

Final ANNUAL ACCOUNTS

30/05/2018

FINANCIAL STATEMENTS
&
BUDGET IMPLEMENTATION

FY 2017

1.	2017 FINANCIAL STATEMENTS	4
1.1	Balance Sheet – Assets	5
1.2	Balance Sheet – Liabilities	6
1.3	Statement of financial performance	7
1.4	Cashflow Statement (Indirect Method)	8
1.5	Statement of changes in net assets	9
2.	NOTES TO THE FINANCIAL STATEMENTS	10
2.1	Notes to the Balance Sheet	13
2.1.1	Non-current assets	13
2.1.2	Current Assets	18
2.1.3	Current liabilities	21
2.1.4	Net Assets – changes in net assets	22
2.1.5	Post balance sheet events	22
2.1.6	Related party disclosures	23
2.2	Notes to the Statement of financial performance	24
2.2.1	Revenues – Non exchange revenues	24
2.2.2	Revenues – Exchange revenues	24
2.2.3	Operational Expenses	25
2.2.4	Administrative Expenses	26
3.	2017 BUDGET IMPLEMENTATION	29
3.1	Budgetary Implementation	30
3.1.1	Implementation of budget revenue	33
3.1.2	Summary of budget execution – expenditure in all fund sources	33
3.1.3	Detailed budget implementation	35
3.2	Budget Outturn Account 2017	47
3.3	Reconciliation between budgetary and accrual based accounts	48
3.4	Establishment plan 2017	49

CERTIFICATION OF THE ACCOUNTING OFFICER AND STATEMENT OF THE EXECUTIVE DIRECTOR

CERTIFICATION OF THE ACCOUNTING OFFICER

The annual accounts of eu-LISA for the year 2017 have been prepared in accordance with the Title IX of the Financial Regulation (EU) No 966/2012 applicable to the general budget of the European Union and the accounting rules adopted by the Commission's Accounting Officer and the accounting principles and methods adopted by myself.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of eu-LISA in accordance with article 68 of the Financial Regulation.

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

I hereby certify that based on the information, and on such checks as I deemed necessary to sign off the accounts, I have reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash flow of 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 have been used 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 eu-LISA and European Institutions in general.



Mr. Krum Garkov
Executive Director

INTRODUCTION

The European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice was established by the Regulation (EU) No 1077/2011 of European Parliament and of the Council of 25 of October 2011. The seat of the Agency is Tallinn, Estonia; tasks relating to development and operational management of the entrusted IT systems are carried out in Strasbourg, France; a backup site is installed in Sankt Johann im Pongau, Austria.

The Agency currently manages the Visa Information System (VIS), the Biometric Matching System (BMS), the Schengen Information System (SIS II) and European Asylum Dactyloscopy Database (Eurodac). These systems are essential for the normal functioning of the Schengen area, for the efficient management of its external borders, for the implementation of common asylum and visa policies of the EU and for the internal security. The Agency shares the responsibility for the management of the communication infrastructure with the European Commission and the coordination of relations between Member States and the relevant network service providers. The Agency also delivers tasks that are related to the management of supplementary information exchange mechanisms (i.e. Supplementary Information Request at the National Entries (SIRENE), Dublinet), which are used in conjunction with these systems, as well as the VIS Mail system, which supports, amongst other, the sensitive Schengen area 'Consultation' and 'Ex-post Notification' procedures. As of 29th December 2017, the Agency is also responsible for the development, implementation and operational management of the Entry/Exit System, that is envisaged to be operational by 2020.

The Agency may also be made responsible for the preparation, development and operational management of large-scale IT systems in the area of freedom, security and justice other than those referred above, subject to legislative provisions and taking into consideration developments in research and the results of pilot schemes.

The 2017 financial statements of eu-LISA and reports on budget implementation for 2017 were prepared in conformity with the provisions of Title IX "Presentation of the accounts and accounting" of the Financial Regulation of eu-LISA, adopted by its Management Board with decision no 2014-005 of 07/02/2014.

The accounts have also been drawn up in accordance with the accounting rules adopted by the Accounting Officer of the Commission. The accounting system of eu-LISA – being an institution according to article 151 of the Financial Regulation ("FR"- Reg.966/2012) – 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 budgetary accounts. The accounts are kept in euro and on the basis of the calendar year.

The accounting officer of the Commission shall, in accordance with Article 143 of the FR, after consulting the accounting officers of the other institutions and of the bodies referred to in Article 141 of the FR, adopt the accounting rules and the harmonised chart of accounts to be applied by all the institutions, the offices referred to in Title V of part two and all the bodies referred to in Article 141 of the FR.

Eu-LISA comprehensively applies the Commission's accounting rules, comprising of 20 rules. A subsequent adaption may be foreseen according to arising specific requirements due to the nature of the Agency's business transactions. In order to provide guidance on the application of the accounting rules, an accounting manual has been drawn up by unit BUDG C.2 of the Commission that is applied respectively by the Agency.

1. 2017 FINANCIAL STATEMENTS

1.1 Balance Sheet – Assets

A.I. NON CURRENT ASSETS	Notes	2017	2016	Variation
Computer software		29,788,751	35,733,407	(5,944,656)
Intangible assets under construction		2,315,077	-	2,315,077
A.I.1. Intangible assets	2.1.1.2	32,103,828	35,733,407	(3,629,579)
Land and buildings		2,318,408	2,350,527	(32,119)
Plant and equipment		1,300	1,910	(610)
Furniture and vehicles		133,236	103,550	29,686
Computer hardware		9,516,101	7,904,362	1,611,739
Other fixtures and fittings		506,456	510,188	(3,732)
Buildings under construction		14,997,770	4,793,504	10,204,266
A.I.2. Property, plant and equipment	2.1.1.3	27,473,271	15,664,041	11,809,230
A.I. TOTAL NON CURRENT ASSETS		59,577,099	51,397,448	8,179,651
A.II. CURRENT ASSETS				
Current pre-financing	2.1.2.1	6,536,474	16,740,740	(10,204,266)
A.II.2. Current pre-financing		6,536,474	16,740,740	(10,204,266)
Deferred charges	2.1.2.3	2,109,084	605,813	1,503,271
Sundry receivables	2.1.2.2	10,239,035	13,729,729	(3,490,694)
Other current receivables		(546)	(137)	(410)
A.II.3.1. Current exchange receivables		12,347,573	14,335,406	(1,987,833)
Receivables from member states (VAT)		451,639	3,571,860	(3,120,221)
Contribution from associated countries		3,530,919	1,331,694	2,199,225
A.II.3.2 Non-exchange receivables	2.1.2.4	3,982,558	4,903,554	(920,996)
A.II. TOTAL CURRENT ASSETS		22,866,605	35,979,699	(13,113,094)
TOTAL ASSETS		82,443,705	87,377,148	(4,933,443)

1.2 Balance Sheet – Liabilities

P.III. NET ASSETS	Notes	2017	2016	Variation
P.III.2 Accumulated surplus		67,282,902	42,213,389	25,069,513
P.III.3. Economic result of the year profit/(loss)		(2,197,305)	25,069,513	(27,266,819)
P.III. NET ASSETS		65,085,597	67,282,902	(2,197,305)
P.II. CURRENT LIABILITIES				
Current payables		3,042,475	177,040	2,865,435
Accounts payables with consolidated entities		1,341,491	9,500,029	(8,158,538)
P.II.4. Accounts payable	2.1.3.1	4,383,966	9,677,069	(5,293,103)
Accrued charges	2.1.3.2	12,974,141	10,417,176	2,556,965
P.II.5. Accrued charges		12,974,141	10,417,176	2,556,965
P.II. TOTAL CURRENT LIABILITIES		17,358,107	20,094,245	(2,736,138)
TOTAL LIABILITIES		82,443,705	87,377,148	(4,933,443)

1.3 Statement of financial performance

II.1. REVENUE	Notes	2017	2016	Variation
Subsidy of the Commission		66,392,709	85,087,840	(18,695,131)
Contribution of EFTA countries	2.1.5.2	4,621,210	1,377,327	3,243,883
II.1.1. Non-exchange revenues	2.2.1	71,013,919	86,465,167	(15,451,248)
Administrative revenues with consolidated entities		16,082	32,142	(16,059)
Other exchange revenues		149	32,508	(32,359)
II.1.2. Exchange revenues	2.2.2	16,231	64,650	(48,418)
II.1. Total revenues		71,030,150	86,529,817	(15,499,666)
II.2. EXPENSES				
Operational expenses		(31,466,845)	(25,936,224)	(5,530,622)
Operational expenses - Delegation agreement		-	178,045	(178,045)
Operational expenses	2.2.3	(31,466,845)	(25,758,178)	(5,708,667)
Staff expenses	2.2.4.1	(14,428,242)	(12,917,052)	(1,511,190)
Finance costs on late payment	2.2.4.5	(960)	(1,539)	579
Other administrative expenses	2.2.4.2	(6,456,295)	(6,891,198)	434,903
Expenses with consolidated entities	2.2.4.4	(1,646,598)	(1,020,458)	(626,141)
Fixed asset related expenses	2.2.4.3	(19,228,614)	(14,871,352)	(4,357,261)
Exchange losses		99	(526)	624
Administrative expenses	2.2.4	(41,760,610)	(35,702,125)	(6,058,485)
II.2. Total expenses		(73,227,456)	(61,460,303)	(11,767,152)
ECONOMIC RESULT FOR THE YEAR		(2,197,305)	25,069,513	(27,266,819)

1.4 Cashflow Statement (Indirect Method)

	2017	2016
<i>Surplus/(deficit) from ordinary activities</i>	<i>(2,197,305)</i>	<i>25,069,513</i>
Operating activities		
Amortization of intangible fixed assets	13,247,923	10,002,584
Depreciation of tangible fixed assets	4,094,157	2,665,452
(Increase)/decrease in Short term Receivables	13,113,094	(11,876,028)
Increase/(decrease) in Accounts payable and accrued charges	5,422,400	1,272,431
Increase/(decrease) in Liabilities related to consolidated EU entities	(8,158,538)	8,994,417
<i>Net cash Flow from operating activities</i>	<i>25,521,731</i>	<i>36,128,369</i>
Cash Flows from investing activities		
(Increase) of tangible and intangible fixed assets	(25,521,731)	(36,128,369)
<i>Net cash flow from investing activities</i>	<i>(25,521,731)</i>	<i>(36,128,369)</i>
<i>Net increase/(decrease) in cash and cash equivalents</i>	<i>-</i>	<i>-</i>
<i>Cash and cash equivalents at the beginning of the period</i>	<i>-</i>	<i>-</i>
<i>Cash and cash equivalents at the end of the period</i>	<i>-</i>	<i>-</i>

1.5 Statement of changes in net assets

	Reserves		Accumulated	Economic	Net assets
	Fair value	Other	Surplus	result of the	(total)
	reserve	reserves	/(Deficit)	year	
Balance as of 1 January 2017	-	-	67,282,902	-	67,282,902
<i>Economic result of the year</i>	-	-	-	<i>(2,197,305)</i>	<i>(2,197,305)</i>
Balance as of 31 December 2017	-	-	67,282,902	(2,197,305)	65,085,597

2. NOTES TO THE FINANCIAL STATEMENTS

Accounting Policies

According to article 94 of the Financial Regulation of the European Agency for the Operational Management of Large-Scale It Systems in the area of Freedom, Security and Justice, approved by Management Board Decision No 2014-005 07/02/2014 (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 article 143 of the general Financial Regulation (EU, Euratom) No 966/2012 (hereinafter "FR").

According to articles 95 - 96 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. The financial statements are drawn up in accordance with generally accepted accounting principles as outlined in the accounting rules referred to in article 143 of FR. In accordance with article 143 of FR, **the accounting officer of the Commission has adopted the accounting rules and the harmonised chart of accounts to be applied by all the institutions and all the bodies referred to in article 141 of the FR.**

Eu-LISA comprehensively applies the Commission's accounting rules without diverging from those standards.

