



ENISA

Annual Accounts 2013

Version 3.0 Final – 23 May 2014



www.enisa.europa.eu

The Annual Accounts 2013 have been prepared by the Accounting Officer and drawn up by the Executive Director on 23/05/2014. The opinion of the Management Board was given on 18/06/2014.

The present Annual 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 23/06/2014.

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

Heraklion, 23/06/2014

The Executive Director

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Udo Helmbrecht

The Accounting Officer

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Michail Christidis

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1. Introduction

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.

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 2.8.

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. The Annual Accounts 2013

2.1 The Accounting Officer's Certification

The Annual Accounts of the European Union Agency for Network and Information Security (ENISA) for the year 2013 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.

A handwritten signature in blue ink, appearing to read "M. Christidis", is written over a horizontal line.

Michail Christidis
Accounting Officer

2.2 General Information

The Annual 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 Economic Outturn Account, the Cash-Flow table and the Statement of Changes in Capital for the financial year 2013. The Report on Budgetary and Financial Management is a separate set of information which accompanies the annual accounts but it does not form part of them.

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.¹ 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 an Economic Outturn Account 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.

An important development to the financial management of the Agency is the adoption of the new Financial Regulation of ENISA by the Management Board on 07 February 2014, in conformity with the Framework Financial Regulation².

All amounts are presented in Euros in the financial statements.

¹ This differs from cash-based accounting because of elements such as carryovers.

² Commission Delegated Regulation (EU) No 1271/2013 of 20 September 2013, on the Framework Financial Regulation for the bodies referred to in Article 208 of the Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council (the Financial Regulation)

2.3 Balance Sheet

	Notes	31.12.2013	31.12.2012
I. Non-Current Assets		242.332	194.399
Intangible fixed assets	2.7.1	1.682	6.832
Tangible fixed assets	2.7.1	240.650	187.567
II. Current Assets		2.158.996	1.150.315
Short-term receivables	2.7.2	599.939	69.103
Cash and cash equivalents	2.7.3	1.559.057	1.081.212
Total Assets		2.401.328	1.344.714
III. Non-Current Liabilities		0	0
Long-term provision for risk and charges	2.7.4	0	0
IV. Current Liabilities		1.196.562	885.818
EC Pre-financing received	2.7.5	136.715	210.961
EC Interest payable	2.7.5	47.589	74.524
Accounts payable	2.7.5	539.427	153.478
Accrued Liabilities	2.7.6	385.331	353.855
Short-term provision for risk and charges	2.7.7	87.500	93.000
Total Liabilities		1.196.562	885.818
V. Net Assets		31.12.2013	31.12.2012
Accumulated result		458.895	712.925
Result for the year		745.872	-254.030
Total Net Assets		1.204.767	458.895

VI. Contingent assets and liabilities	Notes	31.12.2013	31.12.2012
Contingent liabilities	0	411.721	439.603

2.4 Economic Outturn Account

	Notes	2013	2012
Revenue from the Community Subsidy	2.7.9	8.975.136	8.076.498
Other revenue	2.7.10	6.053	139
Revenue from Administrative operations	2.7.10	702.866	0
Total Operating Revenue		9.684.054	8.076.637
Administrative expenses		-7.434.458	-6.011.578
Staff expenses		-5.239.856	-4.952.926
Fixed asset related expenses		-127.139	-126.976
Other administrative expenses		-2.067.463	-931.676
Operational expenses		-1.501.291	-2.315.539
Total Operating Expenses	2.7.11	-8.935.750	-8.327.117
Surplus/(Deficit) from Operating Activities		748.304	-250.480
Financial expenses		-1.609	-2.423
Exchange rate loss		-823	-1.127
Surplus/(Deficit) from Ordinary Activities		745.872	-254.030
Economic Result for the Year		745.872	-254.030

2.5 Cash Flow Statement

	2013	2012
Surplus/(deficit) from ordinary activities	745.872	-254.030
Operating activities		
Amortization (intangible fixed assets)	1.970	7.826
Depreciation (tangible fixed assets)	103.211	119.150
Increase/(decrease) in Provisions for liabilities	-5.500	-56.904
(Increase)/decrease in Short term Receivables	-530.837	12.244
Increase/(decrease) in value reduction for doubtful debts	0	0
Increase/(decrease) in Accounts Payable	316.243	-162.545
Net cash Flow from operating activities	630.959	-334.260
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets	-112.217	-69.152
Proceeds from tangible and intangible assets	-40.897	0
Net cash flow from investing activities	-153.114	-69.152
Net Increase/(decrease) in cash and cash equivalents	477.845	-403.412
Cash at the beginning of the period	1.081.212	1.484.624
Cash at the end of the period	1.559.067	1.081.212

2.6 Statement of Changes in Capital

	Reserves	Accumulated Surplus / Deficit	Economic result of the year	Capital
Balance as of 1 January 2013	0	712.925	-254.030	458.895
Allocation of the Economic Result of Previous year	0	-254.030	254.030	0
Economic result of the year	0	0	745.872	745.872
Balance as of 31 December 2013	0	458.895	745.872	1.204.767

2.7 Notes to the Financial Statements

2.7.1 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 as soon as the assets are put in use using the depreciation rates set 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

The detailed presentation of fixed assets values for the year 2013, per asset category are shown in Table 1.

