

# Final ANNUAL ACCOUNTS

28/05/2020

FINANCIAL STATEMENTS  
&  
BUDGET IMPLEMENTATION

FY 2019

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## CERTIFICATION OF THE ACCOUNTING OFFICER AND STATEMENT OF THE EXECUTIVE DIRECTOR

### CERTIFICATION OF THE ACCOUNTING OFFICER

I acknowledge my responsibility for the preparation and presentation of the annual accounts of eu-LISA in accordance with Article 102 of the Framework Financial Regulation (FFR) [1] and I hereby certify that the annual accounts of eu-LISA for the year 2019 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

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

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

**Ms. Adrienn Karkó**  
Accounting Officer

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### 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 were 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 the eu-LISA and the European Institutions in general.

**Mr. Krum Garkov**  
Executive Director

[1] COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council.

## INTRODUCTION

The European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice was first established by the Regulation (EU) No 1077/2011 of European Parliament and of the Council of 25 of October 2011. At the end of 2018 Regulation (EU) 2018/1726 of the European Parliament and of the Council repealed Regulation 1077/2011 and strengthened the mandate of eu-LISA, successor of the Agency established by the repealed regulation.

2019 has been the first full year during which the Agency implemented its new mandate and which marked the evolution of the organisation. This major transformation has encompassed not only a redesign of the organisational structure but also of the working processes and operating model.

At present, the Agency ensures the operational management of the Schengen IT backbone: six large scale IT systems and their respective communication infrastructure shall benefit from the expertise of eu-LISA.

Three existing systems are on the way to be renewed/ upgraded: European Dactyloscopy Database (Eurodac), the Schengen Information System (SIS II) the Visa Information System (VIS) with their respective communication infrastructures. New systems entrusted to the agency by the broadened legal mandate, namely the Entry/Exit System (EES), the European Travel Information and Authorisation System (ETIAS) and the European Criminal Records Information System for Third Country Nationals (ECRIS-TCN) are under development.

The broadened mandate also assigns responsibility for the implementation of interoperability between large-scale IT systems, foresees the increasing involvement of the Agency in the management of EU-funded research and requests the Agency to implement improved data quality control mechanisms. Furthermore, it envisages that eu-LISA carries out pilot projects and tests associated with system evolution and new system development work, permits the Commission and Member States to request ad hoc support from the Agency and allows a group of at least five Member States to request development, management and/or hosting common IT solution on their behalf.

The seat of the Agency is Tallinn, Estonia; tasks relating to development and operational management of the entrusted IT systems are carried out at the technical site in Strasbourg, France; a backup site capable of ensuring the operation of a large-scale IT system in the event of failure at the technical site is installed in Sankt Johann im Pongau, Austria.

The 2019 financial statements of eu-LISA and reports on budget implementation for 2019 are prepared in conformity with the provisions of Title IX “Annual accounts and other financial reporting” of the Financial Rules of eu-LISA, adopted by its Management Board with decision 2019-198 of 28/08/2019.

The accounts are drawn up in accordance with the accounting rules adopted by the Accounting Officer of the Commission. The accounting system of eu-LISA –in conformity to article 82 of the Financial Regulation (FR 2018/1046) – 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 budget accounts. The accounts are kept in euro on the basis of the calendar year.

The Accounting Officer of the Commission shall, in accordance with Article 80 of the FR, after consulting the accounting officers of the other institutions and of the bodies referred to in Section 2 of Chapter 3 of Title IV, adopt the accounting rules to be applied by all the institutions, European Offices and Union bodies that shall be based on internationally accepted accounting standards for the public sector. Hence, eu-LISA follows the rules and principles as defined by the Commission’s Accounting Officer.

## **1. 2019 FINANCIAL STATEMENTS**

## 1.1 Balance Sheet – Assets

<b>NON CURRENT ASSETS</b>	<b>Notes</b>	<b>31/12/2019</b>	<b>31/12/2018</b>	<b>Variation</b>
Computer software		15,712,271	22,419,631	(6,707,360)
Intangible assets under construction		20,154,328	9,879,120	10,275,208
<b>Intangible assets</b>	2.1.1.1	<b>35,866,599</b>	<b>32,298,751</b>	<b>3,567,848</b>
Land and buildings		32,105,388	33,291,494	(1,186,106)
Plant and equipment		542,320	856	541,464
Furniture and vehicles		141,620	127,473	14,147
Computer hardware		16,439,276	11,020,577	5,418,699
Other fixtures and fittings		377,108	447,069	(69,961)
<b>Property, plant and equipment</b>	2.1.1.2	<b>49,605,712</b>	<b>44,887,469</b>	<b>4,718,243</b>
<b>Non-current pre-Financing</b>	2.1.1.3	<b>2,546,822</b>	-	<b>2,546,822</b>
<b>TOTAL NON CURRENT ASSETS</b>		<b>88,019,133</b>	<b>77,186,220</b>	<b>10,832,914</b>
<b>CURRENT ASSETS</b>				
<b>Current pre-financing</b>		-	<b>2,546,822</b>	<b>(2,546,822)</b>
Deferred charges	2.1.2.2	3,134,058	1,631,816	1,502,242
Sundry receivables	2.1.2.1	19,364,524	12,528,534	6,835,989
Other current receivables		7,193	665	6,528
<b>Current exchange receivables</b>		<b>22,505,775</b>	<b>14,161,015</b>	<b>8,344,760</b>
Receivables from member states (VAT)		348,861	466,023	(117,161)
Contribution from associated countries		3,726,733	2,242,936	1,483,797
<b>Non-exchange receivables</b>	2.1.2.3	<b>4,075,594</b>	<b>2,708,959</b>	<b>1,366,636</b>
<b>TOTAL CURRENT ASSETS</b>		<b>26,581,369</b>	<b>19,416,796</b>	<b>7,164,573</b>
<b>TOTAL ASSETS</b>		<b>114,600,503</b>	<b>96,603,016</b>	<b>17,997,487</b>

## 1.2 Balance Sheet – Liabilities

NET ASSETS	Notes	31/12/2019	31/12/2018	Variation
Accumulated surplus		77,119,638	65,085,597	12,034,041
Economic result of the year (+ profit)		7,516,088	12,034,041	(4,517,953)
<b>NET ASSETS</b>	2.1.4	<b>84,635,727</b>	<b>77,119,638</b>	<b>7,516,088</b>
<b>CURRENT LIABILITIES</b>				
Current payables		4,722,680	2,810,192	1,912,488
Accounts payables with consolidated entities		1,657,575	920,267	737,308
<b>Accounts payables</b>	2.1.3.1	<b>6,380,255</b>	<b>3,730,459</b>	<b>2,649,796</b>
<b>Accrued charges</b>	2.1.3.2	<b>23,584,521</b>	<b>15,752,918</b>	<b>7,831,603</b>
<b>TOTAL CURRENT LIABILITIES</b>		<b>29,964,776</b>	<b>19,483,377</b>	<b>10,481,399</b>
<b>TOTAL LIABILITIES</b>		<b>114,600,503</b>	<b>96,603,016</b>	<b>17,997,487</b>



### 1.3 Statement of financial performance

REVENUES	Notes	2019	2018	Variation
Subsidy of the Commission	3.2	136,405,325	92,718,169	43,687,156
Contribution of EFTA countries	2.2.1.1	3,726,733	2,242,936	1,483,797
Non-exchange revenue - transfer of asset		-	12,868,730	(12,868,730)
<b>Non-exchange revenues</b>	2.2.1	<b>140,132,058</b>	<b>107,829,835</b>	<b>32,302,223</b>
Fixed asset related revenues		-	146	(146)
Miscellaneous income		52,475	35,158	17,316
Administrative revenues with consolidated entities	2.2.2.1	-	22,664	(22,664)
Exchange rate gains		46	22	24
<b>Exchange revenues</b>		<b>52,521</b>	<b>57,990</b>	<b>(5,469)</b>
<b>Total revenues</b>		<b>140,184,579</b>	<b>107,887,826</b>	<b>32,296,754</b>
<b>EXPENSES</b>				
<b>Operational expenses</b>	2.2.3	<b>(67,177,585)</b>	<b>(46,391,721)</b>	<b>(20,785,863)</b>
Staff expenses	2.2.4.1	(19,389,591)	(16,230,091)	(3,159,500)
Finance costs on late payment	2.2.4.6	(5,075)	(5,695)	620
Administrative and IT expenses	2.2.4.2	(16,296,919)	(5,538,753)	(10,758,165)
Other external service provider expenses	2.2.4.3	(3,015,030)	(2,986,458)	(28,572)
Expenses with consolidated entities	2.2.4.5	(1,939,934)	(1,747,654)	(192,280)
Fixed asset related expenses	2.2.4.4	(24,720,218)	(22,847,458)	(1,872,760)
Operating Lease Expenses		(123,473)	(105,937)	(17,535)
Exchange rate losses		(668)	(17)	(651)
<b>Administrative expenses</b>		<b>(65,490,907)</b>	<b>(49,462,063)</b>	<b>(16,028,844)</b>
<b>Total expenses</b>		<b>(132,668,491)</b>	<b>(95,853,784)</b>	<b>(36,814,707)</b>
<b>ECONOMIC RESULT FOR THE YEAR</b>		<b>7,516,088</b>	<b>12,034,041</b>	<b>(4,517,953)</b>

## 1.4 Cashflow Statement (Indirect Method)

Cash Flows from ordinary activities	2019	2018
<b>Surplus/(deficit) from ordinary activities</b>	<b>7,516,088</b>	<b>12,034,041</b>
<b>Operating activities</b>		
Amortization of intangible fixed assets	13,258,514	15,258,740
Depreciation of tangible fixed assets	8,550,030	5,513,004
(Increase)/decrease in Long term Pre-financing	(2,546,822)	-
(Increase)/decrease in Short term Receivables	(7,164,573)	3,449,809
Increase/(decrease) in Accounts payable and accrued charges	9,744,091	2,546,494
Increase/(decrease) in Liabilities related to consolidated EU entities	737,308	(421,224)
<b>Net cash Flow from operating activities</b>	<b>30,094,635</b>	<b>38,380,864</b>
<b>Cash Flows from investing activities</b>		
(Increase) of tangible and intangible fixed assets	(30,844,635)	(38,380,864)
<b>Net cash flow from investing activities</b>	<b>(30,844,635)</b>	<b>(38,380,864)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>-</b>	<b>-</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>-</b>	<b>-</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>-</b>	<b>-</b>

## 1.5 Statement of changes in net assets

	Reserves		Accumulated Surplus /(Deficit)	Economic result of the year	Net assets (total)
	Fair value reserve	Other reserves			
<b>Balance as of 1 January 2019</b>	-	-	77,119,638.49	-	77,119,638.49
<i>Economic result of the year</i>	-	-	-	7,516,088.01	7,516,088.01
<b>Balance as of 31 December 2019</b>	-	-	77,119,638.49	7,516,088.01	84,635,726.50

## **2. NOTES TO THE FINANCIAL STATEMENTS**

## Accounting Policies

According to article 51 of the Financial Rules 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 2019-198 of 21/08/2019 (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.

According to articles 97 - 98 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. eu-LISA accounting rules that lay down the structure and content of the financial statements, as well as the accounting principles underlying the accounts, do not diverge from the rules adopted by the Commission's Accounting Officer.

The applied accounting principles are the following:

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

The budget implementation reports respect the budgetary principles laid down by the FR as follows:

- Unity and budgetary accuracy
- Annuality
- Equilibrium
- Unit of account
- Universality
- Specification
- Sound financial management and performance
- Transparency

## 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 differ 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 ledger accounts and budget accounts. These are kept in Euro, based on calendar year, in accordance with the provisions of article 98 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 on cash basis.

The agency applies 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 is making use of the ABAC Suite based on service level agreement concluded with the Commission. ABAC is a transversal, transactional information system allowing for the execution and monitoring of all budgetary and accounting operations by the agency. The system has been developed by the Commission and includes a comprehensive set of features to ensure compliance with the Financial Regulation.

The ABAC-platform offers functionalities covering the following business areas:

- Management of Legal Entities & Bank Accounts
- Registry of Legal Commitments (procurement contracts and grants included)
- Budgetary structure, appropriations and commitment management
- Management of Expenses: invoicing, paying, pre-financing
- Management of guarantees
- Management of Income
- Assets management
- Treasury management
- Direct posting to the general ledger accounts of all transactions
- Reporting on budgetary execution and support of sound financial management.

The integrated information system is managed and maintained by the European Commission, validated by the Accounting Officer of the Commission and the validation was reinforced by eu-LISA's Accounting Officer.

## 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 depreciate 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 for which they are incurred.

The tangible asset recognition threshold for financial statements is € 5,000. Items recognized in the inventory with a unit price lower than € 5,000 are considered as expenses and they are included directly in the Statement of financial performance as low-value asset expenses.

Consequently, items purchased for over € 100 are part of management inventory; items over € 5,000 constitute the agency’s financial inventory.

Until the asset management system (ABAC ASSETS) operated by the Commission and used by the Agency as part of the financial management system suit is enhanced with the functionality to manage asset under construction in the IT domain, eu-LISA is following up its IT development implementation via a dedicated general ledger account. The open balance that consists of running and not yet finalized projects at year-end is reclassified by the accountant to fixed assets at the end of the year. Internally generated intangible asset capitalization threshold is 50.000 EUR

Impairment review for the 2019 closure did not indicate any adversarial European policy trend that would necessitate book value adjustment for intangible assets, the Agency continues its operations with enhanced mandate on going concern basis. As for tangible fixed assets, there is neither a market trend or similar that would prompt the Agency to devalue its active items on inventory.

In the table below a breakdown is provided of 2019 asset additions (tangible and intangible) per major budgetary sources. The breakdown does not contain any value stemming from donation as it does not tie up own resources.

