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# Final ANNUAL ACCOUNTS

25/05/2021

FINANCIAL STATEMENTS  
&  
BUDGET IMPLEMENTATION

FY 2020

<b>1.</b>	<b>2020 FINANCIAL STATEMENTS</b>	<b>5</b>
1.1	Balance Sheet – Assets	6
1.2	Balance Sheet – Liabilities	7
1.3	Statement of financial performance	8
1.4	Cashflow Statement (Indirect Method)	9
1.5	Statement of changes in net assets	10
<b>2.</b>	<b>NOTES TO THE FINANCIAL STATEMENTS</b>	<b>11</b>
2.1	Notes to the Balance Sheet	14
2.1.1	Non-current assets	14
2.1.2	Current Assets	21
2.1.3	Current liabilities	24
2.1.4	Net Assets – changes in net assets	25
2.1.5	Significant disclosures	26
2.1.6	Related party disclosures	28
2.2	Notes to the Statement of financial performance	29
2.2.1	Revenues – Non exchange revenues	29
2.2.2	Revenues – Exchange revenues	29
2.2.3	Operational Expenses	30
2.2.4	Administrative Expenses	32
<b>3.</b>	<b>2020 BUDGET IMPLEMENTATION</b>	<b>36</b>
3.1	Budgetary Implementation	37
3.1.1	Implementation of budget revenue	41
3.1.2	Summary of budget execution – expenditure in all fund sources	41
3.1.3	Detailed budget implementation	44
3.2	Budget Outturn Account 2020	57
3.3	Reconciliation between budgetary and accrual based accounts	58
3.4	Establishment plan 2020	59

## 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 2020 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

### 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

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[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.

The Agency ensures the operational management of the Schengen IT backbone: six large scale IT systems and their respective communication infrastructure.

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 2020 financial statements of eu-LISA and reports on budget implementation for 2020 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. 2020 FINANCIAL STATEMENTS**

## 1.1 Balance Sheet – Assets

in EUR					
<b>NON CURRENT ASSETS</b>	<b>Notes</b>	<b>31/12/2020</b>	<b>31/12/2019</b>	<b>Variation</b>	<b>Change in %</b>
Computer software		45,915,100	15,712,271	30,202,829	192%
Intangible assets under construction		26,722,167	20,154,328	6,567,839	33%
<b>Intangible assets</b>	2.1.1.1	<b>72,637,267</b>	<b>35,866,599</b>	<b>36,770,668</b>	<b>103%</b>
Land and buildings		31,708,123	32,105,388	(397,265)	-1%
Plant and equipment		473,914	542,320	(68,406)	-13%
Furniture and vehicles		102,817	141,620	(38,803)	-27%
Computer hardware		64,992,434	16,439,276	48,553,158	295%
Other fixtures and fittings		953,733	377,108	576,625	153%
Buildings under construction		600,000	-	600,000	
<b>Property, plant and equipment</b>	2.1.1.2	<b>98,831,021</b>	<b>49,605,712</b>	<b>49,225,309</b>	<b>99%</b>
<b>Non-current pre-Financing</b>	2.1.1.3	<b>2,546,822</b>	<b>2,546,822</b>	<b>-</b>	<b>0%</b>
<b>Non-current exchange receivables and non-exchange recoverable</b>	2.1.1.4	<b>135,277</b>	<b>-</b>	<b>135,277</b>	
<b>TOTAL NON CURRENT ASSETS</b>		<b>174,150,388</b>	<b>88,019,133</b>	<b>86,131,254</b>	<b>98%</b>
<b>CURRENT ASSETS</b>					
Deferred charges	2.1.2.2	22,262,822	3,134,058	19,128,763	610%
Other exchange receivables	2.1.2.1	23,488,844	19,371,717	4,117,128	21%
<b>Current exchange receivables</b>		<b>45,751,666</b>	<b>22,505,775</b>	<b>23,245,891</b>	<b>103%</b>
Receivables from member states (VAT)		2,900,354	348,861	2,551,493	731%
Contribution from associated countries		3,763,102	3,726,733	36,369	1%
<b>Non-exchange receivables</b>	2.1.2.3	<b>6,663,456</b>	<b>4,075,594</b>	<b>2,587,862</b>	<b>63%</b>
<b>TOTAL CURRENT ASSETS</b>		<b>52,415,122</b>	<b>26,581,369</b>	<b>25,833,753</b>	<b>97%</b>
<b>TOTAL ASSETS</b>		<b>226,565,509</b>	<b>114,600,503</b>	<b>111,965,007</b>	<b>98%</b>

## 1.2 Balance Sheet – Liabilities

						in EUR
NET ASSETS	Notes	31/12/2020	31/12/2019	Variation	Change in %	
Accumulated surplus		84,635,727	77,119,638	7,516,088	10%	
Economic result of the year (+ profit)		54,677,447	7,516,088	47,161,359	627%	
<b>NET ASSETS</b>	2.1.4	<b>139,313,173</b>	<b>84,635,727</b>	<b>54,677,447</b>	<b>65%</b>	
<b>CURRENT LIABILITIES</b>						
Current payables		56,299,740	4,722,680	51,577,060	1092%	
Accounts payables with consolidated entities		3,610,513	1,657,575	1,952,938	118%	
<b>Accounts payables</b>	2.1.3.1	<b>59,910,254</b>	<b>6,380,255</b>	<b>53,529,999</b>	<b>839%</b>	
Accrued charges	2.1.3.2	27,342,082	23,584,521	3,757,561	16%	
<b>TOTAL CURRENT LIABILITIES</b>		<b>87,252,336</b>	<b>29,964,776</b>	<b>57,287,560</b>	<b>191%</b>	
<b>TOTAL LIABILITIES</b>		<b>226,565,509</b>	<b>114,600,503</b>	<b>111,965,007</b>	<b>98%</b>	



### 1.3 Statement of financial performance

in EUR

REVENUE	Notes	2020	2019	Variation	Change in %
Subsidy of the Commission		229,773,830	136,405,325	93,368,505	68%
Contribution of EFTA countries	2.2.1.1	4,045,520	3,726,733	318,787	9%
Non-exchange revenue - transfer of asset		750,000	-	750,000	
<b>Non-exchange revenues</b>	<b>2.2.1</b>	<b>234,569,350</b>	<b>140,132,058</b>	<b>94,437,292</b>	<b>67%</b>
Administrative revenues with consolidated entities	2.2.2.1	5,699	52,475	(46,775)	-89%
Miscellaneous income		14,535	-	14,535	
Exchange rate gains		110	46	64	137%
<b>Exchange revenues</b>	<b>2.2.2</b>	<b>20,345</b>	<b>52,521</b>	<b>(32,176)</b>	<b>-61%</b>
<b>Total revenues</b>		<b>234,589,695</b>	<b>140,184,579</b>	<b>94,405,115</b>	<b>67%</b>
<b>EXPENSES</b>					
<b>Operational expenses</b>	<b>2.2.3</b>	<b>(113,925,007)</b>	<b>(67,177,585)</b>	<b>(46,747,423)</b>	<b>70%</b>
Staff expenses	2.2.4.1	(25,651,441)	(19,389,591)	(6,261,849)	32%
Finance costs on late payment	2.2.4.7	(22,393)	(5,075)	(17,318)	341%
Administrative and IT expenses	2.2.4.2	(5,985,233)	(16,296,919)	10,311,686	-63%
Other external service provider expenses	2.2.4.3	(3,571,376)	(3,015,030)	(556,346)	18%
Expenses with consolidated entities	2.2.4.6	(2,477,099)	(1,939,934)	(537,165)	28%
Fixed asset related expenses	2.2.4.4	(28,130,679)	(24,720,218)	(3,410,461)	14%
Operating Lease Expenses	2.2.4.5	(148,998)	(123,473)	(25,526)	21%
Exchange rate losses		(21)	(668)	646	-97%
<b>Administrative expenses</b>	<b>2.2.4</b>	<b>(65,987,241)</b>	<b>(65,490,907)</b>	<b>(496,334)</b>	<b>1%</b>
<b>Total expenses</b>		<b>(179,912,248)</b>	<b>(132,668,491)</b>	<b>(47,243,756)</b>	<b>36%</b>
<b>ECONOMIC RESULT FOR THE YEAR</b>		<b>54,677,447</b>	<b>7,516,088</b>	<b>47,161,359</b>	<b>627%</b>

## 1.4 Cashflow Statement (Indirect Method)

	in EUR	
Cash Flows from ordinary activities	2020	2019
<b>Surplus/(deficit) from ordinary activities</b>	<b>54,677,447</b>	<b>7,516,088</b>
<b>Operating activities</b>		
Amortization of intangible fixed assets	12,065,219	13,258,514
Depreciation and write off of tangible fixed assets	12,245,422	8,550,030
(Increase)/decrease in Long term Pre-financing/Deposits	(135,277)	(2,546,822)
(Increase)/decrease in Short term Receivables	(25,833,753)	(7,164,573)
Increase/(decrease) in Accounts payable and accrued charges	55,334,622	9,744,091
Increase/(decrease) in Liabilities related to consolidated EU entities	1,952,938	737,308
<b>Net cash Flow from operating activities</b>	<b>110,306,618</b>	<b>30,094,635</b>
<b>Cash Flows from investing activities</b>		
(Increase) of tangible and intangible fixed assets	(110,306,618)	(30,094,635)
<b>Net cash flow from investing activities</b>	<b>(110,306,618)</b>	<b>(30,094,635)</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 2020</b>	-	-	<b>84,635,726.50</b>	-	<b>84,635,726.50</b>
<i>Economic result of the year</i>	-	-	-	54,677,446.84	54,677,446.84
<b>Balance as of 31 December 2020</b>	-	-	<b>84,635,726.50</b>	<b>54,677,446.84</b>	<b>139,313,173.34</b>

## **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 might 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 of cashing. 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 of the agency. The system is maintained 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 periodically re-validated 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.

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 transitory 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 as part of the year-end adjustments. Internally generated intangible asset capitalization threshold is 50.000 EUR

Impairment review for the 2020 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.

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

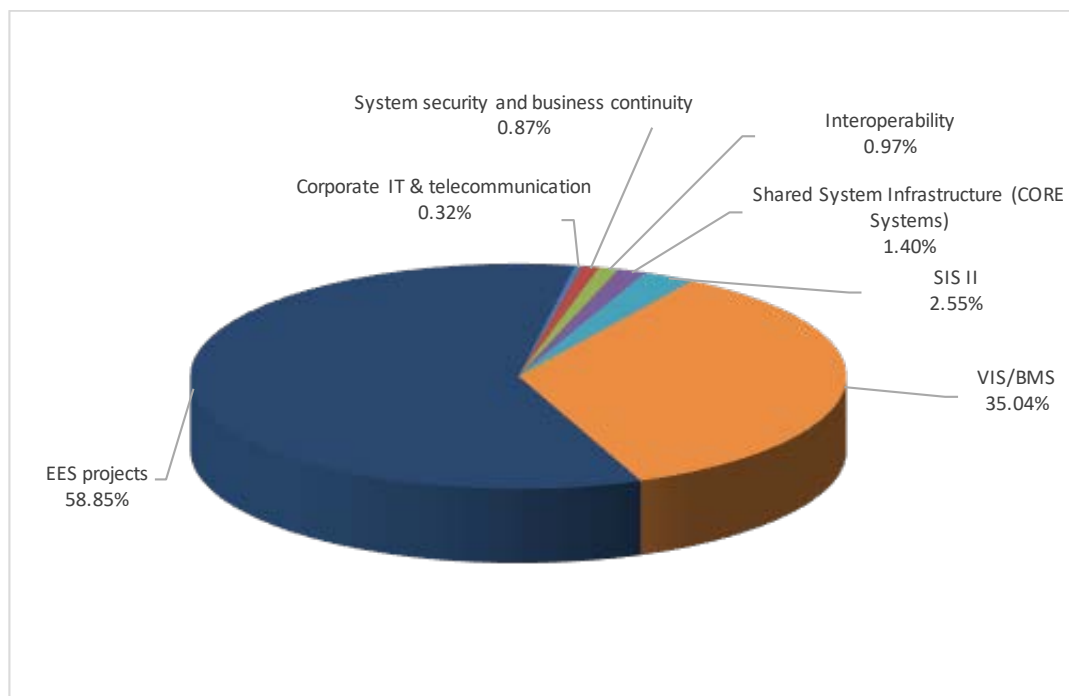
Intangible assets movement table

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

	Computer Software	Assets under construction	Total
in EUR			
<b>Gross carrying amounts 01.01.2020</b>	<b>79,534,093</b>	<b>20,154,328</b>	<b>99,688,421</b>
Additions	42,268,048	6,567,839	48,835,888
Disposals	(28,509,465)	-	(28,509,465)
<b>Gross carrying amounts 31.12.2020</b>	<b>93,292,676</b>	<b>26,722,167</b>	<b>120,014,844</b>
<b>Accumulated amortization and impairment 01.01.2020</b>	<b>(63,821,822)</b>	<b>-</b>	<b>(63,821,822)</b>
Amortization	(12,065,219)	-	(12,065,219)
Disposals	28,509,465	-	28,509,465
<b>Accumulated amortization and impairment 31.12.2020</b>	<b>(47,377,576)</b>	<b>-</b>	<b>(47,377,576)</b>
<b>Net carrying amounts 31.12.2020</b>	<b>45,915,100</b>	<b>26,722,167</b>	<b>72,637,267</b>

Computer software includes off-the-shelf (COTS) licences and the internally generated intangible assets related to core systems developments and evolutions.

