

ENISA Accounts 2014

Final - 26 May 2015

The final Accounts 2014 have been drawn up by the Accounting Officer and approved by the Executive Director on 26/05/2015. The opinion of the Management Board was given on 26/06/2015.

The present final Accounts, together with the opinion of the Management Board, have been sent to the Commission's Accounting Officer, the European Court of Auditors, the European Parliament and the Council on 30/06/2015.

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

Heraklion, 30/06/2015

<signed>

The Executive Director

<signed>

The Accounting Officer

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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 Accounts 2014

2.1 The Accounting Officer's Certification

The Accounts of the European Union Agency for Network and Information Security (ENISA) for the year 2014 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.

<signed>

Michail Christidis
Accounting Officer

2.2 General Information

The Accounts of the European Union Agency for Network and Information Security (ENISA) include the Financial Statements and the reports on implementation of the Budget of the Agency. The Financial Statements comprise the Balance Sheet, the Statement of Financial Performance, the Cash-Flow statement and the Statement of Changes in Capital for the financial year 2014.

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 a Statement of Financial Performance at 31 December each year.

The Agency applies the accrual-based accounting; therefore, the Financial Statements show all the charges and income for the financial year, regardless of the date of payment or collection.

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

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

All amounts are presented in Euros in the financial statements.

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

2.3 Balance Sheet

	Notes	31.12.2014	31.12.2013
I. Non-Current Assets		813.993	242.332
Intangible fixed assets	2.7.1	1.954	1.682
Tangible fixed assets	2.7.1	812.039	240.650
II. Current Assets		1.652.400	2.158.996
Short-term receivables	2.7.2	270.320	599.939
Cash and cash equivalents	2.7.3	1.382.080	1.559.057
Total Assets		2.466.393	2.401.328
III. Non-Current Liabilities		0	0
Long-term provision for risk and charges	2.7.4	0	0
IV. Current Liabilities		1.026.144	1.196.562
EC Pre-financing received	2.7.5	105.318	136.715
EC Interest payable	2.7.5	17.323	47.589
Accounts payable	2.7.5	234.179	539.427
Accrued Liabilities	2.7.6	469.324	385.331
Short-term provision for risk and charges	2.7.7	200.000	87.500
Total Liabilities		1.026.144	1.196.562
V. Net Assets		31.12.2014	31.12.2013
Accumulated result		1.204.767	458.895
Result for the year		235.482	745.872
Total Net Assets		1.440.249	1.204.767
VI. Contingent assets and liabilities	Notes	31.12.2014	31.12.2013
Contingent liabilities	2.7.8	922.971	411.721

2.4 Statement of Financial Performance

	Notes	2014	2013
Revenue from the Community Subsidy	2.7.9	9.035.189	8.975.136
Other revenue	2.7.10	10.131	6.053
Revenue from Administrative operations	2.7.10	619.580	702.866
Total Operating Revenue		9.664.900	9.684.054
Administrative expenses		-7.735.138	-7.434.458
Staff expenses		-5.083.127	-5.239.856
Fixed asset related expenses		-129.644	-127.139
Other administrative expenses		-2.522.367	-2.067.463
Operational expenses		-1.579.833	-1.501.291
Adjustments to provisions		-112.500	0
Total Operating Expenses	2.7.11	-9.427.471	-8.935.750
Surplus/(Deficit) from Operating Activities		237.429	748.304
Financial expenses		-1.171	-1.609
Exchange rate loss		-777	-823
Surplus/(Deficit) from Ordinary Activities		235.481	745.872
Economic Result for the Year		235.481	745.872

2.5 Cash Flow Statement

	2014	2013
Surplus/(deficit) from ordinary activities	235.481	745.872
Operating activities		
Amortization (intangible fixed assets)	1.909	1.970
Depreciation (tangible fixed assets)	128.000	103.211
Increase/(decrease) in Provisions for liabilities	112.500	-5.500
(Increase)/decrease in Short term Receivables	329.620	-530.837
Increase/(decrease) in value reduction for doubtful Debts	0	0
Increase/(decrease) in Accounts Payable	-282.917	316.243
Net cash Flow from operating activities	524.593	630.959
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets	-701.570	-112.217
Proceeds from tangible and intangible assets	0	-40.897
Net cash flow from investing activities	-701.570	-153.114
Net Increase/(decrease) in cash and cash equivalents	-176.977	477.845
Cash at the beginning of the period	1.559.057	1.081.212
Cash at the end of the period	1.382.080	1.559.057