Budgetary source of asset additions	2019
VIS-BMS	52.7%
EES	22.5%
Shared System Infrastructure (CORE Systems)	14.4%
Networks	4.8%
SIS II	3.6%
EURODAC	1.0%
Corporate IT & Telecom	0.9%
Expenditure for premises	0.1%
Miscellaneous	0.1%
<b>Total</b>	<b>100%</b>

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

<b><i>Intangible assets</i></b>	<b>Rates</b>
Software for personal computers and servers	25%
Intangible assets under construction	0%
<b><i>Property, plant and equipment</i></b>	
Land	0%
Buildings	4%
<b><i>Plant and equipment</i></b>	
Control and transmission devices, compression, vacuum and pumping equipment	12.50%
Equipment for the supply and treatment of electric power	12,5%, 25%
Specific electric equipment	25%
<b><i>Furniture and vehicles</i></b>	
Office, laboratory and workshop furniture	10%
Electrical office equipment, printing and mailing equipment	25%
Equipment and decorations for garden, kitchen, canteen	12.50%
Motorised outdoor equipment	25%
Furniture for restaurant/cafeteria/bar area	10%, 12,5%
Transport equipment (vehicles and accessories)	25%
<b><i>Computer hardware</i></b>	
Computers, servers, accessories, data transfer equipment, printers, screens	25%
Copying equipment, digitising and scanning equipment	25%
<b><i>Other fixtures and fittings</i></b>	
Telecommunications equipment	25%
Audio-visual equipment	25%
Health, safety and protective equipment, medical - and fire-fighting equipment	12.50%
Tangible assets under construction	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 assets

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

		Computer Software	Assets under construction	Total
<b>Gross carrying amounts 01.01.2019</b>	+	<b>72,944,724</b>	<b>9,879,120</b>	<b>82,823,843</b>
Additions	+	6,551,154	10,275,208	16,826,363
Disposals	-	-	-	-
Other changes	+/-	38,215	-	38,215
<b>Gross carrying amounts 31.12.2019</b>		<b>79,534,093</b>	<b>20,154,328</b>	<b>99,688,421</b>
<b>Accumulated amortization and impairment 01.01.2019</b>	-	<b>(50,525,093)</b>	-	<b>(50,525,093)</b>
Amortization	-	(13,258,514)	-	(13,258,514)
Disposals	+	-	-	-
Impairment	-	-	-	-
Other changes	+/-	(38,215)	-	(38,215)
<b>Accumulated amortization and impairment 31.12.2019</b>		<b>(63,821,822)</b>	-	<b>(63,821,822)</b>
<b>Net carrying amounts 31.12.2019</b>		<b>15,712,271</b>	<b>20,154,328</b>	<b>35,866,599</b>

Computer software includes off-the-shelf (COTS) licences 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 2019 falls under internally generated intangible asset category.

Further details of the book value of intangible assets under construction of € 20,154,328 is shown below together with previous year-end status for comparison.

Projects under development	2019	2018
VIS/BMS	19,294,076	9,838,032
SIS II	659,060	-
Corporate IT systems	-	41,088
EES	25,620	-
Eurodac	175,572	-
<b>Total intangible assets under construction</b>	<b>20,154,328</b>	<b>9,879,120</b>

For expenses on IT research, please see section 2.2.4.2 Administrative and IT expenses.

### 2.1.1.2 *Property, plant and equipment (Tangible assets)*

Items acquired with purchase price € 5,000 or above and a period of use longer than one year are recorded in the tangible assets sub-ledgers. Items with unit price over € 100 are, nevertheless, registered in the management inventory of the Agency maintained for operational management purposes, specifying the responsible users and location of those items.

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” applies accordingly.

#### *Donation by DG HOME*

The revised eu-LISA Regulation entrusts all the former Commission’s tasks related to the communication infrastructure to the Agency. As from 11 December 2018 eu-LISA (Management authority) is responsible for implementation of the budget, acquisition, renewal and contractual matters related to the communication infrastructure between the central SIS and the national interfaces in addition to the tasks of supervision, security and coordination of relations between the MS and the provider. Consequently, DG HOME - previously responsible for overseeing those processes – officially transferred the network related assets, appropriations and existing contractual rights and obligations to eu-LISA.

Assets previously managed by DG HOME were transferred to the agency with effective date of 1<sup>st</sup> January 2019, all the items were already fully depreciated. The transfer is reported under “other changes” in the movement tables.

Gross value of transferred SIS infrastructure (tangible + intangible)	130,367
Accumulated depreciation	130,367
<b>Net book value at transfer</b>	-

*Property, plant and equipment movement table*

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

		Land	Buildings	Plant and Equipment	Furniture and vehicles	Computer hardware	Other Fixtures and Fittings	Total
<b>Gross carrying amounts 01.01.2019</b>	+	4,825,315	28,906,549	3,075	223,013	33,964,482	1,409,504	69,331,938
Additions	+		-	722,565	48,107	12,434,252	63,348	13,268,273
Disposals	-					(1,054,937)	(3,043)	(1,057,980)
Other changes	+/-					92,152		92,152
<b>Gross carrying amounts 31.12.2019</b>		4,825,315	28,906,549	725,640	271,120	45,435,948	1,469,809	81,634,382
<b>Accumulated amortization 01.01.2019</b>	-	-	(440,370)	(2,219)	(95,540)	(22,943,905)	(962,435)	(24,444,469)
Depreciation	-		(1,186,106)	(181,101)	(33,960)	(7,015,553)	(133,309)	(8,550,030)
Disposals	+					1,054,937	3,043	1,057,980
Other changes	-					(92,152)		(92,152)
<b>Accumulated amortization 31.12.2019</b>		-	(1,626,476)	(183,320)	(129,500)	(28,996,672)	(1,092,701)	(32,028,670)
<b>Net carrying amounts 31.12.2019</b>		4,825,315	27,280,073	542,320	141,620	16,439,276	377,108	49,605,712

### 2.1.1.3 Long term pre-financing

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, it has the obligation to return the pre-financing advance to the agency. This right or claim of the agency towards the beneficiary is an asset. The counterpart of the recognition of the asset is the cash transaction and thus has no impact on the statement of financial performance. Pre-financing is initially measured at the amount of the consideration given; on subsequent balance sheet dates, measured at the amount initially recognized on the balance sheet less eligible expenses.

Eu-LISA paid administrative pre-financing to the constructor of its office building in Strasbourg, France, on the condition of receiving comparable guarantee for the advance and for the performance. Guarantees are off balance sheet items, face value at year-end 2019 is shown below.

	2019
Guarantees for performance	1,291,815

At year-end 2019, the Agency did not accrue expenses in respect of the given pre-financing, thus the accountant reclassified the pre-financing from current assets (in 2018) to non-current assets. No impairment is booked. See also other significant disclosure paragraph in chapter 2.1.5.

## 2.1.2 Current Assets

### 2.1.2.1 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.

	2019	2018	Variation
Personnel current account	13,738	16,107	(2,369)
Salary advance	6,242	-	6,242
Automatic liaison account central treasury	(482,999,955)	(351,716,194)	(131,283,761)
Manual liaison account central treasury	502,344,499	364,228,622	138,115,877
<b>Total</b>	<b>19,364,524</b>	<b>12,528,534</b>	<b>6,835,989</b>

### Centralized treasury

With effective date of 16 June 2014, eu-LISA has implemented Centralised Treasury Management with the European Commission, DG Budget. By doing so, the Agency effectively contributes to economizing on member states (MS) financial resources, as there is no need to keep substantial buffer funds for payment execution that needs to be sourced from MS' national banks. At the same time, the agency is saving funds by avoiding paying negative interest, as a recently emerged monetary condition with most commercial banks on current account balances.

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.

Under the Centralised Treasury Management, eu-LISA does not have its own bank account but all transactions are executed via the Commission payment architecture. Payments are processed on T+3 days term following validation by the Authorising Officer.

The balance of the automatic (outgoing payments) and manual liaison account (incoming payments) replaces the bank account and represents the net "virtual" treasury position of the agency. 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.

#### 2.1.2.2 Exchange receivables – Deferred charges

Deferred charges are expenditures incurred in a given financial year where the corresponding service covers future periods. 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. Those amounts are gradually reversed to the Statement of financial performance by increasing the expenses for the periods they meant to cover, ensuring fair presentation of revenue/expenses for a given financial year.

	31/12/2019	31/12/2018	Variation
Deferred charges year of origin 2019	2,715,648	-	2,715,648
Deferred charges year of origin 2018	328,354	1,451,282	(1,122,928)
Deferred charges year of origin 2017	71,614	126,401	(54,787)
Deferred charges year of origin 2016	15,854	42,894	(27,040)
Deferred charges year of origin 2015	2,588	11,239	(8,650)
<b>Total</b>	<b>3,134,058</b>	<b>1,631,816</b>	<b>1,502,242</b>

### 2.1.2.3 Non-exchange receivables

	31/12/2019	31/12/2018	Variation
Receivables from member states (VAT)	348,861	466,023	(117,161)
Contribution from associated countries	3,726,733	2,242,936	1,483,797
<b>Total</b>	<b>4,075,594</b>	<b>2,708,959</b>	<b>1,366,636</b>

According to Art. 151(1)(aa) of the VAT Directive the EU institutions are exempted from VAT. It can either be direct exemption or via reimbursement method. In Estonia, the agency is directly exempt from paying VAT on local purchases since 2017. Receivables from member states above cover outstanding VAT with France, where the VAT is reimbursed to the agency once a year.

Due to France being rated as prime/high grade debtor by external rating companies, the credit risk exposure is considered insignificant on the outstanding amount.

Contribution from associated countries outstanding balance at 31/12/2019 is the contribution obligation of Norway, Switzerland, Iceland and Liechtenstein to the IT systems Title 3 expenditures (Operational) incurred by the Agency during 2018, established and invoiced in 2019 but not reimbursed to the agency by the end of the reporting year.

	31/12/2019	31/12/2018
Switzerland	2,231,832	1,362,884
Norway	1,399,250	822,592
Iceland	74,221	44,622
Lichtenstein	21,430	12,838
<b>Total</b>	<b>3,726,733</b>	<b>2,242,936</b>

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. Please see chapter 2.2.1 Non-exchange revenues for further financial details.

## 2.1.3 Current liabilities

### 2.1.3.1 Accounts payable

	2019	2018	Variation
Current payables - Vendors	3,111,439	2,809,762	301,677
Current payables - Staff/third party	3,032	430	2,602
Current payables EU decentralized agencies	98,800	-	98,800
ABAC Assets goods received not invoiced	1,509,408	-	1,509,408
<b>Current payables</b>	<b>4,722,680</b>	<b>2,810,192</b>	<b>1,912,488</b>
Pre-financing balancing subsidy from Commission	1,657,575	920,267	737,308
<b>Accounts payables with consolidated entities</b>	<b>1,657,575</b>	<b>920,267</b>	<b>737,308</b>
<b>Total</b>	<b>6,380,255</b>	<b>3,730,459</b>	<b>2,649,796</b>

Out of total 77 open invoices at the end of 2019, 30 was aged more than 45 days (39%).

The goods received not invoiced account has substantial balance due to deliveries close to year-end, where the corresponding invoices were not received by the balance sheet date.

Balancing subsidy pre-financing open amount is the result of the 2019 Budget Outturn calculation. Out of the total pre-financing subsidy of € 138,062,900 received from DG HOME € 136,405,325 is accepted as justified revenue that the Agency can record in its Statement of financial performance. € 1,657,575 is the remaining amount of the balancing subsidy that will need to be returned to DG HOME during 2020 as excess subsidy. Please see chapter 3.2 Budget Outturn Account 2019 for details.

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.

### 2.1.3.2 Accrued charges

	2019	2018	Variation
Accrued charges	23,584,333	15,752,731	7,831,603
Other receipts to be reinstated	188	188	-
<b>Total accrued charges</b>	<b>23,584,521</b>	<b>15,752,918</b>	<b>7,831,603</b>

The accrued charges of € 23,584,333 is split per type of expense as follows:

	2019	2018
Operational activities	19,617,493	13,459,393
Maintenance and security - Buildings	1,067,049	193,846
External service provider expenses	820,158	656,125
Staff Costs (excluding SNEs and others experts)	607,383	419,139
Communications and publications	393,962	43,293
Office Supplies and maintenance	319,227	287,857
IT cost - research	297,084	-
IT cost maintenance	287,472	489,753

Staff perquisites and social activities	80,589	108,595
Training Costs	28,378	11,927
Allowances (excluding SNEs and other experts)	21,694	17,019
Recruitment costs	15,000	17,040
Allowances for SNEs and other Experts	12,529	20,238
Missions	9,667	19,924
Legal expenses	5,650	-
Rental Expenses other	998	1,909
Other	-	6,672
<b>Total accrued charges</b>	<b>23,584,333</b>	<b>15,752,731</b>

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 2019 by the Agency to which no corresponding invoices were registered by the balance sheet date. At year-end 2019 the agency has no foreign exchange risk exposure as all receivables and payables are denominated in Euro.

## 2.1.4 Net Assets – changes in net assets

The statement of net assets contains the economic result of the year (profit of € 7,516,088) and the accumulated surplus from the years before.

## 2.1.5 Significant disclosures

### *Details on Contingencies*

eu-LISA has long term/multi-annual contractual commitments outstanding without corresponding budgetary commitments at year-end 2019 in the amount of € 2,229,269. An overview is given in the table below. The agency will need to tie financial resources to those contractual obligations in the coming budgetary period.