The *Computer Software* addition in 2020, for € 42,268,048.-, split according to budgetary source is visualized below. Entry-Exit System (EES) developments are taking the lead in monetary terms in front of VIS/BMS system development followed by SIS II investments.



Further details of the book value of *Intangible Assets under Construction* of € 26,722,167 is below, together with previous year-end data for comparison.

Projects under development	in EUR	
	2020	2019
EES	13,765,085	25,620
VIS/BMS	7,434,794	19,294,076
SIS II	5,385,064	659,060
Eurodac	137,224	175,572
<b>Total intangible assets under construction</b>	<b>26,722,167</b>	<b>20,154,328</b>

A similar pattern can be observed in the *Intangible assets under development* area as in the finalized intangible projects: expenditures directed towards the Entry-Exit System development account for over 50% of the total work in progress followed by VIS/BMS of 28%, in contrast with 2019, where VIS/BMS took absolute lead and EES had just been started.

Decommissioning (disposals) of assets is carried out as part of normal course of business, a natural consequence of regular inventory controls. In case items are identified as obsolete, damaged, not in use anymore (being replaced with newer/updated components) etc. the responsible administrative entities initiate decommissioning workflow.

All the disposed intangible items in 2020 (gross amount: € 28,509,465, identical accumulated depreciation: € 28,509,465) were already at the end of their lifecycle, with zero book value. Material part of the intangible disposals originated from the transferred from DG HOME asset items, that were activated before the agency's financial independence in 2013.

#### 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, nevertheless, are registered in the management inventory of the Agency maintained for operational management purposes, specifying the responsible user 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.

### Property, plant and equipment movement table

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

in EUR

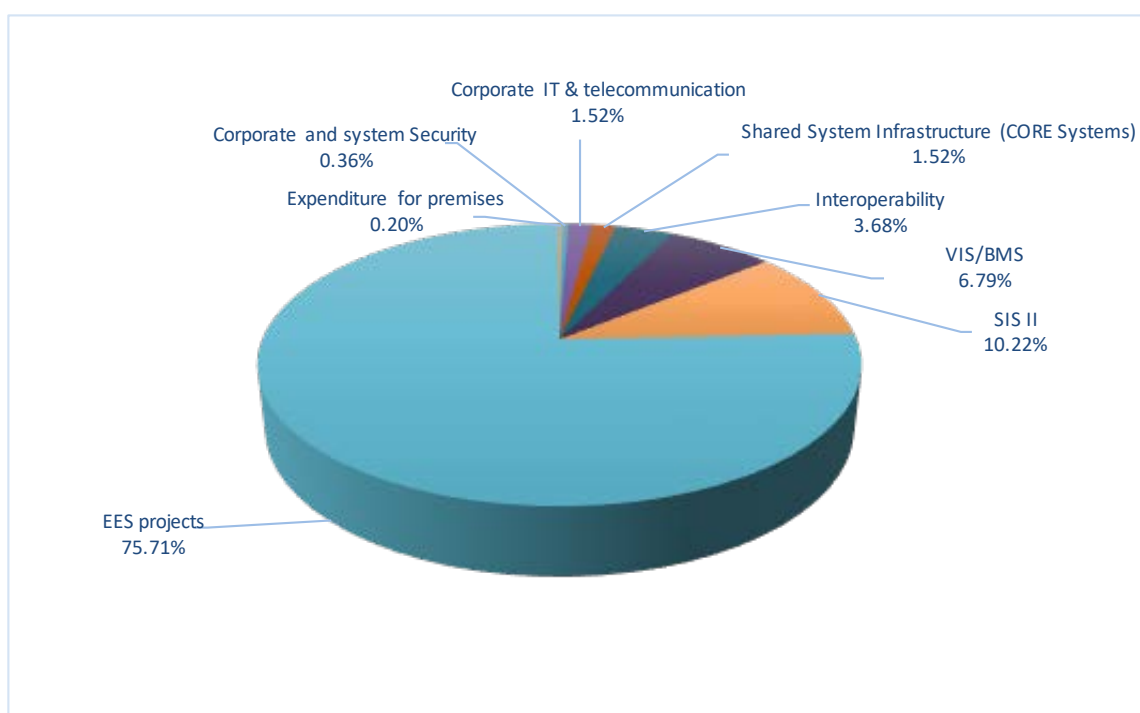
	Land	Buildings	Plant and Equipment	Furniture and vehicles	Computer hardware	Other Fixtures and Fittings	Tangible assets under construction	Total
<b>Gross carrying amounts 01.01.2020</b>	<b>4,825,315</b>	<b>28,906,549</b>	<b>725,640</b>	<b>271,120</b>	<b>45,435,948</b>	<b>1,469,809</b>	-	<b>81,634,382</b>
Additions	750,000	40,180	120,153	-	59,152,011	808,387	600,000	61,470,731
Disposals	-	-	-	(8,358)	(8,625,882)	(247,878)	-	(8,882,117)
<b>Gross carrying amounts 31.12.2020</b>	<b>5,575,315</b>	<b>28,946,729</b>	<b>845,793</b>	<b>262,762</b>	<b>95,962,077</b>	<b>2,030,319</b>	<b>600,000</b>	<b>134,222,995</b>
<b>Accumulated amortization and impairment 01.01.2020</b>	-	<b>(1,626,476)</b>	<b>(183,320)</b>	<b>(129,500)</b>	<b>(28,996,672)</b>	<b>(1,092,701)</b>	-	<b>(32,028,670)</b>
Depreciation	-	(1,187,445)	(188,559)	(37,803)	(10,588,763)	(231,762)	-	(12,234,332)
Disposals	-	-	-	7,358	8,615,792	247,878	-	8,871,027
<b>Accumulated amortization and impairment 31.12.2020</b>	-	<b>(2,813,921)</b>	<b>(371,879)</b>	<b>(159,945)</b>	<b>(30,969,643)</b>	<b>(1,076,586)</b>	-	<b>(35,391,974)</b>
<b>Net carrying amounts 31.12.2020</b>	<b>5,575,315</b>	<b>26,132,808</b>	<b>473,914</b>	<b>102,817</b>	<b>64,992,434</b>	<b>953,733</b>	<b>600,000</b>	<b>98,831,021</b>

### Land donation

As disclosed in the 2019 Notes to the annual accounts, the land donation by France was formally completed during 2020. Independent property evaluator ascertained the market value of the two plots being € 750,000. The additional terrain (area is 1.9 ha) serves the purpose of the second extension of the Strasbourg technical site.

### Overview of tangible asset additions

The chart below is a graphical representation of the 2020 tangible asset additions of € 60,720,731 (€ 61,470,731 minus € 750,000) per major budgetary sources. The breakdown does not contain the value stemming from land donation mentioned above, as it does not tie up agency budgetary resources.



### Comparative overview of cumulative intangible and tangible asset additions

Budgetary source of asset additions*	2020	2019
EES	77.2%	22.5%
SIS II	11.0%	3.6%
VIS-BMS	6.5%	52.7%
Interoperability	2.4%	0.0%
Shared System Infrastructure (CORE Systems)	1.7%	14.4%
Corporate IT & Telecom	1.0%	0.9%
Expenditure for premises	0.1%	0.1%
Networks	0.0%	4.8%
EURODAC	0.0%	1.0%
Miscellaneous	0.0%	0.1%
<b>Total</b>	<b>100%</b>	<b>100%</b>

\*without donation

### 2.1.1.3 *Long term pre-financing*

The 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, back in 2016. Performance guarantee in respect of the building project is booked as an off balance sheet item, face value at year-end 2020 is shown below.

	<b>2020</b>
Guarantees for performance	<b>1,291,815</b>

At year-end 2020, the Agency did not accrue expenses in respect of the given pre-financing. No impairment is booked either. Litigation is still ongoing between the agency and the construction at time of drafting the 2020 annual accounts. See also other significant disclosure paragraph in chapter 2.1.5.

### 2.1.1.4 *Non-current exchange receivable – deposit*

The amount of € 135,277 corresponds to three-month rent as a security deposit that the agency had to pay related to long-term rental of temporary offices in Strasbourg. The deposit varies in the same proportion as the main rent by application on an indexation in order to be permanently equal to three months actual rental. The term of the lease is for 9 years. Deposit is repayable at the end of the lease term.

## 2.1.2 Current Assets

### 2.1.2.1 Current Exchange receivables – Other exchange 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.

	in EUR		
	31/12/2020	31/12/2019	Variation
Personnel current account, Salary advance, staff movement	39,971	26,295	13,676
Automatic liaison account central treasury	(712,283,364)	(482,999,955)	(229,283,409)
Manual liaison account central treasury	735,732,237	502,344,499	233,387,738
<b>Total other exchange receivables</b>	<b>23,488,844</b>	<b>19,370,839</b>	<b>4,118,005</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 DGBUDG 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.

	in EUR		
	31/12/2020	31/12/2019	Variation
Automatic liaison account central treasury	(712,283,364)	(482,999,955)	(229,283,409)
Manual liaison account central treasury	735,732,237	502,344,499	233,387,738
<b>Total Virtual cash balance</b>	<b>23,448,873</b>	<b>19,344,544</b>	<b>4,104,329</b>

### 2.1.2.2 Exchange receivables – Deferred charges

Deferred charges are expenditures incurred in a given financial year where the corresponding service meant to cover future periods. Such pre-payments are for example eu-LISA's contribution to the European School in Tallinn and Strasbourg, maintenance payments for application 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.

The table below shows the variation of the year-end deferrals balance split by year of entry of amounts into the annual accounts.

	in EUR		
	31/12/2020	31/12/2019	Variation
Deferred charges year of origin 2020	21,223,003	-	21,223,003
Deferred charges year of origin 2019	975,886	2,715,648	(1,739,762)
Deferred charges year of origin 2018	28,395	328,354	(299,959)
Deferred charges year of origin 2017	35,538	71,614	(36,076)
Deferred charges year of origin 2016	-	15,854	(15,854)
Deferred charges year of origin 2015	-	2,588	(2,588)
<b>Total</b>	<b>22,262,822</b>	<b>3,134,058</b>	<b>19,128,763</b>

Contrary to the table above, here below, a forward-looking representation of the deferrals is presented. The 2020 year-end figure of € 22,262,822 shall be reversed into the coming years' accounts gradually. In 2021 € 12.9 Mil, in 2022 € 6.2 Mil etc.

Origin of deferred charge (booking year)	Future year of expense					Total
	2021	2022	2023	2024	2025	
2017	25,725	9,814				35,538
2018	14,495	13,058	842			28,395
2019	457,457	226,529	198,312	93,589		975,886
2020	12,398,072	5,985,851	1,386,952	1,335,182	116,945	21,223,003
<b>Total</b>	<b>12,895,748</b>	<b>6,235,252</b>	<b>1,586,106</b>	<b>1,428,771</b>	<b>116,945</b>	<b>22,262,822</b>

Major pre-payments in 2020 relate to various fixed price contracts to purchase licences and related maintenance to cover 2 to 5 years varying service periods (e.g. unlimited IBM Cloud Pak for applications, unlimited USK licences for Member states, VMWare licences and maintenance foreseen to be activated with HPP credits program).

### 2.1.2.3 Non-exchange receivables

	in EUR		
	31/12/2020	31/12/2019	Variation
Receivables from member states (VAT)	2,900,354	348,861	2,551,493
Contribution from associated countries	3,763,102	3,726,733	36,369
<b>Total</b>	<b>6,663,456</b>	<b>4,075,594</b>	<b>2,587,862</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 31/12/2020 is the contribution obligation of Norway, Switzerland, Iceland and Liechtenstein to the IT systems Title 3 expenditures (Operational) incurred by the Agency during 2019, established and invoiced in 2020 but not fully reimbursed to the agency by the end of the reporting year.

