the general budget of the Union;
- Union funding under indirect management or in the form of ad hoc grants;
- Any voluntary financial contributions from Member States;
- Any contribution from associated countries;
- Charges for publications and any services provided by the Agency.

EUAA's expenditure shall cover staff related costs, infrastructure and operating expenditure and is divided into four titles, namely title 1 which covers staff expenditures, title 2 which covers infrastructure and administrative expenditures, title 3 which covers operational expenditures and title 4 which covers other projects supported by funds different from the EU annual subsidy of the Agency (i.e. Grant and Cooperation Agreement where EUAA is a (co)beneficiary and voluntary contributions from Member States).

5. Overview of Budget 2022

5.1 Initial budget, amendments, transfers and final budget

5.1.1 Initial Budget

The EUAA estimates of revenues and expenditures (budget) and Single Programming Document (SPD) 2022-2024, including the Work Programme 2022 (WP) were adopted by the Management Board on 20 December 2021. The Agency's human and financial resources for 2022 were increased by five additional posts and €380,000 as decided by the Budgetary Authority on 24 November 2021, amounting therefore at €171.78 million annual budget, 505 staff and 58 additional short-term Contract Agents, with contracts expired in 2022.

5.1.2 Amending budget

In 2022 the Management Board adopted two budget Amendments. Moreover, 90 short-term operational Contract Agent posts for a period of two years were assigned to the Agency to address the Ukraine crisis.

³ Regulation (EU) No 439/2010 of the European parliament and of the Council of 19 May 2010 establishing a European Asylum Support System

⁴ Decision No 54 of the Management Board of the European Asylum Support Office of 14 August 2019 on the EASO Financial Regulation



Budget Amendment 1

- **Increased EU subsidy**

In March 2022, in the context of the Ukraine crisis and in consideration of the likely migratory implications of the war, the Agency made a request to the European Commission (EC) for additional human and financial resources. At the same time, the Agency conducted a budget review to identify savings to finance the unplanned further support requested by other Member States. The outcome of the budget review resulted in a surplus of €3.6 million and showed that the Agency could fully cover the additional expenditures for 90 short-term Contract Agents requested to the EC (Title 1). Contrariwise, the operational costs (Title 3) linked to the Ukraine crisis could not be covered by the current budget. For these expenditures, the EUAA requested an additional €12 million from the EC. In April 2022, the EC positively responded to the Agency's request and secured the agreement to reinforce the Agency with additional resources (up to €12 million and 90 additional short-term operational Contract Agents for a duration of two years) needed to address the crisis following the invasion of Ukraine.

In June 2022, the Agency conducted the mid-year budget and planning review 2022 (MYBPR22). The outcome showed that the EUAA expected to fully implement the European Union subsidy 2022 including the additional €12 million of CA and €6 million of PA for 2022 requested from the EC. The additional EU subsidy was allocated in the budget line B03301 Operational Support.

- **Direct Member States contribution received from the Kingdom of Denmark**

The Kingdom of Denmark (DK) is providing voluntary contributions to the Agency's budget in order to co-finance the implementation of the two year 'Roadmap for Cooperation between EASO and Egypt'. The agreement amounting to 2,100,000 Danish Krone (DKK) was signed in December 2020 and foresaw the two transfers of funds to the EUAA. The first instalment of 1,400,000 DKK, the equivalent of €188,253, was cashed in March 2021. The second instalment of 700,000 DKK, the equivalent of €94,063, was cashed in April 2022.

- **Instrument for Pre-accession Assistance (IPA) Phase III**

In June 2022, the Agency signed a Contribution Agreement with the European Commission for the implementation of the "EU regional support to protection-sensitive migration management systems in the Western Balkans, Phase III, Contract 2" with a total value of €6 million and an implementation period of 47 months. In July 2022, EUAA received the first pre-financing amounting to €2,968,129.

The written procedure for the adoption of the Amendment 1 was submitted to the Management Board on 8 August and adopted on 13 September 2022. The amendment included:

- 1) the additional EU subsidy of €12 million in commitment appropriations and €6 million in payment appropriations;
- 2) DK voluntary contributions of €94,063;
- 3) first pre-financing of a Contribution Agreement signed between DG NEAR and the EUAA for the Instrument for Pre-accession Assistance (IPA) Phase III of €2,968,129.



Budget Amendment 2

In September 2022, the Agency conducted the Autumn Budget Review. Regarding the budget implementation of payment appropriations, unforeseen delays in the implementation of the Operating Plan (OP) with Bulgaria relevant to the Ukraine crisis had a negative impact on planned consumption of about €6 million. In addition, the slower than planned deployment of experts, and delays in invoicing of interpretation services led to an additional negative effect of another €6 million. As a result of these developments and after discussions between the EC and the Agency, the Budget Amendment No. 2 saw a reduction of €12 million in payment appropriations. The Amendment was adopted during the 46th Management Board Meeting on 29 November 2022.

Summary of amending budgets adopted by the Management Board

Budget Amendment	Date of adoption	Main subject Description	Impact on Commitment appropriations (EUR)	Impact on Payment appropriations (EUR)
1	13/09/2022	Incorporate the additional contribution from EC: €12 million in commitment appropriation and €6 million in payment appropriation	12,000,000	6,000,000
2	29/11/2022	Incorporate the reduction of not needed payment appropriations for an amount of €12 million	0	-12,000,000

5.1.3 Budget transfers

In 2022, six transfer decisions of appropriations were executed by the Executive Director in line with Article 26 of EASO's Financial Regulation out of which four were made within budget titles (from one chapter to another and from one item to another) and two were between titles (both from one title to another up to a maximum of 10 % of the appropriations for the year shown on the line from which the transfer is made). According to Art. 26.4 of the Agency's Financial Regulation, the Management Board was informed about all transfers made.

List of transfers adopted by the Executive Director - summarised per Item, Chapter (Ch) or Title (T). See complete list of transfers in Annex 2.





