



Final annual accounts FY 2023 Financial statements & Budget implementation

Contents

Introduction	4
1. 2023 Financial Statements	6
1.1. Balance Sheet – Assets.....	6
1.2. Balance Sheet – Liabilities.....	7
1.3. Statement of financial performance.....	7
1.4. Cashflow statement (Indirect method).....	8
1.5. Statement of changes in net assets	8
2. Notes to the Financial Statements	9
2.1. Significant Accounting policies.....	9
2.2. Notes to the Balance Sheet.....	17
2.2.1. Non-current assets	17
2.2.2. Current Assets.....	20
2.2.3. Current liabilities.....	22
2.2.4. Net assets – changes in net assets	23
2.2.5. Significant disclosures	24
2.3. Notes to the Statement of financial performance	28
2.3.1. Revenues – Non-exchange revenues	28
2.3.2. Revenues – Exchange revenues.....	28
2.3.3. Operational expenses	29
2.3.4. Administrative expenses.....	29
3. 2023 Budget implementation	33
3.1. Budgetary implementation.....	33
3.1.1. Implementation of budget revenue	36
3.1.2. Summary of budget execution – expenditure in all fund sources	36
3.1.3. Detailed budget implementation	38
3.2. Budget outturn account 2023	50
3.3. Reconciliation between budgetary and accrual-based accounts.....	51
3.4. Establishment plan 2023	52

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 2023 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 cashflow of the eu-LISA.

Marina DURÁN ROMERO

Accounting Officer

STATEMENT OF THE EXECUTIVE DIRECTOR

I, the undersigned, Agnès Diallo 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.

Agnès Marie DIALLO

Executive Director

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

Introduction

The European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice was at first established by 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 broadened the mandate of eu-LISA, successor of the Agency established by the repealed regulation.

Since its establishment in 2012, the Agency has transformed from a small technical agency into the digital heart of the Schengen Area. It plays a crucial role in implementing a wide range of JHA policies from visas, migration and asylum to internal security and justice. eu-LISA's core responsibilities focus on facilitating the efficient exchange of information among relevant authorities across Europe to ensure timely data-driven management of the EU's external borders, all while providing a secure and seamless experience for international travellers.

eu-LISA is currently managing the Schengen Information System (SIS), the Visa Information System (VIS), and the European Asylum Dactyloscopy Database (Eurodac) The agency is working on the development of new IT systems: the Entry/Exit System (EES), the European Travel Information and Authorisation System (ETIAS), the European Criminal Records Information System on third-country nationals and stateless persons (ECRIS-TCN). In 2022, eu-LISA also began preparations for taking over the operational management of e-CODEX.

The seat of eu-LISA is in Tallinn, Estonia, whilst its operational centre is in Strasbourg, France. There is also a business continuity site for the systems under management based in Sankt Johann im Pongau, Austria and a liaison office in Brussels, Belgium.



The 2023 financial statements of eu-LISA and reports on budget implementation for 2023 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 (EU, Euratom) (2018/1046) (FR) – 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 laid down by the Commission`s Accounting Officer.

1. 2023 Financial Statements

1.1. Balance Sheet – Assets

					in EUR	
NON CURRENT ASSETS	Notes	31/12/2023	31/12/2022	Variation	Change in %	
Computer software		47,211,505	43,427,266	3,784,239	9%	
Intangible assets under construction		63,861,190	66,969,819	(3,108,629)	(5%)	
Intangible assets	2.1.1.1	111,072,695	110,397,085	675,610	1%	
Land and buildings		34,341,167	32,017,632	2,323,535	7%	
Plant and equipment		71,312	87,067	(15,755)	(18%)	
Furniture and vehicles		148,499	159,628	(11,129)	(7%)	
Computer hardware		54,926,400	79,616,674	(24,690,274)	(31%)	
Other fixtures and fittings		1,301,144	1,020,658	280,486	27%	
Property, plant and equipment	2.1.1.2	90,788,522	112,901,659	(22,113,137)	(20%)	
Non-current pre-financing	2.1.1.3	-	2,546,822	(2,546,822)	(100%)	
Non-current exchange receivables	2.1.1.4	154,55	137,797	16,778	12%	
TOTAL NON CURRENT ASSETS		202,015,792	225,983,363	(23,967,571)	(11%)	
CURRENT ASSETS						
Amounts receivable from customers	2.1.2.1	476,995	-	476,995		
Deferred charges	2.1.2.2	25,906,041	13,307,960	12,598,081	95%	
Other exchange receivables	2.1.2.3	91,877,664	97,332,433	(5,454,769)	(6%)	
Current exchange receivables		118,260,700	110,640,393	7,620,307	7%	
VAT receivables		1,709,593	1,325,357	384,236	29%	
Contribution from associated countries		9,962,171	6,343,406	3,618,765	57%	
Non-exchange receivables	2.1.2.4	11,671,764	7,668,763	4,003,001	52%	
TOTAL CURRENT ASSETS		129,932,464	118,309,155	11,623,309	10%	
TOTAL ASSETS		331,948,256	344,292,518	(12,344,262)	(4%)	

1.2. Balance Sheet – Liabilities

in EUR					
NET ASSETS	Notes	31/12/2023	31/12/2022	Variation	Change in %
Accumulated surplus		244,066,659	201,187,412	42,879,247	21%
Economic result of the year (+ profit)		6,605,912	42,879,247	(36,273,335)	(85%)
NET ASSETS	2.1.4	250,672,571	244,066,659	6,605,912	3%
CURRENT LIABILITIES					
Current Provisions	2.1.3.1	49,000	-	49,000	
Current Provisions		49,000	-	49,000	
Current payables		27,075,383	32,419,850	(5,344,467)	(16%)
Accounts payable with consolidated entities		1,107,604	26,281,667	(25,174,063)	(96%)
Accounts payables	2.1.3.2	28,182,987	58,701,517	(30,518,530)	(52%)
Accrued charges	2.1.3.3	53,043,698	41,524,343	11,519,355	28%
TOTAL CURRENT LIABILITIES		81,275,685	100,225,859	(18,950,175)	(19%)
TOTAL LIABILITIES		331,948,256	344,292,518	(12,344,262)	(4%)

1.3. Statement of financial performance

in EUR					
REVENUE	Notes	2023	2022	Variation	Change in %
EU Contribution	2.2.1.1	293,073,132	270,226,598	22,846,534	8%
Contribution of EFTA countries	2.2.1.1	24,982,568	16,474,672	8,507,896	52%
Non-exchange revenues		318,055,700	286,701,270	31,354,430	11%
Miscellaneous income	2.2.2.1	532,370	8,613	523,757	6081%
Total revenues		318,588,070	286,709,883	31,878,187	11%
EXPENSES					
Operational expenses	2.2.3	(184,569,703)	(127,063,564)	(57,506,139)	45%
Staff expenses	2.2.4.1	(39,194,301)	(36,101,247)	(3,093,054)	9%
Finance costs on late payment	2.2.4.7	(12,921)	(9,048)	(3,873)	43%
Administrative and IT expenses	2.2.4.2	(10,670,587)	(8,988,906)	(1,681,681)	19%
Other external service provider expenses	2.2.4.3	(7,463,280)	(6,360,820)	(1,102,460)	17%
Expenses with consolidated entities	2.2.4.6	(2,320,682)	(2,807,104)	486,422	(17%)
Fixed asset related expenses	2.2.4.4	(66,960,630)	(61,780,865)	(5,179,765)	8%
Operating Lease Expenses	2.2.4.5	(741,050)	(713,280)	(27,770)	4%
Legal provisions	2.2.4.8	(49,000)	-	(49,000)	
Exchange rate losses		(4)	(5,803)	5,798	(100%)
Administrative expenses	2.2.4	(127,412,455)	(116,767,072)	(10,645,383)	9%
Total expenses		(311,982,158)	(243,830,636)	(68,151,522)	28%
ECONOMIC RESULT FOR THE YEAR		6,605,912	42,879,247	(36,273,335)	(85%)

1.4. Cashflow statement (Indirect method)

	in EUR	
	2023	2022
Cash Flows from operating activities		
Economic result of the year - Profit/(loss)	6,605,912	42,879,247
Amortization of intangible fixed assets	21,276,299	21,480,761
Depreciation and write off of tangible fixed assets	39,220,794	35,073,305
Increase/(decrease) in provision	49,000	-
(Increase)/decrease in Pre-financing	2,546,822	-
(Increase)/decrease in Long-term Pre-financing/Deposits	(16,778)	-
(Increase)/decrease in Short-term Receivables	(11,623,309)	(39,452,668)
Increase/(decrease) in Accounts payable and accrued charges	6,174,888	(4,423,209)
Increase/(decrease) in Liabilities related to consolidated EU entities	(25,174,063)	23,205,937
Net cash Flow from operating activities	39,059,567	78,763,373
Cash Flows from investing activities		
(Increase) of tangible and intangible fixed assets	(39,059,567)	(78,763,373)
Net cash flow from investing activities	(39,059,567)	(78,763,373)
Net increase/(decrease) in cash and cash equivalents	-	-
Cash and cash equivalents at the beginning of the period	-	-
Cash and cash equivalents at the end of the period	-	-

1.5. Statement of changes in net assets

	in EUR				
	Reserves		Accumulated Surplus /(Deficit)	Economic result of the year	Net assets (total)
	Fair value reserve	Other reserves			
Balance as of 1 January 2023	-	-	244,066,659	-	244,066,659
Economic result of the year	-	-	-	6,605,912	6,605,912
Balance as of 31 December 2023	-	-	244,066,659	6,605,912	250,672,571

2. Notes to the Financial Statements

2.1. Significant Accounting policies

In accordance with Article 51 of the Financial Rules of the European Union 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 28/08/2019 (hereinafter "eu-LISA FR"), the Accounting Officer of the Agency shall apply the EU accounting rules and the harmonised chart of accounts adopted by the Accounting Officer of the Commission based on International Public Sector Accounting Standards (IPSAS).

In accordance with 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.

✎ Accounting principles

The objective of financial statements is to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of stakeholders.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting rule 1 "Financial Statements" and are the same as those described in IPSAS 1: fair presentation, accrual basis, going concern, consistency of presentation, aggregation, offsetting and comparative information.

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

✎ Application of new and amended EU Accounting Rules (EAR)

New EAR which are effective for annual periods beginning on or after 1 January 2023

There is no new EAR which became effective for annual periods beginning on or after 1 January 2023.

New EAR adopted but not yet effective on 31 December 2023

IPSAS 43 standard on leases introduces a right-of-use model that replaces the risks and rewards incidental to ownership model in IPSAS 13, Leases for lessees. For lessors, IPSAS 43 substantially carries forward the risks and rewards incidental to ownership model in IPSAS 13. IPSAS 43 has an effective date of January 1, 2025. Earlier application is permitted in certain circumstances. IPSAS 43 Leases have not yet been incorporated into revised EAR 8 “Leases” as at year end 2023.

IPSAS 47 replaces IPSAS 9, Revenue from Exchange Transactions and IPSAS 11, Construction Contracts, and IPSAS 23, Revenue from Non-Exchange Transactions (Taxes and Transfers) with two accounting models for the recognition and measurement of public sector revenue transactions, based on the existence of a binding arrangement.

IPSAS 48 introduces guidance for transfer expenses, where a transfer provider provides resources to another entity without receiving anything directly in return, which is common situation in the public sector globally. The accounting for transfer expenses is driven by whether the transaction results in an enforceable right to have the transfer recipient satisfy their obligations. To operationalize this principle, IPSAS 48 presents two accounting models based on the existence or not of a binding arrangement.

The effective date for both IPSAS 47 and IPSAS 48 is January 1, 2026, with earlier application permitted. IPSAS 47 Revenue and IPSAS 48 Transfer Expenses have not yet been incorporated into EAR as at year end 2023.

↘ Reporting period

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.

↘ 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.

➤ Balance sheet

Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance. An asset is identifiable if it is either separable (i.e. it is capable of being separated or divided from the entity, e.g. by being sold, transferred, licensed, rented, or exchanged, either individually or together with a related contract, identifiable asset or liability, regardless of whether the entity intends to do so), or arises from binding arrangements (including rights from contracts or other legal rights, regardless of whether those rights are transferable or separable from the entity or from other rights and obligations).

