

**Annual Accounts**

**For the Financial Year**

**2007**

**Heraklion, 15 June 2008**

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## **1 Introduction**

### **1.1 Creation, Location and Main Goals 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.

The main goals of ENISA are 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.

### **1.2 Thematic Activities for 2007**

The Work Programme of 2007 includes several thematic activities. Directly derived from the discussions held in the London workshop, they can be seen as Europe-wide objectives in network and information security and they can be grouped in four domains:

- Raising awareness and building confidence. This field is mainly end user-oriented and the objective is to give a positive view (virtue and opportunity) of network and information security, base on the adoption of appropriate tools and behaviours;

- Facilitating the working of the internal market for e-Communication. This business-oriented objective is quite in line with the i2010 initiative and at the heart of the ENISA legal base recently reassessed by the Court of Justice ruling C-217/04. It includes the identification of hurdles and compensatory actions. Independent advice of ENISA is firmly expected;
- Mastering emerging technologies and services. This technology-oriented field includes not only assessing the impact that emerging technology and services may have on security and privacy but also fostering Europe as a competitive supplier in network and information products and services;
- Bridging security gaps in Europe. Bridging the gaps in the design and implementation of security tools and procedures throughout Europe remains a strong policy-oriented challenge. More precise Europe-wide capacity to measure the current network and information security status will be needed. ENISA will contribute assessing such gaps and proposing ways to reduce them and to monitor their evolution.

These four objectives are expected to remain stable for several years while ENISA expertise and know-how are structured and adapted in order to contribute to their achievement in the most appropriate way.

## 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 SINCOM (SI2) for budgetary accounting and EXACT GLOBE for General Ledger accounting.

### **3 The Annual Accounts for the year 2007**

#### **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 2007.

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	31.12.2007	31.12.2006
<b>I. Non Current Assets</b>		<b>373.352</b>	<b>344.932</b>
Intangible fixed assets	1	36.176	32.564
Tangible fixed assets	1	337.176	312.368
<b>II. Current Assets</b>		<b>2.480.483</b>	<b>2.575.036</b>
Short-term receivables	2	101.357	55.843
Cash and cash equivalents	3	2.379.126	2.519.193
<b>Total Assets</b>		<b>2.853.835</b>	<b>2.919.968</b>
<b>III. Non Current Liabilities</b>			
<b>IV. Current Liabilities</b>		<b>1.410.260</b>	<b>2.289.543</b>
EC Pre-financing Received	4	328.971	1.124.138
EC Interest Payable	5	125.560	88.829
Accounts payable	6	113.977	432.531
Accrued Liabilities	7	686.535	578.173
Provisions	8	155.216	65.872
<b>Total Liabilities</b>		<b>1.410.260</b>	<b>2.289.543</b>
<b>V. Net Assets</b>		<b>1.443.575</b>	<b>630.425</b>
Accumulated result		1.443.575	630.425
<b>Total Net Assets</b>		<b>1.443.575</b>	<b>630.425</b>

### 3.4 Economic Outturn Account

	Notes	2007	2006
Revenue from the Community Subsidy	9	7.987.957	5.475.862
Other revenue	10	202.642	12.309
<b>Total Operating Revenue</b>		<b>8.190.599</b>	<b>5.488.171</b>
Administrative expenses		-5.176.051	-4.717.893
Staff expenses	11	-3.572.833	-3.100.024
Fixed asset related expenses		-125.837	-103.279
Other administrative expenses	12	-1.477.381	-1.514.590
Operational expenses	13	-2.198.765	-1.236.173
<b>Total Operating Expenses</b>		<b>-7.374.816</b>	<b>-5.954.066</b>
<b>Surplus/(Deficit) from Operating Activities</b>		<b>815.783</b>	<b>-465.895</b>
Financial expenses		-2.633	-1.932
<b>Surplus/(Deficit) from Ordinary Activities</b>		<b>813.151</b>	<b>-467.827</b>
<b>Economic Result for the Year</b>		<b>813.151</b>	<b>-467.827</b>

### 3.5 Cash Flow Statement

	2007	2006
<b>Surplus/(deficit) from ordinary activities</b>	<b>813.151</b>	<b>-467.827</b>
<b>Operating activities</b>		
Amortization (intangible fixed assets)	12.516	9.392
Depreciation (tangible fixed assets)	113.322	93.887
Increase in Provisions for Liabilities	89.344	0
Increase in Short term Receivables	-27.361	-42.566
Decrease in Accounts payable	-121.991	-606.436
Increase in Liabilities to consolidated entities	-864.790	1.126.736
<b>Net cash Flow from operating activities</b>	<b>14.190</b>	<b>113.186</b>
<b>Cash Flows from investing activities</b>		
Purchase of tangible and intangible fixed assets	-154.257	-104.043
<b>Net cash flow from investing activities</b>	<b>-154.257</b>	<b>-104.043</b>
Net Decrease in cash and cash equivalents	-140.067	9.143
Cash at the beginning of the period	2.519.193	2.510.050
<b>Cash at the end of the period</b>	<b>2.379.126</b>	<b>2.519.193</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 2007</b>	<b>0</b>	<b>1.098.252</b>	<b>-467.827</b>	<b>630.425</b>
Allocation of the Economic Result of Previous year		-467.827	467.827	0
Economic result of the year			813.151	813.151
<b>Balance as of 31 December 2007</b>	<b>0</b>	<b>630.425</b>	<b>813.151</b>	<b>1.443.575</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 2007 is shown in the following table:

