



ENISA Final Accounts 2018

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Document History

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31 May 2019	1.0		Alexandre-Kim Hugé, Accounting Officer


The annual accounts have been drawn up by the Accounting Officer and approved by the Executive Director on 31/05/2019.

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

Athens, 31/05/2019



Udo Helmbrecht
Executive Director



Alexandre-Kim Hugé
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 Agency has its seat in Heraklion, Greece and a branch office in Athens.

1.2 Legal Basis

The annual accounts 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.

The annual accounts include the financial statements and the reports on implementation of the budget.

All amounts in the annual accounts are presented in euro.

The general accounts allow for the preparation of the financial statements based on accrual accounting principles and show all assets, liabilities, revenues and expenses related to the financial year under review, regardless of the date of payment or collection. 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 2018.

The budgetary implementation reports are composed of the budget outturn account (which details the budgetary surplus or deficit of the year), the reconciliation of accrual based result with the budgetary result and the budget execution reports (which specifies by budget line the appropriations, the commitment and the payment executed in the reporting year). The budget accounts give a detailed picture of the implementation of the budget and are based on the modified cash accounting principle.

According to Article 93 of the Financial Regulation (FR) of ENISA, the Executive Director shall send the reports on implementation of the budget to the European Parliament, the Council, the Commission and the Court of Auditors, by 31 March of the following financial year.

According to Article 98 of the 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.

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

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.

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).


2. Accounting Officer's Certification

The accounts of the European Union Agency for Network and Information Security (ENISA) for the year 2018 have been prepared in accordance with Title IV Chapter 4 Section 3 and Title XIII 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 77 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 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.

A handwritten signature in blue ink, consisting of several overlapping loops and strokes, representing the Accounting Officer.

Alexandre-Kim Hugé, Accounting Officer
Athens, 31/05/2019

3. Financial Statements

3.1 Statement of financial position

in EUR	Notes	31.12.2018	31.12.2017
I. Non-Current Assets		672.006	657.489
Intangible fixed assets	3.5.1	79.844	107.537
Tangible fixed assets	3.5.1	575.662	549.952
Guarantee for leased building		16.500	0
II. Current Assets		1.595.549	1.808.377
Short-term receivables	3.5.4	62.589	230.128
Cash and cash equivalents	3.5.5	1.532.960	1.578.249
TOTAL ASSETS (I. + II.)		2.267.555	2.465.866
III. Non-Current Liabilities		0	0
Long-term provision for risk and charges		0	0
IV. Current Liabilities		570.855	610.130
EC Pre-financing received	2.4.4	110.505	85.535
Accounts payable	3.5.7	54.603	110.195
Accrued Liabilities	3.5.8	405.747	414.400
TOTAL LIABILITIES (III. + IV.)		570.855	610.130
V. Net Assets		1.696.700	1.855.736
Accumulated result		1.855.736	1.691.055
Surplus/(Deficit) for the year		-159.036	164.681
TOTAL LIABILITIES AND NET ASSETS (III. + IV. + V.)		2.267.555	2.465.866

3.2 Statement of financial performance

in EUR	Notes	2018	2017
Revenue from the Union Subsidy	3.5.10	10.667.121	10.489.442
Revenue from Administrative operations	3.5.11	753.419	698.168
Total Operating Revenue		11.420.540	11.187.610
Administrative expenses		-9.430.560	-8.808.548
<i>Staff expenses</i>		-6.205.185	-5.387.384
<i>Fixed asset related expenses</i>		-281.880	-490.356
<i>Other administrative expenses</i>		-2.943.495	-2.930.808
Operational expenses		-2.147.214	-2.210.970
Total Operating Expenses	3.5.12	-11.577.774	-11.019.518
Surplus/(Deficit) from Operating Activities		-157.234	168.092
Financial revenues	3.5.13	0	69
Financial expenses		-1.113	-3.468
Exchange rate loss		-689	-12
Surplus/(Deficit) from Non-Operating Activities		-1.802	-3.411
Surplus/(Deficit) from Ordinary Activities		-159.036	164.681
Surplus/(Deficit) for the year		-159.036	164.681

3.3 Cash-flow statement

in EUR	2018	2017
Surplus/(deficit) from ordinary activities	-159.036	164.681
Operating activities		
Amortization (intangible fixed assets)	27.693	2.827
Depreciation (tangible fixed assets)	254.187	487.529
Loss on disposal of fixed assets	146	0
(Increase)/decrease in Short term Receivables	151.039	15.730
Increase/(decrease) in Accounts Payable	-39.275	-60.713
Net cash flow from operating activities	234.608	610.054
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets	-279.897	-256.578
Net cash flow from investing activities	-279.897	-256.578
Net Increase/(decrease) in cash and cash equivalents	-45.289	353.476
Cash at the beginning of the period	1.578.249	1.224.773
Cash at the end of the period	1.532.960	1.578.249

3.4 Statement of changes in net assets

in EUR	RESERVES	ACCUMULATED SURPLUS / DEFICIT	ECONOMIC RESULT OF THE YEAR	NET ASSETS
Balance at 01 January 2018	0	1.691.055	164.681	1.855.736
Allocation of the Economic Result of Previous year	0	164.681	-164.681	0
Economic result of the year	0	0	-159.036	-159.036
Balance at 31 December 2018	0	1.855.736	-159.036	1.696.700

3.5 Notes to the Financial Statements

3.5.1 Basis of preparation

The financial statements of ENISA have been prepared on an accrual and going concern basis and comply with the requirements of the EU accounting rules as adopted by the Commission's Accounting Officer, based on International Public Sector Accounting Standards (IPSAS). Financial statements are presented annually. The accounting year begins on 1 January and ends on 31 December.

