



Final annual accounts FY 2022
Financial statements & Budget
implementation

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CERTIFICATION OF THE ACCOUNTING OFFICER AND STATEMENT OF THE EXECUTIVE DIRECTOR

CERTIFICATION OF THE ACCOUNTING OFFICER

I acknowledge my responsibility for the preparation and presentation of the annual accounts of eu-LISA in accordance with Article 102 of the Framework Financial Regulation (FFR) [1] and I hereby certify that the annual accounts of eu-LISA for the year 2022 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.

Andreas MILTSOS

Accounting Officer ad interim

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 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.

The Agency currently manages the European Dactyloscopy Database (Eurodac), the Schengen Information System (SIS II) the Visa Information System (VIS) with their respective communication infrastructures. New systems entrusted to the Agency by the broadened legal mandate, including the Entry/Exit System (EES), the European Travel Information and Authorisation System (ETIAS) and the European Criminal Records Information System for Third Country Nationals (ECRIS-TCN) are under development.

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

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 2022 financial statements of eu-LISA and reports on budget implementation for 2022 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. 2022 Financial Statements

1.1. Balance Sheet – Assets

						in EUR
NON CURRENT ASSETS	Notes	31/12/2022	31/12/2021	Variation	Change in %	
Computer software		43,427,266	53,422,918	(9,995,652)	-19%	
Intangible assets under construction		66,969,819	36,541,630	30,428,188	83%	
Intangible assets	2.1.1.1	110,397,085	89,964,548	20,432,536	23%	
Land and buildings		32,017,632	33,508,672	(1,491,040)	-4%	
Plant and equipment		87,067	283,462	(196,395)	-69%	
Furniture and vehicles		159,628	159,164	464	0%	
Computer hardware		79,616,674	76,478,883	3,137,791	4%	
Other fixtures and fittings		1,020,658	694,708	325,950	47%	
Property, plant and equipment	2.1.1.2	112,901,659	111,124,889	1,776,770	2%	
Non-current pre-financing	2.1.1.3	2,546,822	2,546,822	-	0%	
Non-current exchange receivables	2.1.1.4	137,797	137,797	-	0%	
TOTAL NON CURRENT ASSETS		225,983,363	203,774,056	22,209,306	11%	
CURRENT ASSETS						
Deferred charges	2.1.2.1	13,307,960	16,094,899	(2,786,939)	-17%	
Other exchange receivables	2.1.2.2	97,332,433	29,232,321	68,100,112	233%	
Current exchange receivables		110,640,393	45,327,220	65,313,173	144%	
VAT receivables		1,325,357	1,539,514	(214,157)	-14%	
Accrued income		-	7,584,440	(7,584,440)	-100%	
Contribution from associated countries		6,343,406	24,405,313	(18,061,907)	-74%	
Non-exchange receivables	2.1.2.3	7,668,763	33,529,267	(25,860,504)	-77%	
TOTAL CURRENT ASSETS		118,309,155	78,856,487	39,452,668	50%	
TOTAL ASSETS		344,292,518	282,630,544	61,661,975	22%	

1.2. Balance Sheet – Liabilities

in EUR					
NET ASSETS	Notes	31/12/2022	31/12/2021	Variation	Change in %
Accumulated surplus		201,187,412	139,313,173	61,874,238	44%
Economic result of the year (+ profit)		42,879,247	61,874,238	(18,994,991)	-31%
NET ASSETS	2.1.4	244,066,659	201,187,412	42,879,247	21%
CURRENT LIABILITIES					
Current payables		32,419,850	34,654,276	(2,234,427)	-6%
Accounts payables with consolidated entities		26,281,667	3,075,730	23,205,937	754%
Accounts payables	2.1.3.1	58,701,517	37,730,007	20,971,510	56%
Accrued charges	2.1.3.2	41,524,343	43,713,125	(2,188,783)	-5%
TOTAL CURRENT LIABILITIES		100,225,859	81,443,132	18,782,728	23%
TOTAL LIABILITIES		344,292,518	282,630,544	61,661,975	22%

1.3. Statement of financial performance

in EUR					
REVENUE	Notes	2022	2021	Variation	Change in %
EU Contribution	3.2	270,226,598	260,867,265	9,359,333	4%
Contribution of EFTA countries	2.2.1.1	16,474,672	32,069,317	(15,594,645)	-49%
Non-exchange revenues	2.2.1	286,701,270	292,936,582	(6,235,312)	-2%
Administrative revenues with consolidated entities		-	4,087	(4,087)	-100%
Miscellaneous income		8,613	618	7,995	1294%
Exchange rate gains		-	21	(21)	-100%
Exchange revenues	2.2.2	8,613	4,726	3,887	82%
Total revenues		286,709,883	292,941,308	(6,231,425)	-2%
EXPENSES					
Operational expenses	2.2.3	(127,063,564)	(132,513,317)	5,449,753	-4%
Staff expenses	2.2.4.1	(36,101,247)	(30,877,862)	(5,223,384)	17%
Finance costs on late payment	2.2.4.7	(9,048)	(3,192)	(5,856)	183%
Administrative and IT expenses	2.2.4.2	(8,988,906)	(7,265,149)	(1,723,758)	24%
Other external service provider expenses	2.2.4.3	(6,360,820)	(4,575,529)	(1,785,291)	39%
Expenses with consolidated entities	2.2.4.6	(2,807,104)	(3,458,695)	651,591	-19%
Fixed asset related expenses	2.2.4.4	(61,780,865)	(51,700,205)	(10,080,659)	19%
Operating Lease Expenses	2.2.4.5	(713,280)	(672,865)	(40,415)	6%
Exchange rate losses		(5,803)	(256)	(5,547)	2167%
Administrative expenses	2.2.4	(116,767,072)	(98,553,753)	(18,213,319)	18%
Total expenses		(243,830,636)	(231,067,070)	(12,763,566)	6%
ECONOMIC RESULT FOR THE YEAR		42,879,247	61,874,238	(18,994,991)	-31%

1.4. Cashflow statement (Indirect method)

in EUR

	2022	2021
Cash Flows from operating activities		
Economic result of the year - Profit/(loss)	42,879,247	61,874,238
Amortization of intangible fixed assets	21,480,761	19,329,041
Depreciation and write off of tangible fixed assets	35,073,305	26,957,710
(Increase)/decrease in Long-term Pre-financing/Deposits	-	(2,520)
(Increase)/decrease in Short-term Receivables	(39,452,668)	(26,441,365)
Increase/(decrease) in Accounts payable and accrued charges	(4,423,209)	(5,274,421)
Increase/(decrease) in Liabilities related to consolidated EU entities	23,205,937	(534,783)
Net cash Flow from operating activities	78,763,373	75,907,900
Cash Flows from investing activities		
(Increase) of tangible and intangible fixed assets	(78,763,373)	(75,907,900)
Net cash flow from investing activities	(78,763,373)	(75,907,900)
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 2022	-	-	201,187,412	-	201,187,412
Economic result of the year	-	-	-	42,879,247	42,879,247
Balance as of 31 December 2022	-	-	201,187,412	42,879,247	244,066,659

2. Notes to the Financial Statements

↳ 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.

The applied accounting principles are the following:

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

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

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

Application of new and amended EU Accounting Rules (EAR)

There is no new EAR which became effective as of 1 January 2022.

↘ Use of estimates

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

↘ Legal Framework - Accrual accounting standards at eu-LISA

The accounting system of eu-LISA comprises of general ledger accounts and budget accounts. These are kept in Euro, based on calendar year, in accordance with the provisions of Article 98 of the eu-LISA FR.

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

The budget accounts give detailed picture of the implementation of the budget on cash basis.

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

For financial management purposes, eu-LISA is making use of the ABAC Suite based on service level agreement concluded with the Commission. ABAC is a transversal, transactional information system allowing for the execution and monitoring of all budgetary and accounting operations of the Agency. The system is maintained by the Commission and includes a comprehensive set of features to ensure compliance with the Financial Regulation (FR).

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

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

The integrated information system is managed and maintained by the European Commission, validated by the Accounting Officer of the Commission and periodically re-validated by eu-LISA`s Accounting Officer.

2.1. Notes to the Balance Sheet

2.1.1. Non-current assets

“Non-current” or “fixed” assets are stated at historical cost, less depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset’s carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to eu-LISA and the cost of the item can be measured reliably. Such subsequent expenditures depreciate according to the remaining useful life of the original asset. All other repair and maintenance costs are charged to the statement of financial performance during the financial period for which they are incurred.

The tangible asset recognition threshold for financial statements is € 5,000. Items recognized in the inventory with a unit price lower than € 5,000 are considered as expenses and they are included directly in the Statement of financial performance as low-value asset expenses as they incur. The capitalisation threshold for Internally Generated Intangible Asset (IGIA) is € 50.000. Items purchased for over € 100 are part of management inventory; items over € 5,000 constitute the Agency’s financial inventory.

The Agency is following up its IT developments via a dedicated - transitory - general ledger account. The open balance, i.e. costs incurred related to not yet operational IT projects (still in development phase at year-end) is reclassified to fixed assets as part of the year-end adjustments by the accountant. Such amount is categorized as “manual assets under development” on the face of the Balance Sheet. Assets under development are not amortized.

Impairment review for the 2022 closure did not indicate any adversarial European policy trend that would necessitate book value adjustment for intangible assets; the Agency continues its operations with enhanced mandate on going concern basis. As for tangible fixed assets, there is neither a market trend or similar that would prompt the Agency to devalue its active items on inventory. The physical inventory count covered 96 % of trackable units in 2022.

The depreciation charge is calculated monthly using the straight-line method in order to allocate assets’ acquisition value over their estimated useful lives, as shown overleaf.

Intangible assets	Depreciation rate
Software for personal computers and servers	25%
Internally generated intangible assets (IGIA)	25%
Intangible assets under construction	0%
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.

