



ENISA Accounts 2017

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Document History

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The final accounts 2017 have been drawn up by the Accounting Officer and approved by the Executive Director on 31/05/2018.

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

Athens, 31/05/2018

<signed>

Udo Helmbrecht
The Executive Director

<signed>

Alexandre-Kim Hugé
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. 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.

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 2014¹. 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 applications in order to manage its various operational projects and administrative tasks (such as leaves and missions).

¹ <https://www.enisa.europa.eu/about-enisa/accounting-finance>

2. ENISA Accounts 2017

2.1 Accounting Officer's Certification

The accounts of the European Union Agency for Network and Information Security (ENISA) for the year 2017 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 ENISA 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 the ENISA'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 ENISA.

Alexandre-Kim Hugé, Accounting Officer

2.2 General information

The annual accounts of the European Union Agency for Network and Information Security (ENISA or the Agency) include the financial statements and the reports on implementation of the budget. The financial statements comprise the statement of financial position, the statement of financial performance, the cash-flow statement and the statement of changes in net assets for the financial year 2017. The budgetary implementation reports are composed of the budget outturn account (which details the budgetary surplus or deficit of the year) and the budget execution reports (which specifies by budget line the appropriations, the commitment and the payment executed in the reporting year).

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 statement of financial position as at 31 December of the reporting year and a statement of financial performance for the year.

The Agency applies accrual based accounting: 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 euro.

2.3 Financial Statements

2.3.1 Statement of financial position

in euro	NOTES	31.12.2017	31.12.2016
I. Non-Current Assets		657.489	891.267
Intangible fixed assets	2.4.1	107.537	864
Tangible fixed assets	2.4.1	549.952	890.403
II. Current Assets		1.808.377	1.470.630
Short-term receivables	2.4.2	230.128	245.857
Cash and cash equivalents	2.4.3	1.578.249	1.224.773
TOTAL ASSETS (I. + II.)		2.465.866	2.361.897
III. Non-Current Liabilities		0	0
Long-term provision for risk and charges		0	0
IV. Current Liabilities		610.130	670.842
EC Pre-financing received	2.4.4	85.535	38.436
Accounts payable	2.4.5	110.195	232.730
Accrued Liabilities	2.4.6	414.400	399.676
TOTAL LIABILITIES (III. + IV.)		610.130	670.842
V. Net Assets		1.855.736	1.691.055
Accumulated result		1.691.055	1.257.575
Result for the year		164.681	433.480
TOTAL LIABILITIES AND NET ASSETS		2.465.866	2.361.897
Contingent Assets and Liabilities			
Contingent liabilities	2.4.7	1.052.198	632.450

2.3.2 Statement of financial performance

in euro	NOTES	2017	2016
Revenue from the Union Subsidy	2.4.8	10.489.442	10.359.496
Revenue from Administrative operations	2.4.9	698.168	635.129
Total Operating Revenue		11.187.610	10.995.538
Administrative expenses		-8.808.548	-8.260.628
<i>Staff expenses</i>		-5.387.384	-5.488.967
<i>Fixed asset related expenses</i>		-490.356	-373.785
<i>Other administrative expenses</i>		-2.930.808	-2.397.876
Operational expenses		-2.210.970	-2.300.230
Total Operating Expenses	2.4.10	-11.019.518	-10.560.858
Surplus/(Deficit) from Operating Activities		168.092	434.680
Financial revenues	2.4.11	69	0
Financial expenses		-3.468	-1.020
Exchange rate loss		-12	-180
Surplus/(Deficit) from Non Operating Activities		-3.411	-1.200
Surplus/(Deficit) from Ordinary Activities		164.681	433.480
Surplus/(Deficit) for the year		164.681	433.480

2.3.3 Cash-flow statement

in euro	2017	2016
Surplus/(deficit) from ordinary activities	164.681	433.480
Operating activities		
Amortization (intangible fixed assets)	2.827	545
Depreciation (tangible fixed assets)	487.529	373.240
Increase/(decrease) in Provisions for liabilities	0	0
(Increase)/decrease in Short term Receivables	15.730	34.212
Increase/(decrease) in Accounts Payable	-60.713	-15.408
Net cash flow from operating activities	610.054	826.069
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets	-256.578	-386.375
Proceeds from tangible and intangible assets	0	0
Net cash flow from investing activities	-256.578	-386.375
Net Increase/(decrease) in cash and cash equivalents	353.476	439.694
Cash at the beginning of the period	1.224.773	785.079
Cash at the end of the period	1.578.249	1.224.773

2.3.4 Statement of changes in net assets

in euro	RESERVES	ACCUMULATED SURPLUS / DEFICIT	ECONOMIC RESULT OF THE YEAR	NET ASSETS
Balance at 01 January 2017	0	1.257.575	433.480	1.691.055
Allocation of the Economic Result of Previous year	0	433.480	-433.480	0
Economic result of the year	0	0	164.681	164.681
Balance at 31 December 2017	0	1.691.055	164.681	1.855.736

2.4 Notes to the Financial Statements

2.4.1 Fixed assets

In accordance with the Accounting Rules adopted by the Agency, 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 (see also note 2.5. Accounting principles, rules and methods).

