



ENISA

Annual Accounts 2012



The Annual Accounts 2012 have been prepared by the Accounting Officer and drawn up by the Executive Director on 13/06/2013. The opinion of the Management Board was given on 28/06/2013.

The present Annual Accounts, together with the opinion of the Management Board, have been sent to the Commission's Accounting Officer, the European Court of Auditors, the European Parliament and the Council on 01/07/2013.

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

Heraklion, 01/07/2013

The Executive Director



The Accounting Officer



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1. Introduction

General Information

The European Network and Information Security Agency (ENISA), was established by Regulation (EC) No 460/2004 of the European Parliament and of the Council of 10 March 2004 establishing the European Network and Information Security Agency. The Regulation was amended by Regulations (EC) of the European Parliament and the Council No 1007/2008 of 24 September 2008 and No 580/2011 of 08 June 2011, as regards the duration of the Agency's mandate, which currently ends on 13 September 2013. The Commission submitted to the budgetary authority a proposal for a Regulation of the European Parliament and of the Council concerning the European Network and Information Security Agency (ENISA) (COM(2010) 521 final), extending the mandate of ENISA beyond its current end. The proposal was still under negotiation between the European Parliament and the Council at year end.

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

ENISA tasks according to its funding Regulation are:

- **Advising** and assisting the Commission and the Member States on information security and in their dialogue with industry to address security-related problems in hardware and software products.
- **Collecting and analysing** data on security incidents in Europe and emerging risks.
- **Promoting** risk assessment and risk management methods to enhance our capability to deal with information security threats.
- **Awareness-raising and co-operation** between different actors in the information security field, notably by developing public / private partnerships with industry in this field.

Legal Basis

The accounts are kept in accordance with the provisions of Title VII of the Financial Regulation of ENISA, as adopted by its Management Board on 09 January 2009. These provisions comply with the ones mentioned in 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), as amended by the Commission Regulation 652/2008 of 09 July 2008.

More information on accounting rules and principles is found in point 2.8.

Management Information Systems

For Management Information purposes ENISA uses ABAC Workflow for budgetary accounting, ABAC Assets for inventory and fixed assets management and ABAC Accounting (SAP) for General Ledger accounting. The three systems are developed, managed and supported by the European Commission, and provided to ENISA through a specific agreement.

2. The Annual Accounts for the year 2012

2.1 The Accounting Officer's Certification

The Annual Accounts of the European Network and Information Security Agency (ENISA) for the year 2012 have been prepared in accordance with Title VII of the Financial Regulation of ENISA and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings.

I hereby certify that based on the information provided by the Authorising Officer, who guaranteed its reliability, and on such checks as I deemed necessary to sign off the accounts, I have reasonable assurance that the accounts present a true and fair view of the financial position of the ENISA in all material aspects.



Michail Christidis
Accounting Officer

2.2 General Information

The Annual Accounts of the European Network and Information Security Agency (ENISA) include the Financial Statements and the Budget Implementation Report.

The Report on Budgetary and Financial Management (Annex 1) 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 2012.

The accounting system of the Agency comprises of budget accounts and general accounts. The budget accounts give a detailed picture of the implementation of the budget and they are based on the modified cash accounting principle.¹ The general accounts allow for the preparation of the Financial Statements as they show all revenues and expenses for the financial year. They are designed to establish the financial position of the Agency in the form of a Balance Sheet and an Economic Outturn Account at 31 December each year.

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

According to Article 83 of the Financial Regulation of the ENISA, the Executive Director shall send the final Annual Accounts, together with the opinion of the Management Board, to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council, by 1 July of the following year at the latest. The Annual Accounts, consolidated with those of the European Commission, will be published in the Official Journal of the European Union together with the statement of assurance given by the European Court of Auditors by 15 November of the following year.

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

2.3 Balance Sheet

	Notes	31.12.2012	31.12.2011
I. Non-Current Assets		194.399	252.222
Intangible fixed assets	2.7.1	6.832	14.658
Tangible fixed assets	2.7.1	187.567	237.564
II. Current Assets		1.150.315	1.565.971
Short-term receivables	2.7.2	69.103	81.347
Cash and cash equivalents	2.7.3	1.081.212	1.484.624
Total Assets		1.344.714	1.818.193
III. Non-Current Liabilities		0	0
Long-term provision for risk and charges	2.7.4	0	0
IV. Current Liabilities		885.818	1.105.268
EC Pre-financing Received	2.7.5	210.961	129.295
EC Interest Payable	2.7.5	74.524	42.877
Accounts payable	2.7.5	153.479	220.792
Accrued Liabilities	2.7.6	353.855	562.400
Short-term provision for risk and charges	2.7.7	93.000	149.904
Total Liabilities		885.818	1.105.268
V. Net Assets		31.12.2012	31.12.2011
Accumulated result		712.925	1.407.876
Result for the year		-254.030	-694.950
Total Net Assets		458.895	712.925
VI. Contingent assets and liabilities	Notes	31.12.2012	31.12.2011
Contingent assets	2.7.8	0	42.884
Contingent liabilities	2.7.8	439.603	676.804

2.4 Economic Outturn Account

	Notes	2012	2011
Revenue from the Community Subsidy	2.7.9	8.076.498	7.973.626
Other revenue	2.7.10	139	424
Total Operating Revenue		8.076.637	7.974.050
Administrative expenses		-6.011.578	-6.186.440
Staff expenses		-4.952.926	-4.780.987
Fixed asset related expenses		-126.976	-165.303
Other administrative expenses		-931.676	-1.240.150
Operational expenses		-2.315.539	-2.479.880
Total Operating Expenses	2.7.11	-8.327.117	-8.666.320
Surplus/(Deficit) from Operating Activities		-250.480	-692.270
Financial expenses		-2.423	-1.297
Exchange rate loss		-1.127	-1.383
Surplus/(Deficit) from Ordinary Activities		-254.030	-694.950
Economic Result for the Year		-254.030	-694.950

2.5 Cash Flow Statement

	2012	2011
Surplus/(deficit) from ordinary activities	-254.030	-694.950
Operating activities		
Amortization (intangible fixed assets)	7.826	14.591
Depreciation (tangible fixed assets)	119.150	150.712
Increase/(decrease) in Provisions for liabilities	-56.904	99.904
(Increase)/decrease in Short term Receivables	12.244	-14.661
Increase/(decrease) in value reduction for doubtful debts	0	0
Increase/(decrease) in Accounts Payable	-162.545	-1.071.609
Gains on sales of Property, Plant and Equipment	0	0
Net cash Flow from operating activities	-334.260	-1.516.013
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets	-69.152	-116.744
Proceeds from tangible and intangible assets	0	0
Net cash flow from investing activities	-69.152	-116.744
Net Increase/(decrease) in cash and cash equivalents	-403.412	-1.632.757
Cash at the beginning of the period	1.484.624	3.117.381
Cash at the end of the period	1.081.212	1.484.624

2.6 Statement of Changes in Capital

	Reserves	Accumulated Surplus / Deficit	Economic result of the year	Capital
Balance as of 1 January 2012	0	1.407.876	-694.950	712.925
Allocation of the Economic Result of Previous year	-	-694.950	694.950	0
Economic result of the year	-	-	-254.030	-254.030
Balance as of 31 December 2012	0	712.925	-254.030	458.895

2.7 Notes to the Financial Statements

2.7.1 Fixed assets

In accordance with the Accounting Rules set by the Accounting Officer of the European Commission, items 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.