2.1.1.1. Intangible assets

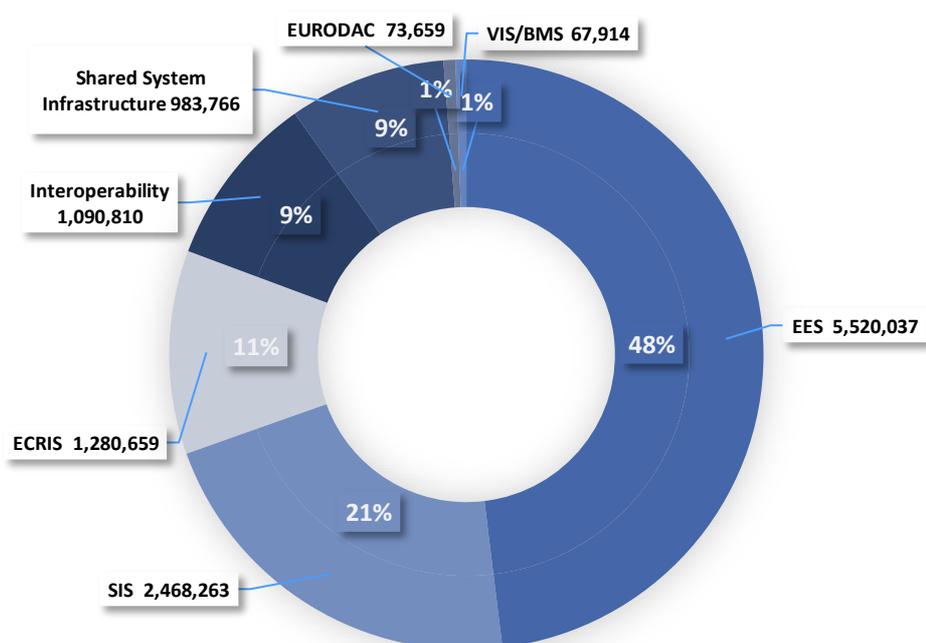
↳ Intangible assets movement table

in EUR

	Computer Software	Assets under construction	Total
Gross carrying amounts 01/01/2022	96,241,451	36,541,630	132,783,081
Additions	11,485,109	30,428,188	41,913,297
Disposals	-	-	-
Gross carrying amounts 31/12/2022	107,726,560	66,969,819	174,696,378
Accumulated amortization and impairment 01/01/2022	(42,818,533)	-	(42,818,533)
Amortization	(21,480,761)	-	(21,480,761)
Disposals	-	-	-
Accumulated amortization and impairment 31/12/2022	(64,299,294)	-	(64,299,294)
Net carrying amounts 31/12/2022	43,427,266	66,969,819	110,397,085

An intangible asset is an identifiable non-monetary asset without physical substance. Computer software includes off-the-shelf (COTS) licences and the internally generated intangible assets, related to core systems' developments and evolutions.

The **Computer Software** addition in 2022, amounting to € 11,485,109 broken down by budgetary source is visualized below. Entry/Exit System (EES) developments are taking the lead followed by SIS system development.



Further details of the book value of **Intangible Assets under Construction** of € 66,969,819 is below, together with previous year-end data for comparison.

	in EUR	
Projects under development (AUC)	2022	2021
EES	48,095,117	25,101,698
SIS II	15,479,518	9,512,944
Interoperability	1,839,278	1,101,761
ECRIS	839,731	-
ETIAS	487,381	487,381
Eurodac	228,794	55,244
Shared System Infrastructure	-	260,282
System security and business continuity	-	22,320
Total intangible assets under construction	66,969,819	36,541,630

Entry/Exit System related ongoing development accounts for 72 % 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 2022.

2.1.1.2. Property, plant and equipment (Tangible assets)

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

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

↘ Property, plant and equipment movement table

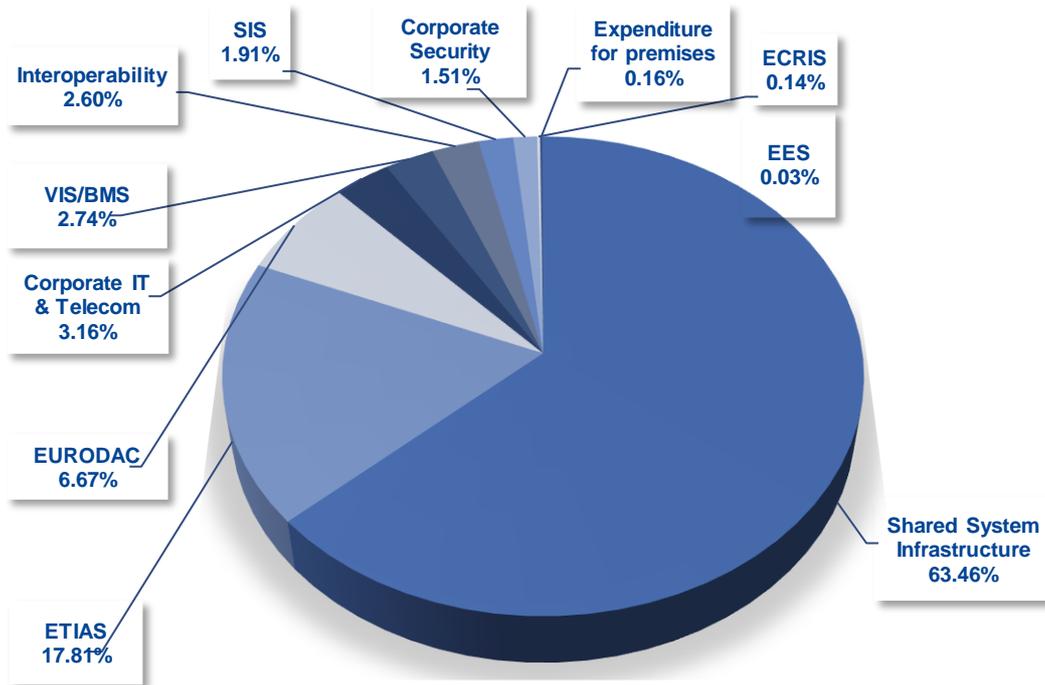
A tangible asset is an identifiable non-monetary asset with physical substance

in EUR

	Land	Buildings	Plant and Equipment	Furniture and vehicles	Computer hardware	Other Fixtures and Fittings	Total
Gross carrying amounts 01/01/2022	5,575,315	31,995,687	851,728	349,698	130,409,624	2,002,997	171,185,050
Additions	-	8,475	-	31,805	36,201,705	608,090	36,850,075
Disposals	-	-	-	(3,186)	(1,869,860)	(12,070)	(1,885,116)
Gross carrying amounts 31/12/2022	5,575,315	32,004,162	851,728	378,317	164,741,469	2,599,017	206,150,009
Accumulated amortization and impairment 01/01/2022	-	(4,062,330)	(568,266)	(190,534)	(53,930,741)	(1,308,289)	(60,060,161)
Depreciation	-	(1,499,515)	(196,395)	(31,341)	(33,063,914)	(282,140)	(35,073,305)
Disposals	-	-	-	3,186	1,869,860	12,070	1,885,116
Accumulated amortization and impairment 31/12/2022	-	(5,561,845)	(764,661)	(218,689)	(85,124,795)	(1,578,359)	(93,248,350)
Net carrying amounts 31/12/2022	5,575,315	26,442,317	87,067	159,628	79,616,674	1,020,658	112,901,659

Overview of tangible asset additions

The chart below is a graphical representation of the 2022 tangible asset additions of € 36,850,075.



Comparative overview of cumulative intangible and tangible asset additions evolution

Budget source of asset additions	2022	2021
EES	36.2%	61.1%
Shared System Infrastructure (CORE Systems)	30.6%	3.9%
SIS II	11.6%	10.9%
ETIAS	8.3%	18.3%
Interoperability	3.5%	2.5%
EURODAC	3.4%	0.3%
ECRIS	2.8%	-
Corporate IT & telecommunication	1.5%	0.4%
VIS/BMS	1.4%	2.2%
Corporate Security	0.6%	0.2%
Expenditure for premises	0.1%	0.2%
Total	100.0%	100.0%

2.1.1.3. Long-term pre-financing

EU Accounting Rule No 5 defines the accounting treatment of pre-financing transactions of EU bodies. It applies to the classification, presentation, recognition and measurement of pre-financing. Pre-financing is a cash advance, i.e. the payments are made before the expenditure is declared eligible or before the delivery of goods or services. If the recipient does not incur eligible expenditures, it has the obligation to return the pre-financing advance to the Agency. This right or claim of the Agency towards the beneficiary is an asset. The counterpart of the recognition of the asset is the cash transaction and thus has no impact on the statement of financial performance. Pre-financing is initially measured at the amount of the consideration given; on subsequent balance sheet dates, measured at the amount initially recognized on the balance sheet less eligible expenses.

eu-LISA paid administrative pre-financing to the constructor of its office building in Strasbourg, France, back in 2016 out of which € 2,546,822 remains open to be settled. Performance guarantee in respect to the building project is booked as an off-balance sheet item, face value at year-end 2022 is shown below.

	In EUR
Performance Guarantees	2022
Related to building in SXB	1,291,815
Related to the implementation of ICT Systems	995,994
Total	2,287,809

At year-end 2022, the Agency did not accrue expenses in respect of the given pre-financing. No impairment is booked either. At the time of drafting the 2022 annual accounts litigation is still ongoing between the Agency and the construction company. See also other significant disclosure paragraph in chapter 2.1.5.

2.1.1.4. Non-current exchange receivable - deposit

The amount of € 137,797 corresponds to three-month rent as a security deposit that the Agency had to pay related to long-term rental of temporary offices in Strasbourg. The deposit varies in the same proportion as the main rent by application of an indexation in order to be permanently equal to three months actual rental. The term of the lease is for nine years. Deposit is repayable at the end of the lease term.