	Computer Software	Plant and Equipment	Computer hardware	Furniture & Vehicles	Fixtures & Fittings	Total Tangibles
<b>Gross carrying amounts 1.1.2007</b>	<b>44.213</b>	<b>119.044</b>	<b>277.060</b>	<b>39.168</b>	<b>0</b>	<b>435.271</b>
Additions	16.128	5.810	107.670	15.660	8.990	
Disposals	0	0	0	0	0	0
Transfer between headings	0	0	0	0	0	0
<b>Gross carrying amounts 31.12.2007</b>	<b>60.340</b>	<b>124.854</b>	<b>384.730</b>	<b>54.828</b>	<b>8.990</b>	<b>573.401</b>
<b>Accumulated depreciation 1.1.2007</b>	<b>11.649</b>	<b>39.136</b>	<b>77.630</b>	<b>6.137</b>	<b>0</b>	<b>122.903</b>
Depreciation	12.516	30.027	75.961	6.980	354	
Write-back of depreciation	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
<b>Accumulated depreciation 31.12.2007</b>	<b>24.164</b>	<b>69.164</b>	<b>153.591</b>	<b>13.117</b>	<b>354</b>	<b>236.225</b>
<b>Net carrying amounts 31.12.2007</b>	<b>36.176</b>	<b>55.690</b>	<b>231.139</b>	<b>41.711</b>	<b>8.636</b>	<b>337.176</b>

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

The amount mainly refers to VAT receivable from the Greek Fiscal Authorities. It includes also Accrued Interest, Software Licenses and Prepaid Maintenance fees.

## **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 2007 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 invoices received before the year end for goods or services. Invoices that are received during the closing period are paid next year.

## **7. Accrued liabilities**

The amount refers to invoices that had not arrived at the year end either due to post delays or because the invoice was issued only in 2008.

It also includes 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.

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

## **8. Provisions**

The amount refers to the untaken annual leave of the staff at the year end (105k), as well as to provisions for legal expenses (50k).

## 9. Community Subsidy

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

## 10. Other Revenue

The other revenue refers mainly to the re-utilisation of resources that had been considered as due to the Commission. The Court of Auditors indicated that the amount should be posted as other revenue.

## 11. Staff expenses

Staff expenses can be further analysed as follows:

<b>Staff Expenses</b>	<b>2007</b>	<b>2006</b>
Basic salaries	2.313.869	2.051.914
Expatriation allowances	388.786	349.020
Family allowances	238.924	211.922
Contract Agents	231.579	104.510
Annual Travel Expenses	124.481	121.989
Sickness Insurance	91.910	76.479
Seconded National Experts	90.505	70.284
Other Allowances and Refunding	39.344	65.872
Unemployment Insurance	33.633	28.033
Other Staff Expenses	19.803	20.001
<b>Total</b>	<b>3.572.833</b>	<b>3.100.024</b>

## 12. Administrative Expenses

Administrative expenses can be further analysed as follows:

<b>Administrative Expenses</b>	<b>2007</b>	<b>2006</b>
Rent and Utility costs	460.583	378.159
Removal Expenses	136.561	189.911
Interim Agents service	115.179	212.922
Telecommunications	89.707	107.019
Training	86.062	40.147
Daily Subsistence Allowance	70.345	106.414
Security Services	64.242	58.711
Consultants	57.631	0
Travel expenses in interviewing candidates	51.028	70.224
Installation and Resettlement Allowance	48.761	62.581
Post	38.748	33.775
Cleaning and maintenance	33.840	22.160
Purchase of furniture	27.619	21.395
ICT Maintenance and Consultancies	27.115	25.745
EC Management Costs	25.147	24.875
ICT Software	24.727	23.070
Stationary	19.586	26.463
Fixtures and Fittings	15.525	2.285
ICT Hardware	4.843	25.268
Other Administrative Expenses	80.131	83.465
<b>Total</b>	<b>1.477.381</b>	<b>1.514.590</b>



### 13. Operational Expenses

Operational expenses can be further analysed as follows:

<b>Operational Expenses</b>	<b>2007</b>	<b>2006</b>
Services of the CDT in Luxembourg	266.628	44.631
Cooperation Department Missions	261.566	162.115
Risk Management	253.631	137.017
Conferences and Joint Events	158.254	140.510
Technical Department Missions	156.605	130.254
Computer Incident and Response Handling	141.819	57.000
Security Policies	119.764	89.337
Management Board	103.678	79.789
Permanent Stakeholders Group	101.083	44.264
Awareness Raising	90.645	54.959
Executive Director Office Missions	86.229	58.156
Security Technologies	84.328	19.500
Publications and Information Materials	55.248	31.548
Administration Department Missions	50.602	45.673
Operational Provisions	50.000	0
Working Groups	41.638	51.991
Relations with EU Bodies and M. States	25.501	81.005
Other Operational Expenses	151.545	8.425
<b>Total</b>	<b>2.198.765</b>	<b>1.236.173</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

	2007	2006
<b>REVENUE</b>		
Commission subsidy (for the operating budget -Titles 1,2 and 3)	7.900.000	6.600.000
Phare funds from Commission		
Other contributions and funding received via the Commission	182.400	
Other donors		
Fee income		
Other revenue	234.528	12.309
<b>TOTAL REVENUE (a)</b>	<b>8.316.928,00</b>	<b>6.612.309</b>
<b>EXPENDITURE</b>		
<i>Title I: Staff</i>		
Payments	3.953.133	3.728.480
Appropriations carried over	128.715	253.178
<i>Title II: Administrative Expenses</i>		
Payments	883.093	653.105
Appropriations carried over	220.077	126.236
<i>Title III: Operating Expenditure *)</i>		
Payments	1.351.432	988.968
Appropriations carried over	1.691.754	537.950
<b>TOTAL EXPENDITURE (b)</b>	<b>8.228.204</b>	<b>6.287.917</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>	<b>88.724</b>	<b>324.392</b>
Cancellation of unused payment appropriations carried over from previous year	57.846	799.746
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>146.571</b>	<b>1.124.138</b>
Balance year 2006	1.124.138	149.144
Positive balance from year 2006 reimbursed in year 2007 to the Commission	-1.124.138	-149.144
Result used for determining amounts in general accounting	<b>146.571</b>	<b>1.124.138</b>
Commission subsidy - agency registers accrued revenue	<b>7.753.429</b>	
Pre-financing remaining open to be reimbursed by agency to Commission in 2008	<b>146.571</b>	

Not included in the budget outturn:

Interest received by 31/12/07 on the Commission subsidy funds	125.560,17	88.829

## 4.2 Budget Execution Report

EXPENDITURE COMMITTED IN 2007 AND PAID IN 2007 - C1						
Budget Line	Budget Line Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	RAL (2)-(4)
1100	Basic salaries	2.327.500,00	2.313.868,65	2.327.500,00	2.313.868,65	0,00
1101	Family allowances	243.000,00	238.923,53	243.000,00	238.923,53	0,00
1102	Expatriation and foreign residence allowances	394.000,00	388.786,04	394.000,00	388.786,04	0,00
	<b>Total Article 110</b>	<b>2.964.500,00</b>	<b>2.941.578,22</b>	<b>2.964.500,00</b>	<b>2.941.578,22</b>	<b>0,00</b>
1110	Contract Agents	233.000,00	231.175,94	233.000,00	231.175,94	0,00
1113	National Seconded Experts (SNEs)	91.000,00	90.505,25	91.000,00	90.505,25	0,00
	<b>Total Article 111</b>	<b>324.000,00</b>	<b>321.681,19</b>	<b>324.000,00</b>	<b>321.681,19</b>	<b>0,00</b>
1120	Insurance against sickness	93.000,00	91.909,60	93.000,00	91.909,60	0,00
1121	Insurance against occupational disease	22.000,00	19.208,35	22.000,00	19.208,35	0,00
1122	Insurance against unemployment	40.850,00	33.632,96	40.850,00	33.632,96	0,00
	<b>Total Article 112</b>	<b>155.850,00</b>	<b>144.750,91</b>	<b>155.850,00</b>	<b>144.750,91</b>	<b>0,00</b>
1130	Childbirth allowances and death grants	1.000,00	594,93	1.000,00	594,93	0,00
1131	Annual travel expenses	121.150,00	121.075,67	121.150,00	121.075,67	0,00
	<b>Total Article 113</b>	<b>122.150,00</b>	<b>121.670,60</b>	<b>122.150,00</b>	<b>121.670,60</b>	<b>0,00</b>
	<b>Total Chapter 11</b>	<b>3.566.500,00</b>	<b>3.529.680,92</b>	<b>3.566.500,00</b>	<b>3.529.680,92</b>	<b>0,00</b>
1200	Travel expenses in interviewing candidates	54.900,00	52.000,00	54.900,00	41.148,26	10.851,74
	<b>Total Article 120</b>	<b>54.900,00</b>	<b>52.000,00</b>	<b>54.900,00</b>	<b>41.148,26</b>	<b>10.851,74</b>
1210	Travel expenses on taking up duties	16.700,00	16.440,76	16.700,00	15.609,37	831,39
1211	Installation and resettlement allowances	59.500,00	59.017,04	59.500,00	59.017,04	0,00
1212	Removal expenses	95.100,00	95.015,27	95.100,00	50.848,27	44.167,00
1213	Daily subsistence allowances	72.000,00	70.345,04	72.000,00	70.345,04	0,00
	<b>Total Article 121</b>	<b>243.300,00</b>	<b>240.818,11</b>	<b>243.300,00</b>	<b>195.819,72</b>	<b>44.998,39</b>
	<b>Total Chapter 12</b>	<b>298.200,00</b>	<b>292.818,11</b>	<b>298.200,00</b>	<b>236.967,98</b>	<b>55.850,13</b>
1310	Medical service : annual medical check ups	27.000,00	22.436,87	27.000,00	18.605,73	3.831,14
	<b>Total Article 131</b>	<b>27.000,00</b>	<b>22.436,87</b>	<b>27.000,00</b>	<b>18.605,73</b>	<b>3.831,14</b>
1320	Language courses and vocational training	90.000,00	75.745,61	90.000,00	54.052,81	21.692,80
	<b>Total Article 132</b>	<b>90.000,00</b>	<b>75.745,61</b>	<b>90.000,00</b>	<b>54.052,81</b>	<b>21.692,80</b>
	<b>Total Chapter 13</b>	<b>117.000,00</b>	<b>98.182,48</b>	<b>117.000,00</b>	<b>72.658,54</b>	<b>25.523,94</b>
1400	E. Commission management costs	33.500,00	25.146,83	33.500,00	21.054,83	4.092,00
	<b>Total Article 140</b>	<b>33.500,00</b>	<b>25.146,83</b>	<b>33.500,00</b>	<b>21.054,83</b>	<b>4.092,00</b>
1411	Other welfare expenditure	40.000,00	1.150,40	40.000,00	1.150,40	0,00
	<b>Total Article 141</b>	<b>40.000,00</b>	<b>1.150,40</b>	<b>40.000,00</b>	<b>1.150,40</b>	<b>0,00</b>
1420	Interim service	125.000,00	125.000,00	125.000,00	84.175,72	40.824,28
1421	Consultants	10.000,00	9.869,16	10.000,00	7.444,66	2.424,50
	<b>Total Article 142</b>	<b>135.000,00</b>	<b>134.869,16</b>	<b>135.000,00</b>	<b>91.620,38</b>	<b>43.248,78</b>

