

eu-LISA/ACCO/O-487-2017

Final ANNUAL ACCOUNTS

30/05/2017

FINANCIAL STATEMENTS
&
BUDGET IMPLEMENTATION

FY 2016

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CERTIFICATION OF THE ACCOUNTING OFFICER AND STATEMENT OF THE EXECUTIVE DIRECTOR

CERTIFICATION OF THE ACCOUNTING OFFICER

The annual accounts of eu-LISA for the year 2016 have been prepared in accordance with the Title IX of the Financial Regulation (EU) No 966/2012 applicable to the general budget of the European Union and the accounting rules adopted by the Commission's Accounting Officer and the accounting principles and methods adopted by myself.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of eu-LISA in accordance with article 68 of the Financial Regulation.

I have obtained from the authorising officer, who certified its reliability, all the information necessary for the production of the accounts that show eu-LISA's assets and liabilities and the budgetary implementation.

I hereby certify that based on the information, and on such checks as I deemed necessary to sign off the accounts, I have reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash flow of eu-LISA.



Ms. Adrienn Karkó
Accounting Officer

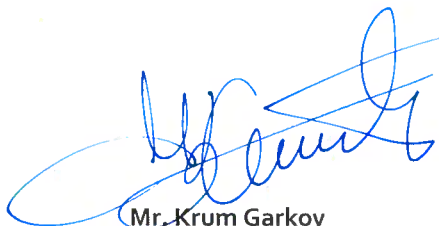
STATEMENT OF THE EXECUTIVE DIRECTOR

I, the undersigned, Krum Garkov, Executive Director of the eu-LISA, in my capacity as Authorizing Officer

Declare that the information contained in this report gives a true and fair view,

State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management,

Confirm that I am not aware of anything not reported here which could harm the interests of eu-LISA and European Institutions in general.



Mr. Krum Garkov
Executive Director

INTRODUCTION

The European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice was established by the Regulation (EU) No 1077/2011 of European Parliament and of the Council of 25 of October 2011. The seat of the Agency is Tallinn, Estonia; tasks relating to development and operational management of the entrusted IT systems are carried out in Strasbourg, France; a backup site is installed in Sankt Johann im Pongau, Austria.

The Agency is responsible for the operational management of the second-generation Schengen Information System (SIS II), the Visa Information System (VIS) and Eurodac.

The Agency may also be made responsible for the preparation, development and operational management of large-scale IT systems in the area of freedom, security and justice other than those referred above, subject to legislative provisions and taking into consideration developments in research and the results of pilot schemes.

Operational management consists of all the tasks necessary to keep the large-scale IT systems functioning in accordance with the specific provisions applicable to each of them, including responsibility for the communication infrastructure used by them. Those large-scale IT systems shall not exchange data or enable sharing of information or knowledge, unless so provided in a specific legal basis. The 2016 financial statements of eu-LISA and its reports on budget implementation for 2016 were prepared in conformity with the provisions of Title IX "Presentation of the accounts and accounting" of the Financial Regulation of eu-LISA, adopted by its Management Board with decision no 2014-005 of 07/02/2014.

The accounts have also been drawn up in accordance with the accounting rules adopted by the Accounting Officer of the Commission. The accounting system of eu-LISA – being an institution according to article 151 of the Financial Regulation ("FR"- Reg.966/2012) – serves to organise the budgetary and financial information in such a way that figures can be entered, filed and registered. The accounting system consists of general accounts and budgetary accounts. The accounts are kept in euro and on the basis of the calendar year.

The accounting officer of the Commission shall, in accordance with Article 143 of the FR, after consulting the accounting officers of the other institutions and of the bodies referred to in Article 141 of the FR, adopt the accounting rules and the harmonised chart of accounts to be applied by all the institutions, the offices referred to in Title V of part two and all the bodies referred to in Article 141 of the FR.

Eu-LISA comprehensively applies the Commission's accounting rules, comprising of 18 rules. A subsequent adaption may be foreseen according to arising specific requirements due to the nature of the Agency's business transactions. In order to provide guidance on the application of the accounting rules, an accounting manual has been drawn up by unit BUDG C.2 of the Commission that is applied respectively by the Agency.

1. 2016 FINANCIAL STATEMENTS

1.1 Balance Sheet – Assets

	Notes	31/12/2016	31/12/2015	Variation
A.I. NON CURRENT ASSETS	2.1.1			
Computer software		35.733.407,00	22.384.246,14	13.349.160,86
A.I.1. Intangible assets	2.1.1.1	35.733.407,00	22.384.246,14	13.349.160,86
Land and buildings		2.350.527,10	2.382.646,10	-32.119,00
Plant and equipment		1.910,00	8.558,00	-6.648,00
Furniture and vehicles		103.550,00	96.714,00	6.836,00
Computer hardware		7.904.362,00	2.425.983,00	5.478.379,00
Other fixtures and fittings		510.188,00	607.007,00	-96.819,00
Buildings under construction		4.793.504,19	31.960,22	4.761.543,97
A.I.2. Property, plant and equipment	2.1.1.2	15.664.041,29	5.552.868,32	10.111.172,97
A.I. TOTAL NON CURRENT ASSETS		51.397.448,29	27.937.114,46	23.460.333,83
A.II. CURRENT ASSETS	2.1.2			
Current pre-financing		16.740.739,99	6.666.586,08	10.074.153,91
A.II.2. Current pre-financing	2.1.2.1	16.740.739,99	6.666.586,08	10.074.153,91
Deferred charges	2.1.2.3	605.813,16	437.260,97	168.552,19
Sundry receivables	2.1.2.2	13.729.729,17	12.488.366,46	1.241.362,71
Other current receivables		-136,65	402.783,81	-402.920,46
A.II.4. Exchange receivables		14.335.405,68	13.328.411,24	1.006.994,44
Receivables from member states (VAT)		3.571.859,79	1.862.725,61	1.709.134,18
Contribution from associated countries		1.331.694,00	2.245.949,00	-914.255,00
A.II.5. Non-exchange receivables	2.1.2.4	4.903.553,79	4.108.674,61	794.879,18
Cash and cash equivalents		0,00	0,00	0,00
A.II. TOTAL CURRENT ASSETS		35.979.699,46	24.103.671,93	11.876.027,53
TOTAL ASSETS		87.377.147,75	52.040.786,39	35.336.361,36

1.2 Balance Sheet – Liabilities

	Notes	31/12/2016	31/12/2015	Variation
P.I. NET ASSETS				
P.I.2 Accumulated surplus		42.213.389,17	17.778.898,41	24.434.490,76
P.I.3. Economic result of the year		25.069.513,24	24.434.490,76	635.022,48
P.I. NET ASSETS	2.1.4	67.282.902,41	42.213.389,17	25.069.513,24
P.III. CURRENT LIABILITIES	2.1.3			
Current payables		177.040,43	1.119.763,77	-942.723,34
Accounts payables with consolidated entities		9.500.028,58	505.611,82	8.994.416,76
P.III.4. Accounts payable	2.1.3.1	9.677.069,01	1.625.375,59	8.051.693,42
Accrued charges	2.1.3.2	10.417.176,33	8.202.021,63	2.215.154,70
P.III.5. Accrued charges		10.417.176,33	8.202.021,63	2.215.154,70
P.III. TOTAL CURRENT LIABILITIES		20.094.245,34	9.827.397,22	10.266.848,12
TOTAL LIABILITIES		87.377.147,75	52.040.786,39	35.336.361,36

1.3 Statement of financial performance

	Notes	31/12/2016	31/12/2015	Variation
Adjustments/Provisions		0,00	0,00	0,00
Subsidy of the Commission		85.087.840,04	70.082.131,38	15.005.708,66
Contribution of EFTA countries		1.377.327,00	2.245.949,03	-868.622,03
II.1.1. Non-exchange revenues	2.2.1	86.465.167,04	72.328.080,41	14.137.086,63
Other rev with cons entities		32.141,66	18.621,70	13.519,96
Other exchange revenues		32.507,93	-419,29	32.927,22
II.1.2. Exchange revenues	2.2.2	64.649,59	18.202,41	46.447,18
II.1. Total revenue		86.529.816,63	72.346.282,82	14.183.533,81
Operational expenses		-25.936.223,59	-19.060.198,20	-6.876.025,39
Operational expenses - Delegation agreement		178.045,14	-2.810.421,38	2.988.466,52
Operational expenses	2.2.3	-25.758.178,45	-21.870.619,58	-3.887.558,87
Staff expenses	2.2.4.1	-12.917.051,73	-11.852.614,40	-1.064.437,33
Finance costs	2.2.4.5	-1.539,32	-1.807,94	268,62
Other administrative expenses	2.2.4.2	-6.891.197,89	-3.790.508,35	-3.100.689,54
Expenses with consolidated entities	2.2.4.4	-1.020.457,85	-958.768,58	-61.689,27
Fixed asset related expenses	2.2.4.3	-14.871.352,31	-9.436.444,88	-5.434.907,43
Exchange losses		-525,84	-1.028,33	502,49
Administrative expenses	2.2.4	-35.702.124,94	-26.041.172,48	-9.660.952,46
II.2. Total expenses		-61.460.303,39	-47.911.792,06	-13.548.511,33
ECONOMIC RESULT FOR THE YEAR		25.069.513,24	24.434.490,76	635.022,48

1.4 Cash-flow Table (Indirect Method)

Cash Flows from ordinary activities	31/12/2016	31/12/2015
Surplus from ordinary activities	25.069.513,24	24.434.490,76
Operating activities		
Amortization (intangible fixed assets)	10.002.583,57	5.303.958,01
Depreciation (tangible fixed assets)	2.665.451,94	1.608.365,90
Decrease in Provisions for risks and liabilities	0,00	0,00
Increase in Short term Receivables	-11.876.027,53	-10.006.543,03
Decrease in Receivables related to consolidated EU entities	0,00	0,00
Increase in Accounts payable	1.272.431,36	3.546.695,81
Increase in Liabilities related to consolidated EU entities	8.994.416,76	505.611,82
Net cash Flow from operating activities	36.128.369,34	25.392.579,27
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets	-36.128.369,34	-25.392.579,27
Net cash flow from investing activities	-36.128.369,34	-25.392.579,27
Net increase/(decrease) in cash and cash equivalents	0,00	0,00
Cash and cash equivalents at the beginning of the period	0,00	0,00
Cash and cash equivalents at the end of the period	0,00	0,00

1.5 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 2015	0,00	0,00	42.213.389,17	0,00	42.213.389,17
Changes in accounting policies	0,00	0,00	0,00	0,00	0,00
Balance as of 1 January 2016	0,00	0,00	42.213.389,17	0,00	42.213.389,17
Economic result of the year	0,00	0,00	0,00	25.069.513,24	25.069.513,24
Balance as of 31 December 2016	0,00	0,00	42.213.389,17	25.069.513,24	67.282.902,41

2. Notes to the Financial Statements

Accounting Policies

According to article 94 of the Financial Regulation of the European Agency for the Operational Management of Large-Scale It Systems in the area of Freedom, Security and Justice, approved by Management Board Decision No 2014-005 07/02/2014 (hereinafter "eu-LISA FR"), the accounting officer of the Agency shall apply the rules and the harmonised chart of accounts adopted by the accounting officer of the Commission based on internationally accepted accounting standards for the public sector in accordance with article 143 of the general Financial Regulation (EU, Euratom) No 966/2012 (hereinafter "FR").