Acquired intangible assets are stated at historical cost less accumulated amortisation and impairment losses.

Internally generated intangible assets (i.e. computer software) are capitalised when the relevant criteria of the EU Accounting Rules are met and the expenses, if above the Agency's threshold of € 50,000, relate solely to the development phase of the asset.

The capitalizable costs include all directly attributable costs, paid to third party consultants as well as internal staff cost, necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalizable development costs and maintenance costs are recognised as expenses as incurred.

Intangible assets are amortised on a straight-line basis over their estimated useful lives, as indicated in the table below:

Intangible assets	Depreciation rate
Software for personal computers and servers	25%
Internally generated intangible assets (IGIA)	25%
Intangible assets under development	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.

Intangible assets under development are not depreciated, as these assets are not yet available for use.

Property, plant and equipment

Tangible fixed assets consist of property related items and equipment, for use in the production or supply of Agency's services and expected to be used during more than one reporting period.

Tangible fixed assets are stated at historical cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition, construction or transfer of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the Agency and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in 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 as they incur. Items purchased for over € 100 are part of management inventory; items over € 5,000 constitute the Agency's financial inventory.

Depreciation is calculated using the straight-line method over their estimated useful lives, as follows:

Property, plant and equipment	
Land	0%
Buildings	4%
Plant and equipment	
Scientific and laboratory equipment	25%
Tools for industry and workshops	12.5%
Lifting and mechanical handling equipment	12.5%
Control and transmission devices, motors, compression, vacuum and pumping equipment	12.5%
Equipment for the supply and treatment of electric power	12,5%, 25%
Specific electric equipment	25%
Furniture and vehicles	
Office, laboratory and workshop furniture	10%
Electrical office equipment, printing and mailing equipment	25%
Equipment and decorations for garden, kitchen, canteen	12.5%
Motorised outdoor equipment	25%
Furniture for restaurant/cafeteria/bar area	10%, 12,5%
Transport equipment (vehicles and accessories)	25%
Computer hardware	
Computers, servers, accessories, data transfer equipment, printers, screens	25%
Copying equipment, digitising and scanning equipment	25%
Other fixtures and fittings	
Telecommunications equipment	25%
Audio-visual equipment	25%
Health, safety and protective equipment, medical equipment and fire-fighting equipment	13%
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. The depreciation method chosen is the monthly straight-line method. EU Accounting rule 7 "Property, Plant & Equipment" applies accordingly.

Tangible assets under construction are not depreciated, as these assets are not yet available for use.

Impairment of intangible and tangible assets

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at least once per year. If the reasons for impairments recognised in previous years no longer apply, the impairment losses are reversed accordingly. Gains or losses on disposals are charged to the statement of financial performance.

Impairment review for the 2023 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 nor similar that would prompt the Agency to devalue its active items on inventory. The physical inventory count covered 98 % of trackable units in 2023.

Leases

A lease is an agreement whereby the lessor conveys to the lessee, in return for a payment or series of payments, the right to use an asset for an agreed period.

Leases where the lessor retains a significant portion of the risks and rewards of ownership are classified as operating leases. Payments made under operating leases are charged to the statement of financial performance on a straight-line basis over the period of the lease, with neither a leased asset nor a leasing liability presented in the balance sheet.

Leases where substantially all the risks and rewards incidental to ownership are transferred to the lessee are classified as financial leases. The Agency has not entered into financial leases.

Receivables and recoverables

The EU Accounting Rules require a separate presentation of exchange and non-exchange transactions. The term 'receivables' is reserved for exchange transactions, i.e., fees charged by the Agency to applicants for services rendered in accordance with the applicable legislation. The term 'recoverables' is used for 'non-exchange transactions' and in the case of the Agency it represents the recoverables from Member States for value added tax (VAT) and incentives.

Recoverables from non-exchange transactions are carried at fair value as at the date of acquisition less write-down for impairment. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down, if any, is recognised in the statement of financial performance.

Centralised treasury

With effective date of 16 June 2014, eu-LISA implemented Centralised Treasury Management with the European Commission, DG BUDG. 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 would need to be sourced from MS' national banks in advance. At the same time, the Agency is saving funds by avoiding paying negative interest.

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

- Bank execution of all payments;

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

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

The balance of the automatic (outgoing payments) and manual liaison account (incoming payments) replaces the bank account and represents the net "virtual" treasury position of the Agency. As DG BUDG is not a financial institution the virtual cash balance shall not be classified among "Cash and cash equivalents" on the face of the Balance Sheet.

Long term pre-financing

EU Accounting Rule No 5 defines the accounting treatment of pre-financing transactions of EU bodies. It applies to the classification, presentation, recognition and measurement of pre-financing.

Pre-financing is a payment intended to provide the beneficiary with 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 beneficiary does not incur eligible expenditure, they have the obligation to return the pre-financing 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 recognised on the balance sheet when cash is transferred to the recipient. It is measured at the amount of the consideration given. In subsequent periods pre-financing is measured at the amount initially recognised on the balance sheet less the eligible expenses (including estimated amounts where necessary) incurred during the period.

Current payables

Current payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the Agency. They are valued at the original invoice amount, i.e. financial liabilities measured at amortised cost.

Accrued and deferred revenue and charges

Transactions and events are recognised in the financial statements in the period to which they relate. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by the EU or a contractual agreement exists (e.g. by reference to a treaty), an accrued revenue will be recognised in the financial statements. In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

Expenses are also accounted for in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Commission which aim at ensuring that the financial statements provide a faithful representation of the economic and other phenomena they purport to represent. By analogy, if a payment has been made in advance for services or goods that have not yet been received, the expense will be deferred and recognised in the subsequent accounting period.

➤ Statement of Financial Performance

Revenue from non-exchange transactions

Revenue is recognised for the period for which the Commission sends out a call for funds to the Member States claiming their contribution. The revenue is measured at its 'called amount'. As VAT, GNI and Plastics own resources are based on estimates of the data for the budgetary year concerned, they may be revised since changes occur until the final data are issued by the Member States. The effect of a change in estimate is included when determining the net surplus or deficit for the period in which the change occurred.

Revenue from exchange transactions

Revenue from the sale of goods and services is recognised when significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

Expenses

Expenses from non-exchange transactions account for the majority of the EU's expenses. They relate to transfers to beneficiaries and can be of three types:

- (i) entitlements,
- (ii) transfers under agreement and discretionary grants, as well as
- (iii) contributions and donations.

Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation (Financial Regulation, Staff Regulations, or other regulation) or an agreement has been signed authorising the transfer, any eligibility criteria have been met by the beneficiary, and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expenses.

Expenses from exchange transactions arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the EU. They are valued at their original invoice amount. Furthermore, at the balance sheet date, expenses related to the service delivered during the period for which an invoice has not yet been received or accepted are estimated and recognised in the statement of financial performance.

↘ Contingent asset and contingent liability

Contingent assets

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the EU. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

Contingent liabilities

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the EU, or a present obligation that arises from past events but is not recognised, either because it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, or in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

2.2. Notes to the Balance Sheet

2.2.1. Non-current assets

2.2.1.1. Intangible assets

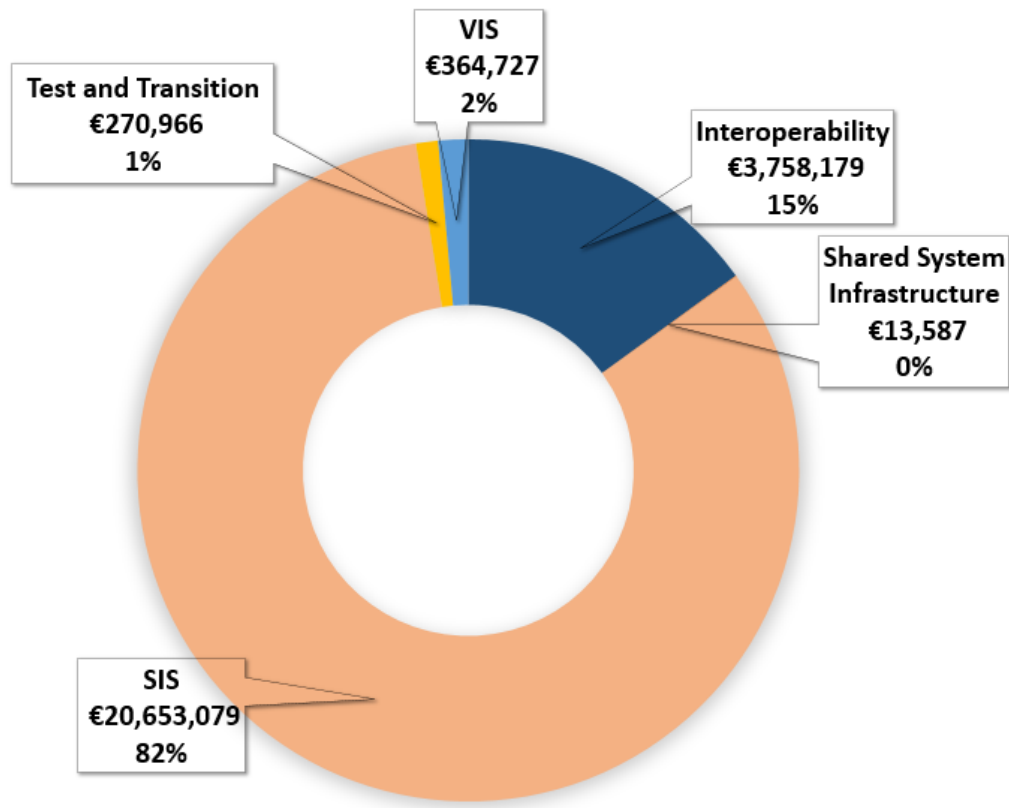
Intangible assets movement table

in EUR

	Computer Software	Assets under Development	Total
Gross carrying amounts 01/01/2023	107,726,559	66,969,819	174,696,378
Additions	4,077,489	17,874,421	21,951,910
Transfers	20,983,050	(20,983,050)	-
Gross carrying amounts 31/12/2023	132,787,098	63,861,190	196,648,288
Accumulated amortization and impairment 01/01/2023	(64,299,294)	-	(64,299,294)
Amortization	(21,276,299)	-	(21,276,299)
Accumulated amortization and impairment 31/12/2023	(85,575,593)	-	(85,575,593)
Net carrying amounts 31/12/2023	47,211,505	63,861,190	111,072,695

The **Computer Software** which includes off-the-shelf (COTS) licences and the internally generated intangible assets, has increased by the amount of € 25,060,539. Increase mostly derives from the capitalization that occurred during 2023 from assets under development € 20,983,050.

Below is the breakdown of the Computer Software addition in 2023 by budgetary source. SIS developments are taking the lead with an 82% increase, followed by Interoperability with a 15% increase.



The book value of Intangible **Assets under Development** compared to the previous year has decreased by € 3.108.629 Entry/Exit System related ongoing development accounts for 86 % of the total work in progress of intangibles. 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. No intangible assets were disposed in 2023.

