



# ENISA Accounts 2016

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## Document History

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DATE	VERSION	MODIFICATION	AUTHOR
09 June 2017	1	-	Miguel Pereira, Acting Accounting Officer

The final accounts 2016 have been drawn up by the Accounting Officer and approved by the Executive Director on 09/06 /2017.

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

Heraklion, 09/06/2017

The Executive Director

The Accounting Officer

## About ENISA

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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](http://www.enisa.europa.eu).

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## 1. Introduction

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### 1.1 General Information

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

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

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

### 1.2 Legal Basis

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

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

### 1.3 Management Information Systems

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

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

## 2. ENISA Accounts 2016

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### 2.1 Accounting Officer's Certification

The Accounts of the European Union Agency for Network and Information Security (ENISA) for the year 2016 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>

Miguel Pereira

Acting Accounting Officer

## 2.2 General information

The Accounts of the European Union Agency for Network and Information Security (ENISA) include the Financial Statements and the reports on implementation of the Budget of the Agency. The Financial Statements comprise the Balance Sheet, the Statement of Financial Performance, the Cash-Flow statement and the Statement of Changes in net assets for the financial year 2016.

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

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

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

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

All amounts in the financial statements are presented in Euros.

## 2.3 Financial Statements

### 2.3.1 Balance sheet

	NOTES	31.12.2016	31.12.2015
<b>I. Non-Current Assets</b>	<b>2.4.1</b>	<b>891.267</b>	<b>878.678</b>
Intangible fixed assets		864	1.409
Tangible fixed assets		890.403	877.269
<b>II. Current Assets</b>		<b>1.470.630</b>	<b>1.065.148</b>
Short-term receivables	<b>2.4.2</b>	245.857	280.069
Cash and cash equivalents	<b>2.4.3</b>	1.224.773	785.079
<b>TOTAL ASSETS (I. + II.)</b>		<b>2.361.897</b>	<b>1.943.826</b>
<b>III. Non-Current Liabilities</b>		<b>0</b>	<b>0</b>
Long-term provision for risk and charges		0	0
<b>IV. Current Liabilities</b>		<b>670.842</b>	<b>686.251</b>
EC Pre-financing received	<b>2.4.4</b>	38.436	80.397
Accounts payable	<b>2.4.6</b>	232.730	289.761
Accrued Liabilities	<b>2.4.7</b>	399.676	316.093
<b>TOTAL LIABILITIES (III. + IV.)</b>		<b>670.842</b>	<b>686.251</b>
<b>V. Net Assets</b>			
Accumulated result		1.257.575	1.440.249
Result for the year		433.480	-182.673
<b>TOTAL NET ASSETS</b>		<b>1.691.055</b>	<b>1.257.575</b>
<b>VI. Contingent Assets and Liabilities</b>			
Contingent liabilities	<b>2.4.8</b>	632.450	415.438

### 2.3.2 Statement of Financial Performance

	NOTES	2016	2015
Revenue from the Union Subsidy	2.4.9	10.359.496	9.345.552
Other revenue	2.4.10	913	83.089
Revenue from Administrative operations	2.4.11	635.129	633.662
<b>Total Operating Revenue</b>		<b>10.995.538</b>	<b>10.062.303</b>
Administrative expenses		-8.260.628	-8.062.292
<i>Staff expenses</i>		-5.488.967	-5.495.982
<i>Fixed asset related expenses</i>		-373.785	-300.554
<i>Other administrative expenses</i>		-2.397.876	-2.265.756
Operational expenses		-2.300.230	-2.181.197
<b>Total Operating Expenses</b>	2.4.12	<b>-10.560.858</b>	<b>-10.243.489</b>
<b>Surplus/(Deficit) from Operating Activities</b>		<b>434.680</b>	<b>-181.186</b>
Financial expenses		-1.020	-1.118
Exchange rate loss		-180	-369
<b>Surplus/(Deficit) from Ordinary Activities</b>		<b>433.480</b>	<b>-182.673</b>
<b>Economic Result for the Year</b>		<b>433.480</b>	<b>-182.673</b>

### 2.3.3 Cash flow statement

	<b>2016</b>	<b>2015</b>
<b>Surplus/(deficit) from ordinary activities</b>	<b>433.480</b>	<b>-182.673</b>
<b>Operating activities</b>		
Amortization (intangible fixed assets)	545	545
Depreciation (tangible fixed assets)	373.240	300.009
Increase/(decrease) in Provisions for liabilities	0	-200.000
(Increase)/decrease in Short term Receivables	34.212	-9.749
Increase/(decrease) in Accounts Payable	-15.408	-139.894
<b>Net cash Flow from operating activities</b>	<b>826.069</b>	<b>-231.762</b>
<b>Cash Flows from investing activities</b>		
Purchase of tangible and intangible fixed assets	-386.375	-365.239
Proceeds from tangible and intangible assets	0	0
<b>Net cash flow from investing activities</b>	<b>-386.375</b>	<b>-365.239</b>
Net Increase/(decrease) in cash and cash equivalents	439.694	-597.001
Cash at the beginning of the period	785.079	1.382.080
<b>Cash at the end of the period</b>	<b>1.224.773</b>	<b>785.079</b>

### 2.3.4 Statement of changes in net assets

	RESERVES	ACCUMULATED SURPLUS / DEFICIT	ECONOMIC RESULT OF THE YEAR	NET ASSETS
<b>Balance at 01 January 2016</b>	0	1.440.248	-182.673	1.257.575
Allocation of the Economic Result of Previous year	0	-182.673	182.673	0
Economic result of the year	0	0	433.480	433.480
<b>Balance at 31 December 2016</b>	0	1.257.575	433.480	1.691.055

## 2.4 Notes to the Financial Statements

### 2.4.1 Fixed assets

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

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

Intangible fixed assets refer to computer software.