Inventory count in 2013

ENISA performed an inventory count in 2013, for the first time with the help of ABAC Assets application and technology, in order to:

- Verify the existence of its fixed assets reported in the Annual Account 2012.
- Verify the value of its fixed assets reported in Annual Accounts 2012, based on actual acquisition values confirmed in the relevant invoices, and taking into consideration subsequent expenditure or disposals.
- Verify the eligibility of the item to be classified as an asset and the correct classification in an Asset Category.
- Verify the completeness of the Fixed Assets inventory records.

The Agency performed the inventory count and made the necessary corrections in ABAC Assets database. These corrections consisted of:

- New entries and disposals, based on the results of the inventory count.
- Change of carrying values based on invoices
- Reclassifications of Assets to different asset category
- Follow up of items in transit (fixed assets under construction on 31/12/2012).

Following the registration of results of the fixed asset inventory count in ABAC Assets and the above mentioned corrections, the closing balance of 31/12/2012 for the acquisition value (carrying amount), the accumulated depreciation and the net book value have been restated as shown in the Table 2 below.

Table 1: Fixed assets – detailed presentation of movements of the year 2013

	Carrying Amounts			Accumulated Depreciation				Net carrying amounts 31.12.13	
	Restated Opening Balance 01.01.13	Additions	Disposals	Closing Balance 31.12.13	Restated Opening Balance 01.01.13	Amortisation and depreciation charge of the year	Amort and depr related to disposals		Closing Balance 31.12.13
Computer Software	97.188	-	-20.859	76.329	93.536	1.970	-20.859	74.647	1.682
Intangible Fixed Assets	97.188	-	-20.859	76.329	93.536	1.970	-20.859	74.647	1.682
Land and buildings	4.500	-	-	4.500	1.275	450	-	1.725	2.775
Plant and Equipment	15.695	-	-3.770	11.925	12.371	1.539	-2.827	11.083	842
Furniture	206.064	7.840	-3.048	210.856	108.834	23.035	-3.048	128.821	82.035
Vehicles	38.489	-	-	38.489	38.489	-	-	38.489	0
Computer hardware	754.761	61.403	-37.333	778.831	666.512	57.513	-37.333	686.692	92.139
Fixtures & Fittings	149.621	42.974	-3.100	189.495	109.060	20.674	-3.100	126.634	62.861
Fixed assets under construction	-	-	-	-	-	-	-	-	-
Tangible Fixed Assets	1.169.129	112.217	-47.251	1.234.096	936.541	103.211	-46.308	993.444	240.652
Total Fixed Assets	1.266.316	112.217	-68,110	1.310.424	1.030.077	105.181	-67.167	1.068.091	242.334

Table 2: Fixed Assets: Restatement of opening balances of 2013, adjusted according to the results of the inventory count 2013.

	Carrying amount				Depreciation		NBV			
	Closing Balance 31/12/2012 per Annual Accounts	Corrections to values of FA 2012	Stock count differences	Reclassifications	Restated value 01/01/2013	Closing Balance 31/12/2012 per Annual Accounts	Corrections to Acc Depr 2012	Restated value 1/1/2013	Closing Balance 31/12/2012 per Annual Accounts	Restated value 01/01/2013
Computer Software	109.263	-18.589	0	6.514	97.188	102.431	-8.895	93.536	6.832	3.652
Intangible Fixed Assets	109.263	-18.589	0	6.514	97.188	102.431	-8.895	93.536	6.832	3.652
Buildings	0	0	0	4.500	4.500	0	1.275	1.275	0	3.225
Plant and Equipment	203.368	-1.218	0	-186.455	15.695	188.002	-175.631	12.371	15.366	3.324
Furniture	67.152	-1.763	51.850	88.825	206.064	32.601	76.233	108.834	34.551	97.230
Vehicles	38.489	0	0	38.489	38.489	38.489	0	38.489	0	0
Computer hardware	761.305	10.137	0	-16.682	754.761	664.925	1.587	666.512	96.380	88.249
Fixtures & Fittings	30.033	-22.043	0	141.630	149.621	27.097	81.963	109.060	2.936	40.561
Fixed assets under construction	38.333			-38.333	0	0	0	0	38.333	0
Tangible Fixed Assets	1.138.679	-14.886	51.850	-6.514	1.169.129	951.114	-14.573	936.541	187.566	232.589
Total Fixed Assets	1.247.942	-33.475	51.850	0,00	1.266.316	1.053.545	-23.468	1.030.077	194.398	236.241

2.7.2 Short-Term receivables

The amount consists of current receivables (amounts due at year end by debtors; for 2013, it comprises of the annual rent subsidy for Heraklion office due by the Hellenic Government), sundry receivables (mainly staff debts), accrued income (for 2013 it includes the debt of staff members deriving from the decrease of correction coefficient of salaries for staff posted in Greece, adopted by the Council in April 2014) deferred charges and other prepaid expenses.

	2013	2012
Current receivables	299.934	-52
Sundry receivables	85.075	5.349
Accrued income	182.058	0
Deferred charges	32.871	63.805
Total short-term receivables	<u>599.939</u>	<u>69.102</u>

2.7.3 Cash and cash equivalent

In order to optimise treasury management the Agency has 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.

