



# eu-LISA Final Annual Accounts FY 2024

## Financial statements and 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 2024 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, which are applied by all EU institutions and bodies. I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show eu-LISA's assets and liabilities and the budgetary implementation.

ALT: All information necessary for the preparation of eu-LISA's accounts, presenting a true and fair view of the Agency's assets, liabilities and budget implementation, has been provided by the Authorising Officer, who has certified its reliability

Based on this information and having performed the necessary checks to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, eu-LISA's financial position, cashflow, and the results of operations.

Marina DURÁN ROMERO

Accounting Officer

## STATEMENT OF THE EXECUTIVE DIRECTOR AD INTERIM

I, the undersigned, Marili MÄNNIK, Executive Director *ad interim* of eu-LISA, in my capacity as Authorising Officer:

- **declare** that the information contained in this report gives a true and fair view of the Agency's assets, liabilities, and budgetary implementation;
- **state** that I have reasonable assurance that the resources assigned to the activities described in this report were used for their intended purpose and in accordance with the principles of sound financial management;
- **confirm** that I am not aware of any matter not disclosed herein which could harm the interests of eu-LISA or the Institutions of the European Union.

Marili MÄNNIK

Executive Director *ad interim*

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

# Introduction

The European 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 EU Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA) is responsible for the development, operational management and continuous evolution of large-scale IT systems that contribute to the implementation of EU policies in the areas of internal security, migration and asylum, visas, and justice. Over the years, eu-LISA has evolved into a key contributor to the ongoing digitalisation of the EU's justice and home affairs (JHA) domain, leveraging innovative technologies to enable data-driven border management and efficient information exchange between European authorities. These efforts strengthen the safety and security of the Schengen area while preserving freedom of movement and facilitating seamless international travel.

The Agency's primary objective is to ensure the effective, secure and uninterrupted operation of the EU's JHA information systems, in full compliance with the respective legal bases and system-specific service-level agreements, as well as applicable data protection and security requirements. The continuous availability of these IT systems is critical for safeguarding the EU's internal security and guaranteeing the freedom of movement for EU citizens. eu-LISA is currently managing the following systems and their communication infrastructures:

- Schengen Information System (SIS), incl. SIRENE;
- Visa Information System (VIS), incl. VIS Mail;
- European Asylum Dactyloscopy Database (Eurodac), incl. DubliNet.

The Agency also supports the digitalisation of the EU's justice domain by facilitating secure communication between judicial authorities in cross-border civil and criminal proceedings via:

- e-CODEX system (e-Justice Communication via Online Data Exchange),
- European Criminal Records Information System reference implementation (ECRIS RI).

To further strengthen data-driven border management and reinforce internal security of the Schengen area, eu-LISA is developing a comprehensive interoperability architecture for the EU's JHA domain, together with the following new systems:

- Entry/Exit System (EES),
- European Travel Information and Authorisation System (ETIAS),
- European Criminal Records Information System on third-country nationals and stateless persons (ECRIS-TCN),
- interoperability components, i.e., European search portal (ESP), shared biometric matching service (sBMS), common identity repository (CIR), multiple-identity detector (MID),

- and the central repository for reporting and statistics (CRRS).

In the past couple of years, the Agency has also been tasked with the development of several new initiatives:

- Prüm II router (automated data exchange for police cooperation),
- API – PNR router (advance passenger information / passenger name record),
- Joint Investigation Teams collaboration platform (JITs CP),
- EU Visa Application Platform (EU VAP),

The Agency's administrative headquarters is located in Tallinn, Estonia, with additional support provided by its Liaison Office in Brussels, Belgium. All tasks related to the development and operational management of IT systems are carried out at eu-LISA's operational centre in Strasbourg, France, together with the backup site in St Johann im Pongau, Austria, ensuring business continuity and uninterrupted operation in the event of any disruptions.



The 2024 financial statements of eu-LISA and reports on budget implementation for 2024 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) (2024/2509) (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. 2024 Financial Statements

## 1.1. Balance Sheet – Assets

in EUR					
NON CURRENT ASSETS	Notes	31/12/2024	31/12/2023	Variation	Change in %
Computer software		40,052,009	47,211,505	(7,159,496)	(15%)
Intangible assets under construction		76,067,101	63,861,190	12,205,911	19%
<b>Intangible assets</b>	<b>2.2.1.1</b>	<b>116,119,110</b>	<b>111,072,695</b>	<b>5,046,415</b>	<b>5%</b>
Land and buildings		32,522,540	34,341,167	(1,818,627)	(5%)
Plant and equipment		134,054	71,312	62,742	88%
Furniture and vehicles		285,719	148,499	137,220	92%
Computer hardware		30,891,234	54,926,400	(24,035,166)	(44%)
Other fixtures and fittings		2,158,127	1,301,144	856,983	66%
<b>Property, plant and equipment</b>	<b>2.2.1.2</b>	<b>65,991,674</b>	<b>90,788,522</b>	<b>(24,796,848)</b>	<b>(27%)</b>
<b>Non-current exchange receivables</b>	<b>2.2.1.3</b>	<b>436,449</b>	<b>154,575</b>	<b>281,874</b>	<b>182%</b>
<b>TOTAL NON CURRENT ASSETS</b>		<b>182,547,233</b>	<b>202,015,792</b>	<b>(19,468,559)</b>	<b>(10%)</b>
<b>CURRENT ASSETS</b>					
Amounts receivable from customers	2.2.2.1	-	476,995	(476,995)	(100%)
Deferred charges	2.2.2.2	21,004,146	25,906,041	(4,901,895)	(19%)
Other exchange receivables	2.2.2.3	101,263,852	91,877,664	9,386,188	10%
<b>Current exchange receivables</b>		<b>122,267,998</b>	<b>118,260,700</b>	<b>4,007,298</b>	<b>3%</b>
VAT receivables		1,777,926	1,709,593	68,333	4%
Contribution from Schengen Associated Countries		7,598,380	9,962,171	(2,363,791)	(24%)
<b>Non-exchange receivables</b>	<b>2.2.2.4</b>	<b>9,376,306</b>	<b>11,671,764</b>	<b>(2,295,458)</b>	<b>(20%)</b>
<b>TOTAL CURRENT ASSETS</b>		<b>131,644,304</b>	<b>129,932,464</b>	<b>1,711,840</b>	<b>1%</b>
<b>TOTAL ASSETS</b>		<b>314,191,537</b>	<b>331,948,256</b>	<b>(17,756,719)</b>	<b>(5%)</b>

## 1.2. Balance Sheet – Liabilities

in EUR					
NET ASSETS	Notes	31/12/2024	31/12/2023	Variation	Change in %
<b>Accumulated surplus</b>		<b>250,672,571</b>	<b>244,066,659</b>	<b>6,605,912</b>	<b>3%</b>
<b>Economic result of the year (+ profit - deficit)</b>		<b>(66,503,484)</b>	<b>6,605,912</b>	<b>(73,109,396)</b>	<b>(1107%)</b>
NET ASSETS	2.2.4	184,169,087	250,672,571	(66,503,484)	(27%)
<b>CURRENT LIABILITIES</b>					
<b>Current Provisions</b>	2.2.3.1	-	<b>49,000</b>	<b>(49,000)</b>	<b>(100%)</b>
Current payables		21,116,922	27,075,383	(5,958,461)	(22%)
Acc.payable with consolidated entities		5,257,497	1,107,604	4,149,893	375%
<b>Accounts payables</b>	2.2.3.2	<b>26,374,419</b>	<b>28,182,987</b>	<b>(1,808,568)</b>	<b>(6%)</b>
<b>Accrued charges</b>	2.2.3.3	<b>103,648,031</b>	<b>53,043,698</b>	<b>50,604,333</b>	<b>95%</b>
<b>TOTAL CURRENT LIABILITIES</b>		<b>130,022,450</b>	<b>81,275,685</b>	<b>48,746,765</b>	<b>60%</b>
<b>TOTAL LIABILITIES</b>		<b>314,191,537</b>	<b>331,948,256</b>	<b>(17,756,719)</b>	<b>(5%)</b>

## 1.3. Statement of financial performance

in EUR					
REVENUE	Notes	2024	2023	Variation	Change in %
EU Contribution	2.3.1.1	258,460,073	293,073,132	(34,613,059)	(12%)
Contribution of EFTA countries	2.3.1.2	20,653,572	24,982,568	(4,328,996)	(17%)
<b>Non-exchange revenues</b>	<b>2.3.1</b>	<b>279,113,645</b>	<b>318,055,700</b>	<b>(38,942,055)</b>	<b>(12%)</b>
Adm. revenue consolidated entities	2.3.2.1	3,366	0	3,366	-
Miscellaneous income	2.3.2.2	20,352	532,370	(512,018)	(96%)
<b>Exchange revenues</b>	<b>2.3.2</b>	<b>23,718</b>	<b>532,370</b>	<b>(508,652)</b>	<b>(96%)</b>
<b>Total revenues</b>		<b>279,137,363</b>	<b>318,588,070</b>	<b>(39,450,707)</b>	<b>(12%)</b>
<b>EXPENSES</b>					
<b>Operational expenses</b>	<b>2.3.3</b>	<b>(212,786,598)</b>	<b>(184,569,703)</b>	<b>(28,216,895)</b>	<b>15%</b>
Staff expenses	2.3.4.1	(42,124,371)	(39,194,301)	(2,930,070)	7%
Finance costs on late payment	2.3.4.7	(11,074)	(12,921)	1,847	(14%)
Administrative and IT expenses	2.3.4.2	(12,527,442)	(10,670,587)	(1,856,855)	17%
Other external service provider expenses	2.3.4.3	(6,182,814)	(7,463,280)	1,280,466	(17%)
Expenses with consolidated entities	2.3.4.6	(4,658,984)	(2,320,682)	(2,338,302)	101%
Fixed asset related expenses	2.3.4.4	(66,524,430)	(66,960,631)	436,201	(1%)
Operating Lease Expenses	2.3.4.5	(824,821)	(741,050)	(83,771)	11%
Legal provisions	2.3.4.8	-	(49,000)	49,000	(100%)
Exchange rate losses		(313)	(5)	(308)	6160%
<b>Administrative expenses</b>	<b>2.3.4</b>	<b>(132,854,249)</b>	<b>(127,412,455)</b>	<b>(5,441,794)</b>	<b>4%</b>
<b>Total expenses</b>		<b>(345,640,847)</b>	<b>(311,982,158)</b>	<b>(33,658,689)</b>	<b>11%</b>
<b>ECONOMIC RESULT FOR THE YEAR</b>		<b>(66,503,484)</b>	<b>6,605,912</b>	<b>(73,109,396)</b>	<b>(1107%)</b>

## 1.4. Cashflow statement (Indirect method)

	in EUR	
	2024	2023
<b>Cash Flows from operating activities</b>		
Economic result of the year - Profit/(loss)	(66,503,484)	6,605,912
Amortization of intangible fixed assets	24,382,699	21,276,299
Depreciation and write off of tangible fixed assets	36,753,592	39,220,794
Increase/(decrease) in provision	(49,000)	49,000
(Increase)/decrease in Pre-financing		2,546,822
(Increase)/decrease in Long-term Pre-financing/Deposits	(281,874)	(16,778)
(Increase)/decrease in Short-term Receivables	(1,711,840)	(11,623,309)
Increase/(decrease) in Accounts payable and accrued charges	44,645,872	6,174,888
Increase/(decrease) in Liabilities related to consolidated EU entities	4,149,893	(25,174,063)
<b>Net cash Flow from operating activities</b>	<b>41,385,858</b>	<b>39,059,567</b>
<b>Cash Flows from investing activities</b>		
(Increase) of tangible and intangible fixed assets	(41,385,858)	(39,059,567)
<b>Net cash flow from investing activities</b>	<b>(41,385,858)</b>	<b>(39,059,567)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>-</b>	<b>-</b>
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	Economic result	Net assets
	Fair value reserve	Other reserves	Surplus /(Deficit)	of the year	(total)
Balance as of 1 January 2024	-	-	250,672,571		250,672,571
Economic result of the year	-	-		(66,503,484)	(66,503,484)
Balance as of 31 December 2024	-	-	250,672,571	(66,503,484)	184,169,087

## 2. Notes to the Financial Statements

### 2.1. Significant Accounting policies

In accordance with Article 51 of the Financial Rules of the European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice, approved by Management Board Decision No 2019-198 of 28/08/2019 (hereinafter "eu-LISA FR"), the Accounting Officer of the Agency shall apply the EU accounting rules and the harmonised chart of accounts adopted by the Accounting Officer of the Commission based on International Public Sector Accounting Standards (IPSAS).

In accordance with Articles 97 - 98 of the eu-LISA FR, the financial statements present information, including information on accounting policies, in a manner that ensures it is relevant, reliable, comparable and understandable. eu-LISA accounting rules that lay down the structure and content of the financial statements, as well as the accounting principles underlying the accounts, do not diverge from the rules adopted by the Commission's Accounting Officer.