	31/12/2020	31/12/2019
Switzerland	2,202,908	2,231,832
Norway	1,457,269	1,399,250
Iceland	79,754	74,221
Lichtenstein	23,171	21,430
<b>Total</b>	<b>3,763,102</b>	<b>3,726,733</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 payables

	in EUR		
	2020	2019	Variation
Current payables - Suppliers, Staff	16,960	3,114,471	(3,097,512)
Current payables EU decentralized agencies	1,475	98,800	(97,325)
Goods received not invoiced (GRNI)	56,281,306	1,509,408	54,771,897
<b>Current payables</b>	<b>56,299,740</b>	<b>4,722,680</b>	<b>51,577,060</b>
Pre-financing balancing subsidy from Commission	3,610,513	1,657,575	1,952,938
<b>Accounts payables with consolidated entities</b>	<b>3,610,513</b>	<b>1,657,575</b>	<b>1,952,938</b>
<b>Total accounts payables</b>	<b>59,910,254</b>	<b>6,380,255</b>	<b>53,529,999</b>

The ageing of outstanding invoices at year-end is appropriate, no material overdue items.

#### Goods received not invoiced

The *Goods received not invoiced account* has substantial balance due to deliveries, where the corresponding invoices were not received or approved by the balance sheet date. Comparative overview of budgetary source of fixed asset deliveries not invoiced by year-end is presented below.

	in EUR	
Budget position	2020	2019
EES	51,731,100	-
SIS II projects	3,094,730	39,858
Interoperability	1,190,532	-
VIS/BMS	191,241	660,386
Corporate Security	64,957	-
Corporate IT & Telecom	8,746	-
Shared System Infrastructure	-	441,605
Wide area networks	-	367,560
<b>Total GRNI</b>	<b>56,281,306</b>	<b>1,509,408</b>

The most significant amount relates to NUI (National uniform interfaces) deliveries, prerequisites for EES, already foreseeing the common usage of the NUI infrastructure by ETIAS. Deliveries were slowed down compared to initial planning due to the COVID pandemic travel restrictions.

#### Balancing subsidy

*Balancing subsidy pre-financing* open amount is the result of the 2020 Budget Outturn calculation. Out of the total pre-financing subsidy of € 233,384,343 cashed from DG HOME, € 229,773,830 is accounted for as revenue that the Agency recorded in its Statement of financial performance. € 3,610,513 is the remaining amount of the balancing subsidy that will need to be returned to DG HOME during 2021 as excess subsidy. Please see chapter 3.2 Budget Outturn Account 2020 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

	in EUR		
	2020	2019	Variation
Accrued charges	27,341,895	23,584,333	3,757,561
Other receipt to be reinstated	188	188	-
<b>Total accrued charges</b>	<b>27,342,082</b>	<b>23,584,521</b>	<b>3,757,561</b>

The accrued charges of € 27,341,895 is split per nature of expense as follows:

	in EUR	
	2020	2019
Operational activities	22,596,577	19,617,493
External service provider expenses	1,359,642	820,158
Staff Costs (excluding SNEs and others experts)	1,086,585	607,383
IT cost maintenance	552,969	287,472
Maintenance and security - Buildings	525,010	1,067,049
Communications and publications	454,023	393,962
IT cost - research	392,260	297,084
Office Supplies and maintenance	154,675	319,227
Training Costs	84,210	28,378
Legal expenses	50,000	5,650
Allowances (excluding SNEs and other experts)	34,628	21,694
Allowances for SNEs and other Experts	26,652	12,529
Staff perquisites and social activities	22,265	80,589
Recruitment costs	2,400	15,000
Missions	-	9,667
Rental Expenses other	-	998
<b>Total accrued charges</b>	<b>27,341,895</b>	<b>23,584,333</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 2020 by the Agency to which no corresponding invoices were registered by the balance sheet date. At year-end 2020, 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 € 54,677,447) and the accumulated surplus from the years before.

## 2.1.5 Significant disclosures

### 2.1.5.1 *Legal commitments without corresponding budgetary commitments*

eu-LISA has long term/multi-annual contractual commitments outstanding without corresponding budgetary commitments at year-end 2020 in the amount of € 8,884,522. 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.

	2020	2019	Variation
			in EUR
Rental of premises for temporary use in SXB	4,433,581	-	4,433,581
SXB electricity, maintenance, security costs	1,621,926	1,146,825	475,101
TLL electricity, maintenance, security costs	1,121,077	200,120	920,957
Operational agreement for back up site in Austria	886,992	886,992	-
Travel management and accident insurance to non-statutory staff	330,526	332	330,194
Enterprise licences	306,145	-	306,145
Provision of legal advice service	117,000	65,000	52,000
External audit fees	61,275	-	61,275
Brussels Liaison office	6,000	-	6,000
<b>Total</b>	<b>8,884,522</b>	<b>2,299,269</b>	<b>6,585,253</b>

### 2.1.5.2 *Contingencies*

The **cases of litigation** notified in the Notes to the 2018 annual accounts related to the first extension project of the Strasbourg site are still ongoing while drawing up the 2020 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 accept formally the building due to contractual breaches.

The court judgment of first instance of 23<sup>rd</sup> July 2020 (Administrative Court of Strasbourg) was favouring eu-LISA. The Contractor appealed.

Based on in-house lawyer's assessment and on the grounds of the won first instance, 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 at this stage.

The Agency has five pending cases at the Court of Justice of the European Union with subject matter of "*Staff Regulations of officials and Conditions of Employment of other servants*". The possible financial impact is not material for further quantification and disclosure.

### 2.1.5.3 Other significant disclosures

#### *Non-automatic carry over*

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 € 56,285,536. Such decision was necessary to prevent the loss of substantial volume of commitment appropriations, which are essential to the execution of the tasks they were assigned to and to address the time difference between the original schedule of those 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.

#### *COVID-19*

Starting in spring 2020, the **coronavirus outbreak** had huge impact on the world/EU economy and the Agency is not an exception to this. From the very moment when it became obvious that the effects are not short lasting, the Agency proactively acted to prevent the health and safety of its personnel and to minimize/mitigate the impacts on its governance and operations to ensure business continuity.

Management Board and other governance body meetings took virtual form and decision-making continued seamlessly taking advantage of written procedures when necessary. Budgetary and financial operations are undertaken in paperless workflows (ARES). The pandemic accelerated the application and transition to e-administration in various areas from recruitment, staff matters (SYSPER - time management and individual rights), EU-SIGN (qualified signatures), CISCO Videoconference, pulse for VPN connectivity, e-Submission in the procurement domain etc. All staff members are provided with the necessary IT equipment that made special teleworking regimes possible. Additional security/cyber security safeguards were implemented alongside the increased virtual modalities. ED Decision to provide the staff with lump sum compensation for incurred costs, as a direct consequence of prolonged teleworking, is under way.

Procurement of goods/IT infrastructure and their installation was hit by the COVID measures that national authorities imposed (BCU site, MS NUI deliveries). The agency was dealing with force majeure letters that largest contractors submitted. Temporary storage arrangements, re-scheduling of agreed delivery timelines helped to mitigate negative impacts.

Travel restrictions and the closure of the medical centres in Brussels and Luxembourg were impediments for the achievement of recruitment targets.

Financial savings due to cancellation of missions (except to BCU) are outlined in the accounts.

Overall, the agency managed to maintain the uninterrupted availability of the entrusted systems and progressed adequately with the EES, ETIAS and Interoperability developments.

#### *Brexit*

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

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<sup>2</sup> No. 2021-033 of 15/02/2021 Completion of the written procedure for the decision of the Management Board on the non-automatic carry-over of commitment appropriations from financial year 2020 to financial year 2021

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

transition period, the UK is to be considered as a third country. Contracts implementing the previous MFF can continue to be serviced.

The Brexit related technical operations at eu-LISA were executed in the night of 31/12/2020 to 01/01/2021. All UK alerts in the SIS II were expired. Both from a Central System perspective as well as from a national system perspective no alerts were visible towards the end users anymore. The access to the Sirene channel remains open until 01/04/2021 in accordance with the withdrawal agreement. Eurodac and Dublinet access for the United Kingdom was disabled at midnight and all records were purged from the databases.

Apart from the above, no other significant matters, post balance sheet events occurred between 31 December 2020 (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.

## 2.2 Notes to the Statement of financial performance

### 2.2.1 Revenues – Non exchange revenues

	in EUR		
	2020	2019	Variation
Subsidy of the Commission	229,773,830	136,405,325	93,368,505
Contribution of EFTA countries	4,045,520	3,726,733	318,787
Non-exchange revenue - transfer of asset	750,000	-	750,000
<b>Non-exchange revenues</b>	<b>234,569,350</b>	<b>140,132,058</b>	<b>94,437,292</b>

Subsidy revenue from the Commission on the face of the Statement of financial performance for 2020 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 2020 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 2020 amounts to € 4 mil.

	in EUR	
	2020	2019
Switzerland	2,485,326	2,231,832
Norway	1,457,269	1,399,250
Iceland	79,754	74,221
Lichtenstein	23,171	21,430
<b>Total</b>	<b>4,045,520</b>	<b>3,726,733</b>

### 2.2.2 Revenues – Exchange revenues

#### 2.2.2.1 Administrative revenues with consolidated entities

Usually such revenues originate from joint trainings, joint meeting organizations by eu-LISA and other consolidated entities.

In 2020, the agency shared costs for the organization of the SON meetings under the auspices of the Finnish Presidency to the Council together with Europol, the amount below indicates the share Europol reimbursed to eu-LISA in this respect.

	in EUR	
	2020	2019
European Police Office	5,263	-
DG HR	437	-
European Border Guard Agency	-	27,588
European Police College	-	24,887
<b>Total</b>	<b>5,699</b>	<b>52,475</b>

## 2.2.3 Operational Expenses

The increase in operational expenses shows clear correlation with the available operational budget and broadening responsibilities of the agency in 2020 in the EU IT security domain.

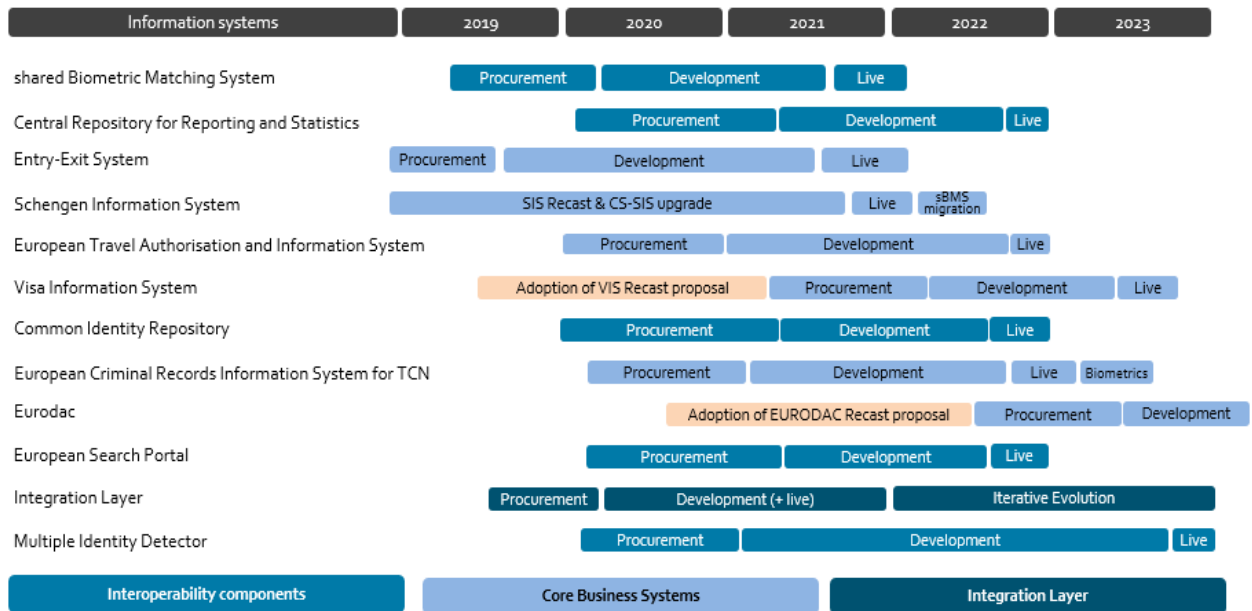
	2020	2019	in EUR Variation
<b>Operational expenses</b>	<b>113,925,007</b>	<b>67,177,585</b>	<b>46,747,423</b>

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	2020	2019
EES projects	40.33%	13.95%
VIS/BMS	18.22%	26.89%
Wide area networks	10.48%	11.96%
Shared System Infrastructure (CORE Systems)	9.13%	17.51%
SIS II	7.63%	13.95%
Interoperability	3.57%	0.00%
External support	2.81%	5.52%
EURODAC	2.51%	3.77%
ETIAS projects	2.15%	2.30%
Consultancies and studies	0.96%	0.67%
System security and business continuity	0.83%	-0.34%
Back-up site	0.81%	1.25%
Operational learning and development	0.30%	0.86%
Advisory groups	0.17%	0.76%
Other meetings and missions	0.07%	0.43%
ECRIS projects	0.02%	0.00%
Training for Member States	0.02%	0.52%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>

Major changes compared to last year, on the level of the accounts, are transparently represented using the percentage distribution. The agency is progressing well with its major Entry-Exit System development. VIS/BMS is second followed by expenses spent on maintaining the secure communication channels/infrastructure that allow for the secure, encrypted data flow between the central systems, Member States, Frontex, Europol etc. Major expenses flow also towards the shared system infrastructure, the backbone of the IT systems the agency operationally manages. The previous silo based distinct system development has become transversal to economize and build on efficiencies of common platforms, common procurement, and taking advantage of economies of scale. This transformation requires tying financial resources to such significant paradigm shift.