Annual accounts of the eu-LISA have been prepared according to the generally accepted accounting principles outlined in the accounting rules referred to in article 143 of FR as mentioned in article 95 of eu-LISA FR. Those are:

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

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 may 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 100 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 they are cashed. 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 by the agency. The system has been developed by the Commission and includes a comprehensive set of features to ensure compliance with the Financial Regulation and the Rules of Application.

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 used systems are managed and maintained by the European Commission, they had previously been validated by the Accounting Officer of the Commission and the validation was reinforced by eu-LISA's accounting officer at 7th of August 2013 after extensive testing from April 2013 on, in relation with the procedures set up by the services of the Commission relating to the transfer of responsibilities for financial management.

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 are depreciated 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 in which they are incurred.

2.1.1.1 *Asset recognition threshold change*

Starting from 1st January 2017 eu-LISA raised its asset recognition threshold for financial statements from 420 € to 5.000 €. The change happened after due considerations of its impact on the fair presentation and comparability of financial data reported in the annual accounts. The EU accounting rule (EAR) No 14 (*Accounting policies, Changes in Accounting estimates and errors*) allows prospective application of change in accounting policy in case

- the impact can be considered immaterial or
- in case "it is impracticable to determine the cumulative effect, at the beginning of the current period, of applying a new accounting policy to all prior periods, the EC and its consolidated bodies shall adjust the comparative information to apply the new accounting policy prospectively from the earliest date practicable".

The accounting assessment confirmed that the change of the asset registration threshold will not materially impact the comparability of financial data, would not distort adequate and reliable information to be identified related to trends in the agency's balance sheet, economic outturn account and cash flow table and at the same time would result in administrative efficiency gains. Consequently, all items presented among fixed asset items purchased before 01/01/2017 for lower item price than the new threshold (5.000 €) will gradually depreciate according to initial estimated useful life, without writing off their residual net book value at 01/01/2017 to zero (prospective application).

New items recognized in the accounts with a value lower than 5.000 € are considered as expenses and they are included directly in the Statement of financial performance as low-value asset costs.

Items purchased for over 100 €, are part of management inventory, items over 5.000 € constitute the agency's financial inventory.

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

Intangible assets	Depreciation rate
Software for personal computers and servers	25%
Intangible assets under construction	0%
Property, plant and equipment	
Land	0%
Buildings	4%
Plant and equipment	
Lifting and mechanical handling equipment for public works	12.50%
Control and transmission devices, compression, vacuum and pumping equipment	12.50%
Equipment for the supply and treatment of electric power	12,5%, 25%
Specific electric equipment	25%
Furniture and vehicles	
Office, laboratory and workshop furniture	10%
Electrical office equipment, printing and mailing equipment	25%
Equipment and decorations for garden, kitchen, canteen	12.50%
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 - and fire-fighting equipment	12.50%
Tangible assets under construction	0%

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

2.1.1.2 Intangible assets

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

		Computer Software	Assets under construction	Total
Gross carrying amounts 01.01.2017	+	57,751,837	-	57,751,837
Additions	+	7,303,267	2,315,077	9,618,344
Disposals	-	-	-	-
Other changes	+/-	-	-	-
Gross carrying amounts 31.12.2017		65,055,104	2,315,077	67,370,181
Accumulated amortization and impairment 01.01.2017	-	(22,018,430)	-	(22,018,430)
Amortization	-	(13,247,923)	-	(13,247,923)
Disposals	+	-	-	-
Impairment	-	-	-	-
Other changes	+/-	-	-	-
Accumulated amortization and impairment 31.12.2017		(35,266,353)	-	(35,266,353)
Net carrying amounts 31.12.2017		29,788,751	2,315,077	32,103,828

At general ledger level there is no distinction between computer software bought off-the-shelf (COTS) and the internally generated intangible assets. The sub-ledgers are linked to the same general ledger account. Nevertheless, we can state that the majority of the additions appearing for 2017 falls under internally generated intangible asset.

The net book value of intangible assets under construction includes an amount of 2 315 077 (2016: nil) relating to the following IT's systems shown below.

System	Amount
Eurodac	22,530
SIS II	497,265
VIS/BMS	1,795,282
Total intangible assets under construction	2,315,077

For expenses on IT research, please see section 2.2.4.2 Other administrative expenses.

2.1.1.3 *Property, plant and equipment (Tangible assets)*

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

Items acquired whose purchase price is 5,000 € or above, with a period of use longer than one year, are recorded in the fixed assets sub-ledgers. Items with an acquisition value below 5,000 € have been reflected in the accounts as running expenses. At the same time, if their unit price is over 100 €, those are nevertheless registered in the management inventory of the agency, that is maintained for operational management purposes specifying the responsible users and location of those items.

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

The net book value of assets under construction in the amount of 14,997,769 (2016: 4,793,504) relates to the Agency's new head office in SXB, which is currently under construction. The cost of the buildings will be depreciated once the property is complete and available for use. Please see also chapter 2.1.2.1 on given pre-financing for building project.

Property, plant and equipment

	Land	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Assets under construction	Total
Gross carrying amounts								
01.01.2017	+ 1,665,315	800,808	3,075	31,765,321	135,715	983,438	4,793,504	40,147,176
Additions	+	-	-	5,351,270	60,000	287,851	10,204,266	15,903,387
Disposals	-	-	-	-	-	-	-	-
Gross carrying amounts								
31.12.2017	1,665,315	800,808	3,075	37,116,591	195,715	1,271,289	14,997,770	56,050,563
Accumulated amortization and impairment 01.01.2017	-	-	(1,165)	(23,860,959)	(32,165)	(473,250)	-	(24,483,135)
Depreciation	-	(115,596)	(610)	(3,739,531)	(30,314)	(291,583)	-	(4,094,157)
Disposals	+	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Accumulated amortization and impairment 31.12.2017	-	(147,715)	(1,775)	(27,600,490)	(62,479)	(764,833)	-	(28,577,292)
Net carrying amounts								
31.12.2017	1,665,315	653,093	1,300	9,516,101	133,236	506,456	14,997,770	27,473,271

2.1.2 Current Assets

2.1.2.1 Pre-financing given

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, the beneficiary has the obligation to return the pre-financing advance to the agency. This right or claim of the agency towards the beneficiary is shown as 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 for the amount of the consideration given; on subsequent balance sheet dates, measured at the amount initially recognized on the balance sheet less eligible expenses. According to article 8(4) FR, as a general rule, interest on pre-financing is not due to the agency. At year-end 2017, in respect of the administrative pre-financing given the Agency did not accrue expenses.

The last accepted works progress report reflected as reduction of the outstanding pre-financing covered the period until 30/10/2017. The vendor submitted invoice on the progress on 15/12/2017. Although staff members are already moved to the new building 1/8/2017, the site is still a construction site with no official handover by the constructing company. Consequently, all works related to the construction are recorded as asset under construction in the Balance sheet.

Eu-LISA paid administrative pre-financing to the constructor of its office building in Strasbourg, France, as it was foreseen in the contract signed with the vendor, on condition of providing comparable guarantee for the pre-financing received and also providing for performance. Guarantees are off balance sheet items, face values at year-end detailed below.

	2017
Guarantees for pre-financing	6,857,843
Guarantees for performance	1,291,815

2.1.2.2 Exchange receivables – Sundry receivables

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

	2017	2016	Variation
Personnel	4,126	4,598	(472)
Automatic liaison account central treasury	(260,335,122)	(189,093,518)	(71,241,604)
Manual liaison account central treasury	270,570,031	(202,818,649)	67,751,382
Total	10,239,035	13,729,729	(3,490,694)

Centralized treasury

With effective date of 16 June 2014, eu-LISA has implemented Centralised Treasury Management with the European Commission, DG Budget. By doing so the agency effectively contributes to economize on member states (MS) resources as there is no need anymore to employ substantial buffer funds for payment execution that is sourced from MS national banks.

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.

As a consequence of the implementation of Centralised Treasury Management, eu-LISA has no longer its own bank account but all transactions are executed via the Commission payment architecture and paid via DG BUDG's banks in the Company Code of the Commission (BG32). Exchange rate differences incurred on the execution of payments are also accounted for by DG BUDG. Payments are processed when they are validated by the Authorising Officer. At accounting level, any such payment, executed by DG BUDG on behalf of eu-LISA, credits the intercompany automatic liaison account, whereas the manual liaison account is debited with the subsidy instalments. The balance of the automatic and manual liaison account replaces the bank account and represents the net "virtual" treasury position of the agency in accounting terms. As DG BUDG is not a financial institution the virtual cash balance cannot appear among "Cash and cash equivalents" on the face of the Balance Sheet but is it reported under sundry receivables.

2.1.2.3 Exchange receivables – Deferred charges

	2017	2016	Variation
Deferred charges year of origin 2015	27,403	51,135	(23,732)
Deferred charges year of origin 2016	90,662	554,679	(464,016)
Deferred charges year of origin 2017	1,991,019	-	1,991,019
Total	2,109,084	605,813	1,503,271

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

2.1.2.4 *Non-exchange receivables*

	2017	2016	Variation
Receivables from member states (VAT)	451,639	3,571,860	(3,120,221)
Contribution from associated countries	3,530,919	1,331,694	2,199,225
Total	3,982,558	4,903,554	(920,996)

Receivables from member states cover outstanding VAT receivables as detailed below. The Agency can claim back VAT paid under the terms of the Protocol on the privileges and immunities (PPI) and Art. 151(1)(aa) of the VAT Directive which states that the EU institutions are exempted from VAT. VAT is recovered from MS once a year.

As from 1st January 2017 all local purchases in Estonia shall be invoiced with zero % VAT, provided that the total value of such goods or services, exclusive of VAT is at least 53 € according to the invoice. The total value of the invoice may be smaller in case of public utility services, telecommunications services and fuel. The amount shown at the end of 2017 for Estonia relates to local purchases of services/goods invoiced in the beginning of 2017 covering deliveries in 2016, plus VAT related to electronic services that are taxed using the tax rates applicable in the country of delivery even if not supplied by local vendors.

High VAT from France at the end of 2016 is related to the Strasbourg building project advance payment including VAT of 2 M €.

As for credit risk exposure these Member States belong to prime/high grade debtors by external rating companies so, the credit risk is considered insignificant.

	2017	2016
France	384,382	3,370,912
Estonia	67,257	200,948
Total	451,639	3,571,860

Contribution from associated countries outstanding balance at 31/12/2017 is the contribution obligation of Norway, Switzerland and Liechtenstein to the IT systems Title 3 expenditures (Operational) incurred by the Agency during 2016, established and invoiced in 2017 but not reimbursed to the agency by the end of the reporting year.

	2017	2016
Iceland	61,509	-
Norway	1,253,430	899,627
Switzerland	2,195,490	430,493
Lichtenstein	20,490	1,574
Total	3,530,919	1,331,694

2.1.3 Current liabilities

2.1.3.1 Accounts payable

	2017	2016	Variation
Current payable - Vendors	3,037,551	180,157	2,857,394
Current payable - Staff/third party	3,424	(3,116)	6,541
Current payable - Consolidated entities	1,500	-	1,500
Current payables	3,042,475	177,040	2,865,435
PF Operational subsidy from Commission	-	682,914	(682,914)
PF Balancing subsidy from Commission	1,341,491	8,817,115	(7,475,624)
Accounts payables with consolidated entities	1,341,491	9,500,029	(8,158,538)
Total	4,383,966	9,677,069	(5,293,103)

High number of invoices registered in December 2017 can largely explain the significant increase in the payables. Out of total amount of current payables, 2 % was aged more than 30 but less than 45 days.

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.

During 2017 the Delegation agreement audit report submitted by the agency to the Commission was accepted, the execution of the Smart Borders pilot project officially concluded. The agency paid back the not used amount of Operational subsidy pre-financing that was received in respect of the delegation agreement for Smart Borders pilot project.

Balancing subsidy pre-financing open amount is the result of the 2017 Budget Outturn Calculation. Please see chapter 3.2 Budget Outturn Account 2017 for details.

