

**Annual Accounts**

**For the Financial Year**

**2006**

**Heraklion, 1<sup>st</sup> July 2007**

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## **1 Introduction**

### **1.1 Creation, Location and Main Activity of ENISA**

The European Network and Information Security Agency was established with the Regulation (EC) no 460/2004 of the European Parliament and of the Council on 10 March 2004 for the purpose of ensuring a high and effective level of network and information security within the Community and in order to develop a culture of network and information security for the benefit of the citizens, consumers, enterprises and public sector organisations of the European Union, thus contributing to the smooth functioning of the internal market. The Agency is located in Heraklion, Greece.

### **1.2 Programming Priorities for 2006**

The main objectives of ENISA, according to the Work Programme 2006 were to:

- enhance the capabilities of the European Communities, Member States and the business community to prevent, address and respond to issues related to network and information security
- assist the Commission and Member States and cooperate with the business community to help it meet the requirements of network and information security, including those set out in present and future Community legislation.
- provide assistance and give advice to the Commission, the European Parliament and Member States in accordance with its Internal Rules of Operation
- develop a high level of expertise building on national and Community efforts and use this expertise to stimulate a broad cooperation between actors from both the public and private sectors.

## 2 Financial Management

### 2.1 Financial Regulation

Article 185.1 of the General Financial Regulation adopted on 25/06/2002 (Council Regulation 1605/2002) lays down:

*'The Commission shall adopt a framework financial regulation for bodies set up by the Communities and having legal personality which actually receive grants charged to the budget. The financial rules of these bodies may not depart from the framework regulation except where their specific operating needs so require and with the Commission's prior consent.'*

Moreover, point 2 of the preface of the framework Financial Regulation for Community bodies referred to in Article 185 of Council Regulation No 1605/2002, adopted the 23/12/2002 (Commission Regulation 2343/2002) states:

*'In order to guarantee a certain degree of consistency in these rules compared with Regulation (EC, Euratom) No 1605/2002 (hereinafter 'the general Financial Regulation') and pursuant to Article 185(1) of that Regulation, this framework Financial Regulation must lay down the rules governing the establishment, implementation and scrutiny of the budget of the said Community bodies which actually receive grants charged to the Community budget (hereinafter 'Community bodies'). It is on the basis of this framework Financial Regulation that each of those Community bodies will adopt its own financial rules, which, as indicated in the abovementioned Article 185, may depart from the framework Financial Regulation in accordance with the specific management needs of those bodies, but only with the Commission's consent.'*

The Financial Regulation of ENISA has been adopted by its Management Board on 16 December 2004. The Agency has applied its Financial Regulation since its adoption, together with the Implementing Rules of the General Financial Regulation (Commission Regulation 2342/2002 of 23 December 2002).

### 2.2 Currency

ENISA keeps its accounts in Euro.

### 2.3 Management Information Systems

For Management Information purposes ENISA uses the following software:

- SINCOM (SI2) – budgetary accounting
- EXACT – general ledger accounting

### **3 The Annual Accounts for the year 2006**

#### **3.1 The Accounting Officer's Certification**

The annual accounts of the European Network and Information Security Agency (ENISA) have been prepared in accordance with Title VII of the ENISA's Financial Regulation as well as the accounting rules and methods adopted by the Commission's Accounting Officer.

I hereby certify that based on the information provided by the Authorising Officer, I have reasonable assurance that the accounts present a true and fair view of the financial position of the European Network and Information Security Agency (ENISA) in all material aspects.



Aristidis Psarras  
Accounting Officer

### 3.2 General

The annual accounts of the European Network and Information Security Agency include the Financial Statements and the Budget Implementation Report. The Report on Budgetary and Financial Management is a separate set of information which accompanies the annual accounts but it does not form part of them.

The Financial Statements comprise the Balance Sheet, the Economic Outturn Account, the Cash-Flow table and the Statement of Changes in Capital for the financial year 2006.

The objective of Financial Statements is to provide relevant information about the financial position, the performance and the cash flows of the entity to the users. For a public sector entity such as the European Network and Information Security Agency, more specific objectives are to provide information useful for decision making, and to demonstrate the accountability of the Agency for the resources entrusted to it.

If they are to present a true and fair view, Financial Statements must not only supply relevant information to describe the nature and range of the activities, explain how it is financed and supply definitive information on its operations, but also do so in a clear and comprehensible manner which allows comparisons between financial years. It is with these goals in mind that the Annual Accounts have been drawn up.

The accounting system of the European Network and Information Security Agency comprises 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.<sup>1</sup> The general accounts allow for the preparation of the Financial Statements as they show all revenues and expenses for the financial year and they are designed to establish the financial position of the Agency in the form of a balance sheet at 31 December.

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 82 of the Financial Regulation, the Agency's Accounting Officer shall send to the Commission's accounting officer the provisional accounts, together with the

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<sup>1</sup> This differs from cash-based accounting because of elements such as carryovers.

report on budgetary and financial management during the year. The Executive Director 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 final annual accounts will be published in the Official Journal of the European Communities together with the statement of assurance given by the Court of Auditors by 31 October of the following year in accordance with Article 83 of the Financial Regulation.

### 3.3 Balance Sheet

	Notes	31.12.2006	31.12.2005
<b>I. Non Current Assets</b>		<b>344.932</b>	<b>344.168</b>
Intangible fixed assets	1	32.564	11.971
Tangible fixed assets	1	312.368	332.197
<b>II. Current Assets</b>		<b>2.575.036</b>	<b>2.523.326</b>
Short-term receivables	2	55.843	13.276
Cash and cash equivalents	3	2.519.193	2.510.050
<b>Total Assets</b>		<b>2.919.968</b>	<b>2.867.494</b>
<b>III. Non Current Liabilities</b>			
<b>IV. Current Liabilities</b>		<b>2.289.543</b>	<b>1.769.242</b>
EC Pre-financing Received	4	1.124.138	149.144
EC Interest Payable	5	88.829	31.143
Accounts payable	6	432.531	756.833
Accrued Liabilities	7	578.173	787.295
Provisions	8	65.872	44.827
<b>Total Liabilities</b>		<b>2.289.543</b>	<b>1.769.242</b>
<b>V. Net Assets</b>		<b>630.425</b>	<b>1.098.252</b>
Accumulated result		630.425	1.098.252
<b>Total Net Assets</b>		<b>630.425</b>	<b>1.098.252</b>



### 3.4 Economic Outturn Account

	Notes	2006	2005
Revenue from the Community Subsidy	9	5.475.862	4.250.856
Other revenue		12.309	0
<b>Total Operating Revenue</b>		<b>5.488.171</b>	<b>4.250.856</b>
Administrative expenses		-4.717.893	-2.634.169
Staff expenses	10	-3.100.024	-1.039.738
Fixed asset related expenses		-103.279	-31.273
Other administrative expenses	11	-1.514.590	-1.563.158
Operational expenses	12	-1.236.173	-517.973
<b>Total Operating Expenses</b>		<b>-5.954.066</b>	<b>-3.152.143</b>
<b>Surplus/(Deficit) from Operating Activities</b>		<b>-465.895</b>	<b>1.098.713</b>
Financial expenses		-1.932	-460
<b>Surplus/(Deficit) from Ordinary Activities</b>		<b>-467.827</b>	<b>1.098.252</b>
<b>Economic Result for the Year</b>		<b>-467.827</b>	<b>1.098.252</b>