2.6 Statement of Changes in Capital

	Reserves	Accumulated Surplus / Deficit	Economic result of the year	Capital
Balance as of 1 January 2014	0	458.895	745.872	1.204.767
Allocation of the Economic Result of Previous year	0	745.872	-745.872	0
Economic result of the year	0	0	235.481	745.872
Balance as of 31 December 2014	0	1.204.767	235.481	1.440.248

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

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

Leasehold improvements are improvements to property not owned by the party making these investments. As per EC accounting rule 7 'Tangible Fixed Assets' (based on IPSAS 17 Property, Plant and Equipment) and EC accounting rule 10 'Provisions, Contingent Liabilities and Contingent Assets' (based on IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets), the work undertaken by the lessee can only be recognized as an asset when the expenditure improves the condition of the asset, measured over its total life, beyond its most recently assessed standard of performance. Based on this criteria, expenditures that are considered improvements to assets can be capitalized and thus increase the tangible assets' book value. The cost of the refurbishment project was allocated in the fixed asset category "Other Fixtures & Fittings", and will be exceptionally depreciated over the period of 39 months, that is from December 2014 (when the works were delivered to ENISA for use) to February 2018. The depreciation charge for 2014 was 12.060 EUR.

The detailed presentation of fixed assets values for the year 2014, per asset category are shown in Table 1.

Table 1: Fixed assets – detailed presentation of movements of the year 2014

	Carrying Amounts				Accumulated Depreciation				Net carrying amounts 31.12.14
	Opening Balance 01.01.14	Additions	Disposals	Closing Balance 31.12.14	Opening Balance 01.01.14	Amortisation and depreciation charge of the year	Amort and depr related to disposals	Closing Balance 31.12.14	
Computer Software	76.329	2.181	-	78.510	74.647	1.909	-	76.556	1.954
Intangible Fixed Assets	76.329	2.181	-	78.510	74.647	1.909	-	76.556	1.954
Land and buildings	4.500	-	-	4.500	1.725	450	-	2.175	2.325
Plant and Equipment	11.925	925	-	12.850	11.083	582	-	11.665	1.185
Furniture	210.856	97.844	-	308.700	128.821	24.024	-	152.845	155.855
Vehicles	38.489	-	-	38.489	38.489	-	-	38.489	0
Computer hardware	778.831	112.686	-73.065	818.452	686.692	71.267	-73.065	684.895	133.557
Fixtures & Fittings	189.495	487.932	-	677.427	126.634	31.676	-	158.310	519.117
Fixed assets under construction	-	-	-	-	-	-	-	-	-
Tangible Fixed Assets	1.234.096	699.389	-73.065	1.860.418	993.444	128.000	-73.065	1.048.379	812.039
Total Fixed Assets	1.310.425	701.570	-73.065	1.938.928	1.068.091	129.909	-73.065	1.124.935	813.993

2.7.2 Short-Term receivables

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

	2014	2013
Current receivables	0	299.934
Sundry receivables	200.988	85.075
Accrued income	3.201	182.058
Deferred charges	66.131	32.871
Total short-term receivables	<u>270.320</u>	<u>599.939</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

	2014	2013
Payables due to consolidated entity – European Commission (Pre-financing) (5.1)	105.318	136.715
Payables due to consolidated entity - European Commission (interest) (5.2)	17.323	47.589
Payables due to consolidated entity - European Commission (others) (5.3)	121.275	153.369
Total payable to consolidated entities	<u>243.916</u>	<u>337.673</u>
Payables due to non-consolidated entities – Vendors (5.4)	44.211	301.702
Payables due to non-consolidated entities - Sundry payables (5.4)	68.693	84.356
Total payable to non-consolidated entities	<u>112.904</u>	<u>386.058</u>
TOTAL ACCOUNTS PAYABLE	<u>356.820</u>	<u>723.731</u>

2.7.5.1 EC Pre-financing received

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

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

2.7.5.2 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 2013 was claimed by the Commission in the end of 2014, 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 2014 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 2015 for goods received and services rendered in 2014.

It also includes staff related expenditures such as provision for untaken leave and other staff entitlements that may become payable in 2015, but the entitlement was raised in 2014.

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.

	2014	2013
Legal cases	200.000	87.500
Provision for salary adjustment	<u>0</u>	<u>0</u>
Total short-term provisions	<u>200.000</u>	<u>87.500</u>

2.7.8 Contingent Liabilities and Assets

	2014	2013
Contingent Liabilities		
Amounts contracted for works, goods and services to be delivered in the following year	<u>922.971</u>	<u>411.721</u>
Increase/(decrease) in contingent liabilities	<u>511.250</u>	<u>-27.882</u>

The decrease in Contingent Liabilities is due to the fact that the Agency carried forward to 2014 an amount of 922.971 EUR for goods and services that were contracted in 2014 but would be delivered or rendered in 2015.