	2019	2018
Security guarding services in SXB	1,146,825	-
Operational agreement for back up site in Austria	886,992	886,992
TLL headquarters maintenance and utility costs	200,120	175,000
SXB electricity	-	160,000
Provision of legal advice service	65,000	47,000
Liaison office in Brussels	-	23,250
TLL postal services	-	2,500
External audit fees	-	11,640
Mobile telephony services for Tallinn	-	1,200
Accident insurance to non-statutory staff	332	-
<b>Total</b>	<b>2,299,269</b>	<b>1,307,582</b>



### *Other significant disclosures*

The **cases of litigation** notified in the Notes to the 2018 annual accounts are still ongoing while drawing up the 2019 annual accounts. The court judgments (still of first instance) are not expected before the submission deadline of the 2019 Final annual accounts.

The general contractor for the office/data-centre building project in Strasbourg initiated its first procedure founded on alleged delay suffered during the conceptual development phase of the building project. The contract between eu-LISA and the general contractor does not foresee such payable. The known claim pending before the Administrative Court of Strasbourg amounts to € 703,904 plus 7.9% interest (starting from 17 November 2017) and procedural costs. The agency opposes the financial claims on the grounds of the signed contract amendments. The second court proceeding is about the need to establish (by the judge) on which date the takeover of the building shall take place. The agency - so far - refused to formally accept the building due to contractual breaches. Based on in-house lawyer's assessment and on the grounds of the premature stage of the litigation (after the judgement of first instance, two levels of appeal are possible in France) no provision shall be booked, the matter is regarded as contingency.

The long term given pre-financing on the Balance sheet remaining open with the contractor is not impaired either; on one hand the pre-financing is partially supported by a third party guarantee and on the other hand there is no evidence that would necessitate such devaluation.

Disclosure relating to likely **future land donation**: although the hand-over has not been administratively concluded, it is worth mentioning, that the Municipality of Strasbourg initiated a land transfer transaction (1<sup>st</sup> March 2019) that is - at present - pending with the Service France Domaine (French government agency which plays a central role in the property management of state-owned real estate in France and acts as the owner of the state real estate). Independent property evaluator ascertained the market value of the two plots in question at time of initiating the transaction as being € 750,000. The additional terrain (area is 1.9 ha) shall serve the purpose of the second extension of the Strasbourg technical site.

In line with Articles 12(2)(a) and 12(3) of the agency's Financial Rules the Management Board of eu-LISA decided by written procedure<sup>[2]</sup> on the **non-automatic carry-over** of commitment appropriations in the amount of € 159,076,190.88. Such decision was necessary to prevent the loss of substantial volume of commitment appropriations foreseen for the execution of the enhanced mandate and to address the time difference between the original schedule of the new tasks' budgets per Legislative Financial Statements and the actual date of adoption of the respective legal basis. See further details in chapter 3.1 Budgetary implementation - Carry over by decision.

During the first half of 2020, the **coronavirus outbreak** has had huge impacts on the EU economy. As a non-adjusting event, the outbreak of the coronavirus does not require any adjustments to the figures reported in these annual accounts. For subsequent reporting periods, COVID-19 may affect the recognition and measurement of some assets and liabilities on the balance sheet and also of some revenues and expenses recognized in the statement of financial performance. Based on the information available at the date of

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[<sup>2</sup>] No. 2020-019 of 07/02/2020 Notification of completion of written procedure for the decision of the Management Board on the non-automatic carry-over of commitment appropriations from financial year 2019 to financial year 2020

signature of these annual accounts, the financial effects of the coronavirus outbreak cannot be reliably estimated.

Following the notification by the United Kingdom, submitted on 29 March 2017, of its intention to withdraw from the European Union, the procedure under Article 50 of the Treaty on the European Union was triggered, which resulted in the Withdrawal Agreement<sup>[3]</sup>. The latter entered into force on 31 January 2020 at midnight CET (**Brexit**). From that time on, save what is specifically provided for under the Withdrawal Agreement for the transition period, the UK is to be considered as a third country. At the date of signature of these accounts, the matter is regarded as a non-adjusting event in respect of the financial year of 2019.

Apart from the above, no other significant matters, post balance sheet events occurred between 31 December 2019 (balance sheet date) and the date of submission of the accounts.

### **2.1.6 Related party disclosures**

The highest staff grade at present at the Agency is of the Executive Director, temporary agent in grade AD15. The Staff Regulations of Officials and the Conditions of Employment of Other Servants, which regulate his remuneration too, govern his employment contract. Apart from transactions stemming from the employment relationship, there are no other type of transactions between the agency and him, as key management personnel, and neither any loans were provided to him on standard or preferential rate.

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<sup>[3]</sup> OJ C144 I of 25.4.2019

## 2.2 Notes to the Statement of financial performance

### 2.2.1 Revenues – Non exchange revenues

	2019	2018	Variation
Subsidy of the Commission	136,405,325	92,718,169	43,687,156
Contribution of EFTA countries	3,726,733	2,242,936	1,483,797
Non-exchange revenue - transfer of asset	-	12,868,730	(12,868,730)
<b>Non-exchange revenues</b>	<b>140,132,058</b>	<b>107,829,835</b>	<b>32,302,223</b>

Subsidy revenue from the Commission on the face of the Statement of financial performance for 2019 solely consists of the Balancing subsidy, that is the main source of financing of the agency from the general budget of the European Union (for its calculation see 2019 Budget outturn account table under heading 3.2).

#### 2.2.1.1 Contribution of EFTA countries

The contribution from the countries associated with the implementation, application and development of the Schengen acquis and Eurodac-related measures for 2019 amounts to € 3.7 mil.

	2019	2018
Switzerland	2,231,832	1,362,884
Norway	1,399,250	822,592
Iceland	74,221	44,622
Lichtenstein	21,430	12,838
<b>Total</b>	<b>3,726,733</b>	<b>2,242,936</b>

### 2.2.2 Revenues – Exchange revenues

#### 2.2.2.1 Administrative revenues with consolidated entities

Significant item in 2019 and 2018 is the incurred revenue from the European Police College (former CEPOL, Budapest) for trainings related services on large scale IT systems provided by eu-LISA. Frontex and eu-LISA shared costs in relation to conference organization.

	2019	2018
European Border Guard Agency (FRONTEX)	27,588	-
European Police College	24,887	20,155
European Chemical Agency	-	2,291
European Police Office	-	9,631
Community Fisheries Control Agency	-	3,082
<b>Total</b>	<b>52,475</b>	<b>35,158</b>

### 2.2.3 Operational Expenses

The increase in operational expenses shows clear correlation with the available budget and broadening responsibilities of the agency in 2019 in the EU IT security domain.

	2019	2018	Variation
<b>Operational expenses</b>	<b>67,177,585</b>	<b>46,391,721</b>	<b>20,785,863</b>

On cash basis (executed payments without the effect of year-end accounting adjustments for accruals and deferrals) the budgetary source of the operational expenses are the followings in percentages:

Budgetary source of expense	2019	2018
VIS-BMS	26.89	40.57
Shared System Infrastructure (CORE Systems)	17.51	13.95
SIS II	13.95	18.56
Entry-exit system	13.95	4.39
Wide area networks	11.96	-
External support	5.52	8.97
EURODAC	3.77	9.33
ETIAS	2.30	-
Back-up site	1.25	-
Operational learning and development	0.86	0.51
Advisory groups	0.76	0.42
Consultancies and studies	0.67	-
Training for Member States	0.52	1.07
Miscellaneous	0.09	2.24
<b>Total</b>	<b>100</b>	<b>100</b>

## 2.2.4 Administrative Expenses

### 2.2.4.1 Staff expenses

The total amount of € 19,389,591 is split per nature as follows:

	2019	2018	Variation
Staff basic expenses	13,987,718	11,547,778	2,439,940
Social security contribution	531,905	471,839	60,066
Staff perq. and social activities	42,414	92,436	(50,022)
Salary allowances	4,356,646	3,597,725	758,921
Allowances for Seconded National Experts	470,909	520,314	(49,405)
<b>Total staff expenses</b>	<b>19,389,591</b>	<b>16,230,091</b>	<b>3,159,500</b>

At year-end 2019 and 2018 the Agency had on its payroll the below number of personnel:

Personnel	2019	2018
Administrators (AD)	110	82
Assistants (AST)	43	42
<b>Total Temporary agents</b>	<b>153</b>	<b>124</b>
Contract Agents	61	31
Seconded national experts	8	9
Interns	4	3
<b>Grand total</b>	<b>226</b>	<b>167</b>

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.

Salary allowances are employer's expenses incurred for education -, nursery -, household -, dependent child -, expatriation -, daily subsistence -, installation - etc. allowances payable on top of basic salaries to staff members, and remunerations to interns.

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

The salaries of eu-LISA's staff are computed 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 necessary supporting information that allows PMO to establish individual entitlements. The Agency is responsible for checking and processing the payments to the individuals. PMO is audited by the European Court of Auditors.

The remuneration of the officials and other servants of the European Union are updated yearly, taking into account the economic and social policy of the Union. The update is implemented in accordance with Articles 64 and 65 and Annexes XI and X of the Staff Regulations applicable to officials and other servants of the European Union, adjusting with effect from 1 July 2019 the remuneration of active staff and the pensions of retired staff, and updating with effect from 1 July 2019 the correction coefficients applied to the remuneration of active staff.

Country coefficients meant to reflect differences in living conditions/purchasing power in the various places of employment referenced to Brussels/Luxemburg (100%). Below please find the coefficients applicable during 2019 financial year.

	Q3-Q4/2019	Q1-Q2/2019
Estonia	83.3%	82.2%
France	117.7%	116.7%
Brussels	100.0%	100.0%

#### 2.2.4.2 Administrative and IT expenses

See general ledger breakdown of the administrative and IT expenses group below:

	2019	2018	Variation
Office supply	1,498,580	1,705,347	(206,767)
Communication and publication	678,752	293,391	385,360
Legal expenses	175,471	232,970	(57,499)
Insurance expenses other than building	56,163	63,586	(7,423)
Car and transport	348	650	(302)
Recruitment costs	260,886	108,298	152,589
Training Costs	540,494	189,796	350,698
Missions	613,644	553,235	60,409
Experts and related expenditures	-	780	(780)
IT costs - research	11,396,931	691,014	10,705,918
IT costs – operational maintenance	1,075,650	1,699,688	(624,038)
<b>Total administrative and IT expenses</b>	<b>16,296,919</b>	<b>5,538,753</b>	<b>10,758,165</b>

Material increase can be observed in the IT costs – research line. Research costs contain preliminary/feasibility studies, impact assessments related to the core systems/corporate IT infrastructure and the growth is the direct impact of the broadened mandate. Please see activity breakdown for the research expenses as percentage of total research costs.

	2019	2018
Wide area networks	40.02	-
Entry-Exit System	35.73	-
VIS-BMS	13.51	5.68
Shared System Infrastructure	7.15	87.26
SIS II	2.30	-
EURODAC	0.65	7.06
External support related to CORE Systems	0.64	-
<b>Total</b>	<b>100.00</b>	<b>100.00</b>

IT costs - operational maintenance expenses (€ 1,075,650) are incurred when the nature of the expenditure does not fulfil all the requirements for registering those as fixed asset additions e.g. licence maintenances related to

corporate IT systems and external support services related to corporate IT. Maintenance expenses related to the core systems however appear under Operational expenses – Shared system infrastructure expenses (see in 2.2.3).

The Office Supply ledger is used to expense small-value asset items that do not qualify for financial asset recognition with item price being below € 5,000.

#### 2.2.4.3 Other external service provider expenses

The volume of the other external service provider expenses remained high in 2019 indicating stable reliance on intramuros contracts for externalisation of services where the human resource needs cannot be sufficiently met with the approved headcount in the establishment plan.

#### 2.2.4.4 Fixed assets related expenses

	2019	2018
Amortization of intangible fixed assets	13,258,514	15,258,740
Depreciation of tangible fixed assets	8,550,030	5,513,004
Building related maintenance and security	2,911,674	2,075,078
Others	-	636
<b>Total fixed asset related expenses</b>	<b>24,720,218</b>	<b>22,847,458</b>

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 widening operational scope and growing overall budget, that results in increasing fixed asset procurement. Please also refer to detailed fixed assets movement tables explained in 2.1.1.

#### 2.2.4.5 Expenses with consolidated entities

	2019	2018
DG HR	770,630	650,838
Translations Centre for the bodies of the EU	581,100	621,030
DG DIGIT	184,606	89,135
DG PMO	163,007	144,738
DG BUDG	133,500	116,500
European Network and Information Security Agency	98,800	97,920
European Food Safety Authority	7,248	4,873
DG OP	697	7,351
DG EPSO	345	-
European Aviation Safety Agency	-	2,270
DG SG	-	13,000
<b>Total</b>	<b>1,939,934</b>	<b>1,747,654</b>

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.

### 2.2.4.6 Finance cost on late payment

€ 5,075 was paid as interest on late payment of invoices in twelve instances during 2019. Late payment charges are automatically due by the agency if the payable interest amount to suppliers exceeds € 200.

Maximum Payment Time (Days)	Number of Payments	Number of Payments within Time Limit	Payments on time %	Average Payment Times (Days)	Number of Late Payments	Late payments in %	Average Payment Times (Days) when late
30	2,957	2,736	92.53	15.7	221	7.47	41
35	1	1	100.00	25.0	-	-	-
45	48	46	95.83	15.7	2	4.17	50
60	132	129	97.73	37.8	3	2.27	62
<b>Total Number of Payments</b>	<b>3,138</b>	<b>2,912</b>	<b>92.80</b>		<b>226</b>	<b>7.20</b>	



### **3. 2019 BUDGET IMPLEMENTATION**

### 3.1 Budgetary Implementation

The budget of eu-LISA is financed through different fund sources<sup>4</sup>. The main revenue comes from EU subsidy, received on an annual basis from 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 Union<sup>5</sup>. Further contributions were received from the Schengen associated Countries, as partial reimbursement of expenditure incurred by the Agency.

In 2019 eu-LISA managed a budget of € 288.403 MIO in commitment appropriations and € 138.063 MIO in payment appropriations received from EU.