The preparation of financial statements in conformity with IPSAS requires the use of certain critical accounting estimates. It also requires ENISA management to exercise its judgement in the process of applying accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in **Note 3.5.2 - Critical accounting estimates and judgements**.

Notes **3.5.3 - Fixed assets** to **3.5.18 - Financial instruments: disclosures and risk management** comprise of a summary of significant accounting policies and other explanatory information. They provide additional information on the financial statements as required under IPSAS.

The functional and reporting currency of ENISA is the euro. Foreign currency transactions are translated into euro using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the re-translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance. Different conversion methods apply to property, plant and equipment and intangible assets, which retain their value in euro at the date when they were purchased.

3.5.2 Critical accounting estimates and judgements

In accordance with generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions made 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.

3.5.3 Fixed assets

3.5.3.1 Property, plant and equipment

Property, plant and equipment are stated at historical cost less accumulated depreciation and any impairment losses. 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. Repair and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred.

The threshold for capitalisation of Property, plant and Equipment is 420 euro. Property, Plant and Equipment with a value below threshold are booked as expenses and are included in the statement of financial performance.

Depreciation charge is provided for Property, Plant and Equipment over their estimated useful lives using the straight line method. The estimated useful life for PP&E classes are as follows:

CLASS OF PROPERTY, PLANT AND EQUIPMENT	DEPRECIATION RATE
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 statement of financial performance.

In 2018, the Agency invested 158.939 euro (on top of the amount of 471.062 euro, 19.723 euro and 174.395 euro invested respectively in 2014, 2015 and 2017), for the refurbishment of its leased office premises in Athens.

In 2018, the Agency has disposed of obsolete tangible fixed assets which were fully depreciated for an amount of 72.446 euro (2017: 121.895 euro).

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.

3.5.3.2 Intangible Assets

Acquired computer software licences are stated at historical cost less accumulated amortisation and impairment losses. The assets are amortised on a straight-line basis over their estimated useful lives (4 years).

CLASS OF PROPERTY, PLANT AND EQUIPMENT	DEPRECIATION RATE
Intangible assets (Computer Software)	25%

Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met and the expenses relate solely to the development phase of the asset. The threshold for capitalisation of internally developed intangible assets is 80.000 euro. Internally developed intangible assets with a value below threshold are booked as expenses and are included in the statement of financial performance.

The costs capitalisable include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalisable development costs and maintenance costs are recognised as expenses as incurred.

In 2018, no internally developed intangible assets have been capitalised.

3.5.3.3 Fixed assets' detailed presentation of movements for the year 2018

The movement schedule of fixed assets for the year 2018 per asset category is presented in Table 1 - Fixed assets' detailed presentation of movements for the year 2018 (in euro).

	Carrying Amounts				Accumulated Depreciation				Net carrying amounts 31.12.18
	Opening Balance 01.01.18	Additions	Disposals	Closing Balance 31.12.18	Opening Balance 01.01.18	Amortisation and depreciation charge of the Year	Amort and depr related to disposals	Closing Balance 31.12.18	
Computer Software	188.010	-	45.496	142.514	80.473	27.693	45.496	62.670	79.844
Intangible Fixed Assets	188.010	-	45.496	142.514	80.473	27.693	45.496	62.670	79.844
Land and buildings	4.500	158.939	-	163.439	3.525	1.510	-	5.035	158.404
Plant and Equipment	14.865	523	-	15.388	13.075	394	-	13.469	1.919
Furniture and Vehicles	420.842	6.985	6.918	420.909	276.878	31.270	6.918	301.230	119.679
Computer hardware	1.081.186	109.598	65.528	1.125.256	856.444	109.388	65.382	900.450	224.806
Fixtures & Fittings	1.115.822	3.852	-	1.119.674	937.341	111.479	-	1.048.820	70.854
Tangible Fixed Assets	2.637.215	279.897	72.446	2.844.666	2.087.563	254.041	72.300	2.269.004	575.662
Total Fixed Assets	2.825.225	279.897	117.942	2.987.180	2.167.736	281.734	117.796	2.331.674	655.506

Table 1 - Fixed assets' detailed presentation of movements for the year 2018 (in euro)

3.5.4 Short-term 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.

The amount consists of current receivables (amounts due at year end by debtors). In 2018, it consists of deferred charges and other prepaid expenses and sundry receivables (see Table 2 – Short-term receivables (in euro)).

in EUR	2018	2017
Sundry receivables	5.600	62.396
Receivables from Member States	0	45.998
Deferred charges	56.989	121.734
Total short-term receivables	62.589	230.128

Table 2 – Short-term receivables (in euro)

3.5.5 Cash and cash equivalents

Cash and cash equivalents are financial instruments and include cash at hand, deposits held at call or at short notice with banks and other short-term highly liquid investments with original maturities of three months or less.

In order to optimise treasury management, the Agency keeps two bank accounts in euro. In 2018, cash and cash equivalents held by ENISA included cash at bank only.

3.5.6 EC Pre-financing received

The total amount of EC Pre-financing remaining at year end 2018 represents the difference between the EC subsidy received for the year 2018 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.

3.5.7 Accounts payable

The amount due to the European Commission at year end 2018 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 (see Table 3 - Accounts payable (in euro)).

in EUR	2018	2017
Payables due to consolidated entity –European Commission	32.438	54.941
Total payable to consolidated entities	32.438	54.941
Payables due to non-consolidated entities - Vendors	0	39.301
Payables due to non-consolidated entities - Sundry payables	22.165	15.953
Total payable to non-consolidated entities	22.165	42.154
Total Accounts Payable	54.603	110.195

Table 3 - Accounts payable (in euro)

3.5.8 Accrued liabilities

The amount refers to invoices that were received in 2019 for goods received and services rendered in 2018.