#### 📌 Accounting principles

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

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

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

- unity and budgetary accuracy,
- annuality,
- equilibrium,
- unit of account,
- universality,
- specification,
- sound financial management and performance,
- transparency.

#### 📌 Application of new and amended EU Accounting Rules (EAR)

##### **New EAR which are effective for annual periods beginning on or after 1 January 2024**

There is no new EAR which became effective for annual periods beginning on or after 1 January 2024.

##### **New EAR adopted but not yet effective on 31 December 2024**

IPSAS 43, *Leases* introduces a right-of-use model that replaces the risks and rewards incidental to ownership model in IPSAS 13, *Leases* for lessees. For lessors, IPSAS 43 substantially carries forward the risks and rewards incidental to ownership model in IPSAS 13. IPSAS 43 has an effective date of January 1, 2025, with earlier application is permitted in certain circumstances. Phase II of the project, with an effective date of January 1, 2027, introduces additional guidance addressing public sector issues specific to concessionary leases (i.e. leases at below-market terms) and other arrangements conveying rights over assets that are not leases. As of year-end 2024, IPSAS 43, *Leases* have been incorporated into the revised EAR 8 “*Leases*”, which foresees the deferral of IPSAS 43 adoption by one year (effective date: January 1, 2026) and the early adoption of Phase II ‘*Concessionary Leases and Other Arrangements Conveying Rights over Assets*’.

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

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

The effective date for both IPSAS 47 and IPSAS 48 is January 1, 2026, with earlier application permitted. IPSAS 47 Revenue and IPSAS 48 Transfer Expenses have not yet been incorporated into EAR as at year end 2024.

## ✎ Reporting period

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

## ✎ Use of estimates

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

## ▢ Balance sheet

### Intangible assets

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

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

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

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

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

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

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

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

## Property, plant and equipment

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

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

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

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

<b>Property, plant and equipment</b>	
Land	0%
Buildings	4%
<b>Plant and equipment</b>	
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%
<b>Furniture and vehicles</b>	
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%
<b>Computer hardware</b>	
Computers, servers, accessories, data transfer equipment, printers, screens	25%
Copying equipment, digitising and scanning equipment	25%
<b>Other fixtures and fittings</b>	
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 / amortisation) need no adjustments for consolidation purposes as assets are valued based on the same underlying assumptions. The depreciation method chosen is the monthly straight-line method. EU Accounting rule 7 "*Property, Plant & Equipment*" applies accordingly.

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

## **Impairment of intangible and tangible assets**

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

Impairment review for the 2024 closure did not indicate any adversarial European policy trend that would necessitate to book value adjustment for intangible assets; the Agency continues its operations with enhanced mandate on a going concern basis. As for tangible fixed assets, there is neither a market trend nor similar that would prompt the Agency to devalue its active items on inventory. The physical inventory count covered 96% of trackable units in 2024.

## **Leases**

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

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

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

## **Receivables and recoverables**

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

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

## **Centralised treasury**

With effective date of 16 June 2014, eu-LISA implemented Centralised Treasury Management with the European Commission, DG BUDG. By doing so, the Agency effectively contributes to economizing on Member States (MS) financial resources, as there is no need to keep substantial buffer funds for payment execution that would need to be sourced from Member States' 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's payment architecture. Payments are processed on T+3 days' term following validation by the Authorising Officer.

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

### **Long term pre-financing**

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

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e., the payments are made before the expenditure is declared eligible or before the delivery of goods or services. If the beneficiary does not incur eligible expenditure, they have the obligation to return the pre-financing to the Agency. This right or claim of the Agency towards the beneficiary is an asset. The counterpart of the recognition of the asset is the cash transaction and thus has no impact on the statement of financial performance.

Pre-financing is initially recognised on the balance sheet when cash is transferred to the recipient. It is measured at the amount of the consideration given. In subsequent periods pre-financing is measured at the amount initially recognised on the balance sheet less the eligible expenses (including estimated amounts where necessary) incurred during the period.

### **Current payables**

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

## **Accrued and deferred revenue and charges**

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

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

## **➤ Statement of Financial Performance**

### **Revenue from non-exchange transactions**

Revenue from non-exchange transactions are taxes and transfers, because the transferor provides resources to the recipient entity, without the recipient entity providing approximately equal value directly in exchange. Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes. For the EU entities, transfers mostly comprise funds received from the European Commission (e.g. balancing subsidy to the traditional agencies, operating subsidy for the delegation agreements).

The entity shall recognize an asset in respect of transfers when the entity controls the resources as a result of a past event (the transfer) and expects to receive future economic benefits or service potential from those resources, and when the fair value can be reliably measured. An inflow of resources from a non-exchange transaction recognised as an asset (i.e. cash) is also recognised as revenue, except to the extent that the entity has a present obligation in respect of that transfer (condition), which needs to be satisfied before the revenue can be recognised. Until the condition is met the revenue is deferred and recognised as a liability.

### **Revenue from exchange transactions**

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

## Expenses

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

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

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

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

## ✚ Contingent asset and contingent liability

### Contingent assets

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

### Contingent liabilities

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

## 2.2. Notes to the Balance Sheet

### 2.2.1. Non-current assets

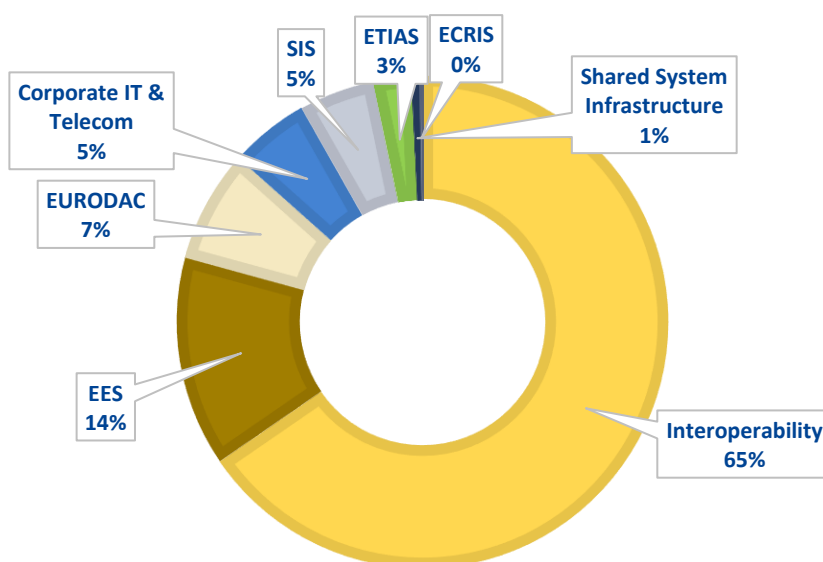
#### 2.2.1.1. Intangible assets

##### Intangible assets movement table

	Computer Software	Assets under Development	Total
<b>Gross carrying amounts 01/01/2024</b>	<b>132,787,098</b>	<b>63,861,190</b>	<b>196,648,288</b>
Additions	4,397,301	25,031,813	29,429,114
Disposals	(10,872,911)		(10,872,911)
Transfers	12,825,902	(12,825,902)	-
<b>Gross carrying amounts 31/12/2024</b>	<b>139,137,390</b>	<b>76,067,101</b>	<b>215,204,491</b>
<b>Accumulated amortisation and impairment 01/01/2024</b>	<b>(85,575,593)</b>	<b>-</b>	<b>(85,575,593)</b>
Amortisation	(24,382,699)	-	(24,382,699)
Disposals	10,872,911	-	10,872,911
<b>Accumulated amortisation and impairment 31/12/2024</b>	<b>(99,085,381)</b>	<b>-</b>	<b>(99,085,381)</b>
<b>Net carrying amounts 31/12/2024</b>	<b>40,052,009</b>	<b>76,067,101</b>	<b>116,119,110</b>

The **Computer Software** which includes off-the-shelf (COTS) licences and the internally generated intangible assets, has increased by the amount of € 17,223,203. Increase mostly derives from the capitalisation that occurred during 2024 from assets under development € 12,825,902.

Below is the breakdown of the Computer Software addition in 2024 by budgetary source. Interoperability is taking the lead with an 65% increase, followed by EES with a 14% increase.



The book value of Intangible **Assets under Development** compared to the previous year has increased by € 12.205.911. Entry/Exit System related ongoing development accounts for 76% 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. All the disposed intangible items in 2024 (gross amount of € 10.872.911) with identical accumulated depreciation were already at the end of their lifecycle, with zero book value.

### 2.2.1.2. Property, plant and equipment (Tangible assets)

#### ➤ Property, plant and equipment movement table

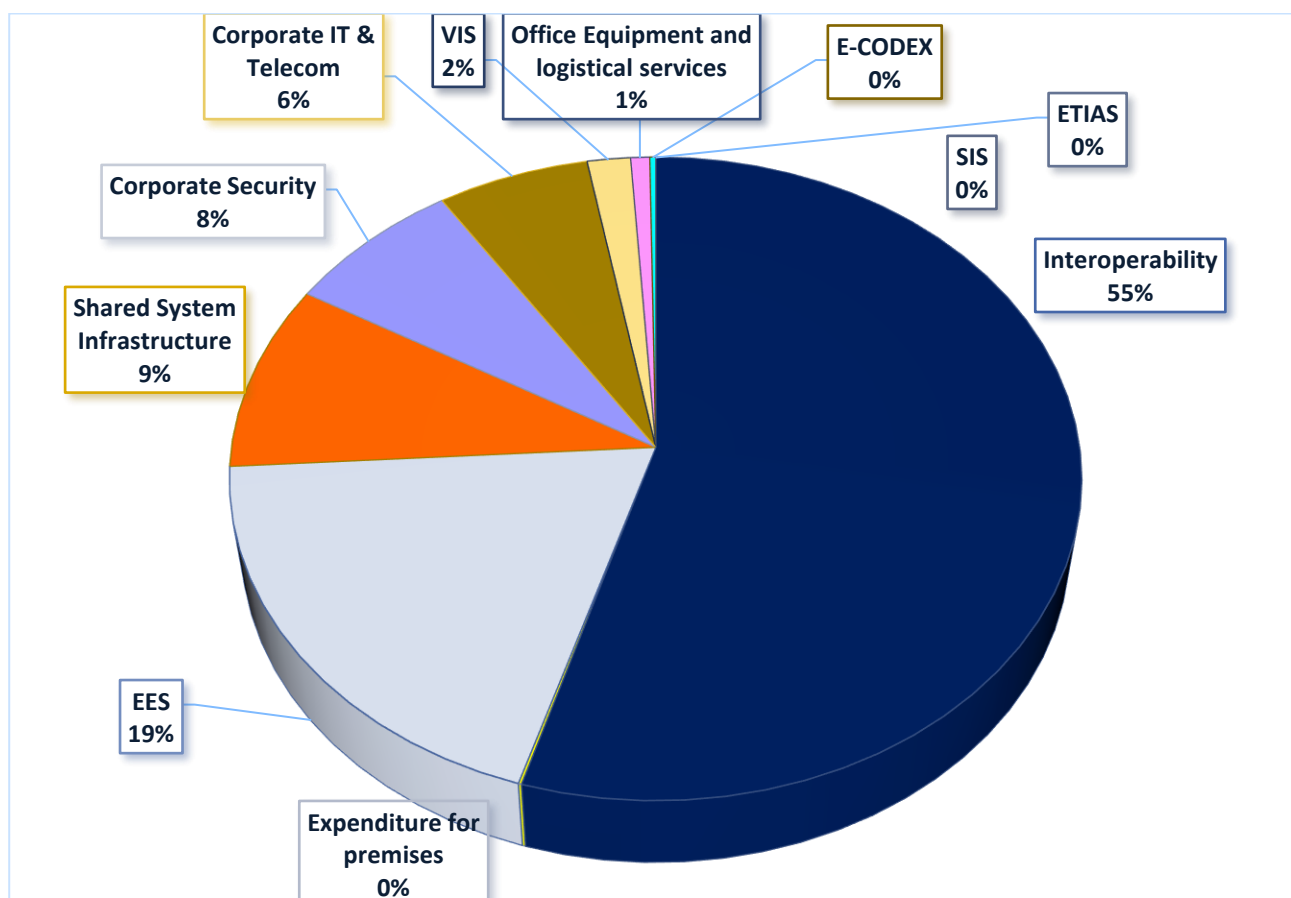
A tangible asset is an identifiable non-monetary asset with physical substance

in EUR

	Land	Buildings	Plant and Equipment	Furniture and vehicles	Computer hardware	Other Fixtures and Fittings	Total
<b>Gross carrying amounts 01/01/2024</b>	5,575,315	36,492,895	851,728	398,333	175,842,490	2,761,655	221,922,416
Additions	-	-	87,822	180,164	10,378,719	1,310,039	11,956,744
Disposals	-	-	-	(8,630)	(4,334,514)	(14,218)	(4,357,362)
<b>Gross carrying amounts 31/12/2024</b>	5,575,315	36,492,895	939,550	569,867	181,886,695	4,057,476	229,521,798
<b>Accumulated amortisation and impairment 01/01/2024</b>	-	(7,727,043)	(780,416)	(249,834)	(120,916,090)	(1,460,511)	(131,133,894)
Depreciation	-	(1,818,627)	(25,080)	(42,944)	(34,413,885)	(453,056)	(36,753,592)
Disposals	-	-	-	8,630	4,334,514	14,218	4,357,362
<b>Accumulated amortisation and impairment 31/12/2024</b>	-	(9,545,670)	(805,496)	(284,148)	(150,995,461)	(1,899,349)	(163,530,124)
<b>Net carrying amounts 31/12/2024</b>	5,575,315	26,947,225	134,054	285,719	30,891,234	2,158,127	65,991,674

#### ➤ Overview of tangible asset additions

The chart below is a graphical representation of the 2024 tangible asset additions of € 11,956,744



### 2.2.1.3. *Non-current exchange receivable - deposit*

The amount of € 436.449 corresponds:

- € 161.449 to three-month rent and the corresponding indexation as a security deposit that the Agency had to pay related to long-term rental of temporary offices in Strasbourg.
- € 275.000 to three-month rent as a security deposit that the Agency had to pay in September 2024 related to the new long-term rental of temporary offices in Strasbourg (ASPIRE building).

