



**COUNCIL OF
THE EUROPEAN UNION**

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COVER NOTE

from:	Mr. Robert K. Visser, Executive Director of the European Asylum Support Office
date of receipt:	1 July 2013
to:	Mr. Rafael Fernandez-Pita, Director General for Justice and Home affairs, General Secretariat of the Council of the European Union
Subject:	EASO Final Annual Accounts Financial year 2012

Delegations will find attached the Final Annual Accounts for financial year 2012 from European Asylum Support Office.

Encl.: EASO Final Annual Accounts
The opinion of the Management Board as given on the 13/06/2013



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

SUPPORT IS OUR MISSION

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 26.11.2010.

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

The opinion of the Management Board has been given on 13th 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 the 1st July 2013.

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

Valletta Harbour, 14/06/2013

-Signed 14th June 2013-

Dr. Robert K. Visser

Executive Director

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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's Tasks are:

- 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 coordinating Member States' actions on resettlement.

The Support Office is established as a European Union body with legal personality within the meaning of Article 185 of the General Financial Regulation¹ (generally referred to as "EU agency" or the "Agency").

Following an application by the Government of the Republic of Malta to host the seat of EASO, on 25/02/2010 the Representatives of the Governments of the EU Member States took Decision to locate EASO in Valletta Harbour².

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

The EASO Management Board is composed of one member from each Member State – except Denmark, two members from the European Commission and one non-voting member of the 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 as observer all meetings of the Management Board and other relevant meetings.

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

Tasks:

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

The Executive Director, who shall be independent in the performance of his 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 1st February 2011. He serves for a period of five year term of office, renewable once for three years.

Other structures include the 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.

¹ OJ L 248, 16.9.2001, p. 1.

² OJ L 324, 9.12.2010, p. 47.

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. Following the EASO Regulation, the Consultative Forum meets in plenary at least once a year. In addition, EASO has an annual consultation calendar with different consultation methods of civil society via expert meetings, workshops, seminars and online consultation.

The Internal audit function is performed by 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 has 58 employees, including the Executive Director, assigned to the following duties:

- Operational tasks: 30
- Administrative and support tasks: 28.

More information about the functions and activities of EASO can be found at/in:

- 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, Official Journal L 132, 29.5.2010, p. 11.
- Decision № 2010/762/EU of 25/02/2010 taken by common accord between the Representatives of the Governments of the Member States determining the seat of the European Asylum Support Office, Official Journal L 324, 9.12.2010, p. 47
- EASO premises:
 - o Malta Transport Centre Block A, Winemakers Wharf, Grand Harbour Valletta, MRS 1917, Malta
 - o Tel. +356 22487500
 - o 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 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 mean 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 a modified cash accounting. In 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:

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

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, namely:

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.

d) Principle of comparability of information

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

Where, pursuant to previous paragraph, the presentation or the classification of one of the components of the financial statements is changed, the corresponding amounts for the previous year have been

made comparable and reclassified. Where it has been impossible to reclassify items, this shall be explained in the annex.

e) Materiality principle

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

Transactions may be aggregated where:

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

f) No-netting principle

The no-netting principle means that receivables and debts may not be off-set against each other, nor may charges and income, 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.

g) Principle of reality over appearance

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

h) Accrual-based accounting principle

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

Currency

The financial statements of EASO are presented in Euros.

Transactions in foreign currencies

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

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, as 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 31st May 2013-

Isaac Jimenez Carvajal

Accounting Officer

2 FINANCIAL STATEMENTS 2012

2.1 Balance Sheet

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 EC 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

	Note n°	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)

	2012	2011
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	-778,448.81	
Operating activities		
<u>Adjustments</u>		
Amortization (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

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 1)	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

	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

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Budgetary result (+ for surplus)	138,543.78
Delta not explained	110.59

2.6 Budgetary outturn account

REVENUE		2012	2011
Balancing Commission subsidy	+	2,360,169.38	
TOTAL REVENUE (a)		2,360,169.38	0.00
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	936,239.02	
Appropriations carried over	-	244,237.16	
<i>Title II: Administrative Expenses</i>			
Payments	-	102,535.21	
Appropriations carried over	-	1,376,368.40	
<i>Title III: 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)	+		

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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 420.00 Euros and are expected to be used during more than one year. Assets, which do not fall under the above described criteria, have been charged against expenses and are reflected in the 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, and will be performed afterwards 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%
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Tangible fixed assets:

Specific equipment	25.0%
Computers, servers, printers etc.	25.0%
Telecommunications and audio-visual 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.

