

30/05/2022

Final annual accounts FY 2021 Financial statements & Budget implementation

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CERTIFICATION OF THE ACCOUNTING OFFICER AND STATEMENT OF THE EXECUTIVE DIRECTOR

CERTIFICATION OF THE ACCOUNTING OFFICER

I acknowledge my responsibility for the preparation and presentation of the annual accounts of eu-LISA in accordance with Article 102 of the Framework Financial Regulation (FFR) [1] and I hereby certify that the annual accounts of eu-LISA for the year 2021 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by The Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

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

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

Ms. Adrienn Karkó
Accounting Officer

STATEMENT OF THE EXECUTIVE DIRECTOR

I, the undersigned, Krum Garkov, Executive Director of the eu-LISA, in my capacity as Authorizing Officer declare that the information contained in this report gives a true and fair view.

State that I have reasonable assurance that the resources assigned to the activities described in this report were for their intended purpose and in accordance with the principles of sound financial management.

Confirm that I am not aware of anything not reported here which could harm the interests of the eu-LISA and the European Institutions in general.

Mr. Krum Garkov
Executive Director

[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 first established by the Regulation (EU) No 1077/2011 of European Parliament and of the Council of 25 of October 2011. At the end of 2018, Regulation (EU) 2018/1726 of the European Parliament and of the Council repealed Regulation 1077/2011 and broadened the mandate of eu-LISA, successor of the Agency established by the repealed regulation.

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

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

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



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The 2021 financial statements of eu-LISA and reports on budget implementation for 2021 are prepared in conformity with the provisions of Title IX “Annual accounts and other financial reporting” of the Financial Rules of eu-LISA, adopted by its Management Board with decision 2019-198 of 28/08/2019.

The accounts are drawn up in accordance with the accounting rules adopted by the Accounting Officer of The Commission. The accounting system of eu-LISA – in conformity to Article 82 of the Financial Regulation (EU, Euratom) (2018/1046) (FR)– serves to organise the budgetary and financial information in such a way that figures can be entered, filed and registered. The accounting system consists of general accounts and budget accounts. The accounts are kept in Euro on the basis of the calendar year.

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

1. 2021 Financial Statements

1.1. Balance Sheet – Assets

in EUR					
NON CURRENT ASSETS	Notes	31/12/2021	31/12/2020	Variation	Change in %
Computer software		53,422,918	45,915,100	7,507,818	16%
Intangible assets under construction		36,541,630	26,722,167	9,819,463	37%
Intangible assets	2.1.1.1	89,964,548	72,637,267	17,327,281	24%
Land and buildings		33,508,672	31,708,123	1,800,549	6%
Plant and equipment		283,462	473,914	(190,452)	-40%
Furniture and vehicles		159,164	102,817	56,347	55%
Computer hardware		76,478,883	64,992,434	11,486,449	18%
Other fixtures and fittings		694,708	953,733	(259,025)	-27%
Buildings under construction		-	600,000	(600,000)	-100%
Property, plant and equipment	2.1.1.2	111,124,889	98,831,021	12,293,868	12%
Non-current pre-financing	2.1.1.3	2,546,822	2,546,822	-	0%
Non-current exchange receivables	2.1.1.4	137,797	135,277	2,520	2%
TOTAL NON CURRENT ASSETS		203,774,056	174,150,388	29,623,669	17%
CURRENT ASSETS					
Deferred charges	2.1.2.1	16,094,899	22,262,822	(6,167,923)	-28%
Other exchange receivables	2.1.2.2	29,232,321	23,488,844	5,743,477	24%
Current exchange receivables		45,327,220	45,751,666	(424,446)	-1%
VAT receivables		1,539,514	2,900,354	(1,360,840)	-47%
Accrued income		7,584,440	-	7,584,440	
Contribution from associated countries		24,405,313	3,763,102	20,642,211	549%
Non-exchange receivables	2.1.2.3	33,529,267	6,663,456	26,865,811	403%
TOTAL CURRENT ASSETS		78,856,487	52,415,122	26,441,365	50%
TOTAL ASSETS		282,630,544	226,565,509	56,065,034	25%

1.2. Balance Sheet – Liabilities

					in EUR	
NET ASSETS	Notes	31/12/2021	31/12/2020	Variation	Change in %	
Accumulated surplus		139,313,173	84,635,727	54,677,447	65%	
Economic result of the year (+ profit)		61,874,238	54,677,447	7,196,792	13%	
NET ASSETS	2.1.4	201,187,412	139,313,173	61,874,238	44%	
CURRENT LIABILITIES						
Current payables		34,654,276	56,299,740	(21,645,464)	-38%	
Accounts payables with consolidated entities		3,075,730	3,610,513	(534,783)	-15%	
Accounts payables	2.1.3.1	37,730,007	59,910,254	(22,180,247)	-37%	
Accrued charges	2.1.3.2	43,713,125	27,342,082	16,371,043	60%	
TOTAL CURRENT LIABILITIES		81,443,132	87,252,336	(5,809,204)	-7%	
TOTAL LIABILITIES		282,630,544	226,565,509	56,065,034	25%	

1.3. Statement of financial performance

in EUR

REVENUE	Notes	2021	2020	Variation	Change in %
Subsidy of The Commission	3.2	260,867,265	229,773,830	31,093,435	14%
Contribution of EFTA countries	2.2.1.1	32,069,317	4,045,520	28,023,797	693%
Non-exchange revenue - transfer of asset		-	750,000	(750,000)	-100%
Non-exchange revenues	2.2.1	292,936,582	234,569,350	58,367,232	25%
Administrative revs with consolidated entities		4,087	5,699	(1,612)	-28%
Miscellaneous income		618	14,535	(13,918)	-96%
Exchange rate gains		21	110	(89)	-81%
Exchange revenues	2.2.2	4,726	20,345	(15,619)	-77%
Total revenues		292,941,308	234,589,695	58,351,613	25%
EXPENSES					
Operational expenses	2.2.3	(132,513,317)	(113,925,007)	(18,588,310)	16%
Staff expenses	2.2.4.1	(30,877,862)	(25,651,441)	(5,226,422)	20%
Finance costs on late payment	2.2.4.7	(3,192)	(22,393)	19,202	-86%
Administrative and IT expenses	2.2.4.2	(7,265,149)	(5,985,233)	(1,279,916)	21%
Other external service provider expenses	2.2.4.3	(4,575,529)	(3,571,376)	(1,004,153)	28%
Expenses with consolidated entities	2.2.4.6	(3,458,695)	(2,477,099)	(981,596)	40%
Fixed asset related expenses	2.2.4.4	(51,700,205)	(28,130,679)	(23,569,526)	84%
Operating Lease Expenses	2.2.4.5	(672,865)	(148,998)	(523,866)	352%
Exchange rate losses		(256)	(21)	(234)	1092%
Administrative expenses	2.2.4	(98,553,753)	(65,987,241)	(32,566,512)	49%
Total expenses		(231,067,070)	(179,912,248)	(51,154,822)	28%
ECONOMIC RESULT FOR THE YEAR		61,874,238	54,677,447	7,196,792	13%

1.4. Cashflow statement (Indirect method)

	in EUR	
	2021	2020
Cash Flows from operating activities		
Economic result of the year - Profit/(loss)	61,874,238	54,677,447
Amortization of intangible fixed assets	19,329,041	12,065,219
Depreciation and write off of tangible fixed assets	26,957,710	12,245,422
(Increase)/decrease in Long-term Pre-financing/Deposits	(2,520)	(135,277)
(Increase)/decrease in Short term Receivables	(26,441,365)	(25,833,753)
Increase/(decrease) in Accounts payable and accrued charges	(5,274,421)	55,334,622
Increase/(decrease) in Liabilities related to consolidated EU entities	(534,783)	1,952,938
Net cash Flow from operating activities	75,907,900	110,306,618
Cash Flows from investing activities		
(Increase) of tangible and intangible fixed assets	(75,907,900)	(110,306,618)
Net cash flow from investing activities	(75,907,900)	(110,306,618)
Net increase/(decrease) in cash and cash equivalents	-	-
Cash and cash equivalents at the beginning of the period	-	-
Cash and cash equivalents at the end of the period	-	-

1.5. Statement of changes in net assets

in EUR

	Reserves		Accumulated Surplus /(Deficit)	Economic result of the year	Net assets (total)
	Fair value reserve	Other reserves			
Balance as of 1 January 2021	-	-	139,313,173	-	139,313,173
Economic result of the year	-	-	-	61,874,238	61,874,238
Balance as of 31 December 2021	-	-	139,313,173	61,874,238	201,187,412

2. Notes to the Financial Statements

➤ Accounting policies

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

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

The applied accounting principles are the following:

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

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

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

Application of new and amended EU Accounting Rules

On 17 December 2020 the Accounting Officer of the European Commission adopted the revised EAR 11 'Financial Instruments', which is effective for accounting periods beginning on or after 1 January 2021. The revised EAR 11 has been updated in line with the new IPSAS 41 'Financial Instruments' and establishes the principles for the financial reporting of the financial assets and financial liabilities held by the EU entities.

The new requirements shall be applied retrospectively and subject to the specific transitional provisions in the revised EAR 11. In particular, no restatement of comparatives is required. Hence, the impacts of any re-measurements are recognised in Net Assets at the initial application date of the revised EAR 11.

The revised EAR 11 introduces a principles-based approach to the classification of financial assets which is based on two criteria: the management model which an entity applies for managing its financial assets and the contractual cash-flow characteristics of those assets. Depending on these criteria, financial assets are classified in the categories financial assets at amortised cost (AC), financial assets at fair value through net assets/equity (FVNA), or financial assets at fair value through surplus and deficit (FVSD).

Amounts displayed and disclosed as recoverables from non-exchange transactions are not financial instruments hence EAR 11 is not applicable.

New impairment model

Whereas the earlier impairment model is based on incurred losses, the revised EAR 11 introduces a forward-looking impairment model based on expected credit losses, taking into account all possible default events and any credit enhancements that are integral to the contractual terms. As regards the applicable time horizon, a staging approach applies: as long as there is no significant increase in credit risk, the impairment allowance is measured at an amount equal to the 12-months expected credit loss (stage 1). In case of a significant increase in credit risk (stage 2) and for credit-impaired financial assets, the impairment allowance equals the life time expected credit loss. The new impairment model applies to all financial assets measured at AC or at FVNA, loan commitments and financial guarantee contracts.

At eu-LISA, the impact of the revised EUR 11 mainly concerns the new impairment model for exchange receivables. In accordance with the revised EAR 11 requirements, the entity has classified its receivables from exchange transactions as "financial assets at amortised cost" ("loans and receivables" in prior periods). There are no overdue receivables at 31 December 2021. In case of overdue receivables at year-end, the entity has to apply the impairment requirements of the revised EAR 11 to the receivables and has to recognise the required adjustment of the loss allowance in the accumulated surplus or deficit on 1 January 2021 (at first application of the rule). Based on forward looking assessment on future expected loss, no such adjustment was needed.

↘ Use of estimates

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

↘ Legal Framework - Accrual accounting standards at eu-LISA

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

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

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

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

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

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

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

2.1. Notes to the Balance Sheet

2.1.1. Non-current assets

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

The *tangible asset* recognition threshold for financial statements is € 5,000. Items recognized in the inventory with a unit price lower than € 5,000 are considered as expenses and they are included directly in the Statement of financial performance as low-value asset expenses as they incur. *Internally generated intangible asset* (IGIA) capitalization threshold is € 50.000

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

Until the asset management system (ABAC ASSETS) - operated by the European Commission and used by the Agency as part of the financial management system suit - is enhanced with the functionality to manage asset under construction in the IT domain, eu-LISA is following up its IT development via a dedicated - transitory - general ledger account. The open balance, i.e. costs incurred related to not yet operational IT projects (still in development phase at year-end) is reclassified to fixed assets as part of the year-end adjustments by the accountant. Such amount is categorized as “manual assets under development” on the face of the Balance Sheet. Assets under development are not amortized.

Impairment review for the 2021 closure did not indicate any adversarial European policy trend that would necessitate book value adjustment for intangible assets; the Agency continues its operations with enhanced mandate on going concern basis. As for tangible fixed assets, there is neither a market trend or similar that would prompt the Agency to devalue its active items on inventory.

Physical inventory count covered 98 % of trackable units in 2021.