According to articles 95 - 96 of the eu-LISA FR, the financial statements present information, including information on accounting policies, in a manner that ensures it is relevant, reliable, comparable and understandable. The financial statements are drawn up in accordance with generally accepted accounting principles as outlined in the accounting rules referred to in article 143 of FR. In accordance with article 143 of FR, the accounting officer of the Commission has adopted the accounting rules and the harmonised chart of accounts to be applied by all the institutions and all the bodies referred to in article 141 of the FR.

Eu-LISA comprehensively applies the Commission's accounting rules without diverging from those standards.

Annual accounts of the eu-LISA have been prepared according to the generally accepted accounting principles outlined in the accounting rules referred to in article 143 of FR as mentioned in article 95 of eu-LISA FR. Those are:

- Going concern basis
- Prudence
- Consistent accounting methods
- Comparability of information
- Materiality
- No netting
- Reality over appearance
- Accrual-based accounting

Use of estimates

Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts presented and disclosed in the financial statements. The significant estimates and assumptions require judgement and are used for, but not limited to, accrued income and charges, provisions, contingent assets and liabilities. Actual results reported in future periods may be different from these estimates. Changes in estimates are reflected in the period in which they become known.

Legal Framework - Accrual accounting standards at Eu-LISA

The accounting system of eu-LISA comprises of general accounts and budget accounts. These are kept in Euro, based on calendar year, in accordance with the provisions of article 100 of the eu-LISA FR.

- The general accounts allow for the preparation of the Financial Statements as they show all revenues and expenses for the financial year irrespective of the time they are cashed. They are designed to establish the financial position of eu-LISA in the form of a Balance sheet and Statement of financial performance at 31 December each year.
- The budget accounts give detailed picture of the implementation of the budget.

The agency applies the accrual-based accounting; therefore, the Financial Statements show all the charges and income for the financial year, regardless of the date of payment or collection.

For financial management purposes, eu-LISA has implemented the following administrative/accounting systems:

- ABAC Workflow for budgetary accounting accompanied by ABAC ASSETS to facilitate registering/tracking tangible and intangible asset items
- SAP FI for General Ledger accounting.

Both systems are managed and maintained by the European Commission, in accordance with a service level agreement with eu-LISA. Both systems had previously been validated by the Accounting Officer of the Commission and the validation was reinforced by eu-LISA's accounting officer at 7th of August 2013 after extensive testing from April 2013 on, in relation with the procedures set up by the services of the Commission relating to the transfer of responsibilities for financial management.

2.1 Notes to the Balance Sheet

2.1.1 Non-current assets

"Non-current" or "fixed" assets are stated at historical cost, less depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to eu-LISA and the cost of the item can be measured reliably. Such subsequent expenditures are depreciated according to the remaining useful life of the original asset. All other repair and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. Items recognized in the accounts with a value lower than 420 € are considered as expenses and they are included directly in the Statement of financial performance. Items over 100 €, are part of management inventory, items over 420 € are also part of the financial inventory.

Depreciation charge is calculated monthly using the straight-line method in order to allocate assets' acquisition value over their estimated useful lives, as follows:

Asset type	Depreciation rate
<u>Intangible assets</u>	
Software for personal computers and servers	25%
<u>Tangible assets</u>	
<u>Land</u>	0%
<u>Buildings</u>	4%
<u>Plant and equipment</u>	
Scientific and laboratory equipment	25%
Tools for industry and workshops	12.5%
Lifting and mechanical handling equipment for public works, prospecting and mining	12.5%
Control and transmission devices, motors, compression, vacuum and pumping equipment	12.5%
Equipment for the supply and treatment of electric power	12,5%, 25%
Specific electric equipment	25%
<u>Furniture and vehicles</u>	
Office, laboratory and workshop furniture	10%
Electrical office equipment, printing and mailing equipment	25%
Printshop and post room equipment	12.5%
Equipment and decorations for garden, kitchen, canteen, restaurant, crèche and school	12.5%
Motorised outdoor equipment	25%
Specific furniture and equipment for schools, crèches and childcare centres	25%
Furniture for restaurant/cafeteria/bar area	10%, 12,5%
Cash registers and card acceptor devices	25%
Antiques, artistic works, collectors' items	0%
Transport equipment (vehicles and accessories)	25%
<u>Computer hardware</u>	
Computers, servers, accessories, data transfer equipment, printers, screens	25%
Copying equipment, digitising and scanning equipment	25%
<u>Other fixtures and fittings</u>	
Telecommunications equipment	25%
Audiovisual equipment	25%
Computer, scientific and general books, documentation	
Computer books, CDs, DVDs	33%
Scientific books, general books, CDs, DVDs	25%
Health, safety and protective equipment, medical equipment,	12.5%
fire-fighting equipment, equipment for surveillance and security services	
Medical and nursing equipment	25%
other	10%
<u>Tangible fixed assets under construction</u>	0%

Eu-LISA has adopted the same depreciation percentages as the ones implemented by the European Commission. As a result, eu-LISA's individual accounts for fixed assets and associated expenses (depreciation/amortization) need no adjustments for consolidation purposes as assets are valued based on the same underlying assumptions.

2.1.1.1 Intangible fixed assets

An intangible asset is an identifiable non-monetary asset without physical substance.

		Computer Software	Other Intangible assets	Intangible assets under construction	Total
Gross carrying amounts 01.01.2016	+	34.400.092,44	0,00	0,00	34.400.092,44
Additions	+	23.351.744,43	0,00	0,00	23.351.744,43
Disposals	-	0,00	0,00	0,00	0,00
Transfer between headings	+/-	0,00	0,00	0,00	0,00
Other changes	+/-	0,00	0,00	0,00	0,00
Gross carrying amounts 31.12.2016		57.751.836,87	0,00	0,00	57.751.836,87
Accumulated amortization and impairment 01.01.2016	-	-12.015.846,30	0,00	0,00	-12.015.846,30
Amortization	-	-10.002.583,57	0,00	0,00	-10.002.583,57
Write-back of amortization	+	0,00	0,00	0,00	0,00
Disposals	+	0,00	0,00	0,00	0,00
Impairment	-	0,00	0,00	0,00	0,00
Write-back of impairment	+	0,00	0,00	0,00	0,00
Transfer between headings	+/-	0,00	0,00	0,00	0,00
Other changes	+/-	0,00	0,00	0,00	0,00
Accumulated amortization and impairment 31.12.2016		-22.018.429,87	0,00	0,00	-22.018.429,87
Net carrying amounts 31.12.2016		35.733.407,00	0,00	0,00	35.733.407,00

At general ledger level there is no distinction between computer software bought off-the-shelf and the internally generated intangible assets. The sub-ledgers are linked to the same general ledger account. Nevertheless we can state that the majority of the additions appearing for 2016 falls under internally generated intangible asset. The agency's threshold for recognizing development expenses as fixed asset additions is 500.000 €. For expenses on IT research please see section 2.2.4.2 Other administrative expenses.

2.1.1.2 Tangible fixed assets

A tangible asset is an identifiable non-monetary asset with physical substance.

Items acquired whose purchase price is 420 € or above, with a period of use longer than one year, are recorded in the fixed assets sub-ledgers. Items with an acquisition price value below 420 € have been reflected in the accounts as running expenses.

The assets are valued at their acquisition price, less depreciation and impairment. The depreciation method chosen is the monthly straight-line method. EU Accounting rule 7 "Property, Plant & Equipment" adopted by eu-LISA applies accordingly.

	Land	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Tangible assets under construction	Total
Gross carrying amounts 01.01.2016	1.665.315,10	800.808,27	11.000,94	23.937.849,64	112.932,66	820.431,77	31.960,22	27.380.298,60
Additions	0,00	0,00	1.784,00	7.834.082,12	22.782,68	163.006,14	4.761.543,97	12.783.198,91
Disposals	0,00	0,00	-9.710,00	-6.611,04	0,00	0,00	0,00	-16.321,04
Transfer between headings	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Other changes	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Gross carrying amounts 31.12.2016	1.665.315,10	800.808,27	3.074,94	31.765.320,72	135.715,34	983.437,91	4.793.504,19	40.147.176,47
Accumulated amortization and impairment 01.01.2016	0,00	-83.477,27	-2.442,94	-21.511.866,64	-16.218,66	-213.424,77	0,00	-21.827.430,28
Depreciation	0,00	-32.119,00	-1.975,00	-2.355.586,12	-15.946,68	-259.825,14	0,00	-2.665.451,94
Write-back of depreciation	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Disposals	0,00	0,00	3.253,00	6.494,04	0,00	0,00	0,00	9.747,04
Impairment	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Write-back of impairment	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Transfer between headings	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Other changes	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Accumulated amortization and impairment 31.12.2016	0,00	-115.596,27	-1.164,94	-23.860.958,72	-32.165,34	-473.249,91	0,00	-24.483.135,18
Net carrying amounts 31.12.2016	1.665.315,10	685.212,00	1.910,00	7.904.362,00	103.550,00	510.188,00	4.793.504,19	15.664.041,29

2.1.2 Current Assets

2.1.2.1 Pre-financing given

EU Accounting Rule No. 5 defines the accounting treatment of pre-financing transactions of EU bodies. It applies to the classification, presentation, recognition and measurement of pre-financing. Pre-financing is a cash advance, i.e. the payments are made before the expenditure is declared eligible or before the delivery of goods or services. If the recipient does not incur eligible expenditures, he has the obligation to return the pre-financing advance to the agency. This right or claim of the agency towards the beneficiary is shown as an asset. The counterpart of the recognition of the asset is the cash transaction only and thus has no impact on the statement of financial performance. Pre-financing is initially measured for the amount of the consideration given; on subsequent balance sheet dates, measured at the amount initially recognized on the balance sheet less eligible expenses. According to article 8(4) FR, as a general rule, interest on pre-financing is not due to the agency. At year-end 2016, in respect of the pre-financing given the Agency did not accrue expenses.