2.1.3.2 Accrued charges

	2017	2016	Variation
Accrued charges	12,973,954	10,417,176	2,556,777
Other receipt to be reinstated	188	-	188
Total accrued charges	12,974,141	10,417,176	2,556,965

The accrued charges of 12,973,954 € is split per type of expense as follows:

	2017	2016
Operational activities	11,208,293	8,470,897
External service provider expenses	530,077	561,496
IT cost maintenance	318,596	347,813
Staff Costs (excluding SNEs and others experts)	289,122	246,531
Maintenance and security - Buildings	168,862	257,738
Staff perquisites and social activities	136,662	91,086
Office Supplies and maintenance	134,510	93,805
Communications and publications	57,757	140,067
Training Costs	45,740	40,971
	41,502	41,248

Rental Expenses other		
Allowances (excluding SNEs and other experts)	21,314	23,763
Other	21,519	101,761
Total accrued charges	12,973,954	10,417,176

Accrued charges are recorded in order to respect the notion of accrual-based accounting; therefore, the Financial Statements show all the charges and revenues for the financial year, regardless of the date of payment or collection. Amounts are based on best possible estimates taking into account the value of goods and services received in 2017 by the Agency to which no corresponding invoices were registered by the balance sheet date.

At year-end 2017 the agency has no foreign exchange risk exposure as all receivables and payables are denominated in EUR.

2.1.4 Net Assets – changes in net assets

The statement of net assets contains the economic result of the year (loss of 2,197,305.37 €) and the accumulated surplus from the years before.

2.1.5 Post balance sheet events

The general contractor for the office/data-centre building project in Strasbourg submitted an invoice with claimed damages on 08/09/2017 arising from an alleged delay suffered during the conceptual development phase of the project. The claimed amount is gross 703,903.74 €. On 08/01/2018, the Administrative Court in Strasbourg notified Eu-LISA about a legal action initiated by the same contractor. The claim of the contractor is the invoice amount plus interests and an additional 15,000 € for legal costs needed to initiate the court proceeding. The agency disputes the claim and set up a team of project managers and engineers to build the defence of the agency. The litigation may last for 1-2 years and a settlement outside the court cannot be outruled. Based on in-house lawyer's assessment the amount is not provided for, however the matter is not formally concluded and it is on-going at the time of the production of the accounts, that is why the case is rather treated as contingent liability.

Apart from the above, no other significant post balance sheet events occurred between 31 December 2017 (balance sheet date) and the date of submission of the accounts.

2.1.5.1 Details on Contingencies and Other Significant Disclosures

	Estimated amount for 2017	End date
Free use of office building in Tallinn offered by the host State	550,882	31/07/2018

Estonia as host state offered rent-free use of the headquarters offices until 31/07/2018 as the final premises under construction are not yet made available to the Agency.

Eu-LISA has long term/multi-annual contractual commitments outstanding without corresponding budgetary

commitments at year-end 2017 in the amount of 1,064,492 €, as shown in the table below. The agency will need to tie financial resources to those contractual obligations in the coming budgetary period.

	2017	2016
Operational agreement for back up site in Austria	886,992	886,992
MoU for the temporary premises of eu-LISA in Tallinn utility costs	17,500	56,000
TLL postal costs	2,500	-
SXB running electricity cost	157,500	-
Hosting of eu-LISA external website	-	41,248
SXB building code and organisation health code inspections	-	24,705
External support	-	1,365
SXB fixed telephony	-	15,000
Total	1,064,492	1,025,310

2.1.5.2 Contribution from associated countries

The contribution from the countries associated with the implementation, application and development of the Schengen acquis and Eurodac-related measures is based on the provisions of legal basis concluded between the associated countries and the EU. The calculation is based on the associated countries relative share of GDP data of all the participating countries and the agency's expenditure for the respective systems, with the exception of the Eurodac contribution that is based on fixed percentages, for a given year.

The Commission is the negotiator representing the EU with the associated countries on the terms of the agreements replacing the above-mentioned legal basis. During 2017, the Management Board of eu-LISA was notified of the acceptance of the founding regulation following internal constitutional requirements by the two associated countries, Norway and Switzerland.

2.1.6 Related party disclosures

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

2.2 Notes to the Statement of financial performance

2.2.1 Revenues – Non exchange revenues

	2017	2016	Variation
Balancing subsidy of the Commission	66,392,709	85,265,885	(18,873,176)
Operational subsidy of the Commission Smart Borders	-	(178,045)	178,045
Subsidy of the Commission	66,392,709	85,087,840	(18,695,131)
Contribution of EFTA countries	4,621,210	1,377,327	3,243,883
Non-exchange revenues	71,013,919	86,465,167	(15,451,248)

Subsidy revenue from the Commission on the face of the Statement of financial performance for 2017 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 this revenue amount calculation see 2017 Budget outturn account table under heading 3.2); In 2016 the agency incurred negative revenue related to the execution of the Delegation agreement with DG HOME on Smart Borders pilot project. Smart Borders pilot project was concluded and final settlement payment executed from the Agency to the Commission during 2017. Please see also 2.1.3.1 – Current payables section on details for Delegation agreement project financial settlement.

The contribution from the countries associated with the implementation, application and development of the Schengen acquis and Eurodac-related measures for 2017 amounts to 4.6 mil € and is calculated based on their relative share of GDP of all the participating countries and the agency's operational expenditure for the respective systems in 2016. It is to be noted that Switzerland's contribution to VIS for 2016 in the amount of 1,090,291 € was established in the beginning of 2017, due to negotiations ongoing related to their relative share (repartition coefficient) that was changed following advice from ECA.

	2017	2016
Iceland	61,509	35,651
Liechtenstein	20,490	11,556
Norway	1,253,430	899,627
Switzerland	3,285,781	430,493
Total	4,621,210	1,377,327

2.2.2 Revenues – Exchange revenues

	2017	2016	Variation
Other revenues with consolidated entities	16,082	32,142	(16,059)
Other exchange revenues	149	32,508	(32,359)
Exchange revenues	16,231	64,650	(48,418)

Both in 2017 and 2016 the agency incurred revenue from the European Union Agency for Law Enforcement Training (CEPOL, Budapest) for training related services provided by eu-LISA.

Under other exchange revenue in 2016, the agency is reporting the reimbursement of its additional office space

rental in Tallinn by the Estonian authorities paid in 2016 and relating to expenses incurred in 2015. Similar reimbursement related to 2017 is accounted for as decrease of corresponding expense costs in the same year.

2.2.3 Operational Expenses

Operational expenses are split between expenses related to the core systems and expenses incurred due to the execution of the Delegation agreement signed with DG HOME on Smart Borders pilot project. The pilot was successfully concluded in 2017 with no additional expenses for the financial year 2017.

The increase of operational expenses shows clear correlation with the available budget and broadening responsibilities for the agency in 2017.

	2017	2016	Variation
Operational expenses	31,466,845	25,936,224	5,530,622
Operational expenses - Delegation agreement	-	(178,045)	178,045
Operational expenses	31,466,845	25,758,178	5,708,667

On cash basis (executed payments, without the effect of year-end accounting adjustments e.g. for accruals), the distribution of operational expenses is the following.

	Relative share in 2017	Relative share in 2016
VIS-BMS MWO	37.7%	47.3%
SIS II MWO	27.6%	28.9%
Shared System Infrastructure (CORE Systems)	20.2%	8.2%
Ext Support Services directly related to CORE Systems	8.4%	9.7%
EURODAC MWO	1.5%	1.5%
Training for Member States	1.2%	1.3%
Training directly related to operations	0.9%	0.9%
System security and business continuity	0.8%	0.1%
Mission Expenses	0.7%	0.6%
Advisory groups	0.5%	0.6%
All others	0.6%	1.0%
Total	100.0%	100.0%

2.2.4 Administrative Expenses

2.2.4.1 Staff expenses

The amount of 14,428,242 € is split per nature as follows:

	2017	2016	Variation
Staff basic expenses	10,382,773	9,173,899	1,208,874
Social security contribution	427,402	413,020	14,382
Staff perquisites and social activities	58,550	138,959	(80,409)
Salary allowances	3,186,064	2,867,634	318,429
Allowances for SNEs	373,453	323,540	49,913
Total staff expenses	14,428,242	12,917,052	1,511,190

At 31/12/2016 the agency had on its payroll 118 temporary agents (TA), 28 contract agents (CA), 6 seconded national experts (SNE) and 3 interns, whereas by 31/12/2017 the numbers are the following: 131 TAs, 32 CAs, 7 SNEs and 3 interns.

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

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

Staff perquisites and social activities amount includes the accounting year-end adjustments related to intercompany expense account, that is due to consolidation cannot take accrual/deferral entries. (These year-end adjusting entries are related to pre-recruitment and annual medical check-up, European School contribution in TLL and SXB). In 2015 the agency started a health program - called FIT Program - that allows staff members to apply for max 60€/month reimbursement for their incurred fitness expenses. Fit payments represent 31 K in 2017 compared with the amount of 28 K in 2016.

Salary allowances consist of employers expenses incurred for education -, nursery -, household -, dependent child -, expatriation -, daily subsistence -, installation - etc. allowance payable on top of basic salaries to staff members, plus payments effected to interns of the agency.

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

The salaries of eu-LISA's staff are calculated by the Office for the Administration and Payment of Individual Entitlements of the Commission (PMO) according to Service Level Agreement between the two institutions. The Agency provides PMO with all the data necessary for the calculation of the staff's salaries on the basis of which PMO establishes individual entitlements. The Agency is responsible for checking and processing the payments to the individuals. PMO is audited by the Court of Auditors.

2.2.4.2 Other administrative expenses

	2017	2016	Variation
Office Supply and maintenance	1,052,659	436,160	616,499
Communication and publication	249,150	256,660	(7,510)
Insurance/Legal - others	117,689	127,386	(9,697)
Recruitment costs	54,996	54,329	667
Training Costs	209,113	404,855	(195,742)
Missions	592,965	529,185	63,780
Experts and related expenditures	1,720	-	1,720
IT costs research	398,333	1,911,567	(1,513,234)
IT costs operational	1,324,550	1,000,779	323,771
Other external service provider	2,455,120	2,170,277	284,843
Total other administrative expenses	6,456,295	6,891,198	(434,903)

Amounts appearing as IT costs research/IT costs operational are the result of applying EU Accounting Rule No. 6 on Intangible assets incorporated into the Guidelines for asset recognition in IT projects of the agency. Research costs contain preliminary and feasibility studies, impact assessments related to the core systems/corporate IT infrastructure, whereas IT costs operational expenses are incurred when the nature of the expenditure does not fulfil all the requirements for registering those as fixed asset additions (software maintenance of corporate IT systems and external support services related to corporate IT). Maintenance expenses related to the core systems appear under Operational expenses (see 2.2.3). The growth in the Other external service provider expenses/IT costs operational is due to the growing number of intramuros contracts for externalisation of services. It is to be noted that intramuros expenses are split by nature in the Statement of Financial Performance. In case they relate to the core systems they are reported under operational expenses, whereas if they rather belong to Corporate IT, then the accounting entries appear under IT costs operational, that is an administrative type of expense. The ones that are not linked to IT are booked as Other external service provider expenses.

The increase of Office Supply and maintenance expenses is partially related to the changed threshold for financial asset recognition, whereby all goods not fulfilling the asset recognition requirements are entered there; plus network equipment and related licences, licence maintenances sourced as part of the newly constructed building installations.

2.2.4.3 Fixed assets related expenses

	2017	2016
Amortization of intangible fixed assets	13,247,923	10,002,584
Depreciation of tangible fixed assets	4,094,157	2,665,452
Amounts written off	-	6,574
Rental expenses	133,008	136,727
Maintenance and security- building	1,753,525	2,060,015
Total fixed asset related expenses	19,228,614	14,871,352

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, growing overall

budget that result in increasing fixed asset recognition. Please also refer to detailed fixed assets movement tables explained at 2.1.1.

2.2.4.4 *Expenses with consolidated entities*

	2017	2016
European Aviation Safety Agency	1,892	1,966
DG BUDG	109,500	56,500
DG DIGIT	79,428	53,475
DG EPSO	613	20,035
DG HR	644,534	348,434
DG OP	6,890	11,172
DG PMO	127,453	126,316
DG SG	13,000	-
European Food Safety Authority	2,679	-
European Network and Information Security	97,920	-
Translations Centre for the bodies of the EU	562,690	402,560
Total expenses with consolidated entities	1,646,598	1,020,458

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.