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. The EFTA countries contributions were received through the European Commission

	2014	2013
Annual subsidy – European Commission (including EFTA)	9.035.189	8.975.136
TOTAL	<u>9.035.189</u>	<u>8.975.136</u>

2.7.10 Other Revenue

In 2014, 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.

	2014	2013
Exchange rate gains	486	553
Adjustments of provisions	0	5.500
TOTAL	<u>486</u>	<u>6.053</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, and interest received from cash held at banks.

	2014	2013
Other administrative revenue – rent subsidy from Greek Government	619.580	640.010
Revenue related to fixed assets	3.185	62.855
Interest from cash held at banks	6.460	0
TOTAL	<u>629.225</u>	<u>702.865</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.

	2014	2013
Staff related expenditure	5.083.127	5.239.856
Amortisation and depreciation charge of the year (see Note 2.7.1)	129.644	127.139
Other administrative expenditure	2.522.367	2.067.463
Operational expenditure	1.579.833	1.501.291
Adjustments to provisions	112.500	0
TOTAL	<u>9.427.471</u>	<u>8.935.750</u>

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

	2014	2013
Staff related expenditure	0	2.403
Administrative expenditure	29.155	118.261
Operational expenditure	0	100.250
TOTAL	<u>29.155</u>	<u>220.914</u>

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

The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, to calculate and to pay their salaries and other financial entitlements.

The PMO provides these services to other EU institutions and agencies as well. The PMO is also responsible for managing the health insurance fund of the Institutions, together with processing and paying the claims of reimbursement from staff members. The PMO also manages the pension fund and pays the pensions of retired staff members. PMO is being audited by the European Court of Auditors.

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

2.7.12 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 2014, ENISA staff contributed 10,30% of their basic salary to the pension scheme and an additional contribution was made by the European Commission. The cost undertaken by the European Commission is not presented on the ENISA's accounts.

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

2.7.14 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

ENISA receives no contributions in kind by the Hosting state.

As from the financial year 2013, the Ministry of Transport, Networks and Infrastructure, representing the Hellenic Republic, contributes the total cost of the annual rent of the two offices of ENISA in Greece to the budget of ENISA, up to a maximum amount of 640.000 Euros, according

to the Minister's Decision signed on 16 September 2013². The lease of the new office of ENISA in Marousi, Athens was launched on 01 March 2013.

² *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	+/-	235.481
<i>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</i>		
Adjustments for Accrual Cut-off (reversal 31.12.2013)	-	-170.401
Adjustments for Accrual Cut-off (cut- off 31.12.2014)	+	399.992
Depreciation of intangible and tangible fixed assets	+	126.724
Provisions	+	112.500
Prefinancing given in previous year and cleared in the year	+	60.833
Payments made from carry-over of payment appropriations	+	1.148.356
Other (bank charges)	+/-	1.170
<i>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</i>		
Asset acquisitions (less unpaid amounts)	-	-672.847
New pre-financing received in 2014 and remaining open at year end	+	50.269
Budgetary recovery orders issued before 2014 and cashed in the year	+	4.790
Budgetary recovery orders issued in 2014 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	1.365
Payment appropriations carried over to 2015	-	-1.333.221
Cancellation of unused carried over payment appropriations from previous year	+	74.505
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	800
Other (income from internal assigned revenue)	+	10.523
total		50.841
Budgetary result (+ for surplus)		50.269
Including exchange rate difference	-	-291
Delta not explained		-572

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 2014 are converted into Euro on the basis of the exchange rate of that date, except for tangible and intangible assets, which retain their value in Euro at the rate applied when they were purchased. During the year revenue and expenditure incurred in currencies other than the Euro are converted into Euro on the monthly exchange rates published by the European Commission. Realised gains and losses are taken into account in the economic outturn account of the corresponding year.