## 2.2.2. Current assets

### 2.2.2.1. *Amount receivable from customers*

There are no outstanding amounts receivable from customers at the end of the year 2024.

in EUR			
	31/12/2024	31/12/2023	Variation
Amount receivable from customer	-	476,995	(476,995)
<b>Total Amount receivable from customers</b>	<b>-</b>	<b>476,995</b>	<b>(476,995)</b>

### 2.2.2.2. *Current Exchange receivables – Deferred charges*

The item Deferred charges or pre-payments includes eu-LISA`s contribution to the European School in Tallinn and Strasbourg, maintenance payments for application licences/IT supplies, subscriptions, renewals of certifications. Those amounts are gradually reversed to the Statement of financial performance by increasing the expenses for the actual financial periods they meant to cover, ensuring fair presentation of revenue/expenses for a given financial year.

in EUR			
	31/12/2024	31/12/2023	Variation
Deferrals/prepayments	21,004,146	25,906,041	(4,901,895)
<b>Total</b>	<b>21,004,146</b>	<b>25,906,041</b>	<b>(4,901,895)</b>

### 2.2.2.3. *Current Exchange receivables – Other exchange receivables*

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

	in EUR		
	31/12/2024	31/12/2023	Variation
Personnel current account, Salary advance, staff movement	90,864	29,378	61,486
Automatic liaison account central treasury	(1,752,965,903)	(1,498,559,230)	(254,406,673)
Manual liaison account central treasury	1,854,138,891	1,590,407,516	263,731,375
<b>Total other exchange receivables</b>	<b>101,263,852</b>	<b>91,877,664</b>	<b>9,386,188</b>

	in EUR		
	31/12/2024	31/12/2023	Variation
Automatic liaison account central treasury	(1,752,965,903)	(1,498,559,230)	(254,406,673)
Manual liaison account central treasury	1,854,138,891	1,590,407,516	263,731,375
<b>Total Virtual cash balance</b>	<b>101,172,988</b>	<b>91,848,286</b>	<b>(9,324,702)</b>

### 2.2.2.4. *Current non-exchange receivables*

	in EUR		
	31/12/2024	31/12/2023	Variation
VAT receivables	1,777,925	1,709,593	68,332
Contribution from associated countries	7,598,380	9,962,171	(2,363,791)
<b>Total non-exchange receivables</b>	<b>9,376,305</b>	<b>11,671,764</b>	<b>(2,295,459)</b>

In accordance with Art.151(1) (aa) of the VAT Directive,<sup>2</sup> the EU institutions are exempted from VAT. It can either be direct exemption or via reimbursement method. In Estonia, the Agency has been 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 Schengen Associated Countries being rated as prime/high grade debtors by external rating companies.

	in EUR		
	31/12/2024	31/12/2023	Variation
France	1,579,643	1,511,311	68,332
Iceland	198,282	198,282	-
<b>Total VAT receivables</b>	<b>1,777,925</b>	<b>1,709,593</b>	<b>68,332</b>

	in EUR		
	31/12/2024	31/12/2023	Variation
Receivables from associated countries	7,598,380	9,962,171	(2,363,791)
<b>Total contribution from associated countries</b>	<b>7,598,380</b>	<b>9,962,171</b>	<b>(2,363,791)</b>

<sup>2</sup> COUNCIL DIRECTIVE 2006/112/EC

### 2.2.3. Current liabilities

#### 2.2.3.1. Current Provision

The provision recognised for legal cases in 2023, amounting to EUR € 49.000, was fully utilised in 2024. During the year, two legal cases were closed, resulting in the utilisation of the provision and a recovery amount of € 19.980 related to employee legal cases. (see note 2.3.2.2 "Miscellaneous income exchange").

	in EUR		
	2024	2023	Variation
Short term Provision – Legal Cases	-	49,000	(49,000)
<b>Total accrued charges</b>	<b>-</b>	<b>49,000</b>	<b>(49,000)</b>

#### 2.2.3.2. Accounts payables

	in EUR		
	2024	2023	Variation
Current payables - Suppliers, Staff	5,924,046	7,375,965	(1,451,919)
Current payables EU decentralized agencies	7,439	-	7,439
ABAC Assets goods received not invoiced	15,120,963	19,699,418	(4,578,455)
Post Capitalisation of Fixed Assets	64,474	-	64,474
<b>Current payables</b>	<b>21,116,922</b>	<b>27,075,383</b>	<b>(5,958,461)</b>
Pre-financing balancing subsidy from Commission	5,257,497	1,107,604	4,149,893
<b>Accounts payables with consolidated entities</b>	<b>5,257,497</b>	<b>1,107,604</b>	<b>4,149,893</b>
<b>Total accounts payables</b>	<b>26,374,419</b>	<b>28,182,987</b>	<b>(1,808,568)</b>

The ageing of outstanding invoices at year-end remains appropriate with no material overdue amounts, with the exemption of NUI (National Uniform Interface) invoices, which are pending for more than 90 days due to the pending acceptance form of System Solution Testing part 2 in accordance with the specific Contract 03, which has not yet been implemented or reached. The agency is continuously monitoring the situation<sup>12</sup>.

#### 📌 Goods received not invoiced

The **Goods received not invoiced** account balance decreased by 23% (€ 4,578,455) 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.

#### 📌 Balancing subsidy

Balancing subsidy pre-financing open amount is the result of the 2024 Budget Outturn calculation. Out of the total pre-financing subsidy of € 260,109,570 cashed from the Commission, € 258,460,073 is accounted for as revenue that the Agency recorded in its Statement of financial performance. € 1,962,882 is the remaining amount of the balancing subsidy that will need to be returned to the Commission during 2025 as excess subsidy. Please see chapter 3.2 Budget Outturn Account 2024 for details.

## Other EC Pre-financing received

At the end of 2024, the total amount of other pre-financing remaining is related to the € 13,884.000 contribution agreement signed with DG Justice and Consumers for financing the implementation of the joint investigations teams collaboration platform (JITs CP). In 2024 the Agency received the first instalment amount € 3,608,000 under this agreement, in relation to which, the agency recognised revenues of € 313.386. The liability at year end 2024 € 3.294.614 represents the difference between the contribution received in 2024 and the total execution of the agreement within the same year (see also 2.3.1.1. EU Contribution).

### 2.2.3.3. Accrued charges

	in EUR		
	2024	2023	Variation
Accrued charges	103,648,031	53,043,697	50,604,334
<b>Total accrued charges</b>	<b>103,648,031</b>	<b>53,043,697</b>	<b>50,604,334</b>

The year-end balance of accrued charges, which represents a 95% increase as compared to 2023, is distributed per nature of expense as follows:

	in EUR	
	2024	2023
Operational activities	96,978,134	46,824,687
External service provider expenses	2,218,750	1,744,338
Staff Costs (excluding SNEs and other experts)	1,647,204	1,472,754
IT cost maintenance	1,289,435	998,338
Maintenance and security - Buildings	772,477	1,046,396
Allowances (excluding SNEs and other experts)	172,157	82,760
Office Supplies and maintenance	162,377	278,819
Recruitment costs	112,861	6,328
Staff perquisites and social activities	111,322	171,319
Training Costs	65,876	253,114
JITs CP	44,874	-
Communications and publications	42,739	15,120
Missions	29,824	15,615
Legal expenses	-	64,592
Allowances for SNEs and other Experts	-	59,265
Car & Transport expenses	-	10,252
<b>Total accrued charges</b>	<b>103,648,031</b>	<b>53,043,697</b>

Accrued charges are recorded in order to respect the notion of accrual-based accounting; therefore, the Financial Statements show all the charges and revenues for the financial year, regardless of the date of payment or collection. Amounts are based on best possible estimates taking into account the value of goods and services received in 2024 by the Agency to which no corresponding invoices were registered by the balance sheet date. At year-end 2024 the agency has no foreign exchange risk exposure as all receivables and payables are denominated in Euro.

## 2.2.4. Net assets – changes in net assets

The statement of net assets contains the economic result of the year (loss of € 66,503,484) and the accumulated surplus from the previous years.

## 2.2.5. Significant disclosures

### 2.2.5.1. Legal commitments without corresponding budgetary commitments

The Agency has long-term/multi-annual contractual commitments without corresponding budgetary commitments<sup>3</sup> for € 18,531,397 at year-end 2024. 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		
	2024	2023	Variation
Rental of premises for temporary use in SXB	16,010,630	3,823,864	12,186,766
Operational agreement for back up site in Austria	1,000,858	1,000,872	(14)
SXB electricity, maintenance, telecom, security costs	499,422	556,425	(57,003)
Enterprise licences, consultancy	437,797	3,936,632	(3,498,835)
Brussels Liaison office	231,980	310,994	(79,014)
TLL electricity, maintenance, telecom, security costs	197,232	505,857	(308,625)
TLL postal services	55,000	70,000	(15,000)
SXB, BXL courier services	35,000	55,000	(20,000)
Brussels Liaison office	27,104	68,799	(41,694)
External audit fee	22,000	-	22,000
Insurance brokerage services	14,375	-	14,375
SXB shuttle services	-	68,210	(68,210)
External support/assistance	-	32,640	(32,640)
<b>Total</b>	<b>18,531,398</b>	<b>10,429,293</b>	<b>8,102,105</b>

### 2.2.5.2. Geopolitical situation

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

The geopolitical risks in the Baltic region, due to the vicinity with Russia, is constantly monitored by the agency as the war between Russia and Ukraine is still ongoing. The fluctuations of the price of the commodities are taken carefully into consideration while preparing our budgetary allocations.

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

Furthermore, as stewards of public resources, we recognize the importance of addressing climate change concerns. Although there is not yet an explicit IPSAS standard on climate-related matters the Agency continued implementing its internal environment management system based on EMAS principles and the European Green Deal. Particular focus in 2024 for the Agency was continued improvement of its environmental performance and worked towards registration under the EU's Eco-Management and Audit Scheme (EMAS). The Agency underwent EMAS certification external audit, confirming the good level of the Agency's environmental management system, strengthened with environmental monitoring solutions (environmental sensor network in Strasbourg's data centre, AI-supported building management system in Tallinn) and environmental awareness (e.g., first time publication of its factsheet for the Carbon footprint results). eu-LISA was awarded an Eco-Management and Auditing Scheme (EMAS) certificate in April 2025.

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

#### *2.2.5.3. Implementation of Entry/Exit System (EES)*

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

In August 2024, eu-LISA provided its declaration of readiness (DoR) clearly indicating that, according to the test results obtained until that time, the comprehensive test of EES was successfully completed, but that the comprehensive testing of the central system from the resilience perspective had not yet produced the desired outcomes and thus could not be validated by the Agency. eu-LISA also underlined that additional assurance was needed for the part of the comprehensive EES testing addressing the system's resilience, requiring additional testing and defect fixing.

Considering that the non-functional testing and related defect fixes had not deliver the expected results, and that three Member States had not delivered their Declaration of Readiness, on 16 October 2024, the Management Board (MB) of eu-LISA took note of the information provided by the Commission regarding the proposed progressive start of operation of the EES. The MB also took note that of most of Member States' support for the progressive start of operation and invited them to assess their legal and technical ability to start using the system in a flexible manner. The MB also invited the Commission to initiate appropriate next steps to enable the progressive start of operation of the EES and insisted that eu-LISA, Member States and the

relevant EU agencies continue their technical preparations at both, central and national levels. Finally, the MB asked the Agency to assess the impact on the overall Interoperability roadmap and to inform the Management Board accordingly.