2.7.4 Long-term provisions for risks and charges

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

2.7.5 Accounts payable

	2013	2012
Payables due to consolidated entity – European Commission (Pre-financing) (5.1)	136.715	210.961
Payables due to consolidated entity - European Commission (interest) (5.2)	47.589	74.524
Payables due to consolidated entity - European Commission (others) (5.3)	153.369	130.563
Total payable to consolidated entities	<u>337.673</u>	<u>416.048</u>
Payables due to non-consolidated entities – Vendors (5.4)	301.702	17.787
Payables due to non-consolidated entities - Sundry payables (5.4)	84.356	5.128
Total payable to non-consolidated entities	<u>386.058</u>	<u>22.915</u>
TOTAL ACCOUNTS PAYABLE	<u>723.731</u>	<u>438.963</u>

2.7.5.1 EC Pre-financing received

The total amount at year end of 2013 represents the difference between the EC subsidy received for the years 2012 and 2013 and the total estimated budget execution of both years. The difference for the year 2012 was claimed by the Commission in the end of 2013, 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.

2.7.5.2 EC interest payable

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 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 2012 was claimed by the Commission in the end of 2013, therefore that amount is also payable at year end.

According to Article 58 of the new 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.

2.7.5.3 EC other payables

The outstanding amounts at year end are payables for other services delivered in 2013 and debit notes related to salary charges.

2.7.5.4 Accounts payable to vendors and other payables

The amount refers to invoices received before year end for goods or services. Invoices that are received during the closing period are paid next year.

2.7.6 Accrued liabilities

The amount refers to invoices that were received in 2014 for goods received and services rendered in 2013.

It also includes staff related expenditures such as provision for untaken leave and other staff entitlements that may become payable in 2014, but the entitlement was raised in 2013.

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

2.7.7 Short-term provisions

The amount refers to provisions for legal expenses, related to legal cases still pending at year end. The amount that may become due to the staff of the Agency, related to 2011 and 2012 salary adjustments that were not adopted by the Council, is neutralised by the amount corresponding to the correction coefficient applicable to salaries paid to staff serving in Greece (i.e. all staff of ENISA), which is part of the same proposal of the Commission, adopted by the Council in April 2014. The decision of the Council provides for no change in the salaries for 2011 and for increase of 0,80% in salaries with effect from 01/07/2012. According to the same decision, the correction coefficient for Greece would drop from 94,8% to 90,5%. The effect of the decrease in the coefficient offsets the salary increase proposed, therefore no provision for payment is established.

	2013	2012
Legal cases	87.500	93.000
Provision for salary adjustment	<u>0</u>	<u>0</u>
Total short-term provisions	<u>87.500</u>	<u>93.000</u>

2.7.8 Contingent Liabilities and Assets

	2013	2012
Contingent Liabilities		
Amounts contracted for for works, goods and services to be delivered in the following year	<u>411.721</u>	<u>439.603</u>
Increase/(decrease) in contingent liabilities	<u>-27.882</u>	<u>-237.201</u>

The decrease in Contingent Liabilities is due to the fact that the Agency carried forward to 2014 an amount of 411.721 EUR for goods and services that were contracted in 2013 but would be delivered or rendered in 2014.

2.7.9 Revenue

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 Communities subsidy was the main source of revenue for the period.

	2013	2012
Annual subsidy – European Commission	8.761.136	7.862.151
Contributions of EFTA countries	214.000	214.347
TOTAL	<u>8.975.136</u>	<u>8.076.498</u>

2.7.10 Other Revenue

In 2013, the Agency included the exchange rate gains from foreign currency transactions, as well as the reduction of the provision for short term liabilities in other revenues.

	2013	2012
Exchange rate gains	553	139
Adjustments of provisions	5.500	0
TOTAL	<u>6.053</u>	<u>139</u>

The Agency also included revenue from administrative operations, which consists of 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 following the inventory count of 2013.

	2013	2012
Other administrative revenue – rent subsidy from Greek Government	640.010	0
Revenue related to fixed assets	62.855	0
TOTAL	<u>702.865</u>	<u>0</u>

2.7.11 Expenditure

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.

	2013	2012
Staff related expenditure	5.239.856	4.952.926
Amortisation and depreciation charge of the year (see Note 2.7.1)	127.139	126.976
Other administrative expenditure	2.067.463	931.676
Operational expenditure	1.501.291	2.315.539
TOTAL	<u>8.935.749</u>	<u>8.327.116</u>

Transactions with the European Commission and consolidated entities, included above:

	2013	2012
Staff related expenditure	2.403	0
Administrative expenditure	118.261	158.056
Operational expenditure	100.250	99.224
TOTAL	<u>220.914</u>	<u>257.280</u>

2.7.12 Related Parties Disclosures

The Agency is managed by the Executive Director (Authorising Officer) who is employed in a temporary agent post, grade AD14. His remuneration, allowances and other entitlements are covered by the Conditions of Employment of Other Servants of the European Communities.

2.7.13 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. For 2013, 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.

2.7.14 Subsequent events

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

2.7.15 Contributions in kind of the Hosting state

Until 2013, the Hellenic Republic, host state of ENISA, covered the total annual office rent cost of the seat in Heraklion as well as the office in Markopoulo, Athens. 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 2013³. The lease of the new office of ENISA in Marousi, Athens was launched on 01 March 2013.

From 01 January to 28 February 2013, the Hellenic Republic offered to ENISA an office in Markopoulo, Athens, used as '*bureau de passage*' free of charge. The total in kind contribution of the Hellenic Republic was estimated for 2013 at 12.000 Euros.

³ Decision of the Minister of Transport, Networks and Infrastructure, dated 16 September 2013, on annual rent subsidy to ENISA to cover its housing needs in Greece.