### 3.5 Cash Flow Statement

	2006	2005
<b>Surplus/(deficit) from ordinary activities</b>	<b>-467.827</b>	<b>1.098.252</b>
<b>Operating activities</b>		
Amortization (intangible fixed assets)	9.392	2.257
Depreciation (tangible fixed assets)	93.887	29.016
Increase in Short term Receivables	-42.566	-13.276
Decrease in Accounts payable	-606.436	1.588.024
Increase in Liabilities to consolidated entities	1.126.736	181.217
<b>Net cash Flow from operating activities</b>	<b>113.186</b>	<b>2.885.491</b>
<b>Cash Flows from investing activities</b>		
Purchase of tangible and intangible fixed assets	-104.043	-375.441
<b>Net cash flow from investing activities</b>	<b>-104.043</b>	<b>-375.441</b>
Net increase in cash and cash equivalents	9.143	2.510.050
Cash at the beginning of the period	2.510.050	0
<b>Cash at the end of the period</b>	<b>2.519.193</b>	<b>2.510.050</b>

### 3.6 Statement of Changes in Capital

	<b>Reserves</b>	<b>Accumulated Surplus / Deficit</b>	<b>Economic result of the year</b>	<b>Capital</b>
<b>Balance as of 1 January 2006</b>	<b>0</b>	<b>0</b>	<b>1.098.252</b>	<b>1.098.252</b>
Allocation of the Economic Result of Previous Year		1.098.252	-1.098.252	0
Economic result of the year			-467.827	-467.827
<b>Balance as of 31 December 2006</b>	<b>0</b>	<b>1.098.252</b>	<b>-467.827</b>	<b>630.425</b>

### 3.7 Notes to the Financial Statements

#### 1. Fixed assets

Items whose purchase price or production cost is 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.

Intangible fixed assets refer to computer software.

Tangible fixed assets are divided in three categories:

- Plant and Equipment
- Computer hardware
- Furniture and Vehicles

The fixed assets analysis as of 31 December 2006 is shown in the following table:

	<b>Computer Software</b>	<b>Plant and Equipment</b>	<b>Computer hardware</b>	<b>Furniture &amp; Vehicles</b>	<b>Total Tangibles</b>
<b>Gross carrying amounts 1.1.2006</b>	<b>14.228</b>	<b>117.331</b>	<b>224.957</b>	<b>18.926</b>	<b>361.213</b>
Additions	29.985	1.713	52.103	20.242	74.058
Disposals	0	0	0	0	0
Transfer between headings	0	0	0	0	0
<b>Gross carrying amounts 31.12.2006</b>	<b>44.213</b>	<b>119.044</b>	<b>277.060</b>	<b>39.168</b>	<b>435.271</b>
<b>Accumulated depreciation 1.1.2006</b>	<b>2.257</b>	<b>9.639</b>	<b>18.746</b>	<b>631</b>	<b>29.016</b>
Depreciation	9.392	29.497	58.883	5.506	93.887
Write-back of depreciation	0	0	0	0	0
Disposals	0	0	0	0	0
<b>Accumulated depreciation 31.12.2006</b>	<b>11.649</b>	<b>39.136</b>	<b>77.630</b>	<b>6.137</b>	<b>122.903</b>
<b>Net carrying amounts 31.12.2006</b>	<b>32.564</b>	<b>79.908</b>	<b>199.430</b>	<b>33.030</b>	<b>312.368</b>

## **2. Short-Term receivables**

The amount mainly refers to VAT receivable from the Greek Fiscal Authorities and bank interest receivable.

## **3. Cash and cash equivalent**

In order to better accommodate its cash needs the Agency has two bank accounts, one in Belgium and one in Greece. Both bank accounts were in use at the year end and the currency for both is euro. The policy of the agency is to make payments only through bank transfers so there is no cash in hand.

## **4. EC Pre-financing received**

The amount represents the difference between the EC subsidy received for 2006 and the total estimated budget execution. 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 article 10 of the Financial Regulation of ENISA.

## **5. EC interest payable**

The amount represents the interest earned during the year from the cash deposits of the Agency. Based on Article 51 of the Financial Regulation of ENISA, such interest is for the benefit of the general budget.

## **6. Accounts payable**

The amount refers to goods or services received but not paid during the year either because the respective invoice had not arrived at the year end or because the invoice was issued only in 2007.

## **7. Accrued liabilities**

The amount includes mainly staff related expenditure (retained taxes, pension contributions etc) which had been incurred by ENISA but the respective debit notes had not been issued by the European Commission until the year end.

It includes also the estimated mission expenses and other staff related expenses for which no reimbursement claim had been submitted until the year end.

## **8. Provisions**

The total amount refers to the untaken annual leave of the staff at the year end.

## 9. Revenue

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

## 10. Staff expenses

Staff expenses can be further analysed as follows:

<b>Staff Expenses</b>	<b>2006</b>	<b>2005</b>
Basic salaries	2.051.914	753.499
Expatriation allowances	349.020	94.445
Family allowances	211.922	51.361
Annual Travel Expenses	121.989	20.906
Contract Agents	104.510	19.223
Sickness Insurance	76.479	22.651
Seconded National Experts (SNEs)	70.284	63.174
Other Allowances and Refunding	65.872	5.797
Unemployment Insurance	28.033	8.483
Other Staff Expenses	20.001	198
<b>Total</b>	<b>3.100.024</b>	<b>1.039.738</b>

## 11. Administrative Expenses

Administrative expenses can be further analysed as follows:

<b>Administrative Expenses</b>	<b>2006</b>	<b>2005</b>
Rent and Utility costs	378.159	310.272
Interim Agents service	212.922	207.078
Removal Expenses	189.911	12.802
Telecommunications	107.019	33.586
Daily Subsistence Allowance	106.414	110.398
Travel expenses in interviewing candidates	70.224	69.700
Installation and Resettlement Allowance	62.581	228.077
Security Services	58.711	25.220
Training	40.147	27.182
Post	33.775	1.644
Stationary	26.463	27.067
ICT Maintenance and Consultancies	25.745	29.050
ICT Hardware	25.268	12.693
EC Management Costs	24.875	-
ICT Software	23.070	-
Cleaning and maintenance	22.160	7.220
Purchase of furniture	21.395	113.289
Fixtures and Fittings	2.285	43.335
Web Development	-	41.000
Other Administrative Expenses	83.465	127.092
<b>Total</b>	<b>1.514.590</b>	<b>1.426.704</b>

## 12. Operational Expenses

Operational expenses can be further analysed as follows:

Operational Expenses	2006	2005
Cooperation Department Missions	162.115	72.506
Conferences and Joint Events	140.510	143.757
Risk Management	137.017	-
Technical Department Missions	130.254	58.256
Security Policies	89.337	15.000
Relations with EU Bodies and Member States	81.005	25.338
Management Board	79.789	16.593
Executive Director Office Missions	58.156	48.774
Computer Incident and Response Handling	57.000	9.443
Awareness Raising	54.959	33.334
Working Groups	51.991	72.758
Administration Department Missions	45.673	38.305
Services of the CDT in Luxembourg	44.631	49.375
Permanent Stakeholders Group	44.264	52.198
Publications and Information Materials	31.548	11.376
Security Technologies	19.500	-
Other Operational Expenses	8.425	7.414
<b>Total</b>	<b>1.236.173</b>	<b>654.427</b>