	<b>Total Chapter 14</b>	<b>208.500,00</b>	<b>161.166,39</b>	<b>208.500,00</b>	<b>113.825,61</b>	<b>47.340,78</b>
	<b>Total Title 1</b>	<b>4.190.200,00</b>	<b>4.081.847,90</b>	<b>4.190.200,00</b>	<b>3.953.133,05</b>	<b>128.714,85</b>
<b>Bud- get Line</b>	<b>Budget Line Description</b>	<b>Commitment Appropriation</b>	<b>Executed Commitment</b>	<b>Payment Appropriation</b>	<b>Executed Payment</b>	<b>RAL</b>
		<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(2)-(4)</b>
2000	Rent and Utilities costs	460.628,00	460.582,50	460.628,00	460.582,50	0,00
2002	Insurance	3.200,00	3.038,83	3.200,00	3.038,83	0,00
2003	Water, gas, electricity and heating	6.250,00	6.250,00	6.250,00	4.685,59	1.564,41
2004	Cleaning and maintenance	34.750,00	33.840,00	34.750,00	25.380,00	8.460,00
2005	Fixtures and Fittings	38.000,00	32.247,78	38.000,00	14.965,28	17.282,50
2006	Security equipment	68.730,00	64.190,00	68.730,00	1.092,00	63.098,00
2007	Security services	69.000,00	62.993,10	69.000,00	50.423,10	12.570,00
	<b>Total Article 200</b>	<b>680.558,00</b>	<b>663.142,21</b>	<b>680.558,00</b>	<b>560.167,30</b>	<b>102.974,91</b>
	<b>Total Chapter 20</b>	<b>680.558,00</b>	<b>663.142,21</b>	<b>680.558,00</b>	<b>560.167,30</b>	<b>102.974,91</b>
2100	Technical Equipment	4.000,00	2.023,40	4.000,00	2.023,40	0,00
2101	Technical Services	4.000,00	2.099,28	4.000,00	0,00	2.099,28
2102	Maintenance, utilisation and repairs	500,00	0,00	500,00	0,00	0,00
	<b>Total Article 210</b>	<b>8.500,00</b>	<b>4.122,68</b>	<b>8.500,00</b>	<b>2.023,40</b>	<b>2.099,28</b>
2110	Purchase	50.000,00	47.918,87	50.000,00	42.993,87	4.925,00
2112	Maintenance and repairs	500,00	0,00	500,00	0,00	0,00
	<b>Total Article 211</b>	<b>50.500,00</b>	<b>47.918,87</b>	<b>50.500,00</b>	<b>42.993,87</b>	<b>4.925,00</b>
2120	Long-term lease of transport equipment	39.000,00	38.489,00	39.000,00	0,00	38.489,00
2121	Maintenance of transport equipment	500,00	111,19	500,00	111,19	0,00
2122	Car insurance	600,00	591,76	600,00	591,76	0,00
2123	Fuel expenses	3.000,00	2.629,52	3.000,00	2.179,52	450,00
	<b>Total Article 212</b>	<b>43.100,00</b>	<b>41.821,47</b>	<b>43.100,00</b>	<b>2.882,47</b>	<b>38.939,00</b>
2130	Books and subscriptions	7.800,00	4.470,86	7.800,00	3.358,86	1.112,00
	<b>Total Article 213</b>	<b>7.800,00</b>	<b>4.470,86</b>	<b>7.800,00</b>	<b>3.358,86</b>	<b>1.112,00</b>
	<b>Total Chapter 21</b>	<b>109.900,00</b>	<b>98.333,88</b>	<b>109.900,00</b>	<b>51.258,60</b>	<b>47.075,28</b>
2200	Stationary	24.270,00	23.791,53	24.270,00	6.795,02	16.996,51
2201	Postal	41.500,00	41.500,00	41.500,00	36.530,25	4.969,75
2202	Telecommunications	104.000,00	104.000,00	104.000,00	79.598,63	24.401,37
2203	Other office supplies	1.000,00	813,80	1.000,00	813,80	0,00
	<b>Total Article 220</b>	<b>170.770,00</b>	<b>170.105,33</b>	<b>170.770,00</b>	<b>123.737,70</b>	<b>46.367,63</b>
2210	Bank charges and interest	2.500,00	2.500,00	2.500,00	0,00	2.500,00
	<b>Total Article 221</b>	<b>2.500,00</b>	<b>2.500,00</b>	<b>2.500,00</b>	<b>0,00</b>	<b>2.500,00</b>
	<b>Total Chapter 22</b>	<b>173.270,00</b>	<b>172.605,33</b>	<b>173.270,00</b>	<b>123.737,70</b>	<b>48.867,63</b>
2300	IT hardware	92.300,00	90.451,80	92.300,00	89.111,80	1.340,00
2301	IT software (operating system)	49.100,00	49.058,60	49.100,00	37.839,10	11.219,50
2302	Maintenance & Consultancy Fees	29.600,00	29.578,34	29.600,00	20.978,34	8.600,00
	<b>Total Article 230</b>	<b>171.000,00</b>	<b>169.088,74</b>	<b>171.000,00</b>	<b>147.929,24</b>	<b>21.159,50</b>
	<b>Total Chapter 23</b>	<b>171.000,00</b>	<b>169.088,74</b>	<b>171.000,00</b>	<b>147.929,24</b>	<b>21.159,50</b>