2.7.16 Reconciliation of Accrual based result with the budgetary result

The reconciliation of Accrual based result with the budgetary result is shown in the table below.

Reconciliation of the accrual based result with the budget result	sign +/-	Amount in EUR
Economic result (- for loss) as per Economic Outturn Account	+/-	745.872
<i>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</i>		
Adjustments for Accrual Cut-off (reversal 31.12.2012)	-	-290.050
Adjustments for Accrual Cut-off (cut- off 31.12.2013)	+	385.331
Unpaid invoices at year end but booked in charges	+	299.935
Depreciation of intangible and tangible fixed assets	+	127.139
Provisions	+	-5.500
Recovery Orders issued in class 7 (Revenues) in 2013 and not yet cashed	+	-304.725
Prefinancing received in previous year and cleared in the year	-	-81.666
Payments made from carry-over of payment appropriations	+	642.079
Other (credit notes received at y/e, prepayments)	+/-	-223.117
<i>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</i>		
Asset acquisitions (less unpaid amounts)	-	-112.217
New pre-financing received in 2013 and remaining open at year end	+	55.049
Payment appropriations carried over to 2014	-	-1.222.861
Cancellation of unused carried over payment appropriations from previous year	+	55.320
total		70.589
Budgetary result (+ for surplus)		55.049
Exchange rate differences included in budgetary result		-270,44
Delta not explained		15.809

2.8 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 2013 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.Reports on the implementation of the Budget of ENISA for the financial year ended 31 December 2013

Account	2013	2012	2011
100000	100000	100000	100000
100001	100000	100000	100000
100002	100000	100000	100000
100003	100000	100000	100000
100004	100000	100000	100000
100005	100000	100000	100000
100006	100000	100000	100000
100007	100000	100000	100000
100008	100000	100000	100000
100009	100000	100000	100000
100010	100000	100000	100000
100011	100000	100000	100000
100012	100000	100000	100000
100013	100000	100000	100000
100014	100000	100000	100000
100015	100000	100000	100000
100016	100000	100000	100000
100017	100000	100000	100000
100018	100000	100000	100000
100019	100000	100000	100000
100020	100000	100000	100000
100021	100000	100000	100000
100022	100000	100000	100000
100023	100000	100000	100000
100024	100000	100000	100000
100025	100000	100000	100000
100026	100000	100000	100000
100027	100000	100000	100000
100028	100000	100000	100000
100029	100000	100000	100000
100030	100000	100000	100000
100031	100000	100000	100000
100032	100000	100000	100000
100033	100000	100000	100000
100034	100000	100000	100000
100035	100000	100000	100000
100036	100000	100000	100000
100037	100000	100000	100000
100038	100000	100000	100000
100039	100000	100000	100000
100040	100000	100000	100000
100041	100000	100000	100000
100042	100000	100000	100000
100043	100000	100000	100000
100044	100000	100000	100000
100045	100000	100000	100000
100046	100000	100000	100000
100047	100000	100000	100000
100048	100000	100000	100000
100049	100000	100000	100000
100050	100000	100000	100000
100051	100000	100000	100000
100052	100000	100000	100000
100053	100000	100000	100000
100054	100000	100000	100000
100055	100000	100000	100000
100056	100000	100000	100000
100057	100000	100000	100000
100058	100000	100000	100000
100059	100000	100000	100000
100060	100000	100000	100000
100061	100000	100000	100000
100062	100000	100000	100000
100063	100000	100000	100000
100064	100000	100000	100000
100065	100000	100000	100000
100066	100000	100000	100000
100067	100000	100000	100000
100068	100000	100000	100000
100069	100000	100000	100000
100070	100000	100000	100000
100071	100000	100000	100000
100072	100000	100000	100000
100073	100000	100000	100000
100074	100000	100000	100000
100075	100000	100000	100000
100076	100000	100000	100000
100077	100000	100000	100000
100078	100000	100000	100000
100079	100000	100000	100000
100080	100000	100000	100000
100081	100000	100000	100000
100082	100000	100000	100000
100083	100000	100000	100000
100084	100000	100000	100000
100085	100000	100000	100000
100086	100000	100000	100000
100087	100000	100000	100000
100088	100000	100000	100000
100089	100000	100000	100000
100090	100000	100000	100000
100091	100000	100000	100000
100092	100000	100000	100000
100093	100000	100000	100000
100094	100000	100000	100000
100095	100000	100000	100000
100096	100000	100000	100000
100097	100000	100000	100000
100098	100000	100000	100000
100099	100000	100000	100000
100100	100000	100000	100000

3.1 Budget Outturn Account

	2013	2012
REVENUE		
Commission subsidy (for the operating budget -Titles 1,2 and 3)	8.816.185	7.943.817
Other contributions and funding received via the Commission	214.000	214.347
Other revenue	340.065	7.492
TOTAL REVENUE (a)	9.370.250	8.165.656
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	5.544.539	5.088.141
Appropriations carried over	198.501	159.214
<i>Title II: Administrative Expenses</i>		
Payments	907.890	477.060
Appropriations carried over	820.937	242.962
<i>Title III: Operating Expenditure</i>		
Payments	1.694.960	1.921.013
Appropriations carried over	203.422	295.222
TOTAL EXPENDITURE (b)	9.370.250	8.183.612
OUTTURN FOR THE FINANCIAL YEAR (a-b)	0	-17.956
Cancellation of unused payment appropriations carried over from previous year	55.320	82.654
Adjustment for carry-over from assigned revenue	0	17.956
Exchange differences for the year (gain +/loss -)	-270	-988
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	55.050	81.666
Balance year N-1	81.666	129.295
Result used for determining amounts in general accounting	136.715	210.961
Commission subsidy - agency registers accrued revenue	8.975.136	8.076.498
Pre-financing remaining open to be reimbursed by agency to Commission in	136.715	210.961
Not included in the budget outturn:		
Interest received by 31/12/13 on the Commission subsidy funds	17.323	31.647