Pre-financing		31/12/2016	31/12/2015	Variation
	Given pre-financing Operational	0,00	485.984,51	-485.984,51
	Given pre-financing Administrative	16.740.739,99	6.666.586,08	10.074.153,91
	Accrued charges on pre-financing given	0,00	-485.984,51	485.984,51
A.II.2. Current pre-financing		16.740.739,99	6.666.586,08	10.074.153,91

Eu-LISA paid operational pre-financing in respect of the Delegation agreement entrusted by the Commission for the Smart Borders pilot project according to participating member states' requests, of which the full amount has been cleared either by way of incurring eligible expenses or by way of recoveries until the end of financial year 2016.

Smart Borders proof of concept testing - grants given in 2015		Use of grant advance by grantees	Recoveries effected in 2016	Pre-financing remaining open at 31/12/2016
France	342.615,71	342.615,71	0,00	0,00
Greece	57.764,80	44.150,98	13.613,82	0,00
Hungary	14.054,00	13.908,87	145,13	0,00
Portugal	38.398,00	38.398,00	0,00	0,00
Romania	33.152,00	25.188,06	7.963,94	0,00
Total	485.984,51	464.261,62	21.722,89	0,00

Eu-LISA paid administrative pre-financing to the contractor of its office building project in Strasbourg, France, as it was foreseen in the contract signed with the vendor, on condition of providing comparable guarantee for the pre-financing received and also providing for performance guarantee by the vendor to eu-LISA. Guarantees are off balance sheet items.

Guarantees for pre-financing	16.740.739,99
Guarantees for performance	1.291.815,15

2.1.2.2 Exchange receivables – Sundry receivables

According to EU Accounting Rule No. 4 and No. 17 all revenue needs to be split into revenue from exchange transactions and revenue from non-exchange transactions. The same split is required for the receivables. In a non-exchange transaction an entity receives (gives) value from (to) another entity without directly giving (receiving) approximately equal value in exchange. The following tables highlight the material items shown on the face of the Balance sheet among Exchange receivables.

Sundry receivables		31/12/2016	31/12/2015	Variation
	Personnel	4.598,21	5.762,40	-1.164,19
	Automatic liaison account central treasury	-189.093.518,31	-96.220.903,55	-92.872.614,76
	Manual liaison account central treasury	202.818.649,27	108.703.507,61	94.115.141,66
Total		13.729.729,17	12.488.366,46	1.241.362,71

Centralized treasury

With effective date of 16 June 2014, eu-LISA has implemented Centralised Treasury Management with the European Commission, DG Budget.

The Centralised Treasury Management with DG BUDG includes the following services:

- Bank execution of all payments;
- Cash management;
- Follow-up of exceptions related to payments executed;
- Reception of payments;
- Control of cost and revenue related to banking services;
- Management of relationship with banks (including contracts management and tender procedures);
- Treasury related risk management.

As a consequence of the implementation of Centralised Treasury Management, eu-LISA has no longer its own bank account but all transactions are executed via the Commission payment architecture and paid via DG BUDG's banks in the Company Code of the Commission (BG32). Exchange rate differences incurred on the execution of payments are also accounted for by DG BUDG. Payments are processed when they are finally validated by the Authorising Officer. At accounting level, any such payment, executed by DG BUDG on behalf of eu-LISA, credits the intercompany automatic liaison account, whereas the manual liaison account is debited

with the subsidy instalments. The balance of the automatic and manual liaison account replaces the bank account and represents the net "virtual" treasury position of the agency in accounting terms. As DG BUDG is not a financial institution the virtual cash balance cannot appear among "Cash and cash equivalents" on the face of the Balance Sheet but is it reported under sundry receivables.

2.1.2.3 Exchange receivables – Deferred charges

Deferred charges		31/12/2016	31/12/2015	Variation
	Deferred charges year of origin 2015	51.134,63	437.260,97	-386.126,34
	Deferred charges year of origin 2016	554.678,53	0,00	554.678,53
Total		605.813,16	437.260,97	168.552,19

Deferred charges are expenditures incurred in a given financial year where the corresponding service has not yet been received. Such pre-payments are for example eu-LISA's contribution to the European School in Tallinn and Strasbourg, maintenance payments for licences/IT supplies, subscriptions, renewals of certifications.

2.1.2.4 Non-exchange receivables

Non-exchange receivables	31/12/2016	31/12/2015	Variation
Receivables from member states (VAT)	3.571.859,79	1.862.725,61	1.709.134,18
Accrued income	0,00	0,00	0,00
Contribution from associated countries	1.331.694,00	2.245.949,00	-914.255,00
Total	4.903.553,79	4.108.674,61	794.879,18

Receivables from member states cover outstanding VAT receivables as detailed below. The Agency can claim back VAT paid under the terms of the Protocol on the privileges and immunities (PPI) and Art. 151(1)(aa) of the VAT Directive which states that the EU institutions are exempted from VAT. As for credit risk exposure these Member States belong to prime/high grade debtors by external rating companies so, the credit risk is considered to be insignificant.

Country	31/12/2016	31/12/2015
France	3.370.911,54	1.666.403,19
Estonia	200.948,25	196.322,42
Total	3.571.859,79	1.862.725,61

Contribution from associated countries outstanding balance at 31/12/2016 is the contribution obligation of Norway, Switzerland and Liechtenstein to the IT systems expenditures incurred by the Agency during 2015, invoiced in 2016 but not yet reimbursed to the agency by the end of the year.

Outstanding IT system contributions / associated countries	31/12/2016	31/12/2015
Iceland	0,00	29.071,00
Norway	899.627,00	914.563,00
Switzerland	430.493,00	1.291.290,00
Lichtenstein	1.574,00	11.025,00
Total	1.331.694,00	2.245.949,00

2.1.3 Current liabilities

2.1.3.1 Current payables

Accounts payable	31/12/2016	31/12/2015	Variation
Current payables - Vendors	180.501,63	1.119.763,77	-939.262,14
Current payables - Consolidated entities	0,00	743,20	-743,20
Sundry payables	-3.461,20	0,00	-3.461,20
PF Operational subsidy from Commission	682.913,76	504.868,62	178.045,14
PF Balancing subsidy from Commission	8.817.114,82	0,00	8.817.114,82
Total	9.677.069,01	1.625.375,59	8.051.693,42

Current payables/Vendor open items substantially decreased compared to previous year. Liquidity risk is considered to be insignificant as current payables are fully covered by the balance of automatic and manual liaison account among sundry receivables representing virtual cash balance in the framework of centralized treasury management. Operational subsidy pre-financing open amount is the remaining amount of the received pre-financing in respect of the delegation agreement for Smart Borders after considering the actual expenditures and cut off expense forecast received from responsible project manager.

Operational subsidy	31/12/2016
Pre-financing received for Delegation agreement	3.325.000,00
Actual expenditure incurred by 31/12/2016	-2.637.786,24
Accrued expenses for Delegation agreement	-4.300,00
Pre-financing remaining open for Delegation agreement	682.913,76

Balancing subsidy pre-financing open amount is the result of the 2016 Budget Outturn Calculation. Please see chapter 3.2 Budget Outturn Account 2016 for detailed table.

2.1.3.2 Accrued charges

The accrued charges of 10.417.176,33 € are split per GL account as follows:

Gl account	Description	31/12/2016	31/12/2015
60010000	Operational activities	8.470.896,60	5.309.478,94
60010010	Operational activities - Delegation agr. Grant	0,00	1.175.906,40
60010020	Operational activities - Delegation agr. Procurement	4.300,00	606.850,69
60010030	Operational activities - Delegation agr. Remuneration	0,00	5.179,22
61001000	Rental expenses land and building	6.000,00	3.560,60
61001500	Rental Expenses other	41.248,06	8.948,61
61002000	Maintenance & Security - Buildings	257.738,49	440.783,41
61010000	Office Supplies & maintenance	93.805,33	14.183,69
61020000	Communications & publications	140.066,93	100.634,85
61030000	Legal expenses	950,00	0,00
61040000	Insurance - others	4.550,83	0,00
61060000	Recruitment costs	18.100,92	0,00
61070000	Training Costs	40.971,00	37.246,31
61080000	Missions	5.587,30	0,00
61094010	IT cost research	48.190,00	153.803,00
61094030	IT cost maintenance	347.813,00	131.001,60
61095000	External service provider expenses	561.496,25	529.107,88
62000000	Staff Costs (excluding SNEs and others experts)	246.530,70	227.664,40
62040000	Staff perquisites and social activities	91.085,82	21.070,03
62050000	Allowances (excluding SNEs and other Experts)	23.763,00	28.687,58
62051000	Allowances for SNEs and other Experts	14.082,10	0,00
Total accrued charges in P&L		10.417.176,33	8.794.107,21
4904/4903	of which booked against step 1 verification	0,00	-106.101,07
49055600	of which SB PF Grant related	0,00	-485.984,51
49055000	Total accrued charges in Balance sheet	10.417.176,33	8.202.021,63

Accrued charges are recorded in order to respect the notion of accrual-based accounting; therefore, the Financial Statements show all the charges and revenues for the financial year, regardless of the date of payment or collection. Amounts are based on best possible estimates taking into account the value of goods and services received in 2016 by the Agency to which no corresponding invoices were registered by the balance sheet date.

At year end 2016 the agency has no foreign exchange risk exposure as all receivables and payables are EUR origin.

2.1.4 Net Assets – changes in net assets

The statement of net assets contains the economic result of the year and accumulated from the years before. As in 2016 there were neither changes in accounting policies nor any other events justifying such changes, that line has zero effect on the net assets. Eu-LISA's accounts are prepared based on accrual accounting.

2.1.5 Post balance sheet events

The general contractor for the office/data centre building project in Strasbourg claimed damages (11 January 2016) arising from an alleged delay in the start of a contractual phase, consisting of mobilisation costs, calculated from 26 October 2015. The claimed amount is EUR 17.641,16 per week, resulting in a total for the period starting 26 October 2015 until 29 April 2016 (official start of the construction phase agreed by the parties) of EUR 458.670. Eu-LISA disputes the claim and considers it unlikely that an outflow of economic resources would be needed to settle the claim hence the amount is not provided for, however the matter is not formally concluded and it is on-going at the time of the production of the accounts.