2.1.2. Current Assets

2.1.2.1. Current Exchange receivables – Deferred charges

Deferred charges are expenditures incurred in the current or previous financial years where the corresponding service meant to cover future periods. Such pre-payments are for example eu-LISA`s contribution to the European School in Tallinn and Strasbourg, maintenance payments for application licences/IT supplies, subscriptions, renewals of certifications. Those amounts are gradually reversed to the Statement of financial performance by increasing the expenses for the actual financial periods they meant to cover, ensuring fair presentation of revenue/expenses for a given financial year.

in EUR

	31/12/2022	31/12/2021	Variation
Deferrals/prepayments	13,307,960	16,094,899	(2,786,939)
Total	13,307,960	16,094,899	(2,786,939)

2.1.2.2. Current Exchange receivables – Other exchange receivables

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

in EUR

	31/12/2022	31/12/2021	Variation
Personnel current account, Salary advance, staff movement	26	26,039	(26,013)
Automatic liaison account central treasury	(1,198,892,508)	(970,476,642)	(228,415,866)
Manual liaison account central treasury	1,296,224,914	999,682,924	296,541,990
Total other exchange receivables	97.332,433	29,232,321	68,100,111

↳ 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.

	in EUR		
	31/12/2022	31/12/2021	Variation
Automatic liaison account central treasury	(1,198,892,508)	(970,476,642)	(228,415,866)
Manual liaison account central treasury	1,296,224,914	999,682,924	296,541,990
Total Virtual cash balance	97,332,406	29,206,282	68,126,124

2.1.2.3. Current non-exchange receivables

	in EUR		
	31/12/2022	31/12/2021	Variation
VAT receivables	1,325,357	1,539,514	(214,157)
Accrued income	-	7,584,440	(7,584,440)
Contribution from associated countries	6,343,406	24,405,313	(18,061,907)
Total non-exchange receivables	7,668,763	33,529,267	(25,860,504)

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		
	31/12/2022	31/12/2021	Variation
France	1,127,074	1,134,688	(7,614)
Norway	-	206,544	(206,544)
Iceland	198,282	198,282	-
Total VAT receivables	1,325,357	1,539,514	(214,157)

	in EUR		
	31/12/2022	31/12/2021	Variation
Accrued income	-	7,584,440	(7,584,440)
Receivables from associated countries	6,343,406	24,405,313	(18,061,907)
Total contribution from associated countries	6,343,406	31,989,753	(25,646,347)

² COUNCIL DIRECTIVE 2006/112/EC

2.1.3. Current liabilities

2.1.3.1. Accounts payables

	in EUR		
	2022	2021	Variation
Current payables - Suppliers, Staff	314,448	500,350	(185,902)
ABAC Assets goods received not invoiced	32,105,402	34,153,926	(2,048,524)
Current payables	32,419,850	34,654,276	(2,234,524)
Pre-financing balancing subsidy from Commission	26,281,667	3,075,730	23,205,937
Accounts payables with consolidated entities	26,281,667	3,075,730	23,205,937
Total accounts payables	58,701,517	37,730,007	20,971,510

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 6% 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.

	in EUR	
Budget position	2022	2021
EES	15,226,751	22,750,239
ETIAS	13,320,107	8,001,581
Interoperability	1,097,143	1,072,506
Shared System Infrastructure	915,445	-
ECRIS	746,538	-
SIS II projects	728,486	2,210,282
Corporate IT & Telecom	70,932	-
VIS/BMS	-	119,318
Total GRNI	32,105,402	34,153,926

↘ Balancing subsidy

Balancing subsidy pre-financing open amount is the result of the 2022 Budget Outturn calculation. Out of the total pre-financing subsidy of € 296,508,265 cashed from the Commission, € 270,226,598 is accounted for as revenue that the Agency recorded in its Statement of financial performance. € 26,281,667 is the remaining amount of the balancing subsidy that will need to be returned to the Commission during 2023 as excess subsidy. Please see chapter 3.2 Budget Outturn Account 2022 for details.

2.1.3.2. Accrued charges

Accrued charges are recorded in order to respect the notion of accrual-based accounting; therefore, the Financial Statements show all the charges and revenues for the financial year, regardless of the date of payment or collection. Amounts are based on best possible professional estimates taking into account the value of goods and services received in 2022 by the Agency to which no corresponding invoices were registered by the balance sheet date. These are expenses, which relate to financial year 2022 even if actual invoicing and payments happen in 2023.

	in EUR		
	2022	2021	Variation
Accrued charges	41,524,343	43,712,937	(2,188,595)
Other receipt to be reinstated	-	188	(188)
Total accrued charges	41,524,343	43,713,125	(2,188,783)

The year-end balance of accrued charges represents 5% decrease compared to 2021, is distributed per nature of expense as follows:

	in EUR	
	2022	2021
Operational activities	35,483,571	39,116,263
External service provider expenses	1,871,068	1,278,196
Staff Costs (excluding SNEs and others experts)	1,357,556	1,193,176
IT cost maintenance	1,298,416	543,378
Maintenance and security - Buildings	665,137	1,104,922
Insurance building	273,523	-
Office Supplies and maintenance	265,667	123,493
Training Costs	104,100	170,806
Allowances (excluding SNEs and other experts)	62,592	1,698
Missions	34,744	15,200
Staff perquisites and social activities	33,100	32,687
Allowances for SNEs and other Experts	21,685	18,668
Car & Transport expenses	18,068	-
Communications and publications	17,788	44,451
Recruitment costs	9,100	-
Insurance - others	8,228	-
IT cost - research	-	70,000
Total accrued charges	41,524,343	43,712,937

At year-end 2022, the Agency has no foreign exchange risk exposure as all receivables and payables are denominated in Euro.

2.1.4. Net assets – changes in net assets

The statement of net assets contains the economic result of the year (profit of € 42,879,247) and the accumulated surplus from the previous years.

2.1.5. Significant disclosures

2.1.5.1. Legal commitments without corresponding budgetary commitments

The Agency has long-term/multi-annual contractual commitments without corresponding budgetary commitments³ for € 15,126,368 at year-end 2022. 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		
	2022	2021	Variation
Enterprise licences, consultancy	7,268,964	9,820,504	(2,551,540)
Rental of premises for temporary use in SXB	4,462,463	4,898,144	(435,682)
SXB electricity, maintenance, telecom, security costs	862,288	1,273,260	(410,972)
Operational agreement for back up site in Austria	1,000,872	1,275,569	(274,697)
TLL electricity, maintenance, telecom, security costs	1,031,464	1,101,790	(70,326)
Brussels Liaison office	337,982	347,195	(9,213)
Travel management	46,870	136,107	(89,237)
External audit fee	20,425	40,850	(20,425)
Provision of legal advice service	95,040	-	95,040
Total	15,126,368	18,893,418	(3,767,051)

2.1.5.2. COVID pandemic

In 2022, lasting effects of the coronavirus outbreak continued to influence eu-LISA's operations and services delivered to the Member States, as well as its internal working modalities.

The Agency managed to maintain the coordination and cooperation with the Member States in the field of internal security, border management and migration. It ensured uninterrupted availability of the existing large-scale IT systems (SISII, EURODAC, VIS) and further progress with the implementation of Entry/Exit System (EES), European Travel Information and Authorization System (ETIAS), Interoperability package, SIS Recast and ECRIS-TCN. Nevertheless, global pandemic affected planned activities of eu-LISA in two aspects:

- first, while work on planned projects continued, there were changes in their implementation plans that impacted delivery and acceptance of certain deliverables and/or start of particular activities;
- second, preparation and launch of planned procurement procedures through the year did not follow at all times initially planned timelines, mainly due to delays in the preparation of offers on the part of contractors.

All that had certain effects on the planned implementation of the Agency's budget. The Agency reached a budget implementation of 91.1% in commitment and 91.6% in payment appropriations.

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

Internally, eu-LISA continued to apply the measures designed in 2020 as response to the COVID pandemic and has successfully ensured business continuity. The operation model of eu-LISA was almost completely virtualized with the exception of the activities that require physical access to the systems and infrastructure managed by eu-LISA. Starting in September, a partial re-entry plan was implemented, whereby staff who were previously authorised to work remotely on a 100%, needed to ensure an office presence of minimum 40% on a weekly basis.

The following major effects of the lasting pandemic situation shall be highlighted:

- several meetings of the governance bodies of eu-LISA continued to be organized virtually and digitalization of internal workflows continued at high pace;
- the number of missions through the year continued to be limited and much lower than the time prior COVID pandemic, although higher than in 2021;
- the pace of recruitment of new staff increased compared to 2021, however still remained lower than originally planned, which led to the increase of use of external contractors to bridge the gap between planned and available staff in the Agency for implementation of its Annual Work Program;

Overall, eu-LISA successfully addressed the challenges through the year demonstrating maturity of its internal control system and its resilience.

2.1.5.3. *Implementation of Entry Exit System (EES)*

It should be noted that the timeline for the implementation of Entry/Exit System (EES) as set out in the 2016 Legislative Financial Statement (LFS) indicated the beginning of 2017 as start of the project implementation whereas the EES legal base was only adopted on 30 November 2017 and the relevant implementing acts were adopted in 2018 and 2019.

The initial scope of the project was further modified with the adoption of the regulations establishing for the European Travel Information and Authorisation System - ETIAS (Regulation (EU) 2018/1240) and Interoperability (Regulation (EU) 2019/817 and 818) which introduced additional requirements not initially foreseen. This has triggered the need for additional implementing acts in 2021 and 2022.

In addition, the Agency experienced difficulties with the consortium contracted for the implementation of the EES.

eu-LISA reported to the Management Board who informed the Council of the need to postpone the entry into operation of the EES. The eu-LISA Management Board after careful consideration of the development of the system and taking into account the ongoing performance issues of the contractor, concluded that the planned Entry in Operation of the EES in 2022 was not feasible.

Due to dependencies with the EES, the development and entry in operation of the shared Biometric Machine Service (sBMS) was also delayed.

The Agency is assessing the additional costs incurred due to the delays described and the additional requirements to determine appropriate measures for resolution.

2.1.5.4. Contingencies

The cases of litigation notified in the Notes to the 2018 annual accounts related to the first extension project of the Strasbourg site are still ongoing while drawing up the 2022 annual accounts.

The general contractor for the office/data-centre building project in Strasbourg initiated its first procedure founded on alleged delay suffered during the conceptual development phase of the building project. The contract between eu-LISA and the general contractor does not foresee such payable. The known claim pending before the Administrative Court of Strasbourg amounts to € 703,904 plus 7.9% interest (starting from 17 November 2017) and procedural costs. The Agency opposes the financial claims on the grounds of the signed contract amendments. The second court proceeding is about the need to establish (by the judge) on which date the takeover of the building shall take place. The Agency - so far - refused to accept formally the building due to contractual breaches.