2.2.4.5 *Financial Expenses*

960 € was paid as interest on late payment of invoices three times during 2017. Late payment charges are automatically due by the agency if the payable amount to suppliers exceeds 200 €.

3. 2017 BUDGET IMPLEMENTATION

3.1 Budgetary Implementation

The budget of eu-LISA is financed through different fund sources¹. The main revenue comes from EU subsidy, received on an annual basis by the European Union budget –Commission section, Chapter 18 02 'Internal Security' – as adopted by the budgetary authority, i.e. the European Parliament and the Council of the European Union². Further contributions were received from associated countries.

In 2017 the Agency managed a budget of EUR 153.3 MIO in commitment appropriations and EUR 67.7 MIO in payment appropriations received from the EU subsidy.

The Management Board approved two amendments to the budget:

- EUR 67.6 Mio in payment appropriations due to the delayed adoption of the legal basis for Entry/Exit System, Eurodac recast and Dublin Allocation;
- EUR 18 Mio in payment appropriations, which were not required in the management of Operations;

which had the following impact on the initial voted budget 2017:

	Commitment Appropriations in Mio EUR	Payment Appropriations in Mio EUR	% of initial voted budget
Initial voted budget 2017	153.3	153.3	100.0 %
Amending budget n-1		-67.6	-44.1 %
Amending budget n-2		-18.0	-11.7 %
Final adopted Budget	153.3	67.7	44.2 %

Summary of budget implementation – budget of the year

a) Revenue

- EU Subsidy request. The balancing subsidy received in 2017 amounted to EUR 67.73 Mio requested in 4 instalments.

- Associated countries contribution:

According to the agreements between the EU and the countries associated with the implementation, application and development of the Schengen acquis, the Agency establish the associated countries contribution based on the executed payments for the systems of the previous year and the percentage of the associated countries' GDP on the total GDP of all participating Member States for SIS II, VIS and Eurodac. Due to the late availability of complete GDP data in EUROSTAT, the final amounts due for year n-1 are established at end of year n, submitted for review to the associated countries, and recovered in year n+1.

In 2017, associated countries contribution referring to systems expenditures executed in 2015 amounted to EUR 2,467,618.00, out of which EUR 45,633.00 were already cashed in 2016 and EUR 2,421,985.00 in the reporting year. Out of this amount, due to clarifications requested by

¹ Article 32 of the Establishing Regulation.

² This subsidy refers to C1 commitment and payment appropriations (voted credits of the current budgetary year).

associated countries, EUR 1,090,291.00 could only be finally established in the first quarter of 2017.

Contributions related to 2016 expenditures of the systems have been established in December 2017, summing up to EUR 3,530,919.00 and remain outstanding.

iii. Miscellaneous revenue. Internal assigned revenue received in 2017 summed up to EUR 0.12 Mio.

b) Expenditure

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

- 100% for commitment appropriations;
- 100% for payment appropriations, including the carry-forward of 2017 administrative expenditure to 2018.

i. Commitment appropriations: All 3 budgetary titles reached an implementation rate of 100% by the end of the financial year 2017.

ii. Payment appropriations: 97.28% of appropriations in Title 1 were executed and 2.72% automatically carried forward. In Title 2, the execution rate reached 44.23% and the remaining 55.77% has been automatically carried forward to 2018. In Title 3, 100% of appropriations were executed.

Budgetary transfers

In accordance with the provisions of Article 27 of the Agency's Financial Regulation, the transfer of appropriations is allowed under a number of formal criteria.

The Agency performed 11 budgetary transfers in 2017.

Cancellation of appropriations – budget of the year

There were no Commitment appropriations unused (and therefore cancelled) at the end of the year 2017, and no Payment appropriations unused (and therefore cancelled) at the end of the year 2017.

Cancellation of appropriations carried over from 2016

The planned carry forward from 2016 to 2017 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 Agency's Financial Regulation. The execution of the carry-forwards and carry overs was constantly monitored throughout the year,

resulting in cancellations whenever the justification of expenditure was no longer valid.

In total for non-differentiated appropriations, EUR 658,329.64 out of EUR 5,393,440.77 were cancelled (12.21%).

As regards differentiated committed appropriations (Title 3) carried forward from previous years, EUR 1,250,694.57 were cancelled out of EUR 65,182,314.81 (1.92%).

Carry forward of appropriations to 2018

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 2018, for a total of EUR 5.73 Mio in Title 1 and 2 (non-differentiated appropriations) and EUR 121.5 Mio in Title 3 (differentiated appropriations), out of which EUR 69,9 MIO have been carried-forward as global commitment.

BUDGET LINE	L1 committed amount carried-forward	Rational
B03100 SIS II MWO	2,333,573.51	contract negotiation could not be concluded before year end
B03300 EURODAC MWO	13,080,000.00	Delayed adoption of the legal basis
B03400 ENTRY / EXIT SYSTEM MWO	54,520,000.00	
Total carried-forward L1 commitment appropriation	69,933,573.51	

The significant volume of global commitments in budget lines B03300 and B03400 is the result of the budgetary planning contained in the Legislative Financial Statements for new tasks to be entrusted to the Agency, namely EES, Eurodac recast, and Dublin allocation. In 2017 more than half of the operational budget was subordinated to the adoption of the legal basis for new tasks. This resulted in a significant risk as the date of adoption of the legal basis was uncertain and outside the control of the Agency. Only the EES regulation entered into force, at the very end of the year.

After consultation with the European Commission, and information to the Management Board in the context of amendment 1 to the budget, the Agency's only option was to preserve the appropriations for the new tasks by performing global commitments at year end for the full amount of the operational budget appropriations foreseen for EES, Eurodac recast, and Dublin allocation.

On average, projects under Title 3 operational expenditure take up to 4 years. The following table provides a time line on the consumption of commitment appropriations by the respective payments over the years (in EUR Mio).

Year	Commitments*	Paid 2013		Paid 2014		Paid 2015		Paid 2016		Paid 2017		Outstanding amount	
		EUR	%	EUR	%	EUR	%	EUR	%	EUR	%	EUR	%
2012	34,968,609.30	9,172,629.50	26.23%	14,553,970.62	41.62%	9,627,757.94	27.53%	1,614,251.24	4.62%	-	-	-	-
2013	45,966,675.18	836,741.85	1.82%	15,899,596.44	34.59%	11,874,262.67	25.83%	11,901,060.27	25.89%	4,128,755.05	8.95%	1,326,158.90	2.89%
2014	27,997,762.44			3,671,109.80	13.11%	12,449,722.25	44.47%	11,117,909.04	39.73%	661,906.35	2.36%	97,115.00	0.35%
2015	37,952,929.99					3,504,608.69	9.23%	28,116,624.02	74.06%	4,116,564.80	10.85%	2,215,132.48	5.84%
2016	56,676,696.13							5,072,986.07	8.95%	27,238,946.21	48.06%	24,364,763.85	42.99%
2017	129,305,840.47									6,482,754.97	5.01%	122,823,085.50	94.99%
Total	332,868,513.51	10,009,371.35	3.01%	34,124,676.86	10.25%	37,456,451.55	11.25%	57,822,830.64	17.37%	42,628,927.38	12.81%	150,826,255.73	45.31%

* Final committed amounts on 31/12/2017 (all fund sources)

3.1.1 Implementation of budget revenue

Title	Entitlements established				Revenue			Out-standing
	Current year		Carried over	Total	On entitlement. of current year	On entitlement. carried over	Total	
	1	2	3=1+2	4	5	6=4+5	7=6/3	
10-0 Union subsidy Article 1 MoU DG HOME/eu-LISA	67,734,200.00	0.00	67,734,200.00	67,734,200.00	0.00	67,734,200.00	100.00%	0.00
11-0 Contributions of associated countries	4,621,210.00	1,331,694.00	5,952,904.00	1,090,291.00	1,331,694.00	2,421,985.00	40.69%	3,530,919.00
90-0 Miscellaneous revenue	124,488.30	0.00	124,488.30	124,488.30	0.00	124,488.30	100.00%	0.00
GRAND TOTAL								
	72,479,898.30	1,331,694.00	73,811,592.30	68,948,979.30	1,331,694.00	70,280,673.30	95.22%	3,530,919.00

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	paid	carried forward	cancelled	
TITLE 1 - Staff expenditure		16,120,076.64	16,120,076.64	15,681,259.13	0.00	438,817.51	0.00	415,602.33	361,656.56	361,656.56		54,035.77	
TITLE 2 - Admin and Operating		9,602,212.81	9,602,212.81	4,273,524.38	0.00	5,328,688.43	0.00	5,073,039.03	4,468,745.16	4,460,309.66	8,435.50	604,293.87	
TITLE 3 - Operational expenditure:													
Commitment appropriations		130,158,383.85	129,279,327.90		69,933,573.51	123,702,121.45	0.00	67,470,098.71	64,175,855.21		30,046,719.16	1,250,694.57	
Payment appropriations		44,558,383.85		42,381,914.04		2,176,469.81	0.00	2,290,562.27		247,013.34	2,043,548.93	0.00	
TOTAL - Commitment appropriations		155,880,673.30	155,001,617.35		69,933,573.51	129,469,627.39	0.00	72,958,830.07	69,006,256.93		30,955,154.66	1,909,024.21	
TOTAL - Payment appropriations		70,280,673.30		62,336,697.55		7,943,975.75	0.00	7,779,293.63		5,068,979.56	2,051,984.43	658,329.64	

3.1.2.1 Budget execution by fund source

Budget of the year (EU subsidy)		2017 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	paid	carried forward	cancelled
TITLE 1 - Staff expenditure	NDA	16,120,076.64	16,120,076.64	15,681,259.13	0.00	438,817.51	0.00	435,692.33	361,656.56	361,656.56		54,035.77
TITLE 2 - Admin and Operating	NDA	9,493,806.81	9,493,806.81	4,138,811.10	0.00	5,294,965.71	0.00	4,977,748.44	4,373,454.57	4,373,454.57		604,293.87
TITLE 3 - Operational expenditure:	DA											
Commitment appropriations		127,720,316.55	127,720,316.55		69,933,573.51	121,509,569.34	0.00	65,182,314.81	63,931,620.24		28,003,170.23	1,250,694.57
Payment appropriations		42,120,316.55		42,120,316.55			0.00					
TOTAL - Commitment appropriations		153,334,200.00	153,334,200.00		69,933,573.51	127,243,352.56	0.00	70,579,755.58	68,666,731.37		28,003,170.23	1,909,074.21
TOTAL - Payment appropriations		67,734,200.00		62,000,416.78		5,739,783.21	0.00	5,393,440.77		4,735,111.13	0.00	658,329.64

* for Title 3, EUR 6,391,866.54 refer to payments of commitments of the year. The remainder, amounting to EUR 35,928,450.01 was used to cover commitments from previous years

Internal Assigned Revenue		2017 budget (C4 appropriations)							budget from the previous year (C5 appropriations)				
Type		budget	committed	paid	open global commitments	carried forward/over	cancelled	budget	executed commitment	paid	carried forward	cancelled	
TITLE 1 - Staff expenditure	NDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
TITLE 2 - Admin and Operating	NDA	108,406.00	108,406.00	74,683.28	0.00	33,722.72	0.00	95,290.59	95,290.59	86,855.09	8,435.50	0.00	
TITLE 3 - Operational expenditure:	DA												
Commitment appropriations		16,082.30	16,082.30		0.00	16,082.30	0.00	26,532.57	26,532.57		0.00	0.00	
Payment appropriations		16,082.30		16,082.30		0.00	0.00	29,290.94		29,290.94	0.00	0.00	
TOTAL - Commitment appropriations		124,488.30	124,488.30		0.00	49,805.02	0.00	121,803.16	121,803.16		0.00	0.00	
TOTAL - Payment appropriations		124,488.30		90,765.58		0.00	0.00	124,581.53		116,146.03	8,435.50	0.00	