Apart from the above no other significant post balance sheet events occurred between 31 December 2016 (balance sheet date) and the date of submission of the accounts.

2.1.5.1 Details on Contingencies and Other Significant Disclosures

Services in kind	Estimated amount for 2016	End date
Free use of office building in Tallinn offered by the host State	550.882,08	31/08/2017

Estonia as host state offered rent-free use of the headquarters offices until 31/08/2017 with possible extension in case the final premises under construction are not yet made available to the Agency.

Description	31/12/2016
Operational agreement for back up site in Austria	886.992,00
Hosting of eu-LISA external website	41.248,00
MoU for the temporary premises of eu-LISA in Tallinn - utility costs	56.000,00
SXB building code and organisation health code inspections	24.705,00
External support	1.365,00
SXB fixed telephony	15.000,00
Total	1.025.310,00

Eu-LISA has long term/multi-annual contractual commitments outstanding without corresponding budgetary commitments at year end 2016 in the amount of 1.025.310 €, as shown in the above table. The agency will need to tie financial resources to those contractual obligations in the coming budgetary period.

2.1.5.2 *Contribution from associated countries*

The contribution from the countries associated with the implementation, application and development of the Schengen acquis and Eurodac-related measures is based on the provisions of legal basis concluded between the associated countries and the EU. The calculation is based on the associated countries relative share of GDP data of all the participating countries and the agency's expenditure for the respective systems, with the exception of the Eurodac contribution that is based on fixed percentages, for a given year.

The Commission is the negotiator representing the EU with the associated countries on the terms of the agreements replacing the above-mentioned legal basis. At time of preparation of the 2016 accounts the Agency has not been notified on the conclusion of the new legal basis.

2.1.6 **Related party disclosures**

The highest staff grade at present at the Agency is of the Executive Director, temporary agent in grade AD14. His employment contract is governed by the Staff Regulations of Officials and the Conditions of Employment of Other Servants, which regulate his remuneration too. Apart from transactions stemming from the employee-employer relationship, there are no other type of transactions between the agency and him, as key management personnel, and neither any loans are provided to him on standard or preferential rate.

2.2 Notes to the Statement of financial performance

2.2.1 Revenues – Non exchange revenues

	31/12/2016	31/12/2015	Variation
Balancing subsidy of the Commission	85.265.885,18	67.262.000,00	18.003.885,18
Operational subsidy of the Commission Smart Borders	-178.045,14	2.820.131,38	-2.998.176,52
Subsidy of the Commission	85.087.840,04	70.082.131,38	15.005.708,66
Contribution of EFTA countries	1.377.327,00	2.245.949,03	-868.622,03
II.1.1. Non-exchange revenues	86.465.167,04	72.328.080,41	14.137.086,63

Subsidy of the Commission on the face of the Statement of financial performance is made up on one hand of the so called Balancing subsidy, that is the main revenue of the agency from the general budget of the European Union (for this revenue amount calculation see 2016 Budget outturn account table under heading 3.2); on the other hand in 2016 the agency incurred negative revenue related to the execution of the Delegation agreement with DG HOME on Smart Borders pilot project. Smart Borders pilot project is operationally concluded and is in its final administrative stage; the final audit payment is still outstanding but accounted for as accrual. The 2015 amount of 2.820.131,38 EUR consisted of actual expenses incurred and estimates, accounted for as accrual. Consequently the 2016 amount of -178.045,14 EUR is a sum of actuals incurred, reversals of previous accruals and new accruals related to 2016 financial year. Please see below table for details.

General ledger account/Description	31/12/2015		31/12/2016			Total expenses for SB project Cumulative 2015-2016
	Expense actual	2015 Accruals	Expense actual	2015 Accrual reversal	2016 Accrual	
60010010 - Grant	0,00	1.175.906,40	981.291,45	-1.175.906,40	0,00	981.291,45
60010020 - Procurement	880.481,20	606.850,69	619.303,22	-606.850,69	4.300,00	1.504.084,42
60010030 – Remuneration	142.003,87	5.179,22	4.996,50	-5.179,22	0,00	147.000,37
Tangible asset / Procurement	9.710,00					9.710,00
Column total	1.032.195,07	1.787.936,31	1.605.591,17	-1.787.936,31	4.300,00	
74009500 - Operational subsidy		2.820.131,38		-178.045,14		2.642.086,24

The contribution from the countries associated with the implementation, application and development of the Schengen acquis and Eurodac-related measures for 2016 amounts to 1.4 mil € and is calculated based on their relative share of GDP of all the participating countries and the agency's operational expenditure for the respective systems in 2015. It is to be noted that Switzerland's contribution to VIS for the 2016 accounts is not included in the revenue as there are still negotiations ongoing related to their relative share (repartition coefficient) the basis of which was changed following advice from ECA. In respect of information for the 2016 data based contribution please see point 2.1.5.2 disclosure.

2.2.2 Revenues – Exchange revenues

	31/12/2016	31/12/2015	Variation
Other revenues with consolidated entities	32.141,66	18.621,70	13.519,96
Other exchange revenues	32.507,93	-419,29	32.927,22
II.1.2. Exchange revenues	64.649,59	18.202,41	46.447,18

The 2015 revenue from consolidated entity covers Translation Centre's reimbursement of their accumulated surplus revenue redistributed proportionately to agencies using their translation services, whereas in 2016 the agency incurred revenue from the Police College for training related services.

Under other exchange revenue the agency is reporting the reimbursement of its additional office space rental of its Tallinn office by the Estonian authorities transferred in 2016 and relating to expense incurred in 2015.

2.2.3 Operational Expenses

	31/12/2016	31/12/2015	Variation
Operational expenses	25.936.223,59	19.060.198,20	6.876.025,39
Operational expenses - Delegation agreement	-178.045,14	2.810.421,38	-2.988.466,52
Operational expenses	25.758.178,45	21.870.619,58	3.887.558,87

Operational expenses are split between expenses related to the core systems and expenses incurred due to the execution of the Delegation agreement signed with DG HOME on Smart Borders pilot project.

The increase of operational expenses is in line with the increase of the available budget for the agency in 2016. For details on the Delegation agreement revenue calculation (that is a mirror to the expenses) please see chapter 2.2.1 Non-exchange revenues.

2.2.4 Administrative Expenses

2.2.4.1 Staff expenses

The amount of 12.917.051,73 € is split per nature as follows:

Description	31/12/2016	31/12/2015
Staff basic expenses	9.173.898,60	8.516.469,85
Social security contribution	413.019,69	398.605,24
Staff perq. and social activities	138.959,09	-74.336,33
Salary allowances	2.867.634,29	2.771.901,95
Allowances for SNEs	323.540,06	239.973,69
Total staff expenses	12.917.051,73	11.852.614,40

At 31/12/2016 the agency had on its payroll 114 temporary agents, 24 contract agents, 6 seconded national experts and 3 interns.

Staff basic expenses include temporary agents' basic salaries and contract agents' full salaries including all their allowances.

Social security contribution consists of the employer's contribution to accidents insurance, sickness insurance and unemployment allowance.

Staff perquisites and social activities amount was negative in 2015 due to the fact that it included the accounting credit entry in the amount of 140.910.8 € for the deferred expense related to the contribution the agency was paying to the European Schools in Strasbourg and in Tallinn in advance for the 2016 school year (first time, without reversal effect of previous year). Actual payments for the European Schools are payments between consolidated entities that need to be reconciled each year-end, so the deferral and accrual entries are of technical necessities on different general ledger accounts from the actual outgoing payments. In 2015 the agency started with the so called FIT Program that allows staff members to apply for max 60€/month reimbursement for their incurred fitness expenses. Expenses by the agency tripled in 2016 to € 28K compared with the amount of 9K in 2015.

Salary allowances consist of employers expenses incurred for education -, nursery -, household -, dependent child -, expatriation -, daily subsistence -, installation - etc. allowance payable on top of basic salaries to staff members, plus payments effected to interns of the agency.

Allowances paid to seconded national experts are reported under separate general ledger account.

The salaries of eu-LISA's staff are calculated by the Office for the Administration and Payment of Individual Entitlements of the Commission (PMO) according to Service Level Agreement between the two institutions. The Agency provides PMO with all the data necessary for the calculation of the staff's salaries on the basis of which PMO establishes individual entitlements. The Agency is responsible for checking and processing the payments to the individuals. PMO is audited by the Court of Auditors.

2.2.4.2 *Other administrative expenses*

Description	31/12/2016	31/12/2015
Office supply & maintenance	436.159,60	361.807,93
Communication & public	256.660,39	441.369,05
Insurance/Legal – others	127.385,78	58.784,58
Recruitment costs	54.328,77	20.534,43
Training costs	404.855,18	156.276,55
Missions	529.185,14	376.216,68
Experts & related expenditure	0,00	221.791,69
IT costs research	1.911.566,94	1.111.838,46
IT costs operational	1.000.779,02	383.475,00
Other external service provider	2.170.277,07	658.413,98
Total other administrative expenses	6.891.197,89	3.790.508,35

Amounts appearing for 2016 as IT costs research/IT costs operational are the result of applying EU Accounting Rule No. 6 on Intangible assets incorporated into the Guidelines for asset recognition in IT projects of the agency. Research costs contain preliminary and feasibility studies, impact assessments related to the core systems/corporate IT infrastructure, whereas IT costs operational expenses are incurred when the nature of the expenditure does not fulfil all the requirements for registering those as fixed asset additions (software maintenance of corporate IT systems and external support services related to corporate IT). Maintenance expenses related to the core systems appear under Operational expenses (see 2.2.3). The growth in the Other external service provider expenses/IT costs operational is due to the growing number of intramuros contracts for externalisation of services. It is to be noted that intramuros expenses are split by nature in the Statement of Financial Performance. In case they relate to the core systems they are reported under operational expenses, whereas if they rather belong to Corporate IT than the accounting entries appear under IT costs operational, that is an administrative type of expense. The ones that are not linked to IT are booked as Other external service provider expenses.

2.2.4.3 *Fixed assets related expenses*

Description	31/12/2016	31/12/2015
Amortization of intangible fixed assets	10.002.583,57	5.383.027,20
Depreciation of tangible fixed assets	2.665.451,94	1.529.296,71
Amounts written off	6.574,00	0,00
License fee	0,00	12.385,14
Rental expenses	136.727,40	146.938,54
Maintenance and security- building	2.060.015,40	2.364.797,29
Total fixed asset related expenses	14.871.352,31	9.436.444,88

Most important fixed assets related expenses are the amortization and depreciation which are expected to increase over the years as a direct consequence of the agency's operations and increasing fixed asset recognition. Please also refer to detailed fixed assets movement tables explained at 2.1.1.