3.2 Budget Execution Report

APPROPRIATIONS 2013 (C1) COMMITTED IN 2013 AND PAID IN 2013, OR CARRIED FORWARD TO 2014 (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	2.956.654,33	2.956.654,33	100,00%	2.956.654,33	100,00%	0,00
1101	Family allowances	452.644,16	452.644,16	100,00%	452.644,16	100,00%	0,00
1102	Expatriation and foreign residence allowances	457.780,43	457.780,43	100,00%	457.780,43	100,00%	0,00
	Total Article 110	3.867.078,92	3.867.078,92	100,00%	3.867.078,92	100,00%	0,00
1110	Contract Agents	378.667,60	378.667,60	100,00%	378.667,60	100,00%	0,00
1113	Seconded National Experts (SNEs)	186.599,59	186.599,59	100,00%	186.599,59	100,00%	0,00
	Total Article 111	565.267,19	565.267,19	100,00%	565.267,19	100,00%	0,00
1120	Insurance againsts sickness	122.522,02	122.522,02	100,00%	122.522,02	100,00%	0,00
1121	Insurance againsts occupational disease and accidents	18.101,59	18.101,59	100,00%	18.101,59	100,00%	0,00
1122	Insurance againsts unemployment	45.883,48	45.883,48	100,00%	45.883,48	100,00%	0,00
	Total Article 112	186.507,09	186.507,09	100,00%	186.507,09	100,00%	0,00
1130	Childbirth and death allowances and grants	396,62	396,62	100,00%	396,62	100,00%	0,00
1131	Annual travel expenses from the place of work to origin	171.763,50	171.763,50	100,00%	171.763,50	100,00%	0,00
	Total Article 113	172.160,12	172.160,12	100,00%	172.160,12	100,00%	0,00
	Total Chapter 11	4.791.013,32	4.791.013,32	100,00%	4.791.013,32	100,00%	0,00
1200	Travel expenses in interviewing candidates	27.600,00	27.600,00	100,00%	15.612,12	56,57%	11.987,88
	Total Article 120	27.600,00	27.600,00	100,00%	15.612,12	56,57%	11.987,88
1210	Expenses on taking up duties and on end of contract	13.681,27	13.681,27	100,00%	11.982,52	87,58%	1.698,75
1211	Installation, resettlement and transfer allowances	155.931,29	155.931,29	100,00%	155.931,29	100,00%	0,00
1212	Removal expenses	96.269,26	96.269,26	100,00%	51.489,81	53,49%	44.779,45
1213	Daily subsistence allowances	124.797,25	124.797,25	100,00%	124.797,25	100,00%	0,00
	Total Article 121	390.679,07	390.679,07	100,00%	344.200,87	88,10%	46.478,20
	Total Chapter 12	418.279,07	418.279,07	100,00%	359.812,99	86,02%	58.466,08
1310	Medical service	25.905,12	25.905,12	100,00%	16.111,50	62,19%	9.793,62
	Total Article 131	25.905,12	25.905,12	100,00%	16.111,50	62,19%	9.793,62
1320	Language courses and other training	55.285,41	55.285,41	100,00%	45.969,33	83,15%	9.316,08
	Total Article 132	55.285,41	55.285,41	100,00%	45.969,33	83,15%	9.316,08
	Total Chapter 13	81.190,53	81.190,53	100,00%	62.080,83	76,46%	19.109,70
1400	EC management costs	33.728,44	33.728,44	100,00%	33.128,44	98,22%	600,00
	Total Article 140	33.728,44	33.728,44	100,00%	33.128,44	98,22%	600,00
1410	Special Assistance grants	10.925,00	10.925,00	100,00%	0,00	0,00%	10.925,00
1411	Other welfare expenditure	56.949,00	56.949,00	100,00%	6.893,72	12,11%	50.055,28
	Total Article 141	67.874,00	67.874,00	100,00%	6.893,72	10,16%	60.980,28
1420	Interim Service	256.288,95	256.288,95	100,00%	237.127,45	92,52%	19.161,50
1421	Consultants	94.666,26	94.666,26	100,00%	54.482,39	57,55%	40.183,87
	Total Article 142	350.955,21	350.955,21	100,00%	291.609,84	83,09%	59.345,37
	Total Chapter 14	452.557,65	452.557,65	100,00%	331.632,00	73,28%	120.925,65
	Total Title 1	5.743.040,57	5.743.040,57	100,00%	5.544.539,14	96,54%	198.501,43