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 2016, the Agency invested EUR 174.395 (on top of the amount of EUR 471.062 and EUR 19.723 invested respectively in 2014 and 2015), 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. The cost of the refurbishment project was allocated to the fixed asset category "Other Fixtures & Fittings".

In 2017, the Agency has disposed of obsolete fixed assets which were fully depreciated for an amount of EUR 121.895.

The movement schedule of fixed assets for the year 2017 per asset category is presented in Table 1.

	Carrying Amounts				Accumulated Depreciation				Net carrying amounts 31.12.17
	Opening Balance 01.01.17	Additions	Disposals	Closing Balance 31.12.17	Opening Balance 01.01.17	Amortisation and depreciation charge of the year	Amort and depr related to disposals	Closing Balance 31.12.17	
Computer Software	78.510	109.500	-	188.010	77.646	2.827	-	80.473	107.537
Intangible Fixed Assets	78.510	109.500	-	188.010	77.646	2.827	-	80.473	107.537
Land and buildings	4.500	-	-	4.500	3.075	450	-	3.525	975
Plant and Equipment	14.865	-	-	14.865	12.707	368	-	13.075	1.790
Furniture and Vehicles	374.911	47.093	1.162	420.842	246.981	31.059	1.162	276.878	143.964
Computer hardware	1.098.185	95.458	112.457	1.081.186	852.909	115.992	112.457	856.444	224.742
Fixtures & Fittings	1.119.571	4.526	8.276	1.115.821	605.957	339.659	8.276	937.340	178.481
Fixed assets under construction	-	-	-	-	-	-	-	-	-
Tangible Fixed Assets	2.612.032	147.078	121.895	2.637.215	1.721.629	487.529	121.895	2.087.563	549.952
Total Fixed Assets	2.690.542	256.578	121.895	2.825.225	1.799.275	490.356	121.895	2.168.036	657.489

Table 1 - Fixed assets' detailed presentation of movements for the year 2017 (in EUR)

2.4.2 Short-term receivables

The amount consists of current receivables (amounts due at year end by debtors). In 2017, it consists of sundry receivables (mainly staff debts), receivables from Member States, deferred charges and other prepaid expenses.

	2017	2016
Sundry receivables	62.396	52.465
Receivables from Member States	45.998	2.964
Deferred charges	121.734	190.428
Total short-term receivables	230.128	245.857

Table 2 – Short-term receivables (in EUR)

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 that there is no cash in hand.

2.4.4 EC Pre-financing received

The total amount at year end of 2017 represents the difference between the EC subsidy received for the year 2017 and the total estimated budget execution of the same year (see also 3.1. Budget outturn account).

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.

2.4.5 Accounts payable

The amount due to the European Commission at year end 2017 includes 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 unpaid invoices received before year end for goods or services. Invoices received during the closing period are paid from appropriations carried forward to the next year.

	2017	2016
Payables due to consolidated entity –European Commission	54.941	80.397
Total payable to consolidated entities	54.941	80.397
Payables due to non-consolidated entities - Vendors	39.301	103.746
Payables due to non-consolidated entities - Sundry payables	15.953	48.587
Total payable to non-consolidated entities	42.154	152.333
Total Accounts Payable	110.195	232.730

Table 3 – Accounts payable (in EUR)

2.4.6 Accrued liabilities

The amount refers to invoices that were received in 2018 for goods received and services rendered in 2017.

It also includes staff related expenditures such as provision for untaken leave and other staff entitlements that may become payable in 2018 related to entitlements raised in 2017.

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

2.4.7 Contingent liabilities

	2017	2016
Contingent Liabilities		
Amounts contracted for works, goods and services to be delivered in the following year	1.052.198	632.450
Increase / (decrease) in contingent liabilities	419.748	217.012

Table 4 – Contingent liabilities (in EUR)

Contingent liabilities relate to amounts carried forward from 2017 to 2018 for goods and services that were contracted in 2017 but would be delivered or rendered in 2018.

2.4.8 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.

2.4.9 Revenue from administrative operations

In 2017, 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.

Revenue from consolidated entities includes costs recovered from other EU Agencies.

	2017	2016
Administrative revenue – non-consolidated entities	570.022	616.379
Administrative revenue – consolidated entities	128.146	18.750
Administrative revenue	698.168	635.129

Table 5 – Administrative revenue (in EUR)

2.4.10 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.

