



ENISA accounts 2015

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Document History

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The final Accounts 2015 have been drawn up by the Accounting Officer and approved by the Executive Director on 26/05/2016. The opinion of the Management Board was given on 27/06/2016.

The present final Accounts, together with the opinion of the Management Board, have been sent to the Commission's Accounting Officer, the European Court of Auditors, the European Parliament and the Council on 30/06/2016.

The accounts will be published on the ENISA website: <http://www.enisa.europa.eu>

Heraklion, 30/06/2016

<signed>

The Executive Director

<signed>

The Accounting Officer

About ENISA

The European Union Agency for Network and Information Security (ENISA) is a centre of network and information security expertise for the EU, its member states, the private sector and Europe's citizens. ENISA works with these groups to develop advice and recommendations on good practice in information security. It assists EU member states in implementing relevant EU legislation and works to improve the resilience of Europe's critical information infrastructure and networks. ENISA seeks to enhance existing expertise in EU member states by supporting the development of cross-border communities committed to improving network and information security throughout the EU. More information about ENISA and its work can be found at www.enisa.europa.eu.

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1. Introduction

1.1 General Information

The European Union Agency for Network and Information Security (ENISA) was established by the Regulation (EU) No 526/2013 of the Parliament and the Council of 21 May 2013, establishing the European Union Agency for Network and Information Security and repealing Regulation (EC) 460/2004. It is the successor of the European Network and Information Security Agency (ENISA), established by Regulation (EC) No 460/2004 of the European Parliament and of the Council of 10 March 2004 establishing the European Network and Information Security Agency.

The Regulation No 526/2013 came into force on 19 June 2013, which is the actual date of launch of the new mandate of ENISA.

The Agency has its seat in Heraklion, Greece and a branch office in Athens.

1.2 Legal Basis

The annual accounts of ENISA are prepared in accordance with the provisions of Title IX of the Financial Regulation of ENISA, as adopted by its Management Board on 07 February 2014. These provisions comply with the ones mentioned in the Commission Delegated Regulation (EU) no 1271/2013 of 30/09/2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25/10/2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002.

More information on accounting rules and principles is found in point 2.5.

1.3 Management Information Systems

ENISA uses ABAC Workflow for budgetary accounting, ABAC Assets for inventory and fixed assets management and ABAC Accounting (SAP) for General Ledger accounting. The three systems are developed, managed and supported by the European Commission, and provided to ENISA through a specific agreement, applicable to all Institutions and Union bodies which use ABAC platform modules.

ENISA uses internal administrative applications in order to manage leaves and missions and apply Project Management.

2. ENISA accounts 2015

2.1 Accounting Officer's Certification

The accounts of the European Union Agency for Network and Information Security (ENISA) for the year 2015 have been prepared in accordance with Title IX of the Financial Regulation applicable to the general budget of the European Union, Title IX of the Financial Regulation of ENISA, 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 the Agency in accordance with Article 68 of the Financial Regulation applicable to the general budget of the European Union.

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

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the Agency.

Michail Christidis
Accounting Officer

2.2 General information

The Accounts of the European Union Agency for Network and Information Security (ENISA) include the Financial Statements and the reports on implementation of the Budget of the Agency. The Financial Statements comprise the Balance Sheet, the Statement of Financial Performance, the Cash-Flow statement and the Statement of Changes in net assets for the financial year 2015.

The accounting system of the Agency comprises of budget accounts and general accounts. The budget accounts give a detailed picture of the implementation of the budget and they are based on the modified cash accounting principle. The general accounts allow for the preparation of the Financial Statements as they show all assets, liabilities, revenues and expenses for the financial year. They are designed to establish the financial position of the Agency in the form of a Balance Sheet and a Statement of Financial Performance at 31 December each year.

The Agency applies the 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.

According to Article 98 of the Financial Regulation (FR) of ENISA, the Accounting Officer shall send the Provisional Accounts to the Accounting Officer of the Commission and to the Court of Auditors by 1 March of the following year.

According to Article 99 of the FR of ENISA, the Accounting Officer shall send the Final Accounts, together with the opinion of the Management Board, to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council, by 1 July of the following year at the latest. The Annual Accounts, consolidated with those of the European Commission, will be published in the Official Journal of the European Union by 15 November of the following year.

All amounts in the financial statements are presented in Euros.

2.3 Financial Statements

2.3.1 Balance sheet

	NOTES	31.12.2015	31.12.2014
I. Non-Current Assets	2.4.1	878.678	813.993
Intangible fixed assets		1.409	1.954
Tangible fixed assets		877.269	812.039
II. Current Assets		1.065.148	1.652.400
Short-term receivables	2.4.2	280.069	270.320
Cash and cash equivalents	2.4.3	785.079	1.382.080
TOTAL ASSETS (I. + II.)		1.943.826	2.466.393
III. Non-Current Liabilities		0	0
Long-term provision for risk and charges	2.4.4	0	0
IV. Current Liabilities		686.251	1.026.144
EC Pre-financing received	2.4.5	80.397	105.318
EC Interest payable	2.4.6	0	17.323
Accounts payable	2.4.7	289.761	234.179
Accrued Liabilities	2.4.8	316.093	469.324
Short-term provision for risk and charges	2.4.9	0	200.000
TOTAL LIABILITIES (III. + IV.)		686.251	1.026.144
V. Net Assets			
Accumulated result		1.440.249	1.204.767
Result for the year		-182.673	235.482
TOTAL NET ASSETS		1.257.575	1.440.249
VI. Contingent Assets and Liabilities			
Contingent liabilities	2.4.10	415.438	922.971