2.2.1.2. Property, plant and equipment (Tangible assets)

Property, plant and equipment movement table

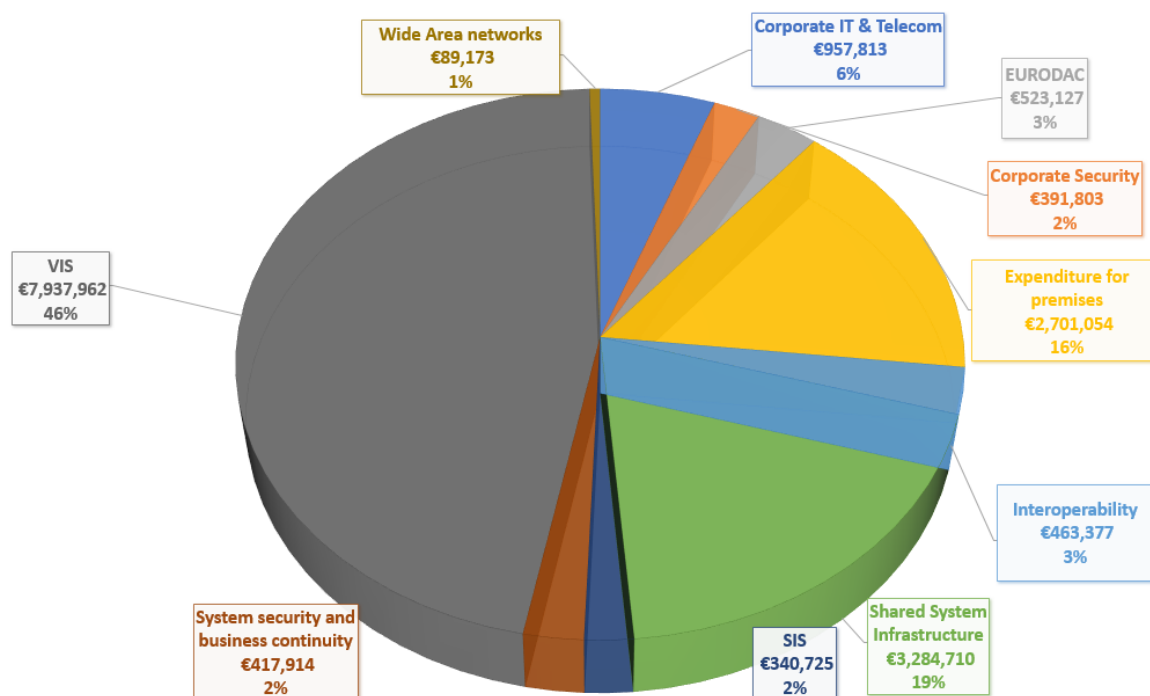
A tangible asset is an identifiable non-monetary asset with physical substance

in EUR

	Land	Buildings	Plant and Equipment	Furniture and vehicles	Computer hardware	Other Fixtures and Fittings	Total
Gross carrying amounts 01/01/2023	5,575,315	32,004,162	851,728	378,317	164,741,469	2,599,017	206,150,008
Additions	-	4,488,733	-	20,016	11,941,962	656,946	17,107,657
Disposals	-	-	-	-	(840,941)	(494,308)	(1,335,249)
Gross carrying amounts 31/12/2023	5,575,315	36,492,895	851,728	398,333	175,842,490	2,761,655	221,922,416
Accumulated amortization and impairment 01/01/2023	-	(5,561,845)	(764,661)	(218,689)	(85,124,795)	(1,578,359)	(93,248,350)
Depreciation	-	(2,165,198)	(15,755)	(31,145)	(36,632,236)	(376,460)	(39,220,794)
Disposals	-	-	-	-	840,941	494,308	1,335,249
Accumulated amortization and impairment 31/12/2023	-	(7,727,043)	(780,416)	(249,834)	(120,916,090)	(1,460,511)	(131,133,894)
Net carrying amounts 31/12/2023	5,575,315	28,765,852	71,312	148,499	54,926,400	1,301,144	90,788,522

Overview of tangible asset additions.

The chart below is a graphical representation of the 2023 tangible asset additions of € 17,107,657



2.2.1.3. Long-term pre-financing

The pre-financing amount of € 2,546,822.24 paid in 2018 has been cleared and registered as Building in accordance with the Settlement Agreement and its annex signed between eu-LISA and SBE on 19/11/2023. Since 2016 the outstanding amount of € 2,546,822 was presented in the balance sheet under the item “pre-financing”. See also other significant disclosure paragraph in chapter 2.1.5.5

2.2.1.4. Non-current exchange receivable - deposit

The amount of € 154,575 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 increase in respect to prior year is due to the application of the indexation rate on the three months actual rental. The term of the lease is for nine years. Deposit is repayable at the end of the lease term.

2.2.2. Current Assets

2.2.2.1. Amount receivable from customers

The item Amount receivable from customers amounting of € 476,995 at year end consist of:

- 1) € 450,000 a compensation, defined in the signed SBE agreement between eu-LISA and the supplier, for the delay in completing of the works in the building in Strasbourg.
- 2) € 26,995 for an indemnity for LDU (Liquidated Damage Unit) to which eu-LISA is contractual entitled for delays in the delivery.

The above mentioned amount were entirely paid to eu-LISA respectively in January 2024 and February 2024.

	in EUR		
	31/12/2023	31/12/2022	Variation
Amount receivable from customer	476,995	-	476,995
Total Amount receivable from customers	476,995	-	476,995

2.2.2.2. Current Exchange receivables – Deferred charges

The item Deferred charges or pre-payments includes 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 actual financial periods they meant to cover, ensuring fair presentation of revenue/expenses for a given financial year.

	in EUR		
	31/12/2023	31/12/2022	Variation
Deferrals/prepayments	25,906,041	13,307,960	12,598,081
Total	25,906,041	13,307,960	12,598,081

2.2.2.3. Current Exchange receivables – Other exchange receivables

The following tables highlight the material items shown on the face of the Balance sheet among Exchange receivables.

	in EUR		
	31/12/2023	31/12/2022	Variation
Personnel current account, Salary advance, staff movement	29,378	27	29,351
Automatic liaison account central treasury	(1,498,559,230)	(1,198,892,508)	(299,666,722)
Manual liaison account central treasury	1,590,407,516	1,296,224,914	294,182,602
Total other exchange receivables	91,877,664	97,332,433	(5,454,769)

	in EUR		
	31/12/2023	31/12/2022	Variation
Automatic liaison account central treasury	(1,498,559,230)	(1,198,892,508)	(299,666,722)
Manual liaison account central treasury	1,590,407,516	1,296,224,914	294,182,602
Total Virtual cash balance	91,848,286	97,332,406	(5,484,120)

2.2.2.4. Current non-exchange receivables

	in EUR		
	31/12/2023	31/12/2022	Variation
VAT receivables	1,709,593	1,325,357	384,236
Contribution from associated countries	9,962,171	6,343,406	3,618,765
Total non-exchange receivables	11,671,764	7,668,763	4,003,001

In accordance with Art. 151(1) (aa) of the VAT Directive² 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. VAT receivables in the Balance Sheet are the outstanding VAT with France, Norway and Iceland, where the initially paid VAT is reimbursed to the Agency once a year.

The credit risk exposure is considered insignificant on the outstanding VAT amount due to France and the associated countries being rated as prime/high grade debtors by external rating companies.

	in EUR		
	31/12/2023	31/12/2022	Variation
France	1,511,311	1,127,075	384,236
Iceland	198,282	198,282	-
Total VAT receivables	1,709,593	1,325,357	384,236

	in EUR		
	31/12/2023	31/12/2022	Variation
Receivables from associated countries	9,962,171	6,343,406	3,618,765
Total contribution from associated countries	9,962,171	6,343,406	3,618,765

² COUNCIL DIRECTIVE 2006/112/EC

2.2.3. Current liabilities

2.2.3.1. Current Provision

The short-term provision includes the estimated costs for two legal cases involving staff members for the agency.

	in EUR		
	2023	2022	Variation
Short term Provision – Legal Cases	49,000	-	49,000
Total accrued charges	49,000	-	49,000

As of April 2024, one of the legal cases provided for at year end 2023 has been effectively won by the applicant, resulting in a total claim of € 21,558. The professional fees of the lawyer are yet to be confirmed. The other legal case provided for is still pending, and it may either lead to the negotiation of a settlement or a court decision.

2.2.3.2. Accounts payables

	in EUR		
	2023	2022	Variation
Current payables - Suppliers, Staff	7,375,965	314,448	7,061,517
ABAC Assets goods received not invoiced	19,699,418	32,105,402	(12,405,984)
Current payables	27,075,383	32,419,850	(5,344,467)
Pre-financing balancing subsidy from Commission	1,107,604	26,281,667	(25,174,063)
Accounts payables with consolidated entities	1,107,604	26,281,667	(25,174,063)
Total accounts payables	28,182,987	58,701,517	(30,518,530)

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

↳ Goods received not invoiced

The **Goods received not invoiced** account balance decreased by 39% (€ 12,405,984) compared to previous year. Nevertheless, it still has substantial balance due to deliveries, where the corresponding invoicing milestones were not reached, acceptance conditions not fulfilled, or invoices were either not received or not approved by the current balance sheet date. Comparative overview of budgetary source of fixed asset deliveries not invoiced by year-end is presented below.

↳ Balancing subsidy

Balancing subsidy pre-financing open amount is the result of the 2023 Budget Outturn calculation. Out of the total pre-financing subsidy of € 294,180,736 cashed from the Commission, € 293,073,132 is accounted for as revenue that the Agency recorded in its Statement of financial performance. € 1,107,604 is the remaining amount of the balancing subsidy that will need to be returned to the Commission during 2024 as excess subsidy. Please see chapter 3.2 Budget Outturn Account 2023 for details.

2.2.3.3. Accrued charges

	in EUR		
	2023	2022	Variation
Accrued charges	53,043,697	41,524,343	11,519,355
Total accrued charges	53,043,697	41,524,343	11,519,355

The year-end balance of accrued charges represents 28% increase compared to 2022, is distributed per nature of expense as follows:

	in EUR	
	2023	2022
Operational activities	46,824,687	35,483,571
External service provider expenses	1,744,338	1,871,068
Staff Costs (excluding SNEs and other experts)	1,472,754	1,357,556
Maintenance and security - Buildings	1,046,396	665,137
IT cost maintenance	998,338	1,298,416
Insurance building	-	273,523
Office Supplies and maintenance	278,819	265,667
Training Costs	253,114	104,100
Staff perquisites and social activities	171,319	33,100
Allowances (excluding SNEs and other experts)	82,760	62,592
Legal expenses	64,592	-
Allowances for SNEs and other Experts	59,265	21,685
Missions	15,615	34,744
Communications and publications	15,120	17,788
Car & Transport expenses	10,252	18,068
Recruitment costs	6,328	9,100
Insurance - others		8,228
Total accrued charges	53,043,697	41,524,343

At year-end 2023, the Agency has no foreign exchange risk exposure as all receivables and payables are denominated in Euro.

2.2.4. Net assets – changes in net assets

The statement of net assets contains the economic result of the year (profit of € 6,605,912) and the accumulated surplus from the previous years.

2.2.5. Significant disclosures

2.2.5.1. Legal commitments without corresponding budgetary commitments

The Agency has long-term/multi-annual contractual commitments without corresponding budgetary commitments³ for € 10,429,293 at year-end 2023. 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.

	in EUR		
	2023	2022	Variation
Enterprise licences, consultancy	3,936,632	7,268,964	(3,332,332)
Rental of premises for temporary use in SXB	3,823,864	4,462,463	(638,599)
Operational agreement for back up site in Austria	1,000,872	1,000,872	
SXB electricity, maintenance, telecom, security costs	556,425	862,288	(305,863)
TLL electricity, maintenance, telecom, security costs	505,857	1,031,464	(525,607)
Brussels Liaison office	310,994	337,982	(26,988)
TLL postal services	70,000	-	70,000
Brussels Liaison office	68,799	-	68,799
SXB shuttle services	68,210	-	68,210
SXB, BXL courier services	55,000	-	55,000
External support/assistance	32,640	-	32,640
Travel management	-	46,870	(46,870)
External audit fee	-	20,425	(20,425)
Provision of legal advice service	-	95,040	(95,040)
Total	10,429,293	15,126,368	(4,697,075)

2.2.5.2. COVID pandemic

In 2023, the aftermath of the pandemic continued to influence eu-LISA's operations and services, due to the cascading effects of previous impacts to planned projects and activities, as well as cascading effects from the delayed initiation and execution of implementation contracts. The agency, however, started to balance the previous delays and resume more regular working modalities with increased office presence compared to the extended teleworking regime during and after the pandemic.

2.2.5.3. Supply Chain Risk and Monitoring

eu-LISA holds two active Framework Contracts with a contractor which is a member of a consortium; this contractor has been a controlled subsidiary of a parent company since June 2023, and replaced it in the two contracts. These contracts are for the implementation and maintenance in working order of the Entry Exit System, and for the provision of services under the Transversal Operations Framework Lot 1. The outstanding

³ For recurring administrative expenditure, as foreseen by Article 74(2) of the eu-LISA FR.

amounts which have been contracted and for which payments have not been issued are EUR 97.5 and 41 million respectively.