	2017	2016
Staff related expenditure	5.369.188	5.488.967
Amortisation and depreciation charge of the year	490.356	373.785
Other administrative expenditure	2.999.813	2.397.876
Operational expenditure	2.210.970	2.300.230
Operating Expenses	11.070.327	10.560.858

Table 6 – Operating expenses (in EUR)

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 not responsible for the calculation of the payroll costs performed by PMO.

2.4.11 Other revenue

In 2017, other revenue consisted of the interest received from cash held at banks.

	2017	2016
Interest from cash held at banks	69	913
Other revenue	69	913

Table 7 – Other revenue (in EUR)

2.4.12 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.

2.4.13 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. 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.

2.4.14 Subsequent events

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

2.4.15 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.

2.4.16 Financial instruments: disclosures and risk management

In line with EU Accounting rule No 11, financial instruments (financial assets, financial liabilities, equity instruments, financial guarantees) and their risk management are described here below.

ENISA's financial instruments are composed out of "plain vanilla" instruments: cash at bank, current receivables and payables which are disclosed in the statement of financial position and are further detailed in the notes to the financial statements.

2.4.16.1 Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

ENISA's main source of funding are stemming from the European's Union budget and the Hellenic Republic. Other receivables are not significant in monetary term and are unlikely to default.

Cash held at bank is deposited within two banks: one, located in Brussels is widely used by EU institutions and bodies (S&P credit rating A+) while the second one is located in Heraklion (S&P credit rating CCC+). The latter is mainly use to cash-in the rental subsidy from the Hellenic State and to pay the related rental costs ((see also 2.4.15 of the notes to the financial statements).

2.4.16.2 Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

This risk is deemed as very low for ENISA as the financial obligations are almost always settled in euro. ENISA does hold any other currency than euro.

2.4.16.3 Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

This risk is quasi-inexistent for ENISA as fluctuation of interest rate will have little impact on any asset or liabilities held by ENISA.

2.4.16.4 Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

ENISA is working with a non-differentiated annual budget: the financial obligations arising from budgetary commitments are always matched by an equivalent payment appropriation. Therefore the associated risk is deemed as very low.

2.4.16.5 Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk, and other price risk.

ENISA has no exposure to market risk as all its financial assets and liabilities are independent of the changes in market prices.

2.4.17 Reconciliation of accrual based result with the budgetary result

	SIGN (+/-)	AMOUNT IN EUR
Economic result (- for loss) as per statement of financial performance	+	164.681
<i>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</i>		
Adjustments for Accrual Cut-off of the previous year	-	-312.993
Adjustments for Accrual Cut-off of current year	+	319.038
Depreciation of intangible and tangible fixed assets	+	490.356
Recovery Orders issued in 2017 in class 7 and not yet cashed	-	-49.759
Payments made from carry-over of payment appropriations	+	877.282
Other (bank charges not included in the budget, etc...)	+	1.009
<i>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</i>		
Asset acquisitions (less unpaid amounts)	-	-256.578
New pre-financing received in current year and remaining open at year end	+	85.535
Payment appropriations carried over to next year	-	-1.376.731
Cancellation of unused carried over payment appropriations from previous year	+	90.916
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	49.519
Total		82.275
Budgetary result (+ for surplus)		85.535
Delta not explained		-3.260

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 2017 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

	2017	2016
REVENUE		
Commission subsidy (for the operating budget -Titles 1,2 and 3)	10.574.977	10.397.932
Other revenue	648.410	636.434
TOTAL REVENUE (a)	11.223.387	11.034.366
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	5.915.683	5.631.392
Appropriations carried over	580.430	380.610
<i>Title II: Administrative Expenses</i>		
Payments	1.308.180	1.460.121
Appropriations carried over	297.499	508.537
<i>Title III: Operating Expenditure</i>		
Payments	2.677.681	2.769.262
Appropriations carried over	498.802	287.570
TOTAL EXPENDITURE (b)	11.278.276	11.037.494
OUTTURN FOR THE FINANCIAL YEAR (a-b)	-54.778	-3.127
Cancellation of unused payment appropriations carried over from previous year	90.916	38.616
Adjustment for carry-over from assigned revenue	49.519	3.127
Exchange differences for the year (gain +/-loss -)	-12	-180
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	85.535	38.436
Balance year N-1	38.436	80.397
Positive balance year N-1 reimbursed to the Commission in year N	-38.436	-80.397
Result used for determining amounts in general accounting	85.535	38.436
Commission subsidy - agency registers accrued revenue	10.489.442	10.359.496
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	85.535	38.436

3.2 Budget execution reports

3.2.1 Changes from original to final budget

ENISA's budgetary principles, establishment, structure and implementation are governed by Financial Regulation applicable to ENISA, as adopted by its Management Board on 07 February 2014².