3. Reports on the implementation of the Budget of ENISA for the financial year ended 31 December 2014

3.1 Budget Outturn Account

	2014	2013
REVENUE		
Commission subsidy (for the operating budget -Titles 1,2 and 3)	9.085.458	8.816.185
Other contributions and funding received via the Commission	-	214.000
Other revenue	934.096	340.065
TOTAL REVENUE (a)	10.019.554	9.370.250
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	5.176.126	5.544.539
Appropriations carried over	384.950	198.501
<i>Title II: Administrative Expenses</i>		
Payments	1.583.225	907.890
Appropriations carried over	613.781	820.937
<i>Title III: Operating Expenditure</i>		
Payments	1.950.927	1.694.960
Appropriations carried over	334.490	203.422
TOTAL EXPENDITURE (b)	10.043.499	9.370.250
OUTTURN FOR THE FINANCIAL YEAR (a-b)	-23.945	0
Cancellation of unused payment appropriations carried over from previous year	74.505	55.320
Adjustment for carry-over from assigned revenue	0	0
Exchange differences for the year (gain +/loss -)	-291	-270
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	50.269	55.050
Balance year N-1	55.050	81.666
Positive Balance from year N-1 reimbursed to the Commission in year N (Debit Note issued in 2014, paid in 2015)	-55.050	-81.666

Result used for determining amounts in general accounting	50.269	81.666
Commission subsidy - agency registers accrued revenue	9.035.189	8.975.136
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	50.269	81.666

Not included in the budget outturn:

Interest received by 31/12/13 on the Commission subsidy funds	0	17.323
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3.2 Budget Execution Reports

APPROPRIATIONS 2014 (C1) COMMITTED IN 2014 AND PAID IN 2014, OR CARRIED FORWARD TO 2015 (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	2.469.039,28	2.469.039,28	100,00%	2.469.039,28	100,00%	0,00
1101	Family allowances	483.966,05	483.966,05	100,00%	483.966,05	100,00%	0,00
1102	Expatriation and foreign residence allowances	433.236,02	433.236,02	100,00%	433.236,02	100,00%	0,00
	Total Article 110	3.386.241,35	3.386.241,35	100,00%	3.386.241,35	100,00%	0,00
1110	Contract Agents	360.713,14	360.713,14	100,00%	360.713,14	100,00%	0,00
1113	Seconded National Experts (SNEs)	107.606,53	107.606,53	100,00%	107.606,53	100,00%	0,00
	Total Article 111	468.319,67	468.319,67	100,00%	468.319,67	100,00%	0,00
1120	Insurance against sickness	122.928,04	122.928,04	100,00%	122.928,04	100,00%	0,00
1121	Insurance against occupational disease and accidents	18.221,02	18.221,02	100,00%	18.221,02	100,00%	0,00
1122	Insurance against unemployment	45.037,48	45.037,48	100,00%	45.037,48	100,00%	0,00
	Total Article 112	186.186,54	186.186,54	100,00%	186.186,54	100,00%	0,00
1130	Childbirth and death allowances and	594,93	594,93	100,00%	594,93	100,00%	0,00
1131	Annual travel expenses from the place of work to origin	111.601,36	111.601,36	100,00%	111.601,36	100,00%	0,00
	Total Article 113	112.196,29	112.196,29	100,00%	112.196,29	100,00%	0,00
	Total Chapter 11	4.152.943,85	4.152.943,85	100,00%	4.152.943,85	100,00%	0,00
1200	Travel expenses in interviewing	40.965,84	40.965,84	100,00%	15.172,50	37,04%	25.793,34
	Total Article 120	40.965,84	40.965,84	100,00%	15.172,50	37,04%	25.793,34
1210	Expenses on taking up duties and on end of contract	4.757,80	4.757,80	100,00%	4.271,60	89,78%	486,20
1211	Installation, resettlement and transfer allowances	99.479,22	99.479,22	100,00%	99.479,22	100,00%	0,00
1212	Removal expenses	13.755,00	13.755,00	100,00%	13.755,00	100,00%	0,00
1213	Daily subsistence allowances	39.177,62	39.177,62	100,00%	39.177,62	100,00%	0,00
	Total Article 121	157.169,64	157.169,64	100,00%	156.683,44	99,69%	486,20
	Total Chapter 12	198.135,48	198.135,48	100,00%	171.855,94	86,74%	26.279,54
1310	Medical service	46.424,61	46.424,61	100,00%	25.274,52	54,44%	21.150,09
	Total Article 131	46.424,61	46.424,61	100,00%	25.274,52	54,44%	21.150,09
1320	Language courses and other training	147.569,49	147.569,49	100,00%	63.624,58	43,11%	83.944,91
	Total Article 132	147.569,49	147.569,49	100,00%	63.624,58	43,11%	83.944,91
	Total Chapter 13	193.994,10	193.994,10	100,00%	88.899,10	45,83%	105.095,00
1400	EC management costs	33.600,00	33.600,00	100,00%	31.414,90	93,50%	2.185,10
	Total Article 140	33.600,00	33.600,00	100,00%	31.414,90	93,50%	2.185,10
1411	Other welfare expenditure	9.589,11	9.589,11	100,00%	9.589,11	100,00%	0,00
1412	Schooling & Education expenditure	158.551,24	158.551,24	100,00%	94.474,84	59,59%	64.076,40
	Total Article 141	168.140,35	168.140,35	100,00%	104.063,95	61,89%	64.076,40
1420	Interim Service	378.068,40	378.068,40	100,00%	296.383,85	78,39%	81.684,55
1421	Consultants	436.194,28	436.194,28	100,00%	330.564,71	75,78%	105.629,57
	Total Article 142	814.262,68	814.262,68	100,00%	626.948,56	77,00%	187.314,12
	Total Chapter 14	1.016.003,03	1.016.003,03	100,00%	762.427,41	75,04%	253.575,62
	Total Title 1	5.561.076,46	5.561.076,46	100,00%	5.176.126,30	93,08%	384.950,16