Date of adoption	Main subject Description	Impact on Commitment appropriations (EUR)	Impact on Payment appropriations (EUR)
1 13/04/2022	Transfer between Title 2 and Title 3 -Art.26.1.b to move all available R0 funds (AC contributions carried over) to the designated contingency budget item B03601	Ch. 22 - 4,100	Ch. 22 - 4,100
		Ch. 23 - 74,32	Ch. 23 - 74,32
		Ch. 32 - 34,000	Ch. 32 - 34,000
		Ch. 33 - 504,054.62	Ch. 33 - 504,054.62
		Ch. 36 + 542,228.94	Ch. 36 + 542,228.94
1 13/04/2022	Transfer within Titles - Art.26.2 readjustments of funds across the budget further to the March BR	Ch. 11 - 0	Ch. 11 - 0
		Ch. 22 + 200,000	Ch. 22 + 200,000
		Ch. 23 - 200,000	Ch. 23 - 200,000
		Ch. 31 - 260,000	Ch. 31 - 260,000
		Ch. 32 - 2,065,490	Ch. 32 - 2,065,490
		Ch. 33 + 2,535,490	Ch. 33 + 2,535,490
2 29/07/2022	Transfer between and within Titles - Art.26.2, readjustments of funds across the budget further to the MYBPR22	Ch. 34 - 210,000	Ch. 34 - 210,000
		Ch. 11 + 384,300	Ch. 11 + 384,300
		Ch. 12 + 60,000	Ch. 12 + 60,000
		Ch. 13 + 530,000	Ch. 13 + 530,000
		Ch. 14 - 379,600	Ch. 14 - 379,600
		Ch. 15 - 30,000	Ch. 15 - 30,000
		Ch. 16 - 574,700	Ch. 16 - 574,700
		Ch. 17 + 10,000	Ch. 17 + 10,000
		Ch. 21 - 2,940	Ch. 21 - 2,940
		Ch. 22 + 2,396,100	Ch. 22 + 2,396,100
		Ch. 23 - 430,960	Ch. 23 - 430,960
		Ch. 31 - 951,700	Ch. 31 - 1,143,200
		Ch. 32 - 846,300	Ch. 32 - 662,100
		Ch. 34 - 14,200	Ch. 34 - 6,900
Ch. 35 - 100,000	Ch. 35 - 100,000		
Ch. 37 - 50,000	Ch. 37 - 50,000		
3 21/10/2022	Transfer between Title 3 -Art.26.1.b to move R0 funds (AC contributions carried over) to the budget item B03301	Ch. 33 + 3,000,000	Ch. 33 + 3,000,000
		Ch. 36 - 3,000,000	Ch. 36 - 3,000,000
3 21/10/2022	Transfer within Titles - Art.26.2 readjustments of funds across the budget further to the Autumn BR	Ch. 11 - 719,170	Ch. 11 - 719,170
		Ch. 12 - 14,350	Ch. 12 - 14,350
		Ch. 13 + 375,700	Ch. 13 + 375,700
		Ch. 14 + 430,638	Ch. 14 + 430,638
		Ch. 16 - 72,818	Ch. 16 - 72,818
		Ch. 21 + 27,677	Ch. 21 + 27,677
		Ch. 22 + 0	Ch. 22 + 0
		Ch. 23 - 27,677	Ch. 23 - 27,677
		Ch. 31 + 424,000	Ch. 31 + 70,000
		Ch. 32 - 1,122,029	Ch. 32 - 70,000
		Ch. 33 + 698,029	Ch. 33 + 0
4 10/11/2022	Transfer within Title 2 and between Chapters following autumn budget review -Art.26.1.a to reallocate appropriations before the end of the year	Ch. 21 + 13,340	Ch. 21 + 13,340
		Ch. 22 + 0	Ch. 22 + 0
		Ch. 23 - 13,340	Ch. 23 - 13,340
5 29/11/2022	Transfer within Titles and between Chapters following autumn budget review -Art.26.1.a to reallocate appropriations before the end of the year	Ch. 11 + 150,000	Ch. 11 + 150,000
		Ch. 12 - 40,000	Ch. 12 - 40,000
		Ch. 14 - 160,000	Ch. 14 - 160,000
		Ch. 16 + 50,000	Ch. 16 + 50,000
Ch. 23 + 0	Ch. 23 + 0		
6 16/12/2022	Transfer within Titles and between Chapters - Art.26.1.b as final small adjustments in the allocation of appropriations of the year	Ch. 31 - 930,000	Ch. 31 + 0
		Ch. 32 - 858,000	Ch. 32 + 0
		Ch. 33 + 1,840,000	Ch. 33 + 0
		Ch. 34 - 52,000	Ch. 34 + 0





5.2 Revenue in 2022

The following tables present the Budget 2022 in terms of appropriations for revenue, commitments and payments. The Agency voted budget 2022 included pro-memoria (p.m.) tokens in the revenues budget Title 3, budget Title 4 and Title 5 allowing for income to be received at a later stage.

Details relating to the initial budget as voted, and the amending budgets in 2022.

Budget Item	Description	Voted Budget 2022 (€)	Total amendments during 2022 (€)	Final Budget 2022 (€)
2000	EU Contribution (Commission subsidy - Titles 1, 2 and 3)	171,780,000	-6,000,000	165,780,000
3000	Associate countries contributions	p.m.	p.m.	p.m.
4000	Other contributions	p.m.	3,062,192	3,062,192
5000	Administrative operations and miscellaneous income	p.m.	p.m.	p.m.
	Total revenue	171,780,000	-2,937,808	168,842,192

5.3 Expenditure in 2022

Details relating to the initial budget as voted and the amending budget and transfers in 2022.

Budget title	Description	Voted Budget 2022 (€)		Budget amendment /transfers 2022 (€)		Final budget 2022 (€)	
		CA	PA	CA	PA	CA	PA
1	Staff expenditure	49,921,717	49,921,717	0	0	49,921,717	49,921,717
2	Infrastructure and administrative expenditure	15,149,434	15,149,434	1,962,200	1,962,200	17,111,634	17,111,634
3	Operational expenditure	106,708,849	106,708,849	10,037,800	-7,962,200	116,746,649	98,746,649
4	Other external projects	p.m.	p.m.	3,062,192	3,062,192	3,062,192	3,062,192
	Total expenditure	171,780,000	171,780,000	15,062,192	-2,937,808	186,842,192	168,842,192



6. Budget 2022 execution

The budget reports below cover the period from 1 January to 31 December 2022.

The fund sources of the EUAA budget are the following:

- C1 appropriations: appropriations corresponding to the EU contribution for the current year;
- C8 appropriations: appropriations and commitments carried-forward from previous years;
- C4 appropriations: appropriations internally assigned;
- C5 appropriations: C4 appropriations carried over from previous year(s);
- R0 appropriations: external assigned revenues, corresponding to the contribution of Associate Countries, namely Norway, Switzerland and Liechtenstein, for the current and previous years (in Title 2 and 3). R0s also include the instalment stemming from the Grant Agreement and the Contribution Agreement signed between the Agency and the European Commission, and from a bilateral agreements between EASO and the Member States for voluntary contributions to the EUAA budget.

Commitment appropriations are consumed based on the legal commitments entered into the budget up to 31 December, and payment appropriations are consumed on the basis of the payments made by 31 December of the same year.

EUAA currently has defined non-differentiated appropriations in titles 1 and 2 and differentiated appropriations for titles 3 and 4.

EUAA annual budgetary results are measured by achievements of financial and budgetary key performance indicators (KPIs). In 2022, all EUAA KPIs have been respected except for the % of carry-over cancellations, which exceeded the target of 10%.

The table below shows the results per each financial indicator:

EUAA Financial Indicators	Annual targets	Results for 2022
1. Commitment appropriations % implementation during the financial year	≥95%	96%
2. Payment appropriations % execution during the financial year	≥90%	90%
3. % of payments processed on time during the financial year	≥95%	97%
4. % carry-over cancellation for the financial year	<10%	15%
5. MB and ED decisions on budget transfers	< 10	6



6.1 Income in 2022

- **Budget execution of income appropriations per fund source (does not include the carried over amounts).**

The below table shows the overall EUAA budget revenues in 2022 for all fund sources, including:

- IC1: revenue voted in the budget;
- IC4: internal assigned revenue;
- IR1: other external assigned revenue.

Income appropriations						
Budget title	Fund Source	Description	Current budget	Entitlements established	Revenue received	Remaining balance
2	IC1	EU contribution (Commission subsidy - titles 1, 2 and 3)	165,780,000	165,780,000	165,780,000	0.00
3	IR1	Associate country contributions	p.m.	9,434,861	5,913,984 ⁵	3,520,877 ⁶
4	IR1	Other contributions	3,062,192	2,925,875	2,925,875 ⁷	0.00
5	IC4	Other income/recovery of expenses/interest income	p.m.	159,640	159,640	0.00
		Total Income	168,842,192	178,300,376	174,779,499	3,520,877

⁵ Amounts cashed in December 2022 related to Associate Countries contribution in title 3 were not budgeted, only pro-memoria token was included, allowing for income to be received at a later stage.

⁶ Contributions from the Kingdom of Norway of €3,520,877 were cashed only in January 2023.

⁷ Under-implemented amount of €136,317 in title 4 related to the Grant Contract IPA II 2018/404-218 was returned to DG NEAR in October 2022.



6.2 Expenditure in 2022

Overall budget execution (all fund sources)

The following tables show the overall budget execution in 2022 per budget title and fund source for CA and PA, including:

- C1: funds from the EU general budget;
- C4: amounts recovered in 2022;
- C5: amounts recovered in previous years;
- C8: automatic carry-overs from previous year(s);
- R0: external assigned revenue.