It also includes staff related expenditures such as provision for untaken leave and other staff entitlements that may become payable in 2019 related to entitlements raised in 2018.

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

3.5.9 Contingent liabilities

Contingent liabilities relate to amounts carried forward from 2018 to 2019 for goods and services that were contracted in 2018 but would be delivered or rendered in 2019 (see Table 4 - Contingent liabilities (in euro)).

in EUR	2018	2017
Amounts contracted for works, goods and services to be delivered in the following year	926.113	1.052.198
Increase / (decrease) in contingent liabilities	-126.085	419.748

Table 4 - Contingent liabilities (in euro)

3.5.10 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.

3.5.11 Revenue from administrative operations

In 2018, the revenue from administrative operations from non-consolidated entities included the subsidy for the annual rent of ENISA buildings in Heraklion and Athens (Greece), payable to ENISA by the Greek Government according to the provisions of the Seat Agreement. Administrative revenue from consolidated entities includes work performed by ENISA for other EU Agencies (see Table 5 - Administrative revenue (in euro)).

in EUR	2018	2017
Administrative revenue – non-consolidated entities	639.663	570.022
Administrative revenue – consolidated entities	113.756	128.146
Administrative revenue	753.419	698.168

Table 5 - Administrative revenue (in euro)

3.5.12 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. Operating expenses for the period 2018 include staff related expenditure, amortisation and depreciation charge for the year, other administrative expenditure and operational expenditure (see Table 6 - Operating expenses (in euro)).

in EUR	2018	2017
Staff related expenditure	6.205.185	5.387.384
Amortisation and depreciation charge of the year	281.880	490.356
Other administrative expenditure	2.943.495	2.930.808
Operational expenditure	2.147.214	2.210.970
Total Operating Expenses	11.577.774	11.019.518

Table 6 - Operating expenses (in euro)

All salary calculations related to 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.

3.5.13 Other revenue

In 2018, other revenue consisted of the interest received from cash held at banks.

in EUR	2018	2017
Interest from cash held at banks	0	69
Other revenue	0	69

Table 7 – Other revenue (in euro)

3.5.14 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.

3.5.15 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.

3.5.16 Subsequent events

ENISA has conducted an operational and financial impact assessment of the potential implications of the BREXIT and has come to the conclusion that it will hardly be affected for the following reasons:

- ENISA has provided very limited services to its UK based stakeholders and relevant internal processes have been revised (i.e. procurement) accordingly;
- ENISA's budget is not impacted as it will most likely increase in the coming years; and
- only two ENISA staff members possess UK citizenship and they also have dual nationality with another EU member state.

Therefore, based on the current situation and available information, there should be only minor financial and operational BREXIT's impact for ENISA.

3.5.17 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 euro per year, 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.

3.5.18 Financial instruments: disclosures and risk management

In line with EU Accounting rule No 11, ENISA discloses information that enables users of its financial statements to evaluate the nature and the extent of risks arising from financial instruments to which ENISA is exposed at the end of the reporting period and how ENISA manages them.

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 notes [3.5.4 Short-term receivables](#), [3.5.5 Cash and cash equivalents](#) and [3.5.7 Accounts payable](#).

3.5.18.1 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 is 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 B-). The latter is mainly used to cash-in the rental subsidy from the Hellenic State and to pay the related rental costs.

3.5.18.2 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 significant other price risk.

3.5.18.2.1 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.

ENISA has no foreign currency exposure, all financial assets (including cash and cash equivalents) and liabilities are held in euro. When miscellaneous receipts are received in currencies other than euro, they are converted into euro and transferred to accounts held in euro.

3.5.18.2.2 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.

ENISA has no loans or overdrafts and is therefore not exposed to interest rate risk. Interest is however calculated on balances held by ENISA on its different bank accounts. ENISA has put in place measures to ensure that interest earned on its bank accounts regularly reflects market interest rates, as well as their possible fluctuation.

3.5.18.3 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.

4. Budgetary implementation reports

4.1 Budgetary principles

ENISA's budgetary principles, establishment, structure and implementation are governed by ENISA's Financial Regulation. The Agency's budget includes revenue and expenditure appropriations. Agency revenues consist of the contribution from the Union budget, voluntary contributions of Member States, assigned revenue, and contributions from EU third countries participating to the work of the Agency.

The expenditure appropriations are distributed in three Titles. Title 1 covers staff expenditure such as, but not limited to, salaries, trainings, costs associated to recruitment procedures, staff welfare, etc. Title 2 covers the costs associated to the Agency's operations such as, but not limited to, running costs, infrastructure, equipment and IT costs. Title 3 corresponds to the Agency's direct operational activities.

The establishment and implementation of ENISA appropriations are governed by the following principles as stipulated in Title II of its Financial Regulation:

- **Unity and Budget Accuracy**
All expenditure and revenue must be incorporated in a single budget document, must be booked on a budget line and expenditure must not exceed authorised appropriations.
- **Annuality**
The appropriations entered in the budget of the Agency are authorised for one financial year, running from 01 January to 31 December
- **Equilibrium**
The revenue and expenditure shown in the budget must be in balance (estimated revenue must equal payment appropriations)
- **Unit of account**
The budget is drawn up and implemented in euro and the accounts are presented in euro
- **Universality**
This principle comprises two rules:
 1. *the rule of non-assignment, meaning that budget revenue must not be earmarked for specific items of expenditure (total revenue must cover total expenditure)*
 2. *the gross budget rule, meaning that revenue and expenditure are entered in full in the budget without any adjustment against each other*
- **Specification**
Each appropriation is assigned to a specific purpose and a specific objective
- **Sound Financial Management**
Budget appropriations are used in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness
- **Transparency**
The budget is established and implemented and the accounts presented in compliance with the principle of transparency - the budget and amending budgets are published in the Official Journal of the European Union.