	<b>Total Title 2</b>	<b>1.134.728,00</b>	<b>1.103.170,16</b>	<b>1.134.728,00</b>	<b>883.092,84</b>	<b>220.077,32</b>
<b>Budget Line</b>	<b>Budget Line Description</b>	<b>Commitment Appropriation</b>	<b>Executed Commitment</b>	<b>Payment Appropriation</b>	<b>Executed Payment</b>	<b>RAL</b>
		<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(2)-(4)</b>
3000	Permanent Stakeholders Group	122.200,00	119.214,54	122.200,00	63.882,54	55.332,00
3001	Working Groups	69.890,00	68.085,57	69.890,00	49.918,89	18.166,68
3002	Other operational meetings	24.000,00	10.357,71	24.000,00	9.252,71	1.105,00
3003	Management Board	116.800,00	116.756,07	116.800,00	96.442,07	20.314,00
3005	Executive Director Office Meetings	14.200,00	14.039,59	14.200,00	12.581,74	1.457,85
	<b>Total Article 300</b>	<b>347.090,00</b>	<b>328.453,48</b>	<b>347.090,00</b>	<b>232.077,95</b>	<b>96.375,53</b>
3011	Representation expenses	39.200,00	38.324,62	39.200,00	33.644,62	4.680,00
3012	Cooperation Department Missions	275.000,00	264.604,59	275.000,00	247.057,60	17.546,99
3013	Technical Department Missions	160.000,00	160.000,00	160.000,00	147.003,10	12.996,90
3014	Administration Department Missions	55.000,00	52.280,96	55.000,00	49.715,40	2.565,56
3015	Executive Director Office Missions	105.000,00	89.142,43	105.000,00	78.453,62	10.688,81
	<b>Total Article 301</b>	<b>634.200,00</b>	<b>604.352,60</b>	<b>634.200,00</b>	<b>555.874,34</b>	<b>48.478,26</b>
	<b>Total Chapter 30</b>	<b>981.290,00</b>	<b>932.806,08</b>	<b>981.290,00</b>	<b>787.952,29</b>	<b>144.853,79</b>
3200	Conferences and Joint Events	165.400,00	165.390,15	165.400,00	152.416,79	12.973,36
	<b>Total Article 320</b>	<b>165.400,00</b>	<b>165.390,15</b>	<b>165.400,00</b>	<b>152.416,79</b>	<b>12.973,36</b>
3210	Communication Plan	102.000,00	101.950,00	102.000,00	16.961,00	84.989,00
3211	Publications and Information Materials	86.200,00	86.162,06	86.200,00	21.003,36	65.158,70
	<b>Total Article 321</b>	<b>188.200,00</b>	<b>188.112,06</b>	<b>188.200,00</b>	<b>37.964,36</b>	<b>150.147,70</b>
3220	Web-site Development	32.900,00	32.878,55	32.900,00	3.714,30	29.164,25
	<b>Total Article 322</b>	<b>32.900,00</b>	<b>32.878,55</b>	<b>32.900,00</b>	<b>3.714,30</b>	<b>29.164,25</b>
3230	Services of the CDT in Luxembourg	347.000,00	347.000,00	347.000,00	3.035,90	343.964,10
	<b>Total Article 323</b>	<b>347.000,00</b>	<b>347.000,00</b>	<b>347.000,00</b>	<b>3.035,90</b>	<b>343.964,10</b>
	<b>Total Chapter 32</b>	<b>733.500,00</b>	<b>733.380,76</b>	<b>733.500,00</b>	<b>197.131,35</b>	<b>536.249,41</b>
3300	Computer Incident and Response Handling	152.000,00	152.000,00	152.000,00	82.821,09	69.178,91
	<b>Total Article 330</b>	<b>152.000,00</b>	<b>152.000,00</b>	<b>152.000,00</b>	<b>82.821,09</b>	<b>69.178,91</b>
3310	Awareness Raising	95.000,00	94.997,72	95.000,00	86.267,72	8.730,00
	<b>Total Article 331</b>	<b>95.000,00</b>	<b>94.997,72</b>	<b>95.000,00</b>	<b>86.267,72</b>	<b>8.730,00</b>
3320	Relations with EU Bodies and Member States	168.700,00	168.678,68	168.700,00	21.146,68	147.532,00
	<b>Total Article 332</b>	<b>168.700,00</b>	<b>168.678,68</b>	<b>168.700,00</b>	<b>21.146,68</b>	<b>147.532,00</b>
3330	Relations with the Industry and Int'l Institutions	100.000,00	100.000,00	100.000,00	0,00	100.000,00
	<b>Total Article 333</b>	<b>100.000,00</b>	<b>100.000,00</b>	<b>100.000,00</b>	<b>0,00</b>	<b>100.000,00</b>
	<b>Total Chapter 33</b>	<b>515.700,00</b>	<b>515.676,40</b>	<b>515.700,00</b>	<b>190.235,49</b>	<b>325.440,91</b>
3400	Internal Audit Capability	254.910,00	254.910,00	254.910,00	4.990,00	249.920,00
	<b>Total Article 340</b>	<b>254.910,00</b>	<b>254.910,00</b>	<b>254.910,00</b>	<b>4.990,00</b>	<b>249.920,00</b>
	<b>Total Chapter 34</b>	<b>254.910,00</b>	<b>254.910,00</b>	<b>254.910,00</b>	<b>4.990,00</b>	<b>249.920,00</b>
3500	Risk Management	385.700,00	385.669,41	385.700,00	64.279,83	321.389,58
	<b>Total Article 350</b>	<b>385.700,00</b>	<b>385.669,41</b>	<b>385.700,00</b>	<b>64.279,83</b>	<b>321.389,58</b>
3510	Security Policies	98.800,00	98.739,86	98.800,00	68.513,84	30.226,02



	<b>Total Article 351</b>	<b>98.800,00</b>	<b>98.739,86</b>	<b>98.800,00</b>	<b>68.513,84</b>	<b>30.226,02</b>
3520	Security Technologies	83.300,00	83.220,48	83.300,00	23.994,48	59.226,00
	<b>Total Article 352</b>	<b>83.300,00</b>	<b>83.220,48</b>	<b>83.300,00</b>	<b>23.994,48</b>	<b>59.226,00</b>
3530	Technology Cabinet	38.800,00	38.782,46	38.800,00	14.334,44	24.448,02
	<b>Total Article 353</b>	<b>38.800,00</b>	<b>38.782,46</b>	<b>38.800,00</b>	<b>14.334,44</b>	<b>24.448,02</b>
	<b>Total Chapter 35</b>	<b>606.600,00</b>	<b>606.412,21</b>	<b>606.600,00</b>	<b>171.122,59</b>	<b>435.289,62</b>
	<b>Total Title 3</b>	<b>3.092.000,00</b>	<b>3.043.185,45</b>	<b>3.092.000,00</b>	<b>1.351.431,72</b>	<b>1.691.753,73</b>
	<b>GRAND TOTAL</b>	<b>8.416.928,00</b>	<b>8.228.203,51</b>	<b>8.416.928,00</b>	<b>6.187.657,61</b>	<b>2.040.545,90</b>

**EXPENDITURE NON-AUTOMATICALLY COMMITTED IN 2006 AND PAID IN 2007 - C2**

Budget Line	Budget Line Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	RAL (2)-(4)
1421	Consultants	49.530,00	49.530,00	49.530,00	49.530,00	0,00
	<b>Total Article 142</b>	<b>49.530,00</b>	<b>49.530,00</b>	<b>49.530,00</b>	<b>49.530,00</b>	<b>0,00</b>
	<b>Total Chapter 14</b>	<b>49.530,00</b>	<b>49.530,00</b>	<b>49.530,00</b>	<b>49.530,00</b>	<b>0,00</b>
	<b>Total Title 1</b>	<b>49.530,00</b>	<b>49.530,00</b>	<b>49.530,00</b>	<b>49.530,00</b>	<b>0,00</b>
	<b>GRAND TOTAL</b>	<b>49.530,00</b>	<b>49.530,00</b>	<b>49.530,00</b>	<b>49.530,00</b>	<b>0,00</b>