Tangible fixed assets are divided in six categories:

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

In 2016, the Agency invested 174.395 EUR (on top of the amount of 471.062 EUR and 19.723 EUR invested respectively in 2014 and 2015), for the refurbishment of its leased office premises in Athens. The cost of the refurbishment is considered as a leasehold improvement, with a useful life extending to the end of the lease contract, i.e. 28/02/2018.

Leasehold improvements are improvements to property not owned by the party making these investments. As per EC accounting rule 7 'Tangible Fixed Assets' (based on IPSAS 17 Property, Plant and Equipment) and EC accounting rule 10 'Provisions, Contingent Liabilities and Contingent Assets' (based on IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets), the work undertaken by the lessee can only be recognized as an asset when the expenditure improves the condition of the asset, measured over its total life, beyond its most recently assessed standard of performance. The cost of the refurbishment project was allocated to the fixed asset category "Other Fixtures & Fittings".

The movement schedule of fixed assets for the year 2016 per asset category is presented in Table 1.

	Carrying Amounts				Accumulated Depreciation				Net carrying amounts 31.12.16
	Opening Balance 01.01.16	Additions	Disposals	Closing Balance 31.12.16	Opening Balance 01.01.16	Amortisation and depreciation charge of the Year	Amort and depre related to disposals	Closing Balance 31.12.16	
Computer Software	78.510	-	-	78.510	77.101	545	-	77.646	864
<b>Intangible Fixed Assets</b>	<b>78.510</b>	<b>-</b>	<b>-</b>	<b>78.510</b>	<b>77.101</b>	<b>545</b>	<b>-</b>	<b>77.646</b>	<b>864</b>
Land and buildings	4.500	-	-	4.500	2.625	450	-	3.075	1.425
Plant and Equipment	14.865	-	-	14.865	12.340	367	-	12.707	2.158
Furniture and Vehicles	368.039	6.872	-	374.911	221.037	25.944	-	246.981	127.930
Computer hardware	917.719	180.466	-	1.098.185	762.161	90.748	-	852.909	245.276
Fixtures & Fittings	920.534	199.037	-	1.119.571	350.225	255.732	-	605.957	513.614
Fixed assets under construction	-	-	-	-	-	-	-	-	-
<b>Tangible Fixed Assets</b>	<b>2.225.657</b>	<b>386.375</b>	<b>-</b>	<b>2.612.032</b>	<b>1.348.388</b>	<b>373.241</b>	<b>-</b>	<b>1.721.629</b>	<b>890.403</b>
<b>Total Fixed Assets</b>	<b>2.304.167</b>	<b>386.375</b>	<b>-</b>	<b>2.690.542</b>	<b>1.425.489</b>	<b>373.786</b>	<b>-</b>	<b>1.799.275</b>	<b>891.267</b>

Table 1 - Fixed assets' detailed presentation of movements for the year 2016

#### 2.4.2 Short-term receivables

The amount consists of current receivables (amounts due at year end by debtors). In 2016, it consists of sundry receivables (mainly staff debts), receivables from Member States, deferred charges and other prepaid expenses.

	2016	2015
Sundry receivables	52.465	159.496
Receivables from Member States	2.964	0
Deferred charges	190.428	120.573
<b>Total short-term receivables</b>	<b>245.857</b>	<b>280.069</b>

Table 2 – Short term receivables

#### 2.4.3 Cash and cash equivalent

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

#### 2.4.4 EC Pre-financing received

The total amount at year end of 2016 represents the difference between the EC subsidy received for the year 2016 and the total estimated budget execution of both years. The difference for the year 2015 was claimed by the Commission at the end of 2016, therefore the respective amount appears as payable at year end.

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

#### 2.4.5 Interest due to the EC

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

## 2.4.6 Accounts payable

	2016	2015
Payables due to consolidated entity - European Commission	80.397	189.124
<b>Total payable to consolidated entities</b>	<b>80.397</b>	<b>189.124</b>
Payables due to non-consolidated entities - Vendors	103.746	34.223
Payables due to non-consolidated entities - Sundry payables	48.587	66.413
<b>Total payable to non-consolidated entities</b>	<b>152.333</b>	<b>100.636</b>
<b>Total Accounts Payable</b>	<b>232.730</b>	<b>289.760</b>

Table 3 – analysis of accounts payable

The amount due to the European Commission at year end 2016 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 invoices received before year end for goods or services. Invoices received during the closing period are paid from appropriations carried over to the next year.

## 2.4.7 Accrued liabilities

The amount refers to invoices that were received in 2017 for goods received and services rendered in 2016.

It also includes staff related expenditures such as provision for untaken leave and other staff entitlements that may become payable in 2017 related to entitlements raised in 2016.

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

## 2.4.8 Contingent liabilities

	2016	2015
Contingent Liabilities		
Amounts contracted for works, goods and services to be delivered in the following year	632.450	415.438
<b>Increase / (decrease) in contingent liabilities</b>	<b>217.012</b>	<b>-507.533</b>

Table 5 – analysis of contingent liabilities

Contingent Liabilities relate to amounts carried forward from 2016 to 2017 for goods and services that were contracted in 2016 but would be delivered or rendered in 2017.

#### 2.4.9 Revenue from EU subsidy

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

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

#### 2.4.10 Other revenue

In 2016, other revenue consisted of the interest received from cash held at banks (EU subsidy).

	2016	2015
Exchange rate gains	0	91
Adjustments of provisions	0	81.000
Interest from cash held at banks	913	1.998
<b>Other revenue</b>	<b>913</b>	<b>83.089</b>

Table 6 – analysis of other revenue

#### 2.4.11 Revenue from administrative operations

In 2016, the revenue from administrative operations included the subsidy for the annual rent of ENISA buildings in Heraklion and Athens, in Greece, payable to ENISA by the Greek Government according to the provisions of the Seat Agreement.

Revenue from consolidated entities includes costs recovered from BEREC.