Implementation roadmap, as presented at the 26<sup>th</sup> Management Board meeting on 26/01/2021, gives a high-level overview of major operational activities' state of play.



For further insight into the depths of what happened at the agency during 2020 related to significant business initiatives please see Consolidated Annual Activity Report for 2020. That is the statutory report, which is meant to give detailed overview of major programmes, projects, operational and administrative activities in reference to what was planned for the business year.



## 2.2.4 Administrative Expenses

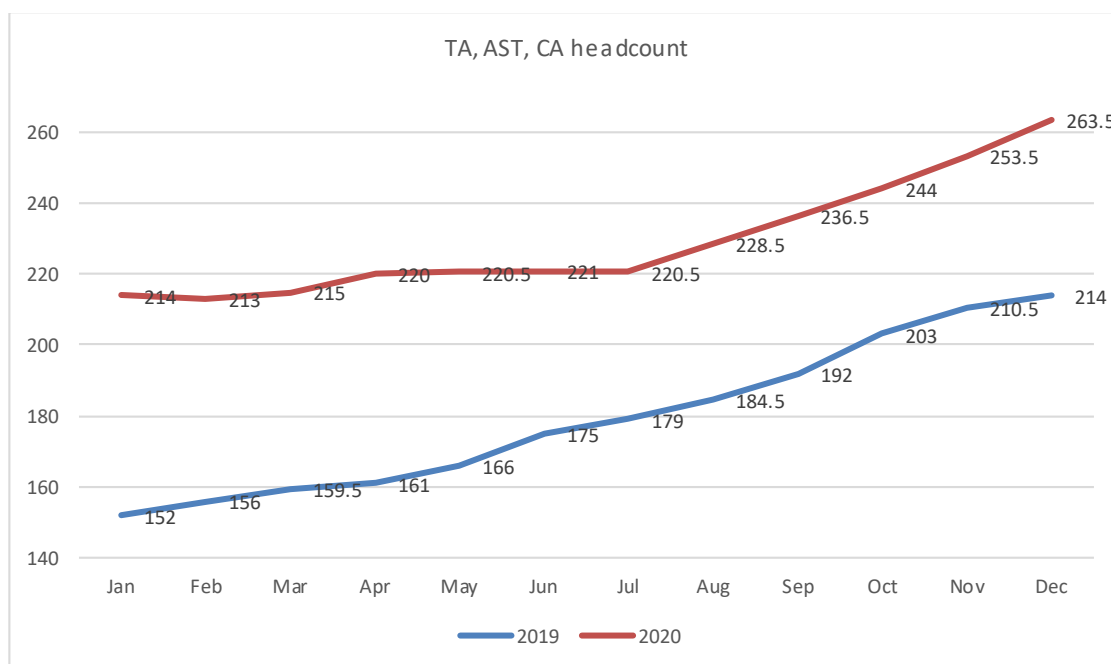
### 2.2.4.1 Staff expenses

The total amount of € 25,651,441 is split per nature as follows:

	2020	2019	Variation
Staff basic expenses	18,521,421	13,987,718	4,533,703
Social security contribution	671,740	531,905	139,835
Staff perq. and social activities	(180,886)	42,414	(223,301)
Salary allowances	6,057,810	4,356,646	1,701,164
Allowances for SNEs	581,356	470,909	110,448
<b>Total staff expenses</b>	<b>25,651,441</b>	<b>19,389,591</b>	<b>6,261,849</b>

in EUR

See the evolution of temporary agents`, assistants` and contract agents` headcount comparatives for 2020 and 2019, as fundamental underlying driving factor behind the variation of *Staff basic expenses*, *Social security contribution expenses* and *Salary allowances*.



\*decimals indicate staff starting/terminating mind month

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. (Headcount grew from eight to ten by year-end 2020)

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. The European Court of Auditors audits PMO.

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%). Please find the coefficients, applicable during 2020, below.

	Q3-Q4/2020	Q1-Q2/2020
Estonia	82.3%	83.3%
France	120.5%	117.7%
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:

	2020	2019	Variation
			in EUR
Office Supply and maintenance	2,398,508	1,498,580	899,928
IT costs operational	1,584,082	1,075,650	508,432
IT costs research	895,341	11,396,931	(10,501,590)
Training Costs	383,180	540,494	(157,314)
Communication and publication	265,858	678,752	(412,894)
Missions	178,546	613,644	(435,098)
Legal expenses	176,754	175,471	1,283
Recruitment costs	76,932	260,886	(183,954)
Insurance expenses other than building	26,032	56,163	(30,131)
Car and transport	-	348	(348)
<b>Total administrative and IT expenses</b>	<b>5,985,233</b>	<b>16,296,919</b>	<b>(10,311,686)</b>

Material decrease occurred in the *IT costs – research* line. Research costs contain preliminary/feasibility studies, impact assessments related to the core systems/corporate IT infrastructure. The projects that were in research stage in 2019 have evolved and moved further in their lifecycle by 2020, materializing in the Balance sheet either as finalized project phases or assets under construction.

The activity breakdown for the research expenses as percentage of total research costs is shown below:

	2020	2019
VIS/BMS projects	63%	14%
Shared System Infrastructure	34%	7%
SISII	4%	2%
Entry-Exit System	0%	36%
EURODAC	0%	1%
Wide area networks	0%	40%
<b>Total</b>	<b>100%</b>	<b>100%</b>

*IT costs - operational* maintenance expenses (€ 1,584,082) 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.

The *Office Supply* ledger is used to expense small-value corporate asset items above € 100 but below the fixed asset recognition threshold of € 5,000. In 2020 € 1.3 M worth of items were inventoried (corporate IT infrastructure and furniture) compared to € 0.45 M in the previous year.

*Training costs, mission* expenses and *recruitment* costs show significant decrease. It is, to a great extent, due to the Covid-19 pandemic that resulted in substantially lower number of travels than usual. This prompted the agency to adjust its recruitment modalities relying greatly on online tools and keeping recruitment related travels to strict minimum.

#### 2.2.4.3 *Other external service provider expenses*

The volume of the other external service provider expenses remained high in 2020 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*

	2020	2019
Amortization of intangible fixed assets	12,065,219	13,258,514
Depreciation of tangible fixed assets	12,245,422	8,550,030
Buildings related maintenance, security, insurance	3,820,038	2,911,674
<b>Total fixed asset related expenses</b>	<b>28,130,679</b>	<b>24,720,218</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 operational budget for the various system development initiatives, that result in increasing fixed asset procurement. Please also refer to detailed fixed assets movement tables in 2.1.1.

### 2.2.4.5 Operating lease expenses

	in EUR	
	2020	2019
Building related operating lease	53,839	15,143
Other operating lease	95,160	108,329
<b>Total operating lease expenses</b>	<b>148,998</b>	<b>123,473</b>

*Building related lease* expenses refer to rental costs the agency pays for the liaison office in Brussels and for the temporary offices in Strasbourg. In France, the rental start date was from December 2020. Major item in *other operating lease* is the cost of the agency's website hosting.

### 2.2.4.6 Expenses with consolidated entities

	in EUR	
	2020	2019
DG HR	1,105,935	770,630
Translations Centre for the bodies of the EU	811,305	581,100
DG DIGIT	179,032	184,606
DG PMO	147,689	163,007
European Network and Information Security Agency	97,920	98,800
DG BUDG	84,000	133,500
DG SG	39,300	-
European Food Safety Authority	7,728	7,248
DG EPSO	1,475	345
European Border and Coast Guard Agency	1,201	-
European Police Office	826	-
DG OP	690	697
<b>Total</b>	<b>2,477,099</b>	<b>1,939,934</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.

### 2.2.4.7 Finance cost on late payment

€ 22,393 was paid as interest on late payment of invoices in eight instances (out of total 95) during 2020. 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)
30	2,108	2,035	96.54%	17.3	73	3.46%	39
45	43	43	100.00%	16.0			
60	163	141	86.50%	29.9	22	13.50%	141
90	8	8	100.00%	11.3			
<b>Total Number of Payments</b>	<b>2,322</b>	<b>2,227</b>	<b>95.91%</b>		<b>95</b>	<b>4.09%</b>	

### **3. 2020 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 2020 eu-LISA managed a budget of € 240.119 MIO in commitment appropriations and € 233.384 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 EURODAC recast	0.268
LFS Dublin Allocation	0.735
<b>Total budget subject to new legal basis</b>	<b>1.003</b>

\* Including administrative expenditures, allocated according to the budgetary nomenclature in Title 1 "staff expenditure" and Title 2 "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 2020:

- 99.1% for commitment appropriations, taking into account the non-automatic carry-over of commitment appropriations authorised by the Management Board in February 2021 as summarised in the table below:

Commitment appropriations (in € MIO)				
2020 budget implementation as of 31/12/2020			Budget implementation with carry-over by decision	
2020 final adopted budget	executed commitments	% implemented	non-automatic carry over	% implemented taking non-automatic carry-over into account
240.119	181.550	75.6%	56.286	99.1%

- 99.0% for payment appropriations including the carry-forward of administrative expenditure to 2021.

#### Summary of revenue and expenditure

##### a) Revenue

- EU Subsidy request. The balancing subsidy received in 2020 amounted to € 233.384 MIO requested in three instalments.
- Associated countries contribution. According to the agreements between the EU and the

<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).

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 and n+1.

In 2020, associated countries contribution referring to systems expenditures executed in 2018 amounted to € 3.727 MIO, all of which were cashed in the reporting year.

Contributions related to 2019 expenditures of the systems have been established in December 2020, summing up to € 4.046 MIO, out of which € 0.283 MIO were received in 2020, and € 3.763 MIO remain outstanding.

- iii. Miscellaneous revenue. Internal assigned revenue received in 2020 summed up to € 0.020 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:

- 99.1% for commitment appropriations (including the carry-over by decision);
  - 99.0% for payment appropriations, including the carry-forward of 2020 administrative expenditure to 2021.
- i. Commitment appropriations: Title 1 reached an implementation rate of 92.29%, 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 2020.
- ii. Payment appropriations: 90.46% of appropriations in Title 1 were executed and 1.83% automatically carried forward. In Title 2, the execution rate reached 40.64% and the remaining 59.36% has been automatically carried forward to 2021. In Title 3, 100% of appropriations were executed.

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

The Agency's 2020 budget included appropriations for EURODAC Recast<sup>7</sup> whose utilisation is conditional on the adoption of the respective legal basis.

<sup>6</sup> Management Board Decision 2021-03 as of 15/02/2021

<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

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

- Returning € 1.003 MIO in commitment appropriations;
- Receiving € 36.417 MIO in payment appropriations:

Budgetary title	System / Task	amending budget (in € MIO)	
		Commitment appropriations	Payment appropriations
A01	Staff expenditure	-0.268	-0.268
	out of which Eurodac recast	-0.268	-0.268
B03	Operational expenditure	-0.735	36.685
	out of which Dublin Allocation Entry/Exit System	-0.735	37.420
Total 2020 amending budget		-1.003	36.417

Table: Breakdown of 2020 amending budget

### Carry over by decision

The ongoing procurement for ETIAS, Interoperability, and ECRIS allows the Agency to carry-over € 56.286 MIO of commitment appropriations from 2020 to 2021 by Management Board decision, in order to preserve these funds for use in the following years.<sup>8</sup>

Budgetary Title	System/Task	Non-automatic carry-over of 2019 commitment appropriations (in € MIO)
B03 Operational Expenditure	Interoperability	2.477
	ETIAS	50.143
	ECRIS	3.666
<b>B03 Total</b>		<b>56.286</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 12 budgetary transfers in 2020.

### Cancellation of appropriations – budget of the year

€ 2.283 MIO of Commitment appropriations and € 2.286 MIO of Payment appropriations remained unused (and therefore cancelled) at the end of the year 2020.

### Cancellation of appropriations carried over from 2019, and previous financial years (differentiated appropriations only)

The planned carry forward from 2019 to 2020 of a number of commitment appropriations was justified by:

- the multi-annual nature of operations, procurement procedures, or projects;

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> In line with Art. 12(3) of the Agency's Financial Rules Management Board decision was adopted by 15 February 2021.



- 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, € 1.325 MIO out of € 9.723 MIO were cancelled (13.63%).

As regards differentiated committed appropriations (Title 3) carried forward from previous years, € 17.458 MIO were cancelled out of € 264.820 MIO (6.59%).