ENISA Accounts 2014

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	2.792,07	2.792,07	100,00%	2.792,07	100,00%	0,00
2003	Water, gas, electricity and heating	49.900,00	49.900,00	100,00%	40.711,15	81,59%	9.188,85
2004	Cleaning and maintenance	31.093,00	31.093,00	100,00%	28.876,65	92,87%	2.216,35
2005	Fixtures and Fittings	12.260,52	12.260,52	100,00%	4.496,52	36,67%	7.764,00
2006	Security equipment	33.044,61	33.044,61	100,00%	4.844,61	14,66%	28.200,00
2007	Security Services	116.291,18	116.291,18	100,00%	99.360,85	85,44%	16.930,33
2008	Other expenditure on buildings	72.804,98	72.804,98	100,00%	68.009,98	93,41%	4.795,00
	Total Article 200	318.186,36	318.186,36	100,00%	249.091,83	78,28%	69.094,53
	Total Chapter 20	318.186,36	318.186,36	100,00%	249.091,83	78,28%	69.094,53
2100	Technical Equipment and services	4.759,21	4.759,21	100,00%	862,43	18,12%	3.896,78
	Total Article 210	4.759,21	4.759,21	100,00%	862,43	18,12%	3.896,78
2110	Furniture	12.590,40	12.590,40	100,00%	1.890,40	15,01%	10.700,00
	Total Article 211	12.590,40	12.590,40	100,00%	1.890,40	15,01%	10.700,00
2121	Maintenance and Repairs of transport equipment	7.828,73	7.828,73	100,00%	7.628,73	97,45%	200,00
	Total Article 212	7.828,73	7.828,73	100,00%	7.628,73	97,45%	200,00
2130	Books, Newspapers and Periodicals	6.248,28	6.248,28	100,00%	655,74	10,49%	5.592,54
	Total Article 213	6.248,28	6.248,28	100,00%	655,74	10,49%	5.592,54
	Total Chapter 21	31.426,62	31.426,62	100,00%	11.037,30	35,12%	20.389,32
2200	Stationery	31.124,36	31.124,36	100,00%	31.124,36	100,00%	0,00
2201	Postage and delivery charges	15.981,53	15.981,53	100,00%	14.209,85	88,91%	1.771,68
2203	Other office supplies	5.200,00	5.200,00	100,00%	5.088,46	97,86%	111,54
	Total Article 220	52.305,89	52.305,89	100,00%	50.422,67	96,40%	1.883,22
2210	Bank charges and interest paid	900,00	900,00	100,00%	32,11	3,57%	867,89
	Total Article 221	900,00	900,00	100,00%	32,11	3,57%	867,89
	Total Chapter 22	53.205,89	53.205,89	100,00%	50.454,78	94,83%	2.751,11
2304	Service Transition	282.273,47	282.273,47	100,00%	19.770,28	7,00%	262.503,19
2305	Service Operations	197.763,44	197.763,44	100,00%	89.169,44	45,09%	108.594,00
2306	Service Security	0,00	0,00	0,00%	0,00	0,00%	0,00
2307	Service External	362.568,82	362.568,82	100,00%	236.864,93	65,33%	125.703,89
2308	Service Strategy	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 230	842.605,73	842.605,73	100,00%	345.804,65	41,04%	496.801,08
	Total Chapter 23	842.605,73	842.605,73	100,00%	345.804,65	41,04%	496.801,08
	Total Title 2	1.245.424,60	1.245.424,60	100,00%	656.388,56	52,70%	589.036,04