Out of these amounts, the following were initially assigned to new tasks/systems:

New tasks / systems*	Commitment Appropriations (in € MIO)
LFS SIS recast border /police cooperation	2.261
LFS SIS recast return	0.517
LFS ECRIS	4.116
LFS Interoperability	5.830
<b>Total budget subject to new legal basis</b>	<b>12.724</b>

\* Including administrative expenditures, allocated according to the budgetary nomenclature in Title 1 "staff expenditure" and Title2 "infrastructure and operating expenditure".

#### *Summary of budget implementation – budget of the year*

The Agency retained its high budget implementation rate by the end of the year 2019:

- 99.7% for commitment appropriations, taking into account the non-automatic carry-over of commitment appropriations authorised by the Management Board in February 2020 as summarised in the table below:

Commitment appropriations (in € MIO)				
2019 budget implementation as of 31/12/2019			Budget implementation with carry-over by decision	
2019 final adopted budget	executed commitments	% implemented	non-automatic carry over	% implemented taking non-automatic carry-over into account
288.403	128.370	44.5%	159.076	99.7%

- 99.3% for payment appropriations including the carry-forward of administrative expenditure to 2020.

#### *Summary of revenue and expenditure*

##### a) Revenue

<sup>4</sup> Article 46 (3) of Regulation (EU) No 2018/1726.

<sup>5</sup> Article 45 (5) and (6) of Regulation (EU) No 2018/1726. This subsidy refers to C1 commitment and payment appropriations (voted credits of the current budgetary year).

- i. EU Subsidy request. The balancing subsidy received in 2019 amounted to € 138.063 MIO requested in 4 instalments.
- ii. Associated countries contribution. According to the agreements between the EU and the countries associated with the implementation, application and development of the Schengen acquis, the Agency establishes the associated countries contribution based on the executed payments for the systems of the previous year and the percentage of the associated countries' GDP on the total GDP of all participating Member States for SIS II, VIS and Eurodac. Due to the late availability of complete GDP data in EUROSTAT, the final amounts due for year n-1 are established at the end of year n, submitted for review to the associated countries, and recovered in year n+1.  
  
In 2019, associated countries contribution referring to systems expenditures executed in 2017 amounted to € 2.243 MIO, all of which were cashed in the reporting year.  
  
Contributions related to 2018 expenditures of the systems have been established in December 2019, summing up to € 3.727 MIO and remain outstanding.
- iii. Miscellaneous revenue. Internal assigned revenue received in 2019 summed up to € 0.052 MIO.

#### **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:

- 99.7% for commitment appropriations (including the carry-over by decision);
  - 99.3% for payment appropriations, including the carry-forward of 2019 administrative expenditure to 2020.
- i. Commitment appropriations: Title 1 reached an implementation rate of 95.75%, Title 2 reached an implementation rate of 100%, while Title 3 also reached an implementation rate of 100% (including non-automatic carry-over approved by the Management Board<sup>6</sup>) by the end of the financial year 2019.
  - ii. Payment appropriations: 93.72% of appropriations in Title 1 were executed and 2.02% automatically carried forward. In Title 2, the execution rate reached 36.85% and the remaining 63.15% has been automatically carried forward to 2020. In Title 3, 100% of appropriations were executed.

#### **Amending Budget n. 1**

The Agency's 2019 budget included appropriations:

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<sup>6</sup> Management Board Decision 2020-019 as of 07/02/2020

- a) For the development of new systems (EURODAC Recast<sup>7</sup>, Dublin Allocation<sup>8</sup>), whose utilisation is conditional on the adoption of the respective legal basis;
- b) For the development of EES, ETIAS, Interoperability, SIS recasts and ECRIS whose legal basis was adopted, but for which the utilisation of budget is not required at this stage, as the required procurement is ongoing;
- c) Payment appropriations received during the EU budgetary procedure establishing the Agency's budget, but which were not requested by the Agency.

The Management Board approved one amendment to the budget addressing the issues highlighted above by:

- Returning € 8.289 MIO in commitment appropriations;
- Returning € 66.051 MIO in payment appropriations:

Budgetary title	System / Task	amending budget (in € MIO)		
		Commitment appropriations	Payment appropriations	
A01	Staff expenditure	-2.554	-2.554	
	out of which	Interoperability	-2.006	-2.006
		Eurodac recast	-0.268	-0.268
		ECRIS	-0.280	-0.280
B03	Operational expenditure	-5.735	-63.497	
	out of which	Interoperability		-1.688
		SIS II recast		-0.299
		Eurodac recast	-5.600	-3.920
		Dublin Allocation	-0.135	-0.135
		Entry/Exit System		-23.523
		ETIAS		-6.643
		ECRIS		-3.766
Additional PAs not requested by eu-LISA		-23.523		
<b>Total 2019 amending budget</b>		<b>-8.289</b>	<b>-66.051</b>	

Table: Breakdown of 2019 amending budget

### Carry over by decision

The ongoing procurement for EES, ETIAS, Interoperability, SIS recasts and ECRIS allows the Agency to carry-over € 159.076 MIO of commitment appropriations from 2019 to 2020 by Management Board decision, in order to preserve these funds for use in the following years.<sup>9</sup>

<sup>7</sup> Subject to the adoption of the regulation of the European Parliament and of the Council on the establishment of 'Eurodac' for the comparison of fingerprints for the effective application of [Regulation (EU) No 604/2013 establishing the criteria and mechanisms for determining the Member State responsible for examining an application for international protection lodged in one of the Member States by a third-country national or a stateless person], for identifying an illegally staying third-country national or stateless person and on requests for the comparison with Eurodac data by Member States' law enforcement authorities and Europol for law enforcement purposes (recast) (COM(2016) 272 final).

<sup>8</sup> Subject to the adoption of the regulation of the European Parliament and of the Council establishing the criteria and mechanisms for determining the Member State responsible for examining an application for international protection lodged in one of the Member States by a third-country national or a stateless person (recast) (COM(2016) 270 final).

<sup>9</sup> In line with Art. 12(3) of the Agency's financial rules. Management Board decision was adopted before 15 February 2020.

Budgetary Title	System/Task	Non-automatic carry-over of 2019 commitment appropriations (in € MIO)
Bo3 Operational Expenditure	Interoperability	2.818
	SIS II recast border/police cooperation	7.328
	EES	131.415
	ETIAS	9.983
	ECRIS	7.532
<b>Bo3 Total</b>		<b>159.076</b>

### ***Budgetary transfers***

In accordance with the provisions of Article 26 of the Agency's Financial Rules, the transfer of appropriations is allowed under a number of formal criteria.

The Agency performed 11 budgetary transfers in 2019.

### ***Cancellation of appropriations – budget of the year***

€ 0.956 MIO of Commitment appropriations and € 0.956 MIO of Payment appropriations remained unused (and therefore cancelled) at the end of the year 2019.

### ***Cancellation of appropriations carried over from 2018, and previous financial years (differentiated appropriations only)***

The planned carry forward from 2018 to 2019 of a number of commitment appropriations was justified by:

- the multi-annual nature of operations, procurement procedures, or projects;
- 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 Rules. 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, € 0.702 MIO out of € 5.547 MIO were cancelled (12.65%).

As regards differentiated committed appropriations (Title 3) carried forward from previous years, € 4.818 MIO were cancelled out of € 229.188 MIO (2.1%).

### ***Carry forward of appropriations to 2020***

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 2020, for a total of € 9.695 MIO in Title 1 and 2 (non-differentiated appropriations) and € 237.741 MIO in Title 3 (differentiated appropriations), out of which € 159.076 MIO were carried over by Management Board decision.

In addition, the following global commitments under appropriations carried over by Management Board

decision from 2018 to 2019 budget remain open and are carried forward further to 2020:

BUDGET LINE	L1 committed amount carried-forward	Rational
B03102 SIS II recast	13,518,205	Procurement ongoing
B03122 EURODAC recast	12,853,000	Subject to the adoption of the legal basis for EURODAC recast/Dublin Allocation regulation
B03140 ETIAS projects	19,685,461	Procurement ongoing
<b>T3 carried-forward L1 commitment appropriation</b>	<b>46,056,666</b>	

### *Lifecycle of carry forward of operational budget*

On average, projects under Title 3 operational expenditure take up to 4 years to be concluded from a financial perspective. The following table provides a time line on the consumption of commitment appropriations by the respective payments over the years (in € MIO).

Year	Commitments*	Paid 2015		Paid 2016		Paid 2017		Paid 2018		Paid 2019		Outstanding amount	
		EUR	%	EUR	%	EUR	%	EUR	%	EUR	%	EUR	%
2015	37.931	3.505	9.24%	28.117	74.13%	4.117	10.85%	1.979	5.22%	0.000	0.00%	0.214	0.56%
2016	56.352			5.073	9.00%	27.239	48.34%	14.908	26.46%	7.896	14.01%	1.236	2.19%
2017	127.175					6.483	5.10%	41.476	32.61%	23.817	18.73%	55.399	43.56%
2018	140.484							5.801	4.13%	55.025	39.17%	79.658	56.70%
2019	143.285									14.647	10.22%	128.638	89.78%
<b>Total</b>	<b>505.226</b>	<b>3.505</b>	<b>0.69%</b>	<b>33.190</b>	<b>6.57%</b>	<b>37.838</b>	<b>7.49%</b>	<b>64.164</b>	<b>12.70%</b>	<b>101.385</b>	<b>20.07%</b>	<b>265.145</b>	<b>52.48%</b>

\* Final committed amounts on 31/12/2019 (all fund sources)

### 3.1.1 Implementation of budget revenue

Title		Entitlements established			Revenue			%	Out-standing
		Current year	Carried	Total	On entiteml.	On entiteml.	Total		
		1	2	3=1+2	4	5	6=4+5		
10-0	Union subsidy Article 1 MoUDG HOME/eu-LISA *	138,062,900		138,062,900	138,062,900		138,062,900	100.00%	
11-0	Contributions of associated countries	3,726,733	2,242,936	5,969,669		2,242,936	2,242,936	37.57%	3,726,733
90-0	Miscellaneous revenue	52,475	878	53,353	52,475		52,475	98.35%	878
<b>GRAND TOTAL</b>		<b>141,842,108</b>	<b>2,243,814</b>	<b>144,085,922</b>	<b>138,115,375</b>	<b>2,242,936</b>	<b>140,358,311</b>	<b>97.41%</b>	<b>3,727,611</b>

### 3.1.2 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	open global commitments	paid	carried forward/over	cancelled	
TITLE 1 - Staff expenditure	NDA	22,486,495	21,530,079	21,074,991		455,088	956,416	447,575	366,210		366,210	81,365	
TITLE 2 - Admin and Operating	NDA	14,659,227	14,659,227	5,391,803	14,409	9,267,424		5,099,303	4,478,963		4,478,963	620,339	
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		302,738,789	141,419,662		46,056,666	289,122,917		236,379,707	225,110,655			143,792,454	4,817,727
Payment appropriations		103,212,589		100,969,576		2,242,936	77	7,191,925			415,821	6,776,104	
<b>TOTAL - Commitment appropriations</b>		<b>339,884,511</b>	<b>177,608,968</b>		<b>46,071,076</b>	<b>298,845,429</b>	<b>956,416</b>	<b>241,926,584</b>	<b>229,955,829</b>			<b>143,792,454</b>	<b>5,519,431</b>
<b>TOTAL - Payment appropriations</b>		<b>140,358,311</b>		<b>127,436,370</b>		<b>11,965,449</b>	<b>956,492</b>	<b>12,738,803</b>			<b>5,260,995</b>	<b>6,776,104</b>	<b>701,704</b>

## 3.1.2.1 Budget execution by fund source

Budget of the year (EU subsidy)		2019 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	open global commitments	paid	carried forward	cancelled
TITLE 1 - Staff expenditure	NDA	22,486,495	21,530,079	21,074,991		455,088	956,416	447,575	366,210		366,210		81,365
TITLE 2 - Admin and Operating	NDA	14,632,128	14,632,128	5,391,803	14,409	9,240,325		5,099,303	4,478,963		4,478,963		620,339
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		251,284,377	92,208,186			237,741,623		229,187,781	224,370,054			137,016,350	4,817,727
Payment appropriations		100,944,277		100,944,200			77						
<b>TOTAL - Commitment appropriations</b>		<b>288,403,000</b>	<b>128,370,394</b>		<b>14,409</b>	<b>247,437,037</b>	<b>956,416</b>	<b>234,734,659</b>	<b>229,215,228</b>			<b>137,016,350</b>	<b>5,519,431</b>
<b>TOTAL - Payment appropriations</b>		<b>138,062,900</b>		<b>127,410,994</b>		<b>9,695,414</b>	<b>956,492</b>	<b>5,546,878</b>			<b>4,845,174</b>		<b>701,704</b>

\* for Title 3, EUR 13,590,496 refer to payments of commitments of the year. The remainder, amounting to EUR 87,353,704 was used to cover commitments from previous years

Appropriations carried over by MB decision		2019 budget (C3 appropriations)					budget from the previous year (C8 appropriations)						
Type		budget	committed	paid	open global commitments	carried forward/over	cancelled	budget	executed commitment	open global commitments	paid	carried forward/over	cancelled
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		49,186,100	49,186,100		46,056,666	49,120,234							
Payment appropriations													
<b>TOTAL - Commitment appropriations</b>		<b>49,186,100</b>	<b>49,186,100</b>		<b>46,056,666</b>	<b>49,120,234</b>							
<b>TOTAL - Payment appropriations</b>													