### **3.8 Accounting principles, rules and methods**

Based on Article 78 of the Financial Regulation of ENISA adopted by the Management Board on 16 December 2004, the financial statements are drawn up in accordance with the generally accepted accounting principles specified in the detailed rules for implementing the general Financial Regulation, namely:

- a) going concern basis;
- b) prudence;
- c) consistent accounting methods;
- d) comparability of information;
- e) materiality;
- f) no netting;
- g) reality over appearance;
- h) accrual-based accounting

#### **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	25%
Plant, machinery and equipment	25%
Furniture	10%
Fixtures and fittings	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, and degree of impairment of fixed assets. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

## 4 Report on implementation of the budget

### 4.1 Budget outturn account

	2006	2005
<b>REVENUE</b>		
Commission subsidy (for the operating budget -Titles 1,2 and 3)	6.600.000	4.400.000
Phare funds from Commission		
Other contributions and funding received via the Commission		
Other donors		
Fee income		
Other revenue	12.309	0
<b>TOTAL REVENUE (a)</b>	<b>6.612.309</b>	<b>4.400.000</b>
<b>EXPENDITURE</b>		
<i>Title I: Staff</i>		
Payments	-3.728.480	-1.490.181
Appropriations carried over	-253.178	-256.552
<i>Title II: Administrative Expenses</i>		
Payments	-653.105	-452.726
Appropriations carried over	-126.236	-1.064.754
<i>Title III: Operating Expenditure *)</i>		
Payments	-988.968	-196.448
Appropriations carried over	-537.950	-790.195
<b>TOTAL EXPENDITURE (b)</b>	<b>-6.287.917</b>	<b>-4.250.856</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>	<b>324.392</b>	<b>149.144</b>
Cancellation of unused payment appropriations carried over from previous year	799.746	0
Adjustment for carry-over from assigned revenue		
Exchange differences for the year (gain +/-loss -)		
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>	<b>1.124.138</b>	<b>149.144</b>
Balance year 2005	149.144	0
Positive balance from year 2005 reimbursed in year 2006 to the Commission	-149.144	0
Result used for determining amounts in general accounting	<b>1.124.138</b>	<b>149.144</b>
Commission subsidy - agency registers accrued revenue	<b>5.475.862</b>	
Pre-financing remaining open to be reimbursed by agency to Commission in 2007	<b>1.124.138</b>	

Not included in the budget outturn:

Interest received by 31/12/06 on the Commission subsidy funds	88.829	31.143
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## 4.2 Budget Execution Report

EXPENDITURE COMMITTED IN 2006 AND PAID IN 2006							
Budget Line	Budget Line Description	Commitment Appropriation (1)	Executed Commitment (2)	Executed Payment (4)	To Be Carried Forward (2)-(4)	Carried Forward (5)	Cancelled (6)
1100	Basic salaries	2.229.700,00	2.135.006,42	2.135.006,42	0,00		
1101	Family allowances	240.000,00	211.922,35	211.922,35	0,00		
1102	Expatriation allowances	360.000,00	349.020,35	349.020,35	0,00		
	<b>Total Article 110</b>	<b>2.829.700,00</b>	<b>2.695.949,12</b>	<b>2.695.949,12</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
1110	Contract Agents	143.875,00	104.509,84	104.509,84	0,00		
1113	National Seconded Experts (SNEs)	96.500,00	70.283,76	70.283,76	0,00		
	<b>Total Article 111</b>	<b>240.375,00</b>	<b>174.793,60</b>	<b>174.793,60</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
1120	Insurance against sickness	85.000,00	76.479,18	76.479,18	0,00		
1121	Insurance against accidents	25.000,00	19.473,11	19.473,11	0,00		
1122	Insurance against unemployment	35.000,00	28.032,66	28.032,66	0,00		
1123	Constitution or maintenance of pension rights	0,00	0,00	0,00	0,00		
	<b>Total Article 112</b>	<b>145.000,00</b>	<b>123.984,95</b>	<b>123.984,95</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
1130	Childbirth allowances and death grants	2.000,00	0,00	0,00	0,00		
1131	Annual travel expenses to the place of origin	141.000,00	136.401,49	136.401,49	0,00		
1132	Rent and transport allowances	1.000,00	0,00	0,00	0,00		
1133	Other allowances and refunding	1.000,00	0,00	0,00	0,00		
1134	Household allowance	0,00	0,00	0,00	0,00		
1135	School allowance	0,00	0,00	0,00	0,00		
	<b>Total Article 113</b>	<b>145.000,00</b>	<b>136.401,49</b>	<b>136.401,49</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
1190	Salaries Weighting	2.000,00	528,38	528,38	0,00		
	<b>Total Article 119</b>	<b>2.000,00</b>	<b>528,38</b>	<b>528,38</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
	<b>Total Chapter 11</b>	<b>3.362.075,00</b>	<b>3.131.657,54</b>	<b>3.131.657,54</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
1200	Travel expenses in interviewing candidates	73.500,00	73.500,00	65.761,20	7.738,80	4.639,37	3.099,43
	<b>Total Article 120</b>	<b>73.500,00</b>	<b>73.500,00</b>	<b>65.761,20</b>	<b>7.738,80</b>	<b>4.639,37</b>	<b>3.099,43</b>
1210	Travel expenses on taking up duties	20.000,00	19.488,40	19.488,40	0,00		
1211	Installation, and resettlement allowances	60.000,00	52.325,33	52.325,33	0,00		
1212	Removal expenses	216.500,00	216.500,00	113.685,40	102.814,60	98.286,77	4.527,83
1213	Daily subsistence allowances	120.000,00	106.414,24	106.414,24	0,00		
	<b>Total Article 121</b>	<b>416.500,00</b>	<b>394.727,97</b>	<b>291.913,37</b>	<b>102.814,60</b>	<b>98.286,77</b>	<b>4.527,83</b>
	<b>Total Chapter 12</b>	<b>490.000,00</b>	<b>468.227,97</b>	<b>357.674,57</b>	<b>110.553,40</b>	<b>102.926,14</b>	<b>7.627,26</b>
1310	Annual medical check ups	14.000,00	13.962,42	10.298,11	3.664,31	3.664,31	0,00
	<b>Total Article 131</b>	<b>14.000,00</b>	<b>13.962,42</b>	<b>10.298,11</b>	<b>3.664,31</b>	<b>3.664,31</b>	<b>0,00</b>
1320	Vocational training	76.550,00	75.414,39	19.134,34	56.280,05	56.280,05	0,00
	<b>Total Article 132</b>	<b>76.550,00</b>	<b>75.414,39</b>	<b>19.134,34</b>	<b>56.280,05</b>	<b>56.280,05</b>	<b>0,00</b>
	<b>Total Chapter 13</b>	<b>90.550,00</b>	<b>89.376,81</b>	<b>29.432,45</b>	<b>59.944,36</b>	<b>59.944,36</b>	<b>0,00</b>
1400	E. Commission management costs	25.325,00	24.875,00	24.875,00	0,00		
	<b>Total Article 140</b>	<b>25.325,00</b>	<b>24.875,00</b>	<b>24.875,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
1410	Special assistance grants	0,00	0,00	0,00	0,00		
1411	Other welfare expenditure	0,00	0,00	0,00	0,00		
	<b>Total Article 141</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>
1420	Interim service	210.000,00	210.000,00	183.495,80	26.504,20	26.504,20	0,00
1421	Consultants	71.000,00	65.147,83	1.345,00	63.802,83	63.802,83	0,00
	<b>Total Article 142</b>	<b>281.000,00</b>	<b>275.147,83</b>	<b>184.840,80</b>	<b>90.307,03</b>	<b>90.307,03</b>	<b>0,00</b>