2.2.4.4 Expenses with consolidated entities

Consolidation entity	31/12/2016	31/12/2015
European Aviation Safety Agency	1.966,21	2.239,00
DG BUDG	56.500,00	61.000,00
DG DIGIT	53.475,00	25.000,00
DG EPSO	20.035,00	1.700,00
DG HR	348.433,85	404.537,30
DG OP	11.172,38	13.597,83
DG PMO	126.315,91	106.966,45
Translations Centre for the bodies of the EU	402.559,50	343.728,00
Total	1.020.457,85	958.768,58

Expenses with consolidated entities relate mostly to execution of service level agreements between the agency and the respective directorate generals/other bodies of the European Union.

2.2.4.5 Financial Expenses

1.539,32 € were paid as expense on late payment of invoices relating to 3 invoices, that is a decrease from 5 instances in 2015. Late payments charges are automatically due if the payable amount exceeds 200€.

3. 2016 BUDGET IMPLEMENTATION

3.1 Budgetary Implementation

The budget of eu-LISA is financed through different fund sources¹. The main revenue comes from EU subsidy, received on an annual basis by the European Union budget –Commission section, Chapter 18 02 'Internal Security'- as adopted by the budgetary authority, i.e. the European Parliament and the Council of the European Union². Further contributions were received from associated countries.

In 2016 the Agency managed a budget of EUR 80,02 Mio received from the EU subsidy.

Summary of budget implementation – budget of the year

a) Revenue

- i. EU Subsidy request. The balancing subsidy received in 2016 included EUR 74,54 Mio intended to cover the estimated cashing needs of 2016 expenditures up to the limit of the voted budget (fund source C1); in addition, EUR 19,54 Mio were received to cover 2015 expenditures carried forward to 2016 (fund source C8). The total requested subsidy amounted to EUR 94,08 Mio.
- ii. Associated countries contribution. These contributions summed up to EUR 2,47 Mio, out of which EUR 1,38 Mio have been established, and EUR 0,05 Mio were cashed in 2016. The remainder of EUR 1,09 Mio is pending due to clarifications requested by one associated country.

b) Expenditure

As regards the implementation of the budget of the year (fund source C1), eu-LISA reached a high budget implementation rate by the end of the year:

- 97,9% for commitment appropriations;
 - 97,6% for payment appropriations, including the carry-forward of administrative expenditure to 2017.
- i. Commitment appropriations: Title 1 reached an implementation rate of 99,9% by the end of the financial year. 89,3% of 2016 appropriations available in Title 2 and 98,7% of 2016 appropriations available in Title 3 were consumed.
 - ii. Payment appropriations: 97,06% of appropriations in Title 1 were executed and 2,93% automatically carried forward. In Title 2, the execution rate reached 33,02% and the remaining 56,31% has been automatically carried forward to 2017. In Title 3, 98,3% of appropriations were executed.

Budgetary transfers

In accordance with the provisions of Article 27 of the Agency's Financial Regulation, the transfer of

¹ Article 32 of the Establishing Regulation.

² This subsidy refers to C1 commitment and payment appropriations (voted credits of the current budgetary year).

appropriations is allowed under a number of formal criteria.

The Agency performed 9 budgetary transfers in 2016.

Cancellation of appropriations – budget of the year

Commitment appropriations unused at the end of the year, and therefore cancelled, amounted to 2,10% of the overall budget of the year.

Payment appropriations unused at the end of the year, and therefore cancelled, amounted to 2,42% of the overall budget: 0,01% in Title 1, 10,68% in Title 2, and 1,74% in Title 3.

Cancellation of appropriations carried over from 2015

The planned carry forward from 2015 to 2016 of a number of commitment appropriations was justified by:

- the multi-annual nature of operations, procurement procedures, or projects;
- the contractual and financial architecture of the Strasbourg reconstruction project, as approved by the Budgetary authority for a total of EUR 14,83 Mio (EUR 10,23 Mio of C2 appropriations, plus EUR 4,60 Mio of C1 appropriations);
- events beyond the Agency's control (e.g. invoices not received at year end, or delays in the acceptance process).

In the case of non-differentiated appropriations (staff and running costs), such carry forward was accompanied by a corresponding carry-over of payment appropriations.

These operations were performed in compliance with the formal requirements set by the Agency's Financial Regulation. The execution of the carry-forwards and carry overs was constantly monitored throughout the year, resulting in cancellations whenever the justification of expenditure was no longer valid.

In total for non-differentiated appropriations, EUR 474.015,04 out of EUR 19.551.594,31 were cancelled (2,42%).

As regards differentiated committed appropriations (Title 3) carried forward from previous years, EUR 5.224.322,26 were cancelled out of 72.604.724,17 (7,20%).

Carry forward of appropriations to 2017

The multi-annual nature of operations, procurement procedures, or projects, as well as events beyond the Agency's control (e.g. invoices not received at year end, or delays in the acceptance process), justify planned carry forward of open commitments and associated payment appropriations to 2017, for a total of EUR 5,39 Mio in Title 1 and 2 (non-differentiated appropriations) and EUR 70,15 Mio in Title 3 (differentiated appropriations).

On average, projects under Title 3 operational expenditure take up to 4 years.

3.1.1 Summary of budget execution – expenditure in all fund sources

BUDGETARY TITLE	FINAL BUDGET FOR THE FINANCIAL YEAR										BUDGET FROM THE PREVIOUS FINANCIAL YEAR(S)				
	Type	budget	committed	paid	open global commitments	carried forward/over	cancelled	budget	executed commitment	paid	carried forward	cancelled			
TITLE 1 - Staff expenditure	NDA	14,200,186.05	14,198,694.61	13,783,002.28	0.00	45,692.33	1,491.44	272,158.64	243,514.12	243,514.12		28,644.52			
TITLE 2 - Admin and Operating	NDA	8,927,726.73	7,889,610.34	2,916,061.90	0.00	5,068,839.03	942,825.80	19,279,435.67	18,834,065.15	18,829,865.15	4,200.00	44,5370.52			
TITLE 3 - Operational expenditure:	DA														
Commitment appropriations		59,335,260.50	57,155,457.08		16,600,801.93	53,522,455.13	739,819.30	72,604,724.17	66,057,410.77		14,630,557.34	5,224,322.26			
Payment appropriations		59,335,260.50		56,684,606.09		1,660,484.89	990,169.52	2,451,215.69		1,138,224.55	3,312,991.14	0.00			
TOTAL - Commitment appropriations		82,463,273.28	79,243,762.03	16,699,064.18	16,600,801.93	59,006,986.49	1,684,136.54	92,156,318.48	85,244,990.04	19,073,379.27	14,634,757.34	5,698,337.30			
TOTAL - Payment appropriations		82,463,273.28	22,088,304.95	73,383,670.27		7,145,016.25	1,934,486.76	22,002,850.00	19,077,579.27	20,211,603.82	1,317,191.14	474,015.04			

3.1.1.1 Budget execution by fund source

Budget of the year (EU subsidy)	2016 budget (C1: appropriations)										budget from the previous year(s) (C8 appropriations)				
	Type	budget	committed	paid*	open global commitments	carried forward/over	cancelled	budget	executed commitment	paid	carried forward	cancelled			
TITLE 1 - Staff expenditure	NDA	14,200,186.05	14,198,694.61	13,783,002.28	0.00	45,692.33	1,491.44	271,530.94	242,886.42	242,886.42		28,644.52			
TITLE 2 - Admin and Operating	NDA	8,832,000.00	7,889,174.20	2,916,061.90	0.00	4,973,112.30	942,825.80	9,038,536.54	8,593,166.03	8,593,166.03		44,5370.51			
TITLE 3 - Operational expenditure:	DA														
Commitment appropriations		56,989,813.95	56,249,994.65		16,600,801.93	51,861,970.24	739,819.30	70,153,508.48	64,929,186.22		13,317,566.20	5,224,322.26			
Payment appropriations		56,989,813.95		55,999,644.43			990,169.52								
TOTAL - Commitment appropriations		80,022,000.00	78,377,869.46	72,698,708.61	16,600,801.93	57,250,774.87	1,684,136.54	79,453,575.96	73,765,238.67	13,317,566.20	13,317,566.20	5,698,337.29			
TOTAL - Payment appropriations		80,022,000.00		72,698,708.61		53,881,804.63	1,934,486.76	9,310,067.48	8,836,052.45	8,836,052.45	0.00	474,015.03			

* for Title 3, EUR 4,388,024.41 refer to payments of commitments of the year. The remainder, amounting to EUR 51,611,620.02 was used to cover commitments from previous years

Internal Assigned Revenue	2016 budget (C4 appropriations)										budget from the previous year (C5 appropriations)				
	Type	budget	committed	paid	open global commitments	carried forward/over	cancelled	budget	executed commitment	paid	carried forward	cancelled			
TITLE 1 - Staff expenditure	NDA	0.00	0.00	0.00	0.00	0.00	0.00	627.70	627.70	627.70		0.00			
TITLE 2 - Admin and Operating	NDA	95,726.73	436.14	0.00	0.00	95,726.73	0.00	8,455.67	8,455.67	4,255.67	4,200.00	0.00			
TITLE 3 - Operational expenditure:	DA														
Commitment appropriations		32,141.66	5,629.09		0.00	29,290.94	0.00	595.00	595.00		0.00	0.00			
Payment appropriations		32,141.66		2,850.72		29,290.94	0.00	595.00	595.00		0.00	0.00			
TOTAL - Commitment appropriations		127,868.39	6,065.23		0.00	125,017.67	0.00	9,678.37	9,678.37		0.00	0.00			
TOTAL - Payment appropriations		127,868.39		2,850.72		125,017.67	0.00	9,678.37		5,478.37	4,200.00	0.00			