After the judgements of 3 August 2020 of the Administrative Court of Strasbourg, where that Court judged the two cases in the Agency's favour, the applicant appealed both of the judgements to the Administrative Court of Appeal of Nancy. The Agency submitted its defences in both cases within the deadline of 5 March 2021, and the case is currently pending before the Administrative Court of Appeal of Nancy. The Court suggested to the two parties to settle the case by mediation procedure. The first session took place on 24 March and a second one on 11 May 2023 in Nancy, France. An agreement to be signed by both parties is currently under preparation. Based on in-house and external lawyer's assessment and on the grounds of the won first instance, no provision shall be booked, the matter is regarded as contingency.

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

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

2.1.5.5. Related party disclosures

During 2022 the highest staff grade at the Agency was the Executive Director, temporary agent in grade AD15, whose term in office ended on 31 October 2022. As from 1 November 2022 the Executive Director ad interim, temporary agent in grade AD13, was appointed. The Staff Regulations of Officials and the Conditions of Employment of Other Servants⁴, which regulate his remuneration too, govern his employment contract. Apart from transactions stemming from the employment relationship, there are no other type of transactions between the Agency and the Executive Director as well as the Executive Director ad interim, as key management personnel, and neither any loans were provided to him on standard or preferential rate.

⁴ 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.

2.1.5.6. 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	
	2022	2021
Accounting RAL	290,511,471	318,628,222

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.

2.2. Notes to the Statement of financial performance

2.2.1. Revenues – Non-exchange revenues

	in EUR		
REVENUE	2022	2021	Variation
EU Contribution	270,226,598	260,867,265	9,359,333
Contribution of EFTA countries	16,474,672	32,069,317	(15,594,645)
Non-exchange revenues	286,701,270	292,936,582	(6,235,312)

Subsidy revenue from the Commission on the face of the Statement of financial performance for 2022 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 2022 Budget outturn account table under heading 3.2).

2.2.1.1. Contribution of EFTA countries

The contribution from the countries associated with the implementation, application and development of the Schengen acquis and Eurodac-related measures for 2022 amounts to € 16 million.

	in EUR				
	EES	VIS	Eurodac	SIS II	Total
Switzerland	5,609,775	1,839,919	760,820	1,855,595	10,066,109
Norway	3,327,223	1,091,277	502,493	1,100,575	6,021,568
Iceland	176,783	57,982	14,115	58,476	307,356
Liechtenstein	43,784	14,360	7,013	14,482	79,639
Total	9,157,565	3,003,538	1,284,441	3,029,128	16,474,672

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

2.2.2. Revenues – Exchange revenues

In 2022, no recovery orders were issued related to exchange revenue from consolidated entities.

	in EUR	
	2022	2021
Administrative revenues with other consolidated entities	-	4,087
Miscellaneous income exchange	8,613	618
Realised Exchange Rate Gains	-	21
Total	8,613	4,726

2.2.3. 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 method⁵). Such adjustments ensure comparability of reported data over the years.

in EUR

	2022	2021	Variance	in %
Primary transaction data	134,095,677	109,625,796	24,469,881	22 %
Expense accrual (+)	35,483,571	39,116,263	(3,632,692)	-9 %
Reversal of previous accrual (-)	(39,116,263)	(22,596,577)	(16,519,686)	73 %
Expense deferral (-)	(8,594,666)	(5,195,245)	(3,339,421)	65 %
Reversal of previous deferrals (+)	5,195,245	11,563,080	(6,367,835)	-55 %
Total year-end accounting adjustments	(7,032,113)	22,887,521	(29,919,634)	-131 %
Total operational expenses	127,063,564	132,513,317	(5,449,753)	-4 %

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 2022. That is the statutory report, which is meant to give detailed overview of major programmes, projects, operational and administrative activities in reference to what was planned for the business year.

2.2.4. Administrative expenses

2.2.4.1. Staff expenses

The total amount of € 36,101,247 is split per nature of expenditure as follows:

	2022	2021	Variation
Staff basic expenses	26,729,410	22,797,035	3,932,374
Social security contribution	850,653	772,047	78,606
Staff perq. and social activities	422,505	17,381	405,123
Salary allowances	7,550,705	6,748,601	802,103
Allowances for SNEs	547,974	542,797	5,178
Total staff expenses	36,101,247	30,877,862	5,223,384

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

⁵ 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.

2.2.4.2. Administrative and IT expenses

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

	in EUR		
	2022	2021	Variation
IT costs operational external costs	4,150,623	2,524,742	1,625,881
Office Supplies & maintenance	2,452,856	2,551,246	(98,389)
Training Costs	606,881	688,447	(81,567)
Missions	468,207	117,015	351,192
IT costs research external costs	400,402	1,260,600	(860,198)
Legal Expenses	337,181	220,965	116,216
Communications & publications	239,907	(186,570)	426,477
EPSO Costs (Recruitment)	135,719	69,951	65,768
Car & Transport expenses	103,477	-	103,477
Insurance - others	93,654	18,754	74,900
Total administrative and IT expenses	8,988,906	7,265,149	1,723,758

IT costs - operational maintenance expenses (€ 4,150,623) 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.

Budgetary source of expense	2022	2021
EES projects	22%	2%
SIS II recast	60%	11%
VIS/BMS projects	18%	87%
Grand Total	100%	100%

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.

2.2.4.3. Other external service provider expenses

The volume of the other external service provider expenses kept on growing during 2022, indicating long-lasting reliance on external resources, which is the result of not sufficiently available posts in the Agency's establishment plan.

	in EUR		
	2022	2021	Variation
Other external service provider expenses	6,360,820	4,575,529	1,785,291

2.2.4.4. Fixed assets related expenses

	in EUR		
	2022	2021	Variation
Amortization of intangible fixed assets	21,480,761	19,329,041	2,151,719
Depreciation of tangible fixed assets	35,073,305	26,957,710	8,115,595
Buildings related maintenance, security, insurance	5,226,799	5,413,454	(186,655)
Total fixed asset related expenses	61,780,865	51,700,205	10,080,655

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.

2.2.4.5. Operating lease expenses

	in EUR		
	2022	2021	Variation
Building related operating lease	574,354	563,395	10,959
Other operating lease	138,926	109,470	29,456
Total operating lease expenses	713,280	672,865	40,415

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	641,017	2,572,872	1,248,574	4,462,463

2.2.4.6. Expenses with consolidated entities

	in EUR	
	2022	2021
DG HR	1,130,092	1,551,493
Translations Centre for the bodies of the EU	957,362	1,413,094
PMO	303,124	213,707
DG DIGIT	226,513	210,554
DG BUDG	138,000	130,000
DG SG	42,197	42,197
European Food Safety Authority	9,816	7,840
Total	2,807,104	3,458,695

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

2.2.4.7. Finance cost on late payment

During 2022 the Agency paid € 9,048 of interest on late payment. Late payment charges are automatically due if the interest amount exceeds € 200.

Maximum Payment Time (Days)	Number of Payments	Number of Payments within Time Limit	Payments on time %	Average Payment Times (Days)	Number of Late Payments	Late payments in %	Average Payment Times (Days)
30	2,797	2,511	90 %	16	286	10 %	38
40	1	1	100 %	16	-	-	-
45	21	21	100 %	16	-	-	-
60	31	30	97 %	26	1	3 %	174
90	1	1	100 %	29	-	-	-
Total Number of Payments	2,851	2,564	90 %		287	10 %	
Average Net Payment Time	19			16			38
Average Gross Payment time	19			17			39

3. 2022 Budget implementation

3.1. Budgetary implementation

In 2022 eu-LISA managed a budget of € 319.64 million in commitment appropriations and € 296.51 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 2022:

99.0% for commitment appropriations, taking into account the non-automatic carryover of commitment appropriations authorised by the Management Board in February 2023⁶ as summarised in the table below:

Commitment appropriations (in € million)				
2022 budget implementation as of 31/12/2022			Budget implementation with carryover by decision	
2022 final adopted budget	executed commitments	% implemented	non-automatic carryover	% implemented taking non-automatic carryover into account
319.64	291.29	91.1%	25.15	99.0%

91.6% for payment appropriations including the carry-forward of administrative expenditure to 2023.

Summary of revenue and expenditure

1. Revenue

- i. EU contribution. The balancing subsidy received in 2022 amounted to € 296.51 million requested in four 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 and EES 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 and EES. 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.

⁶ Decision of the Management Board 2023-040 as of 09/02/2023; Article 12 eu-LISA FR.

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);

Out of the revenue due from associated countries in 2022:

- € 24,405,313 for contributions related to 2020 expenditure, was collected in 2022;
- € 17,715,706 representing the majority of contributions related to 2021 expenditure, for which recovery was initiated and collected in 2022;
- € 6,343,406 for contributions related to 2021 expenditure was not collected in 2022 as the recovery orders are issued at year end. They are due for collection in 2023.

Details are provided at point 3.1.1 (item 20-0) and 3.1.3.5.B for 2022 collection and outstanding amounts.

- iii. Miscellaneous revenue. Internal assigned revenue received in 2022 summed up to € 22,322.

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:

99.0% for commitment appropriations (including the carryover by decision);

91.6% for payment appropriations, including the carry-forward of 2022 administrative expenditure to 2023.

- i. Commitment appropriations: Title 1 reached an implementation rate of 92.3%, Title 2 reached an implementation rate of 100.0%, while Title 3 also reached an implementation rate of 100.0% (including non-automatic carryover approved by the Management Board) by the end of the financial year 2022.
- ii. Payment appropriations: 90.6% of appropriations in Title 1 were executed and 1.6% automatically carried forward. In Title 2, the execution rate reached 46.2% and the remaining 53.8% has been automatically carried forward to 2023. In Title 3, 90.5% of appropriations were executed.

Budgetary transfers

During 2022, the following 9 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 2022. 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.

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)

Cancellation of appropriations – budget of the year

€ 3.19 million of commitment appropriations and € 25.04 million of payment appropriations remained unused (and therefore cancelled) at the end of the year 2022.