	2016	2015
Administrative revenue – non-consolidated entities	616.379	616.915
Administrative revenue – consolidated entities	18.750	16.747
<b>Administrative revenue</b>	<b>635.129</b>	<b>633.662</b>

Table 7 – analysis of administrative revenue

#### 2.4.12 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.

	2016	2015
Staff related expenditure	5.488.967	5.495.982
Amortisation and depreciation charge of the year	373.785	300.554

Other administrative expenditure	2.397.876	2.265.756
Operational expenditure	2.300.230	2.181.197
<b>Operating Expenses</b>	<b>10.560.858</b>	<b>10.243.489</b>

**Table 8 – analysis of operating expenses**

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

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

The Agency is only responsible for the communication to the PMO of reliable information allowing the calculation of the staff costs, it is not responsible for the calculation of the payroll costs performed by PMO.

#### **2.4.13 Related parties' disclosures**

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

#### **2.4.14 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 the first half of 2016, ENISA staff contributed 10,10% of their basic salary, and for the second half of 2016, 9,80% of their basic salary to the pension scheme. An additional contribution was made by the European Commission. The cost undertaken by the European Commission is not presented on the ENISA's accounts.

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

#### **2.4.15 Subsequent events**

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

#### **2.4.16 Contributions in kind by the hosting Member State**

ENISA receives no contributions in kind by the Hosting state.

As from the financial year 2013, the Ministry of Transport, Networks and Infrastructure, representing the Hellenic Republic, contributes the total cost of the annual rent of the two offices of ENISA in Greece to the



budget of ENISA, up to a maximum amount of 640.000 Euros, according to the Minister's Decision signed on 16 September 2013. The lease of the new office of ENISA in Marousi, Athens was launched on 01 March 2013.

**2.4.17 Reconciliation of accrual based result with the budgetary result**

	<b>SIGN (+/-)</b>	<b>AMOUNT IN EUR</b>
<b>Economic result (- for loss) as per Economic Outturn Account</b>	-	433.480
Adjustments for Accrual Cut-off (reversal 31.12.2015)	-	-195.520
Adjustments for Accrual Cut-off (cut- off 31.12.2016)	+	209.247
Depreciation of intangible and tangible fixed assets	+	373.785
Provisions	-	-
Pre-financing given in previous year and cleared in the year	+	-
Payments made from carry-over of payment appropriations	+	630.546
Other	+	-11.707
<b><i>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</i></b>		
Asset acquisitions (less unpaid amounts)	-	-386.375
New pre-financing received in 2016 and remaining open at year end	+	38.436
Budgetary recovery orders issued before 2016 and cashed in the year	+	-
Budgetary recovery orders issued in 2016 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	-
Payment appropriations carried over to 2017	-	-968.198
Cancellation of unused carried over payment appropriations from previous year	+	-
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	-
Other	+	-80.397
<b>Total</b>		<b>43.297</b>
<b>Budgetary result (+ for surplus)</b>		<b>38.436</b>
<b>Including exchange rate difference</b>	-	<b>-180</b>
Delta not explained		4.861

## 2.5 Accounting principles, rules and methods

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

### Fixed Assets

Fixed assets are stated at historical cost. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Agency and the cost of the item can be measured reliably. All other repair and maintenance costs are charged to the economic outturn account during the financial period in which they are incurred.

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

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

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

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

### Impairment of assets

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

### **Receivables**

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

### **Cash & cash equivalents**

Cash and cash equivalents include only cash in bank.

### **Use of estimates**

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

### **Reporting Currency**

ENISA keeps its accounts in Euro. Some figures may be subject to rounding differences. Assets and liabilities that exist in currencies other than the Euro at 31 December 2016 are converted into Euro on the basis of the exchange rate of that date, except for tangible and intangible assets, which retain their value in Euro at the rate applied when they were purchased. During the year revenue and expenditure incurred in currencies other than the Euro are converted into Euro on the monthly exchange rates published by the European Commission. Realised gains and losses are taken into account in the economic outturn account of the corresponding year.

### 3. Budgetary implementation reports

#### 3.1 Budget outturn account

	2016	2015
<b>REVENUE</b>		
Commission subsidy (for the operating budget -Titles 1,2 and 3)	10.397.932	9.425.949
Other revenue	636.434	643.331
<b>TOTAL REVENUE (a)</b>	<b>11.034.366</b>	<b>10.069.280</b>
<b>EXPENDITURE</b>		
<i><b>Title I: Staff</b></i>		
Payments	5.631.392	5.587.938
Appropriations carried over	380.610	335.988
<i><b>Title II: Administrative Expenses</b></i>		
Payments	1.460.121	1.251.991
Appropriations carried over	508.537	181.038
<i><b>Title III: Operating Expenditure</b></i>		
Payments	2.769.262	2.555.631
Appropriations carried over	287.570	157.494
<b>TOTAL EXPENDITURE (b)</b>	<b>11.037.494</b>	<b>10.070.080</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>	<b>-3.127</b>	<b>-800</b>
Cancellation of unused payment appropriations carried over from previous year	38.616	80.675
Adjustment for carry-over from assigned revenue	3.127	800
Exchange differences for the year (gain +/-loss -)	-180	-278
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>	<b>38.436</b>	<b>80.397</b>
Balance year N-1	80.397	50.269
Positive balance year N-1 reimbursed to the Commission in year N	-80.397	-50.269
<b>Result used for determining amounts in general accounting</b>	<b>38.436</b>	<b>80.397</b>
<b>Commission subsidy - agency registers accrued revenue</b>	10.359.496	9.345.552
<b>Pre-financing remaining open to be reimbursed by agency to Commission in year N+1</b>	38.436	80.397

## 3.2 Budget execution reports

### 3.2.1 Appropriations 2016 (fund source C1) - Committed in 2016, and either paid in 2016, or carried forward to 2017 (RAL)