	<b>Total Chapter 14</b>	<b>306.325,00</b>	<b>300.022,83</b>	<b>209.715,80</b>	<b>90.307,03</b>	<b>90.307,03</b>	<b>0,00</b>
	<b>Total Title 1</b>	<b>4.248.950,00</b>	<b>3.989.285,15</b>	<b>3.728.480,36</b>	<b>260.804,79</b>	<b>253.177,53</b>	<b>7.627,26</b>
<b>Bud- get Line</b>	<b>Budget Line Description</b>	<b>Commitment Appropriation (1)</b>	<b>Executed Commitment (2)</b>	<b>Executed Payment (4)</b>	<b>To Be Carried Forward (2)-(4)</b>	<b>Carried Forward (5)</b>	<b>Cancelled (6)</b>
2000	Rent and Utilities costs	378.500,00	378.159,25	362.292,00	15.867,25	15.867,25	0,00
2002	Insurance	10.000,00	2.801,40	2.801,40	0,00		
2003	Water, gas, electricity and heating	8.500,00	5.372,47	4.172,47	1.200,00	1.200,00	0,00
2004	Cleaning and maintenance	30.000,00	23.940,00	19.270,00	4.670,00	4.670,00	0,00
2005	Fixtures and Fittings	5.000,00	3.185,00	2.285,00	900,00	900,00	0,00
2006	Security equipment	0,00	0,00	0,00	0,00		
2007	Security services	64.800,00	64.760,37	58.471,04	6.289,33	6.289,33	0,00
	<b>Total Article 200</b>	<b>496.800,00</b>	<b>478.218,49</b>	<b>449.291,91</b>	<b>28.926,58</b>	<b>28.926,58</b>	<b>0,00</b>
	<b>Total Chapter 20</b>	<b>496.800,00</b>	<b>478.218,49</b>	<b>449.291,91</b>	<b>28.926,58</b>	<b>28.926,58</b>	<b>0,00</b>
2100	Technical Equipment	0,00	0,00	0,00	0,00		
2101	Technical Services	0,00	0,00	0,00	0,00		
2102	Maintenance, utilisation and repairs	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	Purchase	25.000,00	20.418,73	20.418,73	0,00		
2112	Maintenance and repairs	5.000,00	1.050,00	450,00	600,00	600,00	0,00
	<b>Total Article 211</b>	<b>30.000,00</b>	<b>21.468,73</b>	<b>20.868,73</b>	<b>600,00</b>	<b>600,00</b>	<b>0,00</b>
2120	Transport equipment	3.500,00	523,40	523,40	0,00		
2121	Maintenance of transport equipment	2.000,00	260,44	260,44	0,00		
2122	Car insurance	2.000,00	855,56	855,56	0,00		
2123	Fuel expenses	2.900,00	1.793,91	1.628,91	165,00	165,00	
	<b>Total Article 212</b>	<b>10.400,00</b>	<b>3.433,31</b>	<b>3.268,31</b>	<b>165,00</b>	<b>165,00</b>	<b>0,00</b>
2130	Books magazines and newspapers	15.000,00	5.965,07	696,45	5.268,62	5.268,62	0,00
	<b>Total Article 213</b>	<b>15.000,00</b>	<b>5.965,07</b>	<b>696,45</b>	<b>5.268,62</b>	<b>5.268,62</b>	<b>0,00</b>
	<b>Total Chapter 21</b>	<b>55.400,00</b>	<b>30.867,11</b>	<b>24.833,49</b>	<b>6.033,62</b>	<b>6.033,62</b>	<b>0,00</b>
2200	Stationary	36.000,00	31.703,78	16.842,44	14.861,34	14.861,34	0,00
2201	Postal	37.800,00	37.800,00	31.131,72	6.668,28	6.668,28	0,00
2202	Telecommunications	125.000,00	108.849,80	87.849,80	21.000,00	21.000,00	0,00
2203	Other office supplies	5.000,00	4.983,74	4.983,74	0,00		
	<b>Total Article 220</b>	<b>203.800,00</b>	<b>183.337,32</b>	<b>140.807,70</b>	<b>42.529,62</b>	<b>42.529,62</b>	<b>0,00</b>
2210	Bank charges and interest payable	2.000,00	2.000,00	0,00	2.000,00	2.000,00	0,00
2211	Exchange rate losses	0,00	0,00	0,00	0,00		
	<b>Total Article 221</b>	<b>2.000,00</b>	<b>2.000,00</b>	<b>0,00</b>	<b>2.000,00</b>	<b>2.000,00</b>	<b>0,00</b>
2230	Damages	0,00	0,00	0,00	0,00		
	<b>Total Article 223</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>
2250	Departmental removals	4.000,00	0,00	0,00	0,00		
	<b>Total Article 225</b>	<b>4.000,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
	<b>Total Chapter 22</b>	<b>209.800,00</b>	<b>185.337,32</b>	<b>140.807,70</b>	<b>44.529,62</b>	<b>44.529,62</b>	<b>0,00</b>
2300	IT hardware	44.354,00	44.353,46	12.827,21	31.526,25	31.526,25	0,00
2301	IT software (operating system)	6.998,08	6.998,08	3.718,08	3.280,00	3.280,00	0,00
2302	Maintenance & Consultancy Fees	45.957,04	33.566,53	21.626,53	11.940,00	11.940,00	0,00
	<b>Total Article 230</b>	<b>97.309,12</b>	<b>84.918,07</b>	<b>38.171,82</b>	<b>46.746,25</b>	<b>46.746,25</b>	<b>0,00</b>
	<b>Total Chapter 23</b>	<b>97.309,12</b>	<b>84.918,07</b>	<b>38.171,82</b>	<b>46.746,25</b>	<b>46.746,25</b>	<b>0,00</b>
	<b>Total Title 2</b>	<b>859.309,12</b>	<b>779.340,99</b>	<b>653.104,92</b>	<b>126.236,07</b>	<b>126.236,07</b>	<b>0,00</b>