Cancellation of appropriations carried over from 2021, and previous financial years (differentiated appropriations only)

The planned carry-forward from 2021 to 2022 of a number of commitment appropriations was justified by:

- the multi-annual nature of operations, procurement procedures, or projects;
- events beyond the Agency's control (e.g. invoices not received at year-end, or delays in the acceptance process).

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

In total for non-differentiated appropriations, € 1.25 million out of € 11.81 million were cancelled (10.6%).

As regards differentiated committed appropriations (Title 3) carried forward from previous years, € 1.11 million were cancelled out of € 349.36 million (0.3%).

Carry-forward and over of appropriations to 2023

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 2023, for a total of € 14.38 million in Title 1 and 2 (non-differentiated appropriations) and € 195.88 million in Title 3 (differentiated appropriations) out of which € 25.15 million were carried over by Management Board decision.

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	
10-0	Union subsidy Article 1 MoU DG HOME_eu-LISA	296,508,265	296,508,265	296,508,265	0	296,508,265	296,508,265	0	296,508,265	100%	0
20-0	Contributions of associated countries	pm	pm	24,059,112	24,405,313	48,464,425	17,715,706	24,405,313	42,121,019	-	6,343,406
60-0	Miscellaneous revenue			22,322	0	22,322	22,322	0	22,322	-	0
GRAND TOTAL		296,508,265	296,508,265	320,589,699	24,405,313	344 995 012	314,246,293	24,405,313	338,651,606	114%	6,343,406

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	41,222,907	38,029,790	37,362,234		667,556	3,193,117	701,255	483,948		483,948		217,306
TITLE 2 - Admin and Operating	NDA	25,508,587	25,508,587	11,782,427	1,633	13,726,161		11,103,993	10,075,534		10,075,534		1,028,459
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		295,052,245	227,777,349		50,487,961	237,996,142		365,904,656	348,251,255			213,898,843	1,107,324
Payment appropriations		271,920,112		207,954,592		42,121,019	21,844,501	16,546,077				16,546,077	
TOTAL - Commitment appropriations		361,783,739	291,315,727		50,489,593	252,389,858		377,709,904	358,810,737			213,898,843	2,353,090
TOTAL - Payment appropriations		338,651,606		257,099,252		56,514,736	25,037,618	28,351,325			10,559,483	16,546,077	1,245,766

3.1.2.1. Budget execution by fund source

Budget of the year (EU subsidy)		2022 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	41,222,719	38,029,602	37,362,046		667,556	3,193,117	701,255	483,948		483,948		217,306
TITLE 2 - Admin and Operating	NDA	25,486,454	25,486,454	11,777,875	1,633	13,708,579		11,103,993	10,075,534		10,075,534		1,028,459
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		252,931,225	227,777,349		50,487,961	195,875,122		349,358,579	348,251,255			197,352,766	1,107,324
Payment appropriations		229,799,092		207,954,592			21,844,501						
TOTAL - Commitment appropriations		319,640,398	291,293,405		50,489,593	210,251,257	3,193,117	361,163,827	358,810,737			197,352,766	2,353,090
TOTAL - Payment appropriations		296,508,265		257,094,513		14,376,135	25,037,618	11,805,248			10,559,483		1,245,766

* for Title 3 C1, EUR 57,056,103 refer to payments of commitments of the year. The remainder, amounting to EUR 150,898,489 was used to cover commitments from previous years

Internal Assigned Revenue		2022 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	188	188										
TITLE 2 - Admin and Operating	NDA	22,134	22,134	4,552		17,582							
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations													
Payment appropriations													
TOTAL - Commitment appropriations		22,322	22,322										
TOTAL - Payment appropriations		22,322		4,740		17,582							

External Assigned Revenue		2022 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		42,121,019				42,121,019		16,546,077				16,546,077	
Payment appropriations		42,121,019				42,121,019		16,546,077				16,546,077	
TOTAL - Commitment appropriations		42,121,019				42,121,019		16,546,077				16,546,077	
TOTAL - Payment appropriations		42,121,019				42,121,019		16,546,077				16,546,077	

3.1.3. Detailed budget implementation

3.1.3.1. Current year appropriations (2022-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	26,794,000	-1,000,000		25,794,000	24,819,700	96.22%	974,300	3.78%		0.00%
		A-1110	CA salaries and allowances	13,552,399	-3,579,500		9,972,899	9,801,820	98.28%	171,079	1.72%		0.00%
		A-1120	SNEs and Trainees allowances	904,000			904,000	684,672	75.74%	219,328	24.26%		0.00%
A-11	Salaries & allowances			41,250,399	-4,579,500		36,670,899	35,306,192	96.28%	1,364,707	3.72%		0.00%
A-12	Expenditure related to recruitment	A-1200	Recruitment and Reassignment Expenditure	1,059,446			1,059,446	283,375	26.75%	776,071	73.25%	158,381	14.95%
A-12	Expenditure related to recruitment			1,059,446			1,059,446	283,375	26.75%	776,071	73.25%	158,381	14.95%
A-13	Mission Expenses	A-1301	Mission Expenses	660,000			660,000	439,218	66.55%	220,782	33.45%	34,170	5.18%
A-13	Mission Expenses			660,000			660,000	439,218	66.55%	220,782	33.45%	34,170	5.18%
A-14	Socio-Medical Infrastructure	A-1400	Annual medical checkup	43,320	31,000		74,320	54,811	73.75%	19,509	26.25%	4,439	5.97%
		A-1401	Nursery allowance	184,080			184,080	124,080	67.41%	60,000	32.59%	21,685	11.78%
		A-1402	European school	1,455,374	-105,000		1,350,374	912,290	67.56%	438,084	32.44%		0.00%
		A-1403	Social activities	549,600	-31,000		518,600	258,063	49.76%	260,537	50.24%	158,756	30.61%
A-14	Socio-Medical Infrastructure			2,232,374	-105,000		2,127,374	1,349,244	63.42%	778,130	36.58%	184,880	8.69%
A-15	Training for Staff	A-1500	Training for staff	600,000	105,000		705,000	651,574	92.42%	53,426	7.58%	290,126	41.15%
A-15	Training for Staff			600,000	105,000		705,000	651,574	92.42%	53,426	7.58%	290,126	41.15%
TITLE 1 - STAFF EXPENDITURE				45,802,219	-4,579,500		41,222,719	38,029,602	92.25%	3,193,117	7.75%	667,556	1.62%

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	3,920,000	566,012		4,486,012	4,486,012	100.00%		0.00%	2,035,978	45.39%
A-20	Expenditure for premises			3,920,000	566,012		4,486,012	4,486,012	100.00%		0.00%	2,035,978	45.39%
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	4,100,000	-29		4,099,971	4,099,971	100.00%		0.00%	1,971,206	48.08%
A-21	Corporate IT & Telecom			4,100,000	-29		4,099,971	4,099,971	100.00%		0.00%	1,971,206	48.08%
A-22	Movable Property and Associated Costs	A-2200	Other Technical Equipment and Installation	120,000	-98,189		21,811	21,811	100.00%		0.00%		0.00%
		A-2210	Furniture and Office Equipment	150,000	-9,971		140,029	140,029	100.00%		0.00%	49,108	35.07%
		A-2220	Documentation and Library Expenditure	19,000	-1,813		17,187	17,187	100.00%		0.00%		0.00%
A-22	Movable Property and Associated Costs		289,000	-109,973		179,027	179,027	100.00%		0.00%	49,108	27.43%	
A-23	Current Administrative Expenditure	A-2300	Office Supplies	80,000	-32,379		47,621	47,621	100.00%		0.00%	20,011	42.02%
		A-2320	Legal Expenses	679,500	-190,010		489,490	489,490	100.00%		0.00%	267,518	54.65%
		A-2330	Other Running Costs	672,950	-327,770		345,180	345,180	100.00%		0.00%	33,996	9.85%
		A-2331	HR fees and charges	425,000	-2,552		422,448	422,448	100.00%		0.00%	2,096	0.50%
A-23	Current Administrative Expenditure		1,857,450	-552,711		1,304,739	1,304,739	100.00%		0.00%	323,621	24.80%	
A-24	Postage	A-2400	Postage	40,000	-22,500		17,500	17,500	100.00%		0.00%	12,115	69.23%
A-24	Postage		40,000	-22,500		17,500	17,500	100.00%		0.00%	12,115	69.23%	
A-25	Management Board	A-2500	MB Meetings	362,500	-86,659		275,841	275,841	100.00%		0.00%	50,432	18.28%
		A-2510	Other meetings	346,500	-111,179		235,321	235,321	100.00%		0.00%	201,945	85.82%
A-25	Management Board		709,000	-197,839		511,161	511,161	100.00%		0.00%	252,376	49.37%	
A-26	Information and Publications	A-2600	Information and Publications	548,000	851,678		1,399,678	1,399,678	100.00%		0.00%	257,858	18.42%
A-26	Information and Publications		548,000	851,678		1,399,678	1,399,678	100.00%		0.00%	257,858	18.42%	
A-27	External Support Services	A-2700	External Support Services	8,346,992	1,492,746		9,839,738	9,839,738	100.00%		0.00%	7,337,978	74.57%
A-27	External Support Services		8,346,992	1,492,746		9,839,738	9,839,738	100.00%		0.00%	7,337,978	74.57%	
A-28	Security	A-2800	Corporate Security	4,260,000	-611,372		3,648,628	3,648,628	100.00%		0.00%	1,468,338	40.24%
A-28	Security		4,260,000	-611,372		3,648,628	3,648,628	100.00%		0.00%	1,468,338	40.24%	
TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE				24,070,442	1,416,012		25,486,454	25,486,454	100.00%		0.00%	13,708,579	53.79%