ENISA Accounts 2014

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	160.528,78	160.528,78	100,00%	132.140,41	82,32%	28.388,37
3005	Executive Director Office Meetings	3.587,73	3.587,73	100,00%	1.900,18	52,96%	1.687,55
	Total Article 300	164.116,51	164.116,51	100,00%	134.040,59	81,67%	30.075,92
3011	Entertainment and Representation	772,68	772,68	100,00%	772,68	100,00%	0,00
3016	Missions	615.424,82	615.424,82	100,00%	481.220,14	78,19%	134.204,68
	Total Article 301	616.197,50	616.197,50	100,00%	481.992,82	78,22%	134.204,68
3021	Other Operational meetings	18.325,97	18.325,97	100,00%	18.325,97	100,00%	0,00
	Total Article 302	18.325,97	18.325,97	100,00%	18.325,97	100,00%	0,00
	Total Chapter 30	798.639,98	798.639,98	100,00%	634.359,38	79,43%	164.280,60
3210	Communication Activities	143.988,19	143.988,19	100,00%	103.729,94	72,04%	40.258,25
	Total Article 321	143.988,19	143.988,19	100,00%	103.729,94	72,04%	40.258,25
3230	Translations	62.497,95	62.497,95	100,00%	28.702,80	45,93%	33.795,15
	Total Article 323	62.497,95	62.497,95	100,00%	28.702,80	45,93%	33.795,15
3240	Publications	29.060,50	29.060,50	100,00%	21.450,50	73,81%	7.610,00
	Total Article 324	29.060,50	29.060,50	100,00%	21.450,50	73,81%	7.610,00
3250	Operational Systems	72.111,50	72.111,50	100,00%	63.802,33	88,48%	8.309,17
	Total Article 325	72.111,50	72.111,50	100,00%	63.802,33	88,48%	8.309,17
	Total Chapter 32	307.658,14	307.658,14	100,00%	217.685,57	70,76%	89.972,57
3600	Stakeholders' collaboration	354.726,67	354.726,67	100,00%	337.653,07	95,19%	17.073,60
	Total Article 360	354.726,67	354.726,67	100,00%	337.653,07	95,19%	17.073,60
3610	NIS Policy	501.446,84	501.446,84	100,00%	491.354,11	97,99%	10.092,73
	Total Article 361	501.446,84	501.446,84	100,00%	491.354,11	97,99%	10.092,73
3620	NIS Technology	322.945,29	322.945,29	100,00%	269.875,19	83,57%	53.070,10
	Total Article 362	322.945,29	322.945,29	100,00%	269.875,19	83,57%	53.070,10
	Total Chapter 36	1.179.118,80	1.179.118,80	100,00%	1.098.882,37	93,20%	80.236,43
	Total Title 3	2.285.416,92	2.285.416,92	100,00%	1.950.927,32	85,36%	334.489,60
	GRAND TOTAL	9.091.917,98	9.091.917,98	100,00%	7.783.442,18	85,61%	1.308.475,80