The final budget includes all changes approved by the budgetary authority. Moreover, in accordance with Article 27 of the Financial Regulation, the Executive Director may transfer appropriations:

- a) from one title to another up to a maximum of 10 % of the appropriations for the year shown on the line from which the transfer is made;
- b) from one chapter to another and from one article to another without limit.

Beyond the limit referred here above, the Executive Director may propose to the Management Board to the Executive Board transfers of appropriations from one title to another. The Management Board shall have three weeks to oppose such transfers. After that time-limit they shall be deemed to be adopted.

The annual budget is divided in three titles whereas the first title relates to staff expenditure, the second title to infrastructure expenditure (e.g. buildings and IT costs) and the third title to operational expenditure.

The table below summarises the changes from the 2017 original to final budget.

2017 Budget (C1) in EUR	Initial budget	Amending Budget	Transfers	Final budget
Title 1	6.387.979,00	14.638,30	- 4.188,09	6.398.429,21
Title 2	1.204.438,26	- 177.570,01	7.182,47	1.034.050,72
Title 3	3.086.000,00	93.478,20	- 2.994,38	3.176.483,82
TOTAL	10.678.417,26	- 69.453,69	0,00	10.608.963,75

ENISA's budget is complemented by a rent subsidy granted by Hellenic Authorities to ENISA, for covering its premises' lease requirements in Greece (see also 3.2.4. External assigned revenues received in 2017 [...]).

² <https://www.enisa.europa.eu/about-enisa/accounting-finance>

3.2.2 Appropriations 2017 (fund source C1 expressed in euro) - Committed in 2017, and either paid in 2017, or carried forward to 2018 (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	3.406.541,98	3.406.541,98	100,00%	3.406.541,98	100,00%	0,00
	Total Article 110	3.406.541,98	3.406.541,98	100,00%	3.406.541,98	100,00%	0,00
1110	Contract Agents	1.177.078,03	1.177.078,03	100,00%	1.177.078,03	100,00%	0,00
1113	Seconded National Experts (SNEs)	91.343,78	91.343,78	100,00%	91.343,78	100,00%	0,00
	Total Article 111	1.268.421,81	1.268.421,81	100,00%	1.268.421,81	100,00%	0,00
	Total Chapter 11	4.674.963,79	4.674.963,79	100,00%	4.674.963,79	100,00%	0,00
1200	Travel expenses in interviewing candidates	31.368,58	31.132,20	99,25%	29.084,84	92,72%	2.047,36
	Total Article 120	31.368,58	31.132,20	99,25%	29.084,84	92,72%	2.047,36
1210	Expenses on taking up duties and on end of contract	7.519,11	7.519,11	100,00%	7.519,11	100,00%	0,00
1211	Installation, resettlement and transfer allowances	22.723,68	22.723,68	100,00%	22.723,68	100,00%	0,00
1212	Removal expenses	74.344,35	74.344,35	100,00%	74.344,35	100,00%	0,00
1213	Daily subsistence allowances	39.476,80	39.476,80	100,00%	39.476,80	100,00%	0,00
	Total Article 121	144.063,94	144.063,94	100,00%	144.063,94	100,00%	0,00
	Total Chapter 12	175.432,52	175.196,14	99,87%	173.148,78	98,70%	2.047,36
1310	Medical service	27.755,86	27.755,86	100,00%	15.543,41	56,00%	12.212,45
	Total Article 131	27.755,86	27.755,86	100,00%	15.543,41	56,00%	12.212,45
1320	Language courses and other training	142.233,09	142.233,09	100,00%	79.215,08	55,69%	63.018,01
	Total Article 132	142.233,09	142.233,09	100,00%	79.215,08	55,69%	63.018,01
	Total Chapter 13	169.988,95	169.988,95	100,00%	94.758,49	55,74%	75.230,46
1400	EC management costs	40.020,13	40.020,13	100,00%	38.121,79	95,26%	1.898,34
	Total Article 140	40.020,13	40.020,13	100,00%	38.121,79	95,26%	1.898,34
1411	Other welfare expenditure	127.043,30	127.043,30	100,00%	113.463,08	89,31%	13.580,22
1412	Schooling & Education expenditure	307.071,16	307.071,16	100,00%	180.716,34	58,85%	126.354,82
	Total Article 141	434.114,46	434.114,46	100,00%	294.179,42	67,77%	139.935,04