To mitigate any potential risks related to the financial viability of the parent company, eu-LISA closely monitors contractor's financial health using independent risk assessment tools as well as direct queries. In this context, the progress of Assets under Development (AuDs) is regularly assessed to ensure no adverse impacts on eu-LISA's operational performance and implementation of the mandate. In addition, eu-LISA remains proactive in managing and mitigating risks associated with supply chain disruptions, within the limits afforded by the financial rules

2.2.5.4. Geopolitical situation

As an EU Agency located in Tallinn, Estonia, we have assessed the impact of recent global events on our financial performance and reporting. Geopolitical tensions and related hybrid threats, macroeconomic uncertainties, and climate change imperatives have created a complex operating environment, requiring transparent disclosure in our financial statements.

The ongoing Russian war of aggression against Ukraine and the well-known resulting geopolitical risks in the Baltic region due to the vicinity with Russia have heightened market volatility, particularly in commodity prices. This instability has directly impacted our operations, as fluctuations in input costs affect our budgetary allocations and resource planning. The current fluctuations are going to consistently impact even further our budgetary allocations.

Furthermore, as stewards of public resources, we recognize the importance of addressing climate change concerns. Although there is not yet an explicit IPSAS standard on climate-related matters, we are committed to providing comprehensive disclosures on climate risk impacts and our mitigation strategies. This includes transparent reporting on the assumptions, estimates, and judgments made regarding the physical and transition risks resulting from climate change, in line with stakeholder expectations.

In conclusion, as a public sector entity, we remain committed to transparent financial reporting that reflects the multifaceted impacts of global events on our operations. Through adherence to IPSAS standards and comprehensive disclosures, we aim to provide stakeholders with the necessary information about our financial performance and sustainability.

2.2.5.5. Implementation of Entry Exit System (EES)

The Entry/Exit System (EES) will be an automated IT system for registering travellers from third-countries, both short-stay visa holders and visa exempt travellers, each time they cross an EU external border. The timeline for the implementation of EES as the start of the project was indicated to be beginning of 2017. Due to the modifications in the initial scope, additional implementing acts were required in 2021 and 2022. Furthermore, the Agency experienced difficulties with the consortium contractually responsible for the implementation of the EES. The implementation delays led to the postponement of the Entry into operation of

EES, and subsequently of Visa Information System (VIS) adaptation and of the shared Biometric Matching Service (sBMS) platform designed for EES and VIS purposes.

Under its new Executive Leadership, eu-LISA has put in place in 2023 a resolution strategy to unblock the development of the system, improve the cooperation with the consortium and ensure continuation of delivery at pace, with improved internal governance and the use of agile practices. A new roadmap that ensures a gradual delivery of the IO architecture, starting with EES, has been proposed by the Agency, approved by its Management Board and endorsed by the Justice and Home Affairs (JHA) Council in October 2023. According to this roadmap, EES is planned to be technically ready in July 2024 while the Entry into Operation is foreseen to take place in Q4 2024; the latter will be decided in line with the provisions of Article 66 of the EES Regulation. (EU) 2017/2226⁴.

With regard to the EES financial status, the additional scope and the implementation delays increased the budgetary needs for the implementation during the following years. Several factors impacted the budgetary requirements compared to the initial estimates in the Legislative Financial Statement (LFS), the most important ones being: the cost increases due to requirements amendment after the LFS approval, cost increases due to the delay of EES Core implementation (e.g. increase in running maintenance costs for HW and SW components, extended services for the sBMS support and integrated test services etc.) as well as investments stemming from EES being the first adopter of new technologies for Smart Borders and for the delivery of the overall Interoperability (IO) roadmap (investments to be reused by all new and legacy systems in the context of the new Interoperability Architecture).

2.2.5.6. Contingencies

The cases of litigation notified in the Notes to the 2018 annual accounts related to the first extension project of the Strasbourg site have been resolved, reaching an understanding and agreeing to a mediation agreement.

By signing the Settlement Agreement, eu-LISA declared reception of the work without reservation, with effect from 21/02/2019, and SBE agreed to pay eu-LISA a final balance related to the execution of the contract in the total amount of € 450,000.00. The payment was made by SBE on 4/01/2024. The recognition of the Asset in the amount of € 2,546,822 has been done accordingly with date 21/02/2019.

Up to November 2016, pre-financing in the total amount of € 16,740,739.99 was paid to the contractor, and up to April 2018, a total of € 14,193,917.75 was released on the basis of Work Progress Reports. The pre-financing amount of € 2,546,822.24 paid in 2018 has been cleared and registered as Building in accordance with the Settlement Agreement and its annex signed between eu-LISA and SBE on 19/11/2023.

⁴ OJ L 327, 9.12.2017, p. 20

Contingent liabilities relating to legal cases

This heading relates to actions for damages currently being brought against eu-LISA and the estimated legal costs. The Agency has pending cases at the General Court of the European Union with subject matter “*Staff Regulations of officials and Conditions of Employment of other servants*”. It should be noted that in an action for damages under Article 340 TFEU, the applicant must demonstrate a sufficiently serious breach by the institution of a rule of law intended to confer rights on individuals, real harm suffered by the applicant, and a direct causal link between the unlawful act and the harm. As of December 2023, contingent liabilities relating to legal cases amount to € 15,000.

2.2.5.7. Related party disclosures

As of January 12th, 2023, the Management Board, in its Decision 2022-467, appointed the new Executive Director – a temporary agent in grade AD14, which is the highest staff grade at the Agency. The Staff Regulations of Officials and the Conditions of Employment of Other Servants⁵, which regulate her remuneration too, govern her employment contract. Apart from transactions stemming from the employment relationship, there are no other type of transactions between the Agency and the Executive Director. and neither any loans were provided to her on standard or preferential rate.

2.2.5.8. Outstanding budgetary commitments not yet expensed (accounting RAL - *reste à liquider*)

The accounting RAL represents the budgetary RAL less related amounts that have been included as expenses in the current year's statement of financial performance. The *budgetary RAL* is an amount representing the open budgetary commitments at year-end for which payments and/or de-commitments have not yet been made. This is the normal consequence of multi-annual programmes.

	in EUR	
	2023	2022
Accounting RAL	317,900,725	290,511,471

The *outstanding budgetary commitments not yet expensed* (accounting RAL) represent the correction of the budgetary RAL with the estimated costs, which are determined by applying accrual-based principle not reflected in the budgetary result, where the cash-based principle is followed.

⁵ Regulation No 31 (EEC), 11 (EAEC), laying down the Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Economic Community and the European Atomic Energy Community.

2.3. Notes to the Statement of financial performance

2.3.1. Revenues – Non-exchange revenues

in EUR			
REVENUE	2023	2022	Variation
EU Contribution	293,073,132	270,226,598	22,846,534
Contribution of EFTA countries	24,982,568	16,474,672	8,507,896
Non-exchange revenues	318,055,700	286,701,270	31,354,430

Subsidy revenue from the Commission on the face of the Statement of financial performance for 2023 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 2023 Budget outturn account table under heading 3.2)

2.3.1.1. 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 2023 amounts to € 25 million.

in EUR						
	EES	ETIAS	EURODAC	SIS II	VIS	Total
Switzerland	4,800,751	4,545,632	668,064	1,767,318	2,695,227	14,476,992
Norway	3,403,396	2,882,899	462,107	1,252,905	1,910,727	9,912,034
Iceland	37,497	36,333	6,169	13,804	21,051	114,854
Liechtenstein	164,743	148,022	12,787	60,647	92,489	478,688
Total	8,406,387	7,612,886	1,149,127	3,094,674	4,719,494	24,982,568

For further details please see 3.1 Summary of revenue and expenditure.

2.3.2. Revenues – Exchange revenues

In 2023, no recovery orders were issued related to exchange revenue from consolidated entities.

in EUR			
	2023	2022	Variation
Miscellaneous income exchange	532,370	8,613	523.757
Total	532,370	8,613	523.757

2.3.2.1. Miscellaneous income exchange

The miscellaneous income exchange of € 532,370 at year end includes:

- 1) € 450,000 that corresponds to the amount eu-LISA was entitled to according to the SBE agreement. (Please see also chapter Significant disclosures - Contingencies 2.1.5.5)
- 2) € 26,995 related to a LDU (Liquidated Damage Unit) claimed by the agency due to delays associated with the delivery, in relation to the Specific Contract 21/2019 under Framework Contract LISA/2017/RP/01, for the maintenance in working order of Schengen information System Work Package 3 (Backup Refreshment)
- 3) € 55,375 related to release of provision for legal cases

2.3.3. Operational expenses

The table below is providing a high-level breakdown of the operational expenses by breaking down the cash-based expenses and accruals. The value of primary transactions data corresponds to the invoices paid during the financial year (primary transaction data – cash based), which are then adjusted to show the operational transactions in the period when services are rendered and goods are delivered (corresponding to accrual based financial reporting method⁶). Such adjustments ensure comparability of reported data over the years.

in EUR

	2023	2022	Variance	In %
Primary transaction data	184,901,028	134,095,677	50,805,351	38%
Expense accrual (+)	46,824,687	35,483,571	11,341,116	329%
Reversal of previous accrual (-)	(35,483,571)	(39,116,263)	3,632,692	(9%)
Expense deferral (-)	(21,194,502)	(8,594,666)	(12,599,836)	147%
Reversal of previous deferrals (+)	9,522,060	5,195,245	4,326,815	83%
Total year-end accounting adjustments	331,326	(7,032,113)	7,363,439	(105%)
Total operational expenses	184,569,703	127,063,564	57,506,139	45%

For further insight into the depths of what happened at the Agency during the financial year, please refer to the Consolidated Annual Activity Report for 2023. 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.

2.3.4. Administrative expenses

2.3.4.1. Staff expenses

The total amount of € 39,194,301 is split per nature of expenditure as follows:

	2023	2022	Variation
Staff basic expenses	28,981,533	26,729,410	2,252,123
Social security contribution	882,415	850,653	31,762
Staff perquisites and social activities	657,560	422,505	235,055
Salary allowances	7,931,331	7,550,705	380,626
Allowances for SNEs	741,462	547,974	193,488
Total staff expenses	39,194,301	36,101,247	3,093,054

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

⁶ Accrual and deferral are accounting adjustment entries with a time lag in the reporting and realization of income and expense. An accrual of an expense refers to the reporting of an expense and the related liability in the period in which they occur, and that period is prior to the period in which the payment is made. A deferral occurs when the Agency paid out money that should be reported as an expense in a later accounting period.

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

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

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

The salaries of eu-LISA's staff are calculated by the Office for the Administration and Payment of Individual Entitlements of the Commission (PMO) according to Service Level Agreement between the two institutions. The Agency provides PMO with all the necessary supporting information that allows PMO to establish individual entitlements. The Agency is responsible for checking and processing the payments to the individuals.

The remuneration of the officials and other servants of the European Union is updated taking into account the economic and social situation of the Union. The update is implemented in accordance with Article 65 of the Staff Regulation applicable to officials and other servants of the European Union.

2.3.4.2. Administrative and IT expenses

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

	in EUR		
	2023	2022	Variation
IT costs operational external costs	4,366,846	4,150,623	216,223
Office Supplies & maintenance	3,114,505	2,452,856	661,649
Training Costs	1,025,349	606,881	418,468
Missions	596,982	468,207	128,775
Legal Expenses	485,146	337,181	147,965
Communications & publications	306,226	239,907	66,319
IT costs research external costs	194,975	400,402	(205,427)
EPSO Costs (Recruitment)	193,684	135,719	57,965
Car & Transport expenses	141,153	103,477	37,675
Insurance - others	245,721	93,653	152,067
Total administrative and IT expenses	10,670,587	8,988,906	1,681,681

IT costs - operational maintenance expenses (€ 4,366,846) 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 activity breakdown for the **IT cost - research** expenses is presented overleaf.

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.