2012		Total Computer Software	Total
Gross carrying amounts 01.01.2012	+	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 (2)	+/-	0.00	0.00
Gross carrying amounts 31.12.2012		6,063.75	6,063.75
Accumulated amortization and impairment 01.01.2012	-	0.00	0.00
Amortization	-	-1,263.75	-1,263.75
Write-back of amortization	+	0.00	0.00
Disposals	+	0.00	0.00
Impairment (2)	-	0.00	0.00
Write-back of impairment	+	0.00	0.00
Transfer between headings	+/-	0.00	0.00
Other changes (2)	+/-	0.00	0.00
Accumulated amortization 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.

2012		Plant and Equipment	Computer hardware	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2012	+	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 (1)	+/-	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 amortization and impairment 01.01.2012	-	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 (1)	-	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 (1)	+/-	0.00	0.00	0.00	0.00
Accumulated amortization 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 324,965.40 EUR 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 3,047,352.00 EUR 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 VAT to be recovered from 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 240 EUR.

3.1.2.3 Cash and equivalents

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

	31/12/2012	31/12/2011
EUR account	1,754,013.02 EUR	0 EUR

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

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 1,339,578.28 EUR.

Finally, 3,547,732.41 EUR corresponding to the Pre-financing paid by the Commission to third parties and still open at the date of financial independence, were 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 hasn't 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 July 2011-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.

	31/12/2012
Payable – suppliers	542,741.83 EUR
Payable – Member states	20,234.52 EUR
Payable – Public bodies	18,106.98 EUR
Invoices under verification	-508,891.89 EUR
Total Payable	72,191.44 EUR

Accrued charges represent estimate of liabilities that is 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 138,543.78 EUR 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 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 include EASO staff related costs (basic salaries, allowances, contract agents, family allowances, insurance, social contributions, etc.) covered by the Staff Regulations and Conditions of Employment of Other Servants of the European Union, as well as the allowances for Seconded National Experts.

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 organising 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 three years. EASO has only paid 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 66,790.09 EUR;

Operational expenses include the following:

- Realised/Unrealised Exchange rate losses for 91.73 EUR;
- Other operational expenses to cover EASO operational activities (budget title 3: Operational expenditures) amounting to 1,616,624.77 EUR.

3.2.3 *Financial expenses*

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

3.3 Contingent liabilities

Operating lease

EASO does not have operating lease expenses during 2012.

Commitments for future funding

Contractual commitments, for which budget commitments as of 31.12.2012 had not yet been made, were not present.

Legal cases

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

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 the EASO Financial Regulation Article 34, the Executive Director may delegate his/her powers of budget implementation to staff of the Support Office covered by the Staff Regulations.

As of 31.12.2012 EASO had in total 1 Authorising Officer and 4 Authorising Officers by delegation who are temporary agents in the following grades:

Grade	Number of persons
AD14	1
AD9	4
Total	5

3.4 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 (3 of 4 floors occupied at 31/12/2012). 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.

3.5 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

This Part II covers:

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

2 REPORTS ON IMPLEMENTATION OF THE BUDGET 2012

2.1 Budgetary principles

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

a) Principles of unity and budget accuracy

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

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

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

b) Principle of annuality

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

c) Principle of equilibrium

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

d) Principle of unit of account

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

e) Principle of universality

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

f) Principle of specification

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

g) Principle of sound financial management

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

h) Principle of transparency

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

2.2 Budget 2012 – Initial and Amended

The tables below present the Budget 2012 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 Support Office's actual expenditures during its first year of set-up. Amending Budget 1/2012 as detailed below was adopted the Management Board on 18 September 2012 under agenda item 14a.