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)/(1)	RAL (6)=(2)-(4)
1420	Interim Service	733.793,22	733.793,22	100,00%	583.441,62	79,51%	150.351,60
1421	Consultants	170.116,14	170.116,14	100,00%	57.069,19	33,55%	113.046,95
1422	Internal Control and Audit	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 142	903.909,36	903.909,36	100,00%	640.510,81	70,86%	263.398,55
	Total Chapter 14	1.378.043,95	1.378.043,95	100,00%	972.812,02	70,59%	405.231,93
	Total Title 1	6.398.429,21	6.398.192,83	99,99%	5.915.683,08	92,46%	482.509,75
2000	Rent of buildings	0,00	0,00	0,00%	0,00	0,00%	0,00
2002	Building Insurance	1.823,12	1.823,12	100,00%	1.823,12	100,00%	0,00
2003	Water, gas, electricity and heating	47.771,74	47.771,74	100,00%	32.771,74	68,60%	15.000,00
2004	Cleaning and maintenance	59.207,63	59.207,63	100,00%	41.244,37	69,66%	17.963,26
2005	Fixtures and Fittings	18.650,26	18.650,26	100,00%	7.950,26	42,63%	10.700,00
2006	Security equipment	613,67	613,67	100,00%	493,67	80,45%	120,00
2007	Security Services	81.387,94	81.387,94	100,00%	74.638,83	91,71%	6.749,11
2008	Other expenditure on buildings	92.419,05	92.419,05	100,00%	76.970,00	83,28%	15.449,05
	Total Article 200	301.873,41	301.873,41	100,00%	235.891,99	78,14%	65.981,42
	Total Chapter 20	301.873,41	301.873,41	100,00%	235.891,99	78,14%	65.981,42
2100	Technical Equipment and services	1.810,40	1.810,40	100,00%	0,00	0,00%	1.810,40
	Total Article 210	1.810,40	1.810,40	100,00%	0,00	0,00%	1.810,40
2110	Furniture	11.566,17	11.566,17	100,00%	10.475,97	90,57%	1.090,20
	Total Article 211	11.566,17	11.566,17	100,00%	10.475,97	90,57%	1.090,20
2121	Maintenance and Repairs of transport equipment	9.294,58	9.294,58	100,00%	8.163,78	87,83%	1.130,80
	Total Article 212	9.294,58	9.294,58	100,00%	8.163,78	87,83%	1.130,80
2130	Books, Newspapers and Periodicals	2.764,00	2.764,00	100,00%	1.993,06	72,11%	770,94
	Total Article 213	2.764,00	2.764,00	100,00%	1.993,06	72,11%	770,94
	Total Chapter 21	25.435,15	25.435,15	100,00%	20.632,81	81,12%	4.802,34
2200	Stationery	47.047,69	47.047,69	100,00%	35.525,70	75,51%	11.521,99
2201	Postage and delivery charges	21.000,00	21.000,00	100,00%	20.480,91	97,53%	519,09
2203	Other office supplies	13.979,18	13.979,18	100,00%	13.722,25	98,16%	256,93

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 Article 220	82.026,87	82.026,87	100,00%	69.728,86	85,01%	12.298,01
2210	Bank charges and interest paid	1.000,00	1.000,00	100,00%	0,00	0,00%	1.000,00
	Total Article 221	1.000,00	1.000,00	100,00%	0,00	0,00%	1.000,00
	Total Chapter 22	83.026,87	83.026,87	100,00%	69.728,86	83,98%	13.298,01
2304	Service Transition	200.646,90	200.646,90	100,00%	139.686,23	69,62%	60.960,67
2305	Service Operations	110.231,20	110.231,20	100,00%	78.101,87	70,85%	32.129,33
2307	Service External	312.837,19	312.837,19	100,00%	218.880,69	69,97%	93.956,50
	Total Article 230	623.715,29	623.715,29	100,00%	436.668,79	70,01%	187.046,50
	Total Chapter 23	623.715,29	623.715,29	100,00%	436.668,79	70,01%	187.046,50
	Total Title 2	1.034.050,72	1.034.050,72	100,00%	762.922,45	73,78%	271.128,27
3001	Meeting of Official Bodies	81.554,94	81.554,94	100,00%	74.312,46	91,12%	7.242,48
	Total Article 300	81.554,94	81.554,94	100,00%	74.312,46	91,12%	7.242,48
3011	Entertainment and Representation expenses	4.000,00	4.000,00	100,00%	2.979,95	74,50%	1.020,05
3016	Missions	852.500,00	852.500,00	100,00%	765.967,30	89,85%	86.532,70
	Total Article 301	856.500,00	856.500,00	100,00%	768.947,25	89,78%	87.552,75
3021	Other Operational meetings	5.000,00	5.000,00	100,00%	3.787,82	75,76%	1.212,18
	Total Article 302	5.000,00	5.000,00	100,00%	3.787,82	75,76%	1.212,18
	Total Chapter 30	943.054,94	943.054,94	100,00%	847.047,53	89,82%	96.007,41
3200	Horizontal Operational meetings	272.159,31	272.159,31	100,00%	202.448,18	74,39%	69.711,13
	Total Article 320	272.159,31	272.159,31	100,00%	202.448,18	74,39%	69.711,13
3210	Communication Activities	48.234,00	48.234,00	100,00%	23.795,00	49,33%	24.439,00
3211	Internal Communication	59.698,41	59.698,41	100,00%	27.355,61	45,82%	32.342,80
3212	Stakeholders' communication	113.908,71	113.908,71	100,00%	55.799,33	48,99%	58.109,38
	Total Article 321	221.841,12	221.841,12	100,00%	106.949,94	48,21%	114.891,18
3230	Translations	20.500,00	20.500,00	100,00%	10.714,75	52,27%	9.785,25
	Total Article 323	20.500,00	20.500,00	100,00%	10.714,75	52,27%	9.785,25
3250	Operational Systems	39.890,02	39.890,02	100,00%	24.858,67	62,327%	15.031,35
	Total Article 325	39.890,02	39.890,02	100,00%	24.858,67	62,327%	15.031,35
3260	Strategic consultancy	15.000,00	15.000,00	100,00%	14.740,00	98,27%	260,00