External Assigned Revenue		2017 budget (Ro appropriations)							budget from the previous year(s) (Ro appropriations)				
Type		budget	committed	paid	open global commitments	carried forward/over	cancelled	budget	executed commitment	paid	carried forward	cancelled	
TITLE 1 - Staff expenditure	NDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
TITLE 2 - Admin and Operating	NDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
TITLE 3 - Operational expenditure:													
Commitment appropriations		2,421,985.00	1,542,929.05		0.00	2,176,469.81	0.00	2,261,271.33	237,722.40		2,043,548.93	0.00	
Payment appropriations		2,421,985.00		24,515.19		2,176,469.81	0.00	2,261,271.33		237,722.40	2,043,548.93	0.00	
TOTAL - Commitment appropriations		2,421,985.00	1,542,929.05		0.00	2,176,469.81	0.00	2,261,271.33	237,722.40		2,043,548.93	0.00	
TOTAL - Payment appropriations		2,421,985.00		24,515.19		2,176,469.81	0.00	2,261,271.33		237,722.40	2,043,548.93	0.00	

3.1.3 Detailed budget implementation

3.1.3.1 Current year appropriations (2017 – C1 credits)

A. Commitment appropriations

TITLE 1 - STAFF EXPENDITURE

Budget Chapter	Budget item	Initial budget	Transfers	Amending budget	Commitment Appropriations					Carried-forward	%	Carried-forward/ Final budget
					Final budget	Executed Commitments	% Executed/ Final budget	Cancelled	% Cancelled/ Final budget			
A-1100	TA Basic salary	8,761,677.00	-327,589.83		8,434,087.17	8,434,087.17	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1101	Household allowance	339,000.00	-23,046.31		315,953.69	315,953.69	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1102	Dependent child allowance	653,000.00	-49,939.19		603,060.81	603,060.81	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1103	Education allowance	183,000.00	-53,794.61		129,205.39	129,205.39	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1104	Expatriation and Foreign Residence Allowances	1,141,000.00	-110,292.80		1,030,707.20	1,030,707.20	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1105	TA Overtime Shifts and on-call duty	414,000.00	-2,814.22		411,185.78	411,185.78	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1110	CA salary	1,690,600.00	246,304.16		1,936,904.16	1,936,904.16	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1124	Daily allowance	344,000.00	-7,629.90		336,370.10	336,370.10	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1125	Monthly allowance	30,800.00	37,499.80		48,299.80	48,299.80	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1130	Insurance against sickness	349,233.00	-61,997.82		287,235.18	287,235.18	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1131	Insurance against accidents	53,000.00	-20,551.07		32,448.93	32,448.93	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1132	Occupational disease	134,000.00	-23,282.00		107,718.00	107,718.00	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1133	Unemployment insurance	2,200.00	-3,010.14		3,189.86	3,189.86	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1140	Birth and Death Allowances											
A-1141	Travel Expenses for Annual Leave	214,500.00	-47,446.49		167,053.51	167,053.51	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1144	Other Allowances	55,000.00	-6,063.82		48,936.18	48,936.18	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1181	Travel expenses (taking up duties)	7,700.00	-2,508.21		5,191.79	5,191.79	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1182	Installation and reassignment allowance	78,300.00	14,017.14		92,317.14	92,317.14	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1183	Removal Expenses	18,700.00	7,303.04		26,003.04	26,003.04	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1184	Daily subsistence allowance	40,700.00	20,756.18		61,456.18	61,456.18	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1190	Weightings	128,000.00	15,537.62		143,537.62	143,537.62	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-11 Salaries & allowances		14,632,210.00	-416,528.47		14,215,681.53	14,215,681.53	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-12	Expenditure related to	99,750.00	-35,672.52		64,077.48	64,077.48	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1201	Travel Expenses	22,500.00	26,837.60		49,337.60	49,337.60	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1202	Other Expenses	122,250.00	-8,854.92		113,395.08	113,395.08	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-13	Mission Expenses	330,000.00	136,000.00		466,000.00	466,000.00	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1301	Mission Expenses	330,000.00	136,000.00		466,000.00	466,000.00	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1400	Annual medical checkup	19,800.00			19,800.00	19,800.00	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1401	Nursery allowance	160,000.00	-31,000.00		129,000.00	129,000.00	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1402	European school	334,940.00	139,060.00		474,000.00	474,000.00	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1403	Social activities	88,000.00	52,273.00		140,273.00	140,273.00	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-14 Socio-Medical Infrastructure		602,740.00	158,333.00		761,073.00	761,073.00	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-15	Training for Staff	445,500.00	117,427.03		562,927.03	562,927.03	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-1500	Training for Staff	445,500.00	117,427.03		562,927.03	562,927.03	100.00%	0.00	0.00%	0.00	0.00%	0.00%
A-15 Training for Staff		16,133,700.00	-13,623.36		16,120,076.64	16,120,076.64	100.00%	0.00	0.00%	0.00	0.00%	0.00%
TITLE 1 - STAFF EXPENDITURE		16,133,700.00	-13,623.36		16,120,076.64	16,120,076.64	100.00%	0.00	0.00%	0.00	0.00%	0.00%

TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE

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 EE	440,000.00	-336,074.94		103,925.06	103,925.06	100.00%	0.00	0.00%	23,982.07	23.08%
	A-2010 Expenditure for premises FR	937,500.00	-296,639.85		640,860.15	640,860.15	100.00%	0.00	0.00%	357,345.80	55.76%
A-20	Expenditure for premises BRUX	35,000.00	6,159.80		41,159.80	41,159.80	100.00%	0.00	0.00%	10,604.08	25.76%
A-20	Expenditure for premises	1,432,500.00	-626,554.99		785,945.01	785,945.01	100.00%	0.00	0.00%	391,931.95	49.87%
A-21 Corporate IT & Telecom	A-2100 Corporate IT & Telecom	1,500,000.00	269,542.18		1,769,542.18	1,769,542.18	100.00%	0.00	0.00%	906,614.21	51.23%
A-21	Corporate IT & Telecom	1,500,000.00	269,542.18		1,769,542.18	1,769,542.18	100.00%	0.00	0.00%	906,614.21	51.23%
A-22 Movable Property and Associated Costs	A-2200 Other Technical Equipment and Installation	100,000.00	-79,475.38		20,524.62	20,524.62	100.00%	0.00	0.00%	18,624.33	90.74%
	A-2210 Furniture and Office Equipment	305,000.00	-243,859.88		61,140.12	61,140.12	100.00%	0.00	0.00%	9,744.00	15.94%
A-22	Documentation and Library Expenditure	15,000.00	-1,393.00		13,607.00	13,607.00	100.00%	0.00	0.00%	3,525.00	25.91%
A-22	Movable Property and Associated Costs	420,000.00	-324,728.26		95,271.74	95,271.74	100.00%	0.00	0.00%	31,893.33	33.48%
A-23 Administrative Expenditure	A-2300 Office Supplies	65,000.00	-12,231.95		52,768.05	52,768.05	100.00%	0.00	0.00%	18,231.19	34.55%
	A-2320 Legal Expenses	50,000.00	150,870.00		200,870.00	200,870.00	100.00%	0.00	0.00%	162,462.50	80.88%
A-23	Other Running Costs	230,000.00	-44,786.21		185,213.79	185,213.79	100.00%	0.00	0.00%	15,984.11	8.63%
A-23	HR fees and charges		530,001.42		530,001.42	530,001.42	100.00%	0.00	0.00%	400,218.88	75.51%
A-23	Current Administrative Expenditure	345,000.00	623,853.26		968,853.26	968,853.26	100.00%	0.00	0.00%	596,896.68	61.61%
A-24 Postage	A-2400 Postage	30,000.00	2,885.81		32,885.81	32,885.81	100.00%	0.00	0.00%	10,554.95	32.10%
A-24	Postage	30,000.00	2,885.81		32,885.81	32,885.81	100.00%	0.00	0.00%	10,554.95	32.10%
A-25 Management Board	A-2500 MB Meetings	360,000.00	-207,603.69		152,396.31	152,396.31	100.00%	0.00	0.00%	55,750.00	36.58%
A-25	Board	131,900.00	-18,230.31		113,669.69	113,669.69	100.00%	0.00	0.00%	29,896.28	26.30%
A-25	Management Board	491,900.00	-225,834.00		266,066.00	266,066.00	100.00%	0.00	0.00%	85,646.28	32.19%
A-26 Information and Publications	A-2600 Information and Publications	1,233,000.00	58,628.41		1,291,628.41	1,291,628.41	100.00%	0.00	0.00%	718,018.10	55.59%
A-26	Information and Publications	1,233,000.00	58,628.41		1,291,628.41	1,291,628.41	100.00%	0.00	0.00%	718,018.10	55.59%
A-27 External Support	A-2700 External Support Services	1,650,000.00	2,023,788.84		3,673,788.84	3,673,788.84	100.00%	0.00	0.00%	2,202,475.70	59.95%
A-27	External Support Services	1,650,000.00	2,023,788.84		3,673,788.84	3,673,788.84	100.00%	0.00	0.00%	2,202,475.70	59.95%
A-28 Security	A-2800 Corporate Security	1,300,000.00	-690,174.44		609,825.56	609,825.56	100.00%	0.00	0.00%	350,934.51	57.55%
A-28	Security	1,300,000.00	-690,174.44		609,825.56	609,825.56	100.00%	0.00	0.00%	350,934.51	57.55%
TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE		8,382,400.00	1,111,406.81		9,493,806.81	9,493,806.81	100.00%	0.00	0.00%	5,294,965.71	55.77%

TITLE 3 - OPERATIONAL EXPENDITURE

Budget Chapter	Budget Item	Commitment Appropriations							% Carried-forward	% Carried-forward/Final budget
		Initial budget	Transfers	Amending budget	Final budget	Executed Commitments	% Executed/Final budget	Cancelled	% Cancelled/Final budget	
Shared System Infrastructure (CORE Systems)	B3-000	7,543,300.00	517,943.00		8,059,243.00	8,059,243.00	100.00%	0.00	0.00%	4,147,366.69
	B3-001	1,160,000.00	-72,433.81		1,087,566.19	1,087,566.19	100.00%	0.00	0.00%	926,265.83
Shared System Infrastructure (Core Systems)	B3-100	8,702,300.00	445,809.19		9,147,109.19	9,147,109.19	100.00%	0.00	0.00%	5,073,632.52
	B3-101	6,825,000.00	-371,767.78		6,453,232.22	6,453,232.22	100.00%	0.00	0.00%	5,994,858.62
Shared System Infrastructure (Core Systems)	B3-200	6,825,000.00	-371,767.78		6,453,232.22	6,453,232.22	100.00%	0.00	0.00%	5,994,858.62
	B3-201	34,505,000.00	739,005.33		35,244,005.33	35,244,005.33	100.00%	0.00	0.00%	34,870,716.52
Shared System Infrastructure (Core Systems)	B3-300	34,505,000.00	739,005.33		35,244,005.33	35,244,005.33	100.00%	0.00	0.00%	34,870,716.52
	B3-301	19,570,000.00	-965,000.00		18,605,000.00	18,605,000.00	100.00%	0.00	0.00%	18,601,702.40
Shared System Infrastructure (Core Systems)	B3-400	19,570,000.00	-965,000.00		18,605,000.00	18,605,000.00	100.00%	0.00	0.00%	18,601,702.40
	B3-401	48,183,000.00			48,183,000.00	48,183,000.00	100.00%	0.00	0.00%	48,183,000.00
Shared System Infrastructure (Core Systems)	B3-500	6,337,000.00			6,337,000.00	6,337,000.00	100.00%	0.00	0.00%	6,337,000.00
	B3-501	54,520,000.00			54,520,000.00	54,520,000.00	100.00%	0.00	0.00%	54,520,000.00
Shared System Infrastructure (Core Systems)	B3-600	3,518,800.00	-850,785.20		2,668,014.80	2,668,014.80	100.00%	0.00	0.00%	2,086,958.87
	B3-601	3,518,800.00	-850,785.20		2,668,014.80	2,668,014.80	100.00%	0.00	0.00%	2,086,958.87
Shared System Infrastructure (Core Systems)	B3-700	4,200,000.00	-232,461.91		3,967,538.09	3,967,538.09	100.00%	0.00	0.00%	4,736,551.51
	B3-701	8,000.00	175,000.00		183,000.00	183,000.00	100.00%	0.00	0.00%	35,974.63
Shared System Infrastructure (Core Systems)	B3-800	4,208,000.00	-57,461.91		4,150,538.09	4,150,538.09	100.00%	0.00	0.00%	83,340.14
	B3-801	2,500,000.00	-11,687.02		2,488,312.98	2,488,312.98	100.00%	0.00	0.00%	70,260.50
Shared System Infrastructure (Core Systems)	B3-900	500,000.00	-2,5896.06		477,403.94	477,403.94	100.00%	0.00	0.00%	208,119.77
	B3-901	750,000.00	-37,583.08		712,416.92	712,416.92	100.00%	0.00	0.00%	278,380.27
TITLE 3 - OPERATIONAL EXPENDITURE		128,818,100.00	-1,097,783.45		127,720,316.55	127,720,316.55	100.00%	0.00	0.00%	121,509,589.34
TOTAL		253,334,200.00	0.00		253,334,200.00	253,334,200.00	100.00%	0.00	0.00%	127,243,372.56