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)-(1)	RAL (6)=(2)-(4)
1100	Basic salaries	3.574.270,50	3.574.270,50	100,00%	3.574.270,50	100,00%	0,00
	<b>Total Article 110</b>	<b>3.574.270,50</b>	<b>3.574.270,50</b>	<b>100,00%</b>	<b>3.574.270,50</b>	<b>100,00%</b>	<b>0,00</b>
1110	Contract Agents	964.006,47	964.006,47	100,00%	964.006,47	100,00%	0,00
1113	Seconded National Experts (SNEs)	49.516,95	49.516,95	100,00%	49.516,95	100,00%	0,00
	<b>Total Article 111</b>	<b>1.013.523,42</b>	<b>1.013.523,42</b>	<b>100,00%</b>	<b>1.013.523,42</b>	<b>100,00%</b>	<b>0,00</b>
	<b>Total Chapter 11</b>	<b>4.587.793,92</b>	<b>4.587.793,92</b>	<b>100,00%</b>	<b>4.587.793,92</b>	<b>100,00%</b>	<b>0,00</b>
1200	Travel expenses in interviewing candidates	18.851,87	18.851,87	100,00%	14.166,53	75,15%	4.685,34
	<b>Total Article 120</b>	<b>18.851,87</b>	<b>18.851,87</b>	<b>100,00%</b>	<b>14.166,53</b>	<b>75,15%</b>	<b>4.685,34</b>
1210	Expenses on taking up duties and on end of contract	1.992,45	1.992,45	100,00%	1.992,45	100,00%	0,00
1211	Installation, resettlement and transfer allowances	53.682,48	53.682,48	100,00%	53.682,48	100,00%	0,00
1212	Removal expenses	19.363,54	19.363,54	100,00%	19.363,54	100,00%	0,00
1213	Daily subsistence allowances	73.678,05	73.678,05	100,00%	73.678,05	100,00%	0,00
	<b>Total Article 121</b>	<b>148.716,52</b>	<b>148.716,52</b>	<b>100,00%</b>	<b>148.716,52</b>	<b>100,00%</b>	<b>0,00</b>
	<b>Total Chapter 12</b>	<b>167.568,39</b>	<b>167.568,39</b>	<b>100,00%</b>	<b>162.883,05</b>	<b>97,20%</b>	<b>4.685,34</b>
1310	Medical service	31.457,30	31.457,30	100,00%	21.496,62	68,34%	9.960,68
	<b>Total Article 131</b>	<b>31.457,30</b>	<b>31.457,30</b>	<b>100,00%</b>	<b>21.496,62</b>	<b>68,34%</b>	<b>9.960,68</b>
1320	Language courses and other training	86.594,78	86.594,78	100,00%	62.435,27	72,10%	24.159,51
	<b>Total Article 132</b>	<b>86.594,78</b>	<b>86.594,78</b>	<b>100,00%</b>	<b>62.435,27</b>	<b>72,10%</b>	<b>24.159,51</b>
	<b>Total Chapter 13</b>	<b>118.052,08</b>	<b>118.052,08</b>	<b>100,00%</b>	<b>83.931,89</b>	<b>71,10%</b>	<b>34.120,19</b>
1400	EC management costs	60.000,00	60.000,00	100,00%	36.847,20	61,41%	23.152,80
	<b>Total Article 140</b>	<b>60.000,00</b>	<b>60.000,00</b>	<b>100,00%</b>	<b>36.847,20</b>	<b>61,41%</b>	<b>23.152,80</b>
1411	Other welfare expenditure	104.570,56	104.570,56	100,00%	90.947,66	86,97%	13.622,90

BUDGET LINE	DESCRIPTION	APPROPRIATION AMOUNT (1)	COMMITMENT AMOUNT (2)	% COMMITTED (3)=(2)/(1)	PAYMENT AMOUNT (4)	% PAID (5)=(4)-(1)	RAL (6)=(2)-(4)
1412	Schooling & Education expenditure	266.638,72	266.638,72	100,00%	149.221,12	55,96%	117.417,60
	<b>Total Article 141</b>	<b>371.209,28</b>	<b>371.209,28</b>	<b>100,00%</b>	<b>240.168,78</b>	<b>64,70%</b>	<b>131.040,50</b>
1420	Interim Service	557.786,90	557.786,90	100,00%	453.053,10	81,22%	104.733,80
1421	Consultants	136.092,00	136.092,00	100,00%	57.894,89	42,54%	78.197,11
1422	Internal Control and Audit	13.500,00	13.500,00	100,00%	8.819,57	65,33%	4.680,43
	<b>Total Article 142</b>	<b>707.378,90</b>	<b>707.378,90</b>	<b>100,00%</b>	<b>519.767,56</b>	<b>73,48%</b>	<b>187.611,34</b>
	<b>Total Chapter 14</b>	<b>1.138.588,18</b>	<b>1.138.588,18</b>	<b>100,00%</b>	<b>796.783,54</b>	<b>69,98%</b>	<b>341.804,64</b>
	<b>Total Title 1</b>	<b>6.012.002,57</b>	<b>6.012.002,57</b>	<b>100,00%</b>	<b>5.631.392,40</b>	<b>93,67%</b>	<b>380.610,17</b>
2000	Rent of buildings	0,00	0,00	0,00%	0,00	0,00%	0,00
2002	Building Insurance	2.914,27	2.914,27	100,00%	2.914,27	100,00%	0,00
2003	Water, gas, electricity and heating	51.000,00	51.000,00	100,00%	44.970,88	88,18%	6.029,12
2004	Cleaning and maintenance	47.354,13	47.354,13	100,00%	39.968,13	84,40%	7.386,00
2005	Fixtures and Fittings	19.294,07	19.294,07	100,00%	18.267,05	94,68%	1.027,02
2006	Security equipment	25.037,00	25.037,00	100,00%	14.785,00	59,05%	10.252,00
2007	Security Services	102.428,09	102.428,09	100,00%	93.660,55	91,44%	8.767,54
2008	Other expenditure on buildings	287.847,24	128.847,24	44,76%	124.459,32	43,24%	4.387,92
	<b>Total Article 200</b>	<b>535.874,80</b>	<b>376.874,80</b>	<b>70,33%</b>	<b>339.025,20</b>	<b>63,27%</b>	<b>37.849,60</b>
	<b>Total Chapter 20</b>	<b>535.874,80</b>	<b>376.874,80</b>	<b>70,33%</b>	<b>339.025,20</b>	<b>63,27%</b>	<b>37.849,60</b>
2100	Technical Equipment and services	4.732,59	4.732,59	100,00%	4.732,59	100,00%	0,00
	<b>Total Article 210</b>	<b>4.732,59</b>	<b>4.732,59</b>	<b>100,00%</b>	<b>4.732,59</b>	<b>100,00%</b>	<b>0,00</b>
2110	Furniture	18.276,43	18.276,43	100,00%	17.661,43	96,64%	615,00
	<b>Total Article 211</b>	<b>18.276,43</b>	<b>18.276,43</b>	<b>100,00%</b>	<b>17.661,43</b>	<b>96,64%</b>	<b>615,00</b>
2120	Transport Equipment	42.800,00	42.800,00	100,00%	0,00	0,00%	42.800,00
2121	Maintenance and Repairs of transport equipment	9.420,00	9.420,00	100,00%	9.003,11	95,57%	416,89
	<b>Total Article 212</b>	<b>52.220,00</b>	<b>52.220,00</b>	<b>100,00%</b>	<b>9.003,11</b>	<b>17,24%</b>	<b>43.216,89</b>
2130	Books, Newspapers and Periodicals	6.219,60	6.219,60	100,00%	5.099,60	81,99%	1.120,00
	<b>Total Article 213</b>	<b>6.219,60</b>	<b>6.219,60</b>	<b>100,00%</b>	<b>5.099,60</b>	<b>81,99%</b>	<b>1.120,00</b>
	<b>Total Chapter 21</b>	<b>81.448,62</b>	<b>81.448,62</b>	<b>100,00%</b>	<b>36.496,73</b>	<b>44,81%</b>	<b>44.951,89</b>