ENISA Accounts 2014

APPROPRIATIONS COMMITTED IN 2013 AND PAID IN 2014 – 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	11.987,88	9.186,42	76,63%	9.186,42	76,63%	0,00
	Total Article 120	11.987,88	9.186,42	76,63%	9.186,42	76,63%	0,00
1210	Expenses on taking up duties and on end of contract	1.698,75	1.698,75	100,00%	1.698,75	100,00%	0,00
1212	Removal expenses	44.779,45	43.578,95	97,32%	43.578,95	97,32%	0,00
	Total Article 121	46.478,20	45.277,70	97,42%	45.277,70	97,42%	0,00
	Total Chapter 12	58.466,08	54.464,12	93,16%	54.464,12	93,16%	0,00
1310	Medical service	9.793,62	9.730,05	99,35%	9.730,05	99,35%	0,00
	Total Article 131	9.793,62	9.730,05	99,35%	9.730,05	99,35%	0,00
1320	Language courses and other training	9.316,08	7.043,00	75,60%	7.043,00	75,60%	0,00
	Total Article 132	9.316,08	7.043,00	75,60%	7.043,00	75,60%	0,00
	Total Chapter 13	19.109,70	16.773,05	87,77%	16.773,05	87,77%	0,00
1400	EC management costs	600,00	308,29	51,38%	308,29	51,38%	0,00
	Total Article 140	600,00	308,29	51,38%	308,29	51,38%	0,00
1410	Special Assistance grants	10.925,00	10.811,00	98,96%	10.811,00	98,96%	0,00
1411	Other welfare expenditure	50.055,28	47.246,50	94,39%	47.246,50	94,39%	0,00
	Total Article 141	60.980,28	58.057,50	95,21%	58.057,50	95,21%	0,00
1420	Interim Service	19.161,50	17.405,78	90,84%	17.405,78	90,84%	0,00
1421	Consultants	40.183,87	36.196,49	90,08%	36.196,49	90,08%	0,00
	Total Article 142	59.345,37	53.602,27	90,32%	53.602,27	90,32%	0,00
	Total Chapter 14	120.925,65	111.968,06	92,59%	111.968,06	92,59%	0,00
	Total Title 1	198.501,43	183.205,23	92,29%	183.205,23	92,29%	0,00
2003	Water, gas, electricity and heating	10.355,19	10.355,19	100,00%	10.355,19	100,00%	0,00
2004	Cleaning and maintenance	4.432,70	4.432,70	100,00%	4.432,70	100,00%	0,00
2006	Security equipment	9.859,00	9.859,00	100,00%	9.859,00	100,00%	0,00
2007	Security Services	9.763,50	9.747,56	99,84%	9.747,56	99,84%	0,00
2008	Other expenditure on buildings	23.000,00	20.000,00	86,96%	20.000,00	86,96%	0,00
	Total Article 200	57.410,39	54.394,45	94,75%	54.394,45	94,75%	0,00
	Total Chapter 20	57.410,39	54.394,45	94,75%	54.394,45	94,75%	0,00
2110	Furniture	73.502,10	66.302,10	90,20%	66.302,10	90,20%	0,00
	Total Article 211	73.502,10	66.302,10	90,20%	66.302,10	90,20%	0,00
2130	Books, Newspapers and Periodicals	8.717,32	8.308,86	95,31%	8.308,86	95,31%	0,00
	Total Article 213	8.717,32	8.308,86	95,31%	8.308,86	95,31%	0,00
	Total Chapter 21	82.219,42	74.610,96	90,75%	74.610,96	90,75%	0,00
2201	Postage and delivery charges	719,06	719,06	100,00%	719,06	100,00%	0,00
2203	Other office supplies	419,72	419,72	100,00%	419,72	100,00%	0,00
	Total Article 220	1.138,78	1.138,78	100,00%	1.138,78	100,00%	0,00
2210	Bank charges and interest paid	1.577,20	1.577,20	100,00%	1.577,20	100,00%	0,00
	Total Article 221	1.577,20	1.577,20	100,00%	1.577,20	100,00%	0,00
	Total Chapter 22	2.715,98	2.715,98	100,00%	2.715,98	100,00%	0,00
2300	ICT Hardware	105.590,37	105.590,37	100,00%	105.590,37	100,00%	0,00
2301	ICT Software	7.501,37	7.501,37	100,00%	7.501,37	100,00%	0,00
2302	ICT Maintenance & Consultancies	19.079,61	19.079,61	100,00%	19.079,61	100,00%	0,00
2303	ICT Services	41.486,38	39.187,17	94,46%	39.187,17	94,46%	0,00
	Total Article 230	173.657,73	171.358,52	98,68%	171.358,52	98,68%	0,00
	Total Chapter 23	173.657,73	171.358,52	98,68%	171.358,52	98,68%	0,00
	Total Title 2	316.003,52	303.079,91	95,91%	303.079,91	95,91%	0,00