2.3.2 Statement of Financial Performance

	NOTES	2015	2014
Revenue from the Union Subsidy	2.4.11	9.345.552	9.035.189
Other revenue	2.4.12	83.089	10.131
Revenue from Administrative operations	2.4.13	633.662	619.580
Total Operating Revenue		10.062.303	9.664.900
Administrative expenses		-8.062.292	-7.735.138
<i>Staff expenses</i>		-5.495.982	-5.083.127
<i>Fixed asset related expenses</i>		-300.554	-129.644
<i>Other administrative expenses</i>		-2.265.756	-2.522.367
Operational expenses		-2.181.197	-1.579.833
Adjustments / Provisions		0	-112.500
Total Operating Expenses	2.4.14	-10.243.489	-9.427.471
Surplus/(Deficit) from Operating Activities		-181.186	237.429
Financial expenses		-1.118	-1.171
Exchange rate loss		-369	-777
Surplus/(Deficit) from Ordinary Activities		-182.673	235.481
Economic Result for the Year		-182.673	235.481

2.3.3 Cash flow statement

	2015	2014
Surplus/(deficit) from ordinary activities	-182.673	235.481
Operating activities		
Amortization (intangible fixed assets)	545	1.909
Depreciation (tangible fixed assets)	300.009	128.000
Increase/(decrease) in Provisions for liabilities	-200.000	112.500
(Increase)/decrease in Short term Receivables	-9.749	329.620
Increase/(decrease) in value reduction for doubtful debts	0	0
Increase/(decrease) in Accounts Payable	-139.894	-282.917
Net cash Flow from operating activities	-231.762	524.593
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets	-365.239	-701.570
Proceeds from tangible and intangible assets	0	0
Net cash flow from investing activities	-365.239	-701.570
Net Increase/(decrease) in cash and cash equivalents	597.001	-176.977
Cash at the beginning of the period	1.382.080	1.559.057
Cash at the end of the period	785.079	1.382.080

2.3.4 Statement of changes in net assets

	RESERVES	ACCUMULATED SURPLUS / DEFICIT	ECONOMIC RESULT OF THE YEAR	NET ASSETS
Balance at 01 January 2015	0	1.204.767	235.481	1.440.248
Allocation of the Economic Result of Previous year	0	235.481	-235.481	0
Economic result of the year	0	0	-182.673	-182.673
Balance at 31 December 2015	0	1.440.248	-182.673	1.257.575

2.4 Notes to the Financial Statements

2.4.1 Fixed assets

In accordance with the Accounting Rules set by the Accounting Officer of the European Commission, items with a purchase price or production cost of EUR 420 or more, with a period of use greater than one year, and which are not consumables are recorded in the fixed assets accounts valued at their acquisition price.

The Agency depreciates its assets for the full month during which the asset is put in use, using the depreciation rates set out by the Accounting Officer of the European Commission.

Intangible fixed assets refer to computer software.

Tangible fixed assets are divided in six categories:

- Land and Buildings
- Plant and Equipment
- Computer hardware
- Furniture
- Vehicles
- Fixtures and Fittings

In 2015, the Agency invested an amount of 19.723 EUR on top of the amount of 471.062 EUR invested in 2014, for the refurbishment of its leased office premises in Athens. The cost of the refurbishment is considered as a leasehold improvement, with a useful life extending to the end of the lease contract, i.e. 28/02/2018.

Leasehold improvements are improvements to property not owned by the party making these investments. As per EC accounting rule 7 'Tangible Fixed Assets' (based on IPSAS 17 Property, Plant and Equipment) and EC accounting rule 10 'Provisions, Contingent Liabilities and Contingent Assets' (based on IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets), the work undertaken by the lessee can only be recognized as an asset when the expenditure improves the condition of the asset, measured over its total life, beyond its most recently assessed standard of performance. Based on this criterion, expenditures considered improvements to assets can be capitalized and thus increase the tangible assets' book value. The cost of the refurbishment project was allocated in the fixed asset category "Other Fixtures & Fittings", and will be exceptionally depreciated over the period starting on the date of acceptance of the works (December 2014 for the first part delivered, and December 2015 for the last and smaller part, as mentioned above) and ending at the end of February 2018. The depreciation charge for 2015 was 147.610 EUR.

The detailed presentation of fixed assets values for the year 2015 per asset category are shown in Table 1.

	Carrying Amounts				Accumulated Depreciation				Net carrying amounts 31.12.15
	Opening Balance 01.01.15	Additions	Disposals	Closing Balance 31.12.15	Opening Balance 01.01.15	Amortisation and depreciation charge of the Year	Amort and depr. related to disposals	Closing Balance 31.12.15	
Computer Software	78.510	-	-	78.510	76.556	545	-	77.101	1.409
Intangible Fixed Assets	78.510	-	-	78.510	76.556	545	-	77.101	1.409
Land and buildings	4.500	-	-	4.500	2.175	450	-	2.625	1.875
Plant and Equipment	12.850	2.015	-	14.865	11.665	675	-	12.340	2.525
Furniture and Vehicles	347.189	20.850	-	368.039	191.334	29.703	-	221.037	147.002
Computer hardware	818.452	99.267	-	917.719	684.895	77.266	-	762.161	155.558
Fixtures & Fittings	677.427	243.107	-	920.534	158.310	191.915	-	350.225	570.309
Fixed assets under construction	-	-	-	-	-	-	-	-	-
Tangible Fixed Assets	1.860.418	365.239	-	2.225.657	1.048.379	300.009	-	1.348.388	877.269
Total Fixed Assets	1.938.928	365.239	-	2.304.167	1.124.935	300.554	-	1.425.489	878.678

Table 1 - Fixed assets' detailed presentation of movements for the year 2015

2.4.2 Short-term receivables

The amount consists of current receivables (amounts due at year end by debtors). For 2014, it comprises of sundry receivables (mainly staff debts), deferred charges and other prepaid expenses.