The distribution of appropriations among Titles and Articles of the Budget 2012 is as follows.

REVENUE

(in EUR)

<u>Revenues</u> in EUR	Voted Budget 2012	Amending Budget AB 1/2012	New Appropriations 2012
1. Revenue from fees and charges			
2. European Community Subsidy	10,000,000		10,000,000
3. Third countries contribution (incl. EFTA and candidate countries)			
4. Other contributions			
5. Administrative operations			
Total revenues	10,000,000		10,000,000

EXPENDITURE

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 & 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	NA	450,000	NA
26	Running Costs in connection with Operational Activities	150,000	NA	150,000	NA
27	Information and Publishing	50,000	NA	50,000	NA
28	Studies	0	NA	0	NA
3	Operational expenditures	4,942,000	3,767,000	2,422,000	1,247,000
31	Support for the 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 MS practical cooperation		1,975,000		645,000
3201	Horizontal support for MS 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 MS under particular pressure		1,172,000		375,000
3301	Horizontal support for MS 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

(In EUR)

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 (in EUR)

Budget Title and Chapter	Description	Amending Budget 2012 voted on 18/09/2012	Transfer 05/10/2012	Transfer 28/11/2012	Transfer 04/12/2012	Transfer 06/12/2012	Transfer 14/12/2013	Transfer 18/12/2012	CA 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 & 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	Trainings 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 /	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000

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	Telecommunications								
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
32	Support for MS 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 MS 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 (EUR)

Budget Title and Chapter	Description	Amending Budget 2012 voted on 18/09/2012 PA	Transfer 05/10/2012	Transfer 28/11/2012	Transfer 04/12/2012	Transfer 06/12/2012	Transfer 14/12/2013	Transfer 18/12/2012	PA 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 & 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	Trainings 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	1,247,000	1,247,000	1,247,000	1,247,000	1,247,000	1,247,000	1,247,000	1,401,000
31	Support for the CEAS implementation	190,000	153,000	153,000	153,000	153,000	153,000	153,000	122,771
32	Support for MS practical cooperation	645,000	514,000	514,000	514,000	518,146	518,146	518,146	440,956
33	Support for MS under particular pressure	375,000	563,238	563,238	563,238	559,092	559,092	559,092	820,511
34	Cooperation with partners and stakeholders	37,000	16,762	16,762	16,762	16,762	16,762	16,762	16,762

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.

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) 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 (in 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	Trainings and courses for staff	57,249.10	22,249.10	35,000.00	38.86%
1501	Trainings 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%

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2	Infrastructure and operating expenditure	2,094,233.14	1,478,903.61	615,329.53	70.62%
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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 MS practical cooperation	1,742,944.27	1,220,239.69	522,704.58	70.01%
3201	Horizontal support for MS 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 MS under particular pressure	1,181,094.96	683,301.70	497,793.26	57.85%
3301	Horizontal support for MS 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 (in EUR)*:

Budget Title and Chapter	Description	PA after transfer 20/12/2012	PA consumed	Balance Payment	Ratio
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	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	Trainings and courses for staff	57,249.10	8,259.75	48,989.35	14.43%
1501	Trainings 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 MS practical cooperation	251,955.85	251,925.15	30.70	99.99%
3201	Horizontal support for MS 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 MS under particular pressure	423,362.17	416,720.03	6,642.14	98.43%
3301	Horizontal support for MS 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) until financial independence on the 20 September 2012 has been deducted from the Amended Budget 1/2012 approved by the Management Board on 18 September 2012.

Tables including the budget implemented by the Commission (DG HOME) until financial independence on the 20 September 2012 accumulated to the budget implemented by EASO are shown in paragraph 2.5 (but with less 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 MS 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:

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 MS 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 (PA 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	Trainings and courses for staff	22,249.10	8,259.75	13,989.35	62.88%	13,989.35
1501	Trainings 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

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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 MS practical cooperation	1,220,239.69	251,925.15	968,314.54	79.35%	
3201	Horizontal support for MS 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 MS under particular pressure	683,301.70	416,720.03	266,581.67	39.01%	
3301	Horizontal support for MS 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.