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

Intangible assets	Depreciation rate
Software for personal computers and servers	25%
Internally generated intangible assets (IGIA)	25%
Intangible assets under construction	0%
Property, plant and equipment	
Land	0%
Buildings	4%
Plant and equipment	
Scientific and laboratory equipment	25%
Tools for industry and workshops	12.5%
Lifting and mechanical handling equipment	12.5%
Control and transmission devices, motors, compression, vacuum and pumping equipment	12.5%
Equipment for the supply and treatment of electric power	12,5%, 25%
Specific electric equipment	25%
Furniture and vehicles	
Office, laboratory and workshop furniture	10%
Electrical office equipment, printing and mailing equipment	25%
Equipment and decorations for garden, kitchen, canteen	12.5%
Motorised outdoor equipment	25%
Furniture for restaurant/cafeteria/bar area	10%, 12,5%
Transport equipment (vehicles and accessories)	25%
Computer hardware	
Computers, servers, accessories, data transfer equipment, printers, screens	25%
Copying equipment, digitising and scanning equipment	25%
Other fixtures and fittings	
Telecommunications equipment	25%
Audio-visual equipment	25%
Health, safety and protective equipment, medical equipment and fire-fighting equipment	13%
Tangible assets under construction	0%

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

2.1.1.1. Intangible assets

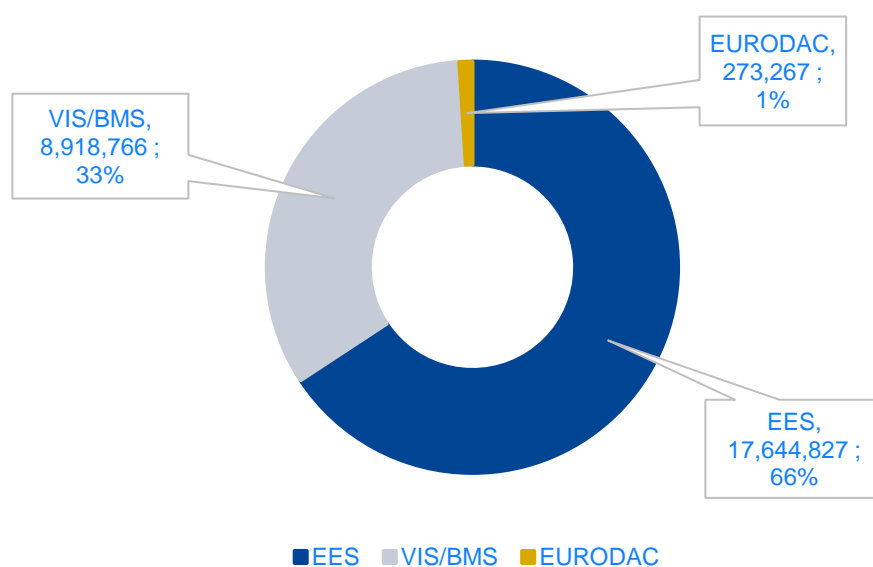
Intangible assets movement table

in EUR

	Computer Software	Assets under construction	Total
Gross carrying amounts 01/01/2021	93,292,676	26,722,167	120,014,844
Additions	26,836,859	9,819,463	36,656,322
Disposals	(23,888,085)	-	(23,888,085)
Gross carrying amounts 31/12/2021	96,241,451	36,541,630	132,783,081
Accumulated amortization and impairment 01/01/2021	(47,377,576)	-	(47,377,576)
Amortization	(19,329,041)	-	(19,329,041)
Disposals	23,888,085	-	23,888,085
Accumulated amortization and impairment 31/12/2021	(42,818,533)	-	(42,818,533)
Net carrying amounts 31/12/2021	53,422,918	36,541,630	89,964,548

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

The **Computer Software** addition in 2021, amounting to € 26,836,859 broken down by budgetary source is visualized below. Entry/Exit System (EES) developments are taking the lead followed by VIS/BMS system development.



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Further details of the book value of **Intangible Assets under Construction** of € 36,541,630 is below, together with previous year-end data for comparison.

	in EUR	
Projects under development (AUC)	2021	2020
EES	25,101,698	13,765,085
SIS II	9,512,944	5,385,064
Interoperability	1,101,761	-
ETIAS	487,381	-
Shared System Infrastructure	260,282	-
Eurodac	55,244	137,224
System security and business continuity	22,320	-
VIS/BMS	-	7,434,794
Total intangible assets under construction	36,541,630	26,722,167

Entry/Exit System related ongoing development accounts for nearly 70% of the total work in progress of intangibles. Interoperability and ETIAS related capital investments newly appear in 2021, in line with the implementation of the 2021 annual work program. VIS/BMS related developments in 2020 entered into operation during 2021, hence the disappearance of previous year-end balance.

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 2021 (gross amount: € 23,888,085 with identical accumulated depreciation) were already at the end of their lifecycle, with zero book value. 95% of disposed value had been registered in the books already in 2016, the rest had come from 2015 and earlier.

	in EUR
Year of acquisition	Gross amount
2007	476,509
2015	664,024
2016	22,747,553
Total decommissioning of intangible assets in 2021	23,888,085

2.1.1.2. Property, plant and equipment (Tangible assets)

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

The assets are valued at their acquisition price, less depreciation and impairment. The depreciation method chosen is the monthly straight-line method. EU Accounting Rule No 7 "Property, Plant & Equipment" applies accordingly.

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Property, plant and equipment movement table

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

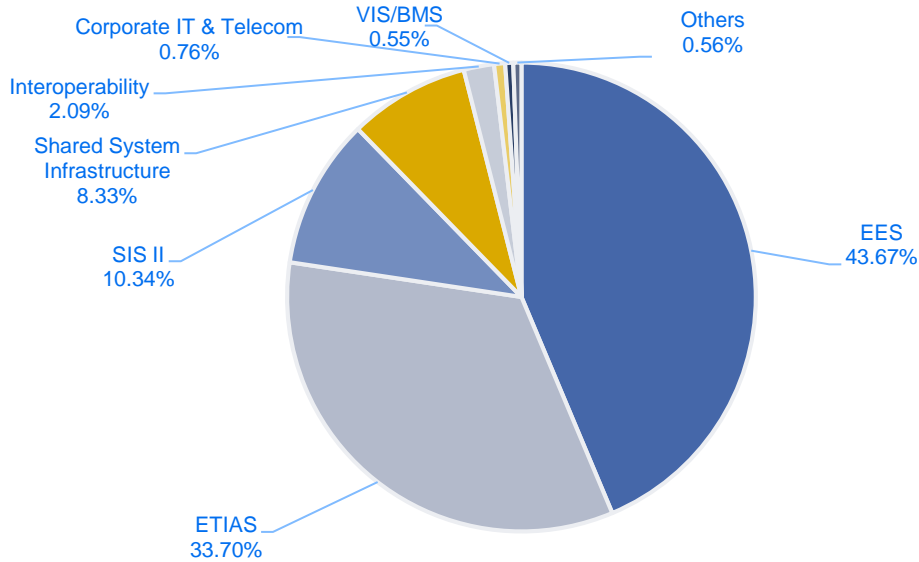
in EUR

	Land	Buildings	Plant and Equipment	Furniture and vehicles	Computer hardware	Other Fixtures and Fittings	Tangible assets under construction	Total
Gross carrying amounts 01/01/2021	5,575,315	28,946,729	845,793	262,762	95,962,077	2,030,319	600,000	134,222,995
Additions	-	3,048,958	5,935	86,936	36,680,124	29,625	(600,000)	39,251,578
Disposals	-	-	-	-	(2,232,577)	(56,946)	-	(2,289,524)
Gross carrying amounts 31/12/2021	5,575,315	31,995,687	851,728	349,698	130,409,624	2,002,997	-	171,185,050
Accumulated amortization and impairment 01/01/2021	-	(2,813,921)	(371,879)	(159,945)	(30,969,643)	(1,076,586)	-	(35,391,974)
Depreciation	-	(1,248,409)	(196,387)	(30,589)	(25,193,675)	(288,650)	-	(26,957,710)
Disposals	-	-	-	-	2,232,577	56,946	-	2,289,524
Accumulated amortization and impairment 31/12/2021	-	(4,062,330)	(568,266)	(190,534)	(53,930,741)	(1,308,289)	-	(60,060,161)
Net carrying amounts 31/12/2021	5,575,315	27,933,357	283,462	159,164	76,478,883	694,708	-	111,124,889

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Overview of tangible asset additions

The chart below is a graphical representation of the 2021 tangible asset additions of € 39,851,578 (€ 39,251,578 + € 600,000) per major budgetary sources. € 600,000 decrease on **Tangible assets under construction** is the amount related to the temporary data centre partial investment, originating from 2020, that was finalized (and consequently added to Buildings gross amount in total of € 3 million during 2021).



Comparative overview of cumulative intangible and tangible asset additions evolution

Budget source of asset additions	2021	2020
EES	61.1%	77.2%
ETIAS	18.3%	0.0%
SIS II	10.9%	11.0%
Shared System Infrastructure (CORE Systems)	3.9%	1.7%
Interoperability	2.5%	2.4%
VIS/BMS	2.2%	6.5%
Corporate IT & telecommunication	0.4%	1.0%
Expenditure for premises	0.2%	0.1%
Miscellaneous	0.5%	0.1%
Total	100.0%	100.0%

Decommissioning (disposals) of tangible assets overview:

Year of acquisition	Gross amount
before independence of the Agency	514,690
2013	9,919
2014	72,166
2015	84,044
2016	974,385
2017	634,319
Total decommissioning of tangible assets in 2021	2,289,524

2.1.1.3. Long-term pre-financing

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

eu-LISA paid administrative pre-financing to the constructor of its office building in Strasbourg, France, back in 2016 out of which € 2,546,822 remains open to be settled. Performance guarantee in respect of the building project is booked as an off balance sheet item, face value at year-end 2021 is shown below.

	In EUR
	2021
Guarantees for performance	1,291,815

At year-end 2021, the Agency did not accrue expenses in respect of the given pre-financing. No impairment is booked either. Litigation is still ongoing between the Agency and the construction at time of drafting the 2021 annual accounts. See also other significant disclosure paragraph in chapter 2.1.5.

2.1.1.4. Non-current exchange receivable - deposit

The amount of € 137,797 corresponds to three-month rent as a security deposit that the Agency had to pay related to long-term rental of temporary offices in Strasbourg. The deposit varies in the same proportion as the main rent by application of an indexation in order to be permanently equal to three months actual rental. The term of the lease is for nine years. Deposit is repayable at the end of the lease term. Change in the deposit of € 2,520 from 2020 is the result of price indexation.

2.1.2. Current Assets

2.1.2.1. Current Exchange receivables – Deferred charges

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

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

	in EUR		
	31/12/2021	31/12/2020	Variation
Deferred charges year of origin 2021	6,727,825	-	6,727,825
Deferred charges year of origin 2020	8,824,930	21,223,003	(12,398,072)
Deferred charges year of origin 2019	518,430	975,886	(457,457)
Deferred charges year of origin 2018	13,900	28,395	(14,495)
Deferred charges year of origin 2017	9,814	35,538	(25,725)
Total deferred charges	16,094,899	22,262,822	(6,167,923)

Contrary to the table above, here below, a forward-looking representation of the deferrals is presented. The 2021 year-end figure of € 16,094,899 shall be reversed into the coming years' accounts gradually. In 2022 € 12.8 million, in 2023 € 1.7 million etc.

Origin of deferred charge (booking year)	Future year of expense					Total
	2022	2023	2024	2025	2026	
2017	9,814					9,814
2018	13,058	842				13,900
2019	226,529	198,312	93,589			518,430
2020	5,985,851	1,386,952	1,335,182	116,945		8,824,930
2021	6,558,843	131,494	28,357	7,715	1,415	6,727,825
Total	12,794,095	1,717,600	1,457,128	124,661	1,415	16,094,899

2.1.2.2. Current Exchange receivables – Other exchange receivables

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

	in EUR		
	31/12/2021	31/12/2020	Variation
Personnel current account, Salary advance, staff movement	26,039	39,971	(13,933)
Automatic liaison account central treasury	(970,476,642)	(712,283,364)	(258,193,278)
Manual liaison account central treasury	999,682,924	735,732,237	263,950,687
Total other exchange receivables	29,232,321	23,488,844	5,743,477

↳ Centralized treasury

With effective date of 16 June 2014, eu-LISA implemented Centralised Treasury Management with the European Commission, DG BUDG. By doing so, the Agency effectively contributes to economizing on Member States (MS) financial resources, as there is no need to keep substantial buffer funds for payment execution that would need to be sourced from MS' national banks in advance. At the same time, the Agency is saving funds by avoiding paying negative interest.

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

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

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

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

	in EUR		
	31/12/2021	31/12/2020	Variation
Automatic liaison account central treasury	(970,476,642)	(712,283,364)	(258,193,278)
Manual liaison account central treasury	999,682,924	735,732,237	263,950,687
Total Virtual cash balance	29,206,282	23,448,873	5,757,410

2.1.2.3. Current non-exchange receivables

	in EUR		
	31/12/2021	31/12/2020	Variation
VAT receivables	1,539,514	2,900,354	(1,360,840)
Contribution from associated countries	31,989,753	3,763,102	28,226,651
Total non-exchange receivables	33,529,267	6,663,456	26,865,811

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In accordance with Art. 151(1)(aa) of the VAT Directive² the EU institutions are exempted from VAT. It can either be direct exemption or via reimbursement method. In Estonia, the Agency is directly exempt from paying VAT on local purchases since 2017. VAT receivables in the Balance Sheet are the outstanding VAT with France, Norway and Iceland, where the initially paid VAT is reimbursed to the Agency once a year.