2.3.4.3. Other external service provider expenses

The volume of the other external service provider expenses kept on growing during 2023, indicating long-lasting reliance on external resources, which is the result of not sufficiently available posts in the Agency's establishment plan.

	in EUR		
	2023	2022	Variation
Other external service provider expenses	7,463,280	6,360,820	1,102,460

2.3.4.4. Fixed assets related expenses

	in EUR		
	2023	2022	Variation
Amortization of intangible fixed assets	21,276,299	21,480,761	(204,462)
Depreciation of tangible fixed assets	39,220,794	35,073,305	4,147,489
Buildings related maintenance, security, insurance	6,463,537	5,226,799	1,236,738
Total fixed asset related expenses	66,960,630	61,780,865	5,179,765

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 purchases. Please also refer to detailed fixed assets movement tables in 2.1.1.

2.3.4.5. Operating lease expenses

	in EUR		
	2023	2022	Variation
Building related operating lease	610,648	574,354	36,294
Other operating lease	130,402	138,926	(8,524)
Total operating lease expenses	741,050	713,280	27,770

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, hence the low comparative. The expense under other operating lease refers to the cost of the Agency's website hosting.

The amounts to be paid during the remaining term of the building related operating lease contracts are as follows:

	in EUR			
	< 1 year	1-5 years	> 5 years	Total
Building related operating lease	688,884	2,600,846	602,933	3,892,663

2.3.4.6. Expenses with consolidated entities

	in EUR	
	2023	2022
DG HR	973,310	1,130,092
Translations Centre for the bodies of the EU	493,947	957,362
PMO	334,545	303,124
DG DIGIT	257,931	226,513
DG BUDG	108,000	138,000
European Network and Information Security	87,614	
DG SG	42,197	42,197
European Food Safety Authority	16,135	9,816
DG EPSO	6,705	
DG OIB	298	
Total	2,320,682	2,807,104

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.

2.3.4.7. Finance cost on late payment

During 2023 the Agency paid € 12,921 of interest on late payment. Late payment charges are automatically due if the interest amount exceeds € 200.

2.3.4.8. Legal Provision

The short-term provision includes the estimated costs for two legal cases involving staff members for the agency (see also disclosure note 2.1.3.1. *Current Provision* in the 2.1.3. *Current Liabilities* section).

	in EUR		
	2023	2022	Variation
Short term Provision – Legal Cases	49,000	-	49,000
Total Current Provisions	49,000	-	49,000

3. 2023 Budget implementation

3.1. Budgetary implementation

In 2023 eu-LISA managed a budget of € 262.23 million in commitment appropriations and € 294.18 million in payment appropriations received as EU contribution.

Summary of budget implementation – budget of the year

The Agency's budget implementation rates by the end of the year 2023:

- 99.9% for commitment appropriations,
- 99.9% for payment appropriations including the carry-forward of administrative expenditure to 2024.

Summary of revenue and expenditure

1. Revenue

- i. EU contribution. The balancing subsidy received in 2023 amounted to € 294.18 million requested in two instalments.
- ii. Associated countries⁷ contribution. In accordance with the agreements⁸ between the EU and the countries associated with the implementation, application and development of the Schengen acquis, the Agency establishes the associated countries contribution based on direct expenditure for the VIS, SIS, EURODAC, EES and ETIAS systems of the previous year, as well as indirect corporate and operational expenditure. The contribution is calculated according to the percentage of the associated countries' GDP on the total GDP of all participating Member States for SIS II, VIS, Eurodac, EES and ETIAS. 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.

⁷ The Principality of Liechtenstein, the Republic of Iceland, the Kingdom of Norway, the Swiss Confederation.

⁸ Council Decision (EC) 1999/439 on the conclusion of the Agreement with the Republic of Iceland and the Kingdom of Norway concerning the latter's association with the implementation, application and development of the Schengen acquis (OJ L 176, 10 July 1999, pp. 35-62);

Council Decision (EC) 2001/258 concerning the conclusion of an Agreement between the European Community and the Republic of Iceland and the Kingdom of Norway concerning the criteria and mechanisms for establishing the State responsible for examining a request for asylum lodged in a Member State or Iceland or Norway (OJ L 93, 3 April 2001, pp.38-47);

Council Decision (EC) 2008/147 on the conclusion on behalf of the European Community of the Agreement between the European Community and the Swiss Confederation concerning the criteria and mechanisms for establishing the State responsible for examining a request for asylum lodged in a Member State or in Switzerland (OJ L 53, 27 February 2008, pp. 3-17)

Council Decision (JHA) 2008/149 on the conclusion on behalf of the European Union of the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen acquis (OJ L 53, 27 February 2008, pp. 50-79);

Council Decision (EU) 2011/350 on the conclusion, on behalf of the European Union, of the Protocol between the European Union, the European Community, the Swiss Confederation and the Principality of Liechtenstein on the accession of the Principality of Liechtenstein to the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen acquis, relating to the abolition of checks at internal borders and movement of persons (OJ L 160, 18 June 2011, p. 19-36);

Council Decision (EU) 2011/351 on the conclusion of a Protocol between the European Union, the Swiss Confederation and the Principality of Liechtenstein on the accession of the Principality of Liechtenstein to the Agreement between the European Community and the Swiss Confederation concerning the criteria and mechanisms for establishing the State responsible for examining a request for asylum lodged in a Member State or in Switzerland (OJ L 160, 18 June 2011, pp.37-49);

Council Decision (EU) 2019/837 on the conclusion, on behalf of the Union, of the Arrangement between the European Union, of the one part, and the Kingdom of Norway, the Republic of Iceland, the Swiss Confederation and the Principality of Liechtenstein, of the other part, on the participation by those States in the European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice (OJ L 138, 24 May 2019, p. 9-29)

In December 2023 the Agency issued recovery orders for a total amount of EUR 24,982,568 to the associated countries related to 2022 expenditures out of which:

- € 15,070,534 have been cashed;
- € 9,912,034 remain due for collection in 2024.

In addition, € 6,343,406 for contributions related to 2021 expenditure have been collected in the beginning of 2023.

In total the Agency collected EUR 21,363,803 from associated countries in the financial year 2023.

Details are provided at point 3.1.1 (item 20-0) and 3.1.3.5.B for 2023 collection and outstanding amounts.

- iii. Miscellaneous revenue. Internal assigned revenue received in 2023 summed up to € 55,375.

2. Expenditure

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

- 99.9% for commitment appropriations;
 - 99.9% for payment appropriations, including the carry-forward of 2023 administrative expenditure to 2024.
- i. Commitment appropriations: Title 1 reached an implementation rate of 100.0%, Title 2 reached an implementation rate of 98.8%, while Title 3 reached an implementation rate of 100.0% by the end of the financial year 2023.
 - ii. Payment appropriations: 97.9% of appropriations in Title 1 were executed and 2.1% automatically carried forward. In Title 2, the execution rate reached 54.4%, 1.2% were cancelled and the remaining 44.4% has been automatically carried forward to 2024. In Title 3, 100.0% of appropriations were executed.

Budgetary transfers

During 2023, the following 11 internal transfer operations were performed under Article 26 of the eu-LISA FR. The rationale for the transfers was to ensure optimal budget allocation of commitment and payment appropriations. The table at section 3.1.3.6 provides details of the budgetary transfers performed in 2023. Details of executed transfers by budget line are provided in section 3.1.3.1.

No transfer under Article 26(2) of the eu-LISA FR was performed.

Cancellation of appropriations – budget of the year

- € 0.33 million of commitment appropriations and € 0.33 million of payment appropriations remained unused (and therefore cancelled) at the end of the year 2023.

Cancellation of appropriations carried over from 2022, and previous financial years (differentiated appropriations only)

- The planned carry-forward from 2022 to 2023 of a number of commitment appropriations was justified by:
 - the multi-annual nature of operations, procurement procedures, or projects;
 - events beyond the Agency's control (e.g. invoices not received at year-end, or delays in the acceptance process).
- The Agency operates its budget with non-differentiated appropriations (for staff expenditures and infrastructure/operating expenditures) and differentiated appropriations (operational expenditures).
- In the case of non-differentiated appropriations (staff and running costs), such carry-forward was accompanied by a corresponding carryover of payment appropriations.
- These operations were performed in compliance with the formal requirements set by the eu-LISA FR. The execution of the carry-forwards and carryovers was constantly monitored throughout the year, resulting in cancellations whenever the justification of expenditure was no longer valid.
- Overall, the Agency cancelled 2.95% in commitment appropriations and 5.8% in payment appropriations.
- For non-differentiated appropriations, € 0.83 million out of € 14.4 million were cancelled (5.8%).
- As regards differentiated committed appropriations (Title 3) carried forward from previous years, € 10.45 million were cancelled out of € 368.07 million (2.8%) and € 189.74 million were further carried forward to 2024.

Carry-forward and over of appropriations to 2024

- The multi-annual nature of operations, procurement procedures, contracts or projects used to support core operations, 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 2024, for a total of € 13.22 million in Title 1 and 2 (non-differentiated appropriations) and € 140.94 million in Title 3 (differentiated appropriations).

3.1.1. Implementation of budget revenue

Item	Income appropriations		Entitlements established			Revenue				Out-standing	
	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%		
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2		10=5-8
10-0	Union subsidy Article 1 MoU DG HOME_eu-LISA	326,980,736	294,180,736	294,180,736	0	294,180,736	294,180,736	0	294,180,736	100%	0
20-0	Contributions of associated countries	pm	pm	24,982,568	6,343,406	31,325,974	15,020,397	6,343,406	21,363,803	-	9,962,171
60-0	Miscellaneous revenue			532,370	0	532,370	55,375	0	55,375	-	476,995
GRAND TOTAL		326,980,736	294,180,736	319,695,674	6,343,406	326,039,080	309,256,508	6,343,406	315,599,914	107%	10,439,166

3.1.2. Summary of budget execution – expenditure in all fund sources

BUDGETARY TITLE		FINAL BUDGET FOR THE FINANCIAL YEAR					BUDGET FROM THE PREVIOUS FINANCIAL YEAR(S)						
Type		budget	committed	paid	open global commitments	carried forward/over	cancelled	budget	executed commitment	open global commitments	paid	carried forward/ over	cancelled
TITLE 1 - Staff expenditure	NDA	41,668,671	41,668,671	40,789,469		879,202	0	670,098	559,492		559,492		110,605
TITLE 2 - Admin and Operating	NDA	27,787,903	27,461,490	15,107,431	0	12,354,059	326,413	13,726,161	13,003,187		13,003,187		722,973
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		239,397,885	217,983,945		0	182,541,967	0	426,738,567	365,042,462			248,405,235	10,450,008
Payment appropriations		246,193,477		224,779,241		21,413,940	295	58,667,096				58,667,096	
TOTAL - Commitment appropriations		308,854,460	287,114,106		0	195,775,229	326,413	441,134,825	378,605,141			248,405,235	11,283,587
TOTAL - Payment appropriations		315,650,051		280,676,140		34,647,202	326,709	73,063,354			13,562,680	58,667,096	833,579

3.1.2.1. Budget execution by fund source

Budget of the year (EU subsidy)		2023 budget (C1 appropriations)					budget from the previous year(s) (C8 appropriations)						
Type		budget	committed	paid*	open global commitments	carried forward/over	cancelled	budget	executed commitment	open global commitments	paid	carried forward	cancelled
TITLE 1 - Staff expenditure	NDA	41,668,671	41,668,671	40,789,469		879,202	0	670,098	559,492		559,492		110,605
TITLE 2 - Admin and Operating	NDA	27,772,528	27,446,115	15,107,431	0	12,338,684	326,413	13,726,161	13,003,187		13,003,187		722,973
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		192,790,069	192,790,069		0	140,938,505	0	309,772,024	301,293,348			133,410,024	8,478,676
Payment appropriations		224,739,537		224,739,241			295						
TOTAL - Commitment appropriations		262,231,268	261,904,855		0	154,156,392	326,413	324,168,282	314,856,027			133,410,024	9,312,255
TOTAL - Payment appropriations		294,180,736		280,636,140		13,217,887	326,709	14,396,258			13,562,680		833,579

* for Title 3 C1, EUR 56,855,918 refer to payments of commitments of the year. The remainder, amounting to EUR 167,883,323 was used to cover commitments from previous years