The Agency depreciates its assets for the full month as soon as the assets are put in use using the depreciation rates set by the Accounting Officer of the European Commission.

Intangible fixed assets refer to computer software.

Tangible fixed assets are divided in five categories:

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

The fixed assets analysis as of 31 December 2012 is shown in the following table:

	Carrying Amounts				Accumulated Depreciation				Net carrying amounts 31.12.12
	Opening Balance 01.01.12	Additions	Disposals	Closing Balance 31.12.12	Opening Balance 01.01.12	Amortisation and depreciation charge of the year	Amort and depr related to disposals	Closing Balance 31.12.12	
Computer Software	109.263	-	-	109.263	94.605	7.826	-	102.431	6.832
Intangible Fixed Assets	109.263	-	-	109.263	94.605	7.826	-	102.431	6.832
Plant and Equipment	198.532	4.836	-	203.368	169.725	18.277	-	188.002	15.366
Furniture	63.138	4.014	-	67.152	25.976	6.625	-	32.601	34.551
Vehicles	38.489	-	-	38.489	35.281	3.208	-	38.489	0
Computer hardware	734.515	26.790	-	761.305	578.254	86.670	-	664.925	96.380
Fixtures & Fittings	30.033	-	-	30.033	22.727	4.370	-	27.097	2.936
Fixed assets under construction	4.820	33.683	-170	38.333	0	-	-	0	38.333
Tangible Fixed Assets	1.069.527	69.322	-170	1.138.679	831.962	119.150	-	951.112	187.567
Total Fixed Assets	1.178.790	69.322	-170	1.247.942	926.567	126.976	-	1.053.543	194.399

2.7.2 Short-Term receivables

The amount consists of deferred charges and other prepaid expenses.

2.7.3 Cash and cash equivalent

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

2.7.4 Long-term provisions for risks and charges

There are no long-term provisions for risks and charges.

2.7.5 Accounts payable

	2012	2011
Payables due to consolidated entity – European Commission (Pre-financing) (5.1)	210.961	129.295
Payables due to consolidated entity - European Commission (interest) (5.2)	74.524	42.877
Payables due to consolidated entity - European Commission (others) (5.3)	130.563	182.142
Payables due to consolidated entity – Translation centre (5.3)	0	0
Payables due to consolidated entity – Council (5.3)	<u>0</u>	<u>3.893</u>
Total payable to consolidated entities	<u>416.048</u>	<u>358.206</u>
Payables due to non-consolidated entities – Vendors (5.4)	17.787	30.812
Payables due to non-consolidated entities - Sundry payables (5.4)	5.128	3.946
Total payable to non-consolidated entities	<u>22.915</u>	<u>34.758</u>
TOTAL ACCOUNTS PAYABLE	<u>438.963</u>	<u>392.964</u>
Accounts payable (5.3) + (5.4)	<u>153.479</u>	<u>220.792</u>

2.7.5.1 EC Pre-financing received

The total amount at year end of 2012 represents the difference between the EC subsidy received for the years 2011 and 2012 and the total estimated budget execution of both years. The difference for the year 2011 was claimed by the Commission in the end of 2012, therefore the respective amount appears as payable at year end.

Total budget execution comprises not only the expenses incurred during the year, but also the amounts that have been carried over to the following year based on article 10 of the Financial Regulation of ENISA.

2.7.5.2 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 of the European Union, and is therefore returned to the Commission. The interest amount for the financial year 2011 was claimed by the Commission in the end of 2012, therefore that amount is also payable at year end.

2.7.5.3 EC other payables

The outstanding amounts at year end are payables for other services delivered in 2012 and debit notes related to salary charges.

2.7.5.4 Accounts payable to vendors and other payables

The amount refers to invoices received before year end for goods or services. Invoices that are received during the closing period are paid next year.

2.7.6 Accrued liabilities

The amount refers to invoices that were received in 2013 for goods received and services rendered in 2012.

It also includes staff related expenditures such as provision for untaken leave and other staff entitlements that may become payable in 2013.

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

2.7.7 Short-term provisions

The amount refers to provisions for legal expenses, related to legal cases still pending at year end. The amount that may become due to the staff of the Agency, related to 2011 and 2012 salary adjustments that were not adopted by the Council, is neutralised by the amount corresponding to the correction coefficient applicable to salaries paid to staff serving in Greece (i.e. all staff of ENISA), which is part of the same proposal of the Commission, and is not yet adopted by the Council. The Commission has asked the Court to validate its proposal for increase of 1,70% of salaries with effect from 01/07/2011 and another 1,70% with effect from 01/07/2012. According to the same proposal, the correction coefficient for Greece would drop from 94,8% to 90,2%, should the proposal be adopted by the Council, which was not the case. The effect of the decrease in the coefficient offsets the salary increase proposed.

	2012	2011
Legal cases	93.000	119.750
Provision for salary adjustment	<u>0</u>	<u>30.154</u>
Total short-term provisions	<u>93.000</u>	<u>149.904</u>

2.7.8 Contingent Liabilities and Assets

	2012	2011
Contingent Liabilities		
Amounts contracted for at year end for goods and services to be delivered in future	<u>439.603</u>	<u>676.804</u>
Increase/(decrease) in contingent liabilities	<u>-237.201</u>	<u>-576.354</u>
Contingent Assets		
Amount receivable due to decrease of correction coefficient of staff salaries	<u>0</u>	<u>42.884</u>
Increase/(decrease) in contingent assets	<u>-42.884</u>	<u>42.884</u>

2.7.9 Revenue

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

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

	2012	2011
Annual subsidy – European Commission	7.862.151	7.802.563
Contributions of EFTA countries	214.347	171.063
TOTAL	<u>8.076.498</u>	<u>7.973.626</u>

2.7.10 Other Revenue

In 2012, the Agency included the exchange rate gains from foreign currency transactions in other revenues.

	2012	2011
Exchange rate gains	139	424
TOTAL	<u>139</u>	<u>424</u>

2.7.11 Expenditure

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

	2012	2011
Staff related expenditure	4.952.926	4.780.987
Amortisation and depreciation charge of the year	126.976	165.303
Other administrative expenditure	931.676	1.240.150
Operational expenditure	2.315.539	2.479.880
TOTAL	<u>8.327.116</u>	<u>8.666.320</u>

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

	2012	2011
Administrative expenditure	158.056	141.974
Operational expenditure	99.224	96.467
TOTAL	<u>257.280</u>	<u>238.441</u>

2.7.12 Related Parties Disclosures

The Agency is managed by the Executive Director (Authorising Officer) who is employed in a temporary agent post, grade AD14. His remuneration, allowances and other entitlements are covered by the Conditions of Employment of Other Servants of the European Communities.