	2015	2014
Sundry receivables	159.496	200.988
Accrued income	0	3.201
Deferred charges	120.573	66.131
Total short-term receivables	280.069	270.320

Table 2 – Short term receivables

2.4.3 Cash and cash equivalent

In order to optimise treasury management the Agency keeps two bank accounts in Euro. The policy of the agency is to execute payments only through bank transfers so there is no cash in hand.

2.4.4 Long term provisions for risks and charges

There are no long-term provisions for risks and charges.

2.4.5 EC Pre-financing received

The total amount at year end of 2015 represents the difference between the EC subsidy received for the year 2015 and the total estimated budget execution of both years. The difference for the year 2013 was claimed by the Commission in the end of 2014, therefore the respective amount appears as payable at year end.

Total budget execution comprises not only the expenses incurred during the year, but also the amounts that have been carried over to the following year based on Articles 14 and 15 of the FR of ENISA.

2.4.6 Interest due to the EC

The amount represents the interest generated during the year from funds paid to the Agency by the Commission by way of contribution to its annual Budget. Based on Article 51 of the old Financial Regulation (FR) of ENISA, applicable until 31/12/2013, such interest was for the benefit of the general budget of the European Union, and was therefore returned to the Commission. The interest amount for the financial year 2013 was claimed by the Commission in the end of 2014, therefore that amount was payable at year end 2014. According to Article 58 of the current FR of ENISA, adopted by the Management Board on 07 February 2014, such interest generated by the contribution from financial year 2014 and on will be available for use to the Agency.

2.4.7 Accounts payable

	2015	2014
Payables due to consolidated entity - European Commission	189.124	121.275
Total payable to consolidated entities	189.124	121.275
Payables due to non-consolidated entities – Vendors	34.223	44.211
Payables due to non-consolidated entities - Sundry payables	66.413	68.693
Total payable to non-consolidated entities	100.636	112.904
Total Accounts Payable	289.760	234.179

Table 3 – analysis of accounts payable

The amount due to the European Commission at year end 2015 comprises of pension and insurance funds contributions of ENISA and employees, withheld and payable to the Commission at year end.

The amounts due to vendors relate to invoices received before year end for goods or services. Invoices are received during the closing period are paid from appropriations carried over to the next year.

2.4.8 Accrued liabilities

The amount refers to invoices that were received in 2016 for goods received and services rendered in 2015.

It also includes staff related expenditures such as provision for untaken leave and other staff entitlements that may become payable in 2016 related to entitlements raised in 2015.

Finally, it includes the estimated mission expenses and other types of reimbursement for which no claim had been submitted until the year end.

2.4.9 Short term provisions

The amount refers to provisions for legal expenses, related to legal cases still pending at year end. In 2015, the Agency did not create a provision for future legal cases, as there was no significant risk recognised and assessed that would require such a provision to be maintained.

	2015	2014
Legal cases	0	200.000
Total short-term provisions	0	200.000

Table 4 – analysis of short term provisions

2.4.10 Contingent liabilities

	2015	2014
Contingent Liabilities		
Amounts contracted for works, goods and services to be delivered in the following year	415.438	922.971
Increase / (decrease) in contingent liabilities	-507.533	511.250

Table 5 – analysis of contingent liabilities

The amount of the Contingent Liabilities relates to amounts carried forward from 2015 to 2016 for goods and services that were contracted in 2015 but would be delivered or rendered in 2016.

2.4.11 Revenue from EU subsidy

Revenue and corresponding receivables are measured at the fair value of the consideration received or receivable and are accounted for in the period to which they relate.

The European Union Budget subsidy was the main source of revenue for the period. The EFTA countries contributions were received through the European Commission, together with the EU Budget subsidy.

2.4.12 Other revenue

In 2015, other revenue included the interest received from cash held at banks (EU subsidy), exchange rate gains from foreign currency transactions, as well as the reduction of the provision for short term liabilities.

	2015	2014
Exchange rate gains	91	486
Adjustments of provisions	81.000	0
Revenue related to fixed assets	0	3.185
Interest from cash held at banks	1.998	6.460
Other revenue	83.089	10.131

Table 6 – analysis of other revenue

2.4.13 Revenue from administrative operations

In 2015, the revenue from administrative operations included the subsidy for the annual rent of ENISA buildings in Heraklion and Athens, in Greece, payable to ENISA by the Greek Government according to the provisions of the Seat Agreement, as well as revenue from increase of fixed assets value, due to accounting corrections.

Revenue from consolidated entities includes the amounts related to costs recovered from the Translation Centre and BEREC.

	2015	2014
Administrative revenue – non-consolidated entities	616.915	619.580
Administrative revenue – consolidated entities	16.747	0
Administrative revenue	633.662	619.580

Table 7 – analysis of administrative revenue

2.4.14 Operating Expenses

Expenditure and corresponding payables are measured at the fair value of the consideration received or receivable and are accounted for in the period to which they relate.

	2015	2014
Staff related expenditure	5.495.982	5.083.127
Amortisation and depreciation charge of the year	300.554	129.644
Other administrative expenditure	2.265.756	2.522.367
Operational expenditure	2.181.197	1.579.833
Adjustments to provisions	0	112.500
Operating Expenses	10.243.489	9.427.471

Table 8 – analysis of operating expenses

All salary calculations giving the total staff expenses included in the Statement of financial performance of the Agency are externalized to the Office for administration and payment of individual entitlements (also known as the Paymaster's Office-PMO) which is a central office of the European Commission.