B. Payment appropriations

TITLE 1 - STAFF EXPENDITURE

Budget Chapter	Budget item	Initial budget	Transfers	Amending budget	Payment Appropriations				Executed total payments/ Final budget	Cancelled	% Cancelled/ Final budget	Carried-forward	% Carried-forward/ Final budget
					Final budget	from current year commitments	from last year commitments	Total					
A-1100	TA Basic salary	8,761,677.00	-327,589.83		8,434,087.17	8,434,087.17		8,434,087.17	100.00%	0.00	0.00%	0.00	0.00%
A-1101	Household allowance	339,000.00	-23,046.31		315,953.69	315,953.69		315,953.69	100.00%	0.00	0.00%	0.00	0.00%
A-1102	Dependent child allowance	653,000.00	-49,939.19		603,060.81	603,060.81		603,060.81	100.00%	0.00	0.00%	0.00	0.00%
A-1103	Education allowance	181,000.00	-53,794.61		127,205.39	127,205.39		127,205.39	100.00%	0.00	0.00%	0.00	0.00%
A-1104	Expatriation and Foreign Residence Allowances	1,141,000.00	-110,292.80		1,030,707.20	1,030,707.20		1,030,707.20	100.00%	0.00	0.00%	0.00	0.00%
A-1105	TA Overtime Shifts and on-call duty	434,000.00	-2,814.22		431,185.78	431,185.78		431,185.78	100.00%	0.00	0.00%	0.00	0.00%
A-1110	CA salary	1,690,600.00	246,304.16		1,936,904.16	1,936,904.16		1,936,904.16	100.00%	0.00	0.00%	0.00	0.00%
A-1124	Daily allowance	344,000.00	-7,629.90		336,370.10	336,370.10		336,370.10	100.00%	0.00	0.00%	0.00	0.00%
A-1125	Monthly allowance	30,800.00	-7,499.80		48,299.80	48,299.80		48,299.80	100.00%	0.00	0.00%	0.00	0.00%
A-1130	Insurance against sickness	349,233.00	-61,997.82		287,235.18	287,235.18		287,235.18	100.00%	0.00	0.00%	0.00	0.00%
A-1131	Insurance against accidents	53,000.00	-20,551.07		32,448.93	32,448.93		32,448.93	100.00%	0.00	0.00%	0.00	0.00%
A-1132	Occupational disease	131,000.00	-23,282.00		107,718.00	107,718.00		107,718.00	100.00%	0.00	0.00%	0.00	0.00%
A-1132	Unemployment insurance	2,200.00	-1,010.14		1,189.86	1,189.86		1,189.86	100.00%	0.00	0.00%	0.00	0.00%
A-1140	Birth and Death Allowances												
A-1141	Travel Expenses for Annual Leave	214,500.00	-47,446.49		167,053.51	167,053.51		167,053.51	100.00%	0.00	0.00%	0.00	0.00%
A-1144	Other Allowances	55,000.00	-6,063.82		48,936.18	48,936.18		48,936.18	100.00%	0.00	0.00%	0.00	0.00%
A-1181	Travel expenses (taking up duties)	7,700.00	-2,508.21		5,191.79	5,191.79		5,191.79	100.00%	0.00	0.00%	0.00	0.00%
A-1182	Installation and reassignment allowance	78,100.00	14,037.14		92,137.14	92,137.14		92,137.14	100.00%	0.00	0.00%	0.00	0.00%
A-1183	Removal Expenses	18,700.00	7,303.04		26,003.04	26,003.04		26,003.04	100.00%	0.00	0.00%	0.00	0.00%
A-1184	Daily subsistence allowance	40,700.00	20,736.18		61,436.18	61,436.18		61,436.18	100.00%	0.00	0.00%	0.00	0.00%
A-1190	Weightings	128,000.00	15,537.62		143,537.62	143,537.62		143,537.62	100.00%	0.00	0.00%	0.00	0.00%
A-11 Salaries & allowances		24,633,210.00	-4,161,528.47		20,471,681.53	20,471,681.53		20,471,681.53	100.00%	0.00	0.00%	0.00	0.00%
A-1200	Travel Expenses	99,750.00	-35,672.52		64,077.48	64,077.48		64,077.48	80.34%	0.00	0.00%	12,600.28	19.66%
A-1201	Other Expenses	22,590.00	-26,817.60		49,317.60	33,847.60		33,847.60	68.63%	0.00	0.00%	15,470.00	31.37%
A-12 Expenditure related to recruitment		122,350.00	-8,954.92		113,395.08	85,324.80		85,324.80	75.25%	0.00	0.00%	28,070.28	24.75%
A-1301	Mission Expenses	330,000.00	136,000.00		466,000.00	451,280.10		451,280.10	96.84%	0.00	0.00%	14,719.90	3.16%
A-13 Mission Expenses		330,000.00	136,000.00		466,000.00	451,280.10		451,280.10	96.84%	0.00	0.00%	14,719.90	3.16%
A-1400	Annual medical checkup	19,800.00			19,800.00	413.80		413.80	2.09%	0.00	0.00%	19,386.20	97.91%
A-1401	Nursery allowance	160,000.00	-33,000.00		127,000.00	91,530.70		91,530.70	72.07%	0.00	0.00%	35,469.30	27.93%
A-1402	European school	334,940.00	139,060.00		474,000.00	462,584.96		462,584.96	97.59%	0.00	0.00%	11,415.04	2.41%
A-1403	Social activities	88,000.00	52,273.00		140,273.00	54,306.21		54,306.21	38.73%	0.00	0.00%	85,966.79	61.29%
A-14 Socio-Medical Infrastructure		602,740.00	159,333.00		762,073.00	608,815.67		608,815.67	79.99%	0.00	0.00%	153,257.33	20.01%
A-15 Training for Staff		445,500.00	117,427.03		562,927.03	319,157.03		319,157.03	56.70%	0.00	0.00%	243,770.00	43.30%
A-1500	Training for Staff	445,500.00	117,427.03		562,927.03	319,157.03		319,157.03	56.70%	0.00	0.00%	243,770.00	43.30%
A-15 Training for Staff		445,500.00	117,427.03		562,927.03	319,157.03		319,157.03	56.70%	0.00	0.00%	243,770.00	43.30%
TITLE 1 - STAFF EXPENDITURE		16,333,700.00	-33,623.36		16,300,076.64	15,681,259.13		15,681,259.13	97.28%	0.00	0.00%	439,817.51	2.72%

TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE

Budget Chapter	Budget Item	Initial budget	Transfers	Amending budget	Payment Appropriations				% Executed total payments/	Cancelled	% Cancelled/ Final budget	Carried-forward	% Carried-forward/ Final budget
					Final budget	from current year commitments	from last year commitments	Total					
A-20	Expenditure for premises EE	440,000.00	-336,074.94		103,925.06	79,942.99	79,942.99	79,942.99	76.92%	0.00	0.00%	23,982.07	23.08%
	Expenditure for premises FR	937,500.00	-296,639.85		640,860.15	283,544.35	283,544.35	283,544.35	44.24%	0.00	0.00%	357,345.80	55.76%
A-20	Expenditure for premises BRUX	35,000.00	6,159.80		41,159.80	30,555.72	30,555.72	30,555.72	74.21%	0.00	0.00%	10,604.08	25.79%
A-20	Expenditure for premises Corporate IT & Telecom	34,121,500.00	-626,554.99		785,945.01	394,013.06	394,013.06	394,013.06	50.13%	0.00	0.00%	391,931.95	49.87%
A-21	Telecom	1,500,000.00	269,542.18		1,769,542.18	862,927.97	862,927.97	862,927.97	48.77%	0.00	0.00%	906,614.21	51.23%
A-21	Corporate IT & Telecom	1,500,000.00	269,542.18		1,769,542.18	862,927.97	862,927.97	862,927.97	48.77%	0.00	0.00%	906,614.21	51.23%
A-22	Movable Property and Associated Costs	100,000.00	-79,475.38		20,524.62	1,900.29	1,900.29	1,900.29	9.26%	0.00	0.00%	18,624.33	90.74%
	Installation												
A-22	Furniture and Office Equipment	305,000.00	-243,859.88		61,140.12	51,396.12	51,396.12	51,396.12	84.06%	0.00	0.00%	9,744.00	15.94%
	Documentation and Library												
A-22	Expenditure	15,000.00	-1,393.00		13,607.00	10,082.00	10,082.00	10,082.00	74.09%	0.00	0.00%	3,525.00	25.91%
A-22	Movable Property and Associated Costs	420,000.00	-324,728.26		95,271.74	63,378.41	63,378.41	63,378.41	66.52%	0.00	0.00%	31,893.33	33.48%
A-23	Current	65,000.00	-12,231.95		52,768.05	34,536.86	34,536.86	34,536.86	65.45%	0.00	0.00%	18,231.19	34.55%
	Legal Expenses	50,000.00	150,870.00		200,870.00	38,407.59	38,407.59	38,407.59	19.13%	0.00	0.00%	162,462.50	80.88%
A-23	Administrative Expenditure	230,000.00	-44,786.21		185,213.79	169,229.68	169,229.68	169,229.68	91.37%	0.00	0.00%	15,984.11	8.63%
	HR fees and charges		530,001.42		530,001.42	129,782.54	129,782.54	129,782.54	24.43%	0.00	0.00%	400,218.88	75.57%
A-23	Current Administrative Expenditure	345,000.00	623,813.26		968,813.26	374,956.58	374,956.58	374,956.58	38.39%	0.00	0.00%	596,896.68	61.61%
A-24	Postage	30,000.00	2,885.81		32,885.81	22,330.86	22,330.86	22,330.86	67.90%	0.00	0.00%	10,554.95	32.10%
A-24	Postage	30,000.00	2,885.81		32,885.81	22,330.86	22,330.86	22,330.86	67.90%	0.00	0.00%	10,554.95	32.10%
A-25	Management Board	360,000.00	-207,603.69		152,396.31	96,646.31	96,646.31	96,646.31	63.42%	0.00	0.00%	55,750.00	36.58%
A-25	Management Board	360,000.00	-207,603.69		152,396.31	96,646.31	96,646.31	96,646.31	63.42%	0.00	0.00%	55,750.00	36.58%
A-25	Information and	131,900.00	-18,230.31		113,669.69	83,773.41	83,773.41	83,773.41	73.70%	0.00	0.00%	29,896.38	26.30%
A-25	Information and	131,900.00	-18,230.31		113,669.69	83,773.41	83,773.41	83,773.41	73.70%	0.00	0.00%	29,896.38	26.30%
A-25	Information and	491,900.00	-225,834.00		266,066.00	180,419.72	180,419.72	180,419.72	67.81%	0.00	0.00%	85,646.28	32.19%
A-26	Publications	1,233,000.00	58,628.41		1,291,628.41	573,610.31	573,610.31	573,610.31	44.41%	0.00	0.00%	718,018.10	55.59%
A-26	Information and Publications	1,233,000.00	58,628.41		1,291,628.41	573,610.31	573,610.31	573,610.31	44.41%	0.00	0.00%	718,018.10	55.59%
A-27	Support Services	1,650,000.00	2,023,788.84		3,673,788.84	1,471,313.14	1,471,313.14	1,471,313.14	40.05%	0.00	0.00%	2,202,475.70	59.95%
A-27	External Support Services	1,650,000.00	2,023,788.84		3,673,788.84	1,471,313.14	1,471,313.14	1,471,313.14	40.05%	0.00	0.00%	2,202,475.70	59.95%
A-28	Security	1,300,000.00	-690,174.44		609,825.56	258,891.05	258,891.05	258,891.05	42.45%	0.00	0.00%	350,934.51	57.55%
A-28	Security	1,300,000.00	-690,174.44		609,825.56	258,891.05	258,891.05	258,891.05	42.45%	0.00	0.00%	350,934.51	57.55%
A-28	Security	1,300,000.00	-690,174.44		609,825.56	258,891.05	258,891.05	258,891.05	42.45%	0.00	0.00%	350,934.51	57.55%
TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE		8,382,400.00	1,111,406.81		9,493,806.81	4,198,841.30	4,198,841.30	4,198,841.30	44.23%	0.00	0.00%	5,294,965.71	55.77%