2.7.13 Pension Obligations

The Agency's staff members are members of the European Communities Pension Scheme which is a defined benefit pension plan.

A defined benefit plan is a pension plan that generally defines an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age and years of service. For 2012, ENISA staff contributed 11,60% of their basic salary to the pension scheme and an additional 23,20% contribution was made by the European Commission. The cost undertaken by the European Commission is not presented on the ENISA's accounts.

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

2.7.14 Subsequent events

On 25 January 2013, the lease agreement for a branch office in Athens was signed among ENISA, the owner of the office, and the Hellenic Republic, which guaranteed the availability of funds for the annual rent as well as the payment of monthly rent to ENISA. The branch office is located in Marousi, Athens, and is hosting the Core Operations Department of the Agency since 01 March 2013. The total gross annual rental cost of the office is 316.444 EUR, and is fully paid to the Agency by the Hellenic Republic, Ministry of Development, Competitiveness, Infrastructure, Networks and Transport. The Agency will report the funds received as external assigned revenue.

2.7.15 Contributions in kind of the Hosting state

The Hellenic Republic, host state of ENISA, covered the total annual office rent cost of the seat in Heraklion as well as the office in Markopoulo, Athens for 2012. The total in kind contribution of the Hellenic Republic is estimated for 2012 at 648.000 Euros.

2.7.16 Reconciliation of Accrual based result with the budgetary result

The Reconciliation of Accrual based result with the budgetary result is shown in the table below.

Reconciliation of the accrual based result with the budget result		
	sign +/-	Amount in EUR
Economic result (- for loss) as per Economic Outturn Account	+/-	-254.030
<i>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</i>		
Adjustments for Accrual Cut-off (reversal 31.12.2011)	-	-496.200
Adjustments for Accrual Cut-off (cut- off 31.12.2012)	+	290.050
Unpaid Invoices at year end but booked in charges (class 6)	+	
Depreciation of intangible and tangible fixed assets	+	126.976
Provisions	+	-56.904
Payments made from carry-over of payment appropriations	+	1.066.284
Other (credit notes received at y/e, prepayments)	+/-	
Exchange rate differences	+/-	988
<i>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</i>		
Asset acquisitions (less unpaid amounts)	-	-69.322
New pre-financing received in the year 2012 and remaining open as at 31.12.2012	+	81.666
Payment appropriations carried over to 2013	-	-697.398
Cancellation of unused carried over payment appropriations from previous year	+	82.654
Other reconciling items	+/-	
total		74.764
Budgetary result (+ for surplus)		81.666
Delta not explained		6.902

2.8 Accounting principles, rules and methods

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

Based on Article 78 of the Financial Regulation of ENISA, the financial statements are drawn up in accordance with the generally accepted accounting principles, 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, provisions and impairment of fixed assets. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

Reporting Currency

ENISA keeps its accounts in Euro. Some figures may be subject to rounding differences.

Assets and liabilities that exist in currencies other than the Euro at 31 December 2012 are converted into Euro on the basis of the exchange rate of that date, except for tangible and intangible assets, which retain their value in Euro at the rate applied when they were purchased.

During the year revenue and expenditure incurred in currencies other than the Euro are converted into Euro on the monthly exchange rates published by the European Commission. Realised gains and losses are taken into account in the economic outturn account of the corresponding year.

3.Reports on the implementation of the Budget of ENISA for the financial year ended 31 December 2012

3.1 Budget Outturn Account

	2012	2011
REVENUE		
Commission subsidy (for the operating budget -Titles 1,2 and 3)	7.943.817	7.931.858
Other contributions and funding received via the Commission	214.347	171.063
Other revenue	7.492	17.956
TOTAL REVENUE (a)	8.165.656	8.120.877
EXPENDITURE		
<i>Title I:Staff</i>		
Payments	5.088.141	4.886.640
Appropriations carried over	159.214	134.236
<i>Title II: Administrative Expenses</i>		
Payments	477.060	446.060
Appropriations carried over	242.962	248.785
<i>Title III: Operating Expenditure</i>		
Payments	1.921.013	1.621.161
Appropriations carried over	295.222	783.873
TOTAL EXPENDITURE (b)	8.183.612	8.120.756
OUTTURN FOR THE FINANCIAL YEAR (a-b)	-17.956	121
Cancellation of unused payment appropriations carried over from previous year	82.654	130.133
Adjustment for carry-over from assigned revenue	17.956	
Exchange differences for the year (gain +/-loss -)	-988	-959
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	81.666	129.295
Balance year N-2		683.175
Balance year N-1	129.295	91.684

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Positive balance from year N-2 reimbursed in year N to the Commission		-683.175
Positive balance from year N-1 reimbursed in year N to the Commission		-91.684
Result used for determining amounts in general accounting	210.961	129.295
Commission subsidy - agency registers accrued revenue	8.076.498	7.973.626
Pre-financing remaining open to be reimbursed by agency to Commission in	210.961	129.295

Not included in the budget outturn:

Interest received by 31/12/12 on the Commission subsidy funds	31.647	42.877
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3.2 Budget Execution Report

APPROPRIATIONS 2012 (C1) COMMITTED IN 2012 AND PAID IN 2012, OR CARRIED FORWARD TO 2013 (RAL)

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)/(1)	RAL (6)=(2)-(4)
1100	Basic salaries	2.798.112,39	2.798.112,39	100,00%	2.798.112,39	100,00%	0,00
1101	Family allowances	414.238,87	414.238,87	100,00%	414.238,87	100,00%	0,00
1102	Expatriation and foreign residence allowances	421.721,60	421.721,60	100,00%	421.721,60	100,00%	0,00
	Total Article 110	3.634.072,86	3.634.072,86	100,00%	3.634.072,86	100,00%	0,00
1110	Contract Agents	358.564,81	358.564,81	100,00%	358.564,81	100,00%	0,00
1113	National Seconded Experts (SNEs)	173.255,59	173.255,59	100,00%	173.255,59	100,00%	0,00
	Total Article 111	531.820,40	531.820,40	100,00%	531.820,40	100,00%	0,00
1120	Insurance against sickness	114.253,25	114.253,25	100,00%	114.253,25	100,00%	0,00
1121	Insurance against occupational disease and accidents	17.027,72	17.027,72	100,00%	17.027,72	100,00%	0,00
1122	Insurance against unemployment	42.781,49	42.781,49	100,00%	42.781,49	100,00%	0,00
	Total Article 112	174.062,46	174.062,46	100,00%	174.062,46	100,00%	0,00
1130	Childbirth allowances and death grants	793,24	793,24	100,00%	793,24	100,00%	0,00
1131	Annual travel expenses from the place of work to origin	173.871,77	173.871,77	100,00%	173.871,77	100,00%	0,00
	Total Article 113	174.665,01	174.665,01	100,00%	174.665,01	100,00%	0,00
	Total Chapter 11	4.514.620,73	4.514.620,73	100,00%	4.514.620,73	100,00%	0,00
1200	Travel expenses in interviewing candidates	22.306,57	22.306,57	100,00%	13.806,57	61,89%	8.500,00
	Total Article 120	22.306,57	22.306,57	100,00%	13.806,57	61,89%	8.500,00