The Management Board decided during the extraordinary meeting on the 20th of February 2025 the update roadmap for the implementation of the Interoperability architecture and tasked its Chair to inform the JHA Council accordingly. The MB also decided to advance the Entry into Operations the VIS4EES including the shared Biometric Matching system on 19 May 2025.

With regard to the EES financial status, the above-mentioned additional scope and the implementation delays increased the budgetary needs for the implementation. Several factors impacted the budgetary requirements compared to the initial estimates in the legislative financial statement (LFS), the most important ones being: the cost increases due to requirements amendment after the LFS approval, cost related to the delay of the EES Core implementation.

#### *2.2.5.4. Interoperability Roadmap delays and its financial and contractual impacts*

Following the delays with the delivery of EES, in November 2024, the Management Board asked the Agency to consider a number of guidelines for an update of the Interoperability Roadmap ; these were addressing the EES entry into operation (EiO) in a phased approach, legal dependencies, budgetary and contractual impacts, as well as the conditions to be met by all stakeholders for each system to go live; and, finally, a special attention to the AI Act.

#### *2.2.5.5. Supply Chain Risks and Monitoring*

eu-LISA currently holds two active Framework Contracts with a contractor that is part of a consortium of 3. Since June 2023, this contractor has been a controlled subsidiary of its parent company and has assumed the contractual role from the parent company in both agreements. The contracts pertain to the implementation and maintenance of the Entry/Exit System (EES), and the provision of services under Lot 1 of the Transversal Operations Framework.

The overall outstanding budgetary commitment with the consortium has significantly decreased compared to 2023 the outstanding amounts which have been contracted and for which payments have not been issued are EUR 76,7 million instead of 97,5 million for EES FWC (decrease in the amount of 20,8 million equal to - 21%) and 36,0 instead of 41,4 million for TOF Lot 1 (decrease in the amount of 5,4 million equal to - 12%).

eu-LISA actively monitors the contractor's financial stability through independent risk assessment tools and direct inquiries. In this context, the progress of Assets under Development is regularly evaluated to ensure that there is no negative impact on eu-LISA's operational performance or the implementation of its mandate. Additionally, eu-LISA takes a proactive approach to managing and mitigating risks related to supply chain disruptions, within the boundaries set by the applicable financial regulations.

#### 2.2.5.6. Subsequent events

On January 16, 2025, eu-LISA signed a new lease agreement for office premises located in Brussels. The duration of the lease agreement is nine years commencing on 1 March 2025 and terminating on 28 February 2034. The annual rental price is 67,000 € which will be subject to standard indexation adjustments pursuant to the contractual clause.

#### 2.2.5.7. Contingent liabilities relating to legal cases

This heading relates to actions for damages currently being brought against eu-LISA and the estimated legal costs. The Agency has pending cases at the General Court of the European Union with subject matter “*Staff Regulations of officials and Conditions of Employment of other servants*”. It should be noted that in an action for damages under Article 340 TFEU, the applicant must demonstrate a sufficiently serious breach by the institution of a rule of law intended to confer rights on individuals, real harm suffered by the applicant, and a direct causal link between the unlawful act and the harm. As of December 2024, contingent liabilities relating to legal cases amount to € 61,000, for which the likelihood at the time of the issue of the provisional annual accounts is still possible.

#### 2.2.5.8. Related party disclosures

On 20 June 2024, the Management Board, in its Decision 2024-198, appointed the new Deputy Executive Director – a temporary agent in grade AD13. Following the Executive Director’s resignation on 19 June 2024, and until a new Executive Director of the Agency takes up office, the Deputy Executive Director was appointed as Executive Director ad interim. The highest staff grade at the Agency is AD14 held by the Head of Corporate Services Department.

The Staff Regulations of Officials and the Conditions of Employment of Other Servants<sup>4</sup>, which regulate the remuneration too, govern the employment contract. Apart from transactions stemming from the employment relationship, there are no other type of transactions between the Agency and the Executive Director. The latter did not receive any loan nor at standard rate nor on preferential rate.

#### 2.2.5.9. 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		
	2024	2023
<b>Accounting RAL</b>	<b>341,906,866</b>	<b>317,900,725</b>

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<sup>4</sup> 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

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.

## 2.3. Notes to the Statement of financial performance

### 2.3.1. Revenues – Non-exchange revenues

#### 2.3.1.1. EU Contribution

in EUR			
REVENUE	2024	2023	Variation
EU Contribution	258,460,073	293,073,132	(34,613,059)
<i>of which JIT project</i>	313,386	-	13,386
Contribution of EFTA countries	20,653,572	24,982,568	(4,328,996)
<b>Non-exchange revenues</b>	<b>279,113,645</b>	<b>318,055,700</b>	<b>(38,942,055)</b>

Subsidy revenue from the Commission on the face of the Statement of financial performance for 2024 consists of the Balancing subsidy, € 258.146.687, that is the main source of financing of the Agency from the general budget of the European Union (for its calculation see 2024 Budget outturn account table under heading 3.2).

In May 2024, eu-LISA signed an EU Contribution agreement<sup>5</sup> for financing the implementation of the joint investigation teams (JIT) collaboration platform pursuant to Regulation (EU) 2023/969.<sup>6</sup> In 2024, the Agency received the first instalment amount of € 3,608,000 under this agreement, in relation to which the Agency recognised revenues of € 313.386, for the execution of the Contribution Agreement with the Directorate-General Justice and Consumers of the European Commission on the implementation of the joint investigation teams (JIT) collaboration platform; the amount indicated as revenue includes actual expenditure plus expenses accruals for 2024.

#### 2.3.1.2 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 2024 amounts to € 20.653.572.

						in EUR
	EES	ETIAS	EURODAC	SIS II	VIS	Total
Switzerland	3,987,323	3,176,787	1,078,904	2,417,890	2,283,185	12,944,089
Norway	2,186,771	1,742,248	640,457	1,326,046	1,252,169	7,147,691
Iceland	34,094	27,164	9,648	20,674	19,523	111,103
Liechtenstein	141,207	112,503	30,495	85,627	80,857	450,689
<b>Total</b>	<b>6,349,395</b>	<b>5,058,702</b>	<b>1,759,504</b>	<b>3,850,237</b>	<b>3,635,734</b>	<b>20,653,572</b>

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

<sup>6</sup> Regulation (EU) 2023/969 of the European Parliament and of the Council of 10 May 2023 establishing a collaboration platform to support the functioning of joint investigation teams and amending Regulation (EU) 2018/1726, OJ L132, 17 May 2023, p.1.

## 2.3.2. Revenues – Exchange revenues

### 2.3.2.1. Adm. Revenue with other consolidated entities

In 2024, a recovery order was issued regarding exchange revenue from consolidated entities related to the fees of the European school of a former employee.

	in EUR		
	2024	2023	Variation
Adm. Revenue w/o consolidated entities	3,366	-	3,366
<b>Total</b>	<b>3,366</b>	<b>-</b>	<b>3,366</b>

### 2.3.2.2. Miscellaneous income exchange

	in EUR		
	2024	2023	Variation
Miscellaneous income exchange	20,352	532,370	(512,018)
<b>Total</b>	<b>20,352</b>	<b>532,370</b>	<b>(512,018)</b>

The miscellaneous income exchange of € 20,352 at year is related to legal cases resolved during the year:

- 1) € 19,980 corresponds to a recovery related to employee legal cases.
- 2) € 372 relate to vendor legal cases.

## 2.3.3. Operational expenses

The table below provides 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 method<sup>7</sup>). Such adjustments ensure comparability of reported data over the years.

	in EUR			
	2024	2023	Variance	In %
<b>Primary transaction data</b>	<b>156,805,082</b>	<b>184,901,028</b>	<b>- 28,095,946</b>	<b>-15%</b>
Expense accrual (+)	96,978,134	46,824,687	50,153,447	107%
Reversal of previous accrual (-)	(46,824,687)	(35,483,571)	- 11,341,116	32%
Expense deferral (-)	(6,746,957)	(21,194,502)	14,447,545	-68%
Reversal of previous deferrals (+)	12,496,292	9,522,060	2,974,232	31%
<b>Total year-end accounting adjustments</b>	<b>55,902,781</b>	<b>331,326</b>	<b>55,571,455</b>	<b>16772%</b>
<b>Total operational expenses</b>	<b>212,707,863</b>	<b>184,569,703</b>	<b>28,138,160</b>	<b>15%</b>

<sup>7</sup> 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.

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 2024. 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.

The operating expenses, occurred during the year, include an amount of € 33,860 related to JITs CP project.

## 2.3.4. Administrative expenses

### 2.3.4.1. Staff expenses

The total amount of € 42,124,372 is split per nature of expenditure as follows:

	in EUR		
	2024	2023	Variation
Staff basic expenses	32,662,645	28,981,533	3,681,112
<i>of which JITs CP Project</i>	197,775		197,775
Social security contribution	1,035,989	882,415	153,574
<i>of which JITs CP Project</i>	4,517		4,517
Staff perquisites and social activities	749,246	1,101,652	(352,406)
Prepayments to Commission	(1,142,137)	(444,092)	(698,045)
Salary allowances	8,137,165	7,931,331	205,834
<i>of which JITs CP Project</i>	32,360		32,360
Allowances for SNEs	681,463	741,462	(59,999)
<b>Total staff expenses</b>	<b>42,124,371</b>	<b>39,194,301</b>	<b>2,930,070</b>

- **Staff basic expenses** include temporary agents' basic salaries and contract agents' full salaries including all their allowances.
- **Social security contribution** consists of the employer's contribution to accidents insurance, sickness insurance and unemployment allowance.
- **Staff perquisites and social activities** include mainly the European School, Christmas event, business relation expenses, and team building activities.
- **Prepayments to Commission:** amounts prepaid to European Commission for 2025 services related to European School and CERT-EU support services.
- **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.

The staff expenses include an amount of € 234.652 related to JITs CP project.

#### 2.3.4.2. *Administrative and IT expenses*

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

	in EUR		
	2024	2023	Variation
IT costs operational external costs	5,881,606	4,366,846	1,514,760
Office Supplies & maintenance	4,058,265	3,114,505	943,760
Missions	661,805	596,982	64,823
Legal Expenses	468,667	485,146	(16,479)
Training Costs	418,896	1,025,349	(606,453)
Communications & publications	396,197	306,226	89,971
EPSO Costs (Recruitment)	273,531	193,684	79,847
Insurance - others	256,030	245,721	10,309
Car & Transport expenses	112,445	141,153	(28,708)
IT costs research external costs	-	194,975	(194,975)
<b>Total administrative and IT expenses</b>	<b>12,527,442</b>	<b>10,670,587</b>	<b>1,856,855</b>

**IT costs - operational maintenance** expenses (€ 5,881,606) are incurred when the nature of the expenditure does not fulfil all the requirements for registering those as fixed asset additions e.g. licence maintenances related to corporate IT systems and external support services related to corporate IT.

The **Office Supply** ledger is used to expense small-value corporate asset items above € 100 but below the fixed asset recognition threshold of € 5,000.

#### 2.3.4.3. Other external service provider expenses

The volume of the other external service provider expenses decreased during 2024 due to reaching the ceiling of the Framework Contract (FWC) by the end of 2023, the transition to the new FWC caused delays in initiating new contracts to provide external resources, resulting in a gap of one quarter and leading to a decrease in expenses. In the first quarter of 2024, a new FWC was signed with new prices to adjust the current need for external resources.

	in EUR		
	2024	2023	Variation
<b>Other external service provider expenses</b>	<b>6,182,814</b>	<b>7,463,280</b>	<b>(1,280,466)</b>

#### 2.3.4.4. Fixed assets related expenses

	in EUR		
	2024	2023	Variation
Amortisation of intangible fixed assets	24,382,699	21,276,299	3,106,400
Depreciation of tangible fixed assets	36,753,592	39,220,794	(2,467,202)
Buildings related maintenance, security, insurance	5,388,139	6,463,537	(1,075,398)
<b>Total fixed asset related expenses</b>	<b>66,524,430</b>	<b>66,960,630</b>	<b>436,200</b>

Most important fixed assets related expenses are the amortisation 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 2.2.1.