TITLE 3 - OPERATIONAL EXPENDITURE

Budget Chapter	Budget Item	Initial budget	Transfers	Amending budget	Final budget	Payment Appropriations				Cancelled	% Cancelled/ Final budget	Carried-forward	% Carried-forward/ Final budget
						from current year commitments	from last year commitments	Total	% Executed total payments/ Final budget				
B3-0 Shared System Infrastructure (Core Systems)	Shared System Infrastructure (CORE Systems)	8,122,000.00	659,435.88	-2,000,000.00	6,781,435.88	3,931,976.31	2,859,559.57	6,781,435.88	100.00%	0.00	0.00%		
B3-001 Shared System Infrastructure (Core Systems)	System security and business continuity	938,000.00	-372,343.72	-500,000.00	255,656.28	161,600.36	94,055.92	255,656.28	100.00%	0.00	0.00%		
B3-1 SIS II	SIS II MWO	9,050,000.00	487,092.66	-2,500,000.00	7,037,092.66	4,973,476.67	2,063,615.49	7,037,092.66	100.00%	0.00	0.00%		
B3-100 SIS II		6,500,000.00	9,233,758.55	-3,000,000.00	12,733,758.55	458,373.60	12,275,384.95	12,733,758.55	100.00%	0.00	0.00%		
B3-2 VIS-BMS	VIS-BMS MWO	6,500,000.00	9,233,758.55	-3,000,000.00	12,733,758.55	458,373.60	12,275,384.95	12,733,758.55	100.00%	0.00	0.00%		
B3-200 VIS-BMS		35,000,000.00	-11,257,977.54	-8,000,000.00	15,742,022.46	363,266.51	15,378,755.95	15,742,022.46	100.00%	0.00	0.00%		
B3-200 VIS-BMS		35,000,000.00	-11,257,977.54	-8,000,000.00	15,742,022.46	363,266.51	15,378,755.95	15,742,022.46	100.00%	0.00	0.00%		
B3-3 EURODAC	EURODAC MWO	18,570,000.00	787,347.75	-16,580,000.00	2,777,347.75	3,297.60	2,774,050.15	2,777,347.75	100.00%	0.00	0.00%		
B3-301 EURODAC	EURODAC Other	18,570,000.00	787,347.75	-16,580,000.00	2,777,347.75	3,297.60	2,774,050.15	2,777,347.75	100.00%	0.00	0.00%		
B3-3 EURODAC	EURODAC MWO	18,570,000.00	787,347.75	-16,580,000.00	2,777,347.75	3,297.60	2,774,050.15	2,777,347.75	100.00%	0.00	0.00%		
B3-4 Entry-Exit System	ENTRY / EXIT SYSTEM MWO	48,383,000.00	802,842.75	-16,580,000.00	2,792,842.75	3,297.60	2,789,545.15	2,792,842.75	100.00%	0.00	0.00%		
B3-401 Entry-Exit System	ENTRY / EXIT SYSTEM Other	48,383,000.00	802,842.75	-16,580,000.00	2,792,842.75	3,297.60	2,789,545.15	2,792,842.75	100.00%	0.00	0.00%		
B3-4 Entry-Exit System	Ext Supp Services directly related to CORE Systems	54,520,000.00	-54,520,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%		
B3-6 Core Systems	Ext Supp Services directly related to CORE Systems	4,000,100.00	-1,61,604.29	-1,000,000.00	2,838,495.71	581,055.93	2,257,439.78	2,838,495.71	100.00%	0.00	0.00%		
B3-6 Ext Supp Services directly related to CORE Systems	Advisory groups	4,000,100.00	-1,61,604.29	-1,000,000.00	2,838,495.71	581,055.93	2,257,439.78	2,838,495.71	100.00%	0.00	0.00%		
B3-7 Advisory groups	Other meetings and missions	420,000.00	-254,956.43	165,043.57	330,087.14	140,272.58	24,870.99	165,043.57	100.00%	0.00	0.00%		
B3-700 Advisory groups		8,000.00	161,340.01	169,340.01	338,680.02	147,023.37	23,314.64	169,340.01	100.00%	0.00	0.00%		
B3-7 Advisory groups	Training directly related to operations	4,28,000.00	-93,616.42	-8,000,000.00	334,383.58	287,297.95	47,085.63	334,383.58	100.00%	0.00	0.00%		
B3-8 Training directly related to operations	Training for Member States	250,000.00	31,022.38	281,022.38	531,022.38	168,052.48	112,969.90	281,022.38	100.00%	0.00	0.00%		
B3-800 Training directly related to operations		500,000.00	-139,301.04	360,698.96	721,397.92	257,145.80	103,553.16	360,698.96	100.00%	0.00	0.00%		
B3-8 Training directly related to operations		799,000.00	-1,08,278.66	641,721.34	1,353,442.68	425,398.28	216,533.06	641,721.34	100.00%	0.00	0.00%		
TITLE 3 - OPERATIONAL EXPENDITURE		128,818,100.00	-1,097,783.45	-85,600,000.00	42,120,316.55	6,395,866.54	35,928,450.01	42,120,316.55	100.00%	0.00	0.00%		
TOTAL		153,334,200.00	0.00	-85,600,000.00	67,734,200.00	0.00	180,538.57	63,000,416.78	91.53%	0.00	0.00%	5,733,783.22	8.47%

3.1.3.2 Budget implementation of appropriations on internal assigned revenue (2017 – C4 credits)

Budget Chapter	Budget Item	Commitment Appropriations (1)	Executed Commitments (2)	%	Payment Appropriations (3)	Executed Payments (4)	%	Carry-forward (5)=(1-4)	%
A-20 Expenditure for premises Current	A-2000 Expenditure for premises EE	95,256.00	95,256.00	100.00%	95,256.00	63,577.28	66.74%	31,678.72	33.26%
A-23 Administrative Expenditure B3-2 VIS-BMS	A-2320 Legal Expenses B3-200 VIS-BMS MWO	13,150.00 10,022.30	13,150.00 10,022.30	100.00% 100.00%	13,150.00 10,022.30	11,106.00 10,022.30	84.46% 100.00%	2,044.00 10,022.30	15.54% 100.00%
B3-8 Training directly related to operations	B3-810 Training for Member States	6,060.00	6,060.00	100.00%	6,060.00	6,060.00	100.00%	6,060.00	100.00%
TOTAL		124,488.30	124,488.30	100.00%	124,488.30	90,765.58	72.91%	49,805.02	40.01%

3.1.3.3 Budget implementation of appropriations on internal assigned revenue – (2017 – C5 credits)

Budget Chapter	Budget Item	Commitment Appropriations (1)	Executed Commitments (2)	%	Payment Appropriations (3)	Executed Payments (4)	%	Carry-forward (5)=(2-4)	%
A-20 Expenditure for premises Current	A-2000 Expenditure for premises EI	95,256.00	95,256.00	100.00%	95,256.00	86,820.50	91.14%	8,435.50	8.86%
A-23 Administrative Expenditure Training directly related to	A-2330 Other Running Costs	34.59	34.59	100.00%	34.59	34.59	100.00%	0.00	0.00%
B3-8 operations	B3-810 Training for Member States	26,512.57	26,512.57	100.00%	29,290.94	29,290.94	100.00%	0.00	0.00%
TOTAL		121,803.16	121,803.16	100.00%	124,581.53	116,146.03	93.23%	8,435.50	6.77%

3.1.3.4 Budget implementation of automatic carry forwards (2017 – C8 credits) – non-differentiated appropriations

TITLE 1

Budget Chapter	Budget item	Carried forward/over appropriations (1)	Executed Payments (2)	% (3)=(1-2)	Cancelled (3)=(1-2)	%
A-12	Expenditure related to recruitment	18,100.92	8,207.93	45.35%	9,892.99	54.65%
	A-1201 Other Expenses	12,796.37	9,121.80	71.28%	3,674.57	28.72%
A-12	Expenditure related to recruitment	30,807.29	17,139.73	56.09%	13,567.56	43.91%
A-13	Mission Expenses	15,209.60	15,209.60	100.00%	0.00	0.00%
A-13	Mission Expenses	15,209.60	15,209.60	100.00%	0.00	0.00%
	Annual medical					
A-14	Socio-Medical Infrastructure	14,466.60	8,583.92	59.34%	5,882.68	40.66%
	A-1401 Nursery allowance	26,231.70	22,610.09	86.19%	3,621.61	13.81%
	A-1402 European school	127,808.93	121,774.74	95.28%	6,034.19	4.72%
	A-1403 Social activities	47,963.23	37,765.67	78.74%	10,197.56	21.26%
A-14	Socio-Medical Infrastructure	116,470.46	190,734.42	88.11%	25,736.04	11.89%
A-15	Training for Staff	153,114.98	138,382.81	90.38%	14,732.17	9.62%
A-15	Training for Staff	153,114.98	138,382.81	90.38%	14,732.17	9.62%
TOTAL TITLE 1		415,692.33	361,656.56	87.00%	54,035.77	13.00%
Budget Chapter	Budget item	Carried forward/over appropriations (1)	Executed Payments (2)	% (3)=(1-2)	Cancelled (3)=(1-2)	%
A-20	Expenditure for premises	52,351.93	50,426.68	96.32%	1,925.25	3.68%
	A-2000 premises EE					
	A-2010 premises FR	789,360.32	674,029.07	85.39%	115,331.25	14.61%
	A-2030 premises BRUX	8,643.11	4,294.36	49.69%	4,348.75	50.31%
A-20	Expenditure for premises	850,355.36	728,750.11	85.70%	121,605.25	14.30%
A-21	Corporate IT & Telecom	919,205.60	793,349.57	86.31%	125,856.03	13.69%
A-21	Corporate IT & Telecom	919,205.60	793,349.57	86.31%	125,856.03	13.69%