Appropriations carried over by MB decision		2023 budget (C3 appropriations)					budget from the previous year (C8 appropriations)						
Type		budget	committed	paid	open global commitments	carried forward/over	cancelled	budget	executed commitment	open global commitments	paid	carried forward/over	cancelled
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		25,153,877	25,153,877		0	20,149,522	0	58,299,447	56,328,115	0		56,328,115	1,971,332
Payment appropriations													
TOTAL - Commitment appropriations		25,153,877	25,153,877		0	20,149,522	0	58,299,447	56,328,115	0		56,328,115	1,971,332
TOTAL - Payment appropriations													

Internal Assigned Revenue		2023 budget (C4 appropriations)					budget from the previous year (C5 appropriations)						
Type		budget	committed	paid	open global commitments	carried forward/over	cancelled	budget	executed commitment	open global commitments	paid	carried forward/over	cancelled
TITLE 1 - Staff expenditure	NDA												
TITLE 2 - Admin and Operating	NDA	15,375	15,375	0	0	15,375	0						
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		40,000	40,000		0	40,000	0						
Payment appropriations		40,000		40,000		0	0						
TOTAL - Commitment appropriations		55,375	55,375		0	40,000	0						
TOTAL - Payment appropriations		55,375		40,000		15,375	0						

External Assigned Revenue		2023 budget (R0 appropriations)					budget from the previous year(s) (R0 appropriations)						
Type		budget	committed	paid	open global commitments	carried forward/over	cancelled	budget	executed commitment	open global commitments	paid	carried forward/over	cancelled
TITLE 1 - Staff expenditure	NDA												
TITLE 2 - Admin and Operating	NDA												
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		21,413,940	0		0	21,413,940	0	58,667,096	7,420,999	0		58,667,096	0
Payment appropriations		21,413,940		0		21,413,940	0	58,667,096				58,667,096	
TOTAL - Commitment appropriations		21,413,940	0		0	21,413,940	0	58,667,096	7,420,999	0		58,667,096	0
TOTAL - Payment appropriations		21,413,940		0		21,413,940	0	58,667,096			0	58,667,096	0

3.1.3. Detailed budget implementation

3.1.3.1. Current year appropriations (2023-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	28,680,000	-2,795,582		25,884,418	25,884,418	100.00%		0.00%		0.00%
		A-1110	CA salaries and allowances	13,981,040	-2,528,725		11,452,315	11,452,315	100.00%		0.00%		0.00%
		A-1120	SNEs and Trainees allowances	849,000	30,952		879,952	879,952	100.00%		0.00%		0.00%
A-11 Salaries & allowances				43,510,040	-5,293,355		38,216,685	38,216,685	100.00%		0.00%		0.00%
A-12	Expenditure related to recruitment	A-1200	Recruitment and Reassignment Expenditure	494,000	-194,841		299,159	299,159	100.00%		0.00%	247,923	82.87%
A-12 Expenditure related to recruitment				494,000	-194,841		299,159	299,159	100.00%		0.00%	247,923	82.87%
A-13	Mission Expenses	A-1301	Mission Expenses	660,000	-74,154		585,846	585,846	100.00%		0.00%	23,090	3.94%
A-13 Mission Expenses				660,000	-74,154		585,846	585,846	100.00%		0.00%	23,090	3.94%
A-14	Socio-Medical Infrastructure	A-1400	Annual medical checkup	60,000	-27,262		32,738	32,738	100.00%		0.00%		0.00%
		A-1401	Nursery allowance	130,000	43,500		173,500	173,500	100.00%		0.00%	59,265	34.16%
		A-1402	European school	1,952,000	-1,212,660		739,340	739,340	100.00%		0.00%		0.00%
		A-1403	Social activities	380,000	211,920		591,920	591,920	100.00%		0.00%	255,820	43.22%
A-14 Socio-Medical Infrastructure				2,522,000	-984,503		1,537,497	1,537,497	100.00%		0.00%	315,085	20.49%
A-15	Training for Staff	A-1500	Training for staff	1,475,000	-445,516		1,029,484	1,029,484	100.00%		0.00%	293,105	28.47%
A-15 Training for Staff				1,475,000	-445,516		1,029,484	1,029,484	100.00%		0.00%	293,105	28.47%
TITLE 1 - STAFF EXPENDITURE				48,661,040	-6,992,369		41,668,671	41,668,671	100.00%		0.00%	879,202	2.11%

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	5,325,000	-674,957		4,650,043	4,457,749	95.86%	192,294	4.14%	1,145,946	24.64%
A-20	Expenditure for premises		5,325,000	-674,957		4,650,043	4,457,749	95.86%	192,294	4.14%	1,145,946	24.64%	
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	8,147,400	150,175		8,297,575	8,190,823	98.71%	106,752	1.29%	3,184,937	38.38%
A-21	Corporate IT & Telecom		8,147,400	150,175		8,297,575	8,190,823	98.71%	106,752	1.29%	3,184,937	38.38%	
A-22	Movable Property and Associated Costs	A-2200	Other Technical Equipment and Installation	560,000	-438,121		121,879	118,821	97.49%	3,059	2.51%	20,244	16.61%
A-22		A-2220	Documentation and Library Expenditure	19,000	-1,397		17,603	16,845	95.69%	758	4.31%	557	3.16%
A-22	Movable Property and Associated Costs		579,000	-439,517		139,483	135,666	97.26%	3,817	2.74%	20,801	14.91%	
A-23	Current Administrative Expenditure	A-2320	Legal Expenses	1,095,000	-562,806		532,194	532,194	100.00%		0.00%	240,104	45.12%
A-23		A-2330	Other Running Costs	744,500	-232,598		511,902	511,902	100.00%		0.00%	20,425	3.99%
A-23		A-2331	HR fees and charges	455,400	7,805		463,205	463,205	100.00%		0.00%	1,017	0.22%
A-23	Current Administrative Expenditure		2,294,900	-787,599		1,507,301	1,507,301	100.00%		0.00%	261,546	17.35%	
A-25	Management Board	A-2500	MB Meetings	360,000	51,874		411,874	411,874	100.00%		0.00%	370,860	90.04%
A-25		A-2510	Other meetings	263,000	-107,078		155,922	150,576	96.57%	5,346	3.43%	67,439	43.25%
A-25	Management Board		623,000	-55,205		567,795	562,450	99.06%	5,346	0.94%	438,299	77.19%	
A-26	Information and Publications	A-2600	Information and Publications	450,000	572,326		1,022,326	1,016,420	99.42%	5,906	0.58%	617,546	60.41%
A-26	Information and Publications		450,000	572,326		1,022,326	1,016,420	99.42%	5,906	0.58%	617,546	60.41%	
A-27	External Support Services	A-2700	External Support Services	7,331,799	-1,145,848		6,185,951	6,183,586	99.96%	2,365	0.04%	3,505,180	56.66%
A-27	External Support Services		7,331,799	-1,145,848		6,185,951	6,183,586	99.96%	2,365	0.04%	3,505,180	56.66%	
A-28	Security	A-2800	Corporate Security	5,457,000	-54,945		5,402,055	5,392,121	99.82%	9,934	0.18%	3,164,430	58.58%
A-28	Security		5,457,000	-54,945		5,402,055	5,392,121	99.82%	9,934	0.18%	3,164,430	58.58%	
TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE			30,208,099	-2,435,571		27,772,528	27,446,115	98.82%	326,413	1.18%	12,338,684	44.43%	

TITLE 3 - OPERATIONAL 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/ over	% Carried forward & over/ Final budget		
B3-0	Infrastructure	B3-000	Shared System Infrastructure	26,170,761	5,436,556		31,607,317	31,607,317	100.00%		0.00%	18,752,882	59.33%	
		B3-002	Back-up site - running costs	1,122,000	-214,752		907,248	907,248	100.00%		0.00%	708,774	78.12%	
		B3-010	Wide Area networks	15,973,297	1,643,463		17,616,760	17,616,760	100.00%		0.00%	15,647,224	88.82%	
B3-0	Infrastructure													
				43,266,058	6,865,266		50,131,324	50,131,324	100.00%		0.00%	35,108,880	70.03%	
B3-1	Home Affairs	B3-100	SIS II	17,326,000	2,178,225		19,504,225	19,504,225	100.00%		0.00%	17,311,536	88.76%	
		B3-101	PRUM											
		B3-110	VIS	41,928,000	-38,276,753		3,651,247	3,651,247	100.00%		0.00%	3,642,533	99.76%	
		B3-111	EES	22,270,000	18,140,963		40,410,963	40,410,963	100.00%		0.00%	25,821,798	63.90%	
		B3-112	ETIAS	10,057,000	-5,482,279		4,574,721	4,574,721	100.00%		0.00%	4,510,314	98.59%	
		B3-120	EURODAC	5,750,000	-3,328,190		2,421,810	2,421,810	100.00%		0.00%	2,386,214	98.53%	
		B3-130	Interoperability	19,925,300	32,463,417		52,388,717	52,388,717	100.00%		0.00%	38,024,670	72.58%	
B3-1	Home Affairs													
				117,256,300	5,695,383		122,951,683	122,951,683	100.00%		0.00%	91,697,064	74.58%	
B3-2	Justice	B3-200	ECRIS	1,634,444	2,534,785		4,169,229	4,169,229	100.00%		0.00%	3,532,152	84.72%	
		B3-201	E-CODEX	890,000	1,229,539		2,119,539	2,119,539	100.00%		0.00%	1,700,413	80.23%	
		B3-202	JIT Collaboration Platform											
B3-2	Justice													
				2,524,444	3,764,324		6,288,768	6,288,768	100.00%		0.00%	5,232,564	83.20%	
B3-8	Operational support activities	B3-800	continuity	2,550,000	-207,612		2,342,388	2,342,388	100.00%		0.00%	1,680,915	71.76%	
		B3-801	Test and Transition	500,000	268,445		768,445	768,445	100.00%		0.00%	388,133	50.51%	
		B3-802	Training for Member States	1,800,000	-1,399,300		400,700	400,700	100.00%		0.00%	157,023	39.19%	
		B3-810	External Support	10,205,327	-2,449,654		7,755,673	7,755,673	100.00%		0.00%	5,569,265	71.81%	
		B3-811	Consultancies and studies	3,275,000	-1,602,301		1,672,699	1,672,699	100.00%		0.00%	901,279	53.88%	
		B3-812	Quality assurance											
		B3-820	Advisory Groups	1,600,000	-1,253,856		346,144	346,144	100.00%		0.00%	189,854	54.85%	
		B3-821	Other meetings and missions	330,000	-249,163		80,837	80,837	100.00%		0.00%	1,001	1.24%	
		B3-822	Schengen evaluations	55,000	-3,593		51,407	51,407	100.00%		0.00%	12,524	24.36%	
B3-8	Operational support activities													
				20,315,327	-6,897,034		13,418,293	13,418,293	100.00%		0.00%	8,899,996	66.33%	
TITLE 3 - OPERATIONAL EXPENDITURE				183,362,129	9,427,940		192,790,069	192,790,069	100.00%		0.00%	140,938,505	73.10%	
TOTAL				262,231,268	0		262,231,268	261,904,855	99.88%	326,413	0.12%	154,156,392	58.79%	