Appropriations carried over on decision	2016 budget (C2 appropriations)										budget from the previous year (C8 appropriations from C2 in year 2015)				
	Type	budget	committed	paid	open global commitments	carried forward/over	cancelled	budget	executed commitment	paid	carried forward	cancelled			
TITLE 1 - Staff expenditure	NDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00			
TITLE 2 - Admin and Operating	NDA	0.00	0.00	0.00	0.00	0.00	0.00	10,232,443.46	10,232,443.45	10,232,443.45		0.01			
TITLE 3 - Operational expenditure:	DA														
Commitment appropriations		0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00			
Payment appropriations		0.00		0.00											
TOTAL - Commitment appropriations		0.00	0.00	0.00	0.00	0.00	0.00	10,232,443.46	10,232,443.45	10,232,443.45	0.00	0.01			
TOTAL - Payment appropriations		0.00		0.00				10,232,443.46		10,232,443.45	0.00	0.01			

External Assigned Revenue	2016 budget (Ro appropriations)										budget from the previous year (Ro appropriations)				
	Type	budget	committed	paid	open global commitments	carried forward/over	cancelled	budget	executed commitment	paid	carried forward	cancelled			
TITLE 1 - Staff expenditure	NDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00			
TITLE 2 - Admin and Operating	NDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00			
TITLE 3 - Operational expenditure:	DA														
Commitment appropriations		2,313,304.89	899,833.34		0.00	1,631,193.95	0.00	2,450,620.69	1,137,629.55		1,312,991.14	0.00			
Payment appropriations		2,313,304.89		682,110.94		1,631,193.95	0.00	2,450,620.69	1,137,629.55		1,312,991.14	0.00			
TOTAL - Commitment appropriations		2,313,304.89	899,833.34		0.00	1,631,193.95	0.00	2,450,620.69	1,137,629.55		1,312,991.14	0.00			
TOTAL - Payment appropriations		2,313,304.89		682,110.94		1,631,193.95	0.00	2,450,620.69	1,137,629.55		1,312,991.14	0.00			

3.1.2 Detailed budget implementation

3.1.2.1 Current year appropriations (2016 – C1 credits)

A. Commitment appropriations

Budget Chapter	Commitment Appropriations									
	Initial budget	Transfers	Amending budget	Final budget	Executed Commitments	% Executed/ Final budget	Cancelled	% Cancelled/ Final budget	Carried-forward	% Carried-forward/ Final budget
TITLE 1 - STAFF EXPENDITURE	15,241,848.00	-1,041,661.95		14,200,186.05	14,199,694.61	99.99%	1,491.44	0.01%	445,692.33	2.93%
A-11 Salaries & allowances	13,860,848.00	-1,230,214.66		12,630,633.34	12,630,633.34	100.00%	0.00	0.00%	0.00	0.00%
A-12 Expenditure related to recruitment	35,000.00	42,386.49		77,386.49	77,386.49	100.00%	0.00	0.00%	30,897.29	39.93%
A-13 Mission Expenses	300,000.00	110,000.00		410,000.00	410,000.00	100.00%	0.00	0.00%	15,209.60	3.71%
A-14 Socio-Medical Infrastructure	64,600.00	52,502.20		698,502.20	697,152.20	99.81%	1,350.00	0.19%	216,470.46	30.99%
A-15 Training for Staff	400,000.00	-16,335.98		383,664.02	383,522.58	99.96%	141.44	0.04%	153,114.98	39.91%
TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE	11,372,000.00	-2,540,000.00		8,832,000.00	7,889,174.20	89.32%	942,825.80	10.68%	4,973,122.30	56.31%
A-20 Expenditure for premises	4,985,000.00	-3,156,450.00		1,828,550.00	1,120,909.07	78.91%	299,640.93	21.09%	850,355.36	59.86%
A-21 Corporate IT & Telecom	1,550,000.00			1,550,000.00	1,517,600.91	97.91%	32,399.09	2.09%	918,769.46	59.28%
A-22 Movable Property and Associated Costs	200,000.00			200,000.00	36,133.67	18.07%	163,866.33	81.93%	5,409.42	2.70%
A-23 Current Administrative Expenditure	385,000.00	163,150.00		548,150.00	490,805.22	89.54%	57,344.78	10.46%	153,207.95	27.95%
A-24 Postage	35,000.00			35,000.00	22,000.00	62.86%	13,000.00	37.14%	5,233.43	14.95%
A-25 Management Board	280,000.00			280,000.00	151,003.59	53.93%	128,996.41	46.07%	70,063.32	25.01%
A-26 Information and Publications	400,000.00	150,000.00		550,000.00	517,858.00	94.16%	32,142.00	5.84%	223,508.52	40.64%
A-27 External Support Services	2,567,000.00	711,300.00		3,278,300.00	3,105,446.98	94.73%	172,853.02	5.27%	2,080,975.76	63.48%
A-28 Security	970,000.00			970,000.00	927,416.76	95.61%	42,583.24	4.39%	665,589.08	68.62%
TITLE 3 - OPERATIONAL EXPENDITURE	53,408,152.00	3,581,661.95		56,989,813.95	56,249,994.65	98.70%	739,819.30	1.30%	51,861,970.24	91.00%
Shared System Infrastructure (CORE)										
B3-0 Systems	7,032,000.00	0.00		7,032,000.00	7,005,326.69	99.62%	26,673.31	0.38%	4,027,562.45	57.27%
B3-1 SIS II	10,225,000.00	2,570,000.00		12,795,000.00	12,795,000.00	100.00%	0.00	0.00%	12,792,450.00	99.98%
B3-2 VIS-BMS	29,500,000.00	1,700,342.84		31,200,342.84	31,199,689.56	100.00%	653.28	0.00%	31,197,365.09	99.99%
B3-3 EURODAC	2,825,000.00	-1,500,000.00		1,325,000.00	1,274,052.31	96.15%	50,947.69	3.85%	843,473.50	63.66%
Ext Supp Services directly related to CORE Systems	2,546,152.00	917,000.00		3,463,152.00	2,935,597.00	84.80%	527,555.00	15.20%	2,567,380.30	76.44%
Meetings missions dir related to the CORE systems	540,000.00	-100,000.00		440,000.00	305,009.98	69.32%	134,990.02	30.68%	78,253.74	17.78%
B3-8 Training directly related to operations	740,000.00	-5,680.89		734,319.11	734,319.11	100.00%	0.00	0.00%	275,485.16	37.52%
TOTAL	80,022,000.00	0.00		80,022,000.00	78,337,863.46	97.90%	1,684,136.54	2.10%	57,250,774.87	71.54%

B. Payment appropriations

Budget Chapter	Payment Appropriations											
	Initial budget	Transfers	Amending budget	Final budget	Executed payments			% Executed total payments/ Final budget	Cancelled	% Cancelled/ Final budget	Carried-forward	% Carried-forward/ Final budget
					from current year commitments	from last year commitments	Total					
TITLE 1 - STAFF EXPENDITURE	15,241,848.00	-1,044,664.95		14,200,186.05	13,783,002.28		13,783,002.28	97.06%	1,491.44	0.01%	415,692.33	2.93%
A-11 Salaries & allowances	13,860,848.00	-1,230,214.66		12,630,633.34	12,630,633.34		12,630,633.34	100.00%	0.00	0.00%	0.00	0.00%
A-12 Expenditure related to recruitment	35,000.00	42,386.49		77,386.49	46,489.20		46,489.20	60.07%	0.00	0.00%	30,897.29	39.93%
A-13 Mission Expenses	300,000.00	110,000.00		410,000.00	394,790.40		394,790.40	96.29%	0.00	0.00%	15,209.60	3.71%
A-14 Socio-Medical Infrastructure	646,000.00	52,502.20		698,502.20	480,681.74		480,681.74	68.82%	1,350.00	0.19%	216,470.46	30.99%
A-15 Training for Staff	400,000.00	-16,335.98		383,664.02	230,407.60		230,407.60	60.05%	141.44	0.04%	153,114.98	39.91%
TITLE 2 - INFRASTRUCTURE AND OPERATING	11,372,000.00	-2,540,000.00		8,832,000.00	2,916,061.90		2,916,061.90	33.02%	942,825.80	10.68%	4,973,132.30	56.31%
A-20 Expenditure for premises	4,985,000.00	-3,564,450.00		1,420,550.00	270,553.71		270,553.71	19.05%	299,640.93	21.09%	850,355.36	59.86%
A-21 Corporate IT & Telecom	1,550,000.00			1,550,000.00	598,831.45		598,831.45	38.63%	32,399.09	2.09%	918,769.46	59.28%
A-22 Movable Property and Associated Costs	200,000.00			200,000.00	30,724.25		30,724.25	15.36%	163,866.33	81.93%	5,409.42	2.70%
A-23 Current Administrative Expenditure	385,000.00	163,150.00		548,150.00	337,597.27		337,597.27	61.59%	57,344.78	10.46%	153,207.95	27.95%
A-24 Postage	35,000.00			35,000.00	16,766.57		16,766.57	47.90%	13,000.00	37.14%	5,233.43	14.95%
A-25 Management Board	280,000.00			280,000.00	80,940.27		80,940.27	28.91%	128,956.41	46.07%	70,063.32	25.04%
A-26 Information and Publications	400,000.00	150,000.00		550,000.00	294,349.48		294,349.48	53.52%	32,142.00	5.84%	223,508.52	40.64%
A-27 External Support Services	2,567,000.00	711,300.00		3,278,300.00	1,024,471.22		1,024,471.22	31.25%	172,853.02	5.27%	2,080,975.76	63.48%
A-28 Security	970,000.00			970,000.00	261,827.68		261,827.68	26.99%	42,583.24	4.39%	665,589.08	68.62%
TITLE 3 - OPERATIONAL EXPENDITURE	53,408,152.00	3,584,664.95		56,992,816.95	4,388,024.41		4,388,024.41	7.70%	990,169.52	1.74%		
B3-0 Shared System Infrastructure (CORE Systems)	4,050,000.00	215,000.00		4,265,000.00	2,977,764.24		2,977,764.24	69.73%	139,289.36	3.27%		
B3-1 SIS II	8,900,000.00	1,405,000.00		10,305,000.00	2,550.00		2,550.00	0.02%	10,299,939.53	99.98%		
B3-2 VIS-BMS	32,750,000.00	1,044,664.95		33,794,664.95	2,324.47		2,324.47	0.01%	125,348.22	0.37%		
B3-3 EURODAC	3,900,000.00	-205,000.00		3,695,000.00	430,578.81		430,578.81	11.65%	33,364.11	0.90%		
B3-6 Systems	2,508,152.00	1,122,000.00		3,630,152.00	289,216.70		289,216.70	7.97%	164,950.14	4.54%		
B3-7 systems	560,000.00	0.00		560,000.00	226,756.24		226,756.24	40.49%	285,205.74	50.93%		
B3-8 Training directly related to operations	740,000.00	0.00		740,000.00	458,833.95		458,833.95	62.01%	89,951.48	12.16%		
TOTAL	80,022,000.00	0.00		80,022,000.00	21,087,088.59		21,087,088.59	26.35%	1,934,486.76	2.42%	5,388,804.63	6.73%