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

	in EUR		
	31/12/2021	31/12/2020	Variation
France	1,134,688	2,900,354	(1,765,667)
Norway	206,544	-	206,544
Iceland	198,282	-	198,282
Total VAT receivables	1,539,514	2,900,354	(1,360,840)

Contribution from associated countries on the Balance Sheet is stemming from- on one hand - the outstanding balance at year-end 2021 (net of established, invoiced and paid) of the contribution obligation of Norway, Switzerland, Iceland and Liechtenstein; on the other hand, € 7.6 million accrued income is based on recovery orders established in the beginning of 2022 as retroactive indirect cost contributions of the associated countries. For further details, please see chapter 2.2.1 Non-exchange revenues.

	in EUR		
	31/12/2021	31/12/2020	Variation
Accrued income	7,584,440	-	7,584,440
Receivables from associated countries	24,405,313	3,763,102	20,642,211
Total contribution from associated countries	31,989,753	3,763,102	28,226,651

² COUNCIL DIRECTIVE 2006/112/EC

2.1.3. Current liabilities

2.1.3.1. Accounts payables

	in EUR		
	2021	2020	Variation
Current payables - Suppliers, Staff	500,350	16,960	483,391
Current payables EU decentralized agencies	-	1,475	(1,475)
ABAC Assets goods received not invoiced	34,153,926	56,281,306	(22,127,380)
Current payables	34,654,276	56,299,740	(21,645,464)
Pre-financing balancing subsidy from Commission	3,075,730	3,610,513	(534,783)
Accounts payables with consolidated entities	3,075,730	3,610,513	(534,783)
Total accounts payables	37,730,007	59,910,254	(22,180,247)

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

↘ Goods received not invoiced

The **Goods received not invoiced** account balance decreased nearly 40% compared to previous year. Nevertheless, it still has substantial balance due to deliveries, where the corresponding invoicing milestones were not reached, invoices were either not received or not approved by the current balance sheet date. Comparative overview of budgetary source of fixed asset deliveries not invoiced by year-end is presented below.

	in EUR	
Budget position	2021	2020
EES	22,750,239	51,731,100
ETIAS	8,001,581	-
SIS II projects	2,210,282	3,094,730
Interoperability	1,072,506	1,190,532
VIS/BMS	119,318	191,241
Corporate Security	-	64,957
Corporate IT & Telecom	-	8,746
Total GRNI	34,153,926	56,281,306

↘ Balancing subsidy

Balancing subsidy pre-financing open amount is the result of the 2021 Budget Outturn calculation. Out of the total pre-financing subsidy of € 263,942,995 cashed from The Commission, € 260,867,265 is accounted for as revenue that the Agency recorded in its Statement of financial performance. € 3,075,730 is the remaining amount of the balancing subsidy that will need to be returned to The Commission during 2022 as excess subsidy. Please see chapter 3.2 Budget Outturn Account 2021 for details.

Liquidity risk is considered to be insignificant as current payables are fully covered by the balance of automatic and manual liaison account (among sundry receivables) representing virtual cash balance in the framework of centralized treasury management.

2.1.3.2. Accrued charges

Accrued charges are recorded in order to respect the notion of accrual-based accounting; therefore, the Financial Statements show all the charges and revenues for the financial year, regardless of the date of payment or collection. Amounts are based on best possible professional estimates taking into account the value of goods and services received in 2021 by the Agency to which no corresponding invoices were registered by the balance sheet date. These are expenses, which relate to financial year 2021 even if actual invoicing and payments happen in 2022.

A substantial, 60% increase materialized - compared to the 2020 year-end data - in the accrued charges domain.

	in EUR		
	2021	2020	Variation
Accrued charges	43,712,937	27,341,895	16,371,043
Other receipt to be reinstated	188	188	-
Total accrued charges	43,713,125	27,342,082	16,371,043

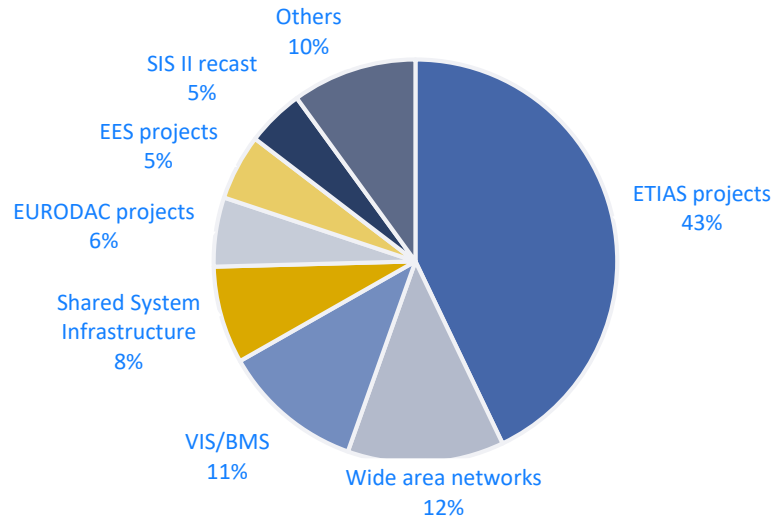
The year-end balance of accrued charges of € 43,713,125, representing 60% increase, is distributed per nature of expense as follows:

	in EUR	
	2021	2020
Operational activities	39,116,263	22,596,577
External service provider expenses	1,278,196	1,359,642
Staff Costs (excluding SNEs and others experts)	1,193,176	1,086,585
Maintenance and security - Buildings	1,104,922	525,010
IT cost maintenance	543,378	552,969
Training Costs	170,806	84,210
Office Supplies and maintenance	123,493	154,675
IT cost - research	70,000	392,260
Communications and publications	44,451	454,023
Staff perquisites and social activities	32,687	22,265
Allowances for SNEs and other Experts	18,668	26,652
Missions	15,200	-
Allowances (excluding SNEs and other experts)	1,698	34,628
Recruitment costs	-	2,400
Legal expenses	-	50,000
Total accrued charges	43,712,937	27,341,895

Operational activities' accrued expenses are 70% higher compared to previous year.

Major components of operational activities are detailed in the next chart.

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At year-end 2021, the Agency has no foreign exchange risk exposure as all receivables and payables are denominated in Euro.

2.1.4. Net assets – changes in net assets

The statement of net assets contains the economic result of the year (profit of € 61,874,238) and the accumulated surplus from the previous years.

2.1.5. Significant disclosures

2.1.5.1. Legal commitments without corresponding budgetary commitments

The Agency has long-term/multi-annual contractual commitments without corresponding budgetary commitments³ for € 18,893,418 at year-end 2021. 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(s).

	in EUR		
	2021	2020	Variation
Enterprise licences, consultancy	9,820,504	306,145	9,514,359
Rental of premises for temporary use in SXB	4,898,144	4,433,581	464,563
SXB electricity, maintenance, telecom, security costs	1,273,260	1,621,926	(348,666)
Operational agreement for back up site in Austria	1,275,569	886,992	388,577
TLL electricity, maintenance, telecom, security costs	1,101,790	1,121,077	(19,288)
Brussels Liaison office	347,195	6,000	341,195
Travel management	136,107	330,526	(194,419)
External audit fee	40,850	61,275	(20,425)
Provision of legal advice service	-	117,000	(117,000)
Total	18,893,418	8,884,522	10,008,896

The increase in 2021 is due to the acquisition of software licenses for which the contractual commitment (four year) is broken down into annual budgetary instalments.

2.1.5.2. Contingencies

The cases of litigation notified in the Notes to the 2018 annual accounts related to the first extension project of the Strasbourg site are still ongoing while drawing up the 2021 annual accounts.

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

After the judgements of 23 July 2020 of the Administrative Court of Strasbourg, where that Court judged the two cases in the Agency's favour, the applicant appealed both of the judgements to the Administrative Court of Appeal of Nancy. The Agency submitted its defences in both cases within the deadline of 5 March 2021, and the case is currently pending before the Administrative Court of Appeal of Nancy.

Based on in-house lawyer's assessment and on the grounds of the won first instance, no provision shall be booked, the matter is regarded as contingency.

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

³ Article 74(2) of the Agency's Financial Rules.

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

2.1.5.3. Related party disclosures

The highest staff grade at present at the Agency is of the Executive Director, temporary agent in grade AD15. The Staff Regulations of Officials and the Conditions of Employment of Other Servants⁴, which regulate his remuneration too, govern his employment contract. Apart from transactions stemming from the employment relationship, there are no other type of transactions between the Agency and him, as key management personnel, and neither any loans were provided to him on standard or preferential rate.

2.1.5.4. COVID disclosure

In 2021, lasting effects of the coronavirus outbreak continued to influence eu-LISA's operations and services delivered to the Member States, as well as its internal working modalities.

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

- First, while work on planned project continued, there were changes in their implementation plans that impacted delivery and acceptance of certain deliverables and/or start of particular activities;
- Second, preparation and launch of planned procurement procedures through the year did not follow at all times initially planned timelines.

All that had certain effects on the planned implementation of the Agency budget. Nevertheless, the pro-active budget management approach of eu-LISA enabled the Agency to address successfully these effects. In the second half of 2021 the Management Board adopted a correction of the annual budget: € 17.2 million commitment and payment appropriations were returned to the general budget stemming from VIS recast's revised implementation timeline. At the same time, € 59.5 million additional payment appropriations were allocated for EES, ETIAS and Shared infrastructure. At the end of the year, budget execution met the targets of the relevant corporate performance indicators (100% for 2021 commitment appropriations and 99.1% of payment appropriations).

Internally, eu-LISA continued to apply the measures designed in 2020 as response to the COVID pandemic and has successfully ensured business continuity. The operation model of eu-LISA was almost completely virtualized with the exception of the activities that require physical access to the systems and infrastructure. Nevertheless, the following major effects of the lasting pandemic situation shall be highlighted:

- due to the measures implemented by eu-LISA to guarantee health & safety of its staff and contractors, additional expenditures were incurred for procurement of protective equipment (masks, rapid tests) and for additional physical security services in facilities of the Agency in France and Estonia;
- almost all meetings of the governance bodies of eu-LISA continued to be organized virtually and digitalization of internal workflows continued at high pace;

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.

- number of missions through the year continued to be limited and much lower than the time prior COVID pandemic, although higher than in 2020;
- the pace of recruitment of new staff increased compared to 2020, however still remained lower than originally planned, which led to the increase of use of external contractors to bridge the gap between planned and available staff in the Agency for implementation of its Annual Work Program;
- disruption of the global supply chains for hardware caused by the shortage of microchips affected delivery of some of the equipment necessary for implementation of the new initiatives entrusted to eu-LISA (EES in particular).

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

2.1.5.5. BREXIT disclosure

Following the notification by the United Kingdom, submitted on 29 March 2017, of its intention to withdraw from the European Union, the procedure under Article 50 of the Treaty on the European Union was triggered, which resulted in the Withdrawal Agreement⁵.

The Brexit related technical operations at eu-LISA were executed in the night of 31 December 2020 to 1 January 2021, save for the access to the Sirene mail channel which remained open until 1 April 2021 in accordance with the Withdrawal Agreement. The Agency established the recoverable amount related to the use of the Sirene channel by the UK. The recovery was administered via The Commission (DG HOME). See 2.2.1.1 Contribution of EFTA countries for financial details of the Sirene recovery.

2.1.5.6. Russia-Ukraine war disclosure

Non-adjusting event after the balance sheet date in accordance with EU Accounting Rule No 19, thus requiring no adjustment to the figures reported in these financial statements at 31 December 2021.

24th February 2022, Russia launched military operations against Ukraine resulting in unprecedented flow of war refugees to the neighbouring countries. Major threat factors for the Agency are identified, being the increased cyber security threat and further disruptions in supply chains on top of the delays resulting from the COVID pandemic. The Agency constantly monitors its resilience and the cyber landscape supported by CERT-EU (Computer Emergency Response Team for the EU Institutions, bodies and agencies and other EU-wide bodies dealing with cyber threats, especially ENISA, to exchange information). SIS II remains the main tool for ensuring internal security of the EU. An increased use is visible especially in MS with borders with Ukraine. Limited VIS impact, as the citizens of Ukraine are visa-exempt.

Apart from the above, no other significant matter, post balance sheet event occurred between 31 December 2021 (balance sheet date) and the date of submission of the accounts.

2.1.5.7. 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.

⁵ OJ C144 I of 25.4.2019

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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	
	2021	2020
Accounting RAL	318,628,222	341,400,376

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

2.2. Notes to the Statement of financial performance

2.2.1. Revenues – Non-exchange revenues

in EUR			
REVENUE	2021	2020	Variation
Subsidy of The Commission	260,867,265	229,773,830	31,093,435
Contribution of EFTA countries	32,069,317	4,045,520	28,023,797
Non-exchange revenue - transfer of asset	-	750,000	(750,000)
Non-exchange revenues	292,936,582	234,569,350	58,367,232

Subsidy revenue from The Commission on the face of the Statement of financial performance for 2021 solely consists of the Balancing subsidy, that is the main source of financing of the Agency from the general budget of the European Union (for its calculation see 2021 Budget outturn account table under heading 3.2).