4.2 Budget outturn account

in EUR	2018	2017
REVENUE		
Commission subsidy (for the operating budget -Titles 1,2 and 3)	10.777.626	10.574.977
Other revenue	795.369	648.410
TOTAL REVENUE (a)	11.572.995	11.223.387
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	6.705.032	5.915.683
Appropriations carried over	625.526	580.430
<i>Title II: Administrative Expenses</i>		
Payments	1.318.844	1.308.180
Appropriations carried over	342.101	297.499
<i>Title III: Operating Expenditure</i>		
Payments	2.321.861	2.677.681
Appropriations carried over	381.029	498.802
TOTAL EXPENDITURE (b)	11.696.393	11.278.276
OUTTURN FOR THE FINANCIAL YEAR (a-b)	-121.398	-54.778
Cancellation of unused payment appropriations carried over from previous year	108.302	90.916
Adjustment for carry-over from assigned revenue	124.290	49.519
Exchange differences for the year (gain +/-loss -)	-689	-12
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	110.505	85.535
Balance year N-1	85.535	38.436
Positive balance year N-1 reimbursed to the Commission in year N	-85.535	-38.436
Result used for determining amounts in general accounting	110.505	85.535
Commission subsidy - agency registers accrued revenue	10.667.121	10.489.442
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	101.505	85.535

4.3 Reconciliation of accrual based result with the budgetary result

	SIGN (+/-)	in EUR
Economic result (- for loss) as per statement of financial performance	+/-	-159.035
<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	-	-286.915
Adjustments for accrual cut-off of current year	+	+348.522
Depreciation of intangible and tangible fixed assets	+	+281.880
Recovery orders issued in 2018 in class 7 and not yet cashed	-	-5.600
Payments made from carry-over of payment appropriations	+	+1.303.138
Other (bank charges not included in the budget, etc...)	+	+1.113
<i>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</i>		
Non-current asset acquisitions (less unpaid amounts)	-	-296.397
New pre-financing received in current year and remaining open at year end	+	+110.505
Budgetary recovery orders issued before 2018 and cashed in the year	+	+49.759
Payment appropriations carried over to next year	-	-1.348.657
Cancellation of unused carried over payment appropriations from previous year	+	+108.303
Total		106.615
Budgetary result (+ for surplus)		110.505
<i>Delta not explained</i>		-3.890

4.4 Budget execution reports

4.4.1 Changes from original to final budget

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 2018 original to final budget.

2018 Budget (C1) in EUR	Initial budget	Amending Budget	Transfers	Final budget
Title 1	6.386.500,00	0,00	758.573,59	7.145.073,59
Title 2	1.687.500,00	-2.420,28	-219.546,66	1.467.953,34
Title 3	3.375.000,00	-31.374,00	-562.321,23	2.812.678,77
TOTAL	11.449.000,00	-33.794,28	-23.294,30	11.425.705,70

ENISA's budget include a rent subsidy granted by Hellenic Authorities to ENISA representing 639.663 euro, for covering its premises' lease requirements in Greece. However, the final budget does not included revenue from work performed for other EU body (97 920 euro) and other minor administrative income explaining the difference with the revenue declared in section 3.1. Budget outturn account.

4.4.2 Appropriations 2018 (fund source C1 expressed in euro) - Committed in 2018, and either paid in 2018, or carried forward to 2019 (RAL)

From 1st January to 31st December 2018, ENISA executed 10.786.374,34 euro in Commitment Appropriations (CA)², representing 99,98% of the total budget of the year, and 9.554.110,94 euro in Payment Appropriations (PA), amounting to 88,56 % of the total budget.

The budgetary execution has been high. As compared to 2017, there has been a minimal decrease in commitment execution (99,98% in 2018 compared to 99,99% in 2017) and an increase in payment execution (88,56% in 2018 compared to 88,19% in 2017). Therefore, the target set by the Commission (DG BUDG) for the year (95%) was reached as concerns the Commitment execution and Payment execution.

	2018 Target	Achieved in 2018
Committed Appropriations for the year	100,00%	99,98%
Payment Appropriations for the year	89,00%	88,56%

Title I execution: Commitment rate for Title I in 2018 represents 99,98 % of the appropriations available. The percentage is high and shows a good use of the funds allocated. Payment rate represents 92,58% of the commitment authorised. The Carry Forward represents 7,42% which is under the EC limit of 10%.

Title II execution: Commitment rate for Title II in 2018 represents 99,99 % of the appropriations available. The percentage is high and shows a good use of the funds allocated. Payment rate represents 65,88% of the commitment authorised. The Carry Forward represents 34,12% which is over the EC limit of 20%. Nevertheless, this is duly justified by the renewal of most of the IT software licences and the investment on the Agency datacentre core networking.

Title III execution: Commitment rate for Title III in 2018 represents 100 % of the appropriations available. The percentage is high and shows a good use of the funds allocated. Payment rate represents 85,90% of the commitment authorised. The Carry Forward represents 14,10% which is under the EC limit of 30%.

² The CA differs from the final budget as the rent subsidy granted by Hellenic Authorities to ENISA is not included in the CA.