Budget Line	Budget Line Description	Commitment Appropriation (1)	Executed Commitment (2)	Executed Payment (4)	To Be Carried Forward (2)-(4)	Carried Forward (5)	Cancelled (6)
3000	Permanent Stakeholders Group	92.379,00	58.469,08	57.469,08	1.000,00	1.000,00	0,00
3001	Working Groups	140.000,00	73.297,26	51.013,26	22.284,00	22.284,00	0,00
3002	Other operational meetings	15.000,00	7.144,39	5.868,64	1.275,75	767,50	508,25
3003	Management Board	90.000,00	82.695,71	74.430,71	8.265,00	7.058,48	1.206,52
3005	Executive Director Office Meetings	0,00	0,00	0,00	0,00		
	<b>Total Article 300</b>	<b>337.379,00</b>	<b>221.606,44</b>	<b>188.781,69</b>	<b>32.824,75</b>	<b>31.109,98</b>	<b>1.714,77</b>
3011	Entertainment and Representation expenses	20.000,00	19.456,00	6.741,04	12.714,96	10.261,06	2.453,90
3012	Cooperation Department Missions	175.300,00	160.393,39	104.805,47	55.587,92	53.905,22	1.682,70
3013	Technical Department Missions	140.080,00	131.595,12	102.233,27	29.361,85	29.231,85	130,00
3014	Administration Department Missions	55.000,00	45.673,13	27.858,35	17.814,78	17.814,78	0,00
3015	Executive Director Office Missions	77.000,00	58.975,94	40.004,62	18.971,32	18.151,29	820,03
	<b>Total Article 301</b>	<b>467.380,00</b>	<b>416.093,58</b>	<b>281.642,75</b>	<b>134.450,83</b>	<b>129.364,20</b>	<b>5.086,63</b>
	<b>Total Chapter 30</b>	<b>804.759,00</b>	<b>637.700,02</b>	<b>470.424,44</b>	<b>167.275,58</b>	<b>160.474,18</b>	<b>6.801,40</b>
3200	Conferences and Joint Events	144.950,00	140.510,00	130.510,00	10.000,00	10.000,00	0,00
	<b>Total Article 320</b>	<b>144.950,00</b>	<b>140.510,00</b>	<b>130.510,00</b>	<b>10.000,00</b>	<b>10.000,00</b>	<b>0,00</b>
3210	Communication Plan	7.500,00	2.970,00	0,00	2.970,00	2.970,00	0,00
3211	Publications and Information Materials	61.800,00	60.932,00	20.002,00	40.930,00	40.930,00	0,00
	<b>Total Article 321</b>	<b>69.300,00</b>	<b>63.902,00</b>	<b>20.002,00</b>	<b>43.900,00</b>	<b>43.900,00</b>	<b>0,00</b>
3220	Web-site Development	30.000,00	21.044,00	10.244,00	10.800,00	10.800,00	0,00
	<b>Total Article 322</b>	<b>30.000,00</b>	<b>21.044,00</b>	<b>10.244,00</b>	<b>10.800,00</b>	<b>10.800,00</b>	<b>0,00</b>
3230	Services of the CDT in Luxembourg	93.500,00	93.500,00	27.630,98	65.869,02	57.590,00	8.279,02
	<b>Total Article 323</b>	<b>93.500,00</b>	<b>93.500,00</b>	<b>27.630,98</b>	<b>65.869,02</b>	<b>57.590,00</b>	<b>8.279,02</b>
	<b>Total Chapter 32</b>	<b>337.750,00</b>	<b>318.956,00</b>	<b>188.386,98</b>	<b>130.569,02</b>	<b>122.290,00</b>	<b>8.279,02</b>
3300	Computer Incident and Response Handling	57.000,00	57.000,00	54.168,82	2.831,18	2.831,18	0,00
	<b>Total Article 330</b>	<b>57.000,00</b>	<b>57.000,00</b>	<b>54.168,82</b>	<b>2.831,18</b>	<b>2.831,18</b>	<b>0,00</b>
3310	Awareness Raising	63.500,00	63.291,00	54.958,76	8.332,24	8.332,24	0,00
	<b>Total Article 331</b>	<b>63.500,00</b>	<b>63.291,00</b>	<b>54.958,76</b>	<b>8.332,24</b>	<b>8.332,24</b>	<b>0,00</b>
3320	Relations with EU Bodies and Member States	97.621,00	81.005,00	18.809,41	62.195,59	62.195,59	0,00
	<b>Total Article 332</b>	<b>97.621,00</b>	<b>81.005,00</b>	<b>18.809,41</b>	<b>62.195,59</b>	<b>62.195,59</b>	<b>0,00</b>
	<b>Total Chapter 33</b>	<b>218.121,00</b>	<b>201.296,00</b>	<b>127.936,99</b>	<b>73.359,01</b>	<b>73.359,01</b>	<b>0,00</b>
3500	Risk Management	228.500,00	200.810,00	107.823,00	92.987,00	92.987,00	0,00
	<b>Total Article 350</b>	<b>228.500,00</b>	<b>200.810,00</b>	<b>107.823,00</b>	<b>92.987,00</b>	<b>92.987,00</b>	<b>0,00</b>
3510	Security Policies	199.000,00	133.954,11	74.896,73	59.057,38	59.039,83	17,55
	<b>Total Article 351</b>	<b>199.000,00</b>	<b>133.954,11</b>	<b>74.896,73</b>	<b>59.057,38</b>	<b>59.039,83</b>	<b>17,55</b>
3520	Security Technologies	56.000,00	49.300,00	19.500,00	29.800,00	29.800,00	0,00
	<b>Total Article 352</b>	<b>56.000,00</b>	<b>49.300,00</b>	<b>19.500,00</b>	<b>29.800,00</b>	<b>29.800,00</b>	<b>0,00</b>
	<b>Total Chapter 35</b>	<b>483.500,00</b>	<b>384.064,11</b>	<b>202.219,73</b>	<b>181.844,38</b>	<b>181.826,83</b>	<b>17,55</b>
	<b>Total Title 3</b>	<b>1.844.130,00</b>	<b>1.542.016,13</b>	<b>988.968,14</b>	<b>553.047,99</b>	<b>537.950,02</b>	<b>15.097,97</b>
	<b>GRAND TOTAL</b>	<b>6.952.389,12</b>	<b>6.310.642,27</b>	<b>5.370.553,42</b>	<b>940.088,85</b>	<b>917.363,62</b>	<b>22.725,23</b>

**Note:** The amount of 63.802,83 euro which was carried over in budget line 1421, includes also a non-automatic carryover of 49.530 euro