TITLE 3 - OPERATIONAL EXPENDITURE - Total with non-automatic carryover

				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	28,350,000	31,942,522		60,292,522	60,292,522	100.00%		0.00%	25,422,647	42.17%	
		B3-001	System security and business continuity	780,000	102,615		882,615	882,615	100.00%		0.00%	726,428	82.30%	
		B3-002	Back-up site - running costs	868,000	299,471		1,167,471	1,167,471	100.00%		0.00%	688,062	58.94%	
		B3-003	Interoperability	33,978,000	-7,171,942		26,806,058	26,806,058	100.00%		0.00%	23,316,789	86.98%	
		B3-010	Wide area networks	38,004,000	-2,178,395		35,825,605	10,671,728	29.79%		0.00%	35,825,605	100.00%	
B3-0	Infrastructure			101,980,000	22,994,271		124,974,271	99,820,394	79.87%		0.00%	85,979,532	68.80%	
B3-1	Applications	B3-100	SIS II projects	10,150,000	768,870		10,918,870	10,918,870	100.00%		0.00%	10,251,458	93.89%	
		B3-101	SIS II operational maintenance	10,800,000	-4,473,577		6,326,423	6,326,423	100.00%		0.00%	6,179,529	97.68%	
		B3-102	SIS II recast		5,601		5,601	5,601	100.00%		0.00%	5,601	100.00%	
		B3-110	VIS/BMS projects	23,750,000	10,183,974		33,933,974	33,933,974	100.00%		0.00%	33,400,000	98.43%	
		B3-111	VIS/BMS operational maintenance	18,000,000	1,216,456		19,216,456	19,216,456	100.00%		0.00%	8,675,457	45.15%	
		B3-112	VIS/BMS recast	16,244,000	-12,775,991		3,468,009	3,468,009	100.00%		0.00%	1,492,432	43.03%	
		B3-120	EURODAC projects	800,000	4,872,152		5,672,152	5,672,152	100.00%		0.00%	5,335,702	94.07%	
		B3-121	maintenance	3,500,000			3,500,000	3,500,000	100.00%		0.00%	3,500,000	100.00%	
		B3-130	EES projects	2,658,000	19,276,720		21,934,720	21,934,720	100.00%		0.00%	20,631,762	94.06%	
		B3-131	EES operational maintenance	10,300,000	-9,880,363		419,637	419,637	100.00%		0.00%	419,637	100.00%	
		B3-140	ETIAS projects	21,000,000	-7,727,245		13,272,755	13,272,755	100.00%		0.00%	13,272,254	100.00%	
		B3-141	ETIAS operational maintenance	1,326,000	-1,326,000									
		B3-150	ECRIS projects	17,713,806	-17,713,806									
		B3-151	ECRIS operational maintenance	500,000	-485,047		14,953	14,953	100.00%		0.00%	14,953	100.00%	
B3-1	Applications			136,741,806	-18,058,255		118,683,551	118,683,551	100.00%		0.00%	103,178,784	86.94%	
B3-8	Operational support activities	B3-810	External Support	4,264,431	2,871,749		7,136,180	7,136,180	100.00%		0.00%	5,435,996	76.18%	
		B3-811	Consultancies and studies	90,000	186,715		276,715	276,715	100.00%		0.00%	245,695	88.79%	
		B3-820	Advisory Groups	1,600,000	-1,223,929		376,071	376,071	100.00%		0.00%	251,901	66.98%	
		B3-821	Other meetings and missions	250,000	-193,363		56,637	56,637	100.00%		0.00%	1,017	1.80%	
		B3-822	Schengen evaluations	5,500	24,239		29,739	29,739	100.00%		0.00%	1,447	4.87%	
		B3-830	Operational learning and development	850,000	-713,282		136,718	136,718	100.00%		0.00%	2,542	1.86%	
		B3-831	Training for Member States	3,986,000	-2,724,656		1,261,344	1,261,344	100.00%		0.00%	778,209	61.70%	
B3-8	Operational support activities			11,045,931	-1,772,528		9,273,403	9,273,403	100.00%		0.00%	6,716,807	72.43%	
TITLE 3 - OPERATIONAL EXPENDITURE				249,767,737	3,163,488		252,931,225	227,777,349	90.06%		0.00%	195,875,122	77.44%	
TOTAL				319,640,398	0		319,640,398	291,293,405	91.13%	3,193,117	1.00%	210,251,257	65.78%	

TITLE 3 - OPERATIONAL EXPENDITURE - Non-automatic carryover

TITLE 3 - OPERATIONAL EXPENDITURE - Non-automatic carryover				Commitment Appropriations									
				Initial budget	Transfers	Amending budget	Final budget	Executed Commitments	% Executed / Final budget	Cancelled	% Cancelled/ Final budget	Carried over	% Carried over/ Final budget
B3-0	Infrastructure	B3-010	Wide area networks	38,004,000	-2,178,395		35,825,605	10,671,728	29.79%		0.00%	25,153,877	70.21%
B3-0	Infrastructure			101,980,000	22,994,271		124,974,271	99,820,394	79.87%		0.00%	25,153,877	20.13%
TITLE 3 - OPERATIONAL EXPENDITURE				249,767,737	3,163,488		252,931,225	227,777,349	90.06%		0.00%	25,153,877	9.94%
TOTAL				319,640,398	0		319,640,398	291,293,405	91.13%	3,193,117	1.00%	25,153,877	7.87%



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	26,794,000	-1,000,000	25,794,000	24,819,700		24,819,700	96.22%	974,300	3.78%		0.00%
		A-1110	CA salaries and allowances	13,552,399	-3,579,500	9,972,899	9,801,820		9,801,820	98.28%	171,079	1.72%		0.00%
		A-1120	SNEs and Trainees allowances	904,000		904,000	684,672		684,672	75.74%	219,328	24.26%		0.00%
A-11	Salaries & allowances			41,250,399	-4,579,500	36,670,899	35,306,192		35,306,192	96.28%	1,364,707	3.72%		0.00%
A-12	Expenditure related to recruitment	A-1200	Recruitment and Reassignment Expenditure	1,059,446		1,059,446	124,994		124,994	11.80%	776,071	73.25%	158,381	14.95%
A-12	Expenditure related to recruitment			1,059,446		1,059,446	124,994		124,994	11.80%	776,071	73.25%	158,381	14.95%
A-13	Mission Expenses	A-1301	Mission Expenses	660,000		660,000	405,048		405,048	61.37%	220,782	33.45%	34,170	5.18%
A-13	Mission Expenses			660,000		660,000	405,048		405,048	61.37%	220,782	33.45%	34,170	5.18%
A-14	Socio-Medical Infrastructure	A-1400	Annual medical checkup	43,320	31,000	74,320	50,372		50,372	67.78%	19,509	26.25%	4,439	5.97%
		A-1401	Nursery allowance	184,080		184,080	102,395		102,395	55.63%	60,000	32.59%	21,685	11.78%
		A-1402	European school	1,455,374	-105,000	1,350,374	912,290		912,290	67.56%	438,084	32.44%		0.00%
		A-1403	Social activities	549,600	-31,000	518,600	99,307		99,307	19.15%	260,537	50.24%	158,756	30.61%
A-14	Socio-Medical Infrastructure			2,232,374	-105,000	2,127,374	1,164,364		1,164,364	54.73%	778,130	36.58%	184,880	8.69%
A-15	Training for Staff	A-1500	Training for staff	600,000	105,000	705,000	361,448		361,448	51.27%	53,426	7.58%	290,126	41.15%
A-15	Training for Staff			600,000	105,000	705,000	361,448		361,448	51.27%	53,426	7.58%	290,126	41.15%
TITLE 1 - STAFF EXPENDITURE				45,802,219	-4,579,500	41,222,719	37,362,046		37,362,046	90.63%	3,193,117	7.75%	667,556	1.62%

TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE

Budget Chapter				Payment Appropriations											
				Initial budget	Transfers	Amending budget	Final budget	Executed payments			% Executed total payments/ Final budget	Cancelled	% Cancelled/ Final budget	Carried forward	% Carried forward/ Final budget
								from current year commitments	from last year commitments	Total					
A-20	Expenditure for premises	A-2000	Expenditure for premises	3,920,000	566,012		4,486,012	2,450,034		2,450,034	54.61%		0.00%	2,035,978	45.39%
A-20	Expenditure for premises			3,920,000	566,012		4,486,012	2,450,034		2,450,034	54.61%		0.00%	2,035,978	45.39%
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	4,100,000	-29		4,099,971	2,128,765		2,128,765	51.92%		0.00%	1,971,206	48.08%
A-21	Corporate IT & Telecom			4,100,000	-29		4,099,971	2,128,765		2,128,765	51.92%		0.00%	1,971,206	48.08%
A-22	Movable Property and Associated Costs	A-2200	Other Technical Equipment and Installation	120,000	-98,189		21,811	21,811		21,811	100.00%		0.00%		0.00%
		A-2210	Furniture and Office Equipment	150,000	-9,971		140,029	90,921		90,921	64.93%		0.00%	49,108	35.07%
		A-2220	Documentation and Library Expenditure	19,000	-1,813		17,187	17,187		17,187	100.00%		0.00%		0.00%
A-22	Movable Property and Associated Costs			289,000	-109,973		179,027	129,919		129,919	72.57%		0.00%	49,108	27.43%
A-23	Current Administrative Expenditure	A-2300	Office Supplies	80,000	-32,379		47,621	27,610		27,610	57.98%		0.00%	20,011	42.02%
		A-2320	Legal Expenses	679,500	-190,010		489,490	221,972		221,972	45.35%		0.00%	267,518	54.65%
		A-2330	Other Running Costs	672,950	-327,770		345,180	311,184		311,184	90.15%		0.00%	33,996	9.85%
		A-2331	HR fees and charges	425,000	-2,552		422,448	420,352		420,352	99.50%		0.00%	2,096	0.50%
A-23	Current Administrative Expenditure			1,857,450	-552,711		1,304,739	981,117		981,117	75.20%		0.00%	323,621	24.80%
A-24	Postage	A-2400	Postage	40,000	-22,500		17,500	5,385		5,385	30.77%		0.00%	12,115	69.23%
A-24	Postage			40,000	-22,500		17,500	5,385		5,385	30.77%		0.00%	12,115	69.23%
A-25	Management Board	A-2500	MB Meetings	362,500	-86,659		275,841	225,409		225,409	81.72%		0.00%	50,432	18.28%
		A-2510	Other meetings	346,500	-111,179		235,321	33,376		33,376	14.18%		0.00%	201,945	85.82%
A-25	Management Board			709,000	-197,839		511,161	258,785		258,785	50.63%		0.00%	252,376	49.37%
A-26	Information and Publications	A-2600	Information and Publications	548,000	851,678		1,399,678	1,141,820		1,141,820	81.58%		0.00%	257,858	18.42%
A-26	Information and Publications			548,000	851,678		1,399,678	1,141,820		1,141,820	81.58%		0.00%	257,858	18.42%
A-27	External Support Services	A-2700	External Support Services	8,346,992	1,492,746		9,839,738	2,501,760		2,501,760	25.43%		0.00%	7,337,978	74.57%
A-27	External Support Services			8,346,992	1,492,746		9,839,738	2,501,760		2,501,760	25.43%		0.00%	7,337,978	74.57%
A-28	Security	A-2800	Corporate Security	4,260,000	-611,372		3,648,628	2,180,290		2,180,290	59.76%		0.00%	1,468,338	40.24%
A-28	Security			4,260,000	-611,372		3,648,628	2,180,290		2,180,290	59.76%		0.00%	1,468,338	40.24%
TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE				24,070,442	1,416,012		25,486,454	11,777,875		11,777,875	46.21%		0.00%	13,708,578.59	53.79%