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	28,680,000	-2,795,582		25,884,418	25,884,418		25,884,418	100.00%		0.00%	0.00%	
		A-1110	CA salaries and allowances	13,981,040	-2,528,725		11,452,315	11,452,315		11,452,315	100.00%		0.00%	0.00%	
		A-1120	SNEs and Trainees allowances	849,000	30,952		879,952	879,952		879,952	100.00%		0.00%	0.00%	
A-11	Salaries & allowances			43,510,040	-5,293,355		38,216,685	38,216,685		38,216,685	100.00%		0.00%	0.00%	
A-12	Expenditure related to recruitment	A-1200	Recruitment and Reassignment Expenditure	494,000	-194,841		299,159	51,236		51,236	17.13%		0.00%	247,923	82.87%
A-12	Expenditure related to recruitment			494,000	-194,841		299,159	51,236		51,236	17.13%		0.00%	247,923	82.87%
A-13	Mission Expenses	A-1301	Mission Expenses	660,000	-74,154		585,846	562,756		562,756	96.06%		0.00%	23,090	3.94%
A-13	Mission Expenses			660,000	-74,154		585,846	562,756		562,756	96.06%		0.00%	23,090	3.94%
A-14	Socio-Medical Infrastructure	A-1400	Annual medical checkup	60,000	-27,262		32,738	32,738		32,738	100.00%		0.00%		0.00%
		A-1401	Nursery allowance	130,000	43,500		173,500	114,235		114,235	65.84%		0.00%	59,265	34.16%
		A-1402	European school	1,952,000	-1,212,660		739,340	739,340		739,340	100.00%		0.00%		0.00%
		A-1403	Social activities	380,000	211,920		591,920	336,100		336,100	56.78%		0.00%	255,820	43.22%
A-14	Socio-Medical Infrastructure			2,522,000	-984,503		1,537,497	1,222,412		1,222,412	79.51%		0.00%	315,085	20.49%
A-15	Training for Staff	A-1500	Training for staff	1,475,000	-445,516		1,029,484	736,379		736,379	71.53%		0.00%	293,105	28.47%
A-15	Training for Staff			1,475,000	-445,516		1,029,484	736,379		736,379	71.53%		0.00%	293,105	28.47%
TITLE 1 - STAFF EXPENDITURE				48,661,040	-6,992,369		41,668,671	40,789,469		40,789,469	97.89%		0.00%	879,202	2.11%

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	5,325,000	-674,957		4,650,043	3,311,803		3,311,803	71.22%	192,294	4.14%	1,145,946	24.64%
A-20	Expenditure for premises			5,325,000	-674,957		4,650,043	3,311,803		3,311,803	71.22%	192,294	4.14%	1,145,946	24.64%
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	8,147,400	150,175		8,297,575	5,005,886		5,005,886	60.33%	106,752	1.29%	3,184,937	38.38%
A-21	Corporate IT & Telecom			8,147,400	150,175		8,297,575	5,005,886		5,005,886	60.33%	106,752	1.29%	3,184,937	38.38%
A-22	Movable Property and Associated Costs	A-2200	Other Technical Equipment and Installation	560,000	-438,121		121,879	98,577		98,577	80.88%	3,059	2.51%	20,244	16.61%
		A-2220	Documentation and Library Expenditure	19,000	-1,397		17,603	16,289		16,289	92.53%	758	4.31%	557	3.16%
A-22	Movable Property and Associated Costs			579,000	-439,517		139,483	114,865		114,865	82.35%	3,817	2.74%	20,801	14.91%
A-23	Current Administrative Expenditure	A-2320	Legal Expenses	1,095,000	-562,806		532,194	292,090		292,090	54.88%		0.00%	240,104	45.12%
		A-2330	Other Running Costs	744,500	-232,598		511,902	491,477		491,477	96.01%		0.00%	20,425	3.99%
		A-2331	HR fees and charges	455,400	7,805		463,205	462,188		462,188	99.78%		0.00%	1,017	0.22%
A-23	Current Administrative Expenditure			2,294,900	-787,599		1,507,301	1,245,756		1,245,756	82.65%		0.00%	261,546	17.35%
A-25	Management Board	A-2500	MB Meetings	360,000	51,874		411,874	41,014		41,014	9.96%		0.00%	370,860	90.04%
		A-2510	Other meetings	263,000	-107,078		155,922	83,136		83,136	53.32%	5,346	3.43%	67,439	43.25%
A-25	Management Board			623,000	-55,205		567,795	124,151		124,151	21.87%	5,346	0.94%	438,299	77.19%
A-26	Information and Publications	A-2600	Information and Publications	450,000	572,326		1,022,326	398,873		398,873	39.02%	5,906	0.58%	617,546	60.41%
A-26	Information and Publications			450,000	572,326		1,022,326	398,873		398,873	39.02%	5,906	0.58%	617,546	60.41%
A-27	External Support Services	A-2700	External Support Services	7,331,799	-1,145,848		6,185,951	2,678,406		2,678,406	43.30%	2,365	0.04%	3,505,180	56.66%
A-27	External Support Services			7,331,799	-1,145,848		6,185,951	2,678,406		2,678,406	43.30%	2,365	0.04%	3,505,180	56.66%
A-28	Security	A-2800	Corporate Security	5,457,000	-54,945		5,402,055	2,227,691		2,227,691	41.24%	9,934	0.18%	3,164,430	58.58%
A-28	Security			5,457,000	-54,945		5,402,055	2,227,691		2,227,691	41.24%	9,934	0.18%	3,164,430	58.58%
TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE				30,208,099	-2,435,571		27,772,528	15,107,431		15,107,431	54.40%	326,413	1.18%	12,338,684.29	44.43%

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	48,774,600	-693,162	-20,000,000	28,081,438	12,854,434	15,227,004	28,081,438	100.00%			0.00%		
		B3-002	Back-up site - running costs	1,020,400	-134,196		886,204	198,475	687,730	886,204	100.00%			0.00%		
		B3-010	Wide Area networks	24,481,197	2,973,726		27,454,923	6,973,890	20,481,033	27,454,923	100.00%			0.00%		
B3-0	Infrastructure			74,276,197	2,146,368	-20,000,000	56,422,565	20,026,798	36,395,767	56,422,565	100.00%			0.00%		
B3-1	Home Affairs	B3-100	SIS II	30,775,600	-8,660,393		22,115,207	2,192,689	19,922,518	22,115,207	100.00%			0.00%		
		B3-101	PRUM													
		B3-110	VIS	51,840,400	-32,791,384		19,049,016	8,714	19,040,302	19,049,016	100.00%			0.00%		
		B3-111	EES	10,133,200	27,186,902		37,320,102	14,589,165	22,730,938	37,320,102	100.00%			0.00%		
		B3-112	ETIAS	13,504,600	25,308,755		38,813,355	64,407	38,748,653	38,813,060	100.00%	295		0.00%		
		B3-120	EURODAC	5,170,000	-1,341,092		3,828,909	35,596	3,793,313	3,828,909	100.00%			0.00%		
		B3-130	Interoperability	39,313,500	6,189,565	-12,800,000	32,703,065	14,364,047	18,339,018	32,703,065	100.00%			0.00%		
B3-1	Home Affairs			150,737,300	15,892,354	-12,800,000	153,829,654	31,254,619	122,574,740	153,829,359	100.00%	295		0.00%		
B3-2	Justice	B3-200	ECRIS	8,660,700	-5,773,504		2,887,196	637,077	2,250,119	2,887,196	100.00%			0.00%		
		B3-201	E-CODEX	890,000	-470,874		419,126	419,126		419,126	100.00%			0.00%		
		B3-202	JIT Collaboration Platform													
B3-2	Justice			9,550,700	-6,244,378		3,306,322	1,056,204	2,250,119	3,306,322	100.00%			0.00%		
B3-8	Operational support activities	B3-800	System security and business continuity	1,842,000	-600,565		1,241,435	661,474	579,961	1,241,435	100.00%			0.00%		
		B3-801	Test and Transition	500,000	-119,688		380,312	380,312		380,312	100.00%			0.00%		
		B3-802	Training for Member States	1,800,000	-1,053,849		746,151	243,677	502,474	746,151	100.00%			0.00%		
		B3-810	External Support	6,145,400	1,153,288		7,298,688	2,186,407	5,112,281	7,298,688	100.00%			0.00%		
		B3-811	Consultancies and studies	1,275,000	-209,433		1,065,567	771,420	294,147	1,065,567	100.00%			0.00%		
		B3-812	Quality assurance													
		B3-820	Advisory Groups	1,600,000	-1,271,617		328,383	156,289	172,094	328,383	100.00%			0.00%		
		B3-821	Other meetings and missions	330,000	-249,147		80,853	79,836	1,017	80,853	100.00%			0.00%		
		B3-822	Schengen evaluations	55,000	-15,394		39,606	38,883	723	39,606	100.00%			0.00%		
B3-8	Operational support activities			13,547,400	-2,366,405		11,180,995	4,518,297	6,662,698	11,180,995	100.00%			0.00%		
TITLE 3 - OPERATIONAL EXPENDITURE				248,111,597	9,427,940	-32,800,000	224,739,537	56,855,918	167,883,324	224,739,241	100.00%	295		0.00%		
TOTAL				326,980,736	0	-32,800,000	294,180,736	112,752,817	167,883,324	280,636,140	95.40%	326,709		0.11%	13,217,887	4.49%

3.1.3.2. Budget implementation of appropriations on internal assigned revenue (2023-C4 credits)

Budget Chapter		Budget Item		Commitment Appropriations (1)	Executed Commitments (2)	%	Payment Appropriations (3)	Executed Payments (4)	%	Carryover (5)=(1-4)	%	RAL
A-23	Current Administrative Expenditure	A-2320	Legal Expenses	15,375	15,375	100.00%	15,375			15,375	100.00%	15,375
Title 2	INFRASTRUCTURE AND OPERATING EXPENDITURE			15,375	15,375	100.00%	15,375	0	0.00%	15,375	100.00%	15,375
B3-1	Home Affairs	B3-120	EURODAC				40,000	40,000	100.00%			
		B3-130	Interoperability	40,000	40,000	100.00%				40,000 *	100.00%	40,000
Title 3	OPERATIONAL EXPENDITURE			40,000	40,000	100.00%	40,000	40,000	100.00%	40,000	100.00%	40,000
	TOTAL			55,375	55,375	100.00%	55,375	40,000	72.23%	55,375	100.00%	55,375

* For differentiated appropriations only Commitment Appropriations were carried-forward

3.1.3.3. Budget implementation of automatic carry forwards (2023 – 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	158,381	147,858	93.36%	10,523	6.64%
A-12	Expenditure related to recruitment			158,381	147,858	93.36%	10,523	6.64%
A-13	Mission Expenses	A-1301	Mission Expenses	34,170	27,693	81.04%	6,477	18.96%
A-13	Mission Expenses			34,170	27,693	81.04%	6,477	18.96%
A-14	Socio-Medical Infrastructure	A-1400	Annual medical checkup	4,439	4,379	98.65%	60	1.35%
		A-1401	Nursery allowance	21,685	18,698	86.23%	2,987	13.77%
		A-1403	Social activities	158,756	84,811	53.42%	73,946	46.58%
A-14	Socio-Medical Infrastructure			184,880	107,887	58.36%	76,992	41.64%
A-15	Training for Staff	A-1500	Training for staff	292,668	276,055	94.32%	16,613	5.68%
A-15	Training for Staff			292,668	276,055	94.32%	16,613	5.68%
TOTAL TITLE 1				670,098	559,492	83.49%	110,605	16.51%

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	2,053,560	2,035,746	99.13%	17,813	0.87%
A-20	Expenditure for premises			2,053,560	2,035,746	99.13%	17,813	0.87%
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	1,971,206	1,954,632	99.16%	16,575	0.84%
A-21	Corporate IT & Telecom			1,971,206	1,954,632	99.16%	16,575	0.84%
A-22	Movable Property and Associated Costs	A-2200	Office Equipment and logistical services	81,234	65,607	80.76%	15,628	19.24%
A-22	Movable Property and Associated Costs			81,234	65,607	80.76%	15,628	19.24%
A-23	Current Administrative Expenditure	A-2320	Legal Expenses	267,518	258,830	96.75%	8,688	3.25%
		A-2330	Other Running Costs	33,996	33,096	97.35%	900	2.65%
		A-2331	HR fees and charges	2,096	2,030	96.81%	67	3.19%
A-23	Current Administrative Expenditure			303,610	293,955	96.82%	9,655	3.18%
A-25	Management Board	A-2500	MB Meetings	50,432	32,933	65.30%	17,498	34.70%
		A-2510	Other meetings	201,945	152,672	75.60%	49,273	24.40%
A-25	Management Board			252,376	185,605	73.54%	66,771	26.46%
A-26	Information and Publicatio	A-2600	Information and Publications	257,858	257,858	100.00%		0.00%
A-26	Information and Publications			257,858	257,858	100.00%		0.00%
A-27	External Support Services	A-2700	External Support Services	7,337,978	7,094,128	96.68%	243,850	3.32%
A-27	External Support Services			7,337,978	7,094,128	96.68%	243,850	3.32%
A-28	Security	A-2800	Corporate Security	1,468,338	1,115,657	75.98%	352,682	24.02%
A-28	Security			1,468,338	1,115,657	75.98%	352,682	24.02%
TOTAL TITLE 2				13,726,161	13,003,187	94.73%	722,973	5.27%
TOTAL TITLE 1 AND 2				14,396,258	13,562,680	94.21%	833,579	5.79%