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	4.037,01	4.037,01	100,00%	4.037,01	100,00%	0,00
2003	Water, gas, electricity and heating	50.008,61	50.008,61	100,00%	39.653,42	79,29%	10.355,19
2004	Cleaning and maintenance	31.894,65	31.894,65	100,00%	27.461,95	86,10%	4.432,70
2005	Fixtures and Fittings	5.009,59	5.009,59	100,00%	5.009,59	100,00%	0,00
2006	Security equipment	47.567,72	17.567,72	36,93%	7.708,72	16,21%	9.859,00
2007	Security Services	162.698,59	162.698,59	100,00%	152.935,09	94,00%	9.763,50
2008	Other expenditure on buildings	515.057,50	65.057,50	12,63%	42.057,50	8,17%	23.000,00
	Total Article 200	816.273,67	336.273,67	41,20%	278.863,28	34,16%	57.410,39
	Total Chapter 20	816.273,67	336.273,67	41,20%	278.863,28	34,16%	57.410,39
2100	Technical Equipment and services	30,75	30,75	100,00%	30,75	100,00%	0,00
	Total Article 210	30,75	30,75	100,00%	30,75	100,00%	0,00
2110	Furniture	78.932,10	78.932,10	100,00%	5.430,00	6,88%	73.502,10
	Total Article 211	78.932,10	78.932,10	100,00%	5.430,00	6,88%	73.502,10
2121	Maintenance and Repairs of transport equipment	1.600,57	1.600,57	100,00%	1.600,57	100,00%	0,00
2122	Car Insurance	1.699,88	1.699,88	100,00%	1.699,88	100,00%	0,00
2123	Fuel	4.550,00	4.550,00	100,00%	4.550,00	100,00%	0,00
	Total Article 212	7.850,45	7.850,45	100,00%	7.850,45	100,00%	0,00
2130	Books, Newspapers and Periodicals	9.087,88	9.087,88	100,00%	370,56	4,08%	8.717,32
	Total Article 213	9.087,88	9.087,88	100,00%	370,56	4,08%	8.717,32
	Total Chapter 21	95.901,18	95.901,18	100,00%	13.681,76	14,27%	82.219,42
2200	Stationery	27.497,46	27.497,46	100,00%	27.497,46	100,00%	0,00
2201	Postage and delivery charges	9.000,00	9.000,00	100,00%	8.280,94	92,01%	719,06
2202	Telecommunications	0,00	0,00	0,00%	0,00	0,00%	0,00
2203	Other office supplies	6.845,91	6.845,91	100,00%	6.426,19	93,87%	419,72
	Total Article 220	43.343,37	43.343,37	100,00%	42.204,59	97,37%	1.138,78
2210	Bank charges and interest paid	2.000,00	2.000,00	100,00%	422,80	21,14%	1.577,20
	Total Article 221	2.000,00	2.000,00	100,00%	422,80	21,14%	1.577,20
2250	Departmental Removals and Associated Handling Costs	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 225	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Chapter 22	45.343,37	45.343,37	100,00%	42.627,39	94,01%	2.715,98
2300	ICT Hardware	112.275,46	112.275,46	100,00%	6.685,09	5,95%	105.590,37
2301	ICT Software	30.560,41	30.560,41	100,00%	23.059,04	75,45%	7.501,37
2302	ICT Maintenance & Consultancies	73.037,93	73.037,93	100,00%	53.958,32	73,88%	19.079,61
2303	ICT Services	215.369,70	190.435,70	88,42%	148.949,32	69,16%	41.486,38
	Total Article 230	431.243,50	406.309,50	94,22%	232.651,77	53,95%	173.657,73
	Total Chapter 23	431.243,50	406.309,50	94,22%	232.651,77	53,95%	173.657,73
	Total Title 2	1.388.761,72	883.827,72	63,64%	567.824,20	40,89%	316.003,52

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)/(1)	RAL (6)=(2)-(4)
3001	Meeting of Official Bodies	157.645,77	157.645,77	100,00%	137.162,30	87,01%	20.483,47
3005	Executive Director Office Meetings	531,16	531,16	100,00%	531,16	100,00%	0,00
	Total Article 300	158.176,93	158.176,93	100,00%	137.693,46	87,05%	20.483,47
3011	Entertainment and Representation expenses	355,34	355,34	100,00%	355,34	100,00%	0,00
3016	Missions	495.401,33	495.401,33	100,00%	410.901,80	82,94%	84.499,53
	Total Article 301	495.756,67	495.756,67	100,00%	411.257,14	82,96%	84.499,53
3021	Other Operational meetings	621,29	621,29	100,00%	621,29	100,00%	0,00
	Total Article 302	621,29	621,29	100,00%	621,29	100,00%	0,00
	Total Chapter 30	654.554,89	654.554,89	100,00%	549.571,89	83,96%	104.983,00
3210	Communication Activities	53.496,70	53.496,70	100,00%	42.897,45	80,19%	10.599,25
	Total Article 321	53.496,70	53.496,70	100,00%	42.897,45	80,19%	10.599,25
3220	Web-site Development	56.409,28	56.409,28	100,00%	26.736,48	47,40%	29.672,80
	Total Article 322	56.409,28	56.409,28	100,00%	26.736,48	47,40%	29.672,80
3230	Translations	35.761,75	35.761,75	100,00%	35.561,75	99,44%	200,00
	Total Article 323	35.761,75	35.761,75	100,00%	35.561,75	99,44%	200,00
3240	Publications	33.562,12	33.562,12	100,00%	31.466,12	93,75%	2.096,00
	Total Article 324	33.562,12	33.562,12	100,00%	31.466,12	93,75%	2.096,00
	Total Chapter 32	179.229,85	179.229,85	100,00%	136.661,80	76,25%	42.568,05
3400	Internal Audit Capability	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 340	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Chapter 34	0,00	0,00	0,00%	0,00	0,00%	0,00
3600	Stakeholders' collaboration	536.959,70	536.959,70	100,00%	484.988,49	90,32%	51.971,21
	Total Article 360	536.959,70	536.959,70	100,00%	484.988,49	90,32%	51.971,21
3610	NIS Policy	453.638,27	453.638,27	100,00%	449.738,27	99,14%	3.900,00
	Total Article 361	453.638,27	453.638,27	100,00%	449.738,27	99,14%	3.900,00
3620	NIS Technology	74.000,00	74.000,00	100,00%	74.000,00	100,00%	0,00
	Total Article 362	74.000,00	74.000,00	100,00%	74.000,00	100,00%	0,00
	Total Chapter 36	1.064.597,97	1.064.597,97	100,00%	1.008.726,76	94,75%	55.871,21
	Total Title 3	1.898.382,71	1.898.382,71	100,00%	1.694.960,45	89,28%	203.422,26
	GRAND TOTAL	9.030.185,00	8.525.251,00	94,41%	7.807.323,79	86,46%	717.927,21