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)/(1)	RAL (6)=(2)-(4)
3261	External Evaluations	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 326	15.000,00	15.000,00	100,00%	14.740,00	98,27%	260,00
	Total Chapter 32	569.390,45	569.390,45	100,00%	359.711,54	63,17%	209.678,91
3630	Expertise	427.962,94	427.962,94	100,00%	406.040,07	94,88%	21.922,87
	Total Article 363	427.962,94	427.962,94	100,00%	406.040,07	94,88%	21.922,87
3640	Policy	541.664,06	541.664,06	100,00%	508.309,42	93,84%	33.354,64
	Total Article 364	541.664,06	541.664,06	100,00%	508.309,42	93,84%	33.354,64
3650	Capacity	368.196,36	368.196,36	100,00%	334.037,70	90,72%	34.158,66
	Total Article 365	368.196,36	368.196,36	100,00%	334.037,70	90,72%	34.158,66
3660	Community	326.215,07	326.215,07	100,00%	222.535,07	68,22%	103.680,00
	Total Article 366	326.215,07	326.215,07	100,00%	222.535,07	68,22%	103.680,00
	Total Chapter 36	1.664.038,43	1.664.038,43	100,00%	1.470.922,26	88,39%	193.116,17
	Total Title 3	3.176.483,43	3.176.483,43	100,00%	2.677.681,33	84,30%	498.802,49
	GRAND TOTAL	10.608.963,75	10.608.727,37	99,99%	9.356.286,86	88,19%	1.252.440,51

From 1st January to 31st December 2017, the Agency executed 10.608.727,37 euro in Commitment Appropriations, representing 99,99% of the total budget of the year, and 9.356.286,86 euro in Payment Appropriations, amounting to 88,19% of the total budget.

The budgetary execution has been high. Compared to 2016, there is an increase in commitment execution (98,47% in 2016 compared to 99,99% in 2017) and a slight decrease in the payment execution (88,19% in 2017 compared to 89,18% in 2016). The commitment and payment execution rate are in line the target set for the year.

	2017 Target	Achieved in 2017
Committed Appropriations for the year	100,00%	99,99%
Payment Appropriations for the year	89,00%	88,19%

3.2.3 Appropriations committed in 2016, carried forward to 2017 and paid in 2017 (fund source C8 expressed in euro)

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	4.685,34	1.833,47	39,13%	1.833,47	39,13%	0,00
	Total Article 120	4.685,34	1.833,47	39,13%	1.833,47	39,13%	0,00
1210	Expenses on taking up duties and on end of contract	0,00	0,00	0,00%	0,00	0,00%	0,00
1211	Installation, resettlement and transfer allowances	0,00	0,00	0,00%	0,00	0,00%	0,00
1212	Removal expenses	0,00	0,00	0,00%	0,00	0,00%	0,00
1213	Daily subsistence allowances	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 121	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Chapter 12	4.685,34	1.833,47	39,13%	1.833,47	39,13%	0,00
1310	Medical service	9.960,68	9.609,60	96,48%	9.609,60	96,48%	0,00
	Total Article 131	9.960,68	9.609,60	96,48%	9.609,60	96,48%	0,00
1320	Language courses and other training	24.159,51	22.268,97	92,17%	22.268,97	92,17%	0,00
	Total Article 132	24.159,51	22.268,97	92,17%	22.268,97	92,17%	0,00
	Total Chapter 13	34.120,19	31.878,57	93,43%	31.878,57	93,43%	0,00
1400	EC management costs	23.152,80	23.152,80	100,00%	8.051,14	34,77%	15.101,66
	Total Article 140	23.152,80	23.152,80	100,00%	8.051,14	34,77%	15.101,66
1411	Other welfare expenditure	13.622,90	13.622,90	100,00%	13.622,90	100,00%	0,00
1412	Schooling & Education expenditure	117.417,60	108.749,24	92,62%	108.749,24	92,62%	0,00
	Total Article 141	131.040,50	122.372,14	93,38%	122.372,14	93,38%	0,00
1420	Interim Service	104.733,80	95.406,87	91,09%	95.406,87	91,09%	0,00
1421	Consultants	78.197,11	77.884,61	99,60%	55.708,15	71,24%	22.176,46
1422	Internal Control	4.680,43	4.680,43	100,00%	0,00	0,00%	4.680,43
	Total Article 142	187.611,34	177.971,91	94,86%	151.115,02	80,55%	26.856,89
	Total Chapter 14	341.804,64	323.496,85	94,64%	281.538,30	82,37%	41.958,55
	Total Title 1	380.610,17	357.208,89	93,85%	315.250,34	82,83%	41.958,55