EXPENDITURE COMMITTED IN 2005 AND PAID IN 2006						
Budget Line	Budget Line Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	Cancelled (5)
1200	Travel expenses in interviewing candidates	17.527,77	17.527,77	17.527,77	14.696,26	2.831,51
	<b>Total Article 120</b>	<b>17.527,77</b>	<b>17.527,77</b>	<b>17.527,77</b>	<b>14.696,26</b>	<b>2.831,51</b>
1210	Travel expenses on taking up duties	30.000,00	30.000,00	30.000,00	24.550,51	5.449,49
1212	Removal expenses	123.500,00	123.500,00	123.500,00	70.319,04	53.180,96
	<b>Total Article 121</b>	<b>153.500,00</b>	<b>153.500,00</b>	<b>153.500,00</b>	<b>94.869,55</b>	<b>58.630,45</b>
	<b>Total Chapter 12</b>	<b>171.027,77</b>	<b>171.027,77</b>	<b>171.027,77</b>	<b>109.565,81</b>	<b>61.461,96</b>
1310	Annual medical check ups	930,00	930,00	930,00	930,00	0,00
	<b>Total Article 131</b>	<b>930,00</b>	<b>930,00</b>	<b>930,00</b>	<b>930,00</b>	<b>0,00</b>
1320	Vocational training	25.145,16	25.145,16	25.145,16	8.565,68	16.579,48
	<b>Total Article 132</b>	<b>25.145,16</b>	<b>25.145,16</b>	<b>25.145,16</b>	<b>8.565,68</b>	<b>16.579,48</b>
	<b>Total Chapter 13</b>	<b>26.075,16</b>	<b>26.075,16</b>	<b>26.075,16</b>	<b>9.495,68</b>	<b>16.579,48</b>
1420	Interim service	56.449,44	56.449,44	56.449,44	56.449,44	0,00
1421	Consultants	3.000,00	3.000,00	3.000,00	2.170,34	829,66
	<b>Total Article 142</b>	<b>59.449,44</b>	<b>59.449,44</b>	<b>59.449,44</b>	<b>58.619,78</b>	<b>829,66</b>
	<b>Total Chapter 14</b>	<b>59.449,44</b>	<b>59.449,44</b>	<b>59.449,44</b>	<b>58.619,78</b>	<b>829,66</b>
	<b>Total Title 1</b>	<b>256.552,37</b>	<b>256.552,37</b>	<b>256.552,37</b>	<b>177.681,27</b>	<b>78.871,10</b>
Budget Line	Budget Line Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	Cancelled (5)
2000	Rent and Utilities costs	30.191,00	30.191,00	30.191,00	30.191,00	0,00
2003	Water, gas, electricity and heating	1.000,00	1.000,00	1.000,00	703,81	296,19
2004	Cleaning and maintenance	1.780,00	1.780,00	1.780,00	1.680,00	100,00
2005	Fixtures and Fittings	40.000,00	40.000,00	40.000,00	40.000,00	0,00
2006	Security equipment	180.000,00	180.000,00	180.000,00	175.960,96	4.039,04
2007	Security services	4.800,00	4.800,00	4.800,00	4.800,00	0,00
	<b>Total Article 200</b>	<b>257.771,00</b>	<b>257.771,00</b>	<b>257.771,00</b>	<b>253.335,77</b>	<b>4.435,23</b>
	<b>Total Chapter 20</b>	<b>257.771,00</b>	<b>257.771,00</b>	<b>257.771,00</b>	<b>253.335,77</b>	<b>4.435,23</b>
2100	Technical Equipment	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>
2110	Purchase	152.393,76	152.393,76	152.393,76	152.393,76	0,00
	<b>Total Article 211</b>	<b>152.393,76</b>	<b>152.393,76</b>	<b>152.393,76</b>	<b>152.393,76</b>	<b>0,00</b>
2120	Transport equipment	25.000,00	25.000,00	25.000,00	18.935,00	6.065,00
	<b>Total Article 212</b>	<b>25.000,00</b>	<b>25.000,00</b>	<b>25.000,00</b>	<b>18.935,00</b>	<b>6.065,00</b>
2130	Books magazines and newspapers	2.265,00	2.265,00	2.265,00	2.265,00	0,00
	<b>Total Article 213</b>	<b>2.265,00</b>	<b>2.265,00</b>	<b>2.265,00</b>	<b>2.265,00</b>	<b>0,00</b>
	<b>Total Chapter 21</b>	<b>179.658,76</b>	<b>179.658,76</b>	<b>179.658,76</b>	<b>173.593,76</b>	<b>6.065,00</b>
2200	Stationary	13.772,10	13.772,10	13.772,10	11.192,70	2.579,40
2201	Postal	500,00	500,00	500,00	442,92	57,08
2202	Telecommunications	20.353,72	20.353,72	20.353,72	19.109,73	1.243,99
2203	Other office supplies	15.356,40	15.356,40	15.356,40	11.929,80	3.426,60
	<b>Total Article 220</b>	<b>49.982,22</b>	<b>49.982,22</b>	<b>49.982,22</b>	<b>42.675,15</b>	<b>7.307,07</b>
2210	Bank charges and interest pay received	1.500,00	1.500,00	1.500,00	460,49	1.039,51
	<b>Total Article 221</b>	<b>1.500,00</b>	<b>1.500,00</b>	<b>1.500,00</b>	<b>460,49</b>	<b>1.039,51</b>
	<b>Total Chapter 22</b>	<b>51.482,22</b>	<b>51.482,22</b>	<b>51.482,22</b>	<b>43.135,64</b>	<b>8.346,58</b>
2300	IT hardware	220.977,00	220.977,00	220.977,00	195.102,90	25.874,10