Budget Chapter	Budget item	Carried forward/over appropriations (1)	Executed Payments (2)	%	Cancelled (3)=(1-2)	%
A-22	Other Technical Equipment and Installation	2,397.76	2,397.76	100.00%	0.00	0.00%
	A-2200 Furniture and Office Equipment	850.95	850.95	100.00%	0.00	0.00%
	A-2210 Documentation and Library Expenditure	2,160.71	777.95	36.00%	1,382.76	64.00%
	A-22 Movable Property and Associated Costs	5,409.42	4,026.66	74.44%	1,382.76	25.56%
A-23	Current Office Supplies	31,193.74	1,548.10	4.96%	29,645.64	95.04%
	A-2300 Legal Expenses	32,393.43	13,325.00	41.13%	19,068.43	58.87%
	Administrative Expenditure					
	A-2330 Other Running Costs	89,620.78	82,616.59	92.18%	7,004.19	7.82%
A-23 Current Administrative Expenditure		153,207.95	97,489.69	63.63%	55,718.26	36.37%
A-24	Postage	5,233.43	1,793.70	34.27%	3,439.73	65.73%
A-24 Postage		5,233.43	1,793.70	34.27%	3,439.73	65.73%
A-25	Management Board MB Meetings	57,800.00	41,271.69	71.40%	16,528.31	28.60%
A-2510	Other meetings	12,263.32	5,381.04	43.88%	6,882.28	56.12%
A-25 Management Board		70,063.32	46,652.73	66.59%	23,410.59	33.41%
A-26	Information and Publications					
	A-2600 Publications	227,708.52	201,203.38	88.36%	26,505.14	11.64%
	Information and Publications	227,708.52	201,203.38	88.36%	26,505.14	11.64%
	External Support					
A-27	Services	2,080,975.76	1,856,035.59	89.19%	224,940.17	10.81%
A-27 External Support Services		2,080,975.76	1,856,035.59	89.19%	224,940.17	10.81%
A-28	Security	665,589.08	644,153.14	96.78%	21,435.94	3.22%
A-28 Security		665,589.08	644,153.14	96.78%	21,435.94	3.22%
TOTAL TITLE 2		4,977,748.44	4,373,454.57	87.86%	604,293.87	12.14%
TOTAL		5,393,440.77	4,735,111.13	87.79%	658,329.64	12.21%

3.1.3.5 Budget implementation of automatic carry forward (2017 – C8 credits) – differentiated appropriations

TITLE 3

Budget Chapter	Budget Item	Appropriations carried forward from previous financial years (a)	out of which 2016 - L1 commitments	Consumption of 2016 L1 commitments by 31/12/2017	Cancelled (b)	% (b)/(a)	Commitment execution - C1 payment appropriations (c)	% (c)/(a)	Carry forward to N+1 (d)=(a-b-c)	% (d)/(a)
B3-0	Shared System Infrastructure (Core Systems)	3,920,546.53	1,422,574.48	1,357,917.00	66,727.60	1.70%	2,869,559.57	73.19%	984,259.36	25.11%
B3-0	B3-001 System security and business continuity	107,015.92			0.00	0.00%	94,055.92	87.89%	12,960.00	12.11%
B3-1	Shared System Infrastructure (Core Systems)	4,027,502.45	1,422,574.48	1,357,917.00	66,727.60	1.66%	2,963,615.49	73.58%	997,219.36	24.76%
B3-1	SIS II	20,443,843.77			101,259.12	0.50%	12,275,384.95	60.04%	8,067,199.70	39.46%
B3-2	VIS-BMS	31,495,587.59	15,178,227.45	15,178,227.45	101,259.12	0.50%	12,275,384.95	60.04%	8,067,199.70	39.46%
B3-2	VIS-BMS	31,495,587.59	15,178,227.45	15,178,227.45	154,897.50	0.49%	15,378,755.95	48.83%	15,964,934.14	50.68%
B3-3	EURODAC	4,437,109.39	15,178,227.45	15,178,227.45	154,897.50	0.49%	15,378,755.95	48.83%	15,964,934.14	50.68%
B3-3	EURODAC	233,310.19			133,442.51	3.01%	2,774,050.15	62.52%	1,529,616.73	34.47%
B3-3	EURODAC Other	233,310.19			217,815.19	93.36%	15,495.00	6.64%	0.00	0.00%
B3-3	EURODAC	4,670,419.58			351,257.70	7.52%	2,789,545.35	59.73%	1,529,616.73	32.75%
B3-6	Ext Supp Services directly related to Core Systems	4,188,384.15			484,869.07	11.58%	2,257,439.78	53.90%	1,446,075.30	34.53%
B3-6	Ext Supp Services directly related to Core Systems	4,188,384.15			484,869.07	11.58%	2,257,439.78	53.90%	1,446,075.30	34.53%
B3-7	Advisory groups	55,939.10			31,068.11	55.54%	24,870.99	44.46%	0.00	0.00%
B3-7	Advisory groups	22,314.64			0.00	0.00%	22,314.64	100.00%	0.00	0.00%
B3-7	Advisory groups	78,253.74			31,068.11	39.70%	47,185.63	60.30%	0.00	0.00%
B3-8	Training directly related to operations	130,373.75			17,403.85	13.35%	112,969.90	86.65%	0.00	0.00%
B3-8	Training for Member States	147,889.78			43,211.62	29.22%	103,553.16	70.02%	1,125.00	0.76%
B3-8	Training directly related to operations	278,263.53			60,615.47	21.78%	216,523.06	77.81%	1,125.00	0.40%
TITLE 3 - OPERATIONAL EXPENDITURE		65,182,344.81	16,600,801.93	16,536,144.45	1,259,694.57	1.92%	35,928,450.01	55.12%	28,003,170.23	42.96%

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

A. Budget implementation of R0 credits in 2017

Budget Chapter	Budget item	Commitment Appropriations (1)	Executed Commitments (2)	%	Payment Appropriations (3)	Executed Payments (4)	%	Carry-forward (5)=(1-4)	%
B3-1	SIS II B3-100	562,850.40	213,422.40	37.92%	562,850.40	213,422.40	37.92%	349,428.00	62.08%
B3-2	VIS-BMS B3-200	3,715,317.53	1,542,692.69	41.52%	3,715,317.53	245,515.19	6.61%	3,469,802.34	93.39%
B3-3	EURODAC B3-300	400,788.40	236.36	0.06%	400,788.40			400,788.40	100.00%
B3-9	New systems preparations B3-900	4,300.00	4,300.00	100.00%	4,300.00	4,300.00	100.00%	0.00	0.00%
TOTAL		4,683,256.33	1,760,651.45	37.59%	4,683,256.33	463,237.59	9.89%	4,220,018.74	90.11%

B. Established and outstanding entitlements in 2017

Budget Chapter	Budget item	Established entitlements (1)	Received (2)	% (3)=(2)/(1)	Outstanding (4)=(1)-(2)	% (5)=(4)/(1)
B3-1	SIS II B3-100	616,669.00	0.00	0.00%	616,669.00	100.00%
B3-2	VIS-BMS B3-200	3,548,597.00	1,090,291.00	30.72%	2,458,306.00	69.28%
B3-3	EURODAC B3-300	455,944.00	0.00	0.00%	455,944.00	100.00%
TOTAL		4,621,210.00	1,090,291.00	23.59%	3,530,919.00	76.41%

3.1.3.7 *List of budgetary transfers*

The agency performed 11 transfers ex article 27.1 of the Agency's financial regulation as follows:

BUDGETARY TRANSFERS in 2017		
Budgetary Transfer No.	Reference	Date
1	LIS.1334	09/02/2017
2	LIS.1338	09/03/2017
3	LIS.1344	15/05/2017
4	LIS.1346	08/06/2017
5	LIS.1348	29/06/2017
6	LIS.1352	25/08/2017
7	LIS.1356	21/09/2017
8	LIS.1359	27/10/2017
9	LIS.1362	27/11/2017
10	LIS.1366	15/12/2017
11	LIS.1370	20/12/2017
	LIS.1372	20/12/2017

No transfer ex article 27.2 of the Agency's financial regulation was performed.

The tables in section 3.1.3.1 indicate the total transfers per budget item, for commitment and payment appropriations.

3.2 Budget Outturn Account 2017

The budget outturn for the financial year corresponds to the total subsidy of the Commission and other external/internal assigned revenues actually cashed, minus the total eligible expenditures incurred during the financial year (actual 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.

		2017	2016
REVENUE			
Balancing Commission subsidy	+	67,734,200	94,083,000
Contribution from associated countries	+	2,421,985	2,291,582
Smart borders	+	0	21,723
Other income	+	124,488	127,868
Total revenue (a)		70,280,673	96,524,173
EXPENDITURE			
Title I: Staff			
Payments	-	15,681,259	13,783,630
Appropriations carried over	-	438,818	415,692
Title II: Administrative Expenses			
Payments	-	4,360,379	2,920,318
Appropriations carried over	-	5,337,124	5,073,039
Title III: Operating Expenditure			
Payments	-	42,628,927	57,822,831
Appropriations carried over	-	4,220,019	2,973,476
Total expenditure (b)		72,666,526	82,988,986
Result for the financial year (a-b)		(2,385,853)	13,535,188
Cancellation of unused payment appropriations carried over from previous year	+	658,330	474,015
Adjustment for carry-over from the prev. year of appr. available at 31.12 from ass. Rev.	+	3,068,767	2,460,299
Exchange differences for the year (gain +/-loss -)	+	248	(206)
Balance of the result account for the financial year		1,341,491	16,469,296
Balance year N-1	+	8,817,115	(7,652,181)
Positive balance from 2016 reimbursed in 2017 to the Commission	+	(8,817,115)	
Result used for determining amounts in general accounting		1,341,491	8,817,115
Commission subsidy - agency registers accrued revenue and Commission accrued expense		66,392,709	85,265,885
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		1,341,491	8,817,115

For the 2017 financial year, the balance of the budget outturn amounts to 1,341,491 €, this is the balancing subsidy pre-financing remaining open at the end of 2017 that will need to be reimbursed to the Commission during 2018. Please see also chapter 2.1.3.1. Current liabilities - Current payables.

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

The positive balance from 2016 in the amount of 8,817,115 € was reimbursed to the Commission during 2017.

3.3 Reconciliation between budgetary and accrual based accounts

Economic result (+ for surplus and - for deficit)	(2,197,305)
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	+ (9,925,129)
Adjustments for Accrual Cut-off (cut- off 31.12.2017)	+ 10,982,935
Amount from liaison account with Commission booked in the Economic Outturn Account	-
Unpaid invoices at year end but booked in charges (class 6)	+ 2,497,949
Depreciation of intangible and tangible assets	+ 17,342,080
Provisions	+
Value reductions	+
Recovery Orders issued in 2017 in class 7 and not yet cashed	+ (3,530,919)
Pre-financing given in previous year and cleared in 2017	+
Pre-financing received in previous year and cleared in 2017	-
Payments made from carry over of payment appropriations	+ 4,735,111
Other *)	+ 2,642,086
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	
Asset acquisitions (less unpaid amounts)	+ (25,169,203)
New pre-financing paid in the year 2017 and remaining open as at 31.12.2017	-
New pre-financing received in the year 2017 and remaining open as at. 31.12.2017	+
Budgetary recovery orders issued before 2017 and cashed in the year	+ 1,331,694
Budgetary recovery orders issued in 2017 on balance sheet accounts (not 7 or 6 accounts) and cashed	+
Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-
Payment appropriations carried over to 2018	+ (9,995,960)
Cancellation of unused carried over payment appropriations from previous year	+ 658,330
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+ 3,068,767
Payments for pensions (they are budgetary payments but booked against provisions)	-
Payments for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-
Other **)	+ 8,864,743
Total	1,305,178
Budgetary result (+ for surplus)	1,341,491
Including amount of exchange rate differences	(248)
Delta not explained	(36,313)

3.4 Establishment plan 2017

Function group and grade	PERMANENT POSTS		TEMPORARY POSTS	
	2017	2016	2017	2016
AD 15			1	
AD 14			1	1
AD 13			2	2
AD 12			3	3
AD 11			4	3
AD 10			6	5
AD 9			10	9
AD 8			17	12
AD 7			17	13
AD 6			13	14
AD 5			14	12
Total AD	0	0	88	74
AST 10				
AST 9			1	1
AST 8			2	1
AST 7			3	2
AST 6			8	6
AST 5			12	12
AST 4			14	12
AST 3			3	10
AST 2				
AST 1				
Total AST	0	0	43	44
AST/SC 6				
AST/SC 5				
AST/SC 4				
AST/SC 3				
AST/SC 2				
AST/SC 1				
Total AST/SC	0	0	0	0
Grand Total	0	0	131	118
Contract Agents	Authorised 2017	Recruited as of 31.12.2017	Authorised 2016	Recruited as of 31.12.2016
Function Group IV	23	27	22	23
Function Group III	4	5	2	3
Function Group II				
Function Group I				
Total	27	32	24	26
Seconded National Experts	Authorised 2017	Recruited as of 31.12.2017	Authorised 2016	Recruited as of 31.12.2016
Total	9	7	8	6