Budget execution of commitment appropriations per fund source

Budget Title	Fund Source	CA budgeted (€)	CA implemented (€)	CA %
Title 1 -Staff expenditure	C1	49,921,717	48,648,950	97%
	C4	104,471	0	0%
	C5	27,481	27,481	100%
	C8	1,536,168	1,024,133	67%
Total Title 1		51,589,837	49,700,564	96%
Title 2 – Infrastructure and operating expenditure	C1	17,111,634	15,339,115	90%
	C4	43,194	0	0%
	C5	21,245	21,245	100%
	C8	4,447,059	3,908,704	88%
	R0	6,039	0	0.00%
Total Title 2		21,629,171	19,269,064	89%
Title 3 – Operational expenditure	C1	116,746,649	112,870,670	97%
	C4	7,902	0	0%
	C5	5,792	5,792	100%
	C8	25,733,104	21,957,356	85%
	R0	31,433,712	1,688,103	5%
Total Title 3		173,927,159	136,521,921	78%
Title 4 – Other external projects	R0	4,039,556	3,924,723	97%
Total Title 4		4,039,556	3,924,723	97%
Total commitment appropriations		251,185,723	209,416,272	83%



Budget execution of payment appropriations per fund source

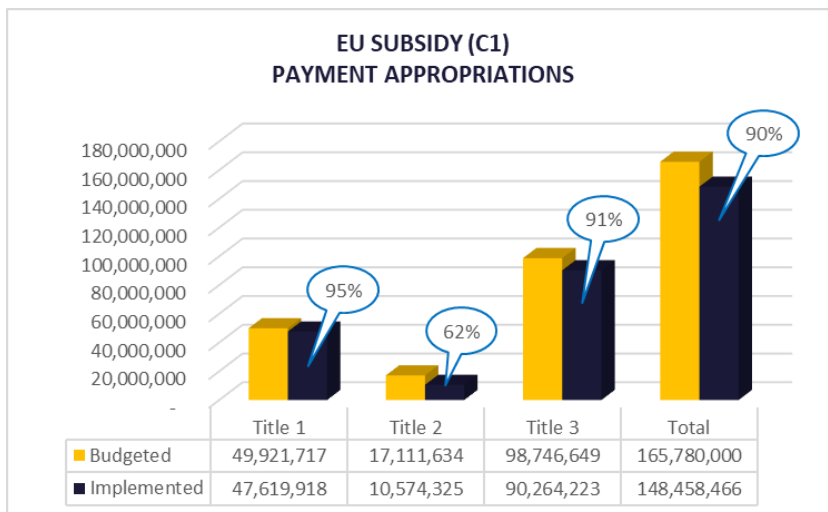
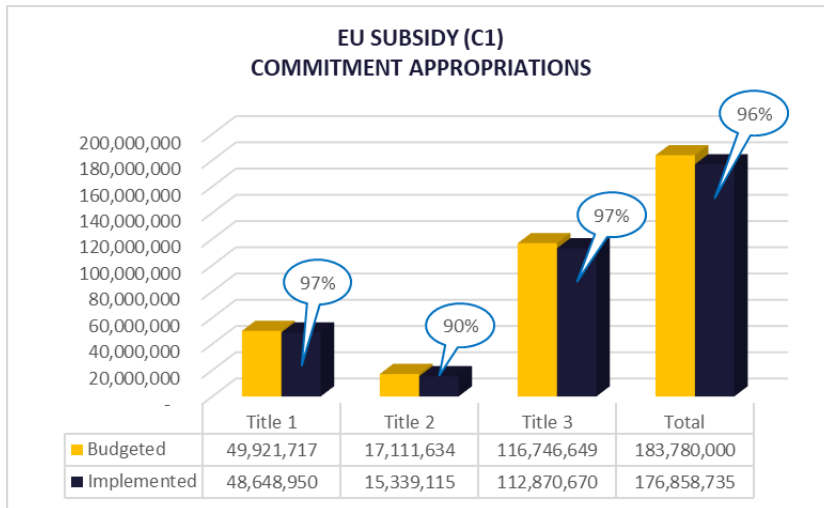
Budget Title	Fund Source	PA budgeted (€)	PA implemented (€)	PA %
Title 1 -Staff expenditure	C1	49,921,717	47,619,918	95%
	C4	104,471		0%
	C5	27,481	27,481	100%
	C8	1,536,168	1,024,133	67%
Total Title 1		51,589,837	48,671,532	94%
Title 2 – Infrastructure and operating expenditure	C1	17,111,634	10,574,325	62%
	C4	43,194		0%
	C5	21,245	21,245	100%
	C8	4,447,059	3,908,704	88%
	R0	6,039		0%
Total Title 2		21,629,171	14,504,274	67%
Title 3 – Operational expenditure	C1	98,746,649	90,264,223	91%
	C4	7,902		0%
	C5	5,792	5,792	100%
	C8	0		0%
	R0	31,433,712	746	0%
Total Title 3		130,194,055	90,270,761	69%
Title 4 – Other external projects	R0	4,039,556	801,160	20%
Total Title 4		4,039,556	801,160	20%
Total payment appropriations		207,452,619	154,247,727	74%



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

The EU subsidy⁸ received by EUAA increased from €142.11M of CA and PA in 2020, to €183.78M of CA and €165.78M PA in 2021 (respectively + €41.67M and + €23.67M).

Budget title	CA budgeted (€)	CA executed (€)	CA (%)	PA budgeted (€)	PA executed (€)	PA (%)
Title 1	49,921,717	48,648,950	97%	49,921,717	47,619,918	95%
Title 2	17,111,634	15,339,115	90%	17,111,634	10,574,325	62%
Title 3	116,746,649	112,870,670	97%	98,746,649	90,264,223	91%
Total	183,780,000	176,858,735	96%	165,780,000	148,458,466	90%



⁸ C1 credits



The Agency reached an overall implementation of commitment appropriations (CA) for the year of 96%, which exceeded the set indicators.

The execution rate of payment appropriations (PA) reached 90%, just aligned with the KPI target.

6.2.2 Execution of the Appropriations carried forward from 2021 to 2022

Automatic carry forwards are appropriations that were committed in the current or previous year(s) and not paid by 31 December.

The total amount carried forward from 2021 to 2022 was €31.72 million in CA and €5.98 million in PA.

As commitments carried forward on Title 3 refer to differentiated appropriations, only the CA are automatically carried over whereas PA are cancelled. Payments under differentiated appropriations will consume fresh PA credits of the year (C1).

In 2022, 15% of the automatic carried forward commitment appropriations have been decommitted.

In Title 1 and Title 2, out of € 5.98 million carried over, €4.93 million have been paid (82%). The cancellations of carried over PA in 2022 amounted to €1,05 million (18%). These were mainly due to:

- Cancelled/postponed missions, trainings;
- De-prioritisation and partial cancellation of planned maintenance works of the building;
- Provision of less services than contracted (i.e. interim agents due to unpaid absences, ICT consultancy services due to less hours than contracted).

In Title 3, out of € 25.73 million carried over CA, € 21.96 million were paid (with C1 PA credits). De-commitments on C8 reached 15%, with a total amount of €3.78 million decommitted and the amount of €0.38 million carried over to 2023.

Similarly, in Title 3 cancellations of carried over appropriations were mainly caused by:

- Lower than contracted/expected services and payments;
- Temporary workers' absenteeism and earlier resignations;
- Services not rendered as per contract (containers);
- Some contracts lasted until March n+1 (services cancelled).

Budget Title	CA budgeted	CA executed	CA Cancelled	CA cancelled %	PA budgeted	PA executed	PA executed %
T1	1,536,168	1,024,133	512,035	33%	1,536,168	1,024,133	67%
T2	4,447,059	3,908,704	538,356	12%	4,447,059	3,908,704	88%
T3	25,733,104	21,957,355	3,775,748	15%			
TOTAL	31,716,331	26,890,192	4,826,138	15%	5,983,227	4,932,837	82%



- **Non-differentiated C1 appropriations carry-forward (C8) from 2022 to 2023**

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

Budget Title	CA carried over (€)	PA carried over (€)
Title 1	1,029,032	1,029,032
Title 2	4,764,790	4,764,790

- **Differentiated C1 appropriations carry-forward from 2022 to 2023**

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

Budget Title	CA carried over (€)	PA carried over (€)
Title 3	44,563,803	-

Out of the total amount of € 44.56M carried over to 2023, the amount of €377,568 was still carried over from 2021 to cover payments for ongoing multi-annual contracts /legal obligations.

6.2.3 Execution of external assigned revenues - R0 credits

R0 credits of EUAA for 2022 corresponded to contributions from:

- Associate Countries, namely the Kingdom of Norway, the Swiss Confederation and the Principality of Liechtenstein,
- A Grant Agreement and a Contribution Agreement signed by the Agency as beneficiary with the European Commission,
- Direct voluntary contributions from Member States for the RDPP NA regional project.