BUDGET LINE	DESCRIPTION	APPROPRIATION AMOUNT (1)	COMMITMENT AMOUNT (2)	% COMMITTED (3)=(2)/(1)	PAYMENT AMOUNT (4)	% PAID (5)=(4)-(1)	RAL (6)=(2)-(4)
2200	Stationery	29.989,79	29.989,79	100,00%	29.989,79	100,00%	0,00
2201	Postage and delivery charges	19.275,29	19.275,29	100,00%	17.541,71	91,01%	1.733,58
2203	Other office supplies	13.161,21	13.161,21	100,00%	13.161,21	100,00%	0,00
	<b>Total Article 220</b>	<b>62.426,29</b>	<b>62.426,29</b>	<b>100,00%</b>	<b>60.692,71</b>	<b>97,22%</b>	<b>1.733,58</b>
2210	Bank charges and interest paid	1.000,00	1.000,00	100,00%	420,14	42,01%	579,86
	<b>Total Article 221</b>	<b>1.000,00</b>	<b>1.000,00</b>	<b>100,00%</b>	<b>420,14</b>	<b>42,01%</b>	<b>579,86</b>
	<b>Total Chapter 22</b>	<b>63.426,29</b>	<b>63.426,29</b>	<b>100,00%</b>	<b>61.112,85</b>	<b>96,35%</b>	<b>2.313,44</b>
2304	Service Transition	393.920,52	393.920,52	100,00%	224.505,49	56,99%	169.415,03
2305	Service Operations	107.614,03	107.614,03	100,00%	75.966,18	70,59%	31.647,85
2307	Service External	166.751,07	166.751,07	100,00%	152.910,50	91,70%	13.840,57
	<b>Total Article 230</b>	<b>668.285,62</b>	<b>668.285,62</b>	<b>100,00%</b>	<b>453.382,17</b>	<b>67,84%</b>	<b>214.903,45</b>
	<b>Total Chapter 23</b>	<b>668.285,62</b>	<b>668.285,62</b>	<b>100,00%</b>	<b>453.382,17</b>	<b>67,84%</b>	<b>214.903,45</b>
	<b>Total Title 2</b>	<b>1.349.035,33</b>	<b>1.190.035,33</b>	<b>88,21%</b>	<b>890.016,95</b>	<b>65,97%</b>	<b>300.018,38</b>
3001	Meeting of Official Bodies	121.456,09	121.456,09	100,00%	117.500,12	96,74%	3.955,97
	<b>Total Article 300</b>	<b>121.456,09</b>	<b>121.456,09</b>	<b>100,00%</b>	<b>117.500,12</b>	<b>96,74%</b>	<b>3.955,97</b>
3011	Entertainment and Representation expenses	2.500,00	2.500,00	100,00%	1.649,26	65,97%	850,74
3016	Missions	647.800,00	647.800,00	100,00%	566.874,28	87,51%	80.925,72
	<b>Total Article 301</b>	<b>650.300,00</b>	<b>650.300,00</b>	<b>100,00%</b>	<b>568.523,54</b>	<b>87,42%</b>	<b>81.776,46</b>
3021	Other Operational meetings	4.805,50	4.805,50	100,00%	3.557,03	74,02%	1.248,47
	<b>Total Article 302</b>	<b>4.805,50</b>	<b>4.805,50</b>	<b>100,00%</b>	<b>3.557,03</b>	<b>74,02%</b>	<b>1.248,47</b>
	<b>Total Chapter 30</b>	<b>776.561,59</b>	<b>776.561,59</b>	<b>100,00%</b>	<b>689.580,69</b>	<b>88,80%</b>	<b>86.980,90</b>
3200	Horizontal Operational meetings	79.804,30	79.804,30	100,00%	71.192,30	89,21%	8.612,00
	<b>Total Article 320</b>	<b>79.804,30</b>	<b>79.804,30</b>	<b>100,00%</b>	<b>71.192,30</b>	<b>89,21%</b>	<b>8.612,00</b>
3210	Communication Activities	58.067,20	58.067,20	100,00%	44.666,81	76,92%	13.400,39
3211	Internal Communication	33.412,17	33.412,17	100,00%	13.764,16	41,20%	19.648,01
3212	Stakeholders' communication	101.861,44	101.861,44	100,00%	40.850,09	40,10%	61.011,35
	<b>Total Article 321</b>	<b>193.340,81</b>	<b>193.340,81</b>	<b>100,00%</b>	<b>99.281,06</b>	<b>51,35%</b>	<b>94.059,75</b>
3230	Translations	12.676,00	12.676,00	100,00%	11.053,00	87,20%	1.623,00
	<b>Total Article 323</b>	<b>12.676,00</b>	<b>12.676,00</b>	<b>100,00%</b>	<b>11.053,00</b>	<b>87,20%</b>	<b>1.623,00</b>
3240	Publications	81.250,00	81.250,00	100,00%	81.250,00	100,00%	0,00