2.2.1.1. Contribution of EFTA countries

The contribution from the countries associated with the implementation, application and development of the Schengen acquis and Eurodac-related measures for 2021 amounts to € 32 million.

in EUR						
	EES	VIS	Eurodac	SIS II	Sirene	Total
Switzerland	6,939,537	6,677,862	2,498,032	4,165,062	-	20,280,493
Norway	3,442,488	3,707,379	1,518,132	2,300,196	-	10,968,195
Iceland	206,711	202,038	67,907	128,567	-	605,223
Liechtenstein	62,940	59,511	22,481	37,367	-	182,299
UK/Commission	-	-	-	-	33,107	33,107
Total	10,651,676	10,646,790	4,106,552	6,631,192	33,107	32,069,317

In accordance with the agreements between the EU and the countries associated with the implementation, application and development of the Schengen acquis, the Agency establishes the associated countries contribution based on the executed payments for the systems of the previous year and the percentage of the associated countries' GDP on the total GDP of all participating Member States for SIS II, VIS, Eurodac and EES. Due to the late availability of complete GDP data at 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.

Sirene related costs of the UK between 1 January 2021 and 30 March 2021 amounting to € 33,107 are recovered as a consequence of the Brexit. The recovery order was established in the beginning of 2022 that was administered via The Commission/DG HOME.

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In line with the ratified arrangement between the EU and the associated countries⁶, in 2021, the Agency started to proceed with retroactive recovery related to the indirect expenditure for large-scale IT systems. The overview of revenues from associated countries per nature and per year of establishment is presented below. The total amount established in 2021 by authorizing officer relevant for the systems amounts to € 24.5 million, whereas recovery orders established at the beginning of 2022 - however of retroactive nature - amounting to € 7.5 million, shall be added to the revenue for 2021 as accrued revenue.

In 2021, established contributions based on direct expenditures for all of the systems amounted to € 12 million and contribution based on indirect expenditures was established for Switzerland only, amounting to € 12.4 million.

In 2022, indirect-costs-based contributions were established retroactively for the remaining three associated countries.

									in EUR	
RO Year of Origin	Direct vs indirect	Ref year of recovery	System	UK/Commission	Liechtenstein	Norway	Iceland	Switzerland	Grand Total	
2021	Direct costs	2020	EURODAC		2,293	161,329	3,229	235,324	402,175	
			SIS II		8,955	477,406	28,531	989,394	1,504,286	
			VIS		15,005	799,888	47,804	1,657,717	2,520,414	
		2018-2020	EES		45,032	2,466,744	148,168	4,964,826	7,624,770	
	Direct Total				71,285	3,905,367	227,732	7,847,261	12,051,645	
	Indirect costs	2013-2020	EURODAC						2,262,708	2,262,708
			SIS II						3,175,668	3,175,668
			VIS						5,020,145	5,020,145
		2017-2020	EES						1,974,711	1,974,711
	Indirect Total							12,433,232	12,433,232	
Total recovery orders established in 2021					71,285	3,905,367	227,732	20,280,493	24,484,877	
2022	Direct costs	2021	SIRENE	33,107					33,107	
	Direct Total			33,107					33,107	
	Indirect costs	2013-2020	EURODAC		20,188	1,356,803	64,678			1,441,669
			SIS II		28,412	1,822,790	100,036			1,951,238
			VIS		44,506	2,907,491	154,234			3,106,231
2017-2020	EES		17,908	975,744	58,543			1,052,195		
Indirect Total				111,014	7,062,828	377,491		7,551,333		
Total recovery orders established in 2022 (accrual)				33,107	111,014	7,062,828	377,491		7,584,440	
Grand Total for 2021				33,107	182,299	10,968,195	605,223	20,280,493	32,069,317	

⁶ 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, 24.5.2019, p. 9-29)

2.2.2. Revenues – Exchange revenues

2.2.2.1. Administrative revenues with consolidated entities

In 2021, a single instance of intercompany recovery took place related to schooling fee: initially paid by the Agency and later re-invoiced to the European Union Agency for the Space Programme, due to Agency staff member recruited by the latter.

	in EUR	
	2021	2020
European Union Agency for the Space Programme	4,087	-
European Police Office	-	5,263
DG HR	-	437
Total	4,087	5,699

2.2.3. Operational expenses

The increase in operational expenses shows clear correlation with the available operational budget and broadening responsibilities of the Agency in 2021 in the EU IT security domain.

	in EUR		
	2021	2020	Variation
Operational expenses	132,513,317	113,925,007	18,588,310

The table below is providing a high-level breakdown of the operational expenses by indicating the two major origin of the expenses. On one hand, the value corresponds to the invoices paid during the financial year (primary transaction data – cash based) which is adjusted to show the operational transactions in the period when they actually occur (corresponding to accrual based financial reporting method⁷). Such adjustments ensure comparability of reported data over the years.

	in EUR			
	2021	2020	Variance	in %
Primary transaction data	109,625,796	129,356,347	(19,730,551)	-15%
Expense accrual (+)	39,116,263	22,596,577	16,519,686	73%
Reversal of previous accrual (-)	-22,596,577	-19,617,493	-2,979,084	15%
Expense deferral (-)	-5,195,245	-19,747,439	14,552,193	-74%
Reversal of previous deferrals (+)	11,563,080	1,337,015	10,226,064	765%
Total year-end accounting adjustments	22,887,521	(15,431,340)	38,318,860	-248%
Total operational expenses	132,513,317	113,925,007	18,588,310	16%

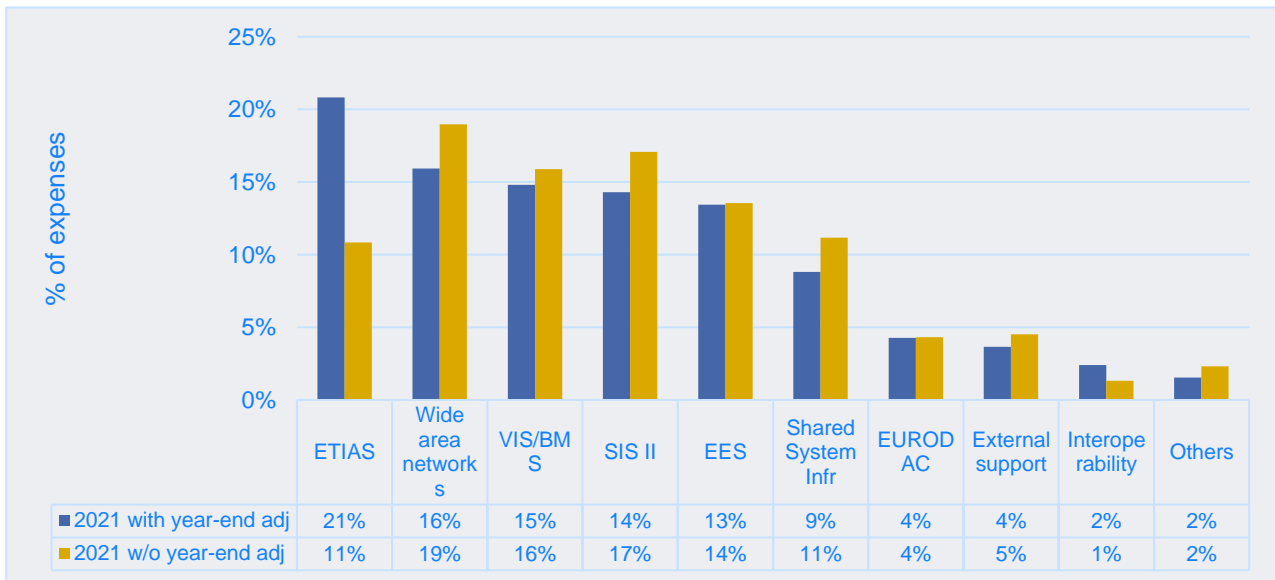
The budgetary source of **operational expenses** on cash basis (primary transaction data=executed payments without the effect of year-end accounting adjustments for accruals and deferrals) is represented in the next table with their percentage distribution:

⁷ 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.

PUBLIC

Budgetary source of primary operational expense (cash based)	2021	2020
Wide area networks	18.98%	10.48%
SIS II	17.09%	7.63%
VIS/BMS	15.89%	18.22%
EES	13.55%	40.33%
Shared System Infrastructure (CORE Systems)	11.18%	9.13%
ETIAS	10.83%	2.15%
External support	4.52%	2.81%
EURODAC	4.33%	2.51%
Interoperability	1.32%	3.57%
System security and business continuity	0.71%	0.83%
Back-up site	0.69%	0.81%
Operational learning and development	0.68%	0.30%
Training for Member States	0.11%	0.02%
ECRIS	0.09%	0.02%
Advisory groups	0.02%	0.17%
Other meetings and missions	0.01%	0.07%
Consultancies and studies	0.00%	0.96%
Total	100%	100%

The distribution of budgetary source is changing once the calculation is based on the adjusted data, which takes into account the notion of accrual methodology. The chart below compares the distribution percentages of data of 2021 only, with and without the inclusion of adjustments.



During 2021 the Agency spent (on cash basis) the most on network related services (19%) followed by SIS II (17%) and VIS/BMS (16%). However, the ranking suddenly changes following year-end adjustments: ETIAS services will come first (21%) and network related services second (16%). This is a very substantial change, which indicates how important it is to define the basis of data analysis.

For further insight into the depths of what happened at the Agency during please see Consolidated Annual Activity Report for 2021. That is the statutory report, which is meant to give detailed overview of major programmes, projects, operational and administrative activities in reference to what was planned for the business year.

2.2.4. Administrative expenses

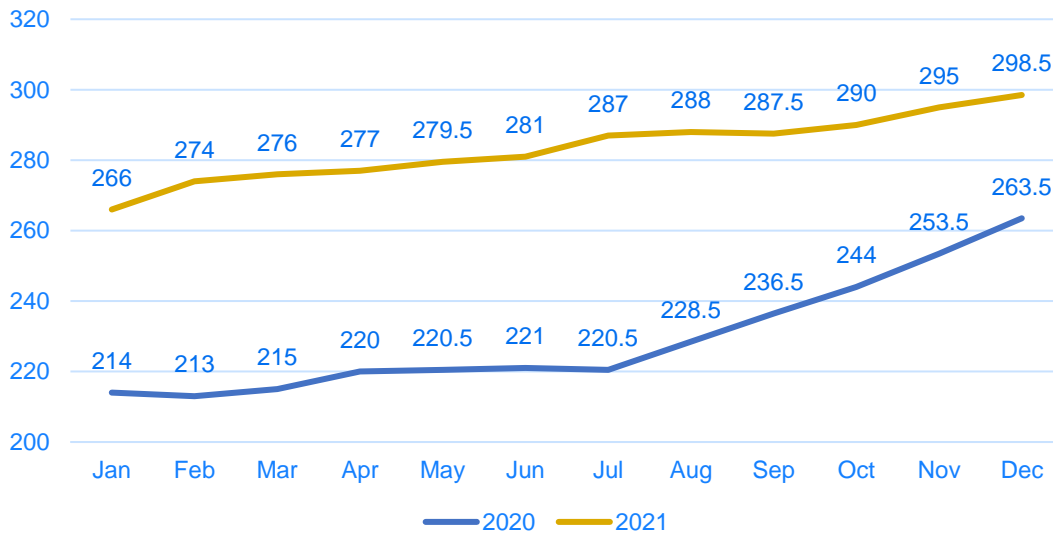
2.2.4.1. Staff expenses

The total amount of € 30,877,862 is split per nature as follows:

	in EUR		
	2021	2020	Variation
Staff basic expenses	22,797,035	18,521,421	4,275,615
Social security contribution	772,047	671,740	100,307
Staff perq. and social activities	17,381	(180,886)	198,268
Salary allowances	6,748,601	6,057,810	690,791
Allowances for SNEs	542,797	581,356	(38,559)
Total staff expenses	30,877,862	25,651,441	5,226,422

See the evolution of temporary agents', temporary assistants' and contract agents' headcount comparatives for 2021 and 2020, as fundamental underlying driving factor behind the variation of Staff basic expenses, Social security contribution expenses and in Salary allowances.

TA, AST, CA headcount



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

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

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

Allowances paid to seconded national experts are separately reported under dedicated general ledger account. (Headcount did not change -10 pers.)

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

PUBLIC

The remuneration of the officials and other servants of the European Union is updated yearly, 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, adjusting with effect from 1 July 2021 the remuneration of active staff and the pensions of retired staff with + 1.9%, and updating with effect from 1 July 2021 the correction coefficients applied to the remuneration of active staff.