- **Associate Countries contributions**

Following the signed political agreements with the Kingdom of Norway, the Swiss Confederation and the Principality of Liechtenstein for their participation in EASO's activities, their annual contribution is calculated in accordance with GDP as a percentage of the GDP of all participating States. With regards to 2022, the contribution was calculated taking into account the Budget Outturn Annual Accounts of EASO in 2021. This calculation considers the year 2021 as a baseline year for the EUAA's budget level as concluded at the EUAA Management Board meeting in September 2022 and after several discussions between the EUAA, the EC, and the Associated Countries themselves.



For 2022, the contribution was established as follows:

- €3,520,877 from the Kingdom of Norway (cashed in 2023)
- €5,863,510 from the Swiss Confederation
- €50,473 from the Principality of Liechtenstein

The Arrangements do not earmark the funds for specific activities. EUAA allocated the funds on a separate item of expenditure of the budget 2022 (budget item B03601) to transparently show the funds necessary to cover other operational expenditure which may require quick mobilisation if unforeseen or urgent operational activities arise.

- **Instrument for Pre-accession Assistance (IPA) Phase II and III**

On 20 December 2018 EASO signed a Grant Agreement with the Commission for the implementation of the “Regional Support to protection-sensitive migration management system in the Western Balkans and Turkey – Phase II – Contract 3”. An amount of €113,408 was implemented in the final stage of the contract in 2022.

On 24 June 2022 EUAA signed a Contribution Agreement with the EC for the implementation of the “EU regional support to protection-sensitive migration management systems in the Western Balkans - PHASE III contract 2” with a total value of €6 million and an implementation period of 47 months. The first pre-financing amounting €2,968,129 was received on 15 July 2022.

Direct Member States contributions to EUAA revenues and expenditures

Under the umbrella of RDPP NA, EASO signed in 2020 agreements with the Czech Republic and Denmark on the modalities for the voluntary financial contribution to the EASO – Third Country Support, Middle East and North Africa (MENA) Activities. In 2020 EASO received the contribution from the Czech Republic in one instalment of €550,000 and in 2021 received the contribution From Denmark amounting DKK 2,6000,000 (€551,217).

Additionally, EASO signed a 24 months’ agreement with Denmark for the contribution to the EASO Cooperation Roadmap with Egypt – for an enhanced protection space for asylum seekers and refugees in Egypt in line with CEAS and EU standards. The first instalment amounting DKK 1,4000,000 (€188,253) was received in March 2021. In April 2022, a second instalment amounting DKK 700,000 (€94,063) was received.

Execution of R0 credits per Title

The R0 credits allocated in Title 2 and 3 correspond to contributions of the Kingdom of Norway, the Swiss Confederation and the Principality of Liechtenstein received in 2022 and also carried over from 2021 to the 2022. Those in Title 4 correspond to: the first instalment of the IPA Phase III Contribution Agreement and to the voluntary contributions received from Denmark or Czech Republic, in 2022 and/or carried over from 2021.





Budget Title	CA budgeted	CA executed	CA %	PA budgeted	PA executed	PA %
Title 2	6,039		0%	6,039		0%
Title 3	31,433,712	1,688,103	5%	31,433,712	746	0%
Title 4	4,039,556	3,924,723	97%	4,039,556	801,160	20%
Total	35,479,307	5,612,826	16%	35,479,307	801,906	2%





Annexes

- 1 – EUAA Budget expenditures structure 2022
- 2 – List of Budget transfers 2022
- 3 – Detailed budget execution per fund source 2022



1 – EUAA Budget expenditures structure 2022

Budget line	Description	Details
1	Staff expenditure	
11	Salaries & allowances	
1101	Temporary Agents' basic salaries & allowances	<p>Staff Regulations of Officials of the European Communities, and in particular Articles 20, 42a, 62, 66, 67, 68, 69, 70, 71, 72, 73, 74 and 75 thereof and Section I and Articles 4, 5, 6, 7, 8, 9 and 10 of Annex VII thereto. Conditions of Employment of Other Servants of the European Communities, and in particular Articles 19, 20, 21, 22, 23, 24, 26, 28, 29, 67 and 95 thereof. Rules on sickness insurance for officials of the European Communities, and in particular Article 23 thereof. This appropriation is intended to cover the employer's contribution to insurance against sickness. This appropriation is intended to cover:</p> <ul style="list-style-type: none"> a) the basic salaries of officials and temporary staff b) the household allowance, dependent child allowance, pre-school allowance, education allowance and parental leave allowance for officials and temporary staff; c) the expatriation and foreign residence allowances of officials and temporary staff; d) the employer's contribution to insurance against sickness; e) the employer's contribution to insurance against accidents and occupational disease (the appropriation includes an additional 2% to cover expenditure not covered by the insurance (Article 73(3) of the Staff Regulations)); f) the Agency's contribution to the unemployment insurance of temporary staff; g) birth grants and in the event of death of a statutory staff member, payment of the deceased's full remuneration until the end of the third month following that in which the death occurred, and the cost of transporting the body to the deceased's place of origin; h) the annual flat-rate payment of travel expenses for statutory staff, their spouses and dependants from the place of employment to the place of origin; i) travel expenses due to staff (including their families) on entering or leaving the service; installation and resettlement allowances due to staff obliged to change their place of residence on taking up their duties or when they finally cease their duties and resettle elsewhere; daily subsistence allowances due to staff who furnish evidence that they were obliged to change their place of residence on taking up their duties (including transfer); j) removal expenses due to staff obliged to change their place of residence on taking up their duties or on transfer to a new place of employment or when they finally cease their duties and resettle elsewhere.
1102	Contract Agents	<p>Conditions of Employment of Other Servants of the European Communities and in particular Article 3a and Title IV thereof. This appropriation is intended to cover the basic salary, family allowances and expatriation allowance of contract agents and any other related allowances payable to contract agents. This appropriation is also intended to cover the employer's social security contribution and unemployment insurance for contract agents.</p>
1103	Seconded National Experts	<p>EASO Regulation, in particular Article 38(4) thereof, and Management Board Decision no 1 of 25/11/2010 laying down rules on the secondment of national experts (SNE) to the EASO. This appropriation is intended to cover the cost of national officials or other experts on secondment or temporary assignment to the Agency or called for short consultations from within and outside the European Union.</p>
1104	Trainees	<p>This appropriation is intended to cover the expenditure relating to trainees hosted by the Agency. The expenditure includes trainees' allowances, social security allowances and contributions, travel expenses for travel at the beginning, during and at the end of the training programme.</p>
12	Expenditure relating to Staff recruitment	



1201	Recruitment expenses	Staff Regulations of Officials of the European Communities, and in particular Articles 27 to 31 and 33 thereof and Annex VII thereto. Conditions of Employment of Other Servants of the European Communities, and in particular Articles 12 and 82 thereof. This appropriation is intended to cover expenditure arising from recruitment procedures, as well as the expenditure stemming from the use of the services from external assessment centres, e.g. for HoU selections or for CV screening.
13	Mission expenses	
1301	Mission expenses	Staff Regulations of Officials of the European Communities, and in particular Article 11 to 13 of Annex VII thereto. This appropriation is intended to cover travel expenses, daily subsistence allowances and ancillary or exceptional expenditure incurred in connection with missions by statutory staff and by national or international experts or officials seconded to the Agency.
14	Socio-medical infrastructure	
1401	Restaurants and canteens	This appropriation is intended to cover the cost of running restaurants, cafeterias and canteens.
1402	Medical service	Staff Regulations of Officials of the European Communities, and in particular Article 59 thereof and Article 8 of Annex II thereto. Conditions of Employment of Other Servants of the European Communities, and in particular Articles 16, 59 and 91 thereof. This appropriation is intended to cover doctors' fees and the cost of the annual medical examination of the staff, including the analyses required as part of the medical examination, consumables, special equipment and fittings, etc.
1403	Other social allowances	"This appropriation is intended to cover: - the costs related to cultural activities and other projects to promote social contacts between staff; - the costs related to early childhood centres and schooling (EASO Management Board Decision nr 21 on schooling); - the following categories of disabled persons as part of a policy to assist the disabled: (a) relevant staff in active employment, (b) spouses of relevant staff in active employment, (c) all dependent children within the meaning of the Staff Regulations of officials of the European Communities."
15	Trainings and courses for staff	
1501	Trainings and language courses for staff	This appropriation is intended to cover the costs of language and other training aimed at improving the skills of the staff and the performance and efficiency of the Agency.
16	External services	
1601	Interim services	This appropriation is intended to cover the costs for temporary assistance provided by interim employment services.
1602	Other external services	This appropriation is intended to cover external services other than interim services.
1603	Legal services related to HR	This appropriation is intended to cover legal costs and the services of lawyers or other experts related to staff or other HR matters. It also covers costs awarded against the Agency by the Courts for HR-related cases.
17	Receptions and events	
1701	Entertainment and Representation expenses	This appropriation is intended to cover the costs incurred by Executive Director in meeting the Agency's obligations in respect of representation in the interests of the service.
2	Infrastructure and operating expenditures	
21	Rental of buildings and associated costs	
2101	Building rental, utilities, cleaning, maintenance and insurances	"This appropriation is intended to cover, a) the payment of rents relating to buildings or parts of buildings occupied by the Agency, parking spaces and storage space, etc. related to EASO headquarters and local premises;