### *Carry forward of appropriations to 2021*

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 2021, for a total of € 10.758 MIO in Title 1 and 2 (non-differentiated appropriations) and € 157.605 MIO in Title 3 (differentiated appropriations), out of which € 56.286 MIO were carried over by Management Board decision.

In addition, the following global commitments under appropriations carried over by Management Board decision from 2019 to 2020 budget remain open and are carried forward further to 2021:

BUDGET LINE	L1 committed amount carried-forward	Rational
B03003 Interoperability	579,072	Procurement ongoing
B03102 SIS II recast	6,054,745	Procurement ongoing
B03130 EES projects	14,801,612	Procurement ongoing
B03140 ETIAS PROJECTS	9,983,256	Procurement ongoing
B03150 ECRIS projects	7,532,000	Procurement ongoing
<b>T3 carried-forward L1 commitment appropriation</b>	<b>38,950,684</b>	

### *Brexit:*

On 1 February 2020, the United Kingdom ceased to be a Member State of the European Union. Following the conclusion of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (the 'Withdrawal Agreement') between the two parties, the United Kingdom committed to pay all its obligations under the current MFF and previous financial perspectives following from its membership of the Union. The United Kingdom has paid into the 2020 EU Budget during the year, and received payments, as if it were a Member State.

At the date of transmission of these accounts, and based on the Withdrawal Agreement concluded and already in operation, there is no financial impact to be reported in these accounts. For further information on the impact of the Withdrawal Agreement on the EU, please see the 2020 consolidated EU annual accounts.

### 3.1.1 Implementation of budget revenue

Title	Entitlements established			Revenue			%	Out-standing	
	Current year	Carried over	Total	On entitem. of current year	On entitem. carried over	Total			
	1	2	3=1+2	4	5	6=4+5			7=6/3
10-0	Union subsidy Article 1 MoU DG HOME/eu-LISA	233,384,343		233,384,343	233,384,343		233,384,343	100.00%	
11-0	Contributions of associated countries	4,045,520	3,726,733	7,772,253	282,418	3,726,733	4,009,151	51.58%	3,763,102
90-0	Miscellaneous revenue	19,357	878	20,235	19,357	878	20,235	100.00%	
<b>GRAND TOTAL</b>		<b>237,449,220</b>	<b>3,727,611</b>	<b>241,176,831</b>	<b>233,686,118</b>	<b>3,727,611</b>	<b>237,413,729</b>	<b>98.44%</b>	<b>3,763,102</b>

### 3.1.2 Summary of budget execution - expenditure in all fund sources

BUDGETARY TITLE	Type	FINAL BUDGET FOR THE FINANCIAL YEAR					BUDGET FROM THE PREVIOUS FINANCIAL YEAR(S)						
		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	29,606,441	27,322,963	26,781,876		541,086	2,283,479	455,088	365,901		365,901		89,188
TITLE 2 - Admin and Operating	NDA	17,216,629	17,216,629	7,000,063	4,901	10,216,566		9,267,424	8,031,880		8,031,880		1,235,545
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		356,401,506	296,106,819		40,374,925	288,138,696		273,839,180	247,686,469			137,739,466	17,458,451
Payment appropriations		190,590,658		186,579,293		4,009,151	2,214	9,019,040			324,780	8,694,260	
<b>TOTAL - Commitment appropriations</b>		<b>403,224,577</b>	<b>340,646,411</b>		<b>40,379,827</b>	<b>298,896,348</b>	<b>2,283,479</b>	<b>283,561,693</b>	<b>256,084,250</b>			<b>137,739,466</b>	<b>18,783,183</b>
<b>TOTAL - Payment appropriations</b>		<b>237,413,729</b>		<b>220,361,233</b>		<b>14,766,803</b>	<b>2,285,692</b>	<b>18,741,553</b>			<b>8,722,560</b>	<b>8,694,260</b>	<b>1,324,732</b>



External Assigned Revenue		2020 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		4,009,151				4,009,151		9,019,040	324,780			8,694,260	
Payment appropriations		4,009,151				4,009,151		9,019,040			324,780	8,694,260	
<b>TOTAL - Commitment appropriations</b>		<b>4,009,151</b>				<b>4,009,151</b>		<b>9,019,040</b>	<b>324,780</b>			<b>8,694,260</b>	
<b>TOTAL - Payment appropriations</b>		<b>4,009,151</b>				<b>4,009,151</b>		<b>9,019,040</b>			<b>324,780</b>	<b>8,694,260</b>	

### 3.1.3 Detailed budget implementation

#### 3.1.3.1 Current year appropriations (2020 – 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 salaries and allowances	25,400,688	-4,198,451	-268,000	20,934,237	19,755,251	94.37%	1,178,986	5.63%	0.00%	
		A-1110	CA salaries and allowances	8,653,000	-2,896,206		5,756,794	4,853,428	84.31%	903,366	15.69%	0.00%	
		A-1120	SNEs and Trainees allowances	746,000	-102,588		643,412	643,412	100.00%		0.00%	0.00%	
<b>A-11</b>	<b>Salaries &amp; allowances</b>	<b>34,799,688</b>	<b>-7,197,245</b>	<b>-268,000</b>	<b>27,334,443</b>	<b>25,252,092</b>	<b>92.38%</b>	<b>2,082,352</b>	<b>7.62%</b>		<b>0.00%</b>		
A-12	Expenditure related to recruitment	A-1200	Recruitment and Reassignment Expenditure	379,523	-298,898		80,625	80,625	100.00%		0.00%	12,726	15.78%
<b>A-12</b>	<b>Expenditure related to recruitment</b>			<b>379,523</b>	<b>-298,898</b>		<b>80,625</b>	<b>80,625</b>	<b>100.00%</b>		<b>0.00%</b>	<b>12,726</b>	<b>15.78%</b>
A-13	Mission Expenses	A-1301	Mission Expenses	426,000	-80,000		346,000	144,873	41.87%	201,127	58.13%		0.00%
<b>A-13</b>	<b>Mission Expenses</b>			<b>426,000</b>	<b>-80,000</b>		<b>346,000</b>	<b>144,873</b>	<b>41.87%</b>	<b>201,126.87</b>	<b>58.13%</b>		<b>0.00%</b>
A-14	Socio-Medical Infrastructure	A-1400	Annual medical checkup	25,208	35,496		60,704	60,704	100.00%		0.00%		0.00%
		A-1401	Nursery allowance	115,752	-5,752		110,000	110,000	100.00%		0.00%	58,137	52.85%
		A-1402	European school	381,749	551,451		933,200	933,200	100.00%		0.00%		0.00%
		A-1403	Social activities	117,520	-53,627		63,893	63,893	100.00%		0.00%	23,547	36.85%
<b>A-14</b>	<b>Socio-Medical Infrastructure</b>	<b>640,229</b>	<b>527,568</b>		<b>1,167,797</b>	<b>1,167,797</b>	<b>100.00%</b>		<b>0.00%</b>	<b>81,684</b>	<b>6.99%</b>		
A-15	Training for Staff	A-1500	Training for staff	552,560	124,579		677,139	677,139	100.00%		0.00%	446,677	65.97%
<b>A-15</b>	<b>Training for Staff</b>			<b>552,560</b>	<b>124,579</b>		<b>677,139</b>	<b>677,139</b>	<b>100.00%</b>		<b>0.00%</b>	<b>446,677</b>	<b>65.97%</b>
<b>TITLE 1 - STAFF EXPENDITURE</b>				<b>36,798,000</b>	<b>-6,923,996</b>	<b>-268,000</b>	<b>29,606,004</b>	<b>27,322,526</b>	<b>92.29%</b>	<b>2,283,479</b>	<b>7.71%</b>	<b>541,086</b>	<b>1.83%</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		1,043,000	1,178,664		2,221,664	2,221,664	100.00%	0.00%	1,021,649	45.99%
A-20	<b>Expenditure for premises</b>				<b>1,043,000</b>	<b>1,178,664</b>		<b>2,221,664</b>	<b>2,221,664</b>	<b>100.00%</b>	<b>0.00%</b>	<b>1,021,649</b>	<b>45.99%</b>
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom		1,700,000	1,425,241		3,125,241	3,125,241	100.00%	0.00%	1,668,917	53.40%
A-21	<b>Corporate IT &amp; Telecom</b>				<b>1,700,000</b>	<b>1,425,241</b>		<b>3,125,241</b>	<b>3,125,241</b>	<b>100.00%</b>	<b>0.00%</b>	<b>1,668,917</b>	<b>53.40%</b>
A-22	Movable Property and Associated Costs	A-2200	Other Technical Equipment and Installation		109,000	-96,753		12,247	12,247	100.00%	0.00%	9,922	81.02%
		A-2210	Furniture and Office Equipment		118,000	358,264		476,264	476,264	100.00%	0.00%	451,823	94.87%
		A-2220	Documentation and Library Expenditure		19,000	-55		18,945	18,945	100.00%	0.00%	3,262	17.22%
A-22	<b>Movable Property and Associated Costs</b>				<b>246,000</b>	<b>261,456</b>		<b>507,456</b>	<b>507,456</b>	<b>100.00%</b>	<b>0.00%</b>	<b>465,007</b>	<b>91.63%</b>
A-23	Current Administrative Expenditure	A-2300	Office Supplies		75,000	-33,574		41,426	41,426	100.00%	0.00%	3,077	7.43%
		A-2320	Legal Expenses		135,000	37,780		172,780	172,780	100.00%	0.00%	128,546	74.40%
		A-2330	Other Running Costs		386,100	-134,619		251,481	251,481	100.00%	0.00%	68,886	27.39%
		A-2331	HR fees and charges		682,000	-467,174		214,826	214,826	100.00%	0.00%	1,026	0.48%
A-23	<b>Current Administrative Expenditure</b>				<b>1,278,100</b>	<b>-597,587</b>		<b>680,513</b>	<b>680,513</b>	<b>100.00%</b>	<b>0.00%</b>	<b>201,535</b>	<b>29.62%</b>
A-24	Postage	A-2400	Postage		40,000	-25,000		15,000	15,000	100.00%	0.00%	5,438	36.25%
A-24	<b>Postage</b>				<b>40,000</b>	<b>-25,000</b>		<b>15,000</b>	<b>15,000</b>	<b>100.00%</b>	<b>0.00%</b>	<b>5,438</b>	<b>36.25%</b>
A-25	Management Board	A-2500	MB Meetings		960,000	-951,711		8,289	8,289	100.00%	0.00%		0.00%
		A-2510	Other meetings		10,000	-8,995		1,005	1,005	100.00%	0.00%		0.00%
A-25	<b>Management Board</b>				<b>970,000</b>	<b>-960,706</b>		<b>9,294</b>	<b>9,294</b>	<b>100.00%</b>	<b>0.00%</b>		<b>0.00%</b>
A-26	Information and Publications	A-2600	Information and Publications		1,532,000	-807,849		724,151	724,151	100.00%	0.00%	317,356	43.82%
A-26	<b>Information and Publications</b>				<b>1,532,000</b>	<b>-807,849</b>		<b>724,151</b>	<b>724,151</b>	<b>100.00%</b>	<b>0.00%</b>	<b>317,356</b>	<b>43.82%</b>
A-27	External Support Services	A-2700	External Support Services		4,605,900	1,826,450		6,432,350	6,432,350	100.00%	0.00%	4,518,098	70.24%
A-27	<b>External Support Services</b>				<b>4,605,900</b>	<b>1,826,450</b>		<b>6,432,350</b>	<b>6,432,350</b>	<b>100.00%</b>	<b>0.00%</b>	<b>4,518,098</b>	<b>70.24%</b>
A-28	Security	A-2800	Corporate Security		3,050,000	445,697		3,495,697	3,495,697	100.00%	0.00%	2,018,566	57.74%
A-28	<b>Security</b>				<b>3,050,000</b>	<b>445,697</b>		<b>3,495,697</b>	<b>3,495,697</b>	<b>100.00%</b>	<b>0.00%</b>	<b>2,018,566</b>	<b>57.74%</b>
<b>TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE</b>					<b>14,465,000</b>	<b>2,746,367</b>		<b>17,211,367</b>	<b>17,211,367</b>	<b>100.00%</b>	<b>0.00%</b>	<b>10,216,566</b>	<b>59.36%</b>