The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, to calculate and to pay their salaries and other financial entitlements. The PMO provides these services to other EU institutions and agencies as well. The PMO is also responsible for managing the health insurance fund of the Institutions, together with processing and paying the claims of reimbursement from staff members. The PMO also manages the pension fund and pays the pensions of retired staff members. PMO is being audited by the European Court of Auditors.

The Agency is only responsible for the communication to the PMO of reliable information allowing the calculation of the staff costs. It is also responsible to check that this information has been correctly handled in the monthly payroll report used for accounting payroll costs. It is not responsible for the calculation of the payroll costs performed by PMO.

2.4.15 Related parties' disclosures

The Agency is managed by the Executive Director (Authorising Officer) who is employed in a temporary agent post, grade AD15. His remuneration, allowances and other entitlements are covered by the Conditions of Employment of Other Servants of the European Communities.

2.4.16 Pension obligations

The Agency's staff members are members of the European Communities Pension Scheme which is a defined benefit pension plan.

A defined benefit plan is a pension plan that generally defines an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age and years of service. For 2014, ENISA staff contributed 10,30% of their basic salary to the pension scheme and an additional contribution was made by the European Commission. The cost undertaken by the European Commission is not presented on the ENISA's accounts.

Future benefits payable to ENISA staff under the EC Pension Scheme are accounted for in the accounts of the European Commission and no such provisions are entered in the Agency's accounts.

2.4.17 Subsequent events

ENISA has no important subsequent event to report since the end of the reporting year.

2.4.18 Contributions in kind by the hosting Member State

ENISA receives no contributions in kind by the Hosting state.

As from the financial year 2013, the Ministry of Transport, Networks and Infrastructure, representing the Hellenic Republic, contributes the total cost of the annual rent of the two offices of ENISA in Greece to the budget of ENISA, up to a maximum amount of 640.000 Euros, according to the Minister's Decision signed on 16 September 2013. The lease of the new office of ENISA in Marousi, Athens was launched on 01 March 2013.

2.4.19 Reconciliation of accrual based result with the budgetary result

	SIGN (+/-)	AMOUNT IN EUR
Economic result (- for loss) as per Economic Outturn Account	-	-182.672,91
Adjustment for accrual items (items not in the budgetary result but included in the economic result)		
Adjustments for Accrual Cut-off (reversal 31.12.2014)	-	-399.992,37
Adjustments for Accrual Cut-off (cut- off 31.12.2015)	+	195.520,29
Depreciation of intangible and tangible fixed assets	+	300.554,15
Provisions	-	-200.000,00
Pre-financing given in previous year and cleared in the year	+	0
Payments made from carry-over of payment appropriations	+	1.249.066,62
Other (bank charges)	+	1.117,57
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
Asset acquisitions (less unpaid amounts)	-	-365.238,83
New pre-financing received in 2015 and remaining open at year end	+	80.396,88
Budgetary recovery orders issued before 2015 and cashed in the year	+	0
Budgetary recovery orders issued in 2015 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	0
Payment appropriations carried over to 2016	-	-674.520,54
Cancellation of unused carried over payment appropriations from previous year	+	80.675,08
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	0
Other (income from internal assigned revenue)	+	-4.469,93
total		80.436,01
Budgetary result (+ for surplus)		80.396,88
Including exchange rate difference	-	-278,20
Delta not explained		39,13

2.5 Accounting principles, rules and methods

The financial statements of ENISA have been prepared in accordance with the accounting rules adopted by the Commission's Accounting Officer, which in turn are based on the International Public Sector Accounting Standards (IPSAS).

Fixed Assets

Fixed assets are stated at historical cost. 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 recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Agency and the cost of the item can be measured reliably. All other repair and maintenance costs are charged to the economic outturn account during the financial period in which they are incurred.

Items recognised in the accounts with a value lower than EUR 420 are considered as expenses and they are included in the Economic Outturn Account.

Depreciation charge is calculated using the straight line method in order to allocate depreciation cost to the assets' residual values over their estimated useful lives, as follows:

TYPE OF ASSET	DEPRECIATION RATE
Intangible assets (Computer Software)	25%
Buildings	10%
Plant, machinery and equipment	10%, 25%
Furniture	10%, 12,5%, 25%
Fixtures and fittings	12,5%, 25%
Computer hardware	25%
Vehicles	25%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, on a regular basis. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the economic outturn account.

Impairment of assets

Assets that have an indefinite useful life are not subject to amortization and are tested regularly for impairment. Assets that are subject to amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized as the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Receivables

Receivables are carried at original invoice amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that the Agency will not be able to collect all amounts due, according to the original terms of receivables.

Cash & cash equivalents

Cash and cash equivalents include only cash in bank.

Use of estimates

In accordance with generally accepted accounting principles, the Financial Statements necessarily include amounts based on estimates and assumptions by management. Significant estimates include, but are not limited to, accrued income and charges, contingent assets and liabilities, provisions and impairment of fixed assets. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

Reporting Currency

ENISA keeps its accounts in Euro. Some figures may be subject to rounding differences. Assets and liabilities that exist in currencies other than the Euro at 31 December 2014 are converted into Euro on the basis of the exchange rate of that date, except for tangible and intangible assets, which retain their value in Euro at the rate applied when they were purchased. During the year revenue and expenditure incurred in currencies other than the Euro are converted into Euro on the monthly exchange rates published by the European Commission. Realised gains and losses are taken into account in the economic outturn account of the corresponding year.