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 MS 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%
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Carry-over of appropriations relates to:

- Title 1: Staff expenditure such as missions, medical examinations (SLA with 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 OIB, DG BUDG) and organisation costs of Management Board meetings;
- Title 3: Operational expenditure such as translations and publications, organisation of events, reimbursement of participants/experts to meetings organised by EASO, etc.

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 expenditure.

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.

The following tables including the budget implemented by the Commission (DG HOME) 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 don't 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):

(in EUR)

Budget Title and	Commitment appropriations			Payment appropriations		
	CA after Transfer	CA consumed	CA implementation	PA after	PA consumed	PA implementation

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	Description	20/12/2012		ratio	Transfer 20/12/2012		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 & 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	Trainings 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 the CEAS implementation	550,000.00	250,000.00	45.5%	122,771.47	122,771.47	100.0%
32	Support for MS practical cooperation	1,975,000.00	1,452,295.42	73.5%	440,955.85	440,925.15	100.0%
33	Support for MS 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:

(in EUR)

Budget Title and Chapter	Description	Commitment appropriations			Payment appropriations		
		CA at 20/12/2012	CA consumed	CA implementation ratio	PA at 20/12/2012	PA consumed + automatic carry-forward	PA 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, the revenues and resources of the Support Office 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 the Support Office;
- (d) a contribution from the associate countries.

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

The expenditure of the Support Office shall cover staff remunerations, infrastructure and administrative expenditure, and operational expenditure and are divided into 3 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 don't include the execution of the budget before independence which was under the responsibility of the Commission (DG HOME). However a total budget execution for the full financial year 2012 is given in paragraph 2.5.

At the date of financial independence EASO has taken nearly all contracts and obligations from DG HOME.

The budget 2012 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 year 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	27/04/2012	15,375.99
NP < 25.000 - DIRECT SERVICE CONTRACT	Interim Office Manager	EASO/2012/OFR/CT/0010	HR Outsourcing and Temping Service Limited	29/06/2012	12.379,50
NP < 25.000 - DIRECT SERVICE CONTRACT	Cleaning services	EASO/2012/OFR/CT/0014	V.S.V. Cleaning	06/09/2012	5766,00
NP < 25.000 - PURCHASE ORDER	Office furniture	EASO/2012/OFR/CT/0015	DEX Workspaces	25/07/2012	18,482.03
NP < 25.000 - DIRECT SERVICE CONTRACT	Security Services	EASO/2012/OFR/CT/008	JF Security and Consultancy Services LTD	27/07/2012	18.283,53
NP < 5.000 - PURCHASE ORDER	It hardware supply	EASO/2012/OFR/CT/0022	PSG Malta Ltd	26/07/2012	1544,40
NP < 5.000 - PURCHASE ORDER	Bottles of water supply	EASO/2012/OFR/PR/0010	Island Beverages LTD	16/04/2012	3875,24
NP < 5.000 - PURCHASE ORDER	Wireless Internet	EASO/2012/OFR/CT/0024	Melita plc	28/08/2012	2582,32
NP < 5.000 - PURCHASE ORDER	Microsoft and Linux expertise services	EASO/2012/OFR/CT/0023	Ingeniuos Solutions Ltd	xx/08/2012	1,792.00
NP < 5.000 - DIRECT SERVICE	Development, maintenance and hosting of EASO website	EASO/2012/OFR/CT/0021	Icon Studios Ltd	01/09/2012	3,550.00
NP < 25.000 - DIRECT SERVICE	Removal Services	EASO/2012/OFR/CT/0016	DOM Transport Ltd	30/07/2012	8,150.00
NP < 5.000 - PURCHASE ORDER	Office supply	EASO/2012/OFR/PR/0012	Complete Supplies Ltd	07/05/2012	2,990.00
NP < 5.000 - FRAMEWORK SERVICE	Bank services	EASO/2012/OFR/CT/0001-2	ING Belgium	20/07/2012	5,000.00
NP < 5.000 - PURCHASE ORDER	Adobe Software	EASO/2012/OFR/CT/0002	PSG Malta Ltd	23/01/2012	2,033.90
NP < 5.000 - PURCHASE ORDER	Network equipment	EASO/2012/OFR/CT/0003	PSG Malta Ltd	18/01/2012	3,725.42
NP < 5.000 - PURCHASE ORDER	Upgrade PABx and ISDN PRA	EASO/2012/OFR/PR/006	Comsec Ltd	14/02/2012	1,350.00
NP < 5.000 -	Internet connection	EASO/2012/OFR/PR/0011	Melita plc	27/04/2012	3813,60