<b>BUDGET LINE</b>	<b>DESCRIPTION</b>	<b>APPROPRIATION AMOUNT (1)</b>	<b>COMMITMENT AMOUNT (2)</b>	<b>% COMMITTED (3)=(2)/(1)</b>	<b>PAYMENT AMOUNT (4)</b>	<b>% PAID (5)=(4)-(1)</b>	<b>RAL (6)=(2)-(4)</b>
	<b>Total Article 324</b>	<b>81.250,00</b>	<b>81.250,00</b>	<b>100,00%</b>	<b>81.250,00</b>	<b>100,00%</b>	<b>0,00</b>
3250	Operational Systems	71.388,00	71.388,00	100,00%	58.163,00	81,47%	13.225,00
	<b>Total Article 325</b>	<b>71.388,00</b>	<b>71.388,00</b>	<b>100,00%</b>	<b>58.163,00</b>	<b>81,47%</b>	<b>13.225,00</b>
	<b>Total Chapter 32</b>	<b>438.459,11</b>	<b>438.459,11</b>	<b>100,00%</b>	<b>320.939,36</b>	<b>73,20%</b>	<b>117.519,75</b>
3600	Stakeholders' collaboration	560.142,68	560.142,68	100,00%	533.292,68	95,21%	26.850,00
	<b>Total Article 360</b>	<b>560.142,68</b>	<b>560.142,68</b>	<b>100,00%</b>	<b>533.292,68</b>	<b>95,21%</b>	<b>26.850,00</b>
3610	NIS Policy	709.099,67	709.099,67	100,00%	709.099,67	100,00%	0,00
	<b>Total Article 361</b>	<b>709.099,67</b>	<b>709.099,67</b>	<b>100,00%</b>	<b>709.099,67</b>	<b>100,00%</b>	<b>0,00</b>
3620	NIS Technology	572.294,53	572.294,53	100,00%	516.075,41	90,18%	56.219,12
	<b>Total Article 362</b>	<b>572.294,53</b>	<b>572.294,53</b>	<b>100,00%</b>	<b>516.075,41</b>	<b>90,18%</b>	<b>56.219,12</b>
	<b>Total Chapter 36</b>	<b>1.841.536,88</b>	<b>1.841.536,88</b>	<b>100,00%</b>	<b>1.758.467,76</b>	<b>95,49%</b>	<b>83.069,12</b>
	<b>Total Title 3</b>	<b>3.056.557,58</b>	<b>3.056.557,58</b>	<b>100,00%</b>	<b>2.768.987,81</b>	<b>90,59%</b>	<b>287.569,77</b>
	<b>GRAND TOTAL</b>	<b>10.417.595,48</b>	<b>10.258.595,48</b>	<b>98,47%</b>	<b>9.290.397,16</b>	<b>89,18%</b>	<b>968.198,32</b>