#### 2.3.4.5. Operating lease expenses

	in EUR		
	2024	2023	Variation
Building related operating lease	703,346	610,648	92,698
Other operating lease	121,475	130,402	(8,927)
<b>Total operating lease expenses</b>	<b>824,821</b>	<b>741,050</b>	<b>83,771</b>

Building related lease expenses refer to rental costs the Agency pays for the liaison office in Brussels and for the temporary offices in Strasbourg. 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	2,316,710	10,713,090	4,304,483	17,334,283

#### 2.3.4.6. *Expenses with consolidated entities*

	in EUR	
	2024	2023
DG HR	2,028,556	973,310
Translations Centre for the bodies of the EU	1,249,498	493,947
DG DIGIT	721,334	257,931
PMO	299,785	334,545
DG BUDG	129,000	108,000
European Network and Information Security	104,756	87,614
DG SG	91,324	42,197
DG OIB	19,897	298
European Food Safety Authority	12,289	16,135
DG EPSO	2,545	6,705
<b>Total</b>	<b>4,658,984</b>	<b>2,320,682</b>

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

#### 2.3.4.7. *Finance cost on late payment*

During 2024 the Agency paid € 11,074 of interest on late payment. Late payment charges are automatically due if the interest amount exceeds € 200.

#### 2.3.4.8. *Legal Provision*

The short-term provision recognised for legal cases in 2023, involving staff members and amounting to EUR €49,000, was entirely utilised in 2024. During the year, two legal cases were closed, resulting in the entire utilisation of the provision (see also disclosure note 2.2.3.1 Current Provision in the 2.2.3 Current Liabilities section).

## 3. 2024 Budget implementation

### 3.1. Budgetary implementation

In 2024 eu-LISA managed a budget of € 307.39 million in commitment appropriations and € 260.11 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 2024:

- 100% for commitment appropriations,
- 100% for payment appropriations including the carry-forward of administrative expenditure to 2025.

#### Summary of revenue and expenditure

##### 1. Revenue

- i. EU contribution. The balancing subsidy received in 2024 amounted to € 260,109,570 requested in four instalments.
- ii. Associated countries<sup>8</sup> contribution. In accordance with the agreements<sup>9</sup> between the EU and the countries associated with the implementation, application and development of the Schengen acquis, the Agency establishes the associated countries contribution based on direct expenditure for the VIS, SIS, EURODAC, EES and ETIAS systems of the previous year, as well as indirect corporate and operational expenditure. The contribution is calculated according to the percentage of the associated countries' GDP on the total GDP of all participating Member States for SIS II, VIS, Eurodac, EES and ETIAS. Due to the late availability of complete GDP data in EUROSTAT, the final amounts due for year n-1 are established at the end of year n, submitted for review to the associated countries, and recovered in year n and n+1.

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<sup>8</sup> The Principality of Liechtenstein, the Republic of Iceland, the Kingdom of Norway, the Swiss Confederation.

<sup>9</sup> Council Decision (EC) 1999/439 on the conclusion of the Agreement with the Republic of Iceland and the Kingdom of Norway concerning the latter's association with the implementation, application and development of the Schengen acquis (OJ L 176, 10 July 1999, pp. 35-62);

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

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

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

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

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

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

In November-December 2024 the Agency issued recovery orders for a total amount of EUR 20,653,572 to the associated countries related to 2023 expenditures out of which:

- € 13,055,192 have been cashed.
- € 7,598,380 remain due for collection in 2025.

In addition, € 9,962,171 for contributions related to 2022 expenditure were collected in the beginning of 2024.

In total the Agency collected EUR 23,017,363 from associated countries in the financial year 2024.

Details are provided at point 3.1.1 (item 20-0) and 3.1.3.5.B for 2024 collection and outstanding amounts.

- iii. Contribution agreement: In May 2024, eu-LISA signed an EU Contribution agreement<sup>10</sup> for financing the implementation of the joint investigation teams collaboration platform (JITs CP) pursuant to Regulation (EU) 2023/969.<sup>11</sup> In 2024, the Agency received € 3,608,000 under this agreement.
- iv. Miscellaneous revenue. Internal assigned revenue received in 2024 summed up to € 486,056.

## 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:

- 100% for commitment appropriations;
  - 100% for payment appropriations, including the carry-forward of 2024 administrative expenditure to 2025.
- i. Commitment appropriations: All three titles (Title 1 Staff Expenditure, Title 2 Infrastructure and Operating Expenditure and Title 3 Operational Expenditure) reached an implementation rate of 100.0% by the end of the financial year 2024.
  - ii. Payment appropriations: 98.99% of appropriations in Title 1 were executed and 1.01% automatically carried forward. In Title 2, the execution rate reached 72.83% and the remaining 27.17% has been automatically carried forward to 2025. In Title 3, 100.0% of appropriations were executed.

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<sup>10</sup> EU Contribution Agreement JUST/2024/PR/CNECT/0031.

<sup>11</sup> Regulation (EU) 2023/969 of the European Parliament and of the Council of 10 May 2023 establishing a collaboration platform to support the functioning of joint investigation teams and amending Regulation (EU) 2018/1726 (OJ L132, 17 May 2023, p.1).

## Amending Budget No 1

Following the amendments to the EU General Budget approved by the budgetary authority, the Agency's voted budget for the financial year 2024 was amended by Management Board decision<sup>12</sup> by increasing appropriations for:

- New EURODAC and Screening Regulations<sup>13</sup> for administrative and operational expenditure foreseen by the respective legislative financial statements. EUR 1.93 million in commitment and payment appropriations in Title 1, and EUR 22.25 million in commitment appropriations in Title 3;
- addressing the budgetary gap foreseen in 2024 in operational expenditure. EUR 17 million in commitment appropriations in Title 3, out of which:
  - EUR 13 million for EES;
  - EUR 4 million for Interoperability.
- Indexation of salaries. EUR 0.77 million in commitment and payment appropriations in Title 1.

		Amending budget (in € MIO)	
Budgetary Title	System / Task	Commitment appropriations	Payment Appropriations
A01	Staff expenditure	2.70	2.70
	Operational expenditure	39.25	
B03	Entry/Exit System (EES)	13.00	
	out of which New EURODAC and Screening	22.25	
	Interoperability	4.00	
Total 2024 amending budget		41.95	2.70

Table: Breakdown of 2024 amending budget

<sup>12</sup> Decision 2024-567 of the Management Board to adopt amendment No 1 to the 2024 Budget of 02.12.2024.

<sup>13</sup> Regulation (EU) 2024/1358 of the European Parliament and of the Council of 14 May 2024 on the establishment of 'Eurodac' for the comparison of biometric data in order to effectively apply Regulations (EU) 2024/1351 and (EU) 2024/1350 of the European Parliament and of the Council and Council Directive 2001/55/EC and to identify illegally staying third-country nationals and stateless persons and on requests for the comparison with Eurodac data by Member States' law enforcement authorities and Europol for law enforcement purposes, amending Regulations (EU) 2018/1240 and (EU) 2019/818 of the European Parliament and of the Council and repealing Regulation (EU) No 603/2013 of the European Parliament and of the Council (OJ L, 2024/1358, 22.5.2024, ELI: <http://data.europa.eu/eli/reg/2024/1358/oj>)  
 Regulation (EU) 2024/1352 of the European Parliament and of the Council of 14 May 2024 amending Regulations (EU) 2019/816 and (EU) 2019/818 for the purpose of introducing the screening of third-country nationals at the external borders (OJ L, 2024/1352, 22.5.2024, ELI: <http://data.europa.eu/eli/reg/2024/1352/oj>)

## Budgetary transfers

During 2024, the following 21 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 2024. Details of executed transfers in the budget of the year by budget line are provided in section 3.1.3.1.

The Management Board authorised<sup>14</sup> transferring of EUR 1.78 million in commitment and payment appropriations from Title 2 to Title 3.

### Cancellation of appropriations – budget of the year (fund source C1)

- The Agency achieved full budget implementation. There was no cancellation of appropriations of the year at the end of year 2024.

### Cancellation of appropriations carried over from 2023, and previous financial years (differentiated appropriations only)

The Agency operates its budget with non-differentiated appropriations (for staff expenditures and infrastructure/operating expenditures) and differentiated appropriations (operational expenditures).

In the case of **non-differentiated appropriations** (staff and running costs), such carry-forward is accompanied by a corresponding carryover of payment appropriations. These operations are performed in compliance with the formal requirements set by the eu-LISA FR. The execution of the carry-forwards and carryovers was constantly monitored throughout the year, resulting in cancellations whenever the justification of expenditure was no longer valid.

Overall, the Agency cancelled 4.25% in commitment appropriations and 14.46% in payment appropriations. For non-differentiated appropriations, € 1.91 million out of € 13.23 million were cancelled (14.46%). As regards differentiated committed appropriations (Title 3) carried forward from previous years, € 13.55 million were cancelled out of € 350.83 million (3.86%) and € 187.01 million were further carried forward to 2025.

### Carry-forward and over of appropriations of the year to 2025 (fund source C1)

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 2025, for a total of

- € 6.89 million in Title 1 and 2 (non-differentiated appropriations) and
- € 197.54 million in Title 3 (differentiated appropriations).

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<sup>14</sup> Decision 2024-600 of the Management Board to authorise budgetary transfers within the 2024 Budget of 18.12.2024.

### 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	257,407,493	260,109,570	260,109,570	0	260,109,570	260,109,570	0	260,109,570	100%	0
10-0	Contribution agreement Joint Investigation Teams platform (JIT)	pm	3,608,000	3,608,000	0	3,608,000	3,608,000	0	3,608,000	100%	0
20-0	Contributions of associated countries	pm	23,017,363	20,653,572	9,962,171	30,615,743	13,055,192	9,962,171	23,017,363	-	7,598,380
60-0	Miscellaneous revenue	pm	486,056	23,791	476,995	500,786	9,061	476,995	486,056	-	14,730
<b>GRAND TOTAL</b>		<b>257,407,493</b>	<b>287,220,989</b>	<b>284,394,933</b>	<b>10,439,166</b>	<b>294,834,099</b>	<b>276,781,823</b>	<b>10,439,166</b>	<b>287,220,989</b>	<b>100%</b>	<b>7,613,110</b>

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

BUDGETARY TITLE		FINAL BUDGET FOR THE FINANCIAL YEAR						BUDGET FROM THE PREVIOUS FINANCIAL YEAR(S)					
Type		budget	committed	paid	open global commitments	carried forward/over	cancelled	budget	executed commitment	open global commitments	paid	carried forward/ over	cancelled
TITLE 1 - Staff expenditure	NDA	45,662,286	45,662,286	45,200,458		461,828	0	879,202	777,850		777,850		101,352
TITLE 2 - Admin and Operating	NDA	24,097,953	23,647,735	17,217,892	5,764	6,880,061	0	12,354,059	10,542,361		10,542,361		1,811,698
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		264,689,285	238,501,213		0	223,871,280	0	430,907,202	401,479,234			255,160,421	13,552,943
Payment appropriations		217,410,613		191,076,903		26,306,715	0	80,081,036				68,146,095	
<b>TOTAL - Commitment appropriations</b>		<b>334,449,524</b>	<b>307,811,234</b>		<b>5,764</b>	<b>231,213,169</b>	<b>0</b>	<b>444,140,464</b>	<b>412,799,445</b>			<b>255,160,421</b>	<b>15,465,993</b>
<b>TOTAL - Payment appropriations</b>		<b>287,170,852</b>		<b>253,495,253</b>		<b>33,648,604</b>	<b>0</b>	<b>93,314,298</b>			<b>11,320,211</b>	<b>68,146,095</b>	<b>1,913,050</b>

### 3.1.2.1. Budget execution by fund source

Budget of the year (EU subsidy)		2024 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	45,658,920	45,658,920	45,197,092		461,828	0	879,202	777,850		777,850		101,352
TITLE 2 - Admin and Operating	NDA	23,642,259	23,642,259	17,217,666	5,764	6,424,592	0	12,354,059	10,542,361		10,542,361		1,811,698
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		238,087,063	238,087,063		0	197,537,570	0	299,658,867	287,646,495			159,378,890	12,012,372
Payment appropriations		190,808,391		190,808,391			0						
<b>TOTAL - Commitment appropriations</b>		<b>307,388,242</b>	<b>307,388,242</b>		<b>5,764</b>	<b>204,423,990</b>	<b>0</b>	<b>312,892,129</b>	<b>298,966,706</b>			<b>159,378,890</b>	<b>13,925,423</b>
<b>TOTAL - Payment appropriations</b>		<b>260,109,570</b>		<b>253,223,149</b>		<b>6,886,421</b>	<b>0</b>	<b>13,233,262</b>			<b>11,320,211</b>		<b>1,913,050</b>

\* for Title 3 C1, EUR 40,549,494 refer to payments of commitments of the year. The remainder, amounting to EUR 150,258,898 was used to cover commitments from previous years

Appropriations carried over by MB decision		2024 budget (C3 appropriations)						budget from the previous year (C8 appropriations)					
Type		budget	committed	paid	open global commitments	carried forward/over	cancelled	budget	executed commitment	open global commitments	paid	carried forward/over	cancelled
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		0	0		0	0	0	51,167,300	49,626,729	67,433		27,635,436	1,540,570
Payment appropriations													
<b>TOTAL - Commitment appropriations</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>51,167,300</b>	<b>49,626,729</b>	<b>67,433</b>		<b>27,635,436</b>	<b>1,540,570</b>
<b>TOTAL - Payment appropriations</b>													