3. Budgetary implementation reports

3.1 Budget outturn account

	2015	2014
REVENUE		
Commission subsidy (for the operating budget -Titles 1,2 and 3)	9.425.949	9.085.458
Other revenue	643.331	934.096
TOTAL REVENUE (a)	10.069.280	10.019.554
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	5.587.938	5.176.126
Appropriations carried over	335.988	384.950
<i>Title II: Administrative Expenses</i>		
Payments	1.251.991	1.583.225
Appropriations carried over	181.038	613.781
<i>Title III: Operating Expenditure</i>		
Payments	2.555.631	1.950.927
Appropriations carried over	157.494	334.490
TOTAL EXPENDITURE (b)	10.070.080	10.043.499
OUTTURN FOR THE FINANCIAL YEAR (a-b)	-800	-23.945
Cancellation of unused payment appropriations carried over from previous year	80.675	74.505
Adjustment for carry-over from assigned revenue	800	0
Exchange differences for the year (gain +/-loss -)	-278	-291
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	80.397	50.269
Balance year N-1	50.269	55.050
Positive balance year N-1 reimbursed to the Commission in year N	-50.269	-55.050
Result used for determining amounts in general accounting	80.397	50.269
Commission subsidy - agency registers accrued revenue	9.345.552	9.035.189
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	80.397	50.269

3.2 Budget execution reports

3.2.1 Appropriations 2015 (fund source C1) - Committed in 2015, and either paid in 2015, or carried forward to 2016 (RAL)

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)-(1)	RAL (6)=(2)-(4)
1100	Basic salaries	2.637.124,45	2.637.124,45	100,00%	2.637.124,45	100,00%	0,00
1101	Family allowances	491.071,15	491.071,15	100,00%	491.071,15	100,00%	0,00
1102	Expatriation and foreign residence allowances	481.199,41	481.199,41	100,00%	481.199,41	100,00%	0,00
	Total Article 110	3.609.395,01	3.609.395,01	100,00%	3.609.395,01	100,00%	0,00
1110	Contract Agents	486.935,15	486.935,15	100,00%	486.935,15	100,00%	0,00
1113	Seconded National Experts (SNEs)	94.301,06	94.301,06	100,00%	94.301,06	100,00%	0,00
	Total Article 111	581.236,21	581.236,21	100,00%	581.236,21	100,00%	0,00
1120	Insurance against sickness	134.789,49	134.789,49	100,00%	134.789,49	100,00%	0,00
1121	Insurance against occupational disease and accidents	19.959,59	19.959,59	100,00%	19.959,59	100,00%	0,00
1122	Insurance against unemployment	50.036,24	50.036,24	100,00%	50.036,24	100,00%	0,00
	Total Article 112	204.785,32	204.785,32	100,00%	204.785,32	100,00%	0,00
1130	Childbirth and death allowances and grants	198,31	198,31	100,00%	198,31	100,00%	0,00
1131	Annual travel expenses from the place of work to origin	119.684,85	119.684,85	100,00%	119.684,85	100,00%	0,00
	Total Article 113	119.883,16	119.883,16	100,00%	119.883,16	100,00%	0,00
	Total Chapter 11	4.515.299,70	4.515.299,70	100,00%	4.515.299,70	100,00%	0,00
1200	Travel expenses in interviewing candidates	12.228,93	12.228,93	100,00%	12.228,93	100,00%	0,00
	Total Article 120	12.228,93	12.228,93	100,00%	12.228,93	100,00%	0,00
1210	Expenses on taking up duties and on end of contract	20.741,29	20.741,29	100,00%	20.519,96	98,93%	221,33
1211	Installation, resettlement and transfer allowances	125.354,86	125.354,86	100,00%	125.354,86	100,00%	0,00
1212	Removal expenses	96.030,48	96.030,48	100,00%	83.873,16	87,34%	12.157,32
1213	Daily subsistence allowances	102.152,90	102.152,90	100,00%	102.152,90	100,00%	0,00
	Total Article 121	344.279,53	344.279,53	100,00%	331.900,88	96,40%	12.378,65
	Total Chapter 12	356.508,46	356.508,46	100,00%	344.129,81	96,53%	12.378,65

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)-(1)	RAL (6)=(2)-(4)
1310	Medical service	33.040,45	33.040,45	100,00%	22.027,25	66,67%	11.013,20
	Total Article 131	33.040,45	33.040,45	100,00%	22.027,25	66,67%	11.013,20
1320	Language courses and other training	107.939,83	107.939,83	100,00%	36.499,84	33,81%	71.439,99
	Total Article 132	107.939,83	107.939,83	100,00%	36.499,84	33,81%	71.439,99
	Total Chapter 13	140.980,28	140.980,28	100,00%	58.527,09	41,51%	82.453,19
1400	EC management costs	36.150,00	36.150,00	100,00%	35.365,05	97,83%	784,95
	Total Article 140	36.150,00	36.150,00	100,00%	35.365,05	97,83%	784,95
1411	Other welfare expenditure	25.956,14	25.956,14	100,00%	25.934,62	99,92%	21,52
1412	Schooling & Education expenditure	182.127,15	182.127,15	100,00%	91.168,67	50,06%	90.958,48
	Total Article 141	208.083,29	208.083,29	100,00%	117.103,29	56,28%	90.980,00
1420	Interim Service	391.900,00	391.900,00	100,00%	347.827,41	88,75%	44.072,59
1421	Consultants	275.004,07	275.004,07	100,00%	169.685,30	61,70%	105.318,77
	Total Article 142	666.904,07	666.904,07	100,00%	517.512,71	77,60%	149.391,36
	Total Chapter 14	911.137,36	911.137,36	100,00%	669.981,05	73,53%	241.156,31
	Total Title 1	5.923.925,80	5.923.925,80	100,00%	5.587.937,65	94,33%	335.988,15
2002	Building Insurance	2.837,59	2.837,59	100,00%	2.837,59	100,00%	0,00
2003	Water, gas, electricity and heating	50.725,00	50.725,00	100,00%	45.783,09	90,26%	4.941,91
2004	Cleaning and maintenance	43.678,13	43.678,13	100,00%	37.608,13	86,10%	6.070,00
2005	Fixtures and Fittings	12.653,67	12.653,67	100,00%	5.775,92	45,65%	6.877,75
2006	Security equipment	13.456,60	13.456,60	100,00%	13.456,60	100,00%	0,00
2007	Security Services	100.246,07	100.246,07	100,00%	91.872,41	91,65%	8.373,66
2008	Other expenditure on buildings	83.366,51	83.366,51	100,00%	26.666,51	31,99%	56.700,00
	Total Article 200	306.963,57	306.963,57	100,00%	224.000,25	72,97%	82.963,32
	Total Chapter 20	306.963,57	306.963,57	100,00%	224.000,25	72,97%	82.963,32
2100	Technical Equipment and services	8.830,68	8.830,68	100,00%	8.830,68	100,00%	0,00
	Total Article 210	8.830,68	8.830,68	100,00%	8.830,68	100,00%	0,00
2110	Furniture	2.832,00	2.832,00	100,00%	2.832,00	100,00%	0,00
	Total Article 211	2.832,00	2.832,00	100,00%	2.832,00	100,00%	0,00
2121	Maintenance and Repairs of transport equipment	9.079,95	9.079,95	100,00%	8.779,03	96,69%	300,92
	Total Article 212	9.079,95	9.079,95	100,00%	8.779,03	96,69%	300,92