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)/(1)	RAL (6)=(2)-(4)
2000	Rent of buildings	0,00	0,00	0,00%	0,00	0,00%	0,00
2002	Building Insurance	0,00	0,00	0,00%	0,00	0,00%	0,00
2003	Water, gas, electricity and heating	6.029,12	6.029,12	100,00%	6.029,12	100,00%	0,00
2004	Cleaning and maintenance	7.386,00	7.386,00	100,00%	7.017,60	95,01%	368,40
2005	Fixtures and Fittings	1.027,02	946,56	92,17%	844,78	82,26%	101,78
2006	Security equipment	10.252,00	10.252,00	100,00%	10.252,00	100,00%	0,00
2007	Security Services	8.767,54	8.767,54	100,00%	8.454,06	96,42%	313,48
2008	Other expenditure on buildings	4.387,92	4.387,92	100,00%	4.171,24	95,06%	216,68
	Total Article 200	37.849,60	37.769,14	99,79%	36.768,80	97,14%	1.000,34
	Total Chapter 20	37.849,60	37.769,14	99,79%	36.768,80	97,14%	1.000,34
2100	Technical Equipment and services	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 210	0,00	0,00	0,00%	0,00	0,00%	0,00
2110	Furniture	615,00	615,00	100%	615,00	100%	0,00
	Total Article 211	615,00	615,00	100%	615,00	100%	0,00
2120	Transport Equipment	42.800,00	42.800,00	100,00%	42.800,00	100,00%	0,00
2121	Maintenance and Repairs of transport equipment	416,89	416,89	100,00%	416,89	100,00%	0,00
	Total Article 212	43.216,89	43.216,89	100,00%	43.216,89	100,00%	0,00
2130	Books, Newspapers and Periodicals	1.120,00	1.120,00	100,00%	0,00	0,00%	1.120,00
	Total Article 213	1.120,00	1.120,00	100,00%	0,00	0,00%	1.120,00
	Total Chapter 21	44.951,89	44.951,89	100,00%	43.831,89	97,51%	1.120,00
2200	Stationery	0,00	0,00	0,00%	0,00	0,00%	0,00
2201	Postage and delivery charges	1.733,58	1.733,58	100,00%	1.671,85	96,44%	61,73
2202	Telecommunications	0,00	0,00	0,00%	0,00	0,00%	0,00
2203	Other office supplies	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 220	1.733,58	1.733,58	100,00%	1.671,85	96,44%	61,73
2210	Bank charges and interest paid	579,86	579,86	100,00%	0,00	0,00%	579,86
	Total Article 221	579,86	579,86	100,00%	0,00	0,00%	579,86