TITLE 3 - OPERATIONAL EXPENDITURE

TITLE 3 - OPERATIONAL 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					
B3-0	Infrastructure	B3-000	Shared System Infrastructure	17,979,850	22,979,316		40,959,166	34,869,875		40,586,517	99.09%	372,648	0.91%		
		B3-001	System security and business continuity	1,265,927	222,000		1,487,927	156,186		1,307,741	87.89%	180,186	12.11%		
		B3-002	Back-up site - running costs	872,804	260,000		1,132,804	479,409		1,121,747	99.02%	11,057	0.98%		
		B3-003	Interoperability	34,896,197	-24,600,000		10,296,197	3,489,269		10,031,104	97.43%	265,093	2.57%		
		B3-010	Wide area networks	35,617,173	-10,044,527		25,572,646			19,859,215	77.66%	5,713,431	22.34%		
B3-0	Infrastructure			90,631,951	-11,183,212		79,448,739	38,994,740		72,906,324	91.77%	6,542,415	8.23%		
B3-1	Applications	B3-100	SIS II projects	9,985,059	6,650,000		16,635,059	667,412		11,464,485	68.92%	5,170,574	31.08%		
		B3-101	SIS II operational maintenance	9,975,483	-1,000,000		8,975,483	146,894		7,048,362	78.53%	1,927,121	21.47%		
		B3-102	SIS II recast	2,000,000	3,900,000		5,900,000	0		4,688,973	79.47%	1,211,027	20.53%		
		B3-110	VIS/BMS projects	16,364,647	-13,081,300		3,283,347	533,974		1,405,185	42.80%	1,878,162	57.20%		
		B3-111	VIS/BMS operational maintenance	16,868,296	4,800,000		21,668,296	10,540,999		20,834,299	96.15%	833,997	3.85%		
		B3-112	VIS/BMS recast	8,440,657	-5,600,000		2,840,657	1,975,577		1,975,577	69.55%	865,080	30.45%		
		B3-120	EURODAC projects	363,258	1,140,000		1,503,258	336,450		922,576	61.37%	580,682	38.63%		
		B3-121	EURODAC operational maintenance	7,834,744	-1,000,000		6,834,744			5,604,680	82.00%	1,230,064	18.00%		
		B3-130	EES projects	13,831,166	29,378,125		43,209,291	1,302,959		42,496,187	98.35%	713,104	1.65%		
		B3-131	EES operational maintenance	7,093,089	-7,093,089										
		B3-140	ETIAS projects	17,061,781	11,702,101		28,763,882	502		28,732,803	99.89%	31,079	0.11%		
		B3-141	ETIAS operational maintenance	602,101	-602,101										
		B3-150	ECRIS projects	16,742,326	-13,626,090		3,116,236			2,398,107	76.96%	718,130	23.04%		
		B3-151	ECRIS operational maintenance	227,036	-227,036										
		B3-1	Applications			127,389,643	15,340,611		142,730,254	15,504,767		127,571,233	89.38%	15,159,020	10.62%
B3-8	Operational support activities	B3-810	External Support	3,264,431	2,862,135		6,126,566	1,700,184		6,126,566	100.00%	0	0.00%		
		B3-811	Consultancies and studies	90,000	124,955		214,955	31,020		165,981	77.22%	48,974	22.78%		
		B3-820	Advisory Groups	1,600,000	-1,418,000		182,000	124,170		125,435	68.92%	56,565	31.08%		
		B3-821	Other meetings and missions	250,000	-182,000		68,000	55,620		55,620	81.79%	12,380	18.21%		
		B3-822	Schengen evaluations	5,500	29,500		35,000	28,291		28,291	80.83%	6,709	19.17%		
		B3-830	Operational learning and development	850,000	-353,000		497,000	134,176		492,006	99.00%	4,994	1.00%		
		B3-831	Training for Member States	2,554,079	-2,057,500		496,579	483,135		483,135	97.29%	13,444	2.71%		
B3-8	Operational support activities			8,614,010	-993,910		7,620,100	2,556,596		7,477,034	98.12%	143,066	1.88%		
TITLE 3 - OPERATIONAL EXPENDITURE				226,635,604	3,163,488		229,799,092	57,056,103		207,954,592	90.49%	21,844,501	9.51%		
TOTAL				296,508,265	0		296,508,265	106,196,024	150,898,489	257,094,513	86.71%	25,037,618	8.44%	14,376,135	4.85%

3.1.3.2. Budget implementation of appropriations on internal assigned revenue (2022-C4 credits)

Budget Chapter		Budget Item		Commitment Appropriations (1)	Executed Commitments (2)	%	Payment Appropriations (3)	Executed Payments (4)	%	Carryover (5)=(1-4)	%	RAL
A-14	Socio-Medical Infrastructure	A-1403	Social activities	188	188	100.00%	188	188	100.00%		0.00%	
Title 1 STAFF EXPENDITURE				188	188	100.00%	188	188	100.00%		0.00%	
A-20	Expenditure for premises	A-2000	Expenditure for premises	22,134	22,134	100.00%	22,134	4,552	20.56%	17,582	79.44%	17,582
Title 2 INFRASTRUCTURE AND OPERATING EXPENDITURE				22,134	22,134	100.00%	22,134	4,552	20.56%	17,582	79.44%	17,582
TOTAL				22,322	22,322	100.00%	22,322	4,740	21.23%	17,582	78.77%	17,582

3.1.3.3. Budget implementation of automatic carry forwards (2022 – 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	10,238	890	8.69%	9,348	91.31%
A-12	Expenditure related to recruitment			10,238	890	8.69%	9,348	91.31%
A-13	Mission Expenses	A-1301	Mission Expenses	22,356	15,790	70.63%	6,566	29.37%
A-13	Mission Expenses			22,356	15,790	70.63%	6,566	29.37%
A-14	Socio-Medical Infrastructure	A-1400	Annual medical checkup	3,105	2,681	86.33%	424	13.67%
		A-1401	Nursery allowance	71,374	35,597	49.87%	35,778	50.13%
		A-1403	Social activities	47,227	24,576	52.04%	22,651	47.96%
A-14	Socio-Medical Infrastructure			121,706	62,853	51.64%	58,853	48.36%
A-15	Training for Staff	A-1500	Training for staff	546,955	404,415	73.94%	142,539	26.06%
A-15	Training for Staff			546,955	404,415	73.94%	142,539	26.06%
TOTAL TITLE 1				701,255	483,948	69.01%	217,306	30.99%

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	1,361,275	1,335,336	98.09%	25,939	1.91%
A-20	Expenditure for premises			1,361,275	1,335,336	98.09%	25,939	1.91%
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	1,442,863	1,363,868	94.53%	78,995	5.47%
A-21	Corporate IT & Telecom			1,442,863	1,363,868	94.53%	78,995	5.47%
A-22	Movable Property and Associated Costs	A-2210	Furniture and Office Equipment	46,290	46,290	100.00%	0	0.00%
		A-2220	Documentation and Library Expenditure	3,100	2,923	94.28%	177	5.72%
A-22	Movable Property and Associated Costs			49,390	49,213	99.64%	177	0.36%
A-23	Current Administrative Expenditure	A-2300	Office Supplies	15,199	10,929	71.90%	4,270	28.10%
		A-2320	Legal Expenses	108,131	103,131	95.38%	5,000	4.62%
		A-2330	Other Running Costs	51,548	51,548	100.00%	0	0.00%
		A-2331	HR fees and charges	720	720	100.00%	0	0.00%
A-23	Current Administrative Expenditure			175,598	166,327	94.72%	9,270	5.28%
A-24	Postage	A-2400	Postage	6,507	5,274	81.05%	1,233	18.95%
A-24	Postage			6,507	5,274	81.05%	1,233	18.95%
A-25	Management Board	A-2500	MB Meetings	18,759	17,550	93.55%	1,209	6.45%
		A-2510	Other meetings	1,597			1,597	100.00%
A-25	Management Board			20,355	17,550	86.22%	2,806	13.78%
A-26	Information and Publicatio	A-2600	Information and Publications	204,900	164,342	80.21%	40,558	19.79%
A-26	Information and Publications			204,900	164,342	80.21%	40,558	19.79%
A-27	External Support Services	A-2700	External Support Services	6,433,860	5,582,592	86.77%	851,268	13.23%
A-27	External Support Services			6,433,860	5,582,592	86.77%	851,268	13.23%
A-28	Security	A-2800	Corporate Security	1,409,246	1,391,033	98.71%	18,214	1.29%
A-28	Security			1,409,246	1,391,033	98.71%	18,214	1.29%
TOTAL TITLE 2				11,103,993	10,075,534	90.74%	1,028,459	9.26%
TOTAL TITLE 1 AND 2				11,805,248	10,559,483	89.45%	1,245,766	10.55%