## TITLE 3 - OPERATIONAL EXPENDITURE - Total with non-automatic carry over

Budget Chapter		Budget Item		Commitment Appropriations											
				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	9,897,000	6,368,311		16,265,311	16,265,311	100.00%		0.00%	9,336,434	57.40%		
		B3-001	System security and business continuity	1,323,000	-290,448		1,032,552	1,032,552	100.00%		0.00%	670,419	64.93%		
		B3-002	Back-up site - running costs	996,000	-53,011		942,989	942,989	100.00%		0.00%	604,010	64.05%		
		B3-003	Interoperability	11,954,000			11,954,000	9,477,155	79.28%		0.00%	7,872,860	65.86%		
		B3-010	Wide area networks	34,851,000	-3,440,170		31,410,830	31,410,830	100.00%		0.00%	27,608,012	87.89%		
<b>B3-0</b>	<b>Infrastructure</b>			<b>59,021,000</b>	<b>2,584,683</b>		<b>61,605,683</b>	<b>59,128,837</b>	<b>95.98%</b>		<b>0.00%</b>	<b>46,091,735</b>	<b>74.82%</b>		
B3-1	Applications	B3-100	SIS II projects	1,998,000	883,531		2,881,531	2,881,531	100.00%		0.00%	2,497,057	86.66%		
		B3-101	SIS II operational maintenance	8,950,000	-1,003,963		7,946,037	7,946,037	100.00%		0.00%	6,645,173	83.63%		
		B3-102	SIS II recast	3,426,000			3,426,000	3,426,000	100.00%		0.00%	3,426,000	100.00%		
		B3-110	VIS/BMS projects		392,260		392,260	392,260	100.00%		0.00%	392,260	100.00%		
		B3-111	VIS/BMS operational maintenance	18,305,000	3,984,390		22,289,390	22,289,390	100.00%		0.00%	13,347,600	59.88%		
		B3-120	EURODAC projects	1,200,000	-1,200,000										
		B3-121	EURODAC operational maintenance	5,325,000	-334,374		4,990,626	4,990,626	100.00%		0.00%	4,990,626	100.00%		
		B3-122	EURODAC recast	735,000		-735,000									
		B3-130	EES projects	23,605,000			23,605,000	23,605,000	100.00%		0.00%	16,974,565	71.91%		
		B3-140	ETIAS projects	55,800,000	-800,000		55,000,000	4,857,382	8.83%		0.00%	55,000,000	100.00%		
		B3-150	ECRIS projects	3,766,000			3,766,000	99,927	2.65%		0.00%	3,734,656	99.17%		
		<b>B3-1</b>	<b>Applications</b>			<b>123,110,000</b>	<b>1,921,843</b>	<b>-735,000</b>	<b>124,296,843</b>	<b>70,488,153</b>	<b>56.71%</b>		<b>0.00%</b>	<b>107,007,936</b>	<b>86.09%</b>
		B3-8	Operational support activities	B3-810	External Support	4,488,000	1,963,160		6,451,160	6,451,160	100.00%		0.00%	4,057,528	62.90%
				B3-811	Consultancies and studies										
				B3-812	Quality assurance	90,000	-90,000								
B3-820	Advisory Groups			1,200,000	-1,165,361		34,639	34,639	100.00%		0.00%		0.00%		
B3-821	Other meetings and missions			250,000	-176,309		73,691	73,691	100.00%		0.00%		0.00%		
B3-822	Schengen evaluations			50,000	-47,423		2,577	2,577	100.00%		0.00%		0.00%		
B3-830	Operational learning and development			1,100,000	-336,289		763,711	763,711	100.00%		0.00%	377,295	49.40%		
B3-831	Training for Member States			550,000	-476,675		73,325	73,325	100.00%		0.00%	70,279	95.85%		
<b>B3-8</b>	<b>Operational support activities</b>			<b>7,728,000</b>	<b>-328,897</b>		<b>7,399,103</b>	<b>7,399,103</b>	<b>100.00%</b>		<b>0.00%</b>	<b>4,505,102</b>	<b>60.89%</b>		
<b>TITLE 3 - OPERATIONAL EXPENDITURE</b>				<b>189,859,000</b>	<b>4,177,629</b>	<b>-735,000</b>	<b>193,301,629</b>	<b>137,016,093</b>	<b>70.88%</b>		<b>0.00%</b>	<b>157,604,772</b>	<b>81.53%</b>		
<b>TOTAL</b>				<b>241,122,000</b>	<b>0</b>	<b>-1,003,000</b>	<b>240,119,000</b>	<b>181,549,986</b>	<b>75.61%</b>	<b>2,283,479</b>	<b>0.95%</b>	<b>168,362,424</b>	<b>70.12%</b>		

## TITLE 3 - OPERATIONAL EXPENDITURE - Non-automatic carry-over

TITLE 3 - OPERATIONAL EXPENDITURE - Non-automatic carry-over				Commitment Appropriations									
				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	B3-003	Interoperability	11,954,000			11,954,000	9,477,155	79.28%		0.00%	2,476,845	20.72%
B3-0	<b>Infrastructure</b>			<b>59,021,000</b>	<b>2,584,683</b>		<b>61,605,683</b>	<b>59,128,837</b>	<b>95.98%</b>		<b>0.00%</b>	<b>2,476,845</b>	<b>4.02%</b>
B3-1	Applications	B3-140	ETIAS projects	55,800,000	-800,000		55,000,000	4,857,382	8.83%		0.00%	50,142,618	91.17%
B3-1	Applications	B3-150	ECRIS projects	3,766,000			3,766,000	99,927	2.65%		0.00%	3,666,073	97.35%
B3-1	<b>Applications</b>			<b>123,110,000</b>	<b>1,921,843</b>	<b>-735,000</b>	<b>124,296,843</b>	<b>70,488,153</b>	<b>56.71%</b>		<b>0.00%</b>	<b>53,808,691</b>	<b>43.29%</b>
<b>TITLE 3 - OPERATIONAL EXPENDITURE</b>				<b>189,859,000</b>	<b>4,177,629</b>	<b>-735,000</b>	<b>193,301,629</b>	<b>137,016,093</b>	<b>70.88%</b>		<b>0.00%</b>	<b>56,285,536</b>	<b>29.12%</b>
<b>TOTAL</b>				<b>241,122,000</b>	<b>0</b>	<b>-1,003,000</b>	<b>240,119,000</b>	<b>181,549,986</b>	<b>75.61%</b>	<b>2,283,479</b>	<b>0.95%</b>	<b>56,285,536</b>	<b>23.44%</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 salaries and allowances	25,400,688	-4,198,451	-268,000	20,934,237	19,755,251		19,755,251	94.37%	1,178,986	5.63%	0.00%	
		A-1110	CA salaries and allowances	8,653,000	-2,896,206		5,756,794	4,853,428		4,853,428	84.31%	903,366	15.69%	0.00%	
		A-1120	SNEs and Trainees allowances	746,000	-102,588		643,412	643,412		643,412	100.00%		0.00%	0.00%	
<b>A-11</b>	<b>Salaries &amp; allowances</b>	<b>34,799,688</b>	<b>-7,197,245</b>	<b>-268,000</b>	<b>27,334,443</b>	<b>25,252,092</b>		<b>25,252,092</b>	<b>92.38%</b>	<b>2,082,352</b>	<b>7.62%</b>		<b>0.00%</b>		
A-12	Expenditure related to recruitment		Recruitment and Reassignment Expenditure	379,523	-298,898		80,625	67,899		67,899	84.22%		0.00%	12,726	15.78%
		<b>A-12</b>	<b>Expenditure related to recruitment</b>	<b>379,523</b>	<b>-298,898</b>		<b>80,625</b>	<b>67,899</b>		<b>67,899</b>	<b>84.22%</b>		<b>0.00%</b>	<b>12,726</b>	<b>15.78%</b>
A-13	Mission Expenses	A-1301	Mission Expenses	426,000	-80,000		346,000	144,873		144,873	41.87%	201,127	58.13%		0.00%
<b>A-13</b>	<b>Mission Expenses</b>			<b>426,000</b>	<b>-80,000</b>		<b>346,000</b>	<b>144,873</b>		<b>144,873</b>	<b>41.87%</b>	<b>201,127</b>	<b>58.13%</b>		<b>0.00%</b>
A-14	Socio-Medical Infrastructure	A-1400	Annual medical checkup	25,208	35,496		60,704	60,704		60,704	100.00%		0.00%		0.00%
		A-1401	Nursery allowance	115,752	-5,752		110,000	51,863		51,863	47.15%		0.00%	58,137	52.85%
		A-1402	European school	381,749	551,451		933,200	933,200		933,200	100.00%		0.00%		0.00%
		A-1403	Social activities	117,520	-53,627		63,893	40,347		40,347	63.15%		0.00%	23,547	36.85%
<b>A-14</b>	<b>Socio-Medical Infrastructure</b>	<b>640,229</b>	<b>527,568</b>		<b>1,167,797</b>	<b>1,086,114</b>		<b>1,086,114</b>	<b>93.01%</b>		<b>0.00%</b>	<b>81,684</b>	<b>6.99%</b>		
A-15	Training for Staff	A-1500	Training for staff	552,560	124,579		677,139	230,462		230,462	34.03%		0.00%	446,677	65.97%
<b>A-15</b>	<b>Training for Staff</b>			<b>552,560</b>	<b>124,579</b>		<b>677,139</b>	<b>230,462</b>		<b>230,462</b>	<b>34.03%</b>		<b>0.00%</b>	<b>446,677</b>	<b>65.97%</b>
<b>TITLE 1 - STAFF EXPENDITURE</b>				<b>36,798,000</b>	<b>-6,923,996</b>	<b>-268,000</b>	<b>29,606,004</b>	<b>26,781,440</b>		<b>26,781,440</b>	<b>90.46%</b>	<b>2,283,479</b>	<b>7.71%</b>	<b>541,086</b>	<b>1.83%</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													
A-20	Expenditure for premises	A-2000	Expenditure for premises	1,043,000	1,178,664		2,221,664	1,200,015		1,200,015	54.01%		0.00%	1,021,649	45.99%
A-20	<b>Expenditure for premises</b>			<b>1,043,000</b>	<b>1,178,664</b>		<b>2,221,664</b>	<b>1,200,015</b>		<b>1,200,015</b>	<b>54.01%</b>		<b>0.00%</b>	<b>1,021,649</b>	<b>45.99%</b>
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	1,700,000	1,425,241		3,125,241	1,456,324		1,456,324	46.60%		0.00%	1,668,917	53.40%
A-21	<b>Corporate IT &amp; Telecom</b>			<b>1,700,000</b>	<b>1,425,241</b>		<b>3,125,241</b>	<b>1,456,324</b>		<b>1,456,324</b>	<b>46.60%</b>		<b>0.00%</b>	<b>1,668,917</b>	<b>53.40%</b>
A-22	Movable Property and Associated Costs	A-2200	Other Technical Equipment and Installation	109,000	-96,753		12,247	2,325		2,325	18.98%		0.00%	9,922	81.02%
		A-2210	Furniture and Office Equipment	118,000	358,264		476,264	24,441		24,441	5.13%		0.00%	451,823	94.87%
		A-2220	Documentation and Library Expenditure	19,000	-55		18,945	15,683		15,683	82.78%		0.00%	3,262	17.22%
A-22	<b>Movable Property and Associated Costs</b>			<b>246,000</b>	<b>261,456</b>		<b>507,456</b>	<b>42,449</b>		<b>42,449</b>	<b>8.37%</b>		<b>0.00%</b>	<b>465,007</b>	<b>91.63%</b>
A-23	Current Administrative Expenditure	A-2300	Office Supplies	75,000	-33,574		41,426	38,349		38,349	92.57%		0.00%	3,077	7.43%
		A-2320	Legal Expenses	135,000	37,780		172,780	44,234		44,234	25.60%		0.00%	128,546	74.40%
		A-2330	Other Running Costs	386,100	-134,619		251,481	182,595		182,595	72.61%		0.00%	68,886	27.39%
		A-2331	HR fees and charges	682,000	-467,174		214,826	213,800		213,800	99.52%		0.00%	1,026	0.48%
A-23	<b>Current Administrative Expenditure</b>			<b>1,278,100</b>	<b>-597,587</b>		<b>680,513</b>	<b>478,978</b>		<b>478,978</b>	<b>70.38%</b>		<b>0.00%</b>	<b>201,535</b>	<b>29.62%</b>
A-24	Postage	A-2400	Postage	40,000	-25,000		15,000	9,562		9,562	63.75%		0.00%	5,438	36.25%
A-24	<b>Postage</b>			<b>40,000</b>	<b>-25,000</b>		<b>15,000</b>	<b>9,562</b>		<b>9,562</b>	<b>63.75%</b>		<b>0.00%</b>	<b>5,438</b>	<b>36.25%</b>
A-25	Management Board	A-2500	MB Meetings	960,000	-951,711		8,289	8,289		8,289	100.00%		0.00%		0.00%
		A-2510	Other meetings	10,000	-8,995		1,005	1,005		1,005	100.00%		0.00%		0.00%
A-25	<b>Management Board</b>			<b>970,000</b>	<b>-960,706</b>		<b>9,294</b>	<b>9,294</b>		<b>9,294</b>	<b>100.00%</b>		<b>0.00%</b>		<b>0.00%</b>
A-26	Information and Publications	A-2600	Information and Publications	1,532,000	-807,849		724,151	406,795		406,795	56.18%		0.00%	317,356	43.82%
A-26	<b>Information and Publications</b>			<b>1,532,000</b>	<b>-807,849</b>		<b>724,151</b>	<b>406,795</b>		<b>406,795</b>	<b>56.18%</b>		<b>0.00%</b>	<b>317,356</b>	<b>43.82%</b>
A-27	External Support Services	A-2700	External Support Services	4,605,900	1,826,450		6,432,350	1,914,252		1,914,252	29.76%		0.00%	4,518,098	70.24%
A-27	<b>External Support Services</b>			<b>4,605,900</b>	<b>1,826,450</b>		<b>6,432,350</b>	<b>1,914,252</b>		<b>1,914,252</b>	<b>29.76%</b>		<b>0.00%</b>	<b>4,518,098</b>	<b>70.24%</b>
A-28	Security	A-2800	Corporate Security	3,050,000	445,697		3,495,697	1,477,131		1,477,131	42.26%		0.00%	2,018,566	57.74%
A-28	<b>Security</b>			<b>3,050,000</b>	<b>445,697</b>		<b>3,495,697</b>	<b>1,477,131</b>		<b>1,477,131</b>	<b>42.26%</b>		<b>0.00%</b>	<b>2,018,566</b>	<b>57.74%</b>
<b>TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE</b>				<b>14,465,000</b>	<b>2,746,367</b>		<b>17,211,367</b>	<b>6,994,801</b>		<b>6,994,801</b>	<b>40.64%</b>		<b>0.00%</b>	<b>10,216,566</b>	<b>59.36%</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	16,389,000	-2,521,740		13,867,260	6,928,877	6,938,383	13,867,260	100.00%			0.00%	
		B3-001 System security and business continuity	993,000	714,203		1,707,203	347,599	1,359,604	1,707,203	100.00%			0.00%	
		B3-002 Back-up site - running costs	996,000	66,671		1,062,671	338,979	723,692	1,062,671	100.00%			0.00%	
		B3-003 Interoperability	11,954,000	-5,872,860		6,081,140	6,081,140		6,081,140	100.00%			0.00%	
		B3-010 Wide area networks	20,911,000	-5,108,203		15,802,797	3,802,818	11,999,980	15,802,797	100.00%			0.00%	
<b>B3-0</b>	<b>Infrastructure</b>	<b>51,243,000</b>	<b>-12,721,929</b>		<b>38,521,071</b>	<b>17,499,413</b>	<b>21,021,658</b>	<b>38,521,071</b>	<b>100.00%</b>			<b>0.00%</b>		
B3-1	Applications	B3-100 SIS II projects	1,200,000	7,116,849		8,316,849	384,474	7,932,375	8,316,849	100.00%			0.00%	
		B3-101 SIS II operational maintenance	5,370,000	3,065,536		8,435,536	1,300,865	7,134,672	8,435,536	100.00%			0.00%	
		B3-102 SIS II recast	3,798,000	-1,607,740		2,190,260		2,189,466	2,189,466	99.96%	794	0.04%		
		B3-110 VIS/BMS projects	15,000,000	-8,824,297		6,175,703		6,175,703	6,175,703	100.00%			0.00%	
		B3-111 VIS/BMS operational maintenance	13,729,000	11,860,453		25,589,453	8,941,791	16,647,663	25,589,453	100.00%			0.00%	
		B3-120 EURODAC projects	720,000	-652,356		67,644		67,644	67,644	100.00%			0.00%	
		B3-121 EURODAC operational maintenance	3,195,000	-32,829		3,162,171		3,162,171	3,162,171	100.00%			0.00%	
		B3-122 EURODAC recast	9,375,000	-8,640,000	-735,000									
		B3-130 EES projects	25,000,000	22,893,149	37,420,343	85,313,492	37,196,388	48,117,104	85,313,492	100.00%			0.00%	
		B3-140 ETIAS projects	5,580,000	-2,800,652		2,779,348		2,779,348	2,779,348	100.00%			0.00%	
		B3-150 ECRIS projects	3,766,000	-3,734,656		31,344	31,344		31,344	100.00%			0.00%	
		<b>B3-1</b>	<b>Applications</b>	<b>86,733,000</b>	<b>18,643,457</b>	<b>36,685,343</b>	<b>142,061,800</b>	<b>47,854,861</b>	<b>94,206,145</b>	<b>142,061,006</b>	<b>100.00%</b>	<b>794</b>	<b>0.00%</b>	
B3-8	Operational support activities	B3-810 External Support	4,488,000	-778,417		3,709,583	2,393,633	1,315,951	3,709,583	100.00%			0.00%	
		B3-811 Consultancies and studies		1,513,584		1,513,584		1,513,584	1,513,584	100.00%			0.00%	
		B3-812 Quality assurance	90,000	-90,000										
		B3-820 Advisory Groups	1,200,000	-962,743		237,257	34,639	202,618	237,257	100.00%			0.00%	
		B3-821 Other meetings and missions	250,000	-153,330		96,670	73,691	22,979	96,670	100.00%			0.00%	
		B3-822 Schengen evaluations	50,000	-45,973		4,027	2,577	1,450	4,027	100.00%			0.00%	
		B3-830 Operational learning and development	1,100,000	-705,042		394,958	386,416	7,122	393,538	99.64%	1,420	0.36%		
		B3-831 Training for Member States	550,000	-521,978		28,022	3,046	24,976	28,022	100.00%			0.00%	
<b>B3-8</b>	<b>Operational support activities</b>	<b>7,728,000</b>	<b>-1,743,899</b>		<b>5,984,101</b>	<b>2,894,001</b>	<b>3,088,680</b>	<b>5,982,681</b>	<b>99.98%</b>	<b>1,420</b>	<b>0.02%</b>			
<b>TITLE 3 - OPERATIONAL EXPENDITURE</b>			<b>145,704,000</b>	<b>4,177,629</b>	<b>36,685,343</b>	<b>186,566,972</b>	<b>68,248,275</b>	<b>118,316,483</b>	<b>186,564,758</b>	<b>100.00%</b>	<b>2,214</b>	<b>0.00%</b>		
<b>TOTAL</b>			<b>196,967,000</b>	<b>0</b>	<b>36,417,343</b>	<b>233,384,343</b>	<b>102,024,515</b>	<b>118,316,483</b>	<b>220,340,998</b>	<b>94.41%</b>	<b>2,285,692</b>	<b>0.98%</b>	<b>10,757,652</b>	<b>4.61%</b>