Internal Assigned Revenue		2024 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	3,365.82	3,365.82	3,365.82		0.00	0.00						
TITLE 2 - Admin and Operating	NDA	455,694.69	5,476.38	226.38	0.00	455,468.31	0.00						
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		26,995.48			0.00	26,995.48							
Payment appropriations		26,995.48											
<b>TOTAL - Commitment appropriations</b>		<b>486,055.99</b>	<b>8,842.20</b>		<b>0.00</b>	<b>26,995.48</b>	<b>0.00</b>						
<b>TOTAL - Payment appropriations</b>		<b>486,055.99</b>		<b>3,592.20</b>		<b>482,463.79</b>	<b>0.00</b>						

External Assigned Revenue		2024 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		26,575,226	0		0	26,306,715	0	80,081,036	64,206,010	0		68,146,095	0
Payment appropriations		26,575,226		0		26,306,715	0	80,081,036				68,146,095	
<b>TOTAL - Commitment appropriations</b>		<b>26,575,226</b>	<b>0</b>		<b>0</b>	<b>26,306,715</b>	<b>0</b>	<b>80,081,036</b>	<b>64,206,010</b>	<b>0</b>		<b>68,146,095</b>	<b>0</b>
<b>TOTAL - Payment appropriations</b>		<b>26,575,226</b>		<b>0</b>		<b>26,306,715</b>	<b>0</b>	<b>80,081,036</b>			<b>0</b>	<b>68,146,095</b>	<b>0</b>

### 3.1.3. Detailed budget implementation

#### 3.1.3.1. Current year appropriations (2024-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	26,013,557	-642,691	2,018,078	27,388,944	27,388,944	100.00%		0.00%		0.00%
		A-1110	CA salaries and allowances	12,501,607	434,201	684,000	13,619,808	13,619,808	100.00%		0.00%		0.00%
		A-1120	SNEs and Trainees allowances	734,000	248,157		982,157	982,157	100.00%		0.00%		0.00%
A-11	Salaries & allowances			39,249,164	39,667	2,702,078	41,990,909	41,990,909	100.00%		0.00%		0.00%
A-12	Expenditure related to recruitment	A-1200	Recruitment and Reassignment Expenditure	203,000	85,419		288,419	288,419	100.00%		0.00%	160,470	55.64%
A-12	Expenditure related to recruitment			203,000	85,419		288,419	288,419	100.00%		0.00%	160,470	55.64%
A-13	Mission Expenses	A-1301	Mission Expenses	660,000	-27,158		632,842	632,842	100.00%		0.00%	34,235	5.41%
A-13	Mission Expenses			660,000	-27,158		632,842	632,842	100.00%		0.00%	34,235	5.41%
A-14	Socio-Medical Infrastructure	A-1400	Annual medical checkup	60,000	6,132		66,132	66,132	100.00%		0.00%	7,848	11.87%
		A-1401	Nursery allowance	130,000	-40,994		89,006	89,006	100.00%		0.00%		0.00%
		A-1402	European school	1,952,000	-185,205		1,766,795	1,766,795	100.00%		0.00%		0.00%
		A-1403	Social activities	380,000	-65,286		314,714	314,714	100.00%		0.00%	121,055	38.47%
A-14	Socio-Medical Infrastructure			2,522,000	-285,354		2,236,646	2,236,646	100.00%		0.00%	128,903	5.76%
A-15	Training for Staff	A-1500	Training for staff	1,410,000	-899,896		510,104	510,104	100.00%		0.00%	138,220	27.10%
A-15	Training for Staff			1,410,000	-899,896		510,104	510,104	100.00%		0.00%	138,220	27.10%
TITLE 1 - STAFF EXPENDITURE				44,044,164	-1,087,322	2,702,078	45,658,920	45,658,920	100.00%		0.00%	461,828	1.01%

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	8,950,000	-4,056,435		4,893,565	4,893,565	100.00%		0.00%	751,779	15.36%
A-20	Expenditure for premises			8,950,000	-4,056,435		4,893,565	4,893,565	100.00%		0.00%	751,779	15.36%
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	3,754,000	1,317,823		5,071,823	5,071,823	100.00%		0.00%	667,479	13.16%
A-21	Corporate IT & Telecom			3,754,000	1,317,823		5,071,823	5,071,823	100.00%		0.00%	667,479	13.16%
A-22	Movable Property and Associated Costs	A-2200	Office Equipment and logistical services	416,000	221,860		637,860	637,860	100.00%		0.00%	27,726	4.35%
		A-2220	Documentation and Library Expenditure	20,000	-914		19,086	19,086	100.00%		0.00%	825	4.32%
A-22	Movable Property and Associated Costs			436,000	220,946		656,946	656,946	100.00%		0.00%	28,550	4.35%
A-23	Current Administrative Expenditure	A-2320	Legal Expenses	557,000	-101,618		455,382	455,382	100.00%		0.00%	103,444	22.72%
		A-2330	Other Running Costs	673,000	72,908		745,908	745,908	100.00%		0.00%		0.00%
		A-2331	HR fees and charges	456,000	15,452		471,452	471,452	100.00%		0.00%	19,618	4.16%
A-23	Current Administrative Expenditure			1,686,000	-13,258		1,672,742	1,672,742	100.00%		0.00%	123,062	7.36%
A-25	Management Board	A-2500	MB meetings	363,000	-146,463		216,537	216,537	100.00%		0.00%	95,483	44.10%
		A-2510	Other meetings	384,000	-213,318		170,682	170,682	100.00%		0.00%	56,856	33.31%
A-25	Management Board			747,000	-359,781		387,219	387,219	100.00%		0.00%	152,339	39.34%
A-26	Information and Publications	A-2600	Information and Publications	1,540,000	-687,161		852,839	852,839	100.00%		0.00%	110,765	12.99%
A-26	Information and Publications			1,540,000	-687,161		852,839	852,839	100.00%		0.00%	110,765	12.99%
A-27	External Support Services	A-2700	External Support Services	9,046,000	-1,501,949		7,544,051	7,544,051	100.00%		0.00%	3,104,634	41.15%
A-27	External Support Services			9,046,000	-1,501,949		7,544,051	7,544,051	100.00%		0.00%	3,104,634	41.15%
A-28	Corporate Security	A-2800	Corporate Security	5,227,000	-2,663,927		2,563,073	2,563,073	100.00%		0.00%	1,485,984	57.98%
A-28	Corporate Security			5,227,000	-2,663,927		2,563,073	2,563,073	100.00%		0.00%	1,485,984	57.98%
TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE				31,386,000	-7,743,741		23,642,259	23,642,259	100.00%		0.00%	6,424,592	27.17%

TITLE 3 - OPERATIONAL EXPENDITURE				Commitment Appropriations									
Budget Chapter		Budget Item		Initial budget	Transfers	Amending budget	Final budget	Executed Commitments	% Executed/ Final budget	Cancelled	% Cancelled/ Final budget	Carried forward/ over	% Carried forward & over/ Final budget
B3-0	Infrastructure	B3-000	Shared System Infrastructure	31,534,845	2,648,718		34,183,563	34,183,563	100.00%		0.00%	28,062,483	82.09%
		B3-002	Back-up site - running costs	2,025,000	-1,117,762		907,238	907,238	100.00%		0.00%	718,932	79.24%
		B3-010	Wide Area networks	22,189,700	-10,964,872		11,224,828	11,224,828	100.00%		0.00%	11,052,295	98.46%
B3-0	Infrastructure			55,749,545	-9,433,915		46,315,630	46,315,630	100.00%		0.00%	39,833,710	86.00%
B3-1	Home Affairs	B3-100	SIS II	17,011,000	11,906,164		28,917,164	28,917,164	100.00%		0.00%	25,655,368	88.72%
		B3-101	PRUM	4,150,000	-4,150,000		0				#DIV/0		
		B3-110	VIS	31,593,000	-2,121,679		29,471,321	29,471,321	100.00%		0.00%	22,388,942	75.97%
		B3-111	EES	12,000,000	6,506,432	13,000,000	31,506,432	31,506,432	100.00%		0.00%	23,345,789	74.10%
		B3-112	ETIAS	14,900,000	12,208,827		27,108,827	27,108,827	100.00%		0.00%	24,509,244	90.41%
		B3-120	EURODAC	4,200,000	-12,824,650	22,250,000	13,625,350	13,625,350	100.00%		0.00%	13,373,057	98.15%
		B3-130	Interoperability	30,688,970	7,431,811	4,000,000	42,120,781	42,120,781	100.00%		0.00%	34,486,806	81.88%
B3-1	Home Affairs			114,542,970	18,956,905	39,250,000	172,749,875	172,749,875	100.00%		0.00%	143,759,206	83.22%
B3-2	Justice	B3-200	ECRIS	3,000,000	1,904,724		4,904,724	4,904,724	100.00%		0.00%	4,440,008	90.53%
		B3-201	E-CODEX	1,291,000	-154,833		1,136,167	1,136,167	100.00%		0.00%	880,568	77.50%
B3-2	Justice			4,291,000	1,749,891		6,040,891	6,040,891	100.00%		0.00%	5,320,577	88.08%
B3-8	Operational support activities	B3-800	continuity	3,650,000	-262,833		3,387,167	3,387,167	100.00%		0.00%	2,337,069	69.00%
		B3-801	Test and Transition	500,000	-333,636		166,364	166,364	100.00%		0.00%	118,723	71.36%
		B3-802	Training for Member States	1,500,000	-900,473		599,527	599,527	100.00%		0.00%	473,001	78.90%
		B3-810	External Support	8,037,485	227,801		8,265,286	8,265,286	100.00%		0.00%	5,457,531	66.03%
		B3-811	Consultancies and studies		573		573	573	100.00%		0.00%		0.00%
		B3-820	Advisory Groups	1,600,000	-1,170,688		429,312	429,312	100.00%		0.00%	186,424	43.42%
		B3-821	Other meetings and missions	80,000	34,000		114,000	114,000	100.00%		0.00%	51,328	45.02%
		B3-822	Schengen evaluations	55,000	-36,560		18,440	18,440	100.00%		0.00%		0.00%
B3-8	Operational support activities			15,422,485	-2,441,817		12,980,668	12,980,668	100.00%		0.00%	8,624,077	66.44%
TITLE 3 - OPERATIONAL EXPENDITURE				190,006,000	8,831,063	39,250,000	238,087,063	238,087,063	100.00%		0.00%	197,537,570	82.97%
TOTAL				265,436,164	0	41,952,078	307,388,242	307,388,242	100.00%		0.00%	204,423,990	66.50%

## ➤ 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	26,013,557	-642,691	2,018,078	27,388,944	27,388,944		27,388,944	100.00%		0.00%		0.00%
		A-1110	CA salaries and allowances	12,501,607	434,201	684,000	13,619,808	13,619,808		13,619,808	100.00%		0.00%		0.00%
		A-1120	SNEs and Trainees allowances	734,000	248,157		982,157	982,157		982,157	100.00%		0.00%		0.00%
A-11	Salaries & allowances			39,249,164	39,667	2,702,078	41,990,909	41,990,909		41,990,909	100.00%		0.00%		0.00%
A-12	Expenditure related to recruitment	A-1200	Recruitment and Reassignment Expenditure	203,000	85,419		288,419	127,949		127,949	44.36%		0.00%	160,470	55.64%
A-12	Expenditure related to recruitment			203,000	85,419		288,419	127,949		127,949	44.36%		0.00%	160,470	55.64%
A-13	Mission Expenses	A-1301	Mission Expenses	660,000	-27,158		632,842	598,607		598,607	94.59%		0.00%	34,235	5.41%
A-13	Mission Expenses			660,000	-27,158		632,842	598,607		598,607	94.59%		0.00%	34,235	5.41%
A-14	Socio-Medical Infrastructure	A-1400	Annual medical checkup	60,000	6,132		66,132	58,284		58,284	88.13%		0.00%	7,848	11.87%
		A-1401	Nursery allowance	130,000	-40,994		89,006	89,006		89,006	100.00%		0.00%		0.00%
		A-1402	European school	1,952,000	-185,205		1,766,795	1,766,795		1,766,795	100.00%		0.00%		0.00%
		A-1403	Social activities	380,000	-65,286		314,714	193,659		193,659	61.53%		0.00%	121,055	38.47%
A-14	Socio-Medical Infrastructure			2,522,000	-285,354		2,236,646	2,107,743		2,107,743	94.24%		0.00%	128,903	5.76%
A-15	Training for Staff	A-1500	Training for staff	1,410,000	-899,896		510,104	371,884		371,884	72.90%		0.00%	138,220	27.10%
A-15	Training for Staff			1,410,000	-899,896		510,104	371,884		371,884	72.90%		0.00%	138,220	27.10%
TITLE 1 - STAFF EXPENDITURE				44,044,164	-1,087,322	2,702,078	45,658,920	45,197,092		45,197,092	98.99%		0.00%	461,828	1.01%