**EXPENDITURE AUTOMATICALLY COMMITTED IN 2006 AND PAID IN 2007 - C8**

Budget Line	Budget Line Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	RAL (2)-(4)
1200	Travel expenses in interviewing candidates	4.639,37	3.667,71	4.639,37	3.667,71	0,00
	<b>Total Article 120</b>	<b>4.639,37</b>	<b>3.667,71</b>	<b>4.639,37</b>	<b>3.667,71</b>	<b>0,00</b>
1212	Removal expenses	98.286,77	95.354,45	98.286,77	95.354,45	0,00
	<b>Total Article 121</b>	<b>98.286,77</b>	<b>95.354,45</b>	<b>98.286,77</b>	<b>95.354,45</b>	<b>0,00</b>
	<b>Total Chapter 12</b>	<b>102.926,14</b>	<b>99.022,16</b>	<b>102.926,14</b>	<b>99.022,16</b>	<b>0,00</b>
1310	Medical service : annual medical check ups	3.664,31	3.664,31	3.664,31	3.664,31	0,00
	<b>Total Article 131</b>	<b>3.664,31</b>	<b>3.664,31</b>	<b>3.664,31</b>	<b>3.664,31</b>	<b>0,00</b>
1320	Language courses and vocational training	56.280,05	51.320,11	56.280,05	51.320,11	0,00
	<b>Total Article 132</b>	<b>56.280,05</b>	<b>51.320,11</b>	<b>56.280,05</b>	<b>51.320,11</b>	<b>0,00</b>
	<b>Total Chapter 13</b>	<b>59.944,36</b>	<b>54.984,42</b>	<b>59.944,36</b>	<b>54.984,42</b>	<b>0,00</b>
1420	Interim service	26.504,20	26.504,20	26.504,20	26.504,20	0,00
1421	Consultants	14.272,83	12.504,83	14.272,83	12.504,83	0,00
	<b>Total Article 142</b>	<b>40.777,03</b>	<b>39.009,03</b>	<b>40.777,03</b>	<b>39.009,03</b>	<b>0,00</b>
	<b>Total Chapter 14</b>	<b>40.777,03</b>	<b>39.009,03</b>	<b>40.777,03</b>	<b>39.009,03</b>	<b>0,00</b>
	<b>Total Title 1</b>	<b>203.647,53</b>	<b>193.015,61</b>	<b>203.647,53</b>	<b>193.015,61</b>	<b>0,00</b>
Budget Line	Budget Line Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	RAL (2)-(4)
2000	Rent and Utilities costs	15.867,25	15.867,25	15.867,25	15.867,25	0,00
2003	Water, gas, electricity and heating	1.200,00	1.088,60	1.200,00	1.088,60	0,00
2004	Cleaning and maintenance	4.670,00	4.670,00	4.670,00	4.670,00	0,00
2005	Fixtures and Fittings	900,00	0,00	900,00	0,00	0,00
2007	Security services	6.289,33	6.289,33	6.289,33	6.289,33	0,00