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1210	Travel expenses on taking up duties and on end of contract	15.900,00	15.900,00	100,00%	15.067,71	94,77%	832,29
1211	Installation, resettlement and transfer allowances	54.883,17	54.883,17	100,00%	54.883,17	100,00%	0,00
1212	Removal expenses	56.201,95	56.201,95	100,00%	19.795,75	35,22%	36.406,20
1213	Daily subsistence allowances	51.216,88	51.216,88	100,00%	51.216,88	100,00%	0,00
	Total Article 121	178.202,00	178.202,00	100,00%	140.963,51	79,10%	37.238,49
	Total Chapter 12	200.508,57	200.508,57	100,00%	154.770,08	77,19%	45.738,49
1310	Medical service : annual medical check-ups and small medical interventions	20.510,00	20.510,00	100,00%	14.392,35	70,17%	6.117,65
	Total Article 131	20.510,00	20.510,00	100,00%	14.392,35	70,17%	6.117,65
1320	Language courses, training and further vocational training	78.816,07	78.816,07	100,00%	62.378,27	79,14%	16.437,80
	Total Article 132	78.816,07	78.816,07	100,00%	62.378,27	79,14%	16.437,80
	Total Chapter 13	99.326,07	99.326,07	100,00%	76.770,62	77,29%	22.555,45
1400	E. Commission management costs	33.272,54	33.272,54	100,00%	30.272,54	90,98%	3.000,00
	Total Article 140	33.272,54	33.272,54	100,00%	30.272,54	90,98%	3.000,00
1410	Special Assistance grants	14.383,00	14.383,00	100,00%	14.383,00	100,00%	0,00
1411	Other welfare expenditure	36.611,83	36.611,83	100,00%	2.611,83	7,13%	34.000,00
	Total Article 141	50.994,83	50.994,83	100,00%	16.994,83	33,33%	34.000,00
1420	Interim service	218.492,15	218.492,15	100,00%	197.548,05	90,41%	20.944,10
1421	Consultants	130.141,00	130.141,00	100,00%	97.164,64	74,66%	32.976,36
	Total Article 142	348.633,15	348.633,15	100,00%	294.712,69	84,53%	53.920,46
	Total Chapter 14	432.900,52	432.900,52	100,00%	341.980,06	79,00%	90.920,46
	Total Title 1	5.247.355,89	5.247.355,89	100,00%	5.088.141,49	96,97%	159.214,40
2000	Rent and Utility costs	0,00	0,00	0,00%	0,00	0,00%	0,00
2002	Insurance	2.042,24	2.042,24	100,00%	2.042,24	100,00%	0,00

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2003	Water, gas, electricity and heating	25.300,00	25.300,00	100,00%	21.196,13	83,78%	4.103,87
2004	Cleaning and maintenance	37.120,00	37.120,00	100,00%	33.500,00	90,25%	3.620,00
2005	Fixtures and Fittings	2.310,62	2.310,62	100,00%	2.310,62	100,00%	0,00
2006	Security equipment	40.670,00	40.670,00	100,00%	4.800,00	11,80%	35.870,00
2007	Security services	117.228,63	117.228,63	100,00%	108.011,00	92,14%	9.217,63
2008	Other expenditure on buildings	4.900,00	4.900,00	100,00%	0,00	0,00%	4.900,00
	Total Article 200	229.571,49	229.571,49	100,00%	171.859,99	74,86%	57.711,50
	Total Chapter 20	229.571,49	229.571,49	100,00%	171.859,99	74,86%	57.711,50
2100	Technical Equipment	6.017,00	6.017,00	100,00%	6.017,00	100,00%	0,00
2101	Technical Services	0,00	0,00	0,00%	0,00	0,00%	0,00
2102	Maintenance, utilisation and repairs	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 210	6.017,00	6.017,00	100,00%	6.017,00	100,00%	0,00
2110	Purchase	5.781,44	5.781,44	100,00%	5.781,44	100,00%	0,00
2112	Maintenance and repairs	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 211	5.781,44	5.781,44	100,00%	5.781,44	100,00%	0,00
2121	Maintenance, use and repair and other expenditures of transport equipment	811,11	811,11	100,00%	811,11	100,00%	0,00
2122	Car insurance	1.898,76	1.898,76	100,00%	1.898,76	100,00%	0,00
2123	Fuel expenses	4.800,00	4.800,00	100,00%	4.800,00	100,00%	0,00
	Total Article 212	7.509,87	7.509,87	100,00%	7.509,87	100,00%	0,00
2130	Library expenses, purchase of books, subscription to newspapers and periodicals	15.432,32	15.432,32	100,00%	1.891,09	12,25%	13.541,23
	Total Article 213	15.432,32	15.432,32	100,00%	1.891,09	12,25%	13.541,23
	Total Chapter 21	34.740,63	34.740,63	100,00%	21.199,40	61,02%	13.541,23
2200	Stationary	29.412,47	29.412,47	100,00%	21.842,47	74,26%	7.570,00

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2201	Postal	16.000,00	16.000,00	100,00%	14.524,86	90,78%	1.475,14
2202	Telecommunications	39.336,52	39.336,52	100,00%	29.869,46	75,93%	9.467,06
2203	Other office supplies	3.572,46	3.572,46	100,00%	3.572,46	100,00%	0,00
	Total Article 220	88.321,45	88.321,45	100,00%	69.809,25	79,04%	18.512,20
2210	Bank charges and interest pay received	2.000,00	2.000,00	100,00%	0,00	0,00%	2.000,00
	Total Article 221	2.000,00	2.000,00	100,00%	0,00	0,00%	2.000,00
2250	departmental removals and associated handling	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 225	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Chapter 22	90.321,45	90.321,45	100,00%	69.809,25	77,29%	20.512,20
2300	IT hardware	111.545,11	111.545,11	100,00%	27.316,11	24,49%	84.229,00
2301	IT software (operating system)	38.341,67	38.341,67	100,00%	29.643,80	77,31%	8.697,87
2302	Maintenance & Consultancy Fees	190.052,13	190.052,13	100,00%	131.782,13	69,34%	58.270,00
	Total Article 230	339.938,91	339.938,91	100,00%	188.742,04	55,52%	151.196,87
	Total Chapter 23	339.938,91	339.938,91	100,00%	188.742,04	55,52%	151.196,87
	Total Title 2	694.572,48	694.572,48	100,00%	451.610,68	65,02%	242.961,80
3000	Permanent Stakeholders Group	0,00	0,00	0,00%	0,00	0,00%	0,00
3001	Meeting of Official Bodies	208.569,98	208.569,98	100,00%	154.727,14	74,18%	53.842,84
3003	Management Board	0,00	0,00	0,00%	0,00	0,00%	0,00
3005	Executive Director Office Meetings	1.850,47	1.850,47	100,00%	889,47	48,07%	961,00
	Total Article 300	210.420,45	210.420,45	100,00%	155.616,61	73,96%	54.803,84
3011	Entertainment and Representation expenses	382,93	382,93	100,00%	382,93	100,00%	0,00
3012	Cooperation Department Missions	0,00	0,00	0,00%	0,00	0,00%	0,00
3013	Technical Department Missions	0,00	0,00	0,00%	0,00	0,00%	0,00