TITLE 2 - INFRASTRUCTURE AND OPERATING 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-20	Expenditure for premises	A-2000	Expenditure for premises	8,950,000	-4,056,435		4,893,565	4,141,786		4,141,786	84.64%		0.00%	751,779	15.36%
A-20	Expenditure for premises			8,950,000	-4,056,435		4,893,565	4,141,786		4,141,786	84.64%		0.00%	751,779	15.36%
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	3,754,000	1,317,823		5,071,823	4,404,345		4,404,345	86.84%		0.00%	667,479	13.16%
A-21	Corporate IT & Telecom			3,754,000	1,317,823		5,071,823	4,404,345		4,404,345	86.84%		0.00%	667,479	13.16%
A-22	Movable Property and Associated Costs	A-2200	Office Equipment and logistical services	416,000	221,860		637,860	610,134		610,134	95.65%		0.00%	27,726	4.35%
		A-2220	Documentation and Library Expenditure	20,000	-914		19,086	18,261		18,261	95.68%		0.00%	825	4.32%
A-22	Movable Property and Associated Costs			436,000	220,946		656,946	628,396		628,396	95.65%		0.00%	28,550	4.35%
A-23	Current Administrative Expenditure	A-2320	Legal Expenses	557,000	-101,618		455,382	351,938		351,938	77.28%		0.00%	103,444	22.72%
		A-2330	Other Running Costs	673,000	72,908		745,908	745,908		745,908	100.00%		0.00%		0.00%
		A-2331	HR fees and charges	456,000	15,452		471,452	451,833		451,833	95.84%		0.00%	19,618	4.16%
A-23	Current Administrative Expenditure			1,686,000	-13,258		1,672,742	1,549,680		1,549,680	92.64%		0.00%	123,062	7.36%
A-25	Management Board	A-2500	MB meetings	363,000	-146,463		216,537	121,054		121,054	55.90%		0.00%	95,483	44.10%
		A-2510	Other meetings	384,000	-213,318		170,682	113,826		113,826	66.69%		0.00%	56,856	33.31%
A-25	Management Board			747,000	-359,781		387,219	234,880		234,880	60.66%		0.00%	152,339	39.34%
A-26	Information and Publications	A-2600	Information and Publications	1,540,000	-687,161		852,839	742,074		742,074	87.01%		0.00%	110,765	12.99%
A-26	Information and Publications			1,540,000	-687,161		852,839	742,074		742,074	87.01%		0.00%	110,765	12.99%
A-27	External Support Services	A-2700	External Support Services	9,046,000	-1,501,949		7,544,051	4,439,416		4,439,416	58.85%		0.00%	3,104,634	41.15%
A-27	External Support Services			9,046,000	-1,501,949		7,544,051	4,439,416		4,439,416	58.85%		0.00%	3,104,634	41.15%
A-28	Corporate Security	A-2800	Corporate Security	5,227,000	-2,663,927		2,563,073	1,077,089		1,077,089	42.02%		0.00%	1,485,984	57.98%
A-28	Corporate Security			5,227,000	-2,663,927		2,563,073	1,077,089		1,077,089	42.02%		0.00%	1,485,984	57.98%
TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE				31,386,000	-7,743,741		23,642,259	17,217,666		17,217,666	72.83%		0.00%	6,424,592	27.17%

TITLE 3 - OPERATIONAL EXPENDITURE				Payment Appropriations											
Budget Chapter		Budget Item		Initial budget	Transfers	Amending budget	Final budget	Executed payments			% Executed total payments/ Final budget	Cancelled	% Cancelled/ Final budget	Carried forward	% Carried forward/ Final budget
								from current year commitments	from last year commitments	Total					
B3-0	Infrastructure	B3-000	Shared System Infrastructure	27,999,852	-2,501,730		25,498,122	6,121,080	19,377,042	25,498,122	100.00%		0.00%		
		B3-002	Back-up site - running costs	1,699,015	-805,184		893,831	188,306	705,525	893,831	100.00%		0.00%		
		B3-010	Wide Area networks	21,305,599	-420,299		20,885,300	172,534	20,712,766	20,885,300	100.00%		0.00%		
B3-0	Infrastructure			51,004,466	-3,727,213		47,277,253	6,481,920	40,795,333	47,277,253	100.00%		0.00%		
B3-1	Home Affairs	B3-100	SIS II	17,693,720	-7,010,468		10,683,252	3,261,796	7,421,455	10,683,252	100.00%		0.00%		
		B3-101	PRUM	4,150,000	-4,150,000		0								
		B3-110	VIS	28,104,259	-9,830,016		18,274,243	7,082,379	11,191,864	18,274,243	100.00%		0.00%		
		B3-111	EES	20,196,629	17,610,807		37,807,436	8,160,643	29,646,793	37,807,436	100.00%		0.00%		
		B3-112	ETIAS	8,475,285	3,800,522		12,275,807	2,599,583	9,676,224	12,275,807	100.00%		0.00%		
		B3-120	EURODAC	5,450,686	772,131		6,222,817	252,293	5,970,523	6,222,817	100.00%		0.00%		
		B3-130	Interoperability	28,232,626	14,791,102		43,023,728	7,633,974	35,389,753	43,023,728	100.00%		0.00%		
B3-1	Home Affairs			112,303,205	15,984,077		128,287,282	28,990,669	99,296,613	128,287,282	100.00%		0.00%		
B3-2	Justice	B3-200	ECRIS	3,105,486	1,262,985		4,368,471	464,715	3,903,755	4,368,471	100.00%		0.00%		
		B3-201	E-CODEX	1,291,000	-832,398		458,602	255,599	203,003	458,602	100.00%		0.00%		
B3-2	Justice			4,396,486	430,586		4,827,072	720,314	4,106,758	4,827,072	100.00%		0.00%		
B3-8	Operational support activities	B3-800	System security and business continuity	2,250,686	-567,704		1,682,983	1,050,097	632,885	1,682,983	100.00%		0.00%		
		B3-801	Test and Transition	500,000	-117,351		382,649	47,641	335,008	382,649	100.00%		0.00%		
		B3-802	Training for Member States	1,500,000	-1,163,180		336,820	126,526	210,294	336,820	100.00%		0.00%		
		B3-810	External Support	8,037,485	-1,394,442		6,643,043	2,807,755	3,835,288	6,643,043	100.00%		0.00%		
		B3-811	Consultancies and studies		901,852		901,852	573	901,279	901,852	100.00%		0.00%		
		B3-820	Advisory Groups	1,600,000	-1,221,368		378,632	242,888	135,745	378,632	100.00%		0.00%		
		B3-821	Other meetings and missions	330,000	-266,434		63,566	62,672	894	63,566	100.00%		0.00%		
		B3-822	Schengen evaluations	55,000	-27,761		27,239	18,440	8,799	27,239	100.00%		0.00%		
B3-8	Operational support activities			14,273,171	-3,856,387		10,416,784	4,356,591	6,060,193	10,416,784	100.00%		0.00%		
TITLE 3 - OPERATIONAL EXPENDITURE				181,977,328	8,831,063		190,808,391	40,549,494	150,258,898	190,808,391	100.00%		0.00%		
TOTAL				257,407,492	0	2,702,078	260,109,570	102,964,252	150,258,898	253,223,149	97.35%		0.00%	6,886,421	2.65%

### 3.1.3.2. Budget implementation of appropriations on internal assigned revenue (2024-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-1402	European school	0			0					
A-14	Socio-Medical Infrastructure	A-1403	Social activities	3,366	3,366	100.00%	3,366	3,366	100.00%		0.00%	
<b>Title 1</b>	<b>STAFF EXPENDITURE</b>			<b>3,366</b>	<b>3,366</b>	<b>100.00%</b>	<b>3,366</b>	<b>3,366</b>	<b>100.00%</b>		<b>0.00%</b>	
A-20	Expenditure for premises	A-2000	Expenditure for premises	450,372	154	0.03%	450,372	154	0.03%	450,218	99.97%	
		A-2200	Office Equipment and logis	73	73	100.00%	73	73	100.00%		0.00%	
		A-2320	Legal Expenses	5,250	5,250	100.00%	5,250			5,250	100.00%	5,250
<b>Title 2</b>	<b>INFRASTRUCTURE AND OPERATING EXPENDITURE</b>			<b>455,695</b>	<b>5,476</b>	<b>1.20%</b>	<b>455,695</b>	<b>226</b>	<b>0.05%</b>	<b>455,468</b>	<b>99.95%</b>	<b>5,250</b>
B3-10	SIS II	B3-100	SIS II	26,995		0.00%	26,995		0.00%	26,995 *	0.00%	
<b>Title 3</b>	<b>OPERATIONAL EXPENDITURE</b>			<b>26,995</b>		<b>0.00%</b>	<b>26,995</b>		<b>0.00%</b>	<b>26,995</b>	<b>0.00%</b>	
	<b>TOTAL</b>			<b>486,056</b>	<b>8,842</b>	<b>1.82%</b>	<b>486,056</b>	<b>3,592</b>	<b>0.74%</b>	<b>482,464</b>	<b>99.26%</b>	<b>5,250</b>

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

3.1.3.3. *Budget implementation of automatic carry forwards (2024 – 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	247,923	227,906	91.93%	20,016	8.07%
A-12	Expenditure related to recruitment			247,923	227,906	91.93%	20,016	8.07%
A-13	Mission Expenses	A-1301	Mission Expenses	23,090	16,890	73.15%	6,199	26.85%
A-13	Mission Expenses			23,090	16,890	73.15%	6,199	26.85%
A-14	Socio-Medical Infrastructure	A-1401	Nursery allowance	59,265	40,560	68.44%	18,705	31.56%
		A-1403	Social activities	255,820	209,593	81.93%	46,228	18.07%
A-14	Socio-Medical Infrastructure			315,085	250,153	79.39%	64,933	20.61%
A-15	Training for Staff	A-1500	Training for staff	293,105	282,901	96.52%	10,204	3.48%
A-15	Training for Staff			293,105	282,901	96.52%	10,204	3.48%
TOTAL TITLE 1				879,202	777,850	88.47%	101,352	11.53%

**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	1,145,946	1,105,805	96.50%	40,141	3.50%
A-20	Expenditure for premises			1,145,946	1,105,805	96.50%	40,141	3.50%
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	3,184,937	2,916,656	91.58%	268,281	8.42%
A-21	Corporate IT & Telecom			3,184,937	2,916,656	91.58%	268,281	8.42%
A-22	Movable Property and Associated Costs	A-2200	Office Equipment and logistical services	20,244	15,087	74.52%	5,157	25.48%
		A-2220	Documentation and Library Expenditure	557	557	100.00%		0.00%
A-22	Movable Property and Associated Costs			20,801	15,643	75.21%	5,157	24.79%
A-23	Current Administrative Expenditure	A-2320	Legal Expenses	255,479	247,629	96.93%	7,849	3.07%
		A-2330	Other Running Costs	20,425	20,425	100.00%		0.00%
		A-2331	HR fees and charges	1,017	738	72.59%	279	27.41%
A-23	Current Administrative Expenditure			276,921	268,793	97.06%	8,128	2.94%
A-25	Management Board	A-2500	MB meetings	370,860	261,705	70.57%	109,154	29.43%
		A-2510	Other meetings	67,439	58,761	87.13%	8,679	12.87%
A-25	Management Board			438,299	320,466	73.12%	117,833	26.88%
A-26	Information and Publications	A-2600	Information and Publications	617,546	608,632	98.56%	8,914	1.44%
A-26	Information and Publications			617,546	608,632	98.56%	8,914	1.44%
A-27	External Support Services	A-2700	External Support Services	3,505,180	2,727,236	77.81%	777,944	22.19%
A-27	External Support Services			3,505,180	2,727,236	77.81%	777,944	22.19%
A-28	Corporate Security	A-2800	Corporate Security	3,164,430	2,579,130	81.50%	585,299	18.50%
A-28	Corporate Security			3,164,430	2,579,130	81.50%	585,299	18.50%
TOTAL TITLE 2				12,354,059	10,542,361	85.34%	1,811,698	14.66%
TOTAL TITLE 1 AND 2				13,233,262	11,320,211	85.54%	1,913,050	14.46%