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)-(1)	RAL (6)=(2)-(4)
2130	Books, Newspapers and Periodicals	1.807,94	1.807,94	100,00%	1.187,94	65,71%	620,00
	Total Article 213	1.807,94	1.807,94	100,00%	1.187,94	65,71%	620,00
	Total Chapter 21	22.550,57	22.550,57	100,00%	21.629,65	95,92%	920,92
2200	Stationery	28.329,50	28.329,50	100,00%	28.329,50	100,00%	0,00
2201	Postage and delivery charges	16.300,00	16.300,00	100,00%	14.211,76	87,19%	2.088,24
2203	Other office supplies	11.322,00	11.322,00	100,00%	10.044,30	88,71%	1.277,70
	Total Article 220	55.951,50	55.951,50	100,00%	52.585,56	93,98%	3.365,94
2210	Bank charges and interest paid	1.000,00	1.000,00	100,00%	302,57	30,26%	697,43
	Total Article 221	1.000,00	1.000,00	100,00%	302,57	30,26%	697,43
	Total Chapter 22	56.951,50	56.951,50	100,00%	52.888,13	92,87%	4.063,37
2304	Service Transition	76.670,93	76.670,93	100,00%	68.030,93	88,73%	8.640,00
2305	Service Operations	115.986,92	115.986,92	100,00%	58.690,12	50,60%	57.296,80
2307	Service External	231.994,95	231.994,95	100,00%	207.694,06	89,53%	24.300,89
	Total Article 230	424.652,80	424.652,80	100,00%	334.415,11	78,75%	90.237,69
	Total Chapter 23	424.652,80	424.652,80	100,00%	334.415,11	78,75%	90.237,69
	Total Title 2	811.118,44	811.118,44	100,00%	632.933,14	78,03%	178.185,30
3001	Meeting of Official Bodies	160.266,84	160.266,84	100,00%	149.927,13	93,55%	10.339,71
3005	Executive Director Office Meetings	3.400,00	3.400,00	100,00%	2.481,08	72,97%	918,92
	Total Article 300	163.666,84	163.666,84	100,00%	152.408,21	93,12%	11.258,63
3011	Entertainment and Representation expenses	2.937,19	2.937,19	100,00%	2.937,19	100,00%	0,00
3016	Missions	578.838,48	578.838,48	100,00%	538.630,61	93,05%	40.207,87
	Total Article 301	581.775,67	581.775,67	100,00%	541.567,80	93,09%	40.207,87
3021	Other Operational meetings	91.380,44	91.380,44	100,00%	91.230,44	99,84%	150,00
	Total Article 302	91.380,44	91.380,44	100,00%	91.230,44	99,84%	150,00
	Total Chapter 30	836.822,95	836.822,95	100,00%	785.206,45	93,83%	51.616,50
3210	Communication Activities	234.185,79	234.185,79	100,00%	184.438,26	78,76%	49.747,53
	Total Article 321	234.185,79	234.185,79	100,00%	184.438,26	78,76%	49.747,53
3230	Translations	6.334,60	6.334,60	100,00%	6.334,60	100,00%	0,00
	Total Article 323	6.334,60	6.334,60	100,00%	6.334,60	100,00%	0,00
3240	Publications	99.650,00	99.650,00	100,00%	99.650,00	100,00%	0,00
	Total Article 324	99.650,00	99.650,00	100,00%	99.650,00	100,00%	0,00

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)-(1)	RAL (6)=(2)-(4)
3250	Operational Systems	68.096,23	68.096,23	100,00%	55.466,23	81,45%	12.630,00
	Total Article 325	68.096,23	68.096,23	100,00%	55.466,23	81,45%	12.630,00
	Total Chapter 32	408.266,62	408.266,62	100,00%	345.889,09	84,72%	62.377,53
3600	Stakeholders' collaboration	685.938,61	685.938,61	100,00%	673.938,61	98,25%	12.000,00
	Total Article 360	685.938,61	685.938,61	100,00%	673.938,61	98,25%	12.000,00
3610	NIS Policy	349.432,75	349.432,75	100,00%	323.286,75	92,52%	26.146,00
	Total Article 361	349.432,75	349.432,75	100,00%	323.286,75	92,52%	26.146,00
3620	NIS Technology	432.389,68	432.389,68	100,00%	427.309,90	98,83%	5.079,78
	Total Article 362	432.389,68	432.389,68	100,00%	427.309,90	98,83%	5.079,78
	Total Chapter 36	1.467.761,04	1.467.761,04	100,00%	1.424.535,26	97,05%	43.225,78
	Total Title 3	2.712.850,61	2.712.850,61	100,00%	2.555.630,80	94,20%	157.219,81
	GRAND TOTAL	9.447.894,85	9.447.894,85	100,00%	8.776.501,59	92,89%	671.393,26