ENISA Accounts 2014

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	Working Groups	20.483,47	17.232,99	84,13%	17.232,99	84,13%	0,00
	Total Article 300	20.483,47	17.232,99	84,13%	17.232,99	84,13%	0,00
3011	Entertainment and Representation expenses	0,00	0,00	0,00%	0,00	0,00%	0,00
3016	Missions	84.499,53	66.573,56	78,79%	66.573,56	78,79%	0,00
	Total Article 301	84.499,53	66.573,56	78,79%	66.573,56	78,79%	0,00
3021	Other Operational meetings	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 302	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Chapter 30	104.983,00	83.806,55	79,83%	83.806,55	79,83%	0,00
3210	Communication Activities	10.599,25	10.599,25	100,00%	10.599,25	100,00%	0,00
	Total Article 321	10.599,25	10.599,25	100,00%	10.599,25	100,00%	0,00
3220	Web-site Development	29.672,80	29.672,80	100,00%	29.672,80	100,00%	0,00
	Total Article 322	29.672,80	29.672,80	100,00%	29.672,80	100,00%	0,00
3230	Translations	200,00	136,25	68,13%	136,25	68,13%	0,00
	Total Article 323	200,00	136,25	68,13%	136,25	68,13%	0,00
3240	Publications	2.096,00	2.096,00	100,00%	2.096,00	100,00%	0,00
	Total Article 324	2.096,00	2.096,00	100,00%	2.096,00	100,00%	0,00
	Total Chapter 32	42.568,05	42.504,30	99,85%	42.504,30	99,85%	0,00
3600	Stakeholders' collaboration	51.971,21	51.971,21	100,00%	51.971,21	100,00%	0,00
	Total Article 360	51.971,21	51.971,21	100,00%	51.971,21	100,00%	0,00
3610	NIS Policy	3.900,00	3.900,00	100,00%	3.900,00	100,00%	0,00
	Total Article 361	3.900,00	3.900,00	100,00%	3.900,00	100,00%	0,00
3620	NIS Technology	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 362	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Chapter 36	55.871,21	55.871,21	100,00%	55.871,21	100,00%	0,00
	Total Title 3	203.422,26	182.182,06	89,56%	182.182,06	89,56%	0,00
	GRAND TOTAL	717.927,21	668.467,20	93,11%	668.467,20	93,11%	0,00

ENISA Accounts 2014

EXTERNAL ASSIGNED REVENUES RECEIVED IN 2014 AND PAID IN 2014 OR CARRIED OVER TO 2015 – R0

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)-(1)	RAL (6)=(2)-(4)
	Total Title 1	0,00	0,00	0,00%	0,00	0,00%	0,00
2000	Rent of buildings	916.313,28	916.313,28	100,00%	916.313,28	100,00%	0,00
	Total Article 200	916.313,28	916.313,28	100,00%	916.313,28	100,00%	0,00
	Total Chapter 20	916.313,28	916.313,28	100,00%	916.313,28	100,00%	0,00
	Total Title 2	916.313,28	916.313,28	100,00%	916.313,28	100,00%	0,00
	Total Title 3	0,00	0,00	0,00%	0,00	0,00%	0,00
	GRAND TOTAL	916.313,28	916.313,28	100,00%	916.313,28	100,00%	0,00

INTERNAL ASSIGNED REVENUES RECEIVED IN 2014 AND PAID IN 2014 OR CARRIED OVER TO 2015 – C4

RECOVERY OF STAFF PERSONAL TELEPHONE COSTS

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)-(1)	RAL (6)=(2)-(4)
	Total Title 1	0,00	0,00	0,00%	0,00	0,00%	0,00
2307	Service External	11.322,78	10.522,99	92,94%	10.522,99	92,94%	0,00
	Total Article 230	11.322,78	10.522,99	92,94%	10.522,99	92,94%	0,00
	Total Chapter 23	11.322,78	10.522,99	92,94%	10.522,99	92,94%	0,00
	Total Title 2	11.322,78	10.522,99	92,94%	10.522,99	92,94%	0,00
	Total Title 3	0,00	0,00	0,00%	0,00	0,00%	0,00
	GRAND TOTAL	11.322,78	10.522,99	92,94%	10.522,99	92,94%	0,00

NON-AUTOMATIC CARRY OVER BY DECISION OF THE MANAGEMENT BOARD, COMMITTED IN 2014, AND PAID IN 2014 OR CARRIED OVER (RAL) TO 2015 – C3

ATHENS OFFICE REFURBISHMENT PROJECT

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
2006	Security equipment	30.000,00	28.900,00	96,33%	4.955,00	16,52%	23.945,00
2008	Other expenditure on buildings	450.000,00	450.000,00	100,00%	450.000,00	100,00%	0,00
	Total Article 200	480.000,00	478.900,00	99,77%	454.955,00	94,78%	23.945,00
	Total Chapter 20	480.000,00	478.900,00	99,77%	454.955,00	94,78%	23.945,00
2303	ICT Services	24.934,00	24.934,00	100,00%	24.934,00	100,00%	0,00
	Total Article 230	24.934,00	24.934,00	100,00%	24.934,00	100,00%	0,00
	Total Chapter 23	24.934,00	24.934,00	100,00%	24.934,00	100,00%	0,00
	Total Title 2	504.934,00	503.834,00	99,78%	479.889,00	95,04%	23.945,00
	Total Title 3	0,00	0,00	0,00%	0,00	0,00%	0,00
	GRAND TOTAL	504.934,00	503.834,00	99,78%	479.889,00	95,04%	23.945,00