Country coefficients meant to reflect differences in living conditions/purchasing power in the various places of employment referenced to Brussels/Luxemburg (100%). Please find the coefficients, applicable during 2021 and compared to 2020 below.

	Q3-Q4/2021	Q1-Q2/2021	Q3-Q4/2020	Q1-Q2/2020
Estonia	86.3%	82.3%	82.3%	83.3%
France	119.9%	120.5%	120.5%	117.7%
Brussels	100.0%	100.0%	100.0%	100.0%

2.2.4.2. Administrative and IT expenses

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

	in EUR		
	2021	2020	Variation
Office Supply and maintenance	2,551,246	2,398,508	152,738
IT costs - operational	2,524,742	1,584,082	940,660
IT costs - research	1,260,600	895,341	365,259
Training Costs	688,447	383,180	305,268
Legal expenses	220,965	176,754	44,211
Missions	117,015	178,546	(61,531)
Recruitment costs	69,951	76,932	(6,982)
Insurance expenses other than building	18,754	26,032	(7,278)
Communication and publication	(186,570)	265,858	(452,428)
Total administrative and IT expenses	7,265,149	5,985,233	1,279,916

The **Office Supply** ledger is used to expense small-value corporate asset items above € 100 but below the fixed asset recognition threshold of € 5,000. In 2021 € 0.7 M worth of items were inventoried (corporate IT infrastructure and furniture) compared to € 1.3 M in the previous year.

IT costs - operational expenses (€ 2,524,742) record external support services related to corporate IT.

Find the activity breakdown for the **IT cost - research** expenses below:

Budgetary source of research expense	2021	2020
VIS/BMS	86.60%	62.87%
SIS II	11.21%	3.56%
EES	2.20%	0.00%
Shared System Infrastructure	0.00%	33.56%
Total	100%	100%

The decrease in **Mission expenses** and **Recruitment costs** is - largely - due to the Covid pandemic overlapping effect from 2020, which prompted the Agency to adjust its recruitment modalities relying greatly on online tools and keeping recruitment related travels to strict minimum.

The negative balance of **Communication and publication expense** is the resulting effect of reversals of previous year's adjusting entries related to accruals. Without year-end adjustments, the respective expenses are € 223 K for 2021 and € 206 K for 2020.

2.2.4.3. Other external service provider expenses

The volume of the other external service provider expenses kept on growing during 2021, indicating long-lasting reliance on sourcing externally the workforce, which is not sufficiently available in the establishment plan.

2.2.4.4. Fixed assets related expenses

	in EUR		
	2021	2020	Variation
Amortization of intangible fixed assets	19,329,041	12,065,219	7,263,822
Depreciation of tangible fixed assets	26,957,710	12,245,422	14,712,289
Buildings related maintenance, security, insurance	5,413,454	3,820,038	1,593,416
Total fixed asset related expenses	51,700,205	28,130,679	23,569,526

Most important fixed assets related expenses are the amortization and depreciation which are expected to increase over the years as a direct consequence of the Agency's widening operational scope and growing overall operational budget for the various system development initiatives, that result in increasing fixed asset purchases. Please also refer to detailed fixed assets movement tables in 2.1.1.

2.2.4.5. Operating lease expenses

	in EUR		
	2021	2020	Variation
Building related operating lease	563,395	53,839	509,556
Other operating lease	109,470	95,160	14,310
Total operating lease expenses	672,865	148,999	523,866

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

2.2.4.6. Expenses with consolidated entities

	in EUR	
	2021	2020
DG HR	1,551,493	1,105,935
Translations Centre for the bodies of the EU	1,413,094	811,305
PMO	213,707	147,689
DG DIGIT	210,554	179,032
DG BUDG	130,000	84,000
DG SG	42,197	39,300
European Food Safety Authority	7,840	7,728
European Network and Information Security Agency	-	97,920
EPSO	-	1,475
European Border and Coast Guard Agency	-	1,201
European Police Office	-	826
OP	-	690
Total	3,458,695	2,477,099

PUBLIC

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

2.2.4.7. Finance cost on late payment

€ 3,192 was paid as interest on late payment of invoices in three instances (out of total 30) during 2021. Late payment charges are automatically due if the payable interest amount exceeds € 200.

Maximum Payment Time (Days)	Number of Payments	Number of Payments within Time Limit	Payments on time %	Average Payment Times (Days)	Number of Late Payments	Late payments in %	Average Payment Times (Days)
30	2,022	1,992	98.5%	14	30	1.5%	43
45	22	22	100.0%	16			
60	37	37	100.0%	16			
90	14	14	100.0%	16			
Total Number of Payments	2,095	2,065	98.6%		30	1.4%	

3. 2021 Budget implementation

3.1. Budgetary implementation

In 2021, eu-LISA managed a budget of € 212.751 million in commitment appropriations and € 263.943 million in payment appropriations received as EU subsidy.

Summary of budget implementation – budget of the year

The Agency retained its high budget implementation rate by the end of the year 2021:

- 100.0% for commitment appropriations;
- 99.1% for payment appropriations including the carry-forward of administrative expenditure to 2022.

Summary of revenue and expenditure

1. Revenue

- i. EU contribution. The balancing subsidy received in 2021 amounted to € 263.943 million requested in four instalments.
- ii. Associated countries⁸ contribution. In accordance with the agreements⁹ between the EU and the countries associated with the implementation, application and development of the Schengen acquis, the Agency establishes the associated countries contribution based on: direct expenditure for the VIS, SIS, EURODAC and EES systems of the previous year, as well as indirect corporate and operational expenditure. The contribution is calculated according to the percentage of the associated countries' GDP on the total GDP of all participating Member States for SIS II, VIS, Eurodac and EES. Due to the late availability of complete GDP data in EUROSTAT, the final amounts due for year n-1 are established at the end of year n, submitted for review to the associated countries, and recovered in year n and n+1.

⁸ The Principality of Liechtenstein, the Republic of Iceland, the Kingdom of Norway, the Swiss Confederation.

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

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

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

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

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

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

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

Out of revenue due from the associated countries in 2021:

- € 3,763,102 for contributions related to 2019 expenditure, was collected in 2021;
- € 79,564 for contributions related to 2020 expenditure, for which recovery was initiated and collected in 2021;
- € 24,405,313, representing the majority of contributions related to 2020 expenditure was not collected in 2021 as the recovery orders are issued at year-end. They are due for collection in 2022.

Details are provided at point 3.1.1 (item 11-0) and 3.1.3.6.B for 2021 collection and outstanding amounts.

- iii. Miscellaneous revenue. Internal assigned revenue received in 2021 summed up to € 0.005 million.

2. Expenditure

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

- 100.0% for commitment appropriations;
 - 99.1% for payment appropriations, including the carry-forward of 2021 administrative expenditure to 2022.
- i. Commitment appropriations: Title 1, Title 2 and Title 3 reached an implementation rate of 100.0% by the end of the financial year 2021.
 - ii. Payment appropriations: 97.91% of appropriations in Title 1 were executed and 2.09% automatically carried forward. In Title 2, the execution rate reached 43.90% and the remaining 56.10% has been automatically carried forward to 2022. In Title 3, 98.90% of appropriations were executed.

Amending Budget No 1

The amending budget was due to two factors:

- a. The Agency's voted budget for the financial year 2021 included commitment and payment appropriations for the VIS recast¹⁰, which had been adopted on 7 July 2021 by the co-legislators. In agreement with the European Commission, these appropriations were returned from the 2021 to be made available in 2022.
- b. The progress of activities for EES and ETIAS development and Wide Area Networks required additional payment appropriations to honour existing commitments.

¹⁰ REGULATION (EU) 2021/1134 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 7 July 2021 amending Regulations (EC) No 767/2008, (EC) No 810/2009, (EU) 2016/399, (EU) 2017/2226, (EU) 2018/1240, (EU) 2018/1860, (EU) 2018/1861, (EU) 2019/817 and (EU) 2019/1896 of the European Parliament and of the Council and repealing Council Decisions 2004/512/EC and 2008/633/JHA, for the purpose of reforming the Visa Information System

The Management Board approved the amendment to the budget addressing the issue highlighted by:

- Returning € 17.227 million in commitment appropriations;
- Receiving € 42.290 million in payment appropriations:

Budgetary Title	System / Task	Amending budget (in € million)	
		Commitment appropriations	Payment Appropriations
A01	Staff expenditure	-0.983	-0.983
	out of which VIS recast	-0.983	-0.983
B03	Operational expenditure	-16.244	43.273
	out of which VIS recast	-16.244	-16.244
	Wide area networks		1.523
	Entry/Exis System (EES)		35.928
	ETIAS		22.066
Total 2021 amending budget		-17.227	42.290

Table: Breakdown of 2021 amending budget

Budgetary transfers

During 2021, 11 internal transfer operations were performed under Article 26 of the Agency's Financial Rules¹¹. The table at section 3.1.3.7 provides details of the budgetary transfers performed in 2021.

The rationale for the transfers was to ensure optimal budget allocation of commitment and payment appropriations. Details of executed transfers by budget line are provided in section 3.1.3.1.

No transfer under Article 26(2) of the Agency's Financial Rules was performed.

Cancellation of appropriations – budget of the year

€ 2.316 million of Payment appropriations remained unused (and therefore cancelled) at the end of the year 2021.

Cancellation of appropriations carried over from 2020, and previous financial years (differentiated appropriations only)

The planned carry forward from 2020 to 2021 of a number of commitment appropriations was justified by:

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

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

These operations were performed in compliance with the formal requirements set by the eu-LISA FR. The execution of the carry-forwards and carry-overs was constantly monitored throughout the year, resulting in cancellations whenever the justification of expenditure was no longer valid.

¹¹ Decision of the Management Board No 2019-198 Rev 1 establishing 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 (eu-LISA) of 28 August 2019.

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In total for non-differentiated appropriations, € 0.760 million out of € 10.758 million were cancelled (7.07%).

As regards differentiated committed appropriations (Title 3) carried forward from previous years, € 14.940 million were cancelled out of € 356.889 million (4.19%).

Carry forward of appropriations to 2022

The multi-annual nature of operations, procurement procedures, or projects, as well as events beyond the Agency's control (e.g. invoices not received at year end, or delays in the acceptance process), justify planned carry forward of open commitments and associated payment appropriations to 2022, for a total of € 11.801 million in Title 1 and 2 (non-differentiated appropriations) and € 140.066 million in Title 3 (differentiated appropriations).

In addition, the following global commitments under appropriations carried over by Management Board decision from 2020 to 2021 budget remain open and are carried forward further to 2022:

BUDGET LINE		L1 committed amount carried-forward	Rational
B03003	Interoperability	1,764,406	Procurement ongoing
B03140	ETIAS projects	8,872,764	Procurement ongoing
B03150	ECRIS projects	3,666,073	Procurement ongoing
T3 carried-forward L1 commitment appropriation		14,303,243	

3.1.1. Implementation of budget revenue

Title		Entitlements established			Revenue			%	Out-standing
		Current year	Carried over	Total	On entitem. of current year	On entitem. carried over	Total		
		1	2	3=1+2	4	5	6=4+5		
10-0	Union subsidy Article 1 MoU DG HOME/eu-LISA	263,942,995		263,942,995	263,942,995		263,942,995	100.00%	
11-0	Contributions of associated countries	24,484,877	3,763,102	28,247,979	79,564	3,763,102	3,842,666	13.60%	24,405,313
90-0	Miscellaneous revenue	4,705	0	4,705	4,705	0	4,705	100.00%	
GRAND TOTAL		288,432,577	3,763,102	292,195,679	264,027,264	3,763,102	267,790,366	91.65%	24,405,313

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	33,435,894	33,435,894	32,734,639		701,255		541,086	383,119		383,119		157,968
TITLE 2 - Admin and Operating	NDA	19,792,730	19,792,730	8,688,737	13,384	11,103,993		10,216,566	9,614,471		9,614,471		602,095
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		215,891,859	215,812,295		14,303,243	190,966,037		373,355,728	341,949,457			174,938,619	14,939,757
Payment appropriations		210,798,640		208,403,173		79,564	2,315,903	16,466,513				16,466,513	
TOTAL - Commitment appropriations		269,120,483	269,040,919		14,316,627	202,771,285		384,113,380	351,947,047			174,938,619	15,699,820
TOTAL - Payment appropriations		264,027,264		249,826,549		11,884,812	2,315,903	27,224,165			9,997,590	16,466,513	760,062

3.1.2.1. Budget execution by fund source

Budget of the year (EU subsidy)		2021 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	33,431,807	33,431,807	32,734,639		697,168		541,086	383,119		383,119		157,968
TITLE 2 - Admin and Operating	NDA	19,792,112	19,792,112	8,688,119	13,384	11,103,993		10,216,566	9,614,471		9,614,471		602,095
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		159,526,759	159,526,759			140,065,755		230,378,977	217,018,416			86,152,978	13,360,562
Payment appropriations		210,719,076		208,403,173			2,315,903						
TOTAL - Commitment appropriations		212,750,678	212,750,678		13,384	151,866,916	0	241,136,629	227,016,006			86,152,978	14,120,624
TOTAL - Payment appropriations		263,942,995		249,825,931		11,801,161	2,315,903	10,757,652			9,997,590		760,062