		<p>b) the payment of insurance premiums on the buildings or parts of buildings occupied by the Agency, including the contents, civil liability and professional liability;</p> <p>c) the cost of cleaning premises (regular cleaning, purchase of maintenance, waste management, washing, laundry, and dry-cleaning products, etc.);</p> <p>d) the cost of maintenance of equipment and technical installations (lifts, central heating, air-conditioning equipment, etc.) as well as repainting, smaller repairs and related supplies;</p> <p>e) water, gas, electricity and heating costs;</p> <p>f) the purchase and hire/lease of audio-visual, reproduction and interpreting equipment as well as the expenditure related to the maintenance and repair of the equipment as well as the costs for technical assistance, etc."</p>
2102	Security and surveillance of the building	This appropriation is intended to cover the expenses concerning the security and safety of persons, of the equipment (except IT systems) and of the premises. It consists in technical assistance, studies and consultancy, edition of security documents, purchase, installation and maintenance of security and firefighting equipment, recurrent expenditure such as access cards, purchase of security services (such as the contracts for the guarding of buildings), security inspection and other security related expenses.
2103	Fitting out of premises	This appropriation is intended to cover the fitting-out of buildings, alterations to partitioning, alterations to technical installations and other specialist works on locks, electrical equipment, plumbing, painting, floor coverings, etc. It also covers expenditure for necessary equipment, costs for an architect and related consultancy costs. This appropriation is intended to cover construction and infrastructure costs
2104	Office equipment and furniture	This appropriation is intended to cover, - installations and equipment for disabled persons and specialised equipment for the kitchen; - the purchase, maintenance, lease hire and repair of furniture, including shelving for archives.
22	Information and communication technology	
2201	ICT Equipment	This appropriation is intended to cover the purchase and hire/lease of hardware and the purchase of software and software licenses needed for the administration of the EASO; This appropriation also covers the expenditure on equipping buildings with telecommunications and, in particular, the purchase, hire, installation and maintenance of cabling. It also covers the purchase of mobile phones and ancillary equipment as well as the costs of related technical assistance. It furthermore covers the costs of maintenance and repair of this technical equipment.
2202	ICT Maintenance	This appropriation is intended to cover the maintenance costs for hardware and software needed for the administration of EASO.
2203	ICT Support services	This appropriation is intended to cover the costs originating from support services for the administration of EASO.
2204	Telecommunication charges	This appropriation is intended to cover fixed rental costs, subscription charges, the costs of communications (telephone, telex, telegraph, television, audio- and videoconferencing, including data transmission) for the administration of EASO. It also covers the purchase of directories.
2205	Record management expenditure	This appropriation is intended to cover purchase of books, documents and other non-periodic publications and the updating of existing volumes, special library and archiving equipment, binding and upkeep of books and periodicals, subscription to periodicals and on-line services, purchase of databases with scientific and technical information, archiving services, etc.
23	Current administrative expenditure	
2301	Stationery and office supplies	This appropriation is intended to cover the cost of purchasing stationary such as paper, envelopes, etc., and office supplies, including supplies for reprographics and external printing; It also covers the cost of purchasing water bottles, etc.
2302	Bank and other financial charges	This appropriation is intended to cover bank charges (commissions, fees, miscellaneous expenditure)



2303	Legal expenses	This appropriation is intended to cover legal costs and the services of lawyers or other experts. It also covers costs awarded against the Agency by the Courts. It does not include the legal costs and services of lawyers or other experts related to staff or other HR matters.
2304	Administrative Internal and External meetings expenditures	This appropriation is intended to cover the organization of the Management Board meetings (Regulation (EU) 439/2010 (EASO Regulation) Art. 27) and travel, subsistence, and incidental expenses of external experts invited for meetings not directly connected with the implementation of the Agency's work programme. It also covers the costs for organising these meetings where they are not covered by the infrastructure.
2305	Transportation and removal services	This appropriation is intended to cover removals, regrouping, handling (reception, storage, planning) and related costs as well as transportation services costs and purchase and/or lease of vehicles, their maintenance and repair costs, insurance, fuel, etc.
2306	Business Consultancy	This appropriation is intended to cover expenditure for consultancy relating to the administration, management and evaluation of the Agency.
2307	Administrative translations and interpretation costs	This appropriation is intended to cover the costs of translations, including payments made to the Translation Centre for the bodies of the European Union in Luxembourg for texts related to the administration of the Agency. This appropriation may also cover the fees and travel expenses of freelance interpreters and conference operators including the reimbursement of services provided by the Commission interpreters for meetings related to the administration of the Agency.
2308	Publication	This appropriation is intended to cover publishing expenses not provided for in Title 3, e.g., tender publications, expenses, and publications in the Official Journal.
2309	Communication	This appropriation is intended to cover the cost of internal and external communications.
2310	Administrative support services from EU Institutions and Bodies	This appropriation is intended to cover all costs for services from EU Institutions and Bodies
2311	Postage on correspondence and delivery charges	This appropriation is intended to cover expenditure and postal and delivery charges for ordinary mail, express delivery services etc.
3	Operational expenditures	
31	Support for the CEAS implementation	
3101	Information and Documentation Analysis	This appropriation is intended to cover the costs related to the development of an information and documentation system on asylum according to Regulation (EU) 439/2010 (EASO Regulation) Arts. 9 and 11 as well as the costs related to the annual report about asylum in the Union according to Regulation (EU) 439/2010 (EASO Regulation) Art. 12.
3102	Data Analysis and Research	This appropriation is intended to cover the costs related to the development of an Early warning and Preparedness System aiming at analysing the flows of applicants for international protection and the Member States' capacity to deal with them in accordance with Arts. 9 and 11 of Regulation (EU) 439/2010 (EASO Regulation) and Art. 33 of Regulation (EU) 604/2013 (Dublin Regulation).
3103	Third Country Research	This appropriation is intended to cover the costs of activities relating to information on countries of origin, Country guidance, MEDCOI and relevant practical cooperation meetings according to Regulation (EU) 439/2010 (EASO Regulation) Art. 4.
32	Support for MS practical cooperation	
3201	EASO training	This appropriation is intended to cover the costs for the establishment and development of training available to members of all national administrations and national services responsible for asylum matters in the MS according to Regulation (EU) 439/2010 (EASO Regulation) Art. 6.