3.2.2 Appropriations committed in 2014, carried forward to 2015 and paid in 2015 (fund source C8)

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)-(1)	RAL (6)=(2)-(4)
	Total Chapter 11	0,00	0,00	0,00%	0,00	0,00%	0,00
1200	Travel expenses in interviewing candidates	25.793,34	14.953,66	57,97%	14.953,66	57,97%	0,00
	Total Article 120	25.793,34	14.953,66	57,97%	14.953,66	57,97%	0,00
1210	Expenses on taking up duties and on end of contract	486,20	486,20	100,00%	486,20	100,00%	0,00
	Total Article 121	486,20	486,20	100,00%	486,20	100,00%	0,00
	Total Chapter 12	26.279,54	15.439,86	58,75%	15.439,86	58,75%	0,00
1310	Medical service	21.150,09	13.076,47	61,83%	13.076,47	61,83%	0,00
	Total Article 131	21.150,09	13.076,47	61,83%	13.076,47	61,83%	0,00
1320	Language courses and other training	83.944,91	77.723,62	92,59%	77.723,62	92,59%	0,00
	Total Article 132	83.944,91	77.723,62	92,59%	77.723,62	92,59%	0,00
	Total Chapter 13	105.095,00	90.800,09	86,40%	90.800,09	86,40%	0,00
1400	EC management costs	2.185,10	2.144,37	98,14%	2.144,37	98,14%	0,00
	Total Article 140	2.185,10	2.144,37	98,14%	2.144,37	98,14%	0,00
1412	Schooling & Education expenditure	64.076,40	60.019,52	93,67%	60.019,52	93,67%	0,00
	Total Article 141	64.076,40	60.019,52	93,67%	60.019,52	93,67%	0,00
1420	Interim Service	81.684,55	81.684,55	100,00%	81.684,55	100,00%	0,00
1421	Consultants	105.629,57	90.806,22	85,97%	90.806,22	85,97%	0,00
	Total Article 142	187.314,12	172.490,77	92,09%	172.490,77	92,09%	0,00
	Total Chapter 14	253.575,62	234.654,66	92,54%	234.654,66	92,54%	0,00
	Total Title 1	384.950,16	340.894,61	88,56%	340.894,61	88,56%	0,00
2003	Water, gas, electricity and heating	9.188,85	9.188,85	100,00%	9.188,85	100,00%	0,00
2004	Cleaning and maintenance	2.216,35	2.216,35	100,00%	2.216,35	100,00%	0,00
2005	Fixtures and Fittings	7.764,00	7.764,00	100,00%	7.764,00	100,00%	0,00
2006	Security equipment	52.145,00	48.817,00	93,62%	48.817,00	93,62%	0,00
2007	Security Services	16.930,33	16.184,12	95,59%	16.184,12	95,59%	0,00
2008	Other expenditure on buildings	4.795,00	4.701,00	98,04%	4.701,00	98,04%	0,00
	Total Article 200	93.039,53	88.871,32	95,52%	88.871,32	95,52%	0,00
	Total Chapter 20	93.039,53	88.871,32	95,52%	88.871,32	95,52%	0,00

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)-(1)	RAL (6)=(2)-(4)
2100	Technical Equipment and services	3.896,78	3.896,78	100,00%	3.896,78	100,00%	0,00
	Total Article 210	3.896,78	3.896,78	100,00%	3.896,78	100,00%	0,00
2110	Furniture	10.700,00	10.700,00	100,00%	10.700,00	100,00%	0,00
	Total Article 211	10.700,00	10.700,00	100,00%	10.700,00	100,00%	0,00
2121	Maintenance and Repairs of transport equipment	200,00	200,00	100,00%	200,00	100,00%	0,00
	Total Article 212	200,00	200,00	100,00%	200,00	100,00%	0,00
2130	Books, Newspapers and Periodicals	5.592,54	4.586,17	82,01%	4.586,17	82,01%	0,00
	Total Article 213	5.592,54	4.586,17	82,01%	4.586,17	82,01%	0,00
	Total Chapter 21	20.389,32	19.382,95	95,06%	19.382,95	95,06%	0,00
2201	Postage and delivery charges	1.771,68	1.771,68	100,00%	1.771,68	100,00%	0,00
2203	Other office supplies	111,54	74,22	66,54%	74,22	66,54%	0,00
	Total Article 220	1.883,22	1.845,90	98,02%	1.845,90	98,02%	0,00
2210	Bank charges and interest paid	867,89	867,89	100,00%	867,89	100,00%	0,00
	Total Article 221	867,89	867,89	100,00%	867,89	100,00%	0,00
	Total Chapter 22	2.751,11	2.713,79	98,64%	2.713,79	98,64%	0,00
2304	Service Transition	262.503,19	261.910,12	99,77%	261.910,12	99,77%	0,00
2305	Service Operations	108.594,00	108.095,35	99,54%	108.095,35	99,54%	0,00
2307	Service External	125.703,89	125.199,96	99,60%	125.199,96	99,60%	0,00
	Total Article 230	496.801,08	495.205,43	99,68%	495.205,43	99,68%	0,00
	Total Chapter 23	496.801,08	495.205,43	99,68%	495.205,43	99,68%	0,00
	Total Title 2	612.981,04	606.173,49	98,89%	606.173,49	98,89%	0,00
3001	Working Groups	28.388,37	8.668,48	30,54%	8.668,48	30,54%	0,00
3005	Executive Director Office Meetings	1.687,55	1.564,70	92,72%	1.564,70	92,72%	0,00
	Total Article 300	30.075,92	10.233,18	34,02%	10.233,18	34,02%	0,00
3016	Missions	134.204,68	130.570,09	97,29%	130.570,09	97,29%	0,00
	Total Article 301	134.204,68	130.570,09	97,29%	130.570,09	97,29%	0,00
	Total Chapter 30	164.280,60	140.803,27	85,71%	140.803,27	85,71%	0,00
3210	Communication Activities	40.258,25	40.258,25	100,00%	40.258,25	100,00%	0,00
	Total Article 321	40.258,25	40.258,25	100,00%	40.258,25	100,00%	0,00
3230	Translations	33.795,15	33.795,15	100,00%	33.795,15	100,00%	0,00
	Total Article 323	33.795,15	33.795,15	100,00%	33.795,15	100,00%	0,00