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PURCHASE ORDER					
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NP < 5.000 - PURCHASE ORDER	Training catering, rooms and equipment	EASO/2012/OP/OC0009	Royal Olympic Hotel	14/03/2012	2,472.70
NP < 5.000 - DIRECT SERVICE	IT helpdesk services	HOME/2012/EASO/OFR/CT /007	PGS Malta	23/02/2012	4,956.00
NP < 60.000 - DIRECT SERVICE	7 Interim Senior Office Assistants	EASO/2012/OFR/CT/0027	HR Outsourcing and Temping Service Limited	04/09/2012	42.997,50
NP < 5.000 - PURCHASE ORDER	Copy machine consumables	EASO/2012/OFR/CT/0032	Scan Malta - PC Option Ltd	30/08/2012	917,82
NP < 5.000 - PURCHASE ORDER	Extension Cables	EASO/2012/OFR/CT/0029	Scan Malta - PC Option Ltd	30/08/2012	1,496.15
NP < 5.000 - PURCHASE ORDER	Signage New Premises	EASO/2012/OFR/CT/0031	Sign It	03/09/2012	3263,15
NP < 60.000 - DIRECT SERVICE	Event Organization services	EASO/2012/35	Grand Hotel Excelsior	31/10/2012	27.228,10
NP < 5.000 - PURCHASE ORDER	Kitchen equipment	EASO/2012/OFR/CT/0033	Inspirations Limited	30/08/2012	2262,72
NP < 5.000 - PURCHASE ORDER	Translation services	EASO/2012/OFR/CT/0030	PSG Malta Ltd	17/09/2012	5,000.00
NP < 5.000 - PURCHASE ORDER	Signature Books	EASO/2012/OFR/CT/0028	Torres Office Supplies	27/08/2012	3,200.00
NP < 5.000 - PURCHASE ORDER	LCD Screens	EASO/2012/OFR/CT/0039	Astral Enterprises Ltd	04/09/2012	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 Card	EASO/2012/58	Outlook Coop	07/11/2012	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	07/12/2012	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	3974,56
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	10/07/2012	20,000.00
Interinstitutional procedure - FWC SERVICE BUDG11/PO/005	Training	BUDG11/PO/005	Deloitte Consulting CVBA/SCRL	08/03/2012	35,000.00
Specific contract implementing FWC BUDG11/PO/005	SAP training	EASO/2012/OFR/PR/009	Deloitte Consulting CVBA/SCRL	22/03/2012	1,600.00
Specific contract implementing FWC BUDG11/PO/005	ABAC/SAP training	EASO/2012/OFR/CT/0017	Deloitte Consulting CVBA/SCRL	30/05/2012	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	Informatics equipment	Order Form 0375	GetSys Luxembourg	17/08/2012	2,607.81