3.1.3.4. Budget implementation of automatic carry forwards (2024 – C8 credits) – differentiated appropriations

TITLE 3

Budget Chapter		Budget Item		Appropriations carried-forward from previous financial years (a)	out of which 2023- L1 commitments	Consumption of 2023 L1 commitments by 31 December 2024	Cancelled (b)	% (b)/(a)	Commitment execution - C1 payment appropriations (c)	% (c)/(a)	Carry-forward to 2024 (d)=(a-b-c)	% (d)/(a)
B3-0	Infrastructure	B3-000	Shared System Infrastructure	29,187,827			1,030,490	3.53%	19,377,042	66.39%	8,780,295	30.08%
		B3-002	Back-up site - running costs	708,793			3,268	0.46%	705,525	99.54%		0.00%
		B3-010	Wide Area networks	42,700,856			7,455	0.02%	20,712,766	48.51%	21,980,634	51.48%
<b>B3-0</b>	<b>Infrastructure</b>			<b>72,597,476</b>			<b>1,041,213</b>	<b>1.43%</b>	<b>40,795,333</b>	<b>56.19%</b>	<b>30,760,930</b>	<b>42.37%</b>
B3-1	Home Affairs	B3-100	SIS II	30,728,902			791,534	2.58%	7,421,455	24.15%	22,515,913	73.27%
		B3-110	VIS	28,842,563			52,552	0.18%	11,191,864	38.80%	17,598,147	61.01%
		B3-111	EES	88,909,697			6,441,847	7.25%	29,646,793	33.34%	52,821,057	59.41%
		B3-112	ETIAS	40,799,705			1,217,462	2.98%	9,676,224	23.72%	29,906,018	73.30%
		B3-120	EURODAC	10,245,715			13,020	0.13%	5,970,523	58.27%	4,262,171	41.60%
		B3-130	Interoperability	58,390,389			1,101,677	1.89%	35,389,753	60.61%	21,898,958	37.50%
<b>B3-1</b>	<b>Home Affairs</b>			<b>257,916,971</b>			<b>9,618,092</b>	<b>3.73%</b>	<b>99,296,613</b>	<b>38.50%</b>	<b>149,002,265</b>	<b>57.77%</b>
B3-2	Justice	B3-200	ECRIS	8,441,163			63,535	0.75%	3,903,755	46.25%	4,473,873	53.00%
		B3-201	E-CODEX	1,700,413			3,105	0.18%	203,003	11.94%	1,494,306	87.88%
<b>B3-2</b>	<b>Justice</b>			<b>10,141,576</b>			<b>66,639</b>	<b>0.66%</b>	<b>4,106,758</b>	<b>40.49%</b>	<b>5,968,179</b>	<b>58.85%</b>
B3-8	Operational support activities	B3-800	System security and business continuity	1,827,382			180,387	9.87%	632,885	34.63%	1,014,110	55.50%
		B3-801	Test and Transition	388,133				0.00%	335,008	86.31%	53,125	13.69%
		B3-802	Training for Member States	430,106			4,095	0.95%	210,294	48.89%	215,717	50.15%
		B3-810	External Support	6,419,863			2,584,575	40.26%	3,835,288	59.74%		0.00%
		B3-811	Consultancies and studies	901,279				0.00%	901,279	100.00%		0.00%
		B3-820	Advisory Groups	189,854			54,110	28.50%	135,745	71.50%		0.00%
		B3-821	Other meetings and missions	1,001			107	10.68%	894	89.32%		0.00%
		B3-822	Schengen evaluations	12,524			3,725	29.74%	8,799	70.26%		0.00%
<b>B3-8</b>	<b>Operational support activities</b>			<b>10,170,144</b>			<b>2,826,998</b>	<b>27.80%</b>	<b>6,060,193</b>	<b>59.59%</b>	<b>1,282,952</b>	<b>12.61%</b>
<b>TITLE 3 - OPERATING EXPENDITURE</b>				<b>350,826,166</b>			<b>13,552,943</b>	<b>3.86%</b>	<b>150,258,898</b>	<b>42.83%</b>	<b>187,014,326</b>	<b>53.31%</b>

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

➤ A. Budget implementation of R0 credits in 2024

Budget Chapter		Budget Item		Commitment Appropriations (1)	Executed Commitments (2)	%	Payment Appropriations (3)	Executed Payments (4)	%	Carryover (5)=(1-4)	%	RAL
B3-0	Infrastructure	B3-000	Shared System Infrastructure	19,297,818	12,063,137	62.51%	19,297,818	4,220,359	21.87%	15,077,459	78.13%	7,842,778
		B3-010	Wide Area networks	15,905,937	15,899,450	99.96%	15,905,937			15,905,937	100.00%	15,899,450
B3-1	Home Affairs	B3-100	SIS II	13,552,330	7,434,238	54.86%	13,552,330	1,620,618	11.96%	11,931,712	88.04%	5,813,620
		B3-110	VIS	18,101,600	9,501,279	52.49%	18,101,600	2,537,513	14.02%	15,564,087	85.98%	6,963,766
		B3-111	EES	15,082,737	7,542,200	50.01%	15,082,737	699,504	4.64%	14,383,233	95.36%	6,842,696
		B3-112	ETIAS	8,816,837	4,161,650	47.20%	8,816,837	466,903	5.30%	8,349,934	94.70%	3,694,747
		B3-120	EURODAC	6,604,654	3,417,706	51.75%	6,604,654	173,990	2.63%	6,430,665	97.37%	3,243,717
		B3-130	Interoperability	5,686,348	4,186,348	73.62%	5,686,348	2,216,054	38.97%	3,470,295	61.03%	1,970,295
B3-2	Justice	B3-202	JIT Collaboration Platform	3,608,000	414,149	11.48%	3,608,000	268,511	7.44%	3,339,489	92.56%	145,638
TOTAL				106,656,262	64,620,159	60.59%	106,656,262	12,203,452	11.44%	94,452,810	88.56%	52,416,707

➤ B. Established and outstanding entitlements in 2024

Budget Chapter		Budget Item		Established entitlements (1)	Received (2)	% (3)=(2)/(1)	Outstanding (4)=(1)-(2)	% (5)=(4)/(1)
B3-1	Home Affairs	B3-100	SIS II	3,850,237	2,438,564	63.34%	1,411,673	36.66%
		B3-110	VIS	3,635,734	2,302,708	63.34%	1,333,026	36.66%
		B3-111	EES	6,349,395	4,021,417	63.34%	2,327,978	36.66%
		B3-112	ETIAS	5,058,702	3,203,951	63.34%	1,854,751	36.66%
		B3-120	EURODAC	1,759,504	1,088,552	61.87%	670,952	38.13%
B3-2	Justice	B3-202	JIT Collaboration Platform	3,608,000	3,608,000	100.00%		0.00%
TOTAL				24,261,572	16,663,192	68.68%	7,598,380	31.32%

### 3.1.3.6. List of budgetary transfers

During 2024 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 20 transfers ex Article 26(1) and 1 transfer (transfer No 21 – Reference LIS.6335) ex both Article 26(1) (related to Title 1) and Article 26(2) (related to Title 2) 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.6035							Transfer within budgetary title
2	LIS.6062						Transfer within budgetary title	
	LIS.6063							
3	LIS.6082	Transfer within budgetary title					Transfer within budgetary title	
4	LIS.6103				-300,000	-300,000	300,000	300,000
5	LIS.6119	Transfer within budgetary title			Transfer within budgetary title			
6	LIS.6129						Transfer within budgetary title	
7	LIS.6139						Transfer within budgetary title	
8	LIS.6162						Transfer within budgetary title	
9	LIS.6164	Transfer within budgetary title			Transfer within budgetary title			
10	LIS.6169						Transfer within budgetary title	
11	LIS.6168	Transfer within budgetary title			Transfer within budgetary title			
12	LIS.6209						Transfer within budgetary title	
13	LIS.6202				Transfer within budgetary title			
14	LIS.6204						Transfer within budgetary title	
15	LIS.6234		1,950,000	1,950,000	-1,950,000	-1,950,000		
16	LIS.6237				-885,461	-885,461	885,461	885,461
	LIS.6239						Transfer within budgetary title	
17	LIS.6258						Transfer within budgetary title	
18	LIS.6279		-2,815,666	-2,815,666	-2,824,505	-2,824,505	5,640,172	5,640,172
	LIS.6280	Transfer within budgetary title						
19	LIS.6299						Transfer within budgetary title	
20	LIS.6326						Transfer within budgetary title	
21	LIS.6335		-221,656	-221,656	-1,783,775	-1,783,775	2,005,430	2,005,430
TOTAL			-1,087,322	-1,087,322	-7,743,741	-7,743,741	8,831,063	8,831,063

### 3.2. Budget outturn account 2024

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
	2024
Balancing subsidy from Commission	260,109,570
Contribution from associated countries	23,017,363
Contribution agreement JI-Ts CP	3,608,000
Other income	486,056
<b>Total revenue (a)</b>	<b>287,220,989</b>
Title I: Staff	
Payments	(45,200,458)
Appropriations carried over	(461,828)
Title II: Administrative Expenses	
Payments	(17,217,892)
Appropriations carried over	(6,880,061)
Title III: Operating Expenditure	
Payments	(203,011,844)
Appropriations carried over	(94,479,805)
<b>Total expenditure (b)</b>	<b>(367,251,888)</b>
<b>Result for the financial year (a-b)</b>	<b>(80,030,899)</b>
Cancellation of unused payment appropriations carried over from previous year	1,913,050
Adjustment for carry-over from prev. year of appr. available at 31.12 from assigned rev.	80,081,036
Exchange differences for the year (gain +/-loss -)	(305)
<b>Balance of the result account for the financial year</b>	<b>1,962,882</b>
Balance for the year	1,107,604
Positive balance from previous year reimbursed in the year to the Commission	(1,107,604)
Result used for determining amounts in general accounting	1,107,604
Commission subsidy - Agency revenue / Commission expense	258,146,687
Pre-financing to be reimbursed to Commission in 2024	1,962,882

At the end of the 2024 financial year, the balance of the budget outturn amounts to € 1,962,882. This is the balancing subsidy pre-financing remaining open at the end of 2024, which will need to be reimbursed to the Commission during 2025. Please see also chapter 2.2.3.2. 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 € 258,146,687. Please see also chapter 2.3.1 Revenues – Non-exchange revenues.

The positive balance from 2023 for € 1,107,604 was reimbursed to the Commission during 2024.

### 3.3. Reconciliation between budgetary and accrual-based accounts

	in EUR
<b>Economic result from Statement of financial performance</b>	<b>(66,503,484)</b>
<b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b>	
Adjustments for Accrual Cut-off 2023	(38,164,703)
Adjustments for Accrual Cut-off 2024	93,670,931
Unpaid invoices at year end booked in charges	-375,614
Depreciation of intangible and tangible assets	61,136,291
Provisions	
Value reductions	
Recovery Orders issued in 2024 not yet cashed	(7,613,110)
Prefinancing received in previous year and cleared in the year	(1,107,604)
Payments made from carryover of payment appropriations	11,320,211
Other	(49,000)
<b>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</b>	
Asset acquisitions (less unpaid amounts)	(45,964,313)
Payments made from non-budget lines	
New pre-financing paid in 2024 and remaining open as at YE 2024	(275,000)
New pre-financing received in the year and remaining open as at 31/12/2024	5,257,497
Budgetary recovery orders issued before 2023 and cashed in 2024	10,439,166
Payment appropriations carried over to 2024	(101,821,694)
Cancellation of unused carried over payment appropriations from 2023	1,913,050
Adjustment for 2023 carryover of appropriations available at 31.12. arising from assigned revenue	80,081,036
Other	
<b>Total adjustments</b>	<b>68,447,144</b>
<b>Budgetary result from Budget outturn account</b>	<b>1,962,882</b>

### 3.4. Establishment plan 2024

Function group and grade	PERMANENT POSTS		TEMPORARY POSTS	
	2024	2023	2024	2023
AD 15	-	-	-	1
AD 14	-	-	2	1
AD 13	-	-	3	3
AD 12	-	-	4	4
AD 11	-	-	11	11
AD 10	-	-	13	12
AD 9	-	-	27	22
AD 8	-	-	41	38
AD 7	-	-	11	11
AD 6	-	-	52	46
AD 5	-	-	22	20
<b>Total AD</b>	-	-	<b>186</b>	<b>169</b>
AST 9	-	-	1	1
AST 8	-	-	5	4
AST 7	-	-	8	6
AST 6	-	-	12	12
AST 5	-	-	10	11
AST 4	-	-	15	13
AST 3	-	-	2	6
<b>Total AST</b>	-	-	<b>53</b>	<b>53</b>
<b>Grand total</b>	-	-	<b>239</b>	<b>222</b>

Contract Agents	Authorised 2024	Recruited as of 31/12/2024	Authorised 2023	Recruited as of 31/12/2023
Function Group IV	114	99	108	89
Function Group III	56	54	57	44
Function Group II	1	1	1	2
<b>Total</b>	<b>171</b>	<b>154</b>	<b>166</b>	<b>135</b>

Seconded National Experts	Authorised 2024	Recruited as of 31/12/2024	Authorised 2023	Recruited as of 31/12/2023
<b>Total</b>	<b>11</b>	<b>9</b>	<b>11</b>	<b>9</b>