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	3.977.653,48	3.977.653,48	100,00%	3.977.653,48	100,00%	-
	Total Article 110	3.977.653,48	3.977.653,48	100,00%	3.977.653,48	100,00%	-
1110	Contract Agents	1.371.451,73	1.371.451,73	100,00%	1.371.451,73	100,00%	-
1113	Seconded National Experts (SNEs)	94.293,80	94.293,80	100,00%	94.293,80	100,00%	-
	Total Article 111	1.465.745,53	1.465.745,53	100,00%	1.465.745,53	100,00%	-
	Total Chapter 11	5.443.399,01	5.443.399,01	100,00%	5.443.399,01	100,00%	-
1200	Travel expenses in interviewing candidates	36.794,58	36.794,58	100,00%	22.794,58	61,95%	14.000,00
	Total Article 120	36.794,58	36.794,58	100,00%	22.794,58	61,95%	14.000,00
1210	Expenses on taking up duties and on end of contract	16.633,01	16.633,01	100,00%	16.633,01	100,00%	-
1211	Installation, resettlement and transfer allowances	151.905,08	151.905,08	100,00%	140.142,36	92,26%	11.762,72
1212	Removal expenses	90.629,24	90.629,24	100,00%	79.313,24	87,51%	11.316,00
1213	Daily subsistence allowances	88.960,77	88.960,77	100,00%	88.960,77	100,00%	-
	Total Article 121	348.128,10	348.128,10	100,00%	325.049,38	93,37%	23.078,72
	Total Chapter 12	384.922,68	384.922,68	100,00%	347.843,96	90,37%	37.078,72
1310	Medical service	28.127,33	28.127,33	100,00%	18.008,06	64,02%	10.119,27
	Total Article 131	28.127,33	28.127,33	100,00%	18.008,06	64,02%	10.119,27
1320	Language courses and other training	46.414,10	46.414,10	100,00%	24.114,75	51,96%	22.299,35
	Total Article 132	46.414,10	46.414,10	100,00%	24.114,75	51,96%	22.299,35
	Total Chapter 13	74.541,43	74.541,43	100,00%	42.122,81	56,51%	32.418,62
1400	EC management costs	45.000,00	45.000,00	100,00%	40.414,83	89,81%	4.585,17
	Total Article 140	45.000,00	45.000,00	100,00%	40.414,83	89,81%	4.585,17
1411	Other welfare expenditure	131.125,56	131.125,56	100,00%	100.926,95	76,97%	30.198,61
1412	Schooling & Education expenditure	300.000,00	300.000,00	100,00%	165.782,18	55,26%	134.217,82
	Total Article 141	431.125,56	431.125,56	100,00%	266.709,13	61,86%	164.416,43
1420	Interim Service	671.701,35	671.701,35	100,00%	422.961,99	62,97%	248.739,36
1421	Consultants	85.583,17	84.027,87	98,18%	43.659,87	51,01%	40.368,00
1422	Internal Control and Audit	-	-	0,00%	-	0,00%	-
	Total Article 142	757.284,52	755.729,22	99,79%	466.621,86	61,62%	289.107,36
	Total Chapter 14	1.233.410,08	1.231.854,78	99,87%	773.745,82	62,73%	458.108,96
	Total Title 1	7.136.273,20	7.134.717,90	99,98%	6.607.111,60	92,58%	527.606,30
2000	Rent of buildings	-	-	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)
2002	Building Insurance	3.056,54	3.056,54	100,00%	3.056,54	100,00%	-
2003	Water, gas, electricity and heating	40.896,86	40.896,86	100,00%	30.896,86	75,55%	10.000,00
2004	Cleaning and maintenance	61.617,04	61.617,04	100,00%	46.580,54	75,60%	15.036,50
2005	Fixtures and Fittings	11.706,48	11.706,48	100,00%	9.545,58	81,54%	2.160,90
2006	Security equipment	18.742,50	18.742,50	100,00%	18.742,50	100,00%	-
2007	Security Services	90.327,02	90.327,02	100,00%	70.613,67	78,18%	19.713,35
2008	Other expenditure on buildings	16.086,23	16.086,23	100,00%	2.305,57	14,33%	13.780,66
	Total Article 200	242.432,67	242.432,67	100,00%	181.741,26	74,97%	60.691,41
	Total Chapter 20	242.432,67	242.432,67	100,00%	181.741,26	74,97%	60.691,41
2100	Technical Equipment and services	4.999,98	4.999,98	100,00%	-	0,00%	4.999,98
	Total Article 210	4.999,98	4.999,98	100,00%	-	0,00%	4.999,98
2110	Furniture	13.415,24	13.415,24	100,00%	10.133,64	75,54%	3.281,60
	Total Article 211	13.415,24	13.415,24	100,00%	10.133,64	75,54%	3.281,60
2121	Maintenance and Repairs of transport equipment	8.846,92	8.846,92	100,00%	7.346,42	83,04%	1.500,50
	Total Article 212	8.846,92	8.846,92	100,00%	7.346,42	83,04%	1.500,50
2130	Books, Newspapers and Periodicals	2.620,30	2.620,30	100,00%	2.620,30	100,00%	-
	Total Article 213	2.620,30	2.620,30	100,00%	2.620,30	100,00%	-
	Total Chapter 21	29.882,44	29.882,44	100,00%	20.100,36	67,26%	9.782,08
2200	Stationery	39.985,88	39.985,88	100,00%	31.886,68	79,74%	8.099,20
2201	Postage and delivery charges	23.000,00	23.000,00	100,00%	22.485,87	97,76%	514,13
2203	Other office supplies	12.346,14	12.346,14	100,00%	12.346,14	100,00%	-
	Total Article 220	75.332,02	75.332,02	100,00%	66.718,69	88,57%	8.613,33
2210	Bank charges and interest paid	600,00	600,00	100,00%	-	0,00%	600,00
	Total Article 221	600,00	600,00	100,00%	-	0,00%	600,00
	Total Chapter 22	75.932,02	75.932,02	100,00%	66.718,69	87,87%	9.213,33
2304	Service Transition	200.559,60	200.447,03	99,94%	62.939,73	31,38%	137.507,30
2305	Service Operations	128.185,49	128.185,49	100,00%	84.004,52	65,53%	44.180,97
2307	Service External	271.887,10	271.887,10	100,00%	209.634,55	77,10%	62.252,55
	Total Article 230	600.632,19	600.519,62	99,98%	356.578,80	59,37%	243.940,82
	Total Chapter 23	600.632,19	600.519,62	99,98%	356.578,80	59,37%	243.940,82
	Total Title 2	948.879,32	948.766,75	99,99%	625.139,11	65,88%	323.627,64
3001	Meeting of Official Bodies	88.335,12	88.335,12	100,00%	60.686,52	68,70%	27.648,60