3.1.2.2 Budget implementation of appropriations on internal assigned revenue (2016 – C4 credits)

Budget Chapter	Commitment Appropriations (1)	Executed Commitment (2)	% (2)/(1)	Payment Appropriations (3)	Executed Payment (4)	% (4)/(3)	Carry-forward (5)=(1-4)	% (5)/(1)
A-20	95,256.00		0.00%	95,256.00		0.00%	95,256.00	100.00%
A-21	436.14	436.14	100.00%	436.14		0.00%	436.14	100.00%
A-23	34.59		0.00%	34.59		0.00%	34.59	100.00%
B3-8	32,141.66	5,629.09	17.51%	32,141.66	2,850.72	8.87%	29,290.94	91.13%
TOTAL	127,868.39	6,065.23	4.74%	127,868.39	2,850.72	2.23%	125,017.67	97.77%

3.1.2.3 Budget implementation of appropriations on internal assigned revenue – (2016 – C5 credits)

Budget Chapter	Commitment Appropriations (1)	Executed Commitment (2)	% (2)/(1)	Payment Appropriations (3)	Executed Payment (4)	% (4)/(3)	Carry-forward (5)=(1-4)	% (5)/(1)
A-13	627.70	627.70	100.00%	627.70	627.70	100.00%	0.00	0.00%
A-20	4,255.67	4,255.67	100.00%	4,255.67	4,255.67	100.00%	0.00	0.00%
A-26	4,200.00	4,200.00	100.00%	4,200.00		0.00%	4,200.00	100.00%
B3-7	595.00	595.00	100.00%	595.00	595.00	100.00%	0.00	0.00%
TOTAL	9,678.37	9,678.37	100.00%	9,678.37	5,478.37	56.60%	4,200.00	43.40%

3.1.2.4 Budget implementation of automatic carry forwards (2016 – C8 credits) – non-differentiated appropriations

Budget Chapter	Carried forward/over appropriations (1)	Executed Payment (2)	% (2)/(1)	Cancelled (3)=(1-2)	% (3)/(1)
A-12	3,382.19	1,170.03	34.59%	2,212.16	65.41%
A-13	5,223.32	5,223.32	100.00%	0.00	0.00%
A-14	59,614.93	45,661.92	76.59%	13,953.01	23.41%
A-15	203,310.50	190,831.15	93.86%	12,479.35	6.14%

Budget Chapter	Carried forward/over appropriations (1)	Executed Payment (2)	% (2)/(1)	Cancelled (3)=(1-2)	% (3)/(1)
TOTAL TITLE 1	271,530.94	242,886.42	89.45%	28,644.52	10.55%
Budget Chapter	Carried forward/over appropriations (1)	Executed Payment (2)	% (2)/(1)	Cancelled (3)=(1-2)	% (3)/(1)
A-20	16,536,757.47	16,421,999.11	99.31%	114,758.36	0.69%
A-21	810,692.07	723,558.67	89.25%	87,133.40	10.75%
A-22	23,266.81	23,066.70	99.14%	200.11	0.86%
A-23	61,380.72	54,718.33	89.15%	6,662.39	10.85%
A-24	2,184.04	1,668.89	76.41%	515.15	23.59%
A-25	98,862.15	48,984.61	49.55%	49,877.54	50.45%
A-26	318,363.41	304,915.20	95.78%	13,448.21	4.22%
A-27	886,182.73	728,059.07	82.16%	158,123.66	17.84%
A-28	533,290.60	518,638.90	97.25%	14,651.70	2.75%
TOTAL TITLE 2	19,270,980.00	18,825,609.48	97.69%	445,370.52	2.31%
TOTAL	19,542,510.94	19,068,495.90	97.57%	474,015.04	2.43%

3.1.2.5 Budget implementation of automatic carry forward (2016 – C8 credits) – differentiated appropriations

BUDGET CHAPTER	Appropriations carried-forward from previous financial years (a)	out of which 2015 - L1 commitments	Consumption of L1 commitments by 31/12/2016	Cancelled (b)	% (b)/(a)	Commitment execution - C1 payment appropriations (c)	Carry-forward to 2017 (d)=(a-b-c)	% (d)/(a)
B3-0	Shared System Infrastructure (CORE Systems)	1,187,167.26		39,220.86	3.30%	1,147,946.40	0.00	0.00%
B3-1	SIS II	17,801,783.30		0.00	0.00%	10,150,389.53	7,651,393.77	42.98%
B3-2	VIS-BMS	35,605,722.29	6,472,445.44	1,643,510.53	4.62%	33,663,989.26	2,98,222.50	0.84%
B3-3	EURODAC	10,136,656.33	3,970,170.39	3,078,653.17	30.37%	3,231,057.08	3,826,946.08	37.75%
B3-6	Ext Supp Services directly related to CORE Systems	5,052,396.92		332,407.91	6.58%	3,178,985.16	1,541,003.85	30.50%

BUDGET CHAPTER	Appropriations carried-forward from previous financial years (a)	out of which 2015 - L1 commitments 31/12/2016	Consumption of L1 commitments by 31/12/2016	Cancelled (b)	% (b)/(a)	Commitment execution - C1 payment appropriations (c)	% (c)/(a)	Carry-forward to 2017 (d)=(a-b-c)	% (d)/(a)
B3-7	Meetings missions directly related to the CORE systems			68,538.27	58.79%	48,038.02	41.21%	0.00	0.00%
B3-8	Training directly related to operations			62,001.52	24.49%	191,214.57	75.51%	0.00	0.00%
TITLE 3 - OPERATIONAL EXPENDITURE	70,153,508.48	4,617,415.83	4,151,307.37	5,224,322.26	7.45%	51,611,620.02	73.57%	13,317,566.20	18.98%

3.1.2.6 Budget implementation of appropriations from external assigned revenue (RO credits) and established entitlements

A. Budget implementation of RO credits in 2016

Budget Chapter	Commitment Appropriations (1)	Executed Commitment (2)	% (2)/(1)	Payment Appropriations (3)	Executed Payment (4)	% (4)/(3)	Carry-forward (5)=(1-4)	% (5)/(1)
B3-1	SIS II MWO	661,845.00	99.18%	661,845.00	442,985.60	66.93%	218,859.40	33.07%
B3-2	VIS-BMS MWO	1,996,776.53	0.00%	1,996,776.53	1,996,776.53	100.00%	0.00	0.00%
B3-3	EURODAC MWO	276,760.74	85.06%	276,760.74	235,425.34	85.06%	41,335.40	14.94%
B3-9	New systems PREP	1,828,543.31	62.65%	1,828,543.31	1,141,329.55	62.42%	687,213.76	37.58%
Total	4,763,925.58	2,037,462.89	42.77%	4,763,925.58	1,819,740.49	38.20%	2,944,185.09	61.80%

B. Established and outstanding entitlements in 2016

Budget Chapter	Established entitlements (1)	Received (2)	% (3)=(2)/(1)	Outstanding (4)=(1)-(2)	% (5)=(4)/(1)
B3-1	SIS II MWO	349,428.00	1.56%	343,991.00	98.44%
B3-2	VIS-BMS MWO	663,442.00	5.30%	628,250.00	94.70%
B3-3	EURODAC MWO	364,457.00	1.37%	359,453.00	98.63%
Total	1,377,327.00	45,633.00	3.31%	1,331,694.00	96.69%

3.1.2.7 *List of budgetary transfers*

BUDGETARY TRANSFERS in 2016					
Budgetary Transfer No.	Reference	Date	Budget Line	Commitment Appropriation	Payment Appropriation
1	LIS.951	15/01/2016	B03200 VIS-BMS MWO	0.00	-1,260,675.26
			B03201 VIS-BMS Other	0.00	1,260,675.26
			B03300 EURODAC MWO	0.00	-460,000.00
			B03301 EURODAC Other	0.00	460,000.00
2	LIS.983	21/06/2016	A01110 Basic salary	206,048.00	206,048.00
			A01111 Household allowance	-42,800.00	-42,800.00
			A01112 Dependent child allowance	-95,548.00	-95,548.00
			A01113 Education allowance	-27,500.00	-27,500.00
			A01114 CA Expatriation and Foreign Residence Allowances	-133,000.00	-133,000.00
			A01200 Travel Expenses	50,000.00	50,000.00
			A01403 Social activities	42,800.00	42,800.00
			A02010 Expenditure for premises FR	-1,720,000.00	-1,720,000.00
			A02330 Other Running Costs	150,000.00	150,000.00
			A02600 Information and Publications	150,000.00	150,000.00
			A02700 External Support Services	-150,000.00	-150,000.00
			B03100 SIS II MWO	1,570,000.00	1,570,000.00
	B03300 EURODAC MWO	0.00	-300,000.00		
	B03301 EURODAC Other	0.00	300,000.00		
	LIS.985*	21/06/2016	B03100 SIS II MWO	119,105.60	119,105.60
	B03300 EURODAC MWO	-119,105.60	-119,105.60		
3	LIS.989	25/07/2016	A02010 Expenditure for premises FR	-861,300.00	-861,300.00
			A02700 External Support Services	861,300.00	861,300.00
4	LIS.991	10/08/2016	A01200 Travel Expenses	-4,207.50	-4,207.50
			A01201 Other Expenses	4,207.50	4,207.50
5	LIS.993	26/09/2016	A01100 Basic salary	-330,300.00	-330,300.00
			A01102 Dependent child allowance	12,000.00	12,000.00
			A01110 Basic salary	160,000.00	160,000.00
			A01124 Daily allowance	30,000.00	30,000.00
			A01301 Mission Expenses	110,000.00	110,000.00
			A01403 Social activities	18,300.00	18,300.00
			A02010 Expenditure for premises FR	-983,150.00	-983,150.00
			A02320 Legal Expenses	13,150.00	13,150.00
	B03100 SIS II MWO	-155,000.00	-155,000.00		
	B03600 Ext Supp Services directly related to CORE Systems	1,125,000.00	1,125,000.00		
	LIS.999	06/10/2016	B03100 SIS II MWO	155,000.00	0.00
B03600 Ext Supp Services directly related to CORE Systems			-155,000.00	0.00	
6	LIS.1001	07/11/2016	A01102 Dependent child allowance	15,000.00	15,000.00
			A01110 Basic salary	50,000.00	50,000.00
			A01124 Daily allowance	38,000.00	38,000.00