	<b>Total Article 200</b>	<b>28.926,58</b>	<b>27.915,18</b>	<b>28.926,58</b>	<b>27.915,18</b>	<b>0,00</b>
	<b>Total Chapter 20</b>	<b>28.926,58</b>	<b>27.915,18</b>	<b>28.926,58</b>	<b>27.915,18</b>	<b>0,00</b>
2112	Maintenance and repairs	600,00	600,00	600,00	600,00	0,00
	<b>Total Article 211</b>	<b>600,00</b>	<b>600,00</b>	<b>600,00</b>	<b>600,00</b>	<b>0,00</b>
2123	Fuel expenses	165,00	161,00	165,00	161,00	0,00
	<b>Total Article 212</b>	<b>165,00</b>	<b>161,00</b>	<b>165,00</b>	<b>161,00</b>	<b>0,00</b>
2130	Books and subscriptions	5.268,62	5.171,43	5.268,62	5.171,43	0,00
	<b>Total Article 213</b>	<b>5.268,62</b>	<b>5.171,43</b>	<b>5.268,62</b>	<b>5.171,43</b>	<b>0,00</b>
	<b>Total Chapter 21</b>	<b>6.033,62</b>	<b>5.932,43</b>	<b>6.033,62</b>	<b>5.932,43</b>	<b>0,00</b>
2200	Stationary	14.861,34	14.859,70	14.861,34	14.859,70	0,00
2201	Postal	6.668,28	6.177,33	6.668,28	6.177,33	0,00
2202	Telecommunications	21.000,00	17.257,23	21.000,00	17.257,23	0,00
	<b>Total Article 220</b>	<b>42.529,62</b>	<b>38.294,26</b>	<b>42.529,62</b>	<b>38.294,26</b>	<b>0,00</b>
2210	Bank charges and interest	2.000,00	1.931,90	2.000,00	1.931,90	0,00
	<b>Total Article 221</b>	<b>2.000,00</b>	<b>1.931,90</b>	<b>2.000,00</b>	<b>1.931,90</b>	<b>0,00</b>
	<b>Total Chapter 22</b>	<b>44.529,62</b>	<b>40.226,16</b>	<b>44.529,62</b>	<b>40.226,16</b>	<b>0,00</b>
2300	IT hardware	31.526,25	31.526,25	31.526,25	31.526,25	0,00
2301	IT software (operating system)	3.280,00	3.280,00	3.280,00	3.280,00	0,00
2302	Maintenance & Consultancy Fees	11.940,00	11.738,42	11.940,00	11.738,42	0,00
	<b>Total Article 230</b>	<b>46.746,25</b>	<b>46.544,67</b>	<b>46.746,25</b>	<b>46.544,67</b>	<b>0,00</b>
	<b>Total Chapter 23</b>	<b>46.746,25</b>	<b>46.544,67</b>	<b>46.746,25</b>	<b>46.544,67</b>	<b>0,00</b>
	<b>Total Title 2</b>	<b>126.236,07</b>	<b>120.618,44</b>	<b>126.236,07</b>	<b>120.618,44</b>	<b>0,00</b>
Budget Line	Budget Line Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	RAL (2)-(4)
3000	Permanent Stakeholders Group	1.000,00	0,00	1.000,00	0,00	0,00
3001	Working Groups	22.284,00	8.595,08	22.284,00	8.595,08	0,00
3002	Other operational meetings	767,50	767,50	767,50	767,50	0,00
3003	Management Board	7.058,48	4.594,48	7.058,48	4.594,48	0,00
	<b>Total Article 300</b>	<b>31.109,98</b>	<b>13.957,06</b>	<b>31.109,98</b>	<b>13.957,06</b>	<b>0,00</b>
3011	Representation expenses	10.261,06	10.211,06	10.261,06	10.211,06	0,00
3012	Cooperation Department Missions	53.905,22	52.413,11	53.905,22	52.413,11	0,00
3013	Technical Department Missions	29.231,85	25.837,26	29.231,85	25.837,26	0,00
3014	Administration Department Missions	17.814,78	16.584,75	17.814,78	16.584,75	0,00
3015	Executive Director Office Missions	18.151,29	16.926,58	18.151,29	16.926,58	0,00
	<b>Total Article 301</b>	<b>129.364,20</b>	<b>121.972,76</b>	<b>129.364,20</b>	<b>121.972,76</b>	<b>0,00</b>
	<b>Total Chapter 30</b>	<b>160.474,18</b>	<b>135.929,82</b>	<b>160.474,18</b>	<b>135.929,82</b>	<b>0,00</b>
3200	Conferences and Joint Events	10.000,00	8.884,00	10.000,00	8.884,00	0,00
	<b>Total Article 320</b>	<b>10.000,00</b>	<b>8.884,00</b>	<b>10.000,00</b>	<b>8.884,00</b>	<b>0,00</b>
3210	Communication Plan	2.970,00	1.473,67	2.970,00	1.473,67	0,00
3211	Publications and Information Materials	40.930,00	40.826,00	40.930,00	40.826,00	0,00
	<b>Total Article 321</b>	<b>43.900,00</b>	<b>42.299,67</b>	<b>43.900,00</b>	<b>42.299,67</b>	<b>0,00</b>
3220	Web-site Development	10.800,00	10.800,00	10.800,00	10.800,00	0,00
	<b>Total Article 322</b>	<b>10.800,00</b>	<b>10.800,00</b>	<b>10.800,00</b>	<b>10.800,00</b>	<b>0,00</b>
3230	Services of the CDT in Luxembourg	57.590,00	54.390,16	57.590,00	54.390,16	0,00
	<b>Total Article 323</b>	<b>57.590,00</b>	<b>54.390,16</b>	<b>57.590,00</b>	<b>54.390,16</b>	<b>0,00</b>
	<b>Total Chapter 32</b>	<b>122.290,00</b>	<b>116.373,83</b>	<b>122.290,00</b>	<b>116.373,83</b>	<b>0,00</b>

3300	Computer Incident and Response Handling	2.831,18	2.829,27	2.831,18	2.829,27	0,00
	<b>Total Article 330</b>	<b>2.831,18</b>	<b>2.829,27</b>	<b>2.831,18</b>	<b>2.829,27</b>	<b>0,00</b>
3310	Awareness Raising	8.332,24	4.377,37	8.332,24	4.377,37	0,00
	<b>Total Article 331</b>	<b>8.332,24</b>	<b>4.377,37</b>	<b>8.332,24</b>	<b>4.377,37</b>	<b>0,00</b>
3320	Relations with EU Bodies and Member States	62.195,59	59.100,00	62.195,59	59.100,00	0,00
	<b>Total Article 332</b>	<b>62.195,59</b>	<b>59.100,00</b>	<b>62.195,59</b>	<b>59.100,00</b>	<b>0,00</b>
	<b>Total Chapter 33</b>	<b>73.359,01</b>	<b>66.306,64</b>	<b>73.359,01</b>	<b>66.306,64</b>	<b>0,00</b>
3500	Risk Management	92.987,00	92.987,00	92.987,00	92.987,00	0,00
	<b>Total Article 350</b>	<b>92.987,00</b>	<b>92.987,00</b>	<b>92.987,00</b>	<b>92.987,00</b>	<b>0,00</b>
3510	Security Policies	59.039,83	54.955,84	59.039,83	54.955,84	0,00
	<b>Total Article 351</b>	<b>59.039,83</b>	<b>54.955,84</b>	<b>59.039,83</b>	<b>54.955,84</b>	<b>0,00</b>
3520	Security Technologies	29.800,00	29.800,00	29.800,00	29.800,00	0,00
	<b>Total Article 352</b>	<b>29.800,00</b>	<b>29.800,00</b>	<b>29.800,00</b>	<b>29.800,00</b>	<b>0,00</b>
	<b>Total Chapter 35</b>	<b>181.826,83</b>	<b>177.742,84</b>	<b>181.826,83</b>	<b>177.742,84</b>	<b>0,00</b>
	<b>Total Title 3</b>	<b>537.950,02</b>	<b>496.353,13</b>	<b>537.950,02</b>	<b>496.353,13</b>	<b>0,00</b>
	<b>GRAND TOTAL</b>	<b>867.833,62</b>	<b>809.987,18</b>	<b>867.833,62</b>	<b>809.987,18</b>	<b>0,00</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**

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

The key objectives of Accounting and Finance are the following:

- Ensure that the Budgetary and Financial Reporting Management systems perform properly
- Execute the budget of the Agency and monitor its financial performance
- Adhere to the Financial Regulation
- Provide horizontal support to the other Departments of the Agency regarding financial issues
- 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 March 2008. It is expected that the new system will be operational during the same year. Hence 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 Management Board of ENISA adopted a Budget of 8.000.000 EUR for 2007. The Budgetary Authority (European Parliament and Council) approved a budget of 6.936.000 EUR for 2007, putting an amount of 1.064.000 on reserve. The Commission is responsible to transfer this subsidy to the Agency based on article 50 of ENISA's Financial Regulation. In September the Agency was informed that the reserve was waived and the funds were released. An amount of 182.400 EUR was granted to the Agency, as part of the EFTA countries' contribution to the EU Budget, while an amount of 234.528 EUR was registered in the Budget 2007 as administrative revenue, related to salary amounts withheld and reused. Thus the total credit appropriations for the year 2007, after the amending budget was published, were 8.416.928 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 2007.