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 300	88.335,12	88.335,12	100,00%	60.686,52	68,70%	27.648,60
3011	Entertainment and Representation expenses	2.500,00	2.500,00	100,00%	2.118,73	84,75%	381,27
3016	Missions	579.310,69	579.293,16	100,00%	524.708,03	90,57%	54.585,13
	Total Article 301	581.810,69	581.793,16	100,00%	526.826,76	90,55%	54.966,40
3021	Other Operational meetings	2.441,72	2.441,72	100,00%	2.304,08	94,36%	137,64
	Total Article 302	2.441,72	2.441,72	100,00%	2.304,08	94,36%	137,64
	Total Chapter 30	672.587,53	672.570,00	100,00%	589.817,36	87,69%	82.752,64
3200	Horizontal Operational meetings	81.249,20	81.249,20	100,00%	81.249,20	100,00%	-
	Total Article 320	81.249,20	81.249,20	100,00%	81.249,20	100,00%	-
3210	Communication Activities	53.777,16	53.777,16	100,00%	29.708,84	55,24%	24.068,32
3211	Internal Communication	640,00	640,00	100,00%	640,00	100,00%	-
3212	Stakeholders' communication	113.283,44	113.217,18	99,94%	33.678,35	29,73%	79.538,83
	Total Article 321	167.700,60	167.634,34	99,96%	64.027,19	38,18%	103.607,15
3230	Translations	48.782,60	48.782,60	100,00%	19.988,23	40,97%	28.794,37
	Total Article 323	48.782,60	48.782,60	100,00%	19.988,23	40,97%	28.794,37
3250	Operational Systems	66.975,00	66.975,00	100,00%	44.641,65	66,65%	22.333,35
	Total Article 325	66.975,00	66.975,00	100,00%	44.641,65	66,65%	22.333,35
3260	Strategic consultancy	2.615,44	2.615,44	100,00%	2.615,44	100,00%	-
3261	External Evaluations	-	-	0,00%	-	0,00%	-
	Total Article 326	2.615,44	2.615,44	100,00%	2.615,44	100,00%	-
	Total Chapter 32	367.322,84	367.256,58	99,98%	212.521,71	57,86%	154.734,87
3630	Expertise	442.803,20	442.803,20	100,00%	418.442,60	94,50%	24.360,60
	Total Article 363	442.803,20	442.803,20	100,00%	418.442,60	94,50%	24.360,60
3640	Policy	531.239,20	531.239,20	100,00%	516.485,35	97,22%	14.753,85
	Total Article 364	531.239,20	531.239,20	100,00%	516.485,35	97,22%	14.753,85
3650	Capacity	263.803,99	263.803,99	100,00%	263.803,99	100,00%	-
	Total Article 365	263.803,99	263.803,99	100,00%	263.803,99	100,00%	-
3660	Community	425.216,72	425.216,72	100,00%	320.789,22	75,44%	104.427,50
	Total Article 366	425.216,72	425.216,72	100,00%	320.789,22	75,44%	104.427,50
	Total Chapter 36	1.663.063,11	1.663.063,11	100,00%	1.519.521,16	91,37%	143.541,95
	Total Title 3	2.702.973,48	2.702.889,69	100,00%	2.321.860,23	85,90%	381.029,46
	GRAND TOTAL	10.788.126,00	10.786.374,34	99,98%	9.554.110,94	88,56%	1.232.263,40

4.4.3 Appropriations committed in 2017, carried forward to 2018 and paid in 2018 (fund source C8 expressed in euro)

The commitment appropriations corresponding to the EU subsidy (C1 appropriations) that were not consumed by payments at the end of 2017 were carried forward to 2018 (C8 appropriations).

As compared to 2017, there is a mirror decrease in the commitment execution (93,98% in 2018 compared to 95,70% in 2017) and an increase in payment execution (92,33% in 2018 compared to 90,61% in 2017).

Title I Carry Forwarded commitments were implemented at 92,74%. It represents a cancellation of 35.021,71 euro. This cancellation is justified due to fact that most of the commitments were provisional and that the amounts are based on estimation.

Title II Carry Forwarded commitments were implemented at 96,09%. It represents a cancellation of 16.808,98 euro. This cancellation concerns provisional commitments for the building expenditures and service billings based on estimations.

Title III Carry Forwarded commitments were implemented at 88,68%. It represents a cancellation of 56.471,88 euro. This cancellation concerns provisional commitments for missions.

The total cancellation sums an amount of 108.302,57 euro, which represents 7,67% of the Carry forward and 1,02% of all 2017 Budget.