3.1.3.4. Budget implementation of automatic carry forwards (2023 – C8 credits) – differentiated appropriations

TITLE 3

Budget Chapter		Budget Item		Appropriations carried-forward from previous financial years (a)	out of which 2022 - L1 commitments	Consumption of 2022 L1 commitments by 31 December 2023	Cancelled (b)	% (b)/(a)	Commitment execution - C1 payment appropriations (c)	% (c)/(a)	Carry-forward to 2024 (d)=(a-b-c)	% (d)/(a)
B3-0	Infrastructure	B3-000	Shared System Infrastructure	25,986,777	9,545,866	9,517,206	324,829	1.25%	15,227,004	58.60%	10,434,944	40.15%
		B3-002	Back-up site - running costs	688,062			313	0.05%	687,730	99.95%	19	0.00%
		B3-010	Wide area networks	27,389,388			4,245	0.02%	20,481,033	74.78%	6,904,109	25.21%
B3-0	Infrastructure			54,064,228	9,545,866	9,517,206	329,387	0.61%	36,395,767	67.32%	17,339,073	32.07%
B3-1	Home Affairs	B3-100	SIS II	35,256,160	406,117	382,094	1,916,276	5.44%	19,922,518	56.51%	13,417,367	38.06%
		B3-110	VIS	46,101,478	37,060,000	37,060,000	1,861,146	4.04%	19,040,302	41.30%	25,200,031	54.66%
		B3-111	EES	89,935,173	1,053,873		4,116,337	4.58%	22,730,938	25.27%	63,087,899	70.15%
		B3-112	ETIAS	75,451,729	5,400		413,686	0.55%	38,748,653	51.36%	36,289,391	48.10%
		B3-120	EURODAC	12,564,367	3,500,000	3,500,000	871,553	6.94%	3,793,313	30.19%	7,899,501	62.87%
		B3-130	Interoperability	39,438,264			773,528	1.96%	18,339,018	46.50%	20,325,718	51.54%
B3-1	Home Affairs			298,747,171	42,025,389	40,942,094	9,952,525	3.33%	122,574,740	41.03%	166,219,906	55.64%
B3-2	Justice	B3-200	ECRIS	7,207,045	47,915		47,915	0.66%	2,250,119	31.22%	4,909,012	68.11%
B3-2	Justice			7,207,045	47,915		47,915	0.66%	2,250,119	31.22%	4,909,012	68.11%
B3-8	Operational support activities	B3-800	System security and business continuity	726,428				0.00%	579,961	79.84%	146,468	20.16%
		B3-802	Training for Member States	778,209			2,652	0.34%	502,474	64.57%	273,083	35.09%
		B3-810	External Support	5,997,054			34,176	0.57%	5,112,281	85.25%	850,597	14.18%
		B3-811	Consultancies and studies	296,969			2,822	0.95%	294,147	99.05%		
		B3-820	Advisory Groups	251,901			79,807	31.68%	172,094	68.32%		0.00%
		B3-821	Other meetings and missions	1,017				0.00%	1,017	100.00%		0.00%
		B3-822	Schengen evaluations	1,447			724	50.01%	723	49.99%		0.00%
B3-8	Operational support activities			8,053,026			120,181	1.49%	6,662,698	82.74%	1,270,148	15.77%
TITLE 3 - OPERATING EXPENDITURE				368,071,470	51,619,170	50,459,301	10,450,008	2.84%	167,883,324	45.61%	189,738,139	51.55%

3.1.3.5. Budget implementation of appropriations from external assigned revenue (R0 credits) and established entitlements

↘A. Budget implementation of R0 credits in 2023

Budget Chapter		Budget Item		Commitment Appropriations (1)	Executed Commitments (2)	%	Payment Appropriations (3)	Executed Payments (4)	%	Carryover (5)=(1-4)	%	RAL
B3-0	Infrastructure	B3-000	Shared System Infrastructure	9,058,000	98,896	1.09%	9,058,000			9,058,000	100.00%	98,896
B3-1	Home Affairs	B3-100	SIS II	11,860,861		0.00%	11,860,861			11,860,861	100.00%	
		B3-110	VIS	23,794,102	20,000	0.08%	23,794,102			23,794,102	100.00%	20,000
		B3-111	EES	21,547,732	1,488,112	6.91%	21,547,732			21,547,732	100.00%	1,488,112
		B3-112	ETIAS	3,729,987	1,627,643	43.64%	3,729,987			3,729,987	100.00%	1,627,643
		B3-120	EURODAC	5,553,995		0.00%	5,553,995			5,553,995	100.00%	
		B3-130	Interoperability	4,536,359	4,186,348	92.28%	4,536,359			4,536,359	100.00%	4,186,348
TOTAL				80,081,036	7,420,999	9.27%	80,081,036			80,081,036	100.00%	7,420,999

↘B. Established and outstanding entitlements in 2023

Budget Chapter		Budget Item		Established entitlements (1)	Received (2)	% (3)=(2)/(1)	Outstanding (4)=(1)-(2)	% (5)=(4)/(1)
B3-1	Home Affairs	B3-100	SIS II	3,094,674	1,841,769	59.51%	1,252,905	40.49%
		B3-110	VIS	4,719,494	2,808,767	59.51%	1,910,727	40.49%
		B3-111	EES	8,406,387	5,002,991	59.51%	3,403,396	40.49%
		B3-112	ETIAS	7,612,886	4,729,987	62.13%	2,882,899	37.87%
		B3-120	EURODAC	1,149,127	687,020	59.79%	462,107	40.21%
TOTAL				24,982,568	15,070,534	60.32%	9,912,034	39.68%

3.1.3.6. List of budgetary transfers

During 2023 the following internal transfer operations were performed under Article 26 of the eu-LISA FR. The rationale of the transfers was to ensure optimal budget allocation of commitment and payment appropriations.

The Agency performed 11 transfers ex Article 26(1) of the eu-LISA FR as follows:

Budgetary transfer No.	Budget Title Reference	Title 1 Staff expenditures		Title 2 Infrastructure and operating expenditures		Title 3 Operational expenditures	
		Commitment Appropriation	Payment Appropriation	Commitment Appropriation	Payment Appropriation	Commitment Appropriation	Payment Appropriation
1	LIS.5075						Transfer within budgetary title
2	LIS.5086	-650,000	-650,000	650,000	650,000		Transfer within budgetary title
3	LIS.5095						Transfer within budgetary title
4	LIS.5117	-3,042,660	-3,042,660			3,042,660	3,042,660
5	LIS.5127						Transfer within budgetary title
6	LIS.5141	-1,172,500	-1,172,500	-772,500	-772,500	1,945,000	1,945,000
7	LIS.5161	-1,081,017	-1,081,017	-1,416,762	-1,416,762	2,497,779	2,497,779
8	LIS.5167	-1,001,074	-1,001,074	-896,309	-896,309	1,897,382	1,897,382
	LIS.5168						Transfer within budgetary title
9	LIS.5204	-34,460	-34,460			34,460	34,460
	LIS.5207						Transfer within budgetary title
	LIS.5208						Transfer within budgetary title
10	LIS.5244						Transfer within budgetary title
	LIS.5247	-10,657	-10,657			10,657	10,657
11	LIS.5253						Transfer within budgetary title
	LIS.5254						Transfer within budgetary title
	LIS.5261						Transfer within budgetary title
TOTAL		-6,992,369	-6,992,369	-2,435,571	-2,435,571	9,427,940	9,427,940

3.2. Budget outturn account 2023

The budget outturn for the financial year corresponds to the total EU Contribution 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.

	in EUR
	2023
Balancing subsidy from Commission	294,180,736
Contribution from associated countries	21,363,803
Other income	55,375
Total revenue (a)	315,599,914
Title I: Staff	
Payments	(40,789,469)
Appropriations carried over	(879,202)
Title II: Administrative Expenses	
Payments	(15,107,431)
Appropriations carried over	(12,354,059)
Title III: Operating Expenditure	
Payments	(224,779,241)
Appropriations carried over	(80,081,036)
Total expenditure (b)	(373,990,438)
Result for the financial year (a-b)	(58,390,524)
Cancellation of unused payment appropriations carried over from previous year	813,455
Adjustment for carry-over from prev. year of appr. available at 31.12 from assigned rev.	58,684,678
Exchange differences for the year (gain +/loss -)	(5)
Balance of the result account for the financial year	1,127,728
Balance for the year	26,281,667
Positive balance from previous year reimbursed in the year to the Commission	(26,281,667)
Result used for determining amounts in general accounting	1,107,604
Commission subsidy - Agency revenue / Commission expense	293,073,132
Pre-financing to be reimbursed to Commission in 2023	1,107,604

At the end of the 2023 financial year, the balance of the budget outturn amounts to € 1,107,604. This is the balancing subsidy pre-financing remaining open at the end of 2023, which will need to be reimbursed to the Commission during 2024. 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 € 293,073,132. Please see also chapter 2.2.1 Revenues – Non-exchange revenues.

The positive balance from 2022 for € 26,281,667 was reimbursed to the Commission during 2023.

3.3. Reconciliation between budgetary and accrual-based accounts

	in EUR
Economic result from Statement of financial performance	6,605,912
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	
Adjustments for Accrual Cut-off 2022	(30,633,840)
Adjustments for Accrual Cut-off 2023	29,555,114
Unpaid invoices at year end booked in charges	1,346,805
Depreciation of intangible and tangible assets	60,497,093
Provisions	49,000
Value reductions	
Recovery Orders issued in 2023 not yet cashed	(10,439,166)
Prefinancing received in previous year and cleared in the year	(26,281,667)
Payments made from carryover of payment appropriations	13,602,680
Other	
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	
Asset acquisitions (less unpaid amounts)	(16,816,234)
Payments made from non-budget lines	
New pre-financing paid in 2023 and remaining open as at YE 2023	1,107,604
New pre-financing received in the year and remaining open as at 31/12/2023	
Budgetary recovery orders issued before 2023 and cashed in 2023	6,343,406
Payment appropriations carried over to 2024	(93,314,298)
Cancellation of unused carried over payment appropriations from 2022	813,455
Adjustment for 2022 carryover of appropriations available at 31.12. arising from assigned revenue	58,684,678
Other	(12,938)
Total adjustments	(5,498,309)
Budgetary result from Budget outturn account	1,107,604

3.4. Establishment plan 2023

Function group and grade	PERMANENT POSTS		TEMPORARY POSTS	
	2023	2022	2023	2022
AD 15	-	-	1	1
AD 14	-	-	1	1
AD 13	-	-	3	3
AD 12	-	-	4	4
AD 11	-	-	11	9
AD 10	-	-	12	11
AD 9	-	-	22	19
AD 8	-	-	38	32
AD 7	-	-	11	15
AD 6	-	-	46	36
AD 5	-	-	20	31
Total AD	-	-	169	162
AST 9	-	-	1	1
AST 8	-	-	4	3
AST 7	-	-	6	4
AST 6	-	-	12	12
AST 5	-	-	11	12
AST 4	-	-	13	10
AST 3	-	-	6	11
Total AST	-	-	53	53
Grand total	-	-	222	215

Contract Agents	Authorised 2023	Recruited as of 31/12/2023	Authorised 2022	Recruited as of 31/12/2022
Function Group IV	108	89	108	75
Function Group III	57	44	58	44
Function Group II	1	2	1	2
Total	166⁹	135	167	121

Seconded National Experts	Authorised 2023	Recruited as of 31/12/2023	Authorised 2022	Recruited as of 31/12/2022
Total	11	9	11	11

⁹ The total figure should be 167 CA posts in line with the adopted LFSs. However, 169 CA posts is the figure reflected in the adopted budget due to the adjustment of staff allocation for the VIS recast (all staff figures were moved by one year).

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