BUDGETARY TRANSFERS in 2016					
Budgetary Transfer No.	Reference	Date	Budget Line	Commitment Appropriation	Payment Appropriation
			A01125 Monthly allowance	6,500.00	6,500.00
			A01144 Other Allowances	5,500.00	5,500.00
			A01190 Weightings	-120,000.00	-120,000.00
			A01401 Nursery allowance	5,000.00	5,000.00
			B03100 SIS II MWO	1,000,000.00	0.00
			B03300 EURODAC MWO	-1,000,000.00	0.00
7	LIS.1005	29/11/2016	A01102 Dependent child allowance	5,450.00	5,450.00
			A01110 Basic salary	15,200.00	15,200.00
			A01125 Monthly allowance	150.00	150.00
			A01130 Insurance against sickness	1,600.00	1,600.00
			A01131 Insurance against accidents occupational disease	250.00	250.00
			A01132 Unemployment insurance	1,250.00	1,250.00
			A01190 Weightings	-39,900.00	-39,900.00
			A01201 Other Expenses	16,000.00	16,000.00
			A02310 Bank and Other Financial Charges	-50,000.00	-50,000.00
			A02330 Other Running Costs	50,000.00	50,000.00
			A01100 Basic salary	-527,175.51	-527,175.51
			A01101 Household allowance	-1,327.38	-1,327.38
			A01102 Dependent child allowance	-3.22	-3.22
			A01103 Education allowance	-13,533.48	-13,533.48
			A01104 TA Expatriation and Foreign Residence Allowances	-8,366.52	-8,366.52
			A01105 TA Overtime Shifts and on-call duty	-6,034.59	-6,034.59
			A01110 Basic salary	-46.58	-46.58
			A01124 Daily allowance	-874.12	-874.12
			A01125 Monthly allowance	-15.36	-15.36
			A01130 Insurance against sickness	-13.98	-13.98
			A01131 Insurance against accidents occupational disease	-47.11	-47.11
			A01132 Unemployment insurance	-19.22	-19.22
8	LIS.1018	20/12/2016	A01140 Birth and Death Allowances	-1,206.76	-1,206.76
			A01141 Travel Expenses for Annual Leave	-63,271.08	-63,271.08
			A01144 Other Allowances	-857.83	-857.83
			A01181 Travel expenses (taking up duties)	-1,832.83	-1,832.83
			A01182 Installation and reassignment allowance	-34,823.53	-34,823.53
			A01183 Removal Expenses	-20,317.06	-20,317.06
			A01184 Daily subsistence allowance	-5,825.08	-5,825.08
			A01190 Weightings	-302,523.42	-302,523.42
			A01200 Travel Expenses	-23,292.50	-23,292.50
			A01201 Other Expenses	-321.01	-321.01
			A01400 Annual medical check-up	-6,000.00	-6,000.00
			A01401 Nursery allowance	-5,000.00	-5,000.00
			A01403 Social activities	-2,597.80	-2,597.80

BUDGETARY TRANSFERS in 2016					
Budgetary Transfer No.	Reference	Date	Budget Line	Commitment Appropriation	Payment Appropriation
			A01500 Training for Staff	-16,335.98	-16,335.98
			B03000 Shared System Infrastructure (CORE Systems)	0.00	205,000.00
			B03200 VIS-BMS MWO	1,700,342.84	1,041,661.95
			B03300 EURODAC MWO	-500,000.00	55,000.00
			B03301 EURODAC Other	0.00	-260,000.00
			B03600 Ext Supp Services directly related to CORE Systems	-53,000.00	0.00
			B03730 Other meetings and missions	-100,000.00	0.00
			B03800 Training directly related to operations	-5,680.89	0.00
9	LIS.1020	22/12/2016	B03000 Shared System Infrastructure (CORE Systems)	0.00	10,000.00
			B03100 SIS II MWO	0.00	-10,000.00
9	Total number of budgetary transfers in 2016				

* Ro commitment and payment appropriations

3.2 Budget Outturn Account 2016

The budget outturn for the financial year corresponds to the total subsidy of the Commission and other external/internal assigned revenues actually cashed, minus the total eligible expenditures incurred during the financial year (actual payments and appropriations carried over) adjusted with items originating in the previous financial year. The purpose of this calculation is to determine the amount of balancing subsidy that can be considered as revenue of the agency out of the pre-financing balancing subsidy cashed for the year.

		2016	2015
REVENUE			
Balancing Commission subsidy	+	94.083.000,00	67.262.000,00
Contribution from associated countries	+	2.291.582,00	643.800,27
Smart borders	+	21.722,89	3.325.000,00
Other income	+	127.868,39	25.422,70
Total revenue (a)		96.524.173,28	71.256.222,97
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	13.783.629,98	12.702.845,23
Appropriations carried over	-	415.692,33	272.158,64
<i>Title II: Administrative Expenses</i>			
Payments	-	2.920.317,57	9.215.650,98
Appropriations carried over	-	5.073.039,03	19.279.435,67
<i>Title III: Operating Expenditure</i>			
Payments	-	57.822.830,64	37.456.451,55
Appropriations carried over	-	2.973.476,03	2.451.215,69
Total expenditure (b)		82.988.985,58	81.377.757,76
Result for the financial year (a-b)		13.535.187,70	10.121.534,79
Cancellation of unused payment appropriations carried over from previous year	+	474.015,04	10.690.033,94
Adjustment for carry-over from the prev. year of appropriations av. at 31.12 from ass. Rev.	+	2.460.299,06	
Exchange differences for the year (gain +/-)	+/-	-206,05	-819,92
Balance of the result account for the financial year		16.469.295,75	567.679,23
Balance year N-1	+/-	-7.652.180,93	-8.219.860,16
Positive balance from year N-1 reimbursed in year N to the Commission	-	0,00	0,00
Result used for determining amounts in general accounting		8.817.114,82	-7.652.180,93
Commission subsidy - agency registers accrued revenue and Commission accrued expense		85.265.885,18	67.262.000,00
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		8.817.114,82	0,00

For the 2016 financial year, the balance of the budget outturn amounts to 16.469.295,75 €. After adjusting this balance with the accumulated balance of previous year the result used for determining the 2016 pre-financing cut off is still positive, amounting to 8.817.114,82 €. The balancing subsidy pre-financing remaining open should be reimbursed to the Commission in 2017. Please see also chapter 2.1.3.1. Current liabilities - Current payables.

Remark on comparison data of 2015: C2 funds related to the building project have no real budgetary effect on the 2015 Budget Result Account as 10.232.443,46 € appears as 'Appropriations carried over' under Expenditure Title II as well as under 'Cancellation of unused payment appropriation carried over from previous year' for technical reasons only. Real cancellation equals to 457.590,48 € in 2015.

3.3 Reconciliation between budgetary and accrual based accounts (EUR)

	sign +/-	amount
Economic result (+ for surplus and - for deficit) of the consolidation reporting package including table M2	+/-	25.069.513,24
Adjustment for accrual items (items not in the budgetary result but included in the economic result)		
A Adjustments for Accrual Cut-off (reversal 31.12.2015)	-	-6.620.044,56
B Adjustments for Accrual Cut-off (cut- off 31.12.2016)	+	9.858.197,80
C Amount from liaison account with Commission booked in the Economic Outturn Account	-	
D Unpaid invoices at year end but booked in charges (class 6)	+	155.165,51
E Depreciation of intangible and tangible assets	+	12.674.609,51
F Provisions	+	
G Value reductions	+	
H Recovery Orders issued in 2016 in class 7 and not yet cashed	-	-1.331.694,00
la Pre-financing given in previous year and cleared in 2016	+	
lb Pre-financing received in previous year and cleared in 2016	-	
J Payments made from carry over of payment appropriations	+	19.068.495,90
K Other *)	+/-	
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
M Asset acquisitions (less unpaid amounts)	-	36.746.357,61
N New pre-financing paid in the year 2016 and remaining open as at 31.12.2016	-	
O New pre-financing received in the year 2016 and remaining open as at. 31.12.2016	+	
P Budgetary recovery orders issued before 2016 and cashed in the year	+	
Q Budgetary recovery orders issued in 2016 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	
R Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	
S Payment appropriations carried over to 2017	-	-8.462.207,39
T Cancellation of unused carried over payment appropriations from previous year	+	474.015,04
U Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	2.460.299,06
V Payments for pensions (they are budgetary payments but booked against provisions)	-	
W Payments for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-	
X Other **)	+/-	-7.779.188,93
total		8.820.803,57
Budgetary result (+ for surplus) (2)		8.817.114,82
Including amount of exchange rate differences (3)		-206,05
Delta not explained		3.688,75

3.4 Establishment plan 2016

Function group and grade	PERMANENT POSTS		TEMPORARY POSTS	
	2016	2015	2016	2015
AD 16	—	—	—	—
AD 15	—	—	—	—
AD 14	—	—	1	1
AD 13	—	—	2	2
AD 12	—	—	3	3
AD 11	—	—	3	1
AD 10	—	—	5	5
AD 9	—	—	9	6
AD 8	—	—	12	10
AD 7	—	—	13	16
AD 6	—	—	14	11
AD 5	—	—	12	20
Total AD	—	—	74	75
AST 11	—	—	—	—
AST 10	—	—	—	—
AST 9	—	—	1	—
AST 8	—	—	1	1
AST 7	—	—	2	1
AST 6	—	—	6	4
AST 5	—	—	12	12
AST 4	—	—	12	11
AST 3	—	—	10	15
AST 2	—	—	—	1
AST 1	—	—	—	—
Total AST	—	—	44	45
AST/SC 6	—	—	—	—
AST/SC 5	—	—	—	—
AST/SC 4	—	—	—	—
AST/SC 3	—	—	—	—
AST/SC 2	—	—	—	—
AST/SC 1	—	—	—	—
Total AST/SC	—	—	0	0
Grand Total	—	—	118	120

Contract Agents	Authorised 2016	Recruited as of 31.12.2016	Authorised 2015	Recruited as of 31.12.2015
Function Group IV	22	23	6 (+2)	8 (+3)
Function Group III	2	3	2	1
Function Group II	—	—	—	—
Function Group I	—	—	—	—
Total	24	26	8 (+2)	9 (+3)
Seconded National Experts	Authorised 2016	Recruited as of 31.12.2016	Authorised 2015	Recruited as of 31.12.2015
Total	8	6	6	6