### 3.2.2 Appropriations committed in 2015, carried forward to 2016 and paid in 2016 (fund source C8)

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)-(1)	RAL (6)=(2)-(4)
	<b>Total Chapter 11</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
1200	Travel expenses in interviewing candidates	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 120</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
1210	Expenses on taking up duties and on end of contract	221,33	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	12.157,32	12.157,32	100,00%	12.157,32	100,00%	0,00
1213	Daily subsistence allowances	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 121</b>	<b>12.378,65</b>	<b>12.157,32</b>	<b>98,21%</b>	<b>12.157,32</b>	<b>98,21%</b>	<b>0,00</b>
	<b>Total Chapter 12</b>	<b>12.378,65</b>	<b>12.157,32</b>	<b>98,21%</b>	<b>12.157,32</b>	<b>98,21%</b>	<b>0,00</b>
1310	Medical service	11.013,20	9.603,01	87,20%	9.603,01	87,20%	0,00
	<b>Total Article 131</b>	<b>11.013,20</b>	<b>9.603,01</b>	<b>87,20%</b>	<b>9.603,01</b>	<b>87,20%</b>	<b>0,00</b>
1320	Language courses and other training	71.439,99	68.499,36	95,88%	68.499,36	95,88%	0,00
	<b>Total Article 132</b>	<b>71.439,99</b>	<b>68.499,36</b>	<b>95,88%</b>	<b>68.499,36</b>	<b>95,88%</b>	<b>0,00</b>
	<b>Total Chapter 13</b>	<b>82.453,19</b>	<b>78.102,37</b>	<b>94,72%</b>	<b>78.102,37</b>	<b>94,72%</b>	<b>0,00</b>
1400	EC management costs	784,95	518,29	66,03%	518,29	66,03%	0,00
	<b>Total Article 140</b>	<b>784,95</b>	<b>518,29</b>	<b>66,03%</b>	<b>518,29</b>	<b>66,03%</b>	<b>0,00</b>
1411	Other welfare expenditure	21,52	0,00	0,00%	0,00	0,00%	0,00
1412	Schooling & Education expenditure	90.958,48	90.958,48	100,00%	90.958,48	100,00%	0,00
	<b>Total Article 141</b>	<b>90.980,00</b>	<b>90.958,48</b>	<b>99,98%</b>	<b>90.958,48</b>	<b>99,98%</b>	<b>0,00</b>
1420	Interim Service	44.072,59	44.072,59	100,00%	44.072,59	100,00%	0,00
1421	Consultants	105.318,77	86.103,32	81,75%	86.103,32	81,75%	0,00
	<b>Total Article 142</b>	<b>149.391,36</b>	<b>130.175,91</b>	<b>87,14%</b>	<b>130.175,91</b>	<b>87,14%</b>	<b>0,00</b>
	<b>Total Chapter 14</b>	<b>241.156,31</b>	<b>221.652,68</b>	<b>91,91%</b>	<b>221.652,68</b>	<b>91,91%</b>	<b>0,00</b>
	<b>Total Title 1</b>	<b>335.988,15</b>	<b>311.912,37</b>	<b>92,83%</b>	<b>311.912,37</b>	<b>92,83%</b>	<b>0,00</b>
2000	Rent of buildings	0,00	0,00	0,00%	0,00	0,00%	0,00
2002	Building Insurance	0,00	0,00	0,00%	0,00	0,00%	0,00
2003	Water, gas, electricity and heating	4.941,91	4.941,91	100,00%	4.941,91	100,00%	0,00
2004	Cleaning and maintenance	6.070,00	6.022,00	99,21%	6.022,00	99,21%	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)
2005	Fixtures and Fittings	6.877,75	6.877,75	100,00%	6.877,75	100,00%	0,00
2006	Security equipment	0,00	0,00	0,00%	0,00	0,00%	0,00
2007	Security Services	8.373,66	8.172,61	97,60%	8.172,61	97,60%	0,00
2008	Other expenditure on buildings	56.700,00	56.700,00	100,00%	56.700,00	100,00%	0,00
	<b>Total Article 200</b>	<b>82.963,32</b>	<b>82.714,27</b>	<b>99,70%</b>	<b>82.714,27</b>	<b>99,70%</b>	<b>0,00</b>
	<b>Total Chapter 20</b>	<b>82.963,32</b>	<b>82.714,27</b>	<b>99,70%</b>	<b>82.714,27</b>	<b>99,70%</b>	<b>0,00</b>
2100	Technical Equipment and services	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 210</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
2110	Furniture	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 211</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
2121	Maintenance and Repairs of transport equipment	300,92	300,92	100,00%	300,92	100,00%	0,00
	<b>Total Article 212</b>	<b>300,92</b>	<b>300,92</b>	<b>100,00%</b>	<b>300,92</b>	<b>100,00%</b>	<b>0,00</b>
2130	Books, Newspapers and Periodicals	620,00	472,07	76,14%	472,07	76,14%	0,00
	<b>Total Article 213</b>	<b>620,00</b>	<b>472,07</b>	<b>76,14%</b>	<b>472,07</b>	<b>76,14%</b>	<b>0,00</b>
	<b>Total Chapter 21</b>	<b>920,92</b>	<b>772,99</b>	<b>83,94%</b>	<b>772,99</b>	<b>83,94%</b>	<b>0,00</b>
2200	Stationery	0,00	0,00	0,00%	0,00	0,00%	0,00
2201	Postage and delivery charges	2.088,24	1.388,44	66,49%	1.388,44	66,49%	0,00
2202	Telecommunications	0,00	0,00	0,00%	0,00	0,00%	0,00
2203	Other office supplies	1.277,70	1.223,07	95,72%	1.223,07	95,72%	0,00
	<b>Total Article 220</b>	<b>3.365,94</b>	<b>2.611,51</b>	<b>77,59%</b>	<b>2.611,51</b>	<b>77,59%</b>	<b>0,00</b>
2210	Bank charges and interest paid	697,43	697,43	100,00%	697,43	100,00%	0,00
	<b>Total Article 221</b>	<b>697,43</b>	<b>697,43</b>	<b>100,00%</b>	<b>697,43</b>	<b>100,00%</b>	<b>0,00</b>
	<b>Total Chapter 22</b>	<b>4.063,37</b>	<b>3.308,94</b>	<b>81,43%</b>	<b>3.308,94</b>	<b>81,43%</b>	<b>0,00</b>
2304	Service Transition	8.640,00	8.640,00	100,00%	8.640,00	100,00%	0,00
2305	Service Operations	57.558,80	57.558,80	100,00%	57.558,80	100,00%	0,00
2307	Service External	26.891,51	25.614,62	95,25%	25.614,62	95,25%	0,00
	<b>Total Article 230</b>	<b>93.090,31</b>	<b>91.813,42</b>	<b>98,63%</b>	<b>91.813,42</b>	<b>98,63%</b>	<b>0,00</b>
	<b>Total Chapter 23</b>	<b>93.090,31</b>	<b>91.813,42</b>	<b>98,63%</b>	<b>91.813,42</b>	<b>98,63%</b>	<b>0,00</b>
	<b>Total Title 2</b>	<b>181.037,92</b>	<b>178.609,62</b>	<b>98,66%</b>	<b>178.609,62</b>	<b>98,66%</b>	<b>0,00</b>
3001	Working Groups	10.614,37	10.139,65	95,53%	10.139,65	95,53%	0,00
3005	Executive Director Office Meetings	918,92	786,49	85,59%	786,49	85,59%	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)
	<b>Total Article 300</b>	<b>11.533,29</b>	<b>10.926,14</b>	<b>94,74%</b>	<b>10.926,14</b>	<b>94,74%</b>	<b>0,00</b>
3016	Missions	40.207,87	33.580,46	83,52%	33.580,46	83,52%	0,00
	<b>Total Article 301</b>	<b>40.207,87</b>	<b>33.580,46</b>	<b>83,52%</b>	<b>33.580,46</b>	<b>83,52%</b>	<b>0,00</b>
3021	Other Operational meetings	150,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 302</b>	<b>150,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
	<b>Total Chapter 30</b>	<b>51.891,16</b>	<b>44.506,60</b>	<b>85,77%</b>	<b>44.506,60</b>	<b>85,77%</b>	<b>0,00</b>
3200	Conferences and Joint Events	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 320</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
3210	Communication Activities	49.747,53	49.598,06	99,70%	49.598,06	99,70%	0,00
	<b>Total Article 321</b>	<b>49.747,53</b>	<b>49.598,06</b>	<b>99,70%</b>	<b>49.598,06</b>	<b>99,70%</b>	<b>0,00</b>
3230	Translations	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 323</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
3240	Publications	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 324</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
3250	Operational Systems	12.630,00	12.630,00	100,00%	12.630,00	100,00%	0,00
	<b>Total Article 325</b>	<b>12.630,00</b>	<b>12.630,00</b>	<b>100,00%</b>	<b>12.630,00</b>	<b>100,00%</b>	<b>0,00</b>
	<b>Total Chapter 32</b>	<b>62.377,53</b>	<b>62.228,06</b>	<b>99,76%</b>	<b>62.228,06</b>	<b>99,76%</b>	<b>0,00</b>
3600	Stakeholders' collaboration	12.000,00	12.000,00	100,00%	12.000,00	100,00%	0,00
	<b>Total Article 360</b>	<b>12.000,00</b>	<b>12.000,00</b>	<b>100,00%</b>	<b>12.000,00</b>	<b>100,00%</b>	<b>0,00</b>
3610	NIS Policy	26.146,00	21.568,18	82,49%	21.568,18	82,49%	0,00
	<b>Total Article 361</b>	<b>26.146,00</b>	<b>21.568,18</b>	<b>82,49%</b>	<b>21.568,18</b>	<b>82,49%</b>	<b>0,00</b>
3620	NIS Technology	5.079,78	5.079,78	100,00%	5.079,78	100,00%	0,00
	<b>Total Article 362</b>	<b>5.079,78</b>	<b>5.079,78</b>	<b>100,00%</b>	<b>5.079,78</b>	<b>100,00%</b>	<b>0,00</b>
	<b>Total Chapter 36</b>	<b>43.225,78</b>	<b>38.647,96</b>	<b>89,41%</b>	<b>38.647,96</b>	<b>89,41%</b>	<b>0,00</b>
	<b>Total Title 3</b>	<b>157.494,47</b>	<b>145.382,62</b>	<b>92,31%</b>	<b>145.382,62</b>	<b>92,31%</b>	<b>0,00</b>
	<b>GRAND TOTAL</b>	<b>674.520,54</b>	<b>635.904,61</b>	<b>94,28%</b>	<b>635.904,61</b>	<b>94,28%</b>	<b>0,00</b>