### 3.1.3.2 Budget implementation of appropriations carried over by MB decision (2020 – C3 credits)

Budget Chapter		Budget Item		Commitment Appropriations (1)	Executed Commitments (2)	%	Payment Appropriations (3)	Executed Payments - C1 payment appropriations (4)	Carry-over (5)=(1-4)		RAC	RAL
B3-0	Infrastructure	B3-003	Interoperability	2,818,000	2,818,000	100.00%		2,000,000	818,000 *	29.03%	579,072	238,928
B3-1	Applications	B3-102	SIS II recast	7,327,562	7,327,562	100.00%		0	7,327,562 *	100.00%	6,054,745	1,272,817
B3-1	Applications	B3-130	EES projects	131,415,374	131,415,374	100.00%		30,565,953	100,849,420 *	76.74%	14,801,612	86,047,809
B3-1	Applications	B3-140	ETIAS projects	9,983,256	9,983,256	100.00%		0	9,983,256 *	100.00%	9,983,256	
B3-1	Applications	B3-150	ECRIS projects	7,532,000	7,532,000	100.00%		0	7,532,000 *	100.00%	7,532,000	
<b>TOTAL</b>				<b>159,076,191</b>	<b>159,076,191</b>	<b>100.00%</b>		<b>32,565,953</b>	<b>126,510,238</b>	<b>79.53%</b>	<b>38,950,684</b>	<b>87,559,553</b>

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

### 3.1.3.3 Budget implementation of appropriations on internal assigned revenue (2020 – 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-12	Expenditure related to recruitment	A-1200	Recruitment and Reassignment Expenditure	437	437	100.00%	437	437	100.00%		0.00%	
<b>A-1</b>	<b>STAFF EXPENDITURE</b>			<b>437</b>	<b>437</b>	<b>100.00%</b>	<b>437</b>	<b>437</b>	<b>100.00%</b>		<b>0.00%</b>	
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	5,263	5,263	100.00%	5,263	5,263	100.00%		0.00%	
<b>A-2</b>	<b>INFRASTRUCTURE AND OPERATING EXPENDITURE</b>			<b>5,263</b>	<b>5,263</b>	<b>100.00%</b>	<b>5,263</b>	<b>5,263</b>	<b>100.00%</b>		<b>0.00%</b>	
B3-0	Infrastructure	B3-001	System security and business continuity				14,535	14,535	100.00%		0.00%	
B3-0	Infrastructure	B3-010	Wide area networks	14,535	14,535	100.00%				14,535 *	100.00%	14,535
<b>B3</b>	<b>OPERATIONAL EXPENDITURE</b>			<b>14,535</b>	<b>14,535</b>	<b>100.00%</b>	<b>14,535</b>	<b>14,535</b>	<b>100.00%</b>	<b>14,535</b>	<b>100.00%</b>	<b>14,535</b>
<b>TOTAL</b>				<b>20,235</b>	<b>20,235</b>	<b>100.00%</b>	<b>20,235</b>	<b>20,235</b>	<b>100.00%</b>	<b>14,535</b>	<b>71.83%</b>	<b>14,535</b>

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

3.1.3.4 *Budget implementation of automatic carryforwards (2020 – 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	137,599	97,032	70.52%	40,566	29.48%
<b>A-12</b>	<b>Expenditure related to recruitment</b>			<b>137,599</b>	<b>97,032</b>	<b>70.52%</b>	<b>40,566</b>	<b>29.48%</b>
A-13	Mission Expenses	A-1301	Mission Expenses	11,537	9,137	79.19%	2,401	20.81%
<b>A-13</b>	<b>Mission Expenses</b>			<b>11,537</b>	<b>9,137</b>	<b>79.19%</b>	<b>2,401</b>	<b>20.81%</b>
A-14	Socio-Medical Infrastructure	A-1401	Nursery allowance	26,346	21,662	82.22%	4,684	17.78%
		A-1403	Social activities	86,691	66,301	76.48%	20,391	23.52%
<b>A-14</b>	<b>Socio-Medical Infrastructure</b>			<b>113,037</b>	<b>87,963</b>	<b>77.82%</b>	<b>25,074</b>	<b>22.18%</b>
A-15	Training for Staff	A-1500	Training for staff	192,915	171,769	89.04%	21,146	10.96%
<b>A-15</b>	<b>Training for Staff</b>			<b>192,915</b>	<b>171,769</b>	<b>89.04%</b>	<b>21,146</b>	<b>10.96%</b>
<b>TOTAL TITLE 1</b>				<b>455,088</b>	<b>365,901</b>	<b>80.40%</b>	<b>89,188</b>	<b>19.60%</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	899,117	716,612	79.70%	182,505	20.30%
<b>A-20</b>	<b>Expenditure for premises</b>			<b>899,117</b>	<b>716,612</b>	<b>79.70%</b>	<b>182,505</b>	<b>20.30%</b>
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	1,982,398	1,921,241	96.92%	61,156	3.08%
<b>A-21</b>	<b>Corporate IT &amp; Telecom</b>			<b>1,982,398</b>	<b>1,921,241</b>	<b>96.92%</b>	<b>61,156</b>	<b>3.08%</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-2200	Other Technical Equipment and Installation	9,922	9,922	100.00%		0.00%
		A-2210	Furniture and Office Equipment	672,279	658,902	98.01%	13,377	1.99%
		A-2220	Documentation and Library Expenditure	3,870	292	7.56%	3,578	92.44%
<b>A-22</b>	<b>Movable Property and Associated Costs</b>			<b>686,071</b>	<b>669,117</b>	<b>97.53%</b>	<b>16,955</b>	<b>2.47%</b>
A-23	Current Administrative Expenditure	A-2300	Office Supplies	21,438	16,582	77.35%	4,856	22.65%
		A-2320	Legal Expenses	100,500	95,887	95.41%	4,613	4.59%
		A-2330	Other Running Costs	12,941	12,289	94.96%	652	5.04%
		A-2331	HR fees and charges	1,290	641	49.71%	649	50.29%
<b>A-23</b>	<b>Current Administrative Expenditure</b>			<b>136,170</b>	<b>125,400</b>	<b>92.09%</b>	<b>10,770</b>	<b>7.91%</b>
A-24	Postage	A-2400	Postage	14,061	13,067	92.93%	994	7.07%
<b>A-24</b>	<b>Postage</b>			<b>14,061</b>	<b>13,067</b>	<b>92.93%</b>	<b>994</b>	<b>7.07%</b>
A-25	Management Board	A-2500	MB Meetings	148,269	61,207	41.28%	87,062	58.72%
		A-2510	Other meetings	50,589	31,026	61.33%	19,563	38.67%
<b>A-25</b>	<b>Management Board</b>			<b>198,858</b>	<b>92,233</b>	<b>46.38%</b>	<b>106,625</b>	<b>53.62%</b>
A-26	Information and Publications	A-2600	Information and Publications	679,722	628,596	92.48%	51,125	7.52%
<b>A-26</b>	<b>Information and Publications</b>			<b>679,722</b>	<b>628,596</b>	<b>92.48%</b>	<b>51,125</b>	<b>7.52%</b>
A-27	External Support Services	A-2700	External Support Services	2,131,880	1,711,558	80.28%	420,322	19.72%
<b>A-27</b>	<b>External Support Services</b>			<b>2,131,880</b>	<b>1,711,558</b>	<b>80.28%</b>	<b>420,322</b>	<b>19.72%</b>
A-28	Security	A-2800	Corporate Security	2,539,149	2,154,056	84.83%	385,092	15.17%
<b>A-28</b>	<b>Security</b>			<b>2,539,149</b>	<b>2,154,056</b>	<b>84.83%</b>	<b>385,092</b>	<b>15.17%</b>
<b>TOTAL TITLE 2</b>				<b>9,267,424</b>	<b>8,031,880</b>	<b>86.67%</b>	<b>1,235,545</b>	<b>13.33%</b>
<b>TOTAL TITLE 1 AND 2</b>				<b>9,722,513</b>	<b>8,397,780</b>	<b>86.37%</b>	<b>1,324,732</b>	<b>13.63%</b>