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	2.047,36	1.348,64	65,87%	1.348,64	65,87%	698,72
	Total Article 120	2.047,36	1.348,64	65,87%	1.348,64	65,87%	698,72
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	2.047,36	1.348,64	65,87%	1.348,64	65,87%	698,72
1310	Medical service	12.212,45	10.380,03	85,00%	10.380,03	85,00%	1.832,42
	Total Article 131	12.212,45	10.380,03	85,00%	10.380,03	85,00%	1.832,42
1320	Language courses and other training	63.018,01	58.839,17	93,37%	58.839,17	93,37%	4.178,84
	Total Article 132	63.018,01	58.839,17	93,37%	58.839,17	93,37%	4.178,84
	Total Chapter 13	75.230,46	69.219,20	92,01%	69.219,20	92,01%	6.011,26
1400	EC management costs	1.898,34	286,79	15,11%	286,79	15,11%	1.611,55
	Total Article 140	1.898,34	286,79	15,11%	286,79	15,11%	1.611,55
1411	Other welfare expenditure	13.580,22	13.580,22	100,00%	13.580,22	100,00%	0,00
1412	Schooling & Education expenditure	126.354,82	121.638,39	96,27%	121.638,39	96,27%	4.716,43
	Total Article 141	139.935,04	135.218,61	96,63%	135.218,61	135.218,61	4.716,43
1420	Interim Service	150.351,60	145.404,52	96,71%	145.404,52	96,71%	4.947,08
1421	Consultants	113.046,95	106.347,14	94,07%	106.347,14	84,93%	17.036,67
1422	Internal Control	0,00	0,00	100,00%	0,00	0,00%	0,00
	Total Article 142	263.398,55	251.751,66	95,58%	241,80	91,65%	21.983,75
	Total Chapter 14	405.231,93	387.257,06	95,56%	387.257,06	95,56%	28.311,73
	Total Title 1	482.509,75	457.824,90	94,88%	447.488,04	92,74%	35.021,71
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	15.000,00	7.987,525	53,25%	7.987,525	53,25%	7.012,48
2004	Cleaning and maintenance	17.963,26	17.963,26	100,00%	17.963,26	100,00%	0,00
2005	Fixtures and Fittings	10.700,00	10.000,00	93,46%	10.000,00	93,46%	700,00

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)/(1)	RAL (6)=(2)-(4)
2006	Security equipment	120,00	120,00	100,00%	120,00	100,00%	0,00
2007	Security Services	6.749,11	6.734,37	99,78%	6.734,37	99,78%	14,74
2008	Other expenditure on buildings	174.449,05	174.449,05	100,00%	174.387,78	99,96%	61,27
	Total Article 200	224.981,42	217.254,20	96,57%	217.192,93	96,54%	7.788,49
	Total Chapter 20	224.981,42	217.254,20	96,57%	217.192,93	96,54%	7.788,49
2100	Technical Equipment and services	1.810,40	1.810,40	100,00%	1.810,40	100,00%	0,00
	Total Article 210	1.810,40	1.810,40	100,00%	1.810,40	100,00%	0,00
2110	Furniture	1.090,20	1.090,20	100%	1.090,20	100%	0,00
	Total Article 211	1.090,20	1.090,20	100%	1.090,20	100%	0,00
2120	Transport Equipment	0,00	0,00	100,00%	0,00	100,00%	0,00
2121	Maintenance and Repairs of transport equipment	1.130,80	901,19	79,69%	901,19	79,69%	229,61
	Total Article 212	1.130,80	901,19	79,69%	901,19	79,69%	229,61
2130	Books, Newspapers and Periodicals	770,94	105,16	79,69%	0,00%	0,00%	770,94
	Total Article 213	770,94	105,16	79,69%	0,00%	0,00%	770,94
	Total Chapter 21	4.802,34	3.906,95	81,36%	3.801,79	79,17%	1.000,55
2200	Stationery	11.521,99	11.521,99	100,00%	11.521,99	100,00%	0,00
2201	Postage and delivery charges	519,09	519,09	100,00%	519,09	100,00%	0,00
2202	Telecommunications	0,00	0,00	0,00%	0,00	0,00%	0,00
2203	Other office supplies	256,93	253,49	98,66%	256,93	98,66%	3,44
	Total Article 220	12.298,01	12.294,57	99,97%	12.294,57	99,97%	3,44
2210	Bank charges and interest paid	1.000,00	101,26	10,13%	101,26	10,13%	898,74
	Total Article 221	1.000,00	101,26	10,13%	101,26	10,13%	898,74
	Total Chapter 22	13.298,01	12.395,83	93,22%	12.395,83	93,22%	902,18
2304	Service Transition	60.960,67	60.960,67	100,00%	60.960,67	100,00%	0,00
2305	Service Operations	32.129,33	30.771,57	95,77%	30.771,57	95,77%	1.357,76
2307	Service External	93.956,50	93.956,50	100,00%	88.196,50	93,87%	5.760,00
	Total Article 230	187.046,50	185.688,74	99,27%	179.928,74	96,19%	7.117,76
	Total Chapter 23	187.046,50	185.688,74	99,27%	179.928,74	96,19%	7.117,76
	Total Title 2	430.128,27	419.245,72	97,47%	413.319,29	96,09%	16.808,98
3001	Working Groups	7.242,48	614,40	8,48%	614,40	8,48%	6.628,08
3005	Executive Director Office Meetings	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 300	7.242,48	614,40	8,48%	614,40	8,48%	6.628,08
3011	Entertainment and representation expenses	1.020,05	0,00	0,00%	0,00	0,00%	1.020,05
3016	Missions	86.532,70	86.432,34	99,88%	84.944,91	98,17%	1.587,79
	Total Article 301	87.552,75	86.432,34	98,72%	84.944,91	97,02%	2.607,84