2301	IT software (operating system)	46.332,50	46.332,50	46.332,50	46.799,50	-467,00
2302	Maintenance & Consultancy Fees	63.000,00	63.000,00	63.000,00	0,00	63.000,00
	<b>Total Article 230</b>	<b>330.309,50</b>	<b>330.309,50</b>	<b>330.309,50</b>	<b>241.902,40</b>	<b>88.407,10</b>
2310	Website development	41.000,00	41.000,00	41.000,00	41.000,00	0,00
	<b>Total Article 231</b>	<b>41.000,00</b>	<b>41.000,00</b>	<b>41.000,00</b>	<b>41.000,00</b>	<b>0,00</b>
	<b>Total Chapter 23</b>	<b>371.309,50</b>	<b>371.309,50</b>	<b>371.309,50</b>	<b>282.902,40</b>	<b>88.407,10</b>
2400	Travel and Per Diems	63.503,00	63.503,00	63.503,00	20.911,86	42.591,14
	<b>Total Article 240</b>	<b>63.503,00</b>	<b>63.503,00</b>	<b>63.503,00</b>	<b>20.911,86</b>	<b>42.591,14</b>
2410	ENISA secretariat meetings	8.464,32	8.464,32	8.464,32	4.823,70	3.640,62
	<b>Total Article 241</b>	<b>8.464,32</b>	<b>8.464,32</b>	<b>8.464,32</b>	<b>4.823,70</b>	<b>3.640,62</b>
2420	Mission expenses of ENISA Secretariat	69.858,17	69.858,17	69.858,17	26.996,23	42.861,94
2421	Entertainment and Representation expenses	15.773,30	15.773,30	15.773,30	10.038,06	5.735,24
	<b>Total Article 242</b>	<b>85.631,47</b>	<b>85.631,47</b>	<b>85.631,47</b>	<b>37.034,29</b>	<b>48.597,18</b>
	<b>Total Chapter 24</b>	<b>157.598,79</b>	<b>157.598,79</b>	<b>157.598,79</b>	<b>62.769,85</b>	<b>94.828,94</b>
2502	Services of the translation centre in Luxembourg	46.933,38	46.933,38	46.933,38	46.933,38	0,00
	<b>Total Article 250</b>	<b>46.933,38</b>	<b>46.933,38</b>	<b>46.933,38</b>	<b>46.933,38</b>	<b>0,00</b>
	<b>Total Chapter 25</b>	<b>46.933,38</b>	<b>46.933,38</b>	<b>46.933,38</b>	<b>46.933,38</b>	<b>0,00</b>
	<b>Total Title 2</b>	<b>1.064.753,65</b>	<b>1.064.753,65</b>	<b>1.064.753,65</b>	<b>862.670,80</b>	<b>202.082,85</b>
Budget Line	Budget Line Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	Cancelled (5)
3000	Permanent Stakeholders Group	46.089,08	46.089,08	46.089,08	25.381,16	20.707,92
3001	Working Groups	78.049,38	78.049,38	78.049,38	23.301,05	54.748,33
3002	Other operational meetings	1.178,79	1.178,79	1.178,79	1.178,79	0,00
	<b>Total Article 300</b>	<b>125.317,25</b>	<b>125.317,25</b>	<b>125.317,25</b>	<b>49.861,00</b>	<b>75.456,25</b>
3010	Mission expenses of ENISA Secretariat	83.077,67	83.077,67	83.077,67	51.031,62	32.046,05
3011	Entertainment and Representation expenses	11.361,07	11.361,07	11.361,07	4.493,08	6.867,99
3012	Cooperation Department Missions	10.000,00	10.000,00	10.000,00	6.723,44	3.276,56
3013	Technical Department Missions	11.000,00	11.000,00	11.000,00	7.508,78	3.491,22
	<b>Total Article 301</b>	<b>115.438,74</b>	<b>115.438,74</b>	<b>115.438,74</b>	<b>69.756,92</b>	<b>45.681,82</b>
	<b>Total Chapter 30</b>	<b>240.755,99</b>	<b>240.755,99</b>	<b>240.755,99</b>	<b>119.617,92</b>	<b>121.138,07</b>
3100	Conferences and Joint events	46.536,00	46.536,00	46.536,00	46.261,00	275,00
	<b>Total Article 310</b>	<b>46.536,00</b>	<b>46.536,00</b>	<b>46.536,00</b>	<b>46.261,00</b>	<b>275,00</b>
3123	Publications and information material	10.603,00	10.603,00	10.603,00	9.419,34	1.183,66
	<b>Total Article 312</b>	<b>10.603,00</b>	<b>10.603,00</b>	<b>10.603,00</b>	<b>9.419,34</b>	<b>1.183,66</b>
3130	Risk Management	118.500,00	118.500,00	118.500,00	12.800,00	105.700,00
	<b>Total Article 313</b>	<b>118.500,00</b>	<b>118.500,00</b>	<b>118.500,00</b>	<b>12.800,00</b>	<b>105.700,00</b>
3140	Technical & procedural security policies	75.000,00	75.000,00	75.000,00	15.000,00	60.000,00
	<b>Total Article 314</b>	<b>75.000,00</b>	<b>75.000,00</b>	<b>75.000,00</b>	<b>15.000,00</b>	<b>60.000,00</b>
3150	Network & Information security technologies	26.000,00	26.000,00	26.000,00	0,00	26.000,00
	<b>Total Article 315</b>	<b>26.000,00</b>	<b>26.000,00</b>	<b>26.000,00</b>	<b>0,00</b>	<b>26.000,00</b>
3160	Computer incident and response handling	44.000,00	44.000,00	44.000,00	12.541,19	31.458,81
	<b>Total Article 316</b>	<b>44.000,00</b>	<b>44.000,00</b>	<b>44.000,00</b>	<b>12.541,19</b>	<b>31.458,81</b>
3170	Awareness raising	81.800,00	81.800,00	81.800,00	36.040,20	45.759,80
	<b>Total Article 317</b>	<b>81.800,00</b>	<b>81.800,00</b>	<b>81.800,00</b>	<b>36.040,20</b>	<b>45.759,80</b>
3180	Relations with EU bodies & Member States	97.000,00	97.000,00	97.000,00	19.723,07	77.276,93
	<b>Total Article 318</b>	<b>97.000,00</b>	<b>97.000,00</b>	<b>97.000,00</b>	<b>19.723,07</b>	<b>77.276,93</b>
	<b>Total Chapter 31</b>	<b>499.439,00</b>	<b>499.439,00</b>	<b>499.439,00</b>	<b>151.784,80</b>	<b>347.654,20</b>
3400	Internal Audit Capability	50.000,00	50.000,00	50.000,00	0,00	50.000,00

<b>Total Article 340</b>	<b>50.000,00</b>	<b>50.000,00</b>	<b>50.000,00</b>	<b>0,00</b>	<b>50.000,00</b>
<b>Total Chapter 34</b>	<b>50.000,00</b>	<b>50.000,00</b>	<b>50.000,00</b>	<b>0,00</b>	<b>50.000,00</b>
<b>Total Title 3</b>	<b>790.194,99</b>	<b>790.194,99</b>	<b>790.194,99</b>	<b>271.402,72</b>	<b>518.792,27</b>
<b>GRAND TOTAL</b>	<b>2.111.501,01</b>	<b>2.111.501,01</b>	<b>2.111.501,01</b>	<b>1.311.754,79</b>	<b>799.746,22</b>

### 4.3 Budgetary principles

The establishment and implementation of the budget of the European Network and Information Security Agency are governed by the following basic principles:

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

## **5 Report on budget and financial management during the year**

### **5.1 Accounting and Finance functions**

The key objectives in 2006 relating to Accounting and Finance were the following:

- Establish the Budgetary and Financial Reporting Management systems
- Have the above mentioned systems tested and validated
- Execute the budget of the Agency and monitor its financial performance
- Adhere to the Financial Regulation
- Provide relevant and reliable information to the users of the Financial Statements

ENISA is one of the first Agencies that applied to the Commission for enrolment to the new Financial Systems called ABAC (acronym for Accrual Based Accounting). The Commission accepted ENISA's request; however, due to the heavy process and the simultaneous requests received by many Agencies, and particularly the newly established ones, preliminary preparation for the changeover will start in 2008.

It is expected that the Financial Statements of 2009 will be prepared based on the new integrated ABAC system.

### **5.2 Budget**

The budget of the Agency is distributed in three parts or titles. Title 1 covers staff expenditure such as salaries, training and costs associated to recruitment procedures and staff welfare. Title 2 covers the costs associated to the functioning of the Agency such as infrastructure, equipment and IT needs. And, Title 3 corresponds to the Agency's operational activities.

The Budgetary Authority (European Parliament and Council) approved a budget for the Agency of 6.800.000 EUR for 2006. The Commission is responsible to transfer this subsidy to the Agency based on article 50 of ENISA's Financial Regulation. An additional amount of 140.080 EUR was granted to the Agency, as part of the EFTA countries' contribution to the EU Budget. Thus the total credit appropriations for the year 2006, after the amending budget was published, were 6.940.080 EUR.

The execution of the budget was in line with the Agency's Financial Regulation. Sound financial management as well as verification and control systems have been properly applied by

the Agency. ENISA has put into place appropriate financial management systems in order to manage all its revenue and expenditure.

### 5.2.1 Credit appropriations

Credit and payment appropriations are funds made available by the EC for administrative expenditure of the Agency. The table below outlines the breakdown of the credit and payment appropriations available in 2006.

The total amount shown as Commitment Appropriation in the above table at page 21 is 6.952.389,12 euros which is 12.309,12 higher than the total Commitment Appropriation shown below. The difference refers to the recovery of an amount paid in 2005 for consultancy services as the amount which was provisionally paid, was higher than the actual cost of the service. The amount of 12.309,12 euros is included in budget line 2302.

- 2006 EC allocation C1	6.800.000
- EFTA countries' contribution	140.080
<b>Total</b>	<b>6.940.080</b>

### 5.2.2 Amending Budgets / Budgetary Transfers

The following table summarises the Budget transfers and the Amending Budget effects on the initial Budget 2006:

	Initial Budget	Transfers	Amending Budget	Final Budget
Title 1	4.463.000	-214.050		4.248.950
Title 2	1.027.000	-180.000		847.000
Title 3	1.310.000	+394.050	+140.080	1.844.130
<b>Total</b>	<b>6.800.000</b>	<b>-</b>	<b>+140.080</b>	<b>6.940.080</b>

### 5.2.3 Payments

The table below outlines the breakdown of the payments made in 2006.