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3014	Administration Department Missions	0,00	0,00	0,00%	0,00	0,00%	0,00
3015	Executive Director Office Missions	0,00	0,00	0,00%	0,00	0,00%	0,00
3016	Missions	486.913,38	486.913,38	100,00%	449.846,19	92,39%	37.067,19
	Total Article 301	487.296,31	487.296,31	100,00%	450.229,12	92,39%	37.067,19
3021	Other Operational meetings	19.339,36	19.339,36	100,00%	9.018,73	46,63%	10.320,63
	Total Article 302	19.339,36	19.339,36	100,00%	9.018,73	46,63%	10.320,63
	Total Chapter 30	717.056,12	717.056,12	100,00%	614.864,46	85,75%	102.191,66
3200	Conferences and Joint Events	8.616,00	8.616,00	100,00%	8.616,00	100,00%	0,00
	Total Article 320	8.616,00	8.616,00	100,00%	8.616,00	100,00%	0,00
3210	Communication Plan	70.984,75	70.984,75	100,00%	47.048,50	66,28%	23.936,25
3211	Publications and Information Materials	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 321	70.984,75	70.984,75	100,00%	47.048,50	66,28%	23.936,25
3220	Web-site Development	97.801,50	97.801,50	100,00%	45.872,00	46,90%	51.929,50
	Total Article 322	97.801,50	97.801,50	100,00%	45.872,00	46,90%	51.929,50
3230	Services of the CDT in Luxembourg	116.972,61	116.972,61	100,00%	52.458,30	44,85%	64.514,31
	Total Article 323	116.972,61	116.972,61	100,00%	52.458,30	44,85%	64.514,31
3240	Publications	57.083,38	57.083,38	100,00%	27.875,77	48,83%	29.207,61
	Total Article 324	57.083,38	57.083,38	100,00%	27.875,77	48,83%	29.207,61
	Total Chapter 32	351.458,24	351.458,24	100,00%	181.870,57	51,75%	169.587,67
3300	Computer Incident and Response Handling	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 330	0,00	0,00	0,00%	0,00	0,00%	0,00
3310	Awareness Raising	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 331	0,00	0,00	0,00%	0,00	0,00%	0,00
3320	Relations with EU Bodies and Member States	0,00	0,00	0,00%	0,00	0,00%	0,00

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	Total Article 332	0,00	0,00	0,00%	0,00	0,00%	0,00
3330	Relations with the Industry and International Institutions	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 333	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Chapter 33	0,00	0,00	0,00%	0,00	0,00%	0,00
3400	Internal Audit Capability	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 340	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Chapter 34	0,00	0,00	0,00%	0,00	0,00%	0,00
3500	Risk Management	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 350	0,00	0,00	0,00%	0,00	0,00%	0,00
3510	Security Policies	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 351	0,00	0,00	0,00%	0,00	0,00%	0,00
3520	Security Technologies	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 352	0,00	0,00	0,00%	0,00	0,00%	0,00
3530	Technology Cabinet	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 353	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Chapter 35	0,00	0,00	0,00%	0,00	0,00%	0,00
3600	Stakeholders' Collaboration	510.848,26	510.848,26	100,00%	510.848,26	100,00%	0,00
	Total Article 360	510.848,26	510.848,26	100,00%	510.848,26	100,00%	0,00
3610	NIS Policy	528.923,62	528.923,62	100,00%	507.706,62	95,99%	21.217,00
	Total Article 361	528.923,62	528.923,62	100,00%	507.706,62	95,99%	21.217,00
3620	NIS Technology	107.949,09	107.949,09	100,00%	105.723,38	97,94%	2.225,71
	Total Article 362	107.949,09	107.949,09	100,00%	105.723,38	97,94%	2.225,71
	Total Chapter 36	1.147.720,97	1.147.720,97	100,00%	1.124.278,26	97,96%	23.442,71
	Total Title 3	2.216.235,33	2.216.235,33	100,00%	1.921.013,29	86,68%	295.222,04
	GRAND TOTAL	8.158.163,70	8.158.163,70	100,00%	7.460.765,46	91,45%	697.398,24

APPROPRIATIONS COMMITTED IN 2011 AND PAID IN 2012 – C8

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)/(1)	RAL (6)=(2)-(4)
1100	Basic salaries	0,00	0,00	0,00%	0,00	0,00%	0,00
1101	Family allowances	0,00	0,00	0,00%	0,00	0,00%	0,00
1102	Expatriation and foreign residence allowances	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 110	0,00	0,00	0,00%	0,00	0,00%	0,00
1110	Contract Agents	0,00	0,00	0,00%	0,00	0,00%	0,00
1113	National Seconded Experts (SNEs)	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 111	0,00	0,00	0,00%	0,00	0,00%	0,00
1120	Insurance against sickness	0,00	0,00	0,00%	0,00	0,00%	0,00
1121	Insurance against occupational disease and accidents	0,00	0,00	0,00%	0,00	0,00%	0,00
1122	Insurance against unemployment	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 112	0,00	0,00	0,00%	0,00	0,00%	0,00
1130	Childbirth allowances and death grants	0,00	0,00	0,00%	0,00	0,00%	0,00
1131	Annual travel expenses from the place of work to origin	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 113	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Chapter 11	0,00	0,00	0,00%	0,00	0,00%	0,00
1200	Travel expenses in interviewing candidates	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 120	0,00	0,00	0,00%	0,00	0,00%	0,00
1210	Travel expenses on taking up duties and on end of contract	0,00	0,00	0,00%	0,00	0,00%	0,00