3202	Asylum Cooperation and Guidance	This appropriation is intended to cover the costs related to activities enabling the exchange of information and the identification and pooling of best practices in asylum matters between MS according to Regulation (EU) 439/2010 (EASO Regulation) Arts. 2 and 3 (including activities related to vulnerable groups, reception conditions and the Dublin Regulation). It is also intended to cover the cost related to the cooperation with courts and tribunals including in the field of training (Art. 6, Regulation (EU) 439/2010).
3203	External Dimension and Resettlement	This appropriation is intended to cover the costs stemming from activities related to external dimension and resettlement according to Regulation (EU) 439/2010 (EASO Regulation) Arts. 7 and 49.
33	Operational support	
3301	Operational support	This appropriation is intended to cover the costs related to special support to Member States with specific needs; relocation activities; and the deployment of asylum support teams according to Regulation (EU) 439/2010 (EASO Regulation) Arts. 2, 5, 8, 10 and 13-23.
34	Cooperation with partners and stakeholders	
3401	Cooperation with Civil Society	This appropriation is intended to cover the costs related to activities in cooperation with partners and stakeholders from the civil society, according to Regulation (EU) 439/2010 (EASO Regulation) art. 32, 50,51,52
3402	Cooperation with Stakeholders	This appropriation is intended to cover for costs related to enhancing the reputation of the Agency and strengthening the credibility with key stakeholders in view of broadening EASO's relationship with key stakeholders.
35	EUAA Monitoring of application of the CEAS	
3501	EUAA Monitoring of application of the CEAS	This appropriation is intended to cover for costs related to EUAA monitoring of application of the CEAS
36	Other operational activities	
3601	Other operational expenditure	The appropriations correspond to other operational expenditure not fitting any of the other regular items in Title 3 and/or contingency funds necessary to cover expenditure stemming from unforeseeable and urgent operational activities supporting MS
4	Other external projects	
41	Other external projects	
4101	EASO Third Country Support	This appropriation is intended to cover the costs related to third countries support. This activity corresponds to programs financed by earmarked funds.
4102	IPA	This appropriation is intended to cover the costs related to the activities under IPA II. The activities under this action will focus on providing support in the establishment of improved identification of mixed migration flows and in the delivery of capacity-building activities including on-the-job training as well as EU compatible registration and referral mechanisms for asylum seekers and to support the establishment of EU compatible asylum systems in the IPA II countries. These funds constitute earmarked appropriations.
4103	EMAS	This appropriation is intended to cover the costs related to the actions envisaged under the EMAS grant, titled "Strengthening the Common European Asylum System: creating safe pathways to the European Union for person in need for international protection." This activity corresponds to a project covered by earmarked funds.





2 - Budget transfers list per quarter

Quarter 1

No transfers in Q1

Quarter 2

Date	Budget Item Description	Budget Item	Commitment Appropriation	Payment Appropriation
13/04/2022 R0	ICT Support services	A02203	-4,100.00	-4,100.00
	Postage on correspondence and delivery charges	A02311	-74.32	-74.32
	EASO training	B03201	-34,000.00	-34,000.00
	Operational support	B03301	-504,054.62	-504,054.62
	Other operational expenditure	B03601	542,228.94	542,228.94
13/04/2022 C1	Temporary Agents' basic salaries & allowances	A01101	-171,750.00	-171,750.00
	Contract Agents	A01102	218,300.00	218,300.00
	Seconded National Experts	A01103	-46,550.00	-46,550.00
	ICT Equipment	A02201	-500,000.00	-500,000.00
	ICT Maintenance	A02202	1,000,000.00	1,000,000.00
	ICT Support services	A02203	-300,000.00	-300,000.00
	Administrative translations and interpretation costs	A02307	-200,000.00	-200,000.00
	Data Analysis and Research	B03102	-60,000.00	-60,000.00
	Third country research	B03103	-200,000.00	-200,000.00
	EASO training	B03201	-35,000.00	-35,000.00
	Asylum Cooperation and Guidance	B03202	-1,294,490.00	-1,294,490.00
	External Dimension and Resettlement	B03203	-736,000.00	-736,000.00
	Operational support	B03301	2,535,490.00	2,535,490.00
	Cooperation with Civil Society	B03401	-50,000.00	-50,000.00
	Cooperation with Stakeholders	B03402	-160,000.00	-160,000.00



**Quarter 3**

Date	Budget Item Description	Budget Item	Commitment Appropriation	Payment Appropriation
29/07/2022 C1	Temporary Agents' basic salaries & allowances	A01101	-99,000.00	-99,000.00
	Contract Agents	A01102	616,300.00	616,300.00
	Seconded National Experts	A01103	-94,000.00	-94,000.00
	Trainees	A01104	-39,000.00	-39,000.00
	Recruitment	A01201	60,000.00	60,000.00
	Administrative mission expenses	A01301	530,000.00	530,000.00
	Restaurants and canteens	A01401	-9,600.00	-9,600.00
	Medical service	A01402	-70,000.00	-70,000.00
	Other social allowances	A01403	-300,000.00	-300,000.00
	Trainings and language courses for staff	A01501	-30,000.00	-30,000.00
	Interim services	A01601	-438,400.00	-438,400.00
	Other external services (including PMO)	A01602	-40,000.00	-40,000.00
	Legal services related to HR	A01603	-96,300.00	-96,300.00
	Representation expenses	A01701	10,000.00	10,000.00
	Building rental, utilities, cleaning, maintenance and insurances	A02101	-122,650.00	-122,650.00
	Security and surveillance of the building	A02102	63,900.00	63,900.00
	Fitting out of premises	A02103	360,310.00	360,310.00
	Office equipment & furniture	A02104	-304,500.00	-304,500.00
	ICT Equipment	A02201	959,000.00	959,000.00
	ICT Maintenance	A02202	-3,389.00	-3,389.00
	ICT Support services	A02203	1,400,989.00	1,400,989.00
	Telecommunication charges	A02204	15,900.00	15,900.00
	Record management expenditure	A02205	23,600.00	23,600.00
	Stationary and office supplies (incl. consumable)	A02301	-88,000.00	-88,000.00
	Legal expenses	A02303	-37,550.00	-37,550.00
	Administrative internal and external meetings expenditures	A02304	-3,235.00	-3,235.00
	Transportation and removal services (incl. vehicle insurance)	A02305	31,700.00	31,700.00
	Business Consultancy	A02306	-199,900.00	-199,900.00
	Administrative translations and interpretation costs	A02307	-3,275.00	-3,275.00
	Publication	A02308	-100,000.00	-100,000.00
	Communication	A02309	-30,700.00	-30,700.00
	Information and Documentation System and Annual Report	B03101	0	-149,000.00
	Data Analysis and Research	B03102	-126,700.00	-111,300.00
	Third country research	B03103	-825,000.00	-882,900.00
	EASO training	B03201	0	-34,600.00
	Asylum Cooperation and Guidance	B03202	-978,400.00	-894,274.00
	External Dimension and Resettlement	B03203	132,100.00	266,774.00
	Cooperation with Civil Society	B03401	0	3,500.00
	Cooperation with Stakeholders	B03402	-14,200.00	-10,400.00
	EUAA Monitoring of application of the CEAS	B03501	-100,000.00	-100,000.00
Protection of fundamental rights	B03701	-50,000.00	-50,000.00	