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DI/06940					
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Order Form implementing Supply FWC DI/06940	Informatics equipment	Order Form 0475	GetSys Luxembourg	07/11/2012	58,967.94
Order Form implementing Supply FWC DI/06940	Informatics equipment	Order Form 0476	GetSys Luxembourg	07/11/2012	11837,36
Order Form implementing Supply FWC DI/06940	Informatics equipment	Order Form 0477	GetSys Luxembourg	07/11/2012	6,762.62
Order Form implementing Supply FWC DI/06940	Informatics equipment	Order Form 0478	GetSys Luxembourg	07/11/2012	1,293.55
Order Form implementing Supply FWC DI/06940	Informatics equipment	Order Form 0479	GetSys Luxembourg	07/11/2012	307.70
Order Form implementing Supply FWC DI/06940	Informatics equipment	Order Form 0202	GetSys Luxembourg	22/03/2012	546,42
Order Form implementing Supply FWC DI/06940	Informatics equipment	Order Form 0310	GetSys Luxembourg	05/06/2012	235.49
Order Form implementing FWC CC 10084 - Lot4	Printing services	Order 2012.3167/17160 Form	Imprimeries Freres SA Bietlot	27/08/2012	8937,43
Order Form implementing FWC CC 10084 - Lot4	Printing services	Order 2012.3621/17161 Form	Imprimeries Freres SA Bietlot	27/08/2012	6806,05
Order Form implementing FWC CC 10084 - Lot4	Printing services	Order 2012.3165/17211 Form	Imprimeries Freres SA Bietlot	04/09/2012	372,63
Order Form implementing FWC CC 10084 - Lot4	Printing services	Order 2012.3166/17158 Form	Imprimeries Freres SA Bietlot	28/08/2012	55493,06
Order Form implementing FWC DI/06071 Natascha	Videoconference equipment	Order Form 1941	Dimension Belgium Data	07/02/2012	60.763,99
Specific contract implementing FWC JLS/2008/A5/LOT3 /01/TIPIK	Events organization services	EASO/2012/RESE/FW/310	Tipik Consortium	07/09/2012	296.928,86
Specific contract implementing FWC JLS/2008/A5/LOT3 /01/TIPIK	Events organization services	EASO/2012/PCW/FW/270	Tipik Consortium	12/06/2012	59,965.48
Specific contract implementing FWC JLS/2008/A5/LOT3 /01/TIPIK	Events organization services	EASO/2012/EAC/FW/229	Tipik Consortium	20/02/2012	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 (SNE)	Authorised 2012	Recruited as of 31/12/2012
Total	12	10



**DECISION No 18
OF THE MANAGEMENT BOARD OF THE EUROPEAN ASYLUM SUPPORT OFFICE
of 13 June 2013
adopting an Opinion on EASO Final Annual Accounts 2012**

EASO/MB/2013/071

THE MANAGEMENT BOARD,

HAVING REGARD to Regulation (EU) No 439/2010 of the European Parliament and of the Council of 19 May 2010 establishing a European Asylum Support Office (hereinafter referred to as "EASO"), and in particular Articles 36 and 37 thereof;

HAVING REGARD to the Decision n° 2 of the Management Board of EASO of 26 of November 2010 on the EASO Financial Regulation and in particular Articles 43, and 76 to 83 thereof (hereinafter referred to as "EASO Financial Regulation");

HAVING REGARD to the preliminary observations of the European Court of Auditors on the annual accounts of the European Asylum Support Office for the financial year 2012, sent on 29 May 2013;

HAVING REGARD to the Final Annual Accounts for the financial year 2012 drawn up by the Executive Director of the European Asylum Support Office on 31 May 2013;

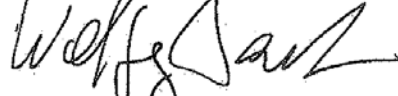
WHEREAS the European Court of Auditors in its final report is expected to make no reservations concerning the 2012 Accounts or the implementation of the budget for the same year;

HAS DECIDED TO GIVE THE FOLLOWING OPINION:

On the basis of the examination of the Final Annual Accounts for the financial year 2012, the Management Board of the European Asylum Support Office (EASO) considers that sufficient elements exist to conclude that the Final Annual Accounts for the financial year 2012 present a true and fair view of EASO's overall financial position as at 31 December 2012 and properly reflect the implementation of its budget for the year 2012 (covering the period from 20 September 2012, date of the financial independence, to 31 December 2012).

Done at Valletta Harbour, 13 June 2013

For the Management Board



Mag. Wolfgang Taucher

Chair