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1211	Installation, resettlement and transfer allowances	0,00	0,00	0,00%	0,00	0,00%	0,00
1212	Removal expenses	9.280,50	7.590,00	81,78%	7.590,00	81,78%	0,00
1213	Daily subsistence allowances	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 121	9.280,50	7.590,00	81,78%	7.590,00	81,78%	0,00
	Total Chapter 12	9.280,50	7.590,00	81,78%	7.590,00	81,78%	0,00
1310	Medical service : annual medical check-ups and small medical interventions	8.328,21	5.219,65	62,67%	5.219,65	62,67%	0,00
	Total Article 131	8.328,21	5.219,65	62,67%	5.219,65	62,67%	0,00
1320	Language courses, training and further vocational training	19.080,50	16.368,15	85,78%	16.368,15	85,78%	0,00
	Total Article 132	19.080,50	16.368,15	85,78%	16.368,15	85,78%	0,00
	Total Chapter 13	27.408,71	21.587,80	78,76%	21.587,80	78,76%	0,00
1400	E. Commission management costs	2.809,38	2.195,97	78,17%	2.195,97	78,17%	0,00
	Total Article 140	2.809,38	2.195,97	78,17%	2.195,97	78,17%	0,00
1410	Special Assistance grants	1.254,00	1.073,50	85,61%	1.073,50	85,61%	0,00
1411	Other welfare expenditure	27.704,95	14.473,39	52,24%	14.473,39	52,24%	0,00
	Total Article 141	28.958,95	15.546,89	53,69%	15.546,89	53,69%	0,00
1420	Interim service	20.304,21	20.073,63	98,86%	20.073,63	98,86%	0,00
1421	Consultants	45.474,50	41.602,03	91,48%	41.602,03	91,48%	0,00
	Total Article 142	65.778,71	61.675,66	93,76%	61.675,66	93,76%	0,00
	Total Chapter 14	97.547,04	79.418,52	81,42%	79.418,52	81,42%	0,00
	Total Title 1	134.236,25	108.596,32	80,90%	108.596,32	80,90%	0,00
2000	Rent and Utility Cost	0,00	0,00	0,00%	0,00	0,00%	0,00
2002	Insurance	0,00	0,00	0,00%	0,00	0,00%	0,00
2003	Water, gas, electricity and heating	3.158,41	2.368,91	75,00%	2.368,91	75,00%	0,00

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2004	Cleaning and maintenance	3.280,00	3.280,00	100,00%	3.280,00	100,00%	0,00
2005	Fixtures and Fittings	596,00	536,00	89,93%	536,00	89,93%	0,00
2006	Security equipment	7.464,10	7.020,00	94,05%	7.020,00	94,05%	0,00
2007	Security services	10.463,04	9.840,13	94,05%	9.840,13	94,05%	0,00
	Total Article 200	24.961,55	23.045,04	92,32%	23.045,04	92,32%	0,00
	Total Chapter 20	24.961,55	23.045,04	92,32%	23.045,04	92,32%	0,00
2100	Technical Equipment	0,00	0,00	0,00%	0,00	0,00%	0,00
2101	Technical Services	0,00	0,00	0,00%	0,00	0,00%	0,00
2102	Maintenance, utilisation and repairs	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 210	0,00	0,00	0,00%	0,00	0,00%	0,00
2110	Purchase	69.706,24	69.536,24	99,76%	69.536,24	99,76%	0,00
2112	Maintenance and repairs	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 211	69.706,24	69.536,24	99,76%	69.536,24	99,76%	0,00
2121	Maintenance, use and repair and other expenditures of transport equipment	0,00	0,00	0,00%	0,00	0,00%	0,00
2122	Car insurance	0,00	0,00	0,00%	0,00	0,00%	0,00
2123	Fuel expenses	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 212	0,00	0,00	0,00%	0,00	0,00%	0,00
2130	Library expenses, purchase of books, subscription to newspapers and periodicals	8.540,70	7.658,31	89,67%	7.658,31	89,67%	0,00
	Total Article 213	8.540,70	7.658,31	89,67%	7.658,31	89,67%	0,00
	Total Chapter 21	78.246,94	77.194,55	98,66%	77.194,55	98,66%	0,00
2200	Stationary	4.949,76	4.949,76	100,00%	4.949,76	100,00%	0,00
2201	Postal	1.972,78	1.972,78	100,00%	1.972,78	100,00%	0,00
2202	Telecommunications	9.287,36	9.287,36	100,00%	9.287,36	100,00%	0,00
2203	Other office supplies	0,00	0,00	0,00%	0,00	0,00%	0,00

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	Total Article 220	16.209,90	16.209,90	100,00%	16.209,90	100,00%	0,00
2210	Bank charges and interest pay received	2.000,00	1.296,53	64,83%	1.296,53	64,83%	0,00
	Total Article 221	2.000,00	1.296,53	64,83%	1.296,53	64,83%	0,00
2250	departmental removals and associated handling	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 225	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Chapter 22	18.209,90	17.506,43	96,14%	17.506,43	96,14%	0,00
2300	IT hardware	17.984,88	17.984,88	100,00%	17.984,88	100,00%	0,00
2301	IT software (operating system)	16.990,25	16.990,25	100,00%	16.990,25	100,00%	0,00
2302	Maintenance & Consultancy Fees	74.435,20	67.700,00	90,95%	67.700,00	90,95%	0,00
	Total Article 230	109.410,33	102.675,13	93,84%	102.675,13	93,84%	0,00
	Total Chapter 23	109.410,33	102.675,13	93,84%	102.675,13	93,84%	0,00
	Total Title 2	230.828,72	220.421,15	95,49%	220.421,15	95,49%	0,00
3000	Permanent Stakeholders Group	1.000,00	545,36	54,54%	545,36	54,54%	0,00
3001	Working Groups	0,00	0,00	0,00%	0,00	0,00%	0,00
3002	Other operational meetings	0,00	0,00	0,00%	0,00	0,00%	0,00
3003	Management Board	12.050,00	9.159,15	76,01%	9.159,15	76,01%	0,00
3005	Executive Director Office Meetings	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 300	13.050,00	9.704,51	74,36%	9.704,51	74,36%	0,00
3011	Entertainment and Representation expenses	0,00	0,00	0,00%	0,00	0,00%	0,00
3012	Cooperation Department Missions	0,00	0,00	0,00%	0,00	0,00%	0,00
3013	Technical Department Missions	46.258,79	37.571,47	81,22%	37.571,47	81,22%	0,00
3014	Administration Department Missions	2.634,95	1.801,71	68,38%	1.801,71	68,38%	0,00

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3015	Executive Director Office Missions	2.134,82	1.096,75	51,37%	1.096,75	51,37%	0,00
3016	Missions	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 301	51.028,56	40.469,93	79,31%	40.469,93	79,31%	0,00
3021	Other Operational meetings	3.000,00	1.396,88	46,56%	1.396,88	46,56%	0,00
	Total Article 302	3.000,00	1.396,88	46,56%	1.396,88	46,56%	0,00
	Total Chapter 30	67.078,56	51.571,32	76,88%	51.571,32	76,88%	0,00
3200	Conferences and Joint Events	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 320	0,00	0,00	0,00%	0,00	0,00%	0,00
3210	Communication Plan	40.423,50	34.354,00	84,99%	34.354,00	84,99%	0,00
3211	Publications and Information Materials	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 321	40.423,50	34.354,00	84,99%	34.354,00	84,99%	0,00
3220	Web-site Development	31.951,72	31.943,72	99,97%	31.943,72	99,97%	0,00
	Total Article 322	31.951,72	31.943,72	99,97%	31.943,72	99,97%	0,00
3230	Services of the CDT in Luxembourg	52.153,45	46.402,00	88,97%	46.402,00	88,97%	0,00
	Total Article 323	52.153,45	46.402,00	88,97%	46.402,00	88,97%	0,00
3240	Publications	27.782,50	27.222,50	97,98%	27.222,50	97,98%	0,00
	Total Article 324	27.782,50	27.222,50	97,98%	27.222,50	97,98%	0,00
	Total Chapter 32	152.311,17	139.922,22	91,87%	139.922,22	91,87%	0,00
3300	Computer Incident and Response Handling	44.341,57	33.252,77	74,99%	33.252,77	74,99%	0,00
	Total Article 330	44.341,57	33.252,77	74,99%	33.252,77	74,99%	0,00
3310	Awareness Raising	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 331	0,00	0,00	0,00%	0,00	0,00%	0,00
3320	Relations with EU Bodies and Member States	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 332	0,00	0,00	0,00%	0,00	0,00%	0,00