## 3.1.3.5 Budget implementation of automatic carryforward (2020 – C8 credits) – differentiated appropriations

## TITLE 3

Budget Chapter		Budget Item		Appropriations carried-forward from previous financial years (a)	out of which 2019 - L1 commitments	Consumption of 2019 L1 commitments by 31 December	Cancelled (b)	% (b)/(a)	Commitment execution - C1 payment appropriations (c)	% (c)/(a)	Carry-forward to 2021 (d)=(a-b-c)	% (d)/(a)
B3-0	Infrastructure	B3-000	Shared System Infrastructure	7,910,786			87,894	1.11%	6,938,383	87.71%	884,508	11.18%
		B3-001	System security and business continuity	1,759,252			253,827	14.43%	1,359,604	77.28%	145,822	8.29%
		B3-002	Back-up site - running costs	735,340			11,648	1.58%	723,692	98.42%		0.00%
		B3-010	Wide area networks	22,707,518			1,017,828	4.48%	11,999,980	52.85%	9,689,710	42.67%
<b>B3-0 Infrastructure</b>				<b>33,112,896</b>			<b>1,371,197</b>	<b>4.14%</b>	<b>21,021,658</b>	<b>63.48%</b>	<b>10,720,040</b>	<b>32.37%</b>
B3-1	Applications	B3-100	SIS II projects	30,724,396				0.00%	7,932,375	25.82%	22,792,021	74.18%
		B3-101	SIS II operational maintenance	8,373,419			433,837	5.18%	7,134,672	85.21%	804,910	9.61%
		B3-102	SIS II recast	15,375,656	13,518,205	13,518,205		0.00%	2,189,466	14.24%	13,186,190	85.76%
		B3-110	VIS/BMS projects	7,735,448			75,590	0.98%	6,175,703	79.84%	1,484,155	19.19%
		B3-111	VIS/BMS operational maintenance	17,757,684			23,192	0.13%	16,647,663	93.75%	1,086,829	6.12%
		B3-120	EURODAC projects	1,200,000				0.00%	67,644	5.64%	1,132,356	94.36%
		B3-121	EURODAC operational maintenance	5,261,824			34,400	0.65%	3,162,171	60.10%	2,065,254	39.25%
		B3-122	EURODAC recast	13,140,346	12,853,000		13,140,346	100.00%		0.00%		0.00%
		B3-130	EES projects	104,679,141			745,122	0.71%	48,117,104	45.97%	55,816,916	53.32%
B3-140	ETIAS projects	23,101,992	19,685,461	19,685,461	366,110	1.58%	2,779,348	12.03%	19,956,534	86.38%		
<b>B3-1 Applications</b>				<b>227,349,907</b>	<b>46,056,666</b>	<b>33,203,666</b>	<b>14,818,597</b>	<b>6.52%</b>	<b>94,206,145</b>	<b>41.44%</b>	<b>118,325,165</b>	<b>52.05%</b>
B3-8	Operational support activities	B3-810	External Support	2,077,721			761,770	36.66%	1,315,951	63.34%		0.00%
		B3-811	Consultancies and studies	1,525,810			12,226	0.80%	1,513,584	99.20%		0.00%
		B3-820	Advisory Groups	451,935			249,318	55.17%	202,618	44.83%		0.00%
		B3-821	Other meetings and missions	58,858			35,879	60.96%	22,979	39.04%		0.00%
		B3-822	Schengen evaluations	13,750			12,300	89.45%	1,450	10.55%		0.00%
		B3-830	Operational learning and development	44,188			37,066	83.88%	7,122	16.12%		0.00%
		B3-831	Training for Member States	185,074			160,098	86.50%	24,976	13.50%		0.00%
<b>B3-8 Operational support activities</b>				<b>4,357,337</b>			<b>1,268,657</b>	<b>29.12%</b>	<b>3,088,680</b>	<b>70.88%</b>		<b>0.00%</b>
<b>TITLE 3 - OPERATIONAL EXPENDITURE</b>				<b>264,820,140</b>	<b>46,056,666</b>	<b>33,203,666</b>	<b>17,458,451</b>	<b>6.59%</b>	<b>118,316,483</b>	<b>44.68%</b>	<b>129,045,206</b>	<b>48.73%</b>

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

#### A. Budget implementation of RO credits in 2020

Budget Item		Commitment Appropriations (1)	Executed Commitments (2)	%	Payment Appropriations (3)	Executed Payments (4)	%	Carry-over (5)=(1-4)	%	RAL
B3-100	SIS II projects	2,200	2,200	100.00%	2,200	2,200	100.00%		0.00%	
B3-101	SIS II operational maintenance	2,523,476			2,523,476			2,523,476	100.00%	
B3-110	VIS/BMS projects	258,352	258,352	100.00%	258,352	258,352	100.00%		0.00%	
B3-111	VIS/BMS operational maintenance	8,167,565	64,228	0.79%	8,167,565	64,228	0.79%	8,103,337	99.21%	
B3-121	EURODAC operational maintenance	2,076,598			2,076,598			2,076,598	100.00%	
		<b>13,028,191</b>	<b>324,780</b>	<b>2.49%</b>	<b>13,028,191</b>	<b>324,780</b>	<b>2.49%</b>	<b>12,703,411</b>	<b>97.51%</b>	

#### B. Established and outstanding entitlements in 2020

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	1,066,689		0.00%	1,066,689	100.00%
		B3-111	VIS/BMS operational maintenance	2,496,170		0.00%	2,496,170	100.00%
		B3-121	EURODAC operational maintenance	482,661	282,418	58.51%	200,243	41.49%
<b>TOTAL</b>				<b>4,045,520</b>	<b>282,418</b>	<b>6.98%</b>	<b>3,763,102</b>	<b>93.02%</b>



### 3.1.3.7 *List of budgetary transfers*

During 2020, the following internal transfer operations were performed under article 26 of the Agency's Financial Rules. The rationale of the transfers was to ensure optimal budget allocation of commitment and payment appropriations.

The agency performed 12 transfers ex article 26.1 of the Agency's Financial Rules as follows:

BUDGETARY TRANSFERS in 2020		
Budgetary Transfer No.	Reference	Date
1	LIS.3057	24/01/2020
2	LIS.3072	19/03/2020
3	LIS.3074	17/04/2020
4	LIS.3078	04/06/2020
5	LIS.3088	29/07/2020
	LIS.3089	
6	LIS.3092	21/08/2020
7	LIS.3094	03/09/2020
8	LIS.3097	28/09/2020
9	LIS.3100	26/10/2020
	LIS.3101	
10	LIS.3106	20/11/2020
11	LIS.3114	17/12/2020
	LIS.3115	
12	LIS.3123	22/12/2020
	LIS.3124	

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 2020

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.

	2020	2019
<b>REVENUE</b>		
Balancing Commission subsidy	233,384,343	138,062,900
Contribution from associated countries	4,009,151	2,242,936
Other income	20,235	52,475
<b>Total revenue (a)</b>	<b>237,413,729</b>	<b>140,358,311</b>
<b>EXPENDITURE</b>		
Title I: Staff		
Payments	(26,781,876)	(21,074,991)
Appropriations carried over	(541,086)	(455,088)
Title II: Administrative Expenses		
Payments	(7,000,063)	(5,391,803)
Appropriations carried over	(10,216,566)	(9,267,424)
Title III: Operating Expenditure		
Payments	(186,904,073)	(101,385,397)
Appropriations carried over	(12,703,411)	(9,019,040)
<b>Total expenditure (b)</b>	<b>(244,147,077)</b>	<b>(146,593,744)</b>
<b>Result for the financial year (a-b)</b>	<b>(6,733,348)</b>	<b>(6,235,433)</b>
Cancellation of unused payment appropriations carried over from previous year	1,324,732	701,704
Adjustment for carry-over from prev. year of appr. available at 31.12 from assigned rev.	9,019,040	7,191,925
Exchange differences for the year (gain +/-loss -)	89	(621)
<b>Balance of the result account for the financial year</b>	<b>3,610,513</b>	<b>1,657,575</b>
Balance for the year	1,657,575	920,267
Positive balance from prev year reimbursed in the year to the Commission	(1,657,575)	(920,267)
<b>Result used for determining amounts in general accounting</b>	<b>3,610,513</b>	<b>1,657,575</b>
<b>Commission subsidy - agency registers accrued revenue and Commission accrued expense</b>	<b>229,773,830</b>	<b>136,405,325</b>
<b>Pre-financing remaining open to be reimbursed by agency to Commission in the following year</b>	<b>3,610,513</b>	<b>1,657,575</b>

At the end of the 2020 financial year, the balance of the budget outturn amounts to € 3,610,513. This is the balancing subsidy pre-financing remaining open at the end of 2020, which will need to be reimbursed to the Commission during 2021. Please see also chapter 2.1.3.1. Current liabilities - Accounts payables.

The figure indicated as *Commission subsidy – agency revenue* is the amount to be recognised by the Agency on the face of the Statement of Financial Performance corresponding to € 229,773,830. Please see also chapter 2.2.1 Revenues – Non-exchange revenues.

The positive balance from 2019 in the amount of € 1,657,575 was reimbursed to the Commission during 2020.

### 3.3 Reconciliation between budgetary and accrual based accounts

<b>Economic result from Statement of financial performance</b>	<b>54,677,447</b>
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	
Adjustments for Accrual/Deferral reversals	-21,490,094
Adjustments for Accrual/Deferral 2020	6,118,892
Unpaid invoices at year end booked in charges	-2,691,372
Depreciation of intangible and tangible assets	24,299,551
Value reductions	11,090
Recovery Orders issued in 2020 not yet cashed	-3,763,102
Payments made from carry-over of payment appropriations	8,397,780
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	
Asset acquisitions (less unpaid amounts)	-54,125,804
New pre-financing paid in the year 2020 and remaining open as at 31.12.2020	-135,277
Budgetary recovery orders issued before 2020 and cashed in 2020	3,726,733
Payment appropriations carried over to 2021	-23,461,063
Cancellation of unused carried over payment appropriations from 2019	1,324,732
Adjustment for 2019 carry-over of appropriations available at 31.12. arising from assigned revenue	9,019,040
Other	1,701,961
<b>Total</b>	<b>3,610,513</b>
<b>Budgetary result from Budget outturn account</b>	<b>3,610,513</b>

### 3.4 Establishment plan 2020

Function group and grade	PERMANENT POSTS		TEMPORARY POSTS	
	2020	2019	2020	2019
AD 15			1	1
AD 14			1	1
AD 13			3	3
AD 12			4	4
AD 11			5	5
AD 10			8	8
AD 9			16	16
AD 8			17	17
AD 7			32	31
AD 6			15	14
AD 5			47	29
<b>Total AD</b>	-	-	<b>149</b>	<b>129</b>
AST 9			1	1
AST 8			2	2
AST 7			4	4
AST 6			9	9
AST 5			12	12
AST 4			12	12
AST 3			13	3
<b>Total AST</b>	-	-	<b>53</b>	<b>43</b>
<b>Grand total</b>	-	-	<b>202</b>	<b>172</b>

Contract Agents	Authorised 2020	Recruited as of 31.12.2020	Authorised 2019	Recruited as of 31.12.2019
Function Group IV	73	56	60	42
Function Group III	36	27	27	19
Function Group II	2	0	2	0
<b>Total</b>	<b>111</b>	<b>83</b>	<b>88</b>	<b>61</b>

Seconded National Experts	Authorised 2020	Recruited as of 31.12.2020	Authorised 2019	Recruited as of 31.12.2019
<b>Total</b>	<b>11</b>	<b>10</b>	<b>11</b>	<b>8</b>