Payments from 2006 appropriations (C1)	5.370.553
--	-----------

Payments made from 2006 carried-over appropriations (C8)	1.311.755
<b>Total paid in 2006</b>	<b>6.682.308</b>

#### 5.2.4 Carry forward on credit appropriations contracted

The credit appropriations contracted by the end of 2006 but not yet paid are carried forward to the following year. Their breakdown is:

- Title 1	253.178
- Title 2	126.236
- Title 3	537.950
<b>Total</b>	<b>917.364</b>

a) Regarding administrative expenditure (Titles 1 and 2), the ENISA cancelled all appropriations not contracted by the end of the year, with the exception of an amount of 49.530 EUR, which is a non automatic carry over, approved by the Management Board of the Agency on 26 January 2007, which is included in the figure presented above as Title 1 carried forward amount. The figure cancelled represented 334.951 EUR (6.57%) from C1 appropriations.

b) Regarding operational expenditure (Title 3), ENISA cancelled all appropriations not contracted by the end of the year. This figure represented 317.212 EUR (17.2%) from C1 appropriations.

c) The total of C8 appropriations cancelled (i.e. carried over from 2005 and not paid in 2006) was 1.609.771 EUR.

#### 5.2.5 Revenue

European Union subsidies	6.600.000
Other income – ENISA	12.309
<b>Total revenue</b>	<b>6.612.309</b>

## 5.2.6 Analysis of Budgetary Management by Type of Expenditure

### Title 1: Expenditure relating to ENISA staff

#### Chapter 11. Staff in active employment

2006 Budget	2006 Commitments	2006 Payments
3.362.075	3.131.658	3.131.658

The Agency's staffing at the end of the year 2006 was composed of 37 Temporary Agents (TA) and 7 Contract Agents (CA). The Agency added three Temporary Staff to its personnel in December 2006 and, at the year end, had seven posts in its 2006 establishment plan remaining unfilled. In addition to this, five Contract Agents' posts were unfilled at the end of 2006. The recruitment procedures for all vacant posts are scheduled to be completed throughout 2007.

#### Chapter 12. Recruitment Expenditure

2006 Budget	2006 Commitments	2006 Payments
490.000	468.223	357.675

The Agency successfully completed 13 recruitment procedures in 2006. This appropriation is to cover travel expenditures incurred for interviewing candidates, the travel expenses of staff (including members of their families) on taking up duties and at the end of contract, the installation allowances for staff obliged to change residence after taking up their duty, the removal costs of staff obliged to change residence after taking up duty, and the costs of daily subsistence allowances.

#### Chapter 13. Socio - medical services and training

2006 Budget	2006 Commitments	2006 Payments
90.550	89.377	29.432

This appropriation is intended to cover the costs of annual medical inspections and of reviewing the health and safety at work conditions, and the costs of language and other training needs of the staff.

## Chapter 14. Temporary Assistance

2006 Budget	2006 Commitments	2006 Payments
306.325	300.023	209.716

This appropriation is intended to cover the costs of the EC management costs, special assistance grants, other welfare expenditure, the costs of temporary assistance (interim services), and expenditure of contracting consultants.

**Title 2: Buildings, equipments and other administrative expenditure**

## Chapter 20. Buildings and associated costs

2006 Budget	2006 Commitments	2006 Payments
496.800	478.218	449.292

The largest parts of the expenses are related to rental costs of the Agency's premises (79%), and security services (13 %).

This appropriation is intended to cover the payment of rents for buildings or parts of buildings occupied by the Agency and the hiring of parking spaces, the insurance costs, the costs of utilities, the costs of cleaning and up keeping, the fitting-out of the premises and repairs in the building, and miscellaneous expenditure on buildings connected with security and safety, in particular contracts governing building surveillance.

## Chapter 21. Movable Property and associated costs

2006 Budget	2006 Commitments	2006 Payments
55.400	30.867	24.833

This appropriation is intended to cover expenditure of acquiring technical equipment, technical services, and maintenance and repairs of equipment. Equipment includes furniture, technical equipment and vehicles owned by the Agency, as well as books purchased to equip the library of the Agency.



Chapter 22. Current Administrative expenditure

2006 Budget	2006 Commitments	2006 Payments
209.800	185.337	140.808

This chapter covers stationary and office supplies, post, telecommunication and bank charges, damages, and departmental removals and associated handling costs.

Chapter 23. Information and Communication Technology

2006 Budget	2006 Commitments	2006 Payments
97.309,12	84.918	38.172

This appropriation is intended to cover the costs of purchasing ICT hardware and software, the maintenance costs related to hardware and software, as well as consultancy costs.

**Title 3: Operational activities**

Chapter 30. Group Activities

2006 Budget	2006 Commitments	2006 Payments
804.759	637.700	470.424

The appropriation is intended to cover expenses dedicated to the activities related to Meetings (PSG, Working Groups, Management Board, Executive Director and other Operational Meetings), Staff Missions, and Representation activities.

Chapter 32. Other Operational Activities

2006 Budget	2006 Commitments	2006 Payments
337.750	318.956	188.387

This appropriation is intended to cover the cost of conferences and joint events for all Agency's Departments, the communication plan of the Agency, the costs of publications and information

material, the costs of further developing and maintaining the main web pages of the Agency, and the costs of translation and interpretation services.

### Chapter 33 Operations of the Cooperation and Support Department

2006 Budget	2006 Commitments	2006 Payments
218.121	201.296	127.937

This appropriation is intended to cover the costs of computer incident and response handling activities, the costs of awareness raising activities, and the costs of developing relations with the EU bodies and the Member States.

### Chapter 35. Operations of the Technical Department

2006 Budget	2006 Commitments	2006 Payments
483.500	384.064	202.220

This appropriation is intended to cover the costs of the planned deliverables and information of stakeholders in the area of risk management. It is also intended to cover the costs of four main deliverables, namely, a knowledge database of best practices, studies, assessments and development of strategies. Finally, it covers the costs of activities related to Security Technologies.

### 5.3 Human Resources

By the end of 2006, the Agency's staffing was 37 Temporary Agents out of 44 approved in the establishment plan plan.

The establishment plan approved for the years 2004 and 2005 is the following:

Categories and Grades	2005		2006	
	Authorised		Authorised	
	Perm.	Temp.	Perm.	Temp.
A*16				
A*15		1		
A*14				
A*13				
A*12		3		
A*11				
A*10		4		
A*9		6		1
A*8		2		3
A*7		9		
A*6				
A*5				
<b>Total grade A</b>		<b>25</b>		<b>4</b>
B*11				
B*10				
B*9				
B*8				
B*7				
B*6				
B*5		6		1
B*4				
B*3				
<b>Total grade B</b>		<b>6</b>	<b>-</b>	<b>1</b>
C*7				
C*6				
C*5				
C*4				1
C*3				
C*2		5		
C*1		2		
<b>Total grade C</b>		<b>7</b>		<b>1</b>
<b>Total staff</b>		<b>38</b>		<b>44</b>

## ORGANISATIONAL CHART OF ENISA