3.1.3.4. Budget implementation of automatic carry forwards (2022 – C8 credits) – differentiated appropriations

Budget Chapter		Budget Item		Appropriations carried-forward from previous financial years (a)	out of which 2021 - L1 commitments	Consumption of 2021 L1 commitments by 31 December 2022	Cancelled (b)	% (b)/(a)	Commitment execution - C1 payment appropriations (c)	% (c)/(a)	Carry-forward to 2023 (d)=(a-b-c)	% (d)/(a)
B3-0	Infrastructure	B3-000	Shared System Infrastructure	6,410,720			129,947	2.03%	5,716,643	89.17%	564,130	8.80%
		B3-001	System security and business continuity	1,151,555					1,151,555	100.00%		
		B3-002	Back-up site - running costs	642,338					642,338	100.00%		
		B3-003	Interoperability	22,663,310	1,764,406	1,764,406			6,541,835	28.87%	16,121,476	71.13%
		B3-010	Wide area networks	36,593,885			17,011	0.05%	19,859,215	54.27%	16,717,660	45.68%
B3-0	Infrastructure			67,461,809	1,764,406	1,764,406	146,958	0.22%	33,911,585	50.27%	33,403,266	49.51%
B3-1	Applications	B3-100	SIS II projects	19,552,394			96,915	0.50%	10,797,072	55.22%	8,658,407	44.28%
		B3-101	SIS II operational maintenance	11,742,356			109,122	0.93%	6,901,468	58.77%	4,731,767	40.30%
		B3-102	SIS II recast	10,118,372			0	0.00%	4,688,973	46.34%	5,429,398	53.66%
		B3-110	VIS/BMS projects	1,252,229			381,018	30.43%	871,212	69.57%		
		B3-111	VIS/BMS operational maintenance	12,826,889					10,293,300	80.25%	2,533,589	19.75%
		B3-120	EURODAC projects	702,956					586,126	83.38%	116,831	16.62%
		B3-121	EURODAC operational maintenance	9,216,514					5,604,680	60.81%	3,611,834	39.19%
		B3-130	EES projects	110,077,002					41,193,228	37.42%	68,883,774	62.58%
		B3-140	ETIAS projects	90,911,777	8,872,764	8,872,764			28,732,301	31.60%	62,179,476	68.40%
		B3-150	ECRIS projects	9,590,199	3,666,073	3,618,158			2,398,107	25.01%	7,192,092	74.99%
B3-1	Applications			275,990,689	12,538,837	12,490,922	587,054	0.21%	112,066,466	40.61%	163,337,168	59.18%
B3-8	Operational support activities	B3-810	External Support	5,306,403			318,963	6.01%	4,426,382	83.42%	561,059	10.57%
		B3-811	Consultancies and studies	186,235					134,961	72.47%	51,274	27.53%
		B3-820	Advisory Groups	26,088			24,823	95.15%	1,265	4.85%		
		B3-830	Operational learning and development	387,355			29,525	7.62%	357,830	92.38%		
B3-8	Operational support activities			5,906,081		373,312	6.32%	4,920,437	83.31%	612,332	10.37%	
TITLE 3 - OPERATING EXPENDITURE				349,358,579	14,303,243	14,255,328	1,107,324	0.32%	150,898,489	43.19%	197,352,766	56.49%

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

↘A. Budget implementation of R0 credits in 2022

Budget Chapter		Budget Item		Commitment Appropriations (1)	Executed Commitments (2)	%	Payment Appropriations (3)	Executed Payments (4)	%	Carryover (5)=(1-4)	%	RAL
B3-1	Applications	B3-101	SIS II operational maintenance	12,110,059			12,110,059			12,110,059	100.00%	
		B3-111	VIS/BMS operational maintenance	23,100,576			23,100,576			23,100,576	100.00%	
		B3-121	EURODAC operational maintenance	7,151,226			7,151,226			7,151,226	100.00%	
		B3-131	EES operational maintenance	16,305,235			16,305,235			16,305,235	100.00%	
TOTAL				58,667,096			58,667,096			58,667,096	100.00%	

↘B. Established and outstanding entitlements in 2022

Budget Chapter		Budget Item		Established entitlements (1)	Received (2)	% (3)=(2)/(1)	Outstanding (4)=(1)-(2)	% (5)=(4)/(1)
B3-1	Applications	B3-101	SIS II operational maintenance	5,013,473	3,839,940	76.59%	1,173,533	23.41%
		B3-111	VIS/BMS operational maintenance	6,109,769	4,960,510	81.19%	1,149,259	18.81%
		B3-121	EURODAC operational maintenance	2,726,110	2,209,502	81.05%	516,608	18.95%
		B3-131	EES operational maintenance	10,209,760	6,705,754	65.68%	3,504,006	34.32%
TOTAL				24,059,112	17,715,706	73.63%	6,343,406	26.37%

3.1.3.6. List of budgetary transfers

During 2022 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 9 transfers ex Article 26(1) of the eu-LISA FR as follows:

Budgetary transfer No.	Budget Title	Title 1 Staff expenditures		Title 2 Infrastructure and operating expenditures		Title 3 Operational expenditures	
	Reference	Commitment Appropriation	Payment Appropriation	Commitment Appropriation	Payment Appropriation	Commitment Appropriation	Payment Appropriation
1	LIS.4351					Transfer within budgetary title	
2	LIS.4367	-984,000	-984,000	984,000	984,000	Transfer within budgetary title	
	LIS.4368					Transfer within budgetary title	
3	LIS.4371					Transfer within budgetary title	
4	LIS.4376	-1,000,000	-1,000,000	1,000,000	1,000,000	Transfer within budgetary title	
5	LIS.4386	Transfer within budgetary title		Transfer within budgetary title		Transfer within budgetary title	
6	LIS.4395	Transfer within budgetary title		Transfer within budgetary title		Transfer within budgetary title	
	LIS.4396			Transfer within budgetary title			
7	LIS.4408			Transfer within budgetary title		Transfer within budgetary title	
8	LIS.4424					Transfer within budgetary title	
	LIS.4425	-2,595,500	-2,595,500	-567,988	-567,988	3,163,488	3,163,488
9	LIS.4428					Transfer within budgetary title	
TOTAL		-4,579,500	-4,579,500	1,416,012	1,416,012	3,163,488	3,163,488

3.2. Budget outturn account 2022

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	
	2022	2021
Balancing subsidy from Commission	296,508,265	263,942,995
Contribution from associated countries	42,121,019	3,842,666
Other income	22,322	4,705
Total revenue (a)	338,651,606	267,790,366
Title I: Staff		
Payments	(37,362,234)	(32,734,639)
Appropriations carried over	(667,556)	(701,255)
Title II: Administrative Expenses		
Payments	(11,782,426)	(8,688,737)
Appropriations carried over	(13,726,160)	(11,103,993)
Title III: Operating Expenditure		
Payments	(207,954,592)	(208,403,173)
Appropriations carried over	(58,667,096)	(16,546,077)
Total expenditure (b)	(330,160,065)	(278,177,874)
Result for the financial year (a-b)	8,491,541	(10,387,508)
Cancellation of unused payment appropriations carried over from previous year	1,245,766	760,062
Adjustment for carry-over from prev. year of appr. available at 31.12 from assigned rev.	16,550,164	12,703,411
Exchange differences for the year (gain +/loss -)	(5,803)	(235)
Balance of the result account for the financial year	26,281,667	3,075,730
Balance for the year	3,075,730	3,610,513
Positive balance from previous year reimbursed in the year to the Commission	(3,075,730)	(3,610,513)
Result used for determining amounts in general accounting	26,281,667	3,075,730
Commission subsidy - Agency revenue / Commission expense	270,226,598	260,867,265
Pre-financing to be reimbursed to Commission in 2022	26,281,667	3,075,730

At the end of the 2022 financial year, the balance of the budget outturn amounts to € 26,281,667. This is the balancing subsidy pre-financing remaining open at the end of 2022, which will need to be reimbursed to the Commission during 2023. 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 € 270,226,598. Please see also chapter 2.2.1 Revenues – Non-exchange revenues.

The positive balance from 2021 for € 3,075,730 was reimbursed to the Commission during 2022.

3.3. Reconciliation between budgetary and accrual-based accounts

	in EUR
Economic result from Statement of financial performance	42,879,247
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	
Adjustments for Accrual Cut-off 2021	(23,333,560)
Adjustments for Accrual Cut-off 2022	31,516,344
Unpaid invoices at year end booked in charges	124,230
Depreciation of intangible and tangible assets	56,554,066
Value reductions	-
Recovery Orders issued in 2022 not yet cashed	(6,343,406)
Payments made from carryover of payment appropriations	10,559,483
Other	-
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	
Asset acquisitions (less unpaid amounts)	80,844,733
Payments made from non-budget lines	(49,805)
New pre-financing paid in 2022 and remaining open as at YE 2022	-
New pre-financing received in the year and remaining open as at 31/12/2022	26,281,667
Budgetary recovery orders issued before 2022 and cashed in 2022	24,405,313
Payment appropriations carried over to 2023	(73,060,813)
Cancellation of unused carried over payment appropriations from 2021	1,245,766
Adjustment for 2021 carryover of appropriations available at 31.12. arising from assigned revenue	16,550,164
Other	202,295
Total adjustments	26,281,667
Budgetary result from Budget outturn account	26,281,667

3.4. Establishment plan 2022

Function group and grade	PERMANENT POSTS		TEMPORARY POSTS	
	2022	2021	2022	2021
AD 15	-	-	1	1
AD 14	-	-	1	1
AD 13	-	-	3	3
AD 12	-	-	4	4
AD 11	-	-	9	7
AD 10	-	-	11	10
AD 9	-	-	19	16
AD 8	-	-	32	26
AD 7	-	-	15	23
AD 6	-	-	36	26
AD 5	-	-	31	43
Total AD	-	-	162	160
AST 9	-	-	1	1
AST 8	-	-	3	3
AST 7	-	-	4	4
AST 6	-	-	12	12
AST 5	-	-	12	12
AST 4	-	-	10	10
AST 3	-	-	11	11
Total AST	-	-	53	53
Grand total	-	-	215	213

Contract Agents	Authorised 2022	Recruited as of 31/12/2022	Authorised 2021	Recruited as of 31/12/2021
Function Group IV	110	75	83	64
Function Group III	58	44	47	41
Function Group II	1	2	2	2
Total	169⁹	121	132	107

Seconded National Experts	Authorised 2022	Recruited as of 31/12/2022	Authorised 2021	Recruited as of 31/12/2021
Total	11	11	11	10

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).