* for Title 3 C1, EUR 24,925,822 refer to payments of commitments of the year. The remainder, amounting to EUR 183,477,351 was used to cover commitments from previous years

Appropriations carried over by MB decision		2021 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		56,285,536	56,285,536		14,303,243	50,820,718		126,510,238	124,931,042			72,319,128	1,579,196
Payment appropriations													
TOTAL - Commitment appropriations		56,285,536	56,285,536		14,303,243	50,820,718		126,510,238	124,931,042			72,319,128	1,579,196
TOTAL - Payment appropriations													

Internal Assigned Revenue		2021 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	4,087	4,087			4,087							
TITLE 2 - Admin and Operating	NDA	618	618	618									
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations													
Payment appropriations													
TOTAL - Commitment appropriations		4,705	4,705			4,087							
TOTAL - Payment appropriations		4,705		618									

External Assigned Revenue		2021 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		79,564				79,564		16,466,513				16,466,513	
Payment appropriations		79,564				79,564		16,466,513				16,466,513	
TOTAL - Commitment appropriations		79,564				79,564		16,466,513				16,466,513	
TOTAL - Payment appropriations		79,564				79,564		16,466,513				16,466,513	

3.1.3. Detailed budget implementation

3.1.3.1. Current year appropriations (2021-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	22,329,567	664,387	-484,904	22,509,050	22,509,050	100.00%		0.00%	0.00%	
		A-1110	CA salaries and allowances	12,097,433	-4,038,165	-498,418	7,560,850	7,560,850	100.00%		0.00%	0.00%	
		A-1120	SNEs and Trainees allowances	917,000	-265,449		651,551	651,551	100.00%		0.00%	0.00%	
A-11	Salaries & allowances	35,344,000	-3,639,226	-983,322	30,721,452	30,721,452	100.00%		0.00%		0.00%		
A-12	Expenditure related to recruitment	A-1200	Recruitment and Reassignment Expenditure	926,000	-844,943		81,057	81,057	100.00%		0.00%	10,238	12.63%
A-12	Expenditure related to recruitment			926,000	-844,943		81,057	81,057	100.00%		0.00%	10,238	12.63%
A-13	Mission Expenses	A-1301	Mission Expenses	600,000	-475,358		124,642	124,642	100.00%		0.00%	22,356	17.94%
A-13	Mission Expenses			600,000	-475,358		124,642	124,642	100.00%		0.00%	22,356	17.94%
A-14	Socio-Medical Infrastructure	A-1400	Annual medical checkup	32,000	41,526		73,526	73,526	100.00%		0.00%	3,105	4.22%
		A-1401	Nursery allowance	263,000	-148,000		115,000	115,000	100.00%		0.00%	71,374	62.06%
		A-1402	European school	1,632,000	-377,146		1,254,854	1,254,854	100.00%		0.00%		0.00%
		A-1403	Social activities	614,000	-355,056		258,944	258,944	100.00%		0.00%	47,227	18.24%
A-14	Socio-Medical Infrastructure	2,541,000	-838,676		1,702,324	1,702,324	100.00%		0.00%	121,706	7.15%		
A-15	Training for Staff	A-1500	Training for staff	1,433,000	-630,669		802,331	802,331	100.00%		0.00%	542,868	67.66%
A-15	Training for Staff			1,433,000	-630,669		802,331	802,331	100.00%		0.00%	542,868	67.66%
TITLE 1 - STAFF EXPENDITURE				40,844,000	-6,428,871	-983,322	33,431,807	33,431,807	100.00%		0.00%	697,168	2.09%

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TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE				Commitment Appropriations									
Budget Chapter	Budget Item		Initial budget	Transfers	Amending budget	Final budget	Executed Commitments	% Executed/ Final budget	Cancelled	% Cancelled/ Final budget	Carried-forward	% Carried-forward/ Final budget	
A-20	Expenditure for premises	A-2000	Expenditure for premises	2,070,000	826,619		2,896,619	2,896,619	100.00%		0.00%	1,361,275	47.00%
A-20	Expenditure for premises		2,070,000	826,619		2,896,619	2,896,619	100.00%		0.00%	1,361,275	47.00%	
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	2,900,000	-44,208		2,855,792	2,855,792	100.00%		0.00%	1,442,863	50.52%
A-21	Corporate IT & Telecom		2,900,000	-44,208		2,855,792	2,855,792	100.00%		0.00%	1,442,863	50.52%	
A-22	Movable Property and Associated Costs	A-2200	Other Technical Equipment and Installation	120,000	-120,000		0				#DIV/0		
		A-2210	Furniture and Office Equipment	150,000	-91,614		58,386	58,386	100.00%		0.00%	46,290	79.28%
		A-2220	Documentation and Library Expenditure	19,000	-3		18,997	18,997	100.00%		0.00%	3,100	16.32%
A-22	Movable Property and Associated Costs		289,000	-211,617		77,383	77,383	100.00%		0.00%	49,390	63.83%	
A-23	Current Administrative Expenditure	A-2300	Office Supplies	130,000	-64,910		65,090	65,090	100.00%		0.00%	15,199	23.35%
		A-2320	Legal Expenses	167,000	59,690		226,690	226,690	100.00%		0.00%	108,131	47.70%
		A-2330	Other Running Costs	436,100	-117,152		318,948	318,948	100.00%		0.00%	51,548	16.16%
		A-2331	HR fees and charges	300,000	-3,721		296,279	296,279	100.00%		0.00%	720	0.24%
A-23	Current Administrative Expenditure		1,033,100	-126,093		907,007	907,007	100.00%		0.00%	175,598	19.36%	
A-24	Postage	A-2400	Postage	36,000	-20,989		15,011	15,011	100.00%		0.00%	6,507	43.35%
A-24	Postage		36,000	-20,989		15,011	15,011	100.00%		0.00%	6,507	43.35%	
A-25	Management Board	A-2500	MB Meetings	360,000	-341,241		18,759	18,759	100.00%		0.00%	18,759	100.00%
		A-2510	Other meetings	160,400	-157,900		2,500	2,500	100.00%		0.00%	1,597	63.88%
A-25	Management Board		520,400	-499,141		21,259	21,259	100.00%		0.00%	20,355	95.75%	
A-26	Information and Publications	A-2600	Information and Publications	1,735,000	-348,270		1,386,730	1,386,730	100.00%		0.00%	204,900	14.78%
A-26	Information and Publications		1,735,000	-348,270		1,386,730	1,386,730	100.00%		0.00%	204,900	14.78%	
A-27	External Support Services	A-2700	External Support Services	4,291,000	4,194,212		8,485,212	8,485,212	100.00%		0.00%	6,433,860	75.82%
A-27	External Support Services		4,291,000	4,194,212		8,485,212	8,485,212	100.00%		0.00%	6,433,860	75.82%	
A-28	Security	A-2800	Corporate Security	2,839,500	307,600		3,147,100	3,147,100	100.00%		0.00%	1,409,246	44.78%
A-28	Security		2,839,500	307,600		3,147,100	3,147,100	100.00%		0.00%	1,409,246	44.78%	
TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE			15,714,000	4,078,112		19,792,112	19,792,112	100.00%		0.00%	11,103,993	56.10%	

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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	% Carried-forward/ Final budget		
B3-0	Infrastructure	B3-000	Shared System Infrastructure	11,800,000	102,652		11,902,652	11,902,652	100.00%		0.00%	5,455,211	45.83%
		B3-001	System security and business continuity	2,000,000	-671,095		1,328,905	1,328,905	100.00%		0.00%	1,151,555	86.65%
		B3-002	Back-up site - running costs	1,050,000	-253,672		796,328	796,328	100.00%		0.00%	619,927	77.85%
		B3-003	Interoperability	40,352,000	-22,876,061		17,475,939	17,475,939	100.00%		0.00%	17,225,939	98.57%
		B3-010	Wide area networks	19,760,000	10,230,495		29,990,495	29,990,495	100.00%		0.00%	29,934,984	99.81%
B3-0	Infrastructure	74,962,000	-13,467,681		61,494,319	61,494,319	100.00%		0.00%	54,387,615	88.44%		
B3-1	Applications	B3-100	SIS II projects	3,500,000	-1,655,487		1,844,513	1,844,513	100.00%		0.00%	1,759,193	95.37%
		B3-101	SIS II operational maintenance	9,800,000	1,394,884		11,194,884	11,194,884	100.00%		0.00%	10,753,120	96.05%
		B3-102	SIS II recast		390		390	390	100.00%		0.00%		0.00%
		B3-110	VIS/BMS projects	10,000,000	-8,211,227		1,788,773	1,788,773	100.00%		0.00%	810,348	45.30%
		B3-111	VIS/BMS operational maintenance	18,000,000	-1,455,518		16,544,482	16,544,482	100.00%		0.00%	9,046,810	54.68%
		B3-112	VIS/BMS recast	16,244,000		-16,244,000							
		B3-120	EURODAC projects										
		B3-121	maintenance	13,700,000	-7,034,701		6,665,299	6,665,299	100.00%		0.00%	5,518,115	82.79%
		B3-130	EES projects	1,000,000	26,601,552		27,601,552	27,601,552	100.00%		0.00%	27,601,552	100.00%
		B3-131	EES operational maintenance	5,300,000	-5,300,000								
		B3-140	ETIAS projects		24,613,686		24,613,686	24,613,686	100.00%		0.00%	24,613,686	100.00%
		B3-141	ETIAS operational maintenance										
		B3-150	ECRIS projects	8,067,000	-8,067,000								
B3-1	Applications	85,611,000	20,886,580	-16,244,000	90,253,580	90,253,580	100.00%		0.00%	80,102,824	88.75%		
B3-8	Operational support activities	B3-810	External Support	7,842,000	-1,148,233		6,693,767	6,693,767	100.00%		0.00%	4,975,638	74.33%
		B3-811	Consultancies and studies	850,000	-663,765		186,235	186,235	100.00%		0.00%	186,235	100.00%
		B3-820	Advisory Groups	1,600,000	-1,551,464		48,536	48,536	100.00%		0.00%	26,088	53.75%
		B3-821	Other meetings and missions	250,000	-247,482		2,518	2,518	100.00%		0.00%		0.00%
		B3-822	Schengen evaluations	55,000	-49,999		5,001	5,001	100.00%		0.00%		0.00%
		B3-830	Operational learning and development	850,000	-63,502		786,498	786,498	100.00%		0.00%	387,355	49.25%
		B3-831	Training for Member States	1,400,000	-1,343,695		56,305	56,305	100.00%		0.00%		0.00%
B3-8	Operational support activities	12,847,000	-5,068,140		7,778,860	7,778,860	100.00%		0.00%	5,575,316	71.67%		
TITLE 3 - OPERATIONAL EXPENDITURE				173,420,000	2,350,759	-16,244,000	159,526,759	159,526,759	100.00%		0.00%	140,065,755	87.80%
TOTAL				229,978,000		-17,227,322	212,750,678	212,750,678	100.00%		0.00%	151,866,916	71.38%



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B. Payment appropriations

TITLE 1 - STAFF EXPENDITURE				Payment Appropriations											
				Initial budget	Transfers	Amending budget	Final budget	Executed payments			% Executed total payments/ Final budget	Cancelled	% Cancelled/ Final budget	Carried-forward	% Carried-forward/ Final budget
								from current year commitments	from last year commitments	Total					
Budget Chapter	Budget Item														
A-11	Salaries & allowances	A-1100	TA salaries and allowances	22,329,567	664,387	-484,904	22,509,050	22,509,050		22,509,050	100.00%		0.00%	0.00%	
		A-1110	CA salaries and allowances	12,097,433	-4,038,165	-498,418	7,560,850	7,560,850		7,560,850	100.00%		0.00%	0.00%	
		A-1120	SNEs and Trainees allowances	917,000	-265,449		651,551	651,551		651,551	100.00%		0.00%	0.00%	
A-11	Salaries & allowances			35,344,000	-3,639,226	-983,322	30,721,452	30,721,452		30,721,452	100.00%		0.00%	0.00%	
A-12	Expenditure related to recruitment	A-1200	Recruitment and Reassignment Expenditure	926,000	-844,943		81,057	70,819		70,819	87.37%		0.00%	10,238	12.63%
A-12	Expenditure related to recruitment			926,000	-844,943		81,057	70,819		70,819	87.37%		0.00%	10,238	12.63%
A-13	Mission Expenses	A-1301	Mission Expenses	600,000	-475,358		124,642	102,285		102,285	82.06%		0.00%	22,356	17.94%
A-13	Mission Expenses			600,000	-475,358		124,642	102,285		102,285	82.06%		0.00%	22,356	17.94%
A-14	Socio-Medical Infrastructure	A-1400	Annual medical checkup	32,000	41,526		73,526	70,421		70,421	95.78%		0.00%	3,105	4.22%
		A-1401	Nursery allowance	263,000	-148,000		115,000	43,626		43,626	37.94%		0.00%	71,374	62.06%
		A-1402	European school	1,632,000	-377,146		1,254,854	1,254,854		1,254,854	100.00%		0.00%		0.00%
		A-1403	Social activities	614,000	-355,056		258,944	211,717		211,717	81.76%		0.00%	47,227	18.24%
A-14	Socio-Medical Infrastructure			2,541,000	-838,676		1,702,324	1,580,618		1,580,618	92.85%		0.00%	121,706	7.15%
A-15	Training for Staff	A-1500	Training for staff	1,433,000	-630,669		802,331	259,464		259,464	32.34%		0.00%	542,868	67.66%
A-15	Training for Staff			1,433,000	-630,669		802,331	259,464		259,464	32.34%		0.00%	542,868	67.66%
TITLE 1 - STAFF EXPENDITURE				40,844,000	-6,428,871	-983,322	33,431,807	32,734,639		32,734,639	97.91%		0.00%	697,168	2.09%