Quarter 4

Date	Budget Item Description	Budget Item	Commitment Appropriation	Payment Appropriation
21/10/2022 R0	Operational support	B03301	3,000,000.00	3,000,000.00
	Other operational expenditure	B03601	-3,000,000.00	-3,000,000.00
21/10/2022 C1	Temporary Agents' basic salaries & allowances	A01101	-1,329,936.00	-1,329,936.00
	Contract Agents	A01102	580,105.00	580,105.00
	Seconded National Experts	A01103	30,661.00	30,661.00
	Recruitment	A01201	-14,350.00	-14,350.00
	Administrative mission expenses	A01301	375,700.00	375,700.00
	Restaurants and canteens	A01401	-11,000.00	-11,000.00
	Medical service	A01402	-95,403.00	-95,403.00
	Other social allowances	A01403	537,041.00	537,041.00
	Other external services (including PMO)	A01602	-72,818.00	-72,818.00
	Building rental, utilities, cleaning, maintenance and insurances	A02101	60,000.00	60,000.00
	Security and surveillance of the building	A02102	-100,000.00	-100,000.00
	Fitting out of premises	A02103	-82,323.00	-82,323.00
	Office equipment & furniture	A02104	150,000.00	150,000.00
	ICT Equipment	A02201	-207,000.00	-207,000.00
	ICT Maintenance	A02202	100,000.00	100,000.00
	ICT Support services	A02203	100,000.00	100,000.00
	Telecommunication charges	A02204	5,000.00	5,000.00
	Record management expenditure	A02205	2,000.00	2,000.00
	Stationary and office supplies (incl. consumable)	A02301	20,000.00	20,000.00
	Administrative internal and external meetings expenditures	A02304	-20,000.00	-20,000.00
	Business Consultancy	A02306	-27,677.00	-27,677.00
	Data Analysis and Research	B03102	-151,000.00	0
	Third country research	B03103	575,000.00	70,000.00
	EASO training	B03201	-210,944.00	0
	Asylum Cooperation and Guidance	B03202	-371,952.00	0
	External Dimension and Resettlement	B03203	-539,133.00	-70,000.00
	Operational support	B03301	698,029.00	0
09/11/2022 C1	Building rental, utilities, cleaning, maintenance and insurances	A02101	33340	33,340.00
	Security and surveillance of the building	A02102	-60000	-60,000.00
	Fitting out of premises	A02103	40,000.00	40,000.00
	ICT Equipment	A02201	600,000.00	600,000.00
	ICT Support services	A02203	-600,000.00	-600,000.00
	Business Consultancy	A02306	21,660.00	21,660.00
	Administrative translations and interpretation costs	A02307	-35,000.00	-35,000.00
29/11/2022 C1	Temporary Agents' basic salaries & allowances	A01101	150,000.00	150,000.00
	Recruitment	A01201	-40,000.00	-40,000.00
	Other social allowances	A01403	-160,000.00	-160,000.00
	Legal services related to HR	A01603	50,000.00	50,000.00
	Legal expenses	A02303	40,000.00	40,000.00
	Administrative internal and external meetings expenditures	A02304	-30,000.00	-30,000.00
	Transportation and removal services (incl. vehicle insurance)	A02305	20,000.00	20,000.00
Administrative translations and interpretation costs	A02307	-30,000.00	-30,000.00	
15/12/2022 C1	Information and Documentation System and Annual Report	B03101	-441,000.00	0
	Data Analysis and Research	B03102	-38,000.00	0
	Third country research	B03103	-451,000.00	0
	Asylum Cooperation and Guidance	B03202	-307,000.00	0
	External Dimension and Resettlement	B03203	-551,000.00	0
	Operational support	B03301	1,840,000.00	0
	Cooperation with Civil Society	B03401	-26,000.00	0
Cooperation with Stakeholders	B03402	-26,000.00	0	



**Annex 3 – Detailed budget execution per fund source and budget item****1. Funds from the EU general budget (C1)****Title 1**

Budget line	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Credit Not Used (1-2)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)	R A L
A-1101	30,903,031	30,716,674	99 %	186,357	30,903,031	30,716,674	99 %	0
A-1102	9,891,705	9,720,647	98 %	171,058	9,891,705	9,720,647	98 %	0
A-1103	483,111	445,548	92 %	37,563	483,111	445,548	92 %	0
A-1104	105,000	68,727	65 %	36,273	105,000	68,727	65 %	0
Total	41,382,847	40,951,597	99 %	431,250	41,382,847	40,951,597	99 %	0
A-1201	195,650	181,269	93 %	14,381	195,650	152,341	78 %	28,928
Total	195,650	181,269	93 %	14,381	195,650	152,341	78 %	28,928
A-1301	2,505,700	2,431,217	97 %	74,483	2,505,700	2,061,123	82 %	370,093
Total	2,505,700	2,431,217	97 %	74,483	2,505,700	2,061,123	82 %	370,093
A-1401	99,400	92,275	93 %	7,125	99,400	59,366	60 %	32,909
A-1402	34,597	33,262	96 %	1,335	34,597	33,262	96 %	0
A-1403	2,827,041	2,704,679	96 %	122,362	2,827,041	2,578,276	91 %	126,403
Total	2,961,038	2,830,216	96 %	130,822	2,961,038	2,670,904	90 %	159,312
A-1501	1,034,000	691,539	67 %	342,461	1,034,000	409,116	40 %	282,422
Total	1,034,000	691,539	67 %	342,461	1,034,000	409,116	40 %	282,422
A-1601	1,531,600	1,288,748	84 %	242,852	1,531,600	1,172,882	77 %	115,866
A-1602	187,182	187,181	100 %	1	187,182	187,181	100 %	0
A-1603	103,700	85,100	82 %	18,600	103,700	12,690	12 %	72,410
Total	1,822,482	1,561,029	86 %	261,453	1,822,482	1,372,753	75 %	188,276
A-1701	20,000	2,084	10 %	17,916	20,000	2,084	10 %	0
Total	20,000	2,084	10 %	17,916	20,000	2,084	10 %	0
TOTAL T1	49,921,717	48,648,950	97 %	1,272,767	49,921,717	47,619,918	95 %	1,029,032

Title 2

Budget line	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Credit Not Used (1-2)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)	R A L
A-2101	4,568,470	4,380,333	96 %	188,137	4,568,470	3,861,857	85 %	518,476
A-2102	1,006,900	893,285	89 %	113,615	1,006,900	751,864	75 %	141,421
A-2103	1,477,987	1,295,316	88 %	182,671	1,477,987	493,053	33 %	802,264
A-2104	234,500	55,521	24 %	178,979	234,500	35,205	15 %	20,316
Total	7,287,857	6,624,456	91 %	663,401	7,287,857	5,141,979	71 %	1,482,478
A-2201	2,394,700	2,250,512	94 %	144,188	2,394,700	1,397,554	58 %	852,958
A-2202	2,028,811	1,957,666	96 %	71,145	2,028,811	1,681,290	83 %	276,376
A-2203	2,998,989	2,398,101	80 %	600,888	2,998,989	1,028,704	34 %	1,369,397
A-2204	622,904	546,691	88 %	76,213	622,904	364,984	59 %	181,707
A-2205	83,700	83,698	100 %	2	83,700	36,137	43 %	47,561
Total	8,129,104	7,236,667	89 %	892,437	8,129,104	4,508,669	55 %	2,727,998
A-2301	117,000	109,727	94 %	7,273	117,000	74,258	63 %	35,469
A-2302	10,500	5,347	51 %	5,153	10,500	1,691	16 %	3,656
A-2303	82,450	63,225	77 %	19,225	82,450	2,450	3 %	60,775
A-2304	206,765	162,360	79 %	44,405	206,765	140,847	68 %	21,513
A-2305	142,500	135,774	95 %	6,726	142,500	93,912	66 %	41,862
A-2306	304,033	304,033	100 %	0	304,033	222,879	73 %	81,154
A-2307	181,725	178,449	98 %	3,276	181,725	131,949	73 %	46,500
A-2308	80,000	41,500	52 %	38,500	80,000	227	0 %	41,273
A-2309	419,300	398,587	95 %	20,713	419,300	210,617	50 %	187,970
A-2310	25,000	16,652	67 %	8,348	25,000	16,652	67 %	0
A-2311	125,400	62,339	50 %	63,061	125,400	28,196	22 %	34,143
Total	1,694,673	1,477,992	87 %	216,681	1,694,673	923,678	55 %	554,314
TOTAL T2	17,111,634	15,339,115	90 %	1,772,519	17,111,634	10,574,325	62 %	4,764,790





Title 3⁹

Budget line	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Credit Not Used (1-2)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)	R A L
B3-101	54,000	24,641	46 %	29,359	346,000	58,923	17 %	16,629
B3-102	234,300	234,010	100 %	290	438,700	297,293	68 %	9,371
B3-103	1,882,000	1,772,719	94 %	109,281	1,770,100	1,501,531	85 %	1,062,714
Total	2,170,300	2,031,371	94 %	138,929	2,554,800	1,857,747	73 %	1,088,713
B3-201	2,624,056	2,618,202	100 %	5,854	2,800,400	2,453,585	88 %	1,042,128
B3-202	2,820,222	2,791,122	99 %	29,100	3,583,300	2,508,908	70 %	1,274,343
B3-203	2,594,045	2,459,760	95 %	134,285	3,748,852	2,405,561	64 %	540,598
Total	8,038,323	7,869,083	98 %	169,240	10,132,552	7,368,055	73 %	2,857,069
B3-301	106,414,226	102,848,827	97 %	3,565,399	85,876,197	80,926,080	94 %	40,027,108
Total	106,414,226	102,848,827	97 %	3,565,399	85,876,197	80,926,080	94 %	40,027,108
B3-401	84,000	82,348	98 %	1,652	113,500	65,030	57 %	20,792
B3-402	39,800	39,041	98 %	759	69,600	47,311	68 %	407
Total	123,800	121,389	98 %	2,411	183,100	112,341	61 %	21,199
B3-501	0			0	0			
Total	0			0	0			
B3-701	0			0	0			
Total	0			0	0			
TOTAL T3	116,746,649	112,870,670	97 %	3,875,979	98,746,649	90,264,223	91 %	43,994,089