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3330	Relations with the Industry and International Institutions	76.300,00	76.300,00	100,00%	76.300,00	100,00%	0,00
	Total Article 333	76.300,00	76.300,00	100,00%	76.300,00	100,00%	0,00
	Total Chapter 33	120.641,57	109.552,77	90,81%	109.552,77	90,81%	0,00
3400	Internal Audit Capability	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 340	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Chapter 34	0,00	0,00	0,00%	0,00	0,00%	0,00
3500	Risk Management	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 350	0,00	0,00	0,00%	0,00	0,00%	0,00
3510	Security Policies	299.491,50	298.210,50	99,57%	298.210,50	99,57%	0,00
	Total Article 351	299.491,50	298.210,50	99,57%	298.210,50	99,57%	0,00
3520	Security Technologies	144.350,69	138.010,05	95,61%	138.010,05	95,61%	0,00
	Total Article 352	144.350,69	138.010,05	95,61%	138.010,05	95,61%	0,00
3530	Technology Cabinet	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 353	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Chapter 35	443.842,19	436.220,55	98,28%	436.220,55	98,28%	0,00
3600	Stakeholders' Collaboration	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 360	0,00	0,00	0,00%	0,00	0,00%	0,00
3610	NIS Policy	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 361	0,00	0,00	0,00%	0,00	0,00%	0,00
3620	NIS Technology	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 362	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Chapter 36	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Title 3	783.873,49	737.266,86	94,05%	737.266,86	94,05%	0,00
	GRAND TOTAL	1.148.938,46	1.066.284,33	92,81%	1.066.284,33	92,81%	0,00

REVENUES RECEIVED IN 2012 AND CONSUMED IN 2012 – C4

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)/(1)	RAL (6)=(2)-(4)
	Total Title 1	0,00	0,00	0,00%	0,00	0,00%	0,00
2202	Telecommunications	7.492,43	7.492,43	100,00%	7.492,43	100,00%	0,00
	Total Article 220	7.492,43	7.492,43	100,00%	7.492,43	100,00%	0,00
	Total Chapter 22	7.492,43	7.492,43	100,00%	7.492,43	100,00%	0,00
	Total Title 2	7.492,43	7.492,43	100,00%	7.492,43	100,00%	0,00
	Total Title 3	0,00	0,00	0,00%	0,00	0,00%	0,00
	GRAND TOTAL	7.492,43	7.492,43	100,00%	7.492,43	100,00%	0,00

REVENUES RECEIVED IN 2011 AND CONSUMED IN 2012 – C5

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)/(1)	RAL (6)=(2)-(4)
	Total Title 1	0,00	0,00	0,00%	0,00	0,00%	0,00
2202	Telecommunications	17.956,50	17.956,50	100,00%	17.956,50	100,00%	0,00
	Total Article 220	17.956,50	17.956,50	100,00%	17.956,50	100,00%	0,00
	Total Chapter 22	17.956,50	17.956,50	100,00%	17.956,50	100,00%	0,00
	Total Title 2	17.956,50	17.956,50	100,00%	17.956,50	100,00%	0,00
	Total Title 3	0,00	0,00	0,00%	0,00	0,00%	0,00
	GRAND TOTAL	17.956,50	17.956,50	100,00%	17.956,50	100,00%	0,00

Annex 1

Report on budgetary and financial management

Financial year 2012

1. Report on budgetary and financial management

1.1 Introduction

The present report is drawn on the basis of Article 76 of the Financial Regulation of ENISA.

1.2 Finance and Accounting functions

The Finance and Accounting functions are assumed by the Finance, Accounting and Procurement Section within the Administration Department of ENISA. The key objectives of Finance, Accounting and Procurement Section 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
- Ensure compliance of financial transactions and procurement procedures to the Financial Regulation of ENISA
- Provide horizontal support to the other Departments of the Agency regarding financial and procurement issues
- Provide relevant and reliable information to the users of the Financial Statements

1.3 Budgetary principles

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

(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.

1.4 Budget

The budget of the Agency is distributed in three 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 running costs, infrastructure, equipment and IT needs. Title 3 corresponds to the Agency's operational activities.

The initial Budget of ENISA for 2012, as adopted by the Management Board of ENISA and approved by the Budgetary Authority in 2011, was 8.550.148,70 EUR including an amount of 214.347,00 EUR as part of the EFTA countries' contribution to the EU Budget. An amount of 391.985,00 EUR was put, on Commission's proposal, in the reserve of the European Union Budget 2012. The reserve would have been released once the corresponding basic act, based on the proposal for a Regulation of the European Parliament and of the Council concerning the European Network and Information Security Agency (ENISA) (COM(2010) 521 final), extending the mandate of ENISA beyond its current end (13 September 2013), was adopted. The Regulation was not adopted in 2012. Therefore, the Agency amended its annual budget 2012 by decreasing the total appropriations to 8.158.163,70 EUR. This figure represents an increase in appropriations of 0,68 % compared to 2011 (8.102.920,50 EUR).

In terms of budget execution, the overall expectation for 2012 was to maintain the standards set by previous years' performance, and even improve the payment rate of the annual appropriations. At the end of 2012, appropriations were committed at a rate of 100% (achieving

the same percentage committed in 2011), which demonstrates the capacity of the Agency to efficiently use the entrusted funds, in order to implement its annual Work Programme as well as manage its administrative expenditure and investments. Payments reached the level of 91,45% of the total appropriations managed (85,82% in 2011), which demonstrates an improvement in the capacity of the Agency to finalise its annual activities as well as execute the relevant payments within the year of reference. The procurement planning which was moved forward to the end of the preceding year (2011) and enabled the launch of projects related to the Work Programme in early 2012, contributed to the improvement of the payment rate of appropriations of the year (C1).

The execution of the budget was in line with the Agency’s Financial Regulation. Internal control systems, including ex-ante verification of all transactions, have been properly applied by the Agency services in order to ensure sound financial management and adherence to the principles of efficiency and economy. ENISA has put into place appropriate financial management systems in order to manage all its revenue and expenditure.