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TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE				Payment Appropriations											
				Initial budget	Transfers	Amending budget	Final budget	Executed payments			% Executed total payments/ Final budget	Cancelled	% Cancelled/ Final budget	Carried-forward	% Carried-forward/ Final budget
								from current year commitments	from last year commitments	Total					
A-20	Expenditure for premises	A-2000	Expenditure for premises	2,070,000	826,619		2,896,619	1,535,344		1,535,344	53.00%		0.00%	1,361,275	47.00%
A-20	Expenditure for premises			2,070,000	826,619		2,896,619	1,535,344		1,535,344	53.00%		0.00%	1,361,275	47.00%
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	2,900,000	-44,208		2,855,792	1,412,929		1,412,929	49.48%		0.00%	1,442,863	50.52%
A-21	Corporate IT & Telecom			2,900,000	-44,208		2,855,792	1,412,929		1,412,929	49.48%		0.00%	1,442,863	50.52%
A-22	Movable Property and Associated Costs	A-2200	Other Technical Equipment and Installation	120,000	-120,000										
		A-2210	Furniture and Office Equipment	150,000	-91,614		58,386	12,096		12,096	20.72%		0.00%	46,290	79.28%
		A-2220	Documentation and Library Expenditure	19,000	-3		18,997	15,897		15,897	83.68%		0.00%	3,100	16.32%
A-22	Movable Property and Associated Costs			289,000	-211,617		77,383	27,993		27,993	36.17%		0.00%	49,390	63.83%
A-23	Current Administrative Expenditure	A-2300	Office Supplies	130,000	-64,910		65,090	49,891		49,891	76.65%		0.00%	15,199	23.35%
		A-2320	Legal Expenses	167,000	59,690		226,690	118,559		118,559	52.30%		0.00%	108,131	47.70%
		A-2330	Other Running Costs	436,100	-117,152		318,948	267,401		267,401	83.84%		0.00%	51,548	16.16%
		A-2331	HR fees and charges	300,000	-3,721		296,279	295,559		295,559	99.76%		0.00%	720	0.24%
A-23	Current Administrative Expenditure			1,033,100	-126,093		907,007	731,409		731,409	80.64%		0.00%	175,598	19.36%
A-24	Postage	A-2400	Postage	36,000	-20,989		15,011	8,504		8,504	56.65%		0.00%	6,507	43.35%
A-24	Postage			36,000	-20,989		15,011	8,504		8,504	56.65%		0.00%	6,507	43.35%
A-25	Management Board	A-2500	MB Meetings	360,000	-341,241		18,759						0.00%	18,759	100.00%
		A-2510	Other meetings	160,400	-157,900		2,500	903		903	36.12%		0.00%	1,597	63.88%
A-25	Management Board			520,400	-499,141		21,259	903		903	4.25%		0.00%	20,355	95.75%
A-26	Information and Publications	A-2600	Information and Publications	1,735,000	-348,270		1,386,730	1,181,830		1,181,830	85.22%		0.00%	204,900	14.78%
A-26	Information and Publications			1,735,000	-348,270		1,386,730	1,181,830		1,181,830	85.22%		0.00%	204,900	14.78%
A-27	External Support Services	A-2700	External Support Services	4,291,000	4,194,212		8,485,212	2,051,352		2,051,352	24.18%		0.00%	6,433,860	75.82%
A-27	External Support Services			4,291,000	4,194,212		8,485,212	2,051,352		2,051,352	24.18%		0.00%	6,433,860	75.82%
A-28	Security	A-2800	Corporate Security	2,839,500	307,600		3,147,100	1,737,854		1,737,854	55.22%		0.00%	1,409,246	44.78%
A-28	Security			2,839,500	307,600		3,147,100	1,737,854		1,737,854	55.22%		0.00%	1,409,246	44.78%
TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE				15,714,000	4,078,112		19,792,112	8,688,119		8,688,119	43.90%		0.00%	11,103,993.42	56.10%

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TITLE 3 - OPERATIONAL EXPENDITURE			Payment Appropriations													
			Initial budget	Transfers	Amending budget	Final budget	Executed payments			% Executed total payments/ Final budget	Cancelled	% Cancelled/ Final budget	Carried-forward	% Carried-forward/ Final budget		
							from current year commitments	from last year commitments	Total							
Budget Chapter	Budget Item															
B3-0	Infrastructure	B3-000	Shared System Infrastructure	9,450,000	5,784,395		15,234,395	6,447,441	8,486,954	14,934,395	98.03%	300,000	1.97%			
		B3-001	System security and business continuity	1,600,000	-723,251		876,749	177,351	699,399	876,749	100.00%		0.00%			
		B3-002	Back-up site - running costs	840,000	-82,000		758,000	176,401	581,599	758,000	100.00%		0.00%			
		B3-003	Interoperability	32,290,000	-28,786,532		3,503,468	250,000	3,253,468	3,503,468	100.00%		0.00%			
		B3-010	Wide area networks	23,990,000	-4,693,874	1,523,330	20,819,456	55,511	20,747,496	20,803,007	99.92%	16,449	0.08%			
B3-0	Infrastructure			68,170,000	-28,501,262	1,523,330	41,192,068	7,106,704	33,768,915	40,875,619	99.23%	316,449	0.77%			
B3-1	Applications	B3-100	SIS II projects	2,800,000	5,098,394		7,898,394	85,320	7,485,095	7,570,415	95.85%	327,980	4.15%			
		B3-101	SIS II operational maintenance	7,840,000	-830,997		7,009,003	441,764	6,296,291	6,738,055	96.13%	270,949	3.87%			
		B3-102	SIS II recast		13,735,891		13,735,891	390	13,735,501	13,735,891	100.00%		0.00%			
		B3-110	VIS/BMS projects	8,000,000	-5,574,505		2,425,495	978,426	1,432,555	2,410,981	99.40%		0.60%			
		B3-111	VIS/BMS operational maintenance	14,400,000	3,881,949		18,281,949	7,497,672	10,654,042	18,151,715	99.29%	130,234	0.71%			
		B3-112	VIS/BMS recast	16,244,000		-16,244,000										
		B3-120	EURODAC projects		429,400		429,400		429,400	429,400	100.00%		0.00%			
		B3-121	EURODAC operational maintenance	10,960,000	-6,455,336		4,504,664	1,147,184	3,357,480	4,504,664	100.00%		0.00%			
		B3-130	EES projects	800,000	54,051,045	35,927,669	90,778,714		90,129,133	90,129,133	99.28%	649,581	0.72%			
		B3-131	EES operational maintenance	4,240,000	-4,240,000											
		B3-140	ETIAS projects		-3,577,173	22,066,318	18,489,145	5,464,818	12,441,368	17,906,186	96.85%	582,959	3.15%			
		B3-141	ETIAS operational maintenance	14,066,000	-14,066,000											
		B3-141	ETIAS operational maintenance	14,066,000	-14,066,000											
		B3-150	ECRIS projects	6,460,000	-6,349,252		110,748		96,931	96,931	87.52%	13,816	12.48%			
		B3-1	Applications			85,810,000	36,103,416	41,749,987	163,663,403	15,615,574	146,057,797	161,673,371	98.78%	1,990,032	1.22%	
B3-8	Operational support activities	B3-810	External Support	6,280,000	-1,327,036		4,952,964	1,718,129	4,952,964	4,952,964	100.00%		0.00%			
		B3-811	Consultancies and studies	680,000	-670,578		9,422					9,422	100.00%			
		B3-820	Advisory Groups	1,600,000	-1,577,552		22,448	22,448	22,448	22,448	100.00%		0.00%			
		B3-821	Other meetings and missions	250,000	-247,482		2,518	2,518	2,518	2,518	100.00%		0.00%			
		B3-822	Schengen evaluations	55,000	-49,999		5,001	5,001	5,001	5,001	100.00%		0.00%			
		B3-830	Operational learning and development	850,000	-101,817		748,183	399,143	748,183	748,183	100.00%		0.00%			
		B3-831	Training for Member States	1,400,000	-1,276,931		123,069	56,305	123,069	123,069	100.00%		0.00%			
B3-8	Operational support activities			11,115,000	-5,251,395		5,863,605	2,203,544	5,854,183	5,854,183	99.84%	9,422	0.16%			
TITLE 3 - OPERATIONAL EXPENDITURE					165,095,000	2,350,759	43,273,317	210,719,076	24,925,822	183,477,351	208,403,173	98.90%	2,315,903	1.10%		
TOTAL					221,653,000	0	42,289,995	263,942,995	66,348,580	183,477,351	249,825,931	94.65%	2,315,903	0.88%	11,801,161	4.47%

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3.1.3.2. Budget implementation of appropriations carried over by MB decision (2021 – C3 credits)

Budget Chapter		Budget Item		Commitment Appropriations (1)	Executed Commitments (2)	%	Payment Appropriations (3)	Executed Payments - C1 payment appropriations (4)	Carry-over (5)=(1-4)	%	RAC	RAL
B3-0	Infrastructure	B3-003	Interoperability	2,476,845	2,476,845	100.00%			2,476,845 *	100.00%	1,764,406	712,439
B3-1	Applications	B3-140	ETIAS projects	50,142,618	50,142,618	100.00%		5,464,818	44,677,800 *	89.10%	8,872,764	35,805,036
B3-1	Applications	B3-150	ECRIS projects	3,666,073	3,666,073	100.00%			3,666,073 *	100.00%	3,666,073	
TOTAL				56,285,536	56,285,536	100.00%		5,464,818	50,820,718	90.29%	14,303,243	36,517,475

* For differentiated appropriations only Commitment Appropriations were carried-forward

3.1.3.3. Budget implementation of appropriations on internal assigned revenue (2021-C4 credits)

Budget Chapter		Budget Item		Commitment Appropriations (1)	Executed Commitments (2)	%	Payment Appropriations (3)	Executed Payments (4)	%	%	RAL	
A-14	Socio-Medical Infrastructure	A-1402	European school	0			0		0			
A-15	Training for Staff	A-1500	Training for staff	4,087	4,087	100.00%	4,087		4,087	100.00%	4,087	
Title 1 STAFF EXPENDITURE				4,087	4,087.00	100.00%	4,087.00	0.00	0.00%	4,087.00	100.00%	4,087.00
A-23	Current Administrative Expenditure	A-2331	HR fees and charges	618	618	100.00%	618	618	100.00%	0	0.00%	0
Title 2 INFRASTRUCTURE AND OPERATING EXPENDITURE				618	618	100.00%	618	618	100.00%	0	0.00%	0
TOTAL				4,705	4,705	100.00%	4,705	618	13.13%	4,087	86.87%	4,087

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3.1.3.4. Budget implementation of automatic carry forwards (2021 – 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	12,726	3,658	28.74%	9,069	71.26%
A-12	Expenditure related to recruitment			12,726	3,658	28.74%	9,069	71.26%
A-14	Socio-Medical Infrastructure	A-1401	Nursery allowance	58,137	24,418	42.00%	33,719	58.00%
		A-1403	Social activities	23,547	7,191	30.54%	16,356	69.46%
A-14	Socio-Medical Infrastructure			81,684	31,609	38.70%	50,075	61.30%
A-15	Training for Staff	A-1500	Training for staff	446,677	347,852	77.88%	98,824	22.12%
A-15	Training for Staff			446,677	347,852	77.88%	98,824	22.12%
TOTAL TITLE 1				541,086	383,119	70.81%	157,968	29.19%

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	1,021,649	957,339	93.71%	64,310	6.29%
A-20	Expenditure for premises			1,021,649	957,339	93.71%	64,310	6.29%
A-21	Corporate IT & Telecom	A-2100	Corporate IT & Telecom	1,668,917	1,663,401	99.67%	5,516	0.33%
A-21	Corporate IT & Telecom			1,668,917	1,663,401	99.67%	5,516	0.33%