APPROPRIATIONS COMMITTED IN 2012 AND PAID IN 2013 – 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)
1200	Travel expenses in interviewing	8.500,00	8.062,10	94,85%	8.062,10	94,85%	0,00
	Total Article 120	8.500,00	8.062,10	94,85%	8.062,10	94,85%	0,00
1210	Expenses on taking up duties and on end of contract	832,29	832,29	100,00%	832,29	100,00%	0,00
1211	Installation, resettlement and transfer allowances	0,00	0,00	0,00%	0,00	0,00%	0,00
1212	Removal expenses	36.406,20	36.406,20	100,00%	36.406,20	100,00%	0,00
1213	Daily subsistence allowances	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 121	37.238,49	37.238,49	100,00%	37.238,49	100,00%	0,00
	Total Chapter 12	45.738,49	45.300,59	99,04%	45.300,59	99,04%	0,00
1310	Medical service	6.117,65	5.405,78	88,36%	5.405,78	88,36%	0,00
	Total Article 131	6.117,65	5.405,78	88,36%	5.405,78	88,36%	0,00
1320	Language courses and other training	16.437,80	12.917,80	78,59%	12.917,80	78,59%	0,00
	Total Article 132	16.437,80	12.917,80	78,59%	12.917,80	78,59%	0,00
	Total Chapter 13	22.555,45	18.323,58	81,24%	18.323,58	81,24%	0,00
1400	EC management costs	3.000,00	2.093,95	69,80%	2.093,95	69,80%	0,00
	Total Article 140	3.000,00	2.093,95	69,80%	2.093,95	69,80%	0,00
1410	Special Assistance grants	0,00	0,00	0,00%	0,00	0,00%	0,00
1411	Other welfare expenditure	34.000,00	26.772,86	78,74%	26.772,86	78,74%	0,00
	Total Article 141	34.000,00	26.772,86	78,74%	26.772,86	78,74%	0,00
1420	Interim Service	20.944,10	20.865,21	99,62%	20.865,21	99,62%	0,00
1421	Consultants	32.976,36	31.167,36	94,51%	31.167,36	94,51%	0,00
	Total Article 142	53.920,46	52.032,57	96,50%	52.032,57	96,50%	0,00
	Total Chapter 14	90.920,46	80.899,38	88,98%	80.899,38	88,98%	0,00
	Total Title 1	159.214,40	144.523,55	90,77%	144.523,55	90,77%	0,00
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	4.103,87	4.103,87	100,00%	4.103,87	100,00%	0,00
2004	Cleaning and maintenance	3.620,00	3.620,00	100,00%	3.620,00	100,00%	0,00
2005	Fixtures and Fittings	0,00	0,00	0,00%	0,00	0,00%	0,00
2006	Security equipment	35.870,00	35.870,00	100,00%	35.870,00	100,00%	0,00
2007	Security Services	9.217,63	9.217,63	100,00%	9.217,63	100,00%	0,00
2008	Other expenditure on buildings	4.900,00	4.900,00	100,00%	4.900,00	100,00%	0,00
	Total Article 200	57.711,50	57.711,50	100,00%	57.711,50	100,00%	0,00
	Total Chapter 20	57.711,50	57.711,50	100,00%	57.711,50	100,00%	0,00
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	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 211	0,00	0,00	0,00%	0,00	0,00%	0,00
2121	Maintenance and Repairs of transport equipment	0,00	0,00	0,00%	0,00	0,00%	0,00
2122	Car Insurance	0,00	0,00	0,00%	0,00	0,00%	0,00
2123	Fuel	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 212	0,00	0,00	0,00%	0,00	0,00%	0,00
2130	Books, Newspapers and Periodicals	13.541,23	12.624,88	93,23%	12.624,88	93,23%	0,00
	Total Article 213	13.541,23	12.624,88	93,23%	12.624,88	93,23%	0,00
	Total Chapter 21	13.541,23	12.624,88	93,23%	12.624,88	93,23%	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)
2200	Stationery	7.570,00	7.570,00	100,00%	7.570,00	100,00%	0,00
2201	Postage and delivery charges	1.475,14	1.475,14	100,00%	1.475,14	100,00%	0,00
2202	Telecommunications	9.467,06	8.701,87	91,92%	8.701,87	91,92%	0,00
2203	Other office supplies	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 220	18.512,20	17.747,01	95,87%	17.747,01	95,87%	0,00
2210	Bank charges and interest paid	2.000,00	2.000,00	100,00%	2.000,00	100,00%	0,00
	Total Article 221	2.000,00	2.000,00	100,00%	2.000,00	100,00%	0,00
2250	Departmental Removals and Associated Handling Costs	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 225	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Chapter 22	20.512,20	19.747,01	96,27%	19.747,01	96,27%	0,00
2300	ICT Hardware	84.229,00	84.175,25	99,94%	84.175,25	99,94%	0,00
2301	ICT Software	8.697,87	7.529,01	86,56%	7.529,01	86,56%	0,00
2302	ICT Maintenance & Consultancies	58.270,00	58.270,00	100,00%	58.270,00	100,00%	0,00
	Total Article 230	151.196,87	149.974,26	99,19%	149.974,26	99,19%	0,00
	Total Chapter 23	151.196,87	149.974,26	99,19%	149.974,26	99,19%	0,00
	Total Title 2	242.961,80	240.057,65	98,80%	240.057,65	98,80%	0,00
3001	Working Groups	53.842,84	37.516,90	69,68%	37.516,90	69,68%	0,00
3002	Other operational meetings	0,00	0,00	0,00%	0,00	0,00%	0,00
3005	Executive Director Office Meetings	961,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 300	54.803,84	37.516,90	68,46%	37.516,90	68,46%	0,00
3011	Entertainment and Representation	0,00	0,00	0,00%	0,00	0,00%	0,00
3016	Missions	37.067,19	27.653,25	74,60%	27.653,25	74,60%	0,00
	Total Article 301	37.067,19	27.653,25	74,60%	27.653,25	74,60%	0,00
3021	Other Operational meetings	10.320,63	10.320,63	100,00%	10.320,63	100,00%	0,00
	Total Article 302	10.320,63	10.320,63	100,00%	10.320,63	100,00%	0,00
	Total Chapter 30	102.191,66	75.490,78	73,87%	75.490,78	73,87%	0,00
3200	Conferences and Joint Events	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 320	0,00	0,00	0,00%	0,00	0,00%	0,00
3210	Communication Activities	23.936,25	14.036,25	58,64%	14.036,25	58,64%	0,00
	Total Article 321	23.936,25	14.036,25	58,64%	14.036,25	58,64%	0,00
3220	Web-site Development	51.929,50	51.929,50	100,00%	51.929,50	100,00%	0,00
	Total Article 322	51.929,50	51.929,50	100,00%	51.929,50	100,00%	0,00
3230	Translations	64.514,31	64.085,25	99,33%	64.085,25	99,33%	0,00
	Total Article 323	64.514,31	64.085,25	99,33%	64.085,25	99,33%	0,00
3240	Publications	29.207,61	28.970,00	99,19%	28.970,00	99,19%	0,00
	Total Article 324	29.207,61	28.970,00	99,19%	28.970,00	99,19%	0,00
	Total Chapter 32	169.587,67	159.021,00	93,77%	159.021,00	93,77%	0,00
3400	Internal Audit Capability	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 340	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Chapter 34	0,00	0,00	0,00%	0,00	0,00%	0,00
3600	Stakeholders' collaboration	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 360	0,00	0,00	0,00%	0,00	0,00%	0,00
3610	NIS Policy	21.217,00	21.217,00	100,00%	21.217,00	100,00%	0,00
	Total Article 361	21.217,00	21.217,00	100,00%	21.217,00	100,00%	0,00
3620	NIS Technology	2.225,71	1.768,56	79,46%	1.768,56	79,46%	0,00
	Total Article 362	2.225,71	1.768,56	79,46%	1.768,56	79,46%	0,00
	Total Chapter 36	23.442,71	22.985,56	98,05%	22.985,56	98,05%	0,00
	Total Title 3	295.222,04	257.497,34	87,22%	257.497,34	87,22%	0,00
	GRAND TOTAL	697.398,24	642.078,54	92,07%	642.078,54	92,07%	0,00