### 3.2.3 External assigned revenues received in 2016 and paid in 2016 or carried over to 2017 (fund source R0)

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)-(1)	RAL (6)=(2)-(4)
	Total Title 1	0,00	0,00	0,00%	0,00	0,00%	0,00
2000	Rent of buildings	616.378,68	565.013,79	91,67%	565.013,79	91,67%	0,00
	Total Article 200	616.378,68	565.013,79	91,67%	565.013,79	91,67%	0,00
	Total Chapter 20	616.378,68	565.013,79	91,67%	565.013,79	91,67%	0,00
	Total Title 2	616.378,68	565.013,79	91,67%	565.013,79	91,67%	0,00
	Total Title 3	0,00	0,00	0,00%	0,00	0,00%	0,00
	GRAND TOTAL	616.378,68	565.013,79	91,67%	565.013,79	91,67%	0,00

**3.2.4 Internal assigned revenues received in 2016 and paid in 2016 or carried over to 2017 (fund source C4: recovery of costs, sale of assets)**

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)-(1)	RAL (6)=(2)-(4)
	Total Title 1	0,00	0,00	0,00%	0,00	0,00%	0,00
2307	Service External	2.237,99	2.237,99	100,00%	2.237,99	100,00%	0,00
	Total Article 230	2.237,99	2.237,99	100,00%	2.237,99	100,00%	0,00
	Total Chapter 23	2.237,99	2.237,99	100,00%	2.237,99	100,00%	0,00
	Total Title 2	2.237,99	2.237,99	100,00%	2.237,99	100,00%	0,00
	Total Title 3	0,00	0,00	0,00%	0,00	0,00%	0,00
	GRAND TOTAL	2.237,99	2.237,99	100,00%	2.237,99	100,00%	0,00

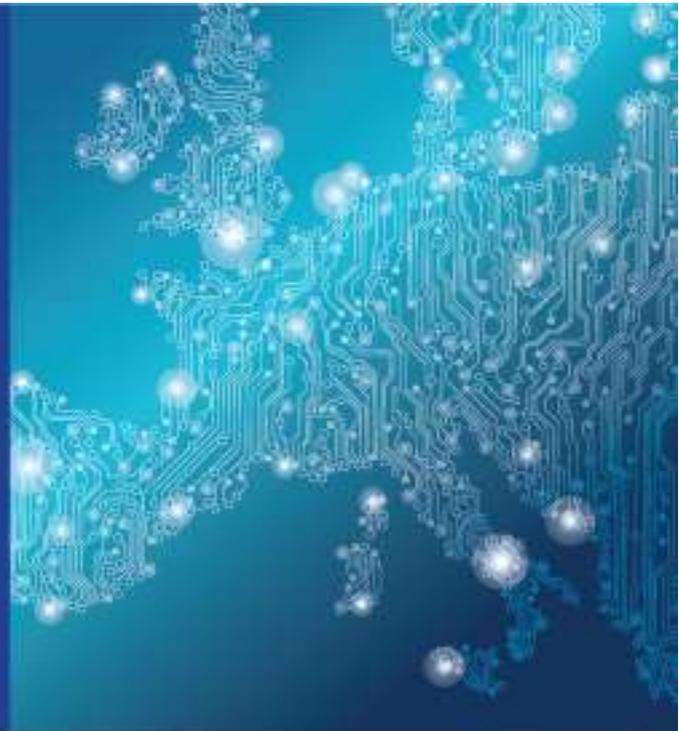


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