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Budget Chapter		Budget Item		Carried forward/over appropriations (1)	Executed Payments (2)	%	Cancelled (3)=(1-2)	%
A-22	Movable Property and Associated Costs	A-2200	Other Technical Equipment and Installation	9,922	9,922	100.00%		0.00%
		A-2210	Furniture and Office Equipment	451,823	451,823	100.00%		0.00%
		A-2220	Documentation and Library Expenditure	3,262	1,070	32.81%	2,191	67.19%
A-22	Movable Property and Associated Costs			465,007	462,815	99.53%	2,191	0.47%
A-23	Current Administrative Expenditure	A-2300	Office Supplies	3,077	2,072	67.33%	1,005	32.67%
		A-2320	Legal Expenses	128,546	128,546	100.00%		0.00%
		A-2330	Other Running Costs	68,886	68,613	99.60%	272	0.40%
		A-2331	HR fees and charges	1,026	386	37.64%	640	62.36%
A-23	Current Administrative Expenditure			201,535	199,617	99.05%	1,917	0.95%
A-24	Postage	A-2400	Postage	5,438	5,438	100.00%		0.00%
A-24	Postage			5,438	5,438	100.00%		0.00%
A-26	Information and Publicatio	A-2600	Information and Publications	317,356	314,473	99.09%	2,883	0.91%
A-26	Information and Publications			317,356	314,473	99.09%	2,883	0.91%
A-27	External Support Services	A-2700	External Support Services	4,518,098	4,272,265	94.56%	245,834	5.44%
A-27	External Support Services			4,518,098	4,272,265	94.56%	245,834	5.44%
A-28	Security	A-2800	Corporate Security	2,018,566	1,739,123	86.16%	279,443	13.84%
A-28	Security			2,018,566	1,739,123	86.16%	279,443	13.84%
TOTAL TITLE 2				10,216,566	9,614,471	94.11%	602,095	5.89%
TOTAL TITLE 1 AND 2				10,757,652	9,997,590	92.93%	760,062	7.07%

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3.1.3.5. Budget implementation of automatic carry forwards (2021 – C8 credits) – differentiated appropriations

TITLE 3

Budget Chapter		Budget Item		Appropriations carried-forward from previous financial years (a)	out of which 2020 - L1 commitments	Consumption of 2020 L1 commitments by 31 December 2021	Cancelled (b)	% (b)/(a)	Commitment execution - C1 payment appropriations (c)	% (c)/(a)	Carry-forward to 2022 (d)=(a-b-c)	% (d)/(a)
B3-0	Infrastructure	B3-000	Shared System Infrastructure	10,220,943			778,479	7.62%	8,486,954	83.03%	955,510	9.35%
		B3-001	System security and business continuity	816,240			116,842	14.31%	699,399	85.69%		0.00%
		B3-002	Back-up site - running costs	604,010				0.00%	581,599	96.29%	22,411	3.71%
		B3-003	Interoperability	6,214,014	579,072	579,072	20	0.00%	3,253,468	52.36%	2,960,526	47.64%
		B3-010	Wide area networks	37,312,258			9,905,861	26.55%	20,747,496	55.61%	6,658,902	17.85%
B3-0	Infrastructure			55,167,465	579,072	579,072	10,801,201	19.58%	33,768,915	61.21%	10,597,349	19.21%
B3-1	Applications	B3-100	SIS II projects	25,289,078			10,782	0.04%	7,485,095	29.60%	17,793,201	70.36%
		B3-101	SIS II operational maintenance	7,450,083			164,556	2.21%	6,296,291	84.51%	989,236	13.28%
		B3-102	SIS II recast	23,939,751	6,054,745	6,054,745	85,878	0.36%	13,735,501	57.38%	10,118,372	42.27%
		B3-110	VIS/BMS projects	1,876,415			1,978	0.11%	1,432,555	76.35%	441,882	23.55%
		B3-111	VIS/BMS operational maintenance	14,434,429			307	0.00%	10,654,042	73.81%	3,780,079	26.19%
		B3-120	EURODAC projects	1,132,356				0.00%	429,400	37.92%	702,956	62.08%
		B3-121	EURODAC operational maintenance	7,055,879	1,424,241	1,424,241		0.00%	3,357,480	47.58%	3,698,399	52.42%
		B3-130	EES projects	173,640,901	14,801,612	14,801,612	1,036,319	0.60%	90,129,133	51.91%	82,475,450	47.50%
		B3-140	ETIAS projects	34,797,172	9,983,256	9,983,256	735,513	2.11%	12,441,368	35.75%	21,620,291	62.13%
		B3-150	ECRIS projects	7,600,583	7,532,000	5,952,804	1,579,526	20.78%	96,931	1.28%	5,924,126	77.94%
B3-1	Applications			297,216,648	39,795,853	38,216,657	3,614,859	1.22%	146,057,797	49.14%	147,543,992	49.64%
B3-8	Operational support activities	B3-810	External Support	4,057,528			491,928	12.12%	3,234,835	79.72%	330,765	8.15%
		B3-830	Operational learning and development	377,295			28,255	7.49%	349,040	92.51%		0.00%
		B3-831	Training for Member States	70,279			3,514	5.00%	66,764	95.00%	0	0.00%
B3-8	Operational support activities			4,505,102			523,697	11.62%	3,650,640	81.03%	330,765	7.34%
TITLE 3 - OPERATING EXPENDITURE				356,889,215	40,374,925	38,795,730	14,939,757	4.19%	183,477,351	51.41%	158,472,106	44.40%

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

↘A. Budget implementation of R0 credits in 2021

Budget Chapter		Budget Item		Commitment Appropriations (1)	Executed Commitments (2)	%	Payment Appropriations (3)	Executed Payments (4)	%	Carry-over (5)=(1-4)	%	RAL
B3-1	Applications	B3-101	SIS II operational maintenance	3,618,696			3,618,696			3,618,696	100.00%	
		B3-111	VIS/BMS operational maintenance	10,647,311			10,647,311			10,647,311	100.00%	
		B3-121	EURODAC operational maintenance	2,280,070			2,280,070			2,280,070	100.00%	
TOTAL				16,546,077			16,546,077			16,546,077	100.00%	

↘B. Established and outstanding entitlements in 2021

Budget Chapter		Budget Item		Established entitlements (1)	Received (2)	% (3)=(2)/(1)	Outstanding (4)=(1)-(2)	% (5)=(4)/(1)
B3-1	Applications	B3-101	SIS II operational maintenance	4,679,954	28,531	0.61%	4,651,423	99.39%
		B3-111	VIS/BMS operational maintenance	7,540,559	47,804	0.63%	7,492,755	99.37%
		B3-121	EURODAC operational maintenance	2,664,883	3,229	0.12%	2,661,654	99.88%
		B3-131	EES operational maintenance	9,599,481	0	0.00%	9,599,481	100.00%
TOTAL				24,484,877	79,564	0.32%	24,405,313	99.68%

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3.1.3.7. List of budgetary transfers

During 2021 the following internal transfer operations were performed under Article 26 of the eu-LISA FR. The rationale of the transfers was to ensure optimal budget allocation of commitment and payment appropriations.

The Agency performed 11 transfers ex Article 26.1 of the eu-LISA FR as follows:

Budgetary transfer No.	Budget Title Reference	Title 1 Staff expenditures		Title 2 Infrastructure and operating expenditures		Title 3 Operational expenditures	
		Commitment Appropriation	Payment Appropriation	Commitment Appropriation	Payment Appropriation	Commitment Appropriation	Payment Appropriation
1	LIS.3659						Transfer within budgetary title
2	LIS.3678	-3,000,000	-3,000,000	3,000,000	3,000,000		Transfer within budgetary title
3	LIS.3682			Transfer within budgetary title			Transfer within budgetary title
4	LIS.3685	Transfer within budgetary title				Transfer within budgetary title	
	LIS.3687						Transfer within budgetary title
5	LIS.3693	Transfer within budgetary title		Transfer within budgetary title			Transfer within budgetary title
6	LIS.3698	-1,083,500	-1,083,500	1,083,500	1,083,500		Transfer within budgetary title
7	LIS.3702			Transfer within budgetary title			Transfer within budgetary title
8	LIS.3712					Transfer within budgetary title	
9	LIS.3714	Transfer within budgetary title					
	LIS.3715	-35,869	-35,869	35,869	35,869	Transfer within budgetary title	
10	LIS.3722	-1,817,229	-1,817,229	-19,788	-19,788	1,837,017	1,837,017
11	LIS.3725	-492,273	-492,273	-21,469	-21,469	513,742	513,742
TOTAL		-6,428,871	-6,428,871	4,078,112	4,078,112	2,350,759	2,350,759

3.2. Budget outturn account 2021

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

in EUR

	2021	2020
Balancing subsidy from Commission	263,942,995	233,384,343
Contribution from associated countries	3,842,666	4,009,151
Other income	4,705	20,235
Total revenue (a)	267,790,366	237,413,729
Title I: Staff		
Payments	(32,734,639)	(26,781,876)
Appropriations carried over	(701,255)	(541,086)
Title II: Administrative Expenses		
Payments	(8,688,737)	(7,000,063)
Appropriations carried over	(11,103,993)	(10,216,566)
Title III: Operating Expenditure		
Payments	(208,403,173)	(186,904,073)
Appropriations carried over	(16,546,077)	(12,703,411)
Total expenditure (b)	(278,177,874)	(244,147,077)
Result for the financial year (a-b)	(10,387,508)	(6,733,348)
Cancellation of unused payment appropriations carried over from previous year	760,062	1,324,732
Adjustment for carry-over from prev. year of appr. available at 31.12 from assigned rev.	12,703,411	9,019,040
Exchange differences for the year (gain +/-loss -)	(235)	89
Balance of the result account for the financial year	3,075,730	3,610,513
Balance for the year	3,610,513	1,657,575
Positive balance from prev year reimbursed in the year to The Commission	(3,610,513)	(1,657,575)
Result used for determining amounts in general accounting	3,075,730	3,610,513
Commission subsidy - Agency revenue / Commission expense	260,867,265	229,773,830
Pre-financing to be reimbursed to Commission in 2022	3,075,730	3,610,513

At the end of the 2021 financial year, the balance of the budget outturn amounts to € 3,075,730. This is the balancing subsidy pre-financing remaining open at the end of 2021, which will need to be reimbursed to The Commission during 2022. Please see also chapter 2.1.3.1. Current liabilities - Accounts payables.

The figure indicated as **Commission subsidy – Agency revenue** is the amount to be recognised by the Agency on the face of the Statement of Financial Performance corresponding to € 260,867,265. Please see also chapter 2.2.1 Revenues – Non-exchange revenues.

The positive balance from 2020 for € 3,610,513 was reimbursed to The Commission during 2021.

3.3. Reconciliation between budgetary and accrual based accounts

	in EUR
Economic result from Statement of financial performance	61,874,238.40
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	
Adjustments for Accrual Cut-off 2020	(14,446,146)
Adjustments for Accrual Cut-off 2021	29,400,672
Unpaid invoices at year end booked in charges	154,758
Depreciation of intangible and tangible assets	46,286,752
Value reductions	0
Recovery Orders issued in 2021 not yet cashed	(24,405,313)
Payments made from carry-over of payment appropriations	9,997,590
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	
Asset acquisitions (less unpaid amounts)	(98,335,280)
New pre-financing paid in 2021 and remaining open as at YE 2021	(2,520)
Budgetary recovery orders issued before 2021 and cashed in 2021	3,763,102
Payment appropriations carried over to 2022	(28,351,325)
Cancellation of unused carried over payment appropriations from 2020	760,062
Adjustment for 2020 carry-over of appropriations available at 31.12. arising from assigned revenue	12,703,411
Other	3,675,730
Total adjustments	3,075,730
Budgetary result from Budget outturn account	3,075,730

3.4. Establishment plan 2021

Function group and grade	PERMANENT POSTS		TEMPORARY POSTS	
	2021	2020	2021	2020
AD 15			1	1
AD 14			1	1
AD 13			3	3
AD 12			4	4
AD 11			7	5
AD 10			10	8
AD 9			16	16
AD 8			26	17
AD 7			23	32
AD 6			26	15
AD 5			43	47
Total AD	-	-	160	149
AST 9			1	1
AST 8			3	2
AST 7			4	4
AST 6			12	9
AST 5			12	12
AST 4			10	12
AST 3			11	13
Total AST	-	-	53	53
Grand total	-	-	213	202

Contract Agents	Authorised 2021	Recruited as of 31/12/2021	Authorised 2020	Recruited as of 31/12/2020
Function Group IV	83	64	73	56
Function Group III	47	41	36	27
Function Group II	2	2	2	-
Total	132	107	111	83

Seconded National Experts	Authorised 2021	Recruited as of 31/12/2021	Authorised 2020	Recruited as of 31/12/2020
Total	11	10	11	10