EXTERNAL ASSIGNED REVENUES RECEIVED IN 2013 AND PAID IN 2013 OR CARRIED OVER TO 2014 – 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)
2000	Rent of buildings	640.000,00	640.000,00	100,00%	340.065,40	53,14%	299.934,60
2002	Building Insurance	0,00	0,00	0,00%	0,00	0,00%	0,00
2003	Water, gas, electricity and heating	0,00	0,00	0,00%	0,00	0,00%	0,00
2004	Cleaning and maintenance	0,00	0,00	0,00%	0,00	0,00%	0,00
2005	Fixtures and Fittings	0,00	0,00	0,00%	0,00	0,00%	0,00
2006	Security equipment	0,00	0,00	0,00%	0,00	0,00%	0,00
2007	Security Services	0,00	0,00	0,00%	0,00	0,00%	0,00
2008	Other expenditure on buildings	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 200	640.000,00	640.000,00	100,00%	340.065,40	53,14%	299.934,60
	Total Chapter 20	640.000,00	640.000,00	100,00%	340.065,40	53,14%	299.934,60
	Total Title 2	640.000,00	640.000,00	100,00%	340.065,40	53,14%	299.934,60
	GRAND TOTAL	640.000,00	640.000,00	100,00%	340.065,40	53,14%	299.934,60