Internal Assigned Revenue		2019 budget (C4 appropriations)					budget from the previous year (C5 appropriations)						
Type		budget	committed	paid	open global commitments	carried forward/over	cancelled	budget	executed commitment	open global commitments	paid	carried forward/over	cancelled
TITLE 1 - Staff expenditure	NDA												
TITLE 2 - Admin and Operating	NDA	27,099	27,099			27,099							
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		25,376	25,376			18,124							
Payment appropriations		25,376		25,376									
<b>TOTAL - Commitment appropriations</b>		<b>52,475</b>	<b>52,475</b>			<b>18,124</b>							
<b>TOTAL - Payment appropriations</b>		<b>52,475</b>		<b>25,376</b>		<b>27,099</b>							



External Assigned Revenue		2019 budget (Ro appropriations)					budget from the previous year(s) (Ro appropriations)						
		budget	committed	paid	open global commitments	carried forward/over	cancelled	budget	executed commitment	open global commitments	paid	carried forward/ over	cancelled
TITLE 1 - Staff expenditure	NDA												
TITLE 2 - Admin and Operating	NDA												
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		2,242,936				2,242,936	7,191,925	740,601				6,776,104	
Payment appropriations		2,242,936				2,242,936	7,191,925			415,821		6,776,104	
<b>TOTAL - Commitment appropriations</b>		<b>2,242,936</b>				<b>2,242,936</b>	<b>7,191,925</b>	<b>740,601</b>				<b>6,776,104</b>	
<b>TOTAL - Payment appropriations</b>		<b>2,242,936</b>				<b>2,242,936</b>	<b>7,191,925</b>			<b>415,821</b>		<b>6,776,104</b>	

### 3.1.3 Detailed budget implementation

#### 3.1.3.1 Current year appropriations (2019 – C1 credits)

#### A. Commitment appropriations

TITLE 1 - STAFF EXPENDITURE				Commitment Appropriations									
Budget Chapter		Budget Item		Initial budget	Transfers	Amending budget	Final budget	Executed Commitments	% Executed/ Final budget	Cancelled	% Cancelled/ Final budget	Carried-forward	% Carried-forward/ Final budget
A-11	Salaries & allowances	A-1100	TA Basic salary	18,675,257	-1,551,639	-1,974,000	15,149,618	15,149,618	100.00%		0.00%		0.00%
		A-1110	CA salary	4,955,314	-987,031	-580,000	3,388,283	3,388,283	100.00%		0.00%		0.00%
		A-1124	SNEs and trainees allowances	763,743	-229,661		534,082	534,082	100.00%		0.00%		0.00%
<b>A-11</b>	<b>Salaries &amp; allowances</b>			<b>24,394,314</b>	<b>-2,768,330</b>	<b>-2,554,000</b>	<b>19,071,984</b>	<b>19,071,984</b>	<b>100.00%</b>		<b>0.00%</b>		<b>0.00%</b>
A-12	Expenditure	A-1200	Recruitment and reassignment	1,130,900	-730,175		400,725	299,514	74.74%	101,210	25.26%	137,599	34.34%
A-12	<b>Expenditure related to recruitment</b>			<b>1,130,900</b>	<b>-730,175</b>		<b>400,725</b>	<b>299,514</b>	<b>74.74%</b>	<b>101,210</b>	<b>25.26%</b>	<b>137,599</b>	<b>34.34%</b>
A-13	Mission Expenses	A-1301	Mission Expenses	443,700	130,000		573,700	573,700	100.00%		0.00%	11,537	2.01%
A-13	<b>Mission Expenses</b>			<b>443,700</b>	<b>130,000</b>		<b>573,700</b>	<b>573,700</b>	<b>100.00%</b>		<b>0.00%</b>	<b>11,537</b>	<b>2.01%</b>
A-14	Socio-Medical Infrastructure	A-1400	Annual medical checkup	43,400									
		A-1401	Nursery allowance	306,944	-130,000		176,944	100,392	56.74%	76,552	43.26%	26,346	14.89%
		A-1402	European school	1,005,742			1,005,742	660,738	65.70%	345,004	34.30%		0.00%
		A-1403	Social activities	296,440			296,440	201,465	67.96%	94,975	32.04%	86,691	29.24%
A-14	<b>Socio-Medical Infrastructure</b>			<b>1,652,526</b>	<b>-130,000</b>		<b>1,522,526</b>	<b>998,490</b>	<b>65.58%</b>	<b>524,036</b>	<b>34.42%</b>	<b>113,037</b>	<b>7.42%</b>
A-15	Training for Staff	A-1500	Training for Staff	917,560			917,560	586,390	63.91%	331,170	36.09%	192,915	21.02%
A-15	<b>Training for Staff</b>			<b>917,560</b>			<b>917,560</b>	<b>586,390</b>	<b>63.91%</b>	<b>331,170</b>	<b>36.09%</b>	<b>192,915</b>	<b>21.02%</b>
<b>TITLE 1 - STAFF EXPENDITURE</b>				<b>28,539,000</b>	<b>-3,498,505</b>	<b>-2,554,000</b>	<b>22,486,495</b>	<b>21,530,079</b>	<b>95.75%</b>	<b>956,416</b>	<b>4.25%</b>	<b>455,088</b>	<b>2.02%</b>

TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE				Commitment Appropriations									
Budget Chapter	Budget Item		Initial budget	Transfers	Amending budget	Final budget	Executed Commitments	% Executed/ Final budget	Cancelled	% Cancelled/ Final budget	Carried-forward	% Carried-forward/ Final budget	
A-20	Expenditure for premises	A-2000	Expenditure for premises	2,557,000	-892,738		1,664,262	1,664,262	100.00%		0.00%	899,117	54.02%
A-20	<b>Expenditure for premises</b>		<b>2,557,000</b>	<b>-892,738</b>		<b>1,664,262</b>	<b>1,664,262</b>	<b>100.00%</b>		<b>0.00%</b>	<b>899,117</b>	<b>54.02%</b>	
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	2,010,000	1,207,478		3,217,478	3,217,478	100.00%		0.00%	1,982,398	61.61%
A-21	<b>Corporate IT &amp; Telecom</b>		<b>2,010,000</b>	<b>1,207,478</b>		<b>3,217,478</b>	<b>3,217,478</b>	<b>100.00%</b>		<b>0.00%</b>	<b>1,982,398</b>	<b>61.61%</b>	
A-22	Movable Property and Associated Costs	A-2200	Other Technical Equipment and Installation	109,000	-64,500		44,500	44,500	100.00%		0.00%	9,922	22.30%
		A-2210	Furniture and Office Equipment	118,000	712,047		830,047	830,047	100.00%		0.00%	672,279	80.99%
		A-2220	Documentation and Library Expenditure	21,000			11,218	11,218	100.00%		0.00%	3,870	34.50%
A-22	<b>Movable Property and Associated Costs</b>		<b>248,000</b>	<b>637,765</b>		<b>885,765</b>	<b>885,765</b>	<b>100.00%</b>		<b>0.00%</b>	<b>686,071</b>	<b>77.46%</b>	
A-23	Current Administrative Expenditure	A-2300	Office Supplies	86,000	1,108		87,108	87,108	100.00%		0.00%	21,438	24.61%
		A-2320	Legal Expenses	76,000	196,475		272,475	272,475	100.00%		0.00%	100,500	36.88%
		A-2330	Other Running Costs	544,000	-313,712		230,288	230,288	100.00%		0.00%	12,941	5.62%
		A-2331	HR fees and charges	121,000	67,375		188,375	188,375	100.00%		0.00%	1,290	0.69%
A-23	<b>Current Administrative Expenditure</b>		<b>827,000</b>	<b>-48,754</b>		<b>778,246</b>	<b>778,246</b>	<b>100.00%</b>		<b>0.00%</b>	<b>136,170</b>	<b>17.50%</b>	
A-24	Postage	A-2400	Postage	39,000	-9,001		29,999	29,999	100.00%		0.00%	14,061	46.87%
A-24	<b>Postage</b>		<b>39,000</b>	<b>-9,001</b>		<b>29,999</b>	<b>29,999</b>	<b>100.00%</b>		<b>0.00%</b>	<b>14,061</b>	<b>46.87%</b>	
A-25	Management Board	A-2500	MB Meetings	461,000	-189,480		271,520	271,520	100.00%		0.00%	148,269	54.61%
		A-2510	Other meetings	188,000	-93,211		94,789	94,789	100.00%		0.00%	50,589	53.37%
A-25	<b>Management Board</b>		<b>649,000</b>	<b>-282,691</b>		<b>366,309</b>	<b>366,309</b>	<b>100.00%</b>		<b>0.00%</b>	<b>198,858</b>	<b>54.29%</b>	
A-26	Information and Publications	A-2600	Information and Publications	1,696,000	-483,775		1,212,225	1,212,225	100.00%		0.00%	652,622	53.84%
A-26	<b>Information and Publications</b>		<b>1,696,000</b>	<b>-483,775</b>		<b>1,212,225</b>	<b>1,212,225</b>	<b>100.00%</b>		<b>0.00%</b>	<b>652,622</b>	<b>53.84%</b>	
A-27	External Support Services	A-2700	External Support Services	3,442,000	93,346		3,535,346	3,535,346	100.00%		0.00%	2,131,880	60.30%
A-27	<b>External Support Services</b>		<b>3,442,000</b>	<b>93,346</b>		<b>3,535,346</b>	<b>3,535,346</b>	<b>100.00%</b>		<b>0.00%</b>	<b>2,131,880</b>	<b>60.30%</b>	
A-28	Security	A-2800	Corporate Security	2,716,000	226,498		2,942,498	2,942,498	100.00%		0.00%	2,539,149	86.29%
A-28	<b>Security</b>		<b>2,716,000</b>	<b>226,498</b>		<b>2,942,498</b>	<b>2,942,498</b>	<b>100.00%</b>		<b>0.00%</b>	<b>2,539,149</b>	<b>86.29%</b>	
<b>TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE</b>			<b>14,184,000</b>	<b>448,128</b>		<b>14,632,128</b>	<b>14,632,128</b>	<b>100.00%</b>		<b>0.00%</b>	<b>9,240,325</b>	<b>63.15%</b>	

TITLE 3 - OPERATIONAL EXPENDITURE - Total with non-automatic carry over				Commitment Appropriations										
Budget Chapter		Budget Item		Initial budget	Transfers	Amending budget	Final budget	Executed Commitments	% Executed/ Final budget	Cancelled	% Cancelled/ Final budget	Carried-forward/ over	% Carried-forward/over / Final budget	
B3-0	Infrastructure	B3-000	Shared System Infrastructure	13,828,000	967,205		14,795,205	11,977,205	80.95%		0.00%	9,573,343	64.71%	
		B3-001	System security and business continuity	1,527,000	-818,722		708,278	708,278	100.00%		0.00%	567,988	80.19%	
		B3-002	Back-up site - running costs	1,050,000	-161,618		888,382	888,382	100.00%		0.00%	735,340	82.77%	
		B3-010	Wide area networks	21,221,000	-18,964,127		2,256,874	2,256,874	100.00%		0.00%	1,213,722	53.78%	
<b>B3-0</b>	<b>Infrastructure</b>			<b>37,626,000</b>	<b>-18,977,261</b>		<b>18,648,739</b>	<b>15,830,739</b>	<b>84.89%</b>		<b>0.00%</b>	<b>12,090,392</b>	<b>64.83%</b>	
B3-1	Applications	B3-100	SIS II Projects	7,890,000	17,404,385		25,294,385	25,294,385	100.00%		0.00%	24,983,091	98.77%	
		B3-101	SIS II operational maintenance	9,800,000	-1,534,947		8,265,053	8,265,053	100.00%		0.00%	7,798,802	94.36%	
		B3-102	SIS II recast	2,498,000	5,114,784		7,612,784	285,222	3.75%		0.00%	7,356,084	96.63%	
		B3-110	VIS/BMS projects	6,700,000	-5,244,536		1,455,464	1,455,464	100.00%		0.00%	1,075,616	73.90%	
		B3-111	VIS/BMS operational maintenance	16,984,000	-1,404,409		15,579,591	15,579,591	100.00%		0.00%	13,544,169	86.94%	
		B3-120	EURODAC projects	1,325,000	-125,000		1,200,000	1,200,000	100.00%		0.00%	1,200,000	100.00%	
		B3-121	EURODAC operational maintenance	1,500,000	2,070,618		3,570,618	3,570,618	100.00%		0.00%	3,570,618	100.00%	
		B3-122	EURODAC recast	5,735,000		-5,735,000	0	0						
		B3-130	EES projects	144,326,000	-116,000		144,210,000	12,794,626	8.87%		0.00%	144,208,934	100.00%	
		B3-140	ETIAS projects	11,023,000			11,023,000	1,039,744	9.43%		0.00%	10,891,698	98.81%	
B3-150	ECRIS projects	3,766,000	3,766,000		7,532,000		0.00%		0.00%	7,532,000	100.00%			
<b>B3-1</b>	<b>Applications</b>			<b>211,547,000</b>	<b>19,930,894</b>	<b>-5,735,000</b>	<b>225,742,894</b>	<b>69,484,703</b>	<b>30.78%</b>		<b>0.00%</b>	<b>222,161,010</b>	<b>98.41%</b>	
B3-8	Operational support activities	B3-810	External support	2,656,000	1,013,398		3,669,398	3,669,398	100.00%		0.00%	1,836,539	50.05%	
		B3-811	Consultancies and studies	750,000	603,752		1,353,752	1,353,752	100.00%		0.00%	918,000	67.81%	
		B3-812	Quality assurance											
		B3-820	Advisory groups	240,000	608,381		848,381	848,381	100.00%		0.00%	451,935	53.27%	
		B3-821	Other meetings and missions	250,000	31,162		281,162	281,162	100.00%		0.00%	58,858	20.93%	
		B3-822	Schengen evaluations	50,000	-12,000		38,000	38,000	100.00%		0.00%	13,750	36.19%	
		B3-830	Operational learning and development	400,000	-144,322		255,678	255,678	100.00%		0.00%	44,188	17.28%	
		B3-831	Training for Member States	450,000	-3,627		446,373	446,373	100.00%		0.00%	166,950	37.40%	
<b>B3-8</b>	<b>Operational support activities</b>			<b>4,796,000</b>	<b>2,096,744</b>		<b>6,892,744</b>	<b>6,892,744</b>	<b>100.00%</b>		<b>0.00%</b>	<b>3,490,221</b>	<b>50.64%</b>	
<b>TITLE 3 - OPERATIONAL EXPENDITURE</b>				<b>253,969,000</b>	<b>3,050,377</b>	<b>-5,735,000</b>	<b>251,284,377</b>	<b>92,208,186</b>	<b>36.69%</b>		<b>0.00%</b>	<b>237,741,623</b>	<b>94.61%</b>	
<b>TOTAL</b>				<b>296,692,000</b>	<b>0</b>	<b>-8,289,000</b>	<b>288,403,000</b>	<b>128,370,394</b>	<b>44.51%</b>	<b>956,416</b>	<b>0.33%</b>	<b>247,437,037</b>	<b>85.80%</b>	