1.4.1 Revenue of the Agency - Commitment and payment appropriations

Revenues are funds made available to the Agency by different sources to cover administrative and operational expenditure for a year. The budget revenue and payment appropriations of the Agency should be in balance. Due to the fact that the Agency uses non-differentiated appropriations for both administrative and operational activities, the commitment and payment appropriations are also in balance. The table below outlines the breakdown of the revenue received in 2012

- 2012 EU subsidy	7.943.816,70
- EFTA countries’ contribution	214.347,00
- Administrative operations	p.m.
Total	8.158.163,70

1.4.2 Amending Budgets / Budgetary Transfers

The following table summarises the Budget transfers and the Amending Budget effects on the initial Budget 2012:

	Initial Budget	Transfers no 1-4 / Amending Budget 1	Appropriations Amending Budget 1	Transfers no 5-10	Final Budget
Title 1	5.532.043,71	-199.351,71	5.332.692,00	-85.336,11	5.247.355,89
Title 2	551.000,00	-1.000,00	550.000,00	144.572,48	694.572,48
Title 3	2.467.104,99	-191.633,29	2.275.471,70	-59.236,37	2.216.235,33
Total	8.550.148,70	-391.985,00	8.158.163,70	0,00	8.158.163,70

1.4.3 Payments

The table below outlines the breakdown of the payments made in 2012.

Payments from 2012 appropriations (C1 2012)	7.460.765,46
Payments made from appropriations carried forward from 2011 (C8 2012)	1.066.284,33
Payments made from C4 appropriations (C4 2012)	7.492,43
Payments made from C5 appropriations (C5 2012)	17.956,50
Total paid in 2012	8.552.498,72

1.4.4 Carry forward of commitment appropriations contracted

The commitment appropriations contracted by the end of 2012 but not yet paid are carried forward to the following year (C8 appropriations). Their breakdown is detailed below:

Title 1	159.214,40
Title 2	242.961,80
Title 3	295.222,04
Total carried forward in 2012	697.398,24

Regarding administrative expenditure (Titles 1 and 2), ENISA did not cancel any appropriations by the end of the year (cancellation rate 0,00%). The same applied to the operational expenditure (Title 3) of the Agency (cancellation rate 0,00%).

The total of carried forward appropriations cancelled (i.e. carried forward from 2011 and not paid in 2012) was 82.654,13 EUR (representing 7,19% of the total appropriations carried forward to 2012).

1.4.5 Analysis of Budgetary Management by Type of Expenditure

Title 1: Expenditure relating to ENISA staff

Chapter 11. Staff in active employment

2012 Budget	2012 Commitments	2012 Payments
4.514.620,73	4.514.620,73	4.514.620,73

For 2012, 47 Temporary Agent (TA) posts were foreseen in the establishment plan. The planned staffing of the Agency, as described in the European Union Budget 2012, included also 14 Contract Agents (CA) posts and 5 Seconded National Experts (SNE) posts. Out of these posts, 3 TA and 1 CA, which were new in 2012, were dependent on the adoption of the Regulation extending the mandate of ENISA beyond 2013. The adoption did not occur in 2012, therefore the actual planned staffing of the Agency was adjusted to 44 TA, 13 CA and 5 SNE posts.

At year end, 42 Temporary Agent (TA) posts were occupied, and two TA posts were vacant. The recruitment procedures for these vacant posts had been completed in Q4/2012 and the incumbent candidates actually took up duties on 01/01/2013.

Finally, out of 13 Contract Agent (CA) posts, 12 were occupied at the end of 2012.

Chapter 12. Recruitment Expenditure

2012 Budget	2012 Commitments	2012 Payments
200.508,57	200.508,57	154.770,08

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

2012 Budget	2012 Commitments	2012 Payments
99.326,07	99.326,07	76.770,62

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 courses for the staff.

Chapter 14. Temporary Assistance

2012 Budget	2012 Commitments	2012 Payments
432.900,52	432.900,52	341.980,06

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 for administrative purposes (e.g. legal advice).

Title 2: Buildings, equipment and other administrative expenditure

Chapter 20. Buildings and associated costs

2012 Budget	2012 Commitments	2012 Payments
229.571,49	229.571,49	171.859,99

This appropriation is intended to cover insurance costs, utilities, cleaning and up keeping services, 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. The largest part of the expenses is related to security services, the cost of which accounts for 51% of the final commitment amount.

The Greek Government covers the lease cost of ENISA premises as from 01 November 2007.

Chapter 21. Movable Property and associated costs

2012 Budget	2012 Commitments	2012 Payments
34.740,63	34.740,63	21.199,40

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

2012 Budget	2012 Commitments	2012 Payments
90.321,45	90.321,45	69.809,25

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

Chapter 23. Information and Communication Technology

2012 Budget	2012 Commitments	2012 Payments
339.938,91	339.938,91	188.742,04

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. Activities related to meetings and missions

2012 Budget	2012 Commitments	2012 Payments
717.056,12	717.056,12	614.864,46

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. Staff missions' expenditure accounts for 68% of the total committed appropriations.

Chapter 32. Horizontal Operational Activities

2012 Budget	2012 Commitments	2012 Payments
351.458,24	351.458,24	181.870,57

This appropriation is intended to cover the cost of conferences and joint events, the communication plan of the Agency, the costs of publications, the costs of developing, hosting and maintaining the web site of the Agency, and the costs of translation services.

Chapter 36. Core operational activities

2012 Budget	2012 Commitments	2012 Payments
1.147.720,97	1.147.720,97	1.124.278,26

This appropriation is intended to cover the costs of activities related to support of CERT operation and cooperation, as well as stakeholders' collaboration activities, including cooperation of communities that deal with improving pan-European or international NIS. It is covering the costs of activities related to development of policies and practices, which will contribute to strengthening pan-European CIIP and Resilience, as well as the costs of activities related to development in the area of NIS Technology.

1.5 Establishment Plan

The approved establishment plan of the Agency for the years 2011 and 2012 is shown in the table below.

Categories and grades	2011		2012	
	Authorised		Authorised ²	
	Permanent	Temporary	Permanent	Temporary
AD16	—	—	—	—
AD15	—	1	—	1
AD14	—	—	—	—
AD13	—	—	—	—
AD12	—	3	—	3
AD11	—	—	—	—
AD10	—	5	—	5
AD9	—	6	—	8
AD8	—	5	—	5
AD7	—	9	—	9
AD6	—	—	—	—
AD5	—	—	—	—
Total grade AD	—	29	—	31
AST11	—	—	—	—
AST10	—	—	—	—
AST9	—	—	—	—
AST8	—	—	—	—
AST7	—	—	—	—
AST6	—	1	—	2
AST5	—	6	—	6
AST4	—	1	—	1
AST3	—	2	—	2
AST2	—	5	—	5
AST1	—	0	—	0
Total grade AST	—	15	—	16
Total staff	—	44	—	47

² The additional 3 posts in 2012 were subject to adoption of the new Regulation extending the mandate of ENISA, which did not occur in 2012. Therefore the actual plan is adapted to 44 posts.



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