The total amount, shown as Commitment Appropriation, is 8.416.928 euros.

- 2007 EC allocation C1	8.000.000
- EFTA countries' contribution	182.400
- Administrative operations	234.528
<b>Total</b>	<b>8.416.928</b>

### 5.2.2 Amending Budgets / Budgetary Transfers

The following table summarises the Budget transfers and the Amending Budget effects on the initial Budget 2007:

	Initial Budget	Transfers	Amending Budget	Final Budget
Title 1	4.071.000	+79.200	+40.000	4.190.200
Title 2	978.000	+ 200	+156.928	1.134.728
Title 3	1.887.000	-79.000	+1.284.000	3.092.000
<b>Total</b>	<b>6.936.000</b>	<b>-</b>	<b>+1.480.928</b>	<b>8.416.928</b>

### 5.2.3 Payments

The table below outlines the breakdown of the payments made in 2007.

Payments from 2007 appropriations (C1)	6.187.658
Payments made from 2007 carried-over appropriations (C2/C8)	859.517
<b>Total paid in 2007</b>	<b>7.047.175</b>

### 5.2.4 Carry forward on credit appropriations contracted

The credit appropriations contracted by the end of 2007 but not yet paid are carried forward to the following year. Their breakdown is:

- Title 1	128.715
- Title 2	220.077
- Title 3	1.691.754
<b>Total</b>	<b>2.040.546</b>

a) Regarding administrative expenditure (Titles 1 and 2), the ENISA cancelled all appropriations not contracted by the end of the year. The figure cancelled represented 139.910 EUR (2,63%) from C1 appropriations.

b) Regarding operational expenditure (Title 3), ENISA cancelled all appropriations not contracted by the end of the year. This figure represented 48.815 EUR (1,58%) from C1 appropriations.

c) The total of C2 and C8 appropriations cancelled (i.e. carried over from 2006 and not paid in 2007) was 57.846 EUR (6,30%).

### 5.2.5 Revenue

European Union subsidies	8.082.400
Other income – ENISA	234.528
<b>Total revenue</b>	<b>8.316.928</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

2007 Budget	2007 Commitments	2007 Payments
3.566.500	3.529.681	3.529.681

The Agency's staffing at the end of the year 2007 was composed of 43 Temporary Agents (TA) and 11 Contract Agents (CA). Only one post of the establishment plan had to be fulfilled at the end of 2007, while a Contract Agent post is also vacant. The recruitment procedures for both vacant posts are scheduled to be completed in early 2008.

#### Chapter 12. Recruitment Expenditure

2007 Budget	2007 Commitments	2007 Payments
298.200	292.818	236.968

The Agency successfully completed 18 recruitment procedures in 2007.

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

2007 Budget	2007 Commitments	2007 Payments
117.000	98.182	72.659

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

2007 Budget	2007 Commitments	2007 Payments
208.500	161.166	113.826

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

2007 Budget	2007 Commitments	2007 Payments
680.558	663.142	560.167

The largest parts of the expenses are related to rental costs of the Agency's premises (68%), and security services (20 %). The Greek Government informed ENISA that it will cover the cost of the rent as from 01 November 2007.

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

2007 Budget	2007 Commitments	2007 Payments
109.900	98.334	51.259

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

2007 Budget	2007 Commitments	2007 Payments
173.270	172.605	123.738

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

2007 Budget	2007 Commitments	2007 Payments
171.000	169.089	147.929

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

2007 Budget	2007 Commitments	2007 Payments
981.290	932.806	787.952

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

2007 Budget	2007 Commitments	2007 Payments
733.500	733.380	197.131

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

2007 Budget	2007 Commitments	2007 Payments
515.700	515.676	190.235

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 34 Internal Audit Capability

2007 Budget	2007 Commitments	2007 Payments
254.910	254.910	4.990

This appropriation is to cover the costs of activities related to the development of an internal audit capability.

### Chapter 35. Operations of the Technical Department

2007 Budget	2007 Commitments	2007 Payments
606.600	606.412	171.123

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 2007, the Agency was fully staffed. The approved establishment plan for the years 2007 and 2008 is the following:

#### ENISA Establishment Plan

Categories and grades	2007		2008	
	Authorised		Authorised	
	Permanent	Temporary	Permanent	Temporary
AD16	—	—	—	—
AD15	—	1	—	1
AD14	—	—	—	—
AD13	—	—	—	—
AD12	—	3	—	3
AD11	—	—	—	—
AD10	—	4	—	4
AD9	—	7	—	7
AD8	—	5	—	5
AD7	—	9	—	9
AD6	—	—	—	—
AD5	—	—	—	—
<b>Total grade AD</b>	—	<b>29</b>	—	<b>29</b>
AST11	—	—	—	—
AST10	—	—	—	—
AST9	—	—	—	—
AST8	—	—	—	—
AST7	—	—	—	—
AST6	—	—	—	—
AST5	—	7	—	7
AST4	—	1	—	1
AST3	—	—	—	—
AST2	—	5	—	5
AST1	—	2	—	2
<b>Total grade AST</b>	—	<b>15</b>	—	<b>15</b>
<b>Total staff</b>	—	<b>44</b>	—	<b>44</b>

## ORGANISATIONAL CHART OF ENISA