2. Amounts recovered in 2022 (C4)

Budget line	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Credit Not Used (1-2)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)	R A L
A-1103	41			41	41			
Total	41			41	41			
A-1301	50,149			50,149	50,149			
Total	50,149			50,149	50,149			
A-1403	54,281			54,281	54,281			
Total	54,281			54,281	54,281			
A-2101	31,355			31,355	31,355			
Total	31,355			31,355	31,355			
A-2201	10,249			10,249	10,249			
A-2204	1,590			1,590	1,590			
Total	11,839			11,839	11,839			
B3-301	7,902			7,902	7,902			
Total	7,902			7,902	7,902			
TOTAL	155,567			155,567	155,567			

⁹ In Title 3 EUAA uses differentiated appropriations. Unlike in Title 1 and 2 (non-differentiated appropriations), the outstanding commitments (RAL/reste à liquider) in Title 3 does not correspond to the difference between the total amount committed and amount paid because in this Title the appropriations are differentiated hence C1 PA are used to make payments under C8 and C1 commitments.



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

Budget line	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Credit Not Used (1-2)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)	R A L
A-1403	27,481	27,481	100 %	0	27,481	27,481	100 %	0
Total	27,481	27,481	100 %	0	27,481	27,481	100 %	0
A-2101	21,245	21,245	100 %	0	21,245	21,245	100 %	0
Total	21,245	21,245	100 %	0	21,245	21,245	100 %	0
B3-203	1,014	1,014	100 %	0	1,014	1,014	100 %	0
Total	1,014	1,014	100 %	0	1,014	1,014	100 %	0
B3-301	4,778	4,778	100 %	0	4,778	4,778	100 %	0
Total	4,778	4,778	100 %	0	4,778	4,778	100 %	0
TOTAL	54,518	54,518	100 %	0	54,518	54,518	100 %	0

4. Automatic carry-overs from previous year(s) C8**Title 1**

Budget line	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Credit Not Used (1-2)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)	R A L
A-1201	61,100	52,496	86 %	8,604	61,100	52,496	86 %	0
Total	61,100	52,496	86 %	8,604	61,100	52,496	86 %	0
A-1301	25,016	8,250	33 %	16,767	25,016	8,250	33 %	0
Total	25,016	8,250	33 %	16,767	25,016	8,250	33 %	0
A-1401	39,513	21,323	54 %	18,190	39,513	21,323	54 %	0
A-1402	36,837	3,417	9 %	33,420	36,837	3,417	9 %	0
A-1403	393,076	269,723	69 %	123,353	393,076	269,723	69 %	0
Total	469,427	294,464	63 %	174,963	469,427	294,464	63 %	0
A-1501	277,314	147,992	53 %	129,322	277,314	147,992	53 %	0
Total	277,314	147,992	53 %	129,322	277,314	147,992	53 %	0
A-1601	563,002	434,932	77 %	128,070	563,002	434,932	77 %	0
A-1602	71,237	41,459	58 %	29,778	71,237	41,459	58 %	0
A-1603	69,071	44,540	64 %	24,531	69,071	44,540	64 %	0
Total	703,311	520,932	74 %	182,379	703,311	520,932	74 %	0
TOTAL T1	1,536,168	1,024,133	67 %	512,035	1,536,168	1,024,133	67 %	0





Title 2

Budget line	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Credit Not Used (1-2)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)	R A L
A-2101	505,021	345,838	68 %	159,183	505,021	345,838	68 %	0
A-2102	325,149	300,024	92 %	25,125	325,149	300,024	92 %	0
A-2103	353,663	250,482	71 %	103,180	353,663	250,482	71 %	0
A-2104	27,164	27,164	100 %	0	27,164	27,164	100 %	0
Total	1,210,997	923,509	76 %	287,488	1,210,997	923,509	76 %	0
A-2201	417,169	361,972	87 %	55,196	417,169	361,972	87 %	0
A-2202	96,706	91,051	94 %	5,655	96,706	91,051	94 %	0
A-2203	1,584,934	1,536,403	97 %	48,531	1,584,934	1,536,403	97 %	0
A-2204	249,040	189,883	76 %	59,157	249,040	189,883	76 %	0
A-2205	51,254	51,046	100 %	208	51,254	51,046	100 %	0
Total	2,399,103	2,230,355	93 %	168,748	2,399,103	2,230,355	93 %	0
A-2301	29,689	24,169	81 %	5,520	29,689	24,169	81 %	0
A-2302	688	458	67 %	230	688	458	67 %	0
A-2303	67,958	38,346	56 %	29,613	67,958	38,346	56 %	0
A-2304	14	0	0 %	14	14			0
A-2305	21,940	18,982	87 %	2,958	21,940	18,982	87 %	0
A-2306	272,764	272,764	100 %	0	272,764	272,764	100 %	0
A-2307	36,799	24,960	68 %	11,840	36,799	24,960	68 %	0
A-2308	18,290	16,866	92 %	1,424	18,290	16,866	92 %	0
A-2309	337,580	315,487	93 %	22,093	337,580	315,487	93 %	0
A-2310	5,000	0	0 %	5,000	5,000			0
A-2311	46,237	42,808	93 %	3,428	46,237	42,808	93 %	0
Total	836,960	754,840	90 %	82,119	836,960	754,840	90 %	0
TOTAL T2	4,447,059	3,908,704	88 %	538,356	4,447,059	3,908,704	88 %	0

Title 3

Budget line	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Credit Not Used (1-2)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)	R A L
B3-101	67,823	50,911	75 %	16,913				0
B3-102	98,661	97,404	99 %	1,258				24,750
B3-103	903,821	820,573	91 %	83,248				29,048
Total	1,070,305	968,887	91 %	101,418				53,798
B3-201	993,691	945,971	95 %	47,720				68,460
B3-202	1,276,047	1,169,666	92 %	106,381				177,536
B3-203	636,181	502,399	79 %	133,782				16,000
Total	2,905,919	2,618,036	90 %	287,884				261,996
B3-301	21,713,939	18,358,282	85 %	3,355,657				60,144
Total	21,713,939	18,358,282	85 %	3,355,657				60,144
B3-401	10,532	3,474	33 %	7,058				0
B3-402	32,409	8,677	27 %	23,732				0
Total	42,940	12,151	28 %	30,789				0
TOTAL T3	25,733,104	21,957,356	85 %	3,775,748				375,938





5. Associate countries contributions and external projects (RO)

Budget line	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Credit Not Used (1-2)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)	R A L
A-2204	6,039	0	0 %	6,039	6,039			0
Total	6,039	0	0 %	6,039	6,039			0
B3-301	3,333,930	1,688,103	51 %	1,645,827	3,333,930	746	0 %	1,687,358
Total	3,333,930	1,688,103	51 %	1,645,827	3,333,930	746	0 %	1,687,358
B3-601	28,099,782	0	0 %	28,099,782	28,099,782			
Total	28,099,782	0	0 %	28,099,782	28,099,782			
B4-101	958,019	878,683	92 %	79,336	958,019	148,452	15 %	730,231
B4-102	3,081,537	3,046,040	99 %	35,497	3,081,537	652,708	21 %	2,393,332
Total	4,039,556	3,924,723	97 %	114,833	4,039,556	801,160	20 %	3,123,563
TOTAL	35,479,307	5,612,826	16 %	29,866,480	35,479,307	801,905	2 %	4,810,921