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 22	2.313,44	2.313,44	100,00%	1.671,85	72,27%	641,59
2304	Service Transition	169.415,03	169.415,03	100,00%	169.415,03	100,00%	0,00
2305	Service Operations	31.647,85	31.647,85	100,00%	30.128,17	95,20%	1.519,68
2307	Service External	13.840,57	13.840,57	100,00%	13.439,92	97,11%	400,65
	Total Article 230	214.903,45	214.903,45	100,00%	212.983,12	99,11%	1.920,33
	Total Chapter 23	214.903,45	214.903,45	100,00%	212.983,12	99,11%	1.920,33
	Total Title 2	300.018,38	299.937,92	99,97%	295.255,66	98,41%	4.682,26
3001	Working Groups	3.955,97	3.955,97	100,00%	2.861,52	72,33%	1.094,45
3005	Executive Director Office Meetings	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 300	3.955,97	3.955,97	100,00%	2.861,52	72,33%	1.094,45
3011	Entertainment and representation expenses	850,74	850,74	100,00%	308,70	36,29%	542,04
3016	Missions	80.925,72	80.925,72	100,00%	80.885,87	99,95%	39,85
	Total Article 301	81.776,46	81.776,46	100,00%	81.194,57	99,29%	581,89
3021	Other Operational meetings	1.248,47	1.248,47	100,00%	567,50	45,46%	680,97
	Total Article 302	1.248,47	1.248,47	100,00%	567,50	45,46%	680,97
	Total Chapter 30	86.980,90	86.980,90	100,00%	84.623,59	97,29%	2.357,31
3200	Conferences and Joint Events	8.612,00	8.612,00	100,00%	8.612,00	100,00%	0,00
	Total Article 320	8.612,00	8.612,00	100,00%	8.612,00	100,00%	0,00
3210	Communication Activities	13.400,39	0,00	0,00%	0,00	0,00%	0,00
3211	Internal Communications	19.648,01	18.989,41	96,65%	18.989,41	96,65%	0,00
3212	Stakeholders' communication	61.011,35	59.110,05	96,88%	59.110,05	96,88%	0,00
	Total Article 321	94.059,75	78.099,46	83,03%	78.099,46	83,03%	0,00
3230	Translations	1.623,00	1.623,00	100,00%	1.312,00	80,84%	311,00
	Total Article 323	1.623,00	1.623,00	100,00%	1.312,00	80,84%	311,00
3240	Publications	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 324	0,00	0,00	0,00%	0,00	0,00%	0,00
3250	Operational Systems	13.225,00	13.225,00	100,00%	13.225,00	100,00%	0,00
	Total Article 325	13.225,00	13.225,00	100,00%	13.225,00	100,00%	0,00
3260	Strategic Consultancy	0,00	0,00	0,00%	0,00	0,00%	0,00
3261	External evaluations	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 326	0,00	0,00	0,00%	0,00	0,00%	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)
	Total Chapter 32	117.519,75	101.559,46	86,42%	101.248,46	86,15%	311,00
3600	Stakeholders' collaboration	26.850,00	26.850,00	100,00%	26.850,00	100,00%	0,00
	Total Article 360	26.850,00	26.850,00	100,00%	26.850,00	100,00%	0,00
3610	NIS Policy	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 361	0,00	0,00	0,00%	0,00	0,00%	0,00
3620	NIS Technology	56.219,12	54.053,93	96,15%	54.053,93	96,15%	0,00
	Total Article 362	56.219,12	54.053,93	96,15%	54.053,93	96,15%	0,00
	Total Chapter 36	83.069,12	80.903,93	97,39%	80.903,93	97,39%	0,00
	Total Title 3	287.569,77	269.444,29	93,70%	266.775,98	92,77%	2.668,31
	GRAND TOTAL	968.198,32	926.591,10	95,70%	877.281,98	90,61%	49.309,12

The commitment appropriations corresponding to the EU subsidy (C1 appropriations) that were not consumed by payments at the end of 2016 were carried forward to 2017 (C8 appropriations).

Compared to 2016, there is a minor increase in the commitment execution (95,70% in 2017 compared to 94,28% in 2016) and a decrease in payment execution (90,61% in 2017 compared to 94,28% in 2016).

3.2.4 External assigned revenues received in 2017 and paid in 2017 or carried over to 2018 (fund source R0 expressed in euro)

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	571.628,23	571.628,23	100,00%	545.257,89	95,38%	26.370,34
	Total Article 200	571.628,23	571.628,23	100,00%	545.257,89	95,38%	26.370,34
	Total Chapter 20	571.628,23	571.628,23	100,00%	545.257,89	95,38%	26.370,34
	Total Title 2	571.628,23	571.628,23	100,00%	545.257,89	95,38%	26.370,34
	Total Title 3	0,00	0,00	0,00%	0,00	0,00%	0,00
	GRAND TOTAL	571.628,23	571.628,23	100,00%	545.257,89	95,38%	26.370,34

The Ministry of Transport, Networks and Infrastructure, representing the Hellenic Republic, contributes the total cost of the annual rent of ENISA's office in Greece to the budget of ENISA (see also 2.4.15 of the notes to the financial statements).

3.2.5 Carry Over of Appropriation carried over to 2017 (fund source C3 expressed in euro)

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
2008	Other expenditure on building	159.000,00	0.00	0,00%	0,00	0,00%	159.000,00
	Total Article 200	159.000,00	0.00	0,00%	0,00	0,00%	159.000,00
	Total Chapter 20	159.000,00	0.00	0,00%	0,00	0,00%	159.000,00
	Total Title 2	159.000,00	0.00	0,00%	0,00	0,00%	159.000,00
	Total Title 3	0,00	0,00	0,00%	0,00	0,00%	0,00
	GRAND TOTAL	159.000,00	0.00	0,00%	0,00	0,00%	159.000,00

These funds are earmarked for a specific purpose. The Management Board approved in 2016 the non-automatic carry-over of 159.000 euro for the refurbishment of additional office space in Athens. The related procurement procedure was finalised and the contract awarded in 2017. The refurbishment work will be carried out in 2018 and the related payment will be processed once the work will be satisfactorily completed.



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