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)/(1)	RAL (6)=(2)-(4)
3021	Other Operational meetings	1.212,18	178,16	14,70%	178,16	14,70%	1.034,02
	Total Article 302	1.212,18	178,16	14,70%	178,16	14,70%	1.034,02
	Total Chapter 30	96.007,41	87.224,90	90,85%	85.737,47	89,30%	10.269,94
3200	Conferences and Joint Events	69.711,13	57.616,50	82,65%	57.616,50	82,65%	12.094,63
	Total Article 320	69.711,13	57.616,50	82,65%	57.616,50	82,65%	12.094,63
3210	Communication Activities	24.439,00	18.889,00	77,29%	18.889,00	77,29%	5.550,00
3211	Internal Communications	32.342,80	27.758,73	85,83%	22.223,73	68,71%	10.119,07
3212	Stakeholders' communication	58.109,38	57.700,78	99,30%	57.680,78	99,26%	428,60
	Total Article 321	114.891,18	104.348,51	90,82%	98.793,51	85,99%	16.097,67
3230	Translations	9.785,25	4.665,50	47,68%	4.665,50	47,68%	5.119,75
	Total Article 323	9.785,25	9.785,25	9,785,25%	9.785,25	9,785,25%	9.785,25
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	15.031,35	15.031,35	100,00%	15.031,35	100,00%	0,00
	Total Article 325	15.031,35	15.031,35	100,00%	15.031,35	100,00%	0,00
3260	Strategic Consultancy	260,00	0,00	0,00%	0,00	0,00%	260,00
3261	External evaluations	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 326	260,00	0,00	0,00%	0,00	0,00%	260,00
	Total Chapter 32	209.678,91	181.661,86	86,64%	176.106,86	83,99%	33.572,05
3630	Expertise	21.922,87	19.044,02	86,87%	19.044,02	86,87%	2.878,85
	Total Article 363	21.922,87	19.044,02	86,87%	19.044,02	86,87%	2.878,85
3640	Policy	33.354,64	26.286,40	78,81%	26.286,40	78,81%	7.068,24
	Total Article 364	33.354,64	26.286,40	78,81%	26.286,40	78,81%	7.068,24
3650	Community	34.158,66	31.475,86	92,15%	31.475,86	92,15%	2.682,80
	Total Article 365	34.158,66	31.475,86	92,15%	31.475,86	92,15%	2.682,80
3660	Capacity	103.680,00	103.680,00	100,00%	103.680,00	100,00%	0,00
	Total Article 366	103.680,00	103.680,00	100,00%	103.680,00	100,00%	0,00
	Total Chapter 36	193.116,17	180.486,28	93,46%	180.486,28	93,46%	12.629,89
	Total Title 3	498.802,49	449.373,04	90,09%	442.330,61	88,68%	56.471,88
	GRAND TOTAL	1.411.440,51	1.326.443,66	93,98%	1.303.137,94	92,33%	108.302,57

4.4.4 External assigned revenues received in 2018 and paid in 2018 or carried over to 2019 (fund source R0 expressed in euro)

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.

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	637.579,00	637.579,00	100,00%	637.579,00	100,00%	0,00
	Total Chapter 20	637.579,00	637.579,00	100,00%	637.579,00	100,00%	0,00
	Total Title 2	637.579,00	637.579,00	100,00%	637.579,00	100,00%	0,00
	Total Title 3	0,00	0,00	0,00%	0,00	0,00%	0,00
	GRAND TOTAL	637.579,00	637.579,00	100,00%	637.579,00	100,00%	0,00

4.4.5 Carry over of appropriation carried over to 2018 (fund source C4 expressed in euro)

These funds are earmarked for a specific purpose. The Appropriation was carried over automatically as assigned revenue on phone bills recovery.

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)/(1)	RAL (6)=(2)-(4)
	Total Title 1	0,00	0,00	0,00%	0,00	0,00%	0,00
2307	Service External	2.209,08	2.107,38	95,39%	2.107,38	95,39%	101,70
	Total Article 200	2.209,08	2.107,38	95,39%	2.107,38	95,39%	101,70
	Total Chapter 20	2.209,08	2.107,38	95,39%	2.107,38	95,39%	101,70
	Total Title 2	2.209,08	2.107,38	95,39%	2.107,38	95,39%	101,70
	Total Title 3	0,00	0,00	0,00%	0,00	0,00%	0,00
	GRAND TOTAL	2.209,08	2.107,38	95,39%	2.107,38	95,39%	101,70

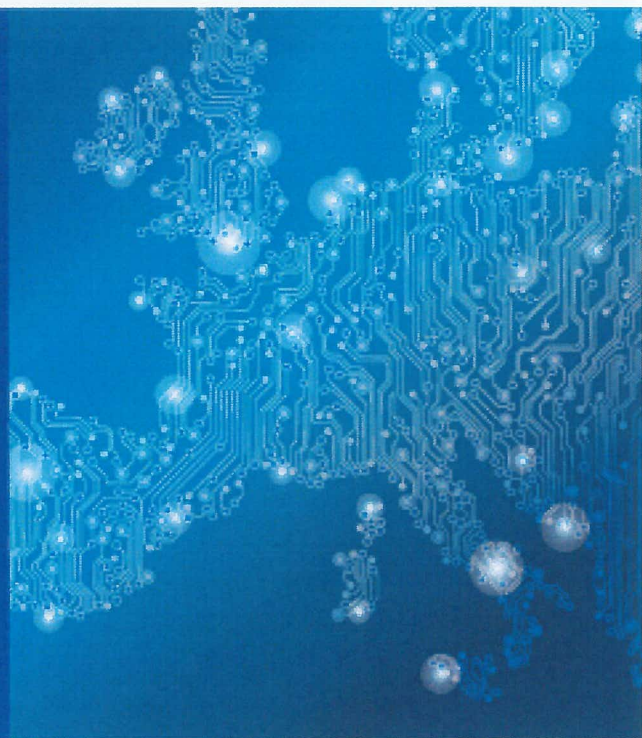


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