TITLE 3 - OPERATIONAL EXPENDITURE - Automatic carry-forward				Commitment Appropriations													
Budget Chapter	Budget Item		Initial budget	Transfers	Amending budget	Final budget	Executed Commitments	% Executed/ Final budget	Cancelled	% Cancelled/ Final budget	Carried-forward	% Carried-forward/ Final budget					
B3-0	Infrastructure	B3-000	Shared system infrastructure	13,828,000	967,205		14,795,205	11,977,205	80.95%		0.00%	6,755,343	45.66%				
		B3-001	System security and business continuity	1,527,000	-818,722		708,278	708,278	100.00%		0.00%	567,988	80.19%				
		B3-002	Back-up site - running costs	1,050,000	-161,618		888,382	888,382	100.00%		0.00%	735,340	82.77%				
		B3-010	Wide area networks	21,221,000	-18,964,127		2,256,874	2,256,874	100.00%		0.00%	1,213,722	53.78%				
<b>B3-0</b>	<b>Infrastructure</b>				<b>37,626,000</b>	<b>-18,977,261</b>		<b>18,648,739</b>	<b>15,830,739</b>	<b>84.89%</b>		<b>0.00%</b>	<b>9,272,392</b>	<b>49.72%</b>			
B3-1	Applications	B3-100	SIS II Projects	7,890,000	17,404,385		25,294,385	25,294,385	100.00%		0.00%	24,983,091	98.77%				
		B3-101	SIS II operational maintenance	9,800,000	-1,534,947		8,265,053	8,265,053	100.00%		0.00%	7,798,802	94.36%				
		B3-102	SIS II recast	2,498,000	5,114,784		7,612,784	285,222	3.75%		0.00%	28,522	0.37%				
		B3-110	VIS/BMS projects	6,700,000			1,455,464						1,075,616	73.90%			
		B3-111	VIS/BMS operational maintenance	16,984,000	-1,404,409		15,579,591	15,579,591	100.00%		0.00%	13,544,169	86.94%				
		B3-120	EURODAC projects	1,325,000			1,200,000	1,200,000	100.00%		0.00%	1,200,000	100.00%				
		B3-121	EURODAC operational maintenance	1,500,000	2,070,618		3,570,618	3,570,618	100.00%		0.00%	3,570,618	100.00%				
		B3-122	EURODAC recast	5,735,000		-5,735,000	0										
		B3-130	EES projects	144,326,000	-116,000		144,210,000	12,794,626	8.87%		0.00%	12,793,561	8.87%				
		B3-140	ETIAS projects	11,023,000			11,023,000	1,039,744	9.43%		0.00%	908,442	8.24%				
B3-150	ECRIS projects	3,766,000	3,766,000		7,532,000	0	0.00%		0.00%	0	0.00%						
<b>B3-1</b>	<b>Applications</b>				<b>211,547,000</b>	<b>19,930,894</b>		<b>-5,735,000</b>	<b>225,742,894</b>	<b>69,484,703</b>	<b>30.78%</b>		<b>0.00%</b>	<b>65,902,820</b>	<b>29.19%</b>		
B3-8	Operational support activities	B3-810	External support	2,656,000	1,013,398		3,669,398	3,669,398	100.00%		0.00%	1,836,539	50.05%				
		B3-811	Consultancies and studies	750,000	603,752		1,353,752	1,353,752	100.00%		0.00%	918,000	67.81%				
		B3-812	Quality assurance														
		B3-820	Advisory groups	240,000	608,381		848,381	848,381	100.00%		0.00%	451,935	53.27%				
		B3-821	Other meetings and missions	250,000	31,162		281,162	281,162	100.00%		0.00%	58,858	20.93%				
		B3-822	Schengen evaluations	50,000	-12,000		38,000	38,000	100.00%		0.00%	13,750	36.19%				
		B3-830	Operational learning and development	400,000	-14,322		255,678	255,678	100.00%		0.00%	44,188	17.28%				
		B3-831	Training for Member States	450,000	-3,627		446,373	446,373	100.00%		0.00%	166,950	37.40%				
<b>B3-8</b>	<b>Operational support activities</b>				<b>4,796,000</b>	<b>2,096,744</b>					<b>6,892,744</b>	<b>6,892,744</b>	<b>100.00%</b>		<b>0.00%</b>	<b>3,490,221</b>	<b>50.64%</b>
<b>TITLE 3 - OPERATIONAL EXPENDITURE</b>				<b>253,969,000</b>	<b>3,050,377</b>	<b>-5,735,000</b>	<b>251,284,377</b>	<b>92,208,186</b>	<b>36.69%</b>		<b>0.00%</b>	<b>78,665,432</b>	<b>31.31%</b>				
<b>TOTAL</b>				<b>296,692,000</b>	<b>0</b>	<b>-8,289,000</b>	<b>288,403,000</b>	<b>128,370,394</b>	<b>44.51%</b>	<b>956,416</b>	<b>0.33%</b>	<b>88,360,846</b>	<b>30.64%</b>				

TITLE 3 - OPERATIONAL EXPENDITURE - Non-automatic carry over				Commitment Appropriations								
Budget Chapter	Budget Item		Initial budget	Transfers	Amending budget	Final budget	Executed Commitments	% Executed/ Final budget	Cancelled	% Cancelled/ Final budget	Carried-over	% Carried-over / Final budget
B3-0	Infrastructure	B3-000	Shared system infrastructure	13,828,000	967,205		14,795,205	11,977,205	80.95%		2,818,000	19.05%
B3-0	Infrastructure			<b>37,626,000</b>	<b>-18,977,261</b>		<b>18,648,739</b>	<b>15,830,739</b>	<b>84.89%</b>		<b>2,818,000</b>	<b>15.11%</b>
B3-1	Applications	B3-102	SIS II recast	2,498,000	5,114,784		7,612,784	285,222	3.75%		7,327,562	96.25%
		B3-130	EES projects	144,326,000	-116,000		144,210,000	12,794,626	8.87%		131,415,374	91.13%
		B3-140	ETIAS projects	11,023,000			11,023,000	1,039,744	9.43%		9,983,256	90.57%
		B3-150	ECRIS projects	3,766,000	3,766,000		7,532,000				7,532,000	100.00%
B3-1	Applications			<b>211,547,000</b>	<b>19,930,894</b>	<b>-5,735,000</b>	<b>225,742,894</b>	<b>69,484,703</b>	<b>30.78%</b>		<b>156,258,191</b>	<b>69.22%</b>
<b>TITLE 3 - OPERATIONAL EXPENDITURE</b>				<b>253,969,000</b>	<b>3,050,377</b>	<b>-5,735,000</b>	<b>251,284,377</b>	<b>92,208,186</b>	<b>36.69%</b>		<b>159,076,191</b>	<b>63.31%</b>
<b>TOTAL</b>				<b>296,692,000</b>	<b>0</b>	<b>-8,289,000</b>	<b>288,403,000</b>	<b>128,370,394</b>	<b>44.51%</b>	<b>956,416</b>	<b>159,076,191</b>	<b>55.16%</b>

## B. Payment appropriations

TITLE 1 - STAFF EXPENDITURE				Payment Appropriations											
Budget Chapter	Budget Item	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							
A-11	Salaries & allowances	A-1100	TA Basic salary	18,675,257	-1,551,639	-1,974,000	15,149,618	15,149,618		15,149,618	100.00%		0.00%	0.00%	
		A-1110	CA salary	4,955,314	-987,031	-580,000	3,388,283	3,388,283		3,388,283	100.00%		0.00%	0.00%	
		A-1124	SNEs and trainees allowances	763,743	-229,661		534,082	534,082		534,082	100.00%		0.00%	0.00%	
<b>A-11</b>	<b>Salaries &amp; allowances</b>	<b>24,394,314</b>	<b>-2,768,330</b>	<b>-2,554,000</b>	<b>19,071,984</b>	<b>19,071,984</b>		<b>19,071,984</b>	<b>100.00%</b>		<b>0.00%</b>		<b>0.00%</b>		
A-12	Expenditure related	A-1200	Recruitment and reassignment	1,130,900	-730,175		400,725	161,916		161,916	40.41%	101,210	25.26%	137,599	34.34%
<b>A-12</b>	<b>Expenditure related to recruitment</b>	<b>1,130,900</b>	<b>-730,175</b>		<b>400,725</b>	<b>161,916</b>		<b>161,916</b>	<b>40.41%</b>	<b>101,210</b>	<b>25.26%</b>	<b>137,599</b>	<b>34.34%</b>		
A-13	Mission Expenses	A-1301	Mission Expenses	443,700	130,000		573,700	562,163		562,163	97.99%		0.00%	11,537	2.01%
<b>A-13</b>	<b>Mission Expenses</b>	<b>443,700</b>	<b>130,000</b>		<b>573,700</b>	<b>562,163</b>		<b>562,163</b>	<b>97.99%</b>		<b>0.00%</b>		<b>11,537</b>	<b>2.01%</b>	
A-14	Socio-Medical Infrastructure	A-1400	Annual medical checkup	43,400											
		A-1401	Nursery allowance	306,944	-130,000		176,944	74,046		74,046	41.85%	76,552	43.26%	26,346	14.89%
		A-1402	European school	1,005,742			1,005,742	660,738		660,738	65.70%	345,004	34.30%		
		A-1403	Social activities	296,440			296,440	114,773		114,773	38.72%	94,975	32.04%	86,691	29.24%
<b>A-14</b>	<b>Socio-Medical Infrastructure</b>	<b>1,652,526</b>	<b>-130,000</b>		<b>1,522,526</b>	<b>885,453</b>		<b>885,453</b>	<b>58.16%</b>	<b>524,036</b>	<b>34.42%</b>	<b>113,037</b>	<b>7.42%</b>		
A-15	Training for Staff	A-1500	Training for Staff	917,560			917,560	393,475		393,475	42.88%	331,170	36.09%	192,915	21.02%
<b>A-15</b>	<b>Training for Staff</b>	<b>917,560</b>			<b>917,560</b>	<b>393,475</b>		<b>393,475</b>	<b>42.88%</b>	<b>331,170</b>	<b>36.09%</b>	<b>192,915</b>	<b>21.02%</b>		
<b>TITLE 1 - STAFF EXPENDITURE</b>				<b>28,539,000</b>	<b>-3,498,505</b>	<b>-2,554,000</b>	<b>22,486,495</b>	<b>21,074,991</b>		<b>21,074,991</b>	<b>93.72%</b>	<b>956,416</b>	<b>4.25%</b>	<b>455,088</b>	<b>2.02%</b>

TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE				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					
Budget Chapter	Budget Item														
A-20	Expenditure for premises	A-2000	Expenditure for premises	2,557,000	-892,738		1,664,262	765,145		765,145	45.98%		899,117	54.02%	
<b>A-20</b>	<b>Expenditure for premises</b>			<b>2,557,000</b>	<b>-892,738</b>		<b>1,664,262</b>	<b>765,145</b>		<b>765,145</b>	<b>45.98%</b>		<b>899,117</b>	<b>54.02%</b>	
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	2,010,000	1,207,478		3,217,478	1,235,080		1,235,080	38.39%		1,982,398	61.61%	
<b>A-21</b>	<b>Corporate IT &amp; Telecom</b>			<b>2,010,000</b>	<b>1,207,478</b>		<b>3,217,478</b>	<b>1,235,080</b>		<b>1,235,080</b>	<b>38.39%</b>		<b>1,982,398</b>	<b>61.61%</b>	
A-22	Movable Property and Associated Costs	A-2200	Other Technical Equipment and Installation	109,000	-64,500		44,500	34,578		34,578	77.70%		9,922	22.30%	
		A-2210	Furniture and Office Equipment Documentation and Library	118,000	712,047		830,047	157,769		157,769	19.01%		672,279	80.99%	
		A-2220	Expenditure	21,000			11,218	7,348		7,348	65.50%		3,870	34.50%	
<b>A-22</b>	<b>Movable Property and Associated Costs</b>			<b>248,000</b>	<b>637,765</b>		<b>885,765</b>	<b>199,694</b>		<b>199,694</b>	<b>22.54%</b>		<b>686,071</b>	<b>77.46%</b>	
A-23	Current Administrative Expenditure	A-2300	Office Supplies	86,000	1,108		87,108	65,670		65,670	75.39%		21,438	24.61%	
		A-2320	Legal Expenses	76,000	196,475		272,475	171,975		171,975	63.12%		100,500	36.88%	
		A-2330	Other Running Costs	544,000	-313,712		230,288	217,346		217,346	94.38%		12,941	5.62%	
A-2331	HR fees and charges	121,000	67,375		188,375	187,085		187,085	99.31%		1,290	0.69%			
<b>A-23</b>	<b>Current Administrative Expenditure</b>			<b>827,000</b>	<b>-48,754</b>		<b>778,246</b>	<b>642,077</b>		<b>642,077</b>	<b>82.50%</b>		<b>136,170</b>	<b>17.50%</b>	
A-24	Postage	A-2400	Postage	39,000	-9,001		29,999	15,938		15,938	53.13%		14,061	46.87%	
<b>A-24</b>	<b>Postage</b>			<b>39,000</b>	<b>-9,001</b>		<b>29,999</b>	<b>15,938</b>		<b>15,938</b>	<b>53.13%</b>		<b>14,061</b>	<b>46.87%</b>	
A-25	Management Board	A-2500	MB Meetings	461,000	-189,480		271,520	123,251		123,251	45.39%		148,269	54.61%	
		A-2510	Other meetings	188,000	-93,211		94,789	44,200		44,200	46.63%		50,589	53.37%	
<b>A-25</b>	<b>Management Board</b>			<b>649,000</b>	<b>-282,691</b>		<b>366,309</b>	<b>167,451</b>		<b>167,451</b>	<b>45.71%</b>		<b>198,858</b>	<b>54.29%</b>	
A-26	Information and Publications	A-2600	Information and Publications	1,696,000	-483,775		1,212,225	559,603		559,603	46.16%		652,622	53.84%	
<b>A-26</b>	<b>Information and Publications</b>			<b>1,696,000</b>	<b>-483,775</b>		<b>1,212,225</b>	<b>559,603</b>		<b>559,603</b>	<b>46.16%</b>		<b>652,622</b>	<b>53.84%</b>	
A-27	External Support Services	A-2700	External Support Services	3,442,000	93,346		3,535,346	1,403,466		1,403,466	39.70%		2,131,880	60.30%	
<b>A-27</b>	<b>External Support Services</b>			<b>3,442,000</b>	<b>93,346</b>		<b>3,535,346</b>	<b>1,403,466</b>		<b>1,403,466</b>	<b>39.70%</b>		<b>2,131,880</b>	<b>60.30%</b>	
A-28	Security	A-2800	Corporate Security	2,716,000	226,498		2,942,498	403,349		403,349	13.71%		2,539,149	86.29%	
<b>A-28</b>	<b>Security</b>			<b>2,716,000</b>	<b>226,498</b>		<b>2,942,498</b>	<b>403,349</b>		<b>403,349</b>	<b>13.71%</b>		<b>2,539,149</b>	<b>86.29%</b>	
<b>TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE</b>				<b>14,184,000</b>	<b>448,128</b>		<b>14,632,128</b>	<b>5,391,803</b>		<b>5,391,803</b>	<b>36.85%</b>		<b>9,240,325</b>	<b>63.15%</b>	



TITLE 3 - OPERATIONAL EXPENDITURE				Payment Appropriations											
Budget Chapter	Budget Item	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							
B3-0	Infrastructure	B3-000	Shared system infrastructure	13,012,900	1,422,221	-1,688,000	12,747,121	5,221,863	7,525,258	12,747,121	100.00%		0.00%		
		B3-001	System security and business continuity	1,000,000	1,383,742		2,383,742	140,290	2,243,452	2,383,742	100.00%		0.00%		
		B3-002	Back-up site- running costs	1,050,000	-288,017		761,983	153,043	608,940	761,983	100.00%		0.00%		
		B3-010	Wide area networks	34,775,100	-4,267,198	-19,522,500	10,985,402	1,043,152	9,942,251	10,985,402	100.00%		0.00%		
<b>B3-0</b>	<b>Infrastructure</b>	<b>49,838,000</b>	<b>-1,749,252</b>	<b>-21,210,500</b>	<b>26,878,248</b>	<b>6,558,348</b>	<b>20,319,901</b>	<b>26,878,248</b>	<b>100.00%</b>		<b>0.00%</b>				
B3-1	Applications	B3-100	SIS II Projects	9,772,900	-4,478,085	-4,000,000	1,294,815	311,294	983,520	1,294,815	100.00%		0.00%		
		B3-101	SIS II operational maintenance	9,800,000	-293,778		9,506,222	466,251	9,039,971	9,506,222	100.00%		0.00%		
		B3-102	SIS II recast	499,600	122,566	-299,600	322,566	322,566		322,566	100.00%		0.00%		
		B3-110	VIS/BMS projects	7,651,500	6,274,855		13,926,355	379,849	13,546,506	13,926,355	100.00%		0.00%		
		B3-111	VIS/BMS operational maintenance	15,253,500	3,463,539		18,717,039	2,035,422	16,681,540	18,716,962	100.00%	77	0.00%		
		B3-120	EURODAC projects	3,826,000	-3,753,400		72,600		72,600	72,600	100.00%		0.00%		
		B3-121	EURODAC operational maintenance	1,200,000	2,603,584		3,803,584		3,803,584	3,803,584	100.00%		0.00%		
		B3-122	EURODAC recast	4,055,000		-4,055,000	0			0					
		B3-130	EES projects	40,259,000	2,734,068	-23,522,500	19,470,568	1,066	19,469,502	19,470,568	100.00%		0.00%		
		B3-140	ETIAS projects	11,023,000	-2,975,248	-6,643,000	1,404,752	131,302	1,273,450	1,404,752	100.00%		0.00%		
		B3-150	ECRIS projects	3,766,000		-3,766,000	0			0					
<b>B3-7</b>	<b>Applications</b>	<b>107,106,500</b>	<b>3,698,099</b>	<b>-42,286,100</b>	<b>68,518,499</b>	<b>3,647,750</b>	<b>64,870,672</b>	<b>68,518,423</b>	<b>100.00%</b>	<b>77</b>	<b>0.00%</b>				
B3-8	Operational support activities	B3-810	External support	2,656,000	719,134		3,375,134	1,832,858	1,542,276	3,375,134	100.00%		0.00%		
		B3-811	Consultancies and studies	400,000	204,197		604,197	435,752	168,445	604,197	100.00%		0.00%		
		B3-812	Quality assurance												
		B3-820	Advisory groups	240,000	206,517		446,517	396,446	50,071	446,517	100.00%		0.00%		
		B3-821	Other meetings and missions	250,000	-18,036		231,964	222,304	9,660	231,964	100.00%		0.00%		
		B3-822	Schengen evaluations	50,000	-24,941		25,059	24,250	809	25,059	100.00%		0.00%		
		B3-830	Operational learning and development	400,000	122,798		522,798	211,490	311,308	522,798	100.00%		0.00%		
		B3-831	Training for Member States	450,000	-108,139		341,861	261,299	80,562	341,861	100.00%		0.00%		
<b>B3-8</b>	<b>Operational support activities</b>	<b>4,446,000</b>	<b>1,101,530</b>		<b>5,547,530</b>	<b>3,384,399</b>	<b>2,163,131</b>	<b>5,547,530</b>	<b>100.00%</b>		<b>0.00%</b>				
<b>TITLE 3 - OPERATIONAL EXPENDITURE</b>				<b>161,390,500</b>	<b>3,050,377</b>	<b>-63,496,600</b>	<b>100,944,277</b>	<b>13,590,496</b>	<b>87,353,704</b>	<b>100,944,200</b>	<b>100.00%</b>	<b>77</b>	<b>0.00%</b>		
<b>TOTAL</b>				<b>204,113,500</b>	<b>0</b>	<b>-66,050,600</b>	<b>138,062,900</b>	<b>40,057,290</b>	<b>87,353,704</b>	<b>127,410,994</b>	<b>92.28%</b>	<b>956,492</b>	<b>0.69%</b>	<b>9,695,414</b>	<b>7.02%</b>

### 3.1.3.2 Budget implementation of appropriations carried over by MB decision (2019 – C3 credits)

Budget Chapter		Budget Item		Commitment Appropriations (1)	Executed Commitments (2)	%	Payment Appropriations (3)	Executed Payments (4)	%	Carry-over (5)=(1-4)	%	RAC	RAL
B3-1	Applications	B3-102	SIS II recast	15,413,000	15,413,000	100.00%				15,347,134 *	99.57%	13,518,205	1,828,928
		B3-122	EURODAC recast	12,853,000	12,853,000	100.00%				12,853,000 *	100.00%	12,853,000	
		B3-140	ETIAS projects	20,920,100	20,920,100	100.00%				20,920,100 *	100.00%	19,685,461	1,234,639
<b>B3-1</b>	<b>APPLICATIONS</b>			<b>49,186,100</b>	<b>49,186,100</b>	<b>100.00%</b>				<b>49,120,234</b>	<b>99.87%</b>	<b>46,056,666</b>	<b>3,063,567</b>

\* For differentiated appropriations only Commitment Appropriations were carried-forward

### 3.1.3.3 Budget implementation of appropriations on internal assigned revenue (2019 – C4 credits)

Budget Chapter		Budget Item		Commitment Appropriations (1)	Executed Commitments (2)	%	Payment Appropriations (3)	Executed Payments (4)	%	Carry-over (5)=(1-4)	%	RAL	
A-26	Information and Publications	A-2600	Information and Publications	27,099	27,099	100.00%	27,099			27,099	100.00%	27,099	
<b>A-2</b>	<b>INFRASTRUCTURE AND OPERATING EXPENDITURE</b>			<b>27,099</b>	<b>27,099</b>	<b>100.00%</b>	<b>27,099</b>			<b>0.00%</b>	<b>27,099</b>	<b>100.00%</b>	<b>27,099</b>
B3-8	Operational support activities	B3-831	Training for Member States	25,376	25,376	100.00%	25,376	25,376	100.00%	18,124 *	71.42%	18,124	
<b>B3</b>	<b>OPERATIONAL EXPENDITURE</b>			<b>25,376</b>	<b>25,376</b>	<b>100.00%</b>	<b>25,376</b>	<b>25,376</b>	<b>100.00%</b>	<b>18,124 *</b>	<b>71.42%</b>	<b>18,124</b>	
	<b>TOTAL</b>			<b>52,475</b>	<b>52,475</b>	<b>100.00%</b>	<b>52,475</b>	<b>25,376</b>	<b>48.36%</b>	<b>45,223</b>	<b>86.18%</b>	<b>45,223</b>	

\* For differentiated appropriations only Commitment Appropriations were carried-forward

### 3.1.3.4 Budget implementation of automatic carry forwards (2019 – C8 credits) – non-differentiated appropriations

#### TITLE 1

Budget Chapter		Budget Item		Carried forward/over appropriations (1)	Executed Payments (2)	%	Cancelled (3)=(1-2)	%
A-12	Expenditure related to recruitment	A-1200	Recruitment and reassignment expenditure	63,769	31,197	48.92%	32,572	51.08%
<b>A-12</b>	<b>Expenditure related to recruitment</b>			<b>63,769</b>	<b>31,197</b>	<b>48.92%</b>	<b>32,572</b>	<b>51.08%</b>
A-13	Mission Expenses	A-1301	Mission Expenses	19,924	19,890	99.83%	34	0.17%
<b>A-13</b>	<b>Mission Expenses</b>			<b>19,924</b>	<b>19,890</b>	<b>99.83%</b>	<b>34</b>	<b>0.17%</b>
A-14	Socio-Medical Infrastructure	A-1401	Nursery allowance	17,497	15,937	91.08%	1,560	8.92%
		A-1403	Social activities	81,665	68,037	83.31%	13,627	16.69%
<b>A-14</b>	<b>Socio-Medical Infrastructure</b>			<b>99,162</b>	<b>83,975</b>	<b>84.68%</b>	<b>15,187</b>	<b>15.32%</b>
A-15	Training for Staff	A-1500	Training for Staff	264,721	231,149	87.32%	33,572	12.68%
<b>A-15</b>	<b>Training for Staff</b>			<b>264,721</b>	<b>231,149</b>	<b>87.32%</b>	<b>33,572</b>	<b>12.68%</b>
<b>TOTAL TITLE 1</b>				<b>447,575</b>	<b>366,210</b>	<b>81.82%</b>	<b>81,365</b>	<b>18.18%</b>

#### TITLE 2

Budget Chapter		Budget Item		Carried forward/over appropriations (1)	Executed Payments (2)	%	Cancelled (3)=(1-2)	%
A-20	Expenditure for premises	A-2000	Expenditure for premises	420,485	330,484	78.60%	90,000	21.40%
<b>A-20</b>	<b>Expenditure for premises</b>			<b>420,485</b>	<b>330,484</b>	<b>78.60%</b>	<b>90,000</b>	<b>21.40%</b>
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	963,777	853,322	88.54%	110,455	11.46%
<b>A-21</b>	<b>Corporate IT &amp; Telecom</b>			<b>963,777</b>	<b>853,322</b>	<b>88.54%</b>	<b>110,455</b>	<b>11.46%</b>