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)-(1)	RAL (6)=(2)-(4)
3240	Publications	7.610,00	7.610,00	100,00%	7.610,00	100,00%	0,00
	Total Article 324	7.610,00	7.610,00	100,00%	7.610,00	100,00%	0,00
3250	Operational Systems	8.309,17	8.309,17	100,00%	8.309,17	100,00%	0,00
	Total Article 325	8.309,17	8.309,17	100,00%	8.309,17	100,00%	0,00
	Total Chapter 32	89.972,57	89.972,57	100,00%	89.972,57	100,00%	0,00
3600	Stakeholders' collaboration	17.073,60	17.073,60	100,00%	17.073,60	100,00%	0,00
	Total Article 360	17.073,60	17.073,60	100,00%	17.073,60	100,00%	0,00
3610	NIS Policy	10.092,73	9.328,35	92,43%	9.328,35	92,43%	0,00
	Total Article 361	10.092,73	9.328,35	92,43%	9.328,35	92,43%	0,00
3620	NIS Technology	53.070,10	47.499,83	89,50%	47.499,83	89,50%	0,00
	Total Article 362	53.070,10	47.499,83	89,50%	47.499,83	89,50%	0,00
	Total Chapter 36	80.236,43	73.901,78	92,11%	73.901,78	92,11%	0,00
	Total Title 3	334.489,60	304.677,62	91,09%	304.677,62	91,09%	0,00
	GRAND TOTAL	1.332.420,80	1.251.745,72	93,95%	1.251.745,72	93,95%	0,00

3.2.3 External assigned revenues received in 2015 and paid in 2015 or carried over to 2016 (fund source R0)

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)-(1)	RAL (6)=(2)-(4)
	Total Title 1	0,00	0,00	0,00%	0,00	0,00%	0,00
2000	Rent of buildings	616.378,68	616.378,68	100,00%	616.378,68	100,00%	0,00
	Total Article 200	616.378,68	616.378,68	100,00%	616.378,68	100,00%	0,00
	Total Chapter 20	616.378,68	616.378,68	100,00%	616.378,68	100,00%	0,00
	Total Title 2	616.378,68	616.378,68	100,00%	616.378,68	100,00%	0,00
	Total Title 3	0,00	0,00	0,00%	0,00	0,00%	0,00
	GRAND TOTAL	616.378,68	616.378,68	100,00%	616.378,68	100,00%	0,00

3.2.4 Internal assigned revenues received in 2015 and paid in 2015 or carried over to 2016 (fund source C4: recovery of costs, sale of assets)

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)-(1)	RAL (6)=(2)-(4)
	Total Title 1	0,00	0,00	0,00%	0,00	0,00%	0,00
2305	Service Operations	262,00	262,00	100,00%	0,00	0,00%	262,00
2307	Service External	4.469,93	4.469,93	100,00%	1.879,31	42,04%	2.590,62
	Total Article 230	4.731,93	4.731,93	100,00%	1.879,31	39,72%	2.852,62
	Total Chapter 23	4.731,93	4.731,93	100,00%	1.879,31	39,72%	2.852,62
	Total Title 2	4.731,93	4.731,93	100,00%	1.879,31	39,72%	2.852,62
3001	Working Groups	274,66	274,66	100,00%	0,00	0,00%	274,66
	Total Article 300	274,66	274,66	100,00%	0,00	0,00%	274,66
	Total Chapter 30	274,66	274,66	100,00%	0,00	0,00%	274,66
	Total Title 3	274,66	274,66	100,00%	0,00	0,00%	274,66
	GRAND TOTAL	5.006,59	5.006,59	100,00%	1.879,31	37,54%	3.127,28

3.2.5 Internal assigned revenues received in 2014, carried forward and paid in 2015 (fund source C5: recovery costs)

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)-(1)	RAL (6)=(2)-(4)
	Total Title 1	0,00	0,00	0,00%	0,00	0,00%	0,00
2307	Service External	799,79	799,79	100,00%	799,79	100,00%	0,00
	Total Article 230	799,79	799,79	100,00%	799,79	100,00%	0,00
	Total Chapter 23	799,79	799,79	100,00%	799,79	100,00%	0,00
	Total Title 2	799,79	799,79	100,00%	799,79	100,00%	0,00
	Total Title 3	0,00	0,00	0,00%	0,00	0,00%	0,00
	GRAND TOTAL	799,79	799,79	100,00%	799,79	100,00%	0,00



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