Budget Chapter		Budget Item		Carried forward/over appropriations (1)	Executed Payments (2)	%	Cancelled (3)=(1-2)	%
A-22	Movable Property and Associated Costs	A-2 200	Other Technical Equipment and Installation	26,086	25,219	96.68%	867	3.32%
		A-2 210	Furniture and Office Equipment	50,281	50,281	100.00%		0.00%
		A-2 220	Documentation and Library Expenditure	5,613	4,525	80.62%	1,088	19.38%
<b>A-22</b>	<b>Movable Property and Associated Costs</b>			<b>81,979</b>	<b>80,025</b>	<b>97.62%</b>	<b>1,955</b>	<b>2.38%</b>
A-23	Current Administrative Expenditure	A-2 300	Office Supplies	9,468	9,158	96.73%	310	3.27%
		A-2 330	Other Running Costs	84,661	47,821	56.49%	36,840	43.51%
		A-2 331	HR fees and charges	42,513	27,263	64.13%	15,250	35.87%
<b>A-23</b>	<b>Current Administrative Expenditure</b>			<b>136,642</b>	<b>84,242</b>	<b>61.65%</b>	<b>52,400</b>	<b>38.35%</b>
A-24	Postage	A-2 400	Postage	10,295	10,166	98.75%	128	1.25%
<b>A-24</b>	<b>Postage</b>			<b>10,295</b>	<b>10,166</b>	<b>98.75%</b>	<b>128</b>	<b>1.25%</b>
A-25	Management Board	A-2 500	MB Meetings	14,654	0	0.00%	14,654	100.00%
		A-2 510	Other meetings	25,374	10,129	39.92%	15,245	60.08%
<b>A-25</b>	<b>Management Board</b>			<b>40,028</b>	<b>10,129</b>	<b>25.31%</b>	<b>29,899</b>	<b>74.69%</b>
A-26	Information and Publications	A-2 600	Information and Publications	324,275	289,794	89.37%	34,481	10.63%
<b>A-26</b>	<b>Information and Publications</b>			<b>324,275</b>	<b>289,794</b>	<b>89.37%</b>	<b>34,481</b>	<b>10.63%</b>
A-27	External Support Services	A-2 700	External Support Services	2,161,067	1,878,494	86.92%	282,574	13.08%
<b>A-27</b>	<b>External Support Services</b>			<b>2,161,067</b>	<b>1,878,494</b>	<b>86.92%</b>	<b>282,574</b>	<b>13.08%</b>
A-28	Security	A-2 800	Corporate Security	960,754	942,307	98.08%	18,447	1.92%
<b>A-28</b>	<b>Security</b>			<b>960,754</b>	<b>942,307</b>	<b>98.08%</b>	<b>18,447</b>	<b>1.92%</b>
<b>TOTAL TITLE 2</b>				<b>5,099,303</b>	<b>4,478,963</b>	<b>87.83%</b>	<b>620,339</b>	<b>12.17%</b>
<b>TOTAL TITLE 1 AND 2</b>				<b>5,546,878</b>	<b>4,845,174</b>	<b>87.35%</b>	<b>701,704</b>	<b>12.65%</b>

### 3.1.3.5 Budget implementation of automatic carry forward (2019 – C8 credits) – differentiated appropriations

TITLE 3												
Budget Chapter		Budget Item		Appropriations carried-forward from previous financial years (a)	out of which 2018 - L1 commitments	Consumption of 2018 L1 commitments by 31 December	Cancelled (b)	% (b)/(a)	Commitment execution - C1 payment appropriations (c)	% (c)/(a)	Carry-forward to 2019 (d)=(a-b-c)	% (d)/(a)
B3-0	Infrastructure	B3-000	Shared system infrastructure	11,965,576	5,694,615	2,410,684	3,284,874	27.45%	7,525,258	62.89%	1,155,443	9.66%
		B3-001	System security and business continuity	3,466,458			31,742	0.92%	2,243,452	64.72%	1,191,265	34.37%
		B3-002	Back-up site - running costs	608,940				0.00%	608,940	100.00%		0.00%
		B3-010	Wide area networks*	32,022,024			585,977	1.83%	9,942,251	31.05%	21,493,796	67.12%
<b>B3-0</b>	<b>Infrastructure</b>			<b>48,062,998</b>	<b>5,694,615</b>	<b>2,410,684</b>	<b>3,902,593</b>	<b>8.12%</b>	<b>20,319,901</b>	<b>42.28%</b>	<b>23,840,504</b>	<b>49.60%</b>
B3-1	Applications	B3-100	SIS II Projects	6,907,913			183,087	2.65%	983,520	14.24%	5,741,306	83.11%
		B3-101	SIS II operational maintenance	9,777,880			163,291	1.67%	9,039,971	92.45%	574,618	5.88%
		B3-110	VIS/BMS projects	20,222,844			16,506	0.08%	13,546,506	66.99%	6,659,833	32.93%
		B3-111	VIS/BMS operational maintenance	20,914,120	5,246,216	5,246,216	19,066	0.09%	16,681,540	79.76%	4,213,515	20.15%
		B3-120	EURODAC projects	75,000			2,400	3.20%	72,600	96.80%		0.00%
		B3-121	EURODAC operational maintenance	5,494,790				0.00%	3,803,584	69.22%	1,691,207	30.78%
		B3-122	EURODAC recast	287,346				0.00%		0.00%	287,346	100.00%
		B3-130	EES projects	111,445,395	55,576,253	55,576,253	90,312	0.08%	19,469,502	17.47%	91,885,581	82.45%
B3-140	ETIAS projects	2,546,900				0.00%	1,273,450	50.00%	1,273,450	50.00%		
<b>B3-1</b>	<b>Applications</b>			<b>177,672,188</b>	<b>60,822,469</b>	<b>60,822,469</b>	<b>474,662</b>	<b>0.27%</b>	<b>64,870,672</b>	<b>36.51%</b>	<b>112,326,854</b>	<b>63.22%</b>
B3-8	Operational support activities	B3-810	External support	2,089,671			306,213	14.65%	1,542,276	73.80%	241,182	11.54%
		B3-811	Consultancies and studies	848,350			72,095	8.50%	168,445	19.86%	607,810	71.65%
		B3-820	Advisory groups	80,955			30,884	38.15%	50,071	61.85%		0.00%
		B3-821	Other meetings and missions	9,660				0.00%	9,660	100.00%		0.00%
		B3-822	Schengen evaluations	809				0.00%	809	100.00%		0.00%
		B3-830	Operational learning and development	330,809			19,501	5.89%	311,308	94.11%		0.00%
		B3-831	Training for Member States	92,341			11,779	12.76%	80,562	87.24%		0.00%
<b>B3-8</b>	<b>Training directly related to operations</b>			<b>3,452,595</b>			<b>440,472</b>	<b>12.76%</b>	<b>2,163,131</b>	<b>62.65%</b>	<b>848,992</b>	<b>24.59%</b>
<b>TITLE 3 - OPERATIONAL EXPENDITURE</b>				<b>229,187,781</b>	<b>66,517,084</b>	<b>63,233,153</b>	<b>4,817,727</b>	<b>2.10%</b>	<b>87,353,704</b>	<b>38.11%</b>	<b>137,016,350</b>	<b>59.78%</b>

\* incl. Appropriations transferred for SISII networks following the adoption of the EES regulation

### 3.1.3.6 Budget implementation of appropriations from external assigned revenue (R0 credits) and established entitlements

#### A. Budget implementation of R0 credits in 2019

Budget Chapter		Budget Item		Commitment Appropriations (1)	Executed Commitments (2)	%	Payment Appropriations (3)	Executed Payments (4)	%	Carry-over (5)=(1-4)	%	RAL
B3-1	Applications	B3-100	SIS II Projects	2,200	2,200	100.00%			0.00%	2,200	0.00%	2,200
		B3-101	SIS II operational maintenance	1,730,082		0.00%	1,732,282		0.00%	1,732,282	100.00%	
		B3-110	VIS/BMS projects	258,352	258,352	100.00%			0.00%	258,352	0.00%	258,352
		B3-111	VIS/BMS operational maintenance	6,498,291	480,049	7.39%	6,498,321	415,821	6.40%	5,824,148	89.63%	64,228
		B3-121	EURODAC operational maintenance	1,204,258		0.00%	1,204,258		0.00%	1,204,258	100.00%	
<b>TOTAL</b>				<b>9,434,861</b>	<b>740,601</b>	<b>7.85%</b>	<b>9,434,861</b>	<b>415,821</b>	<b>4.41%</b>	<b>9,019,040</b>	<b>95.59%</b>	<b>324,780</b>

#### B. Established and outstanding entitlements in 2019

Budget Chapter		Budget Item		Established entitlements (1)	Received (2)	% (3)=(2)/(1)	Outstanding (4)=(1)-(2)	% (5)=(4)/(1)
B3-1	Applications	B3-101	SIS II operational maintenance	793,394		0.00%	793,394	100.00%
		B3-111	VIS/BMS operational maintenance	2,343,417		0.00%	2,343,417	100.00%
		B3-121	EURODAC operational maintenance	589,922		0.00%	589,922	100.00%
<b>TOTAL</b>				<b>3,726,733</b>		<b>0.00%</b>	<b>3,726,733</b>	<b>100.00%</b>

### 3.1.3.7 *List of budgetary transfers*

The agency performed 11 transfers ex article 26.1 of the Agency's financial rules as follows:

BUDGETARY TRANSFERS in 2019		
Budgetary Transfer No.	Reference	Date
1	LIS.2384	08/02/2019
2	LIS.2399	05/04/2019
3	LIS.2402	23/04/2019
4	LIS.2407	19/07/2019
5	LIS.2417	13/09/2019
6	LIS.2419	25/10/2019
7	LIS.2421	22/11/2019
8	LIS.2443	11/12/2019
9	LIS.2450	18/12/2019
10	LIS.2453	20/12/2019
11	LIS.2456	23/12/2019

No transfer ex article 26.2 of the Agency's financial rules was performed.

The tables in section 3.1.3.1 indicate the total transfers per budget item, for commitment and payment appropriations.

### 3.2 Budget Outturn Account 2019

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

	2019	2018
<b>REVENUE</b>		
Balancing Commission subsidy	138,062,900	93,638,436
Contribution from associated countries	2,242,936	3,530,919
Other income	52,475	113,995
<b>Total revenue (a)</b>	<b>140,358,311</b>	<b>97,283,350</b>
<b>EXPENDITURE</b>		
Title I: Staff		
Payments	(21,074,991)	(17,369,369)
Appropriations carried over	(455,088)	(447,575)
Title II: Administrative Expenses		
Payments	(5,391,803)	(6,089,673)
Appropriations carried over	(9,267,424)	(5,099,303)
Title III: Operating Expenditure		
Payments	(101,385,397)	(65,305,523)
Appropriations carried over	(9,019,040)	(7,191,925)
<b>Total expenditure (b)</b>	<b>(146,593,744)</b>	<b>(101,503,369)</b>
<b>Result for the financial year (a-b)</b>	<b>(6,235,433)</b>	<b>(4,220,019)</b>
Cancellation of unused payment appropriations carried over from previous year	701,704	920,262
Adjustment for carry-over from prev. year of appr. available at 31.12 from assigned rev.	7,191,925	4,220,019
Exchange differences for the year (gain +/loss -)	(621)	5
<b>Balance of the result account for the financial year</b>	<b>1,657,575</b>	<b>920,267</b>
Balance for the year	920,267	1,341,491
Positive balance from prev year reimbursed in the year to the Commission	(920,267)	(1,341,491)
<b>Result used for determining amounts in general accounting</b>	<b>1,657,575</b>	<b>920,267</b>
<b>Commission subsidy - agency registers accrued revenue and Commission accrued expense</b>	<b>136,405,325</b>	<b>92,718,169</b>
<b>Pre-financing remaining open to be reimbursed by agency to Commission in the following year</b>	<b>1,657,575</b>	<b>920,267</b>

At the end of the 2019 financial year, the balance of the budget outturn amounts to € 1,657,575. This is the balancing subsidy pre-financing remaining open at the end of 2019 that will need to be reimbursed to the Commission during 2020. Please see also chapter 2.1.3.1. Current liabilities - Accounts payables.

The figure indicated as Commission subsidy – agency revenue is the amount of revenue to be recognised by the Agency on the face of the Statement of Financial Performance corresponding to € 136,405,325. Please see also chapter 2.2.1 Revenues – Non-exchange revenues.

The positive balance from 2018 in the amount of € 920,267 was reimbursed to the Commission during 2019.



### 3.3 Reconciliation between budgetary and accrual based accounts

<b>Economic result from Statement of financial performance</b>	<b>7,516,088</b>
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	
Adjustments for Accrual Cut-off 2018	(14,539,325)
Adjustments for Accrual Cut-off 2019	20,868,686
Unpaid invoices at year end booked in charges	470,905
Depreciation of intangible and tangible assets	21,808,544
Recovery Orders issued in 2019 not yet cashed	(3,726,733)
Payments made from carry over of payment appropriations	4,845,174
Transfer effects (SIS)	(130,367)
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	
Asset acquisitions (less unpaid amounts)	(30,147,451)
Budgetary recovery orders issued before 2019 and cashed in 2019	2,242,936
Payment appropriations carried over to 2020	(18,741,553)
Cancellation of unused carried over payment appropriations from 2018	701,704
Adjustment for 2018 carry-over of appropriations available at 31.12 arising from assigned revenue	7,191,925
Other	3,297,042
<b>Total</b>	<b>1,657,575</b>
<b>Budgetary result from Budget outturn account</b>	<b>1,657,575</b>

### 3.4 Establishment plan 2019

Function group and grade	PERMANENT POSTS		TEMPORARY POSTS	
	2019	2018	2019	2018
AD 15			1	1
AD 14			1	1
AD 13			3	2
AD 12			4	3
AD 11			5	5
AD 10			8	8
AD 9			16	13
AD 8			17	17
AD 7			31	21
AD 6			14	12
AD 5			29	11
<b>Total AD</b>	-	-	<b>129</b>	<b>94</b>
AST 9			1	1
AST 8			2	2
AST 7			4	4
AST 6			9	9
AST 5			12	14
AST 4			12	11
AST 3			3	1
<b>Total AST</b>	-	-	<b>43</b>	<b>42</b>
<b>Grand total</b>	-	-	<b>172</b>	<b>136</b>

Contract Agents	Authorised 2019	Recruited as of 31.12.2019	Authorised 2018	Recruited as of 31.12.2018
Function Group IV	60	42	34	25
Function Group III	27	19	5	6
Function Group II	2	0	2	0
<b>Total</b>	<b>88</b>	<b>61</b>	<b>41</b>	<b>31</b>

Seconded National Experts	Authorised 2019	Recruited as of 31.12.2019	Authorised 2018	Recruited as of 31.12.2018
<b>Total</b>	<b>11</b>	<b>8</b>	<b>9</b>	<b>9</b>

