

Annual Accounts

Financial Year 2010

The annual accounts have been prepared by the Accounting Officer and drawn up by the Executive Director on 07/06/2011. The opinion of the Management Board was given on 24/06/2011. The present annual accounts, together with the opinion of the Management Board, have been sent to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council on 29/06/2011. The accounts will be published on the ENISA website: <http://www.enisa.europa.eu>

Heraklion, 29/06/2011

The Executive Director



The Accounting Officer

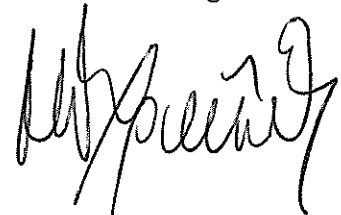


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1 Introduction

1.1 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 Regulation (EC) No 1007/2008 of the European Parliament and the Council of 24 September 2008 as regards its duration. The Agency is located in Heraklion, Greece.

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.

1.2 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.

1.3 Management Information Systems


For Management Information purposes ENISA uses ABAC Workflow for budgetary accounting and ABAC Accounting (SAP) for General Ledger accounting. Both 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 2010

2.1 The Accounting Officer's Certification

The Annual Accounts of the European Network and Information Security Agency (ENISA) for the year 2010 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 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 2010.

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 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	31.12.2010	31.12.2009
I. Non Current Assets		300.781	396.580
Intangible fixed assets	1	19.232	34.138
Tangible fixed assets	1	281.550	362.442
II. Current Assets		3.184.067	3.437.593
Short-term receivables	2	66.686	169.384
Cash and cash equivalents	3	3.117.381	3.268.209
Total Assets		3.484.849	3.834.173
III. Non Current Liabilities		0	13.441
Long-term provision for risk and charges	4	0	13.441
IV. Current Liabilities		2.076.973	2.620.499
EC Pre-financing Received	5	774.858	1.324.500
EC Interest Payable	5	83.506	46.948
Accounts payable	5	498.817	879.117
Accrued Liabilities	6	669.792	319.934
Short-term provision for risk and charges	7	50.000	50.000
Total Liabilities		2.076.973	2.633.940
V. Net Assets		31.12.2010	31.12.2009
Accumulated result		1.200.233	1.082.999
Result for the year		207.643	117.234
Total Net Assets		1.407.876	1.200.233
VI. Contingent assets and liabilities	Notes	31.12.2010	31.12.2009
Contingent liabilities		1.253.158	905.364
Total Contingent assets and liabilities	8	1.253.158	905.364

2.4 Economic Outturn Account

	Notes	2010	2009
Revenue from the Community Subsidy	9	8.021.504	7.434.025
Other revenue	10	0	54.008
Total Operating Revenue		8.021.504	7.488.033
Administrative expenses		-5.553.227	-5.217.390
Staff expenses		-4.448.485	-4.259.042
Fixed asset related expenses		-155.919	-196.176
Other administrative expenses		-948.823	-762.172
Operational expenses		-2.257.823	-2.150.129
Total Operating Expenses	11	-7.811.050	-7.367.519
Surplus/(Deficit) from Operating Activities		210.454	120.514
Financial expenses		-1.158	-2.137
Exchange rate loss		-1.653	-1.143
Surplus/(Deficit) from Ordinary Activities		207.643	117.234
Economic Result for the Year		207.643	117.234

2.5 Cash Flow Statement

	2010	2009
Surplus/(deficit) from ordinary activities	207.643	117.234
Operating activities		
Amortization (intangible fixed assets)	15.419	20.940
Depreciation (tangible fixed assets)	140.500	175.236
Increase/(decrease) in Provisions for liabilities	-13.441	13.441
(Increase)/decrease in Short term Receivables	102.698	-13.071
Increase/(decrease) in value reduction for doubtful debts	0	45.200
Increase/(decrease) in Accounts Payable	--543.526	692.166
Gains on sales of Property, Plant and Equipment	0	-5.975
Net cash Flow from operating activities	-90.707	1.045.172
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets	-60.120	-224.257
Proceeds from tangible and intangible assets	0	10.600
Net cash flow from investing activities	-60.120	-213.657
Net Increase/(decrease) in cash and cash equivalents	-150.827	831.515
Cash at the beginning of the period	3.268.209	2.436.694
Cash at the end of the period	3.117.381	3.268.209



2.6 Statement of Changes in Capital

	Reserves	Accumulated Surplus / Deficit	Economic result of the year	Capital
Balance as of 1 January 2010	0	1.082.999	117.234	1.200.233
Allocation of the Economic Result of Previous year		117.234	-117.234	0
Economic result of the year			207.643	207.643
Balance as of 31 December 2010	0	1.200.233	207.643	1.407.876

2.7 Notes to the Financial Statements

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 2010 is shown in the following table:

	Carrying Amounts			Accumulated Depreciation				Net carrying amounts 31.12.10	
	Opening Balance 01.01.10	Additions	Disposals	Closing Balance 31.12.10	Opening Balance 01.01.10	Amortisation and depreciation charge of the year	Amort and depr related to disposals		Closing Balance 31.12.10
Computer Software	98.732	514		99.246	64.594	15.419	-	80.014	19.232
Intangible Fixed Assets	98.732	514		99.246	64.594	15.419	-	80.014	19.232
Plant and Equipment	177.921	6.739		184.660	121.250	21.780	-	143.029	41.631
Furniture	54.316	8.822		63.138	13.924	5.738	-	19.662	43.476
Vehicles	38.489	0		38.489	16.037	9.622	-	25.659	12.830
Computer hardware	609.230	17.224		626.454	381.031	96.297	-	477.328	149.126
Fixtures & Fittings	23.238	6.795		30.033	8.509	7.063	-	15.572	14.461
Fixed assets under construction	0	20.026		20.026	0		-	0	20.026
Tangible Fixed Assets	903.193	59.606		962.800	540.751	140.500	-	681.250	281.550
Total Fixed Assets	1.001.925	60.120		1.062.045	605.345	155.919	-	761.264	300.781

2. Short-Term receivables

The amount consists of deferred charges and other prepaid expenses.

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.

4. Long-term provisions for risks and charges

The amount recognised in 2009 was related to the salary indexation for the year 2009, which was under debate before the European Court of Justice. Following a final Court's ruling, the salary increase was paid at the end of 2010, therefore the long-term provision was released.

5. Accounts payable

	2010	2009
Payables due to consolidated entity – European Commission (Pre-financing)	774.858	1.324.500
Payables due to consolidated entity - European Commission (interest)	83.506	46.948
Payables due to consolidated entity - European Commission (others)	246.566	383.910
Payables due to consolidated entity – Translation centre	850	1.063
Total payable to consolidated entities	<u>1.105.780</u>	<u>1.756.421</u>
Payables due to non-consolidated entities - Vendors	167.140	412.877
Payables due to non-consolidated entities - Sundry payables	84.261	81.267
Total payable to non-consolidated entities	<u>251.401</u>	<u>494.144</u>
TOTAL ACCOUNTS PAYABLE	<u>1.357.181</u>	<u>2.250.565</u>

5.1. EC Pre-financing received

The total amount at year end of 2010 represents the difference between the EC subsidy received for 2010 and the total estimated budget execution as well as the related amount for the year 2009 which was repaid to the Commission at the beginning of 2011.

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.

5.2. EC interest payable

The amount represents the interest earned during the years 2009 and 2010 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.

5.3. EC other payables

The outstanding amounts at year end are payables for other services delivered in 2010 and debit notes related to salary charges.

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.



6. Accrued liabilities

The amount refers to invoices that were received in 2011 for goods received and services rendered in 2010.

It also includes staff related expenditures such as provision for untaken leave and other staff entitlements that may become payable in 2011.

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

7. Short-term provisions

The amount refers to provisions for legal expenses, related to legal cases still pending at year end.

8. Contingent Liabilities and Assets

	2010	2009
Amounts contracted for at year end for goods and services to be delivered in future	<u>1.253.158</u>	<u>905.364</u>
Increase/(decrease) in contingent liabilities	<u>347.794</u>	<u>(59.664)</u>

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.

	2010	2009
Annual subsidy – European Commission	7.836.516	7.246.825
Contributions of EFTA countries	184.988	187.200
TOTAL	<u>8.021.504</u>	<u>7.436.034</u>

10. Other Revenue

In 2009, the Agency included in other revenues an amount representing a recovery of annual costs for translation services, received from the Translation Center in Luxemburg in December 2009, as well as a net gain from the sale of one tangible asset.

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.

	2010	2009
Staff related expenditure	4.448.485	4.259.042
Amortisation and depreciation charge of the year	155.919	196.176
Other administrative expenditure	948.824	762.172
Operational expenditure	2.259.476	2.151.272
TOTAL	<u>7.812.704</u>	<u>7.368.662</u>

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

	2010	2009
Administrative expenditure	226.571	189.392
Operational expenditure	104.805	97.877
TOTAL	<u>331.376</u>	<u>287.269</u>

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.

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 2010, ENISA staff contributed 11,30% of their basic salary to the pension scheme and an additional 22,60% 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.

14. Subsequent events

There is no relevant information to be disclosed under this heading.

15. 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
Economic result (- for loss) as per Economic Outturn Account	+/-	207.643
<i>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</i>		
Adjustments for Accrual Cut-off (reversal 31.12.2009)	-	-553.382
Adjustments for Accrual Cut-off (cut- off 31.12.2010)	+	851.850
Unpaid Invoices at year end but booked in charges (class 6)	+	-27.702
Depreciation of intangible and tangible fixed assets	+	155.919
Provisions	+	-13.441
Payments made from carry over of payment appropriations	+	1.430.661
Other (credit notes received at y/e, prepayments)	+/-	-97.108
Exchange rate differences	+/-	1.653
<i>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</i>		
Asset acquisitions (less unpaid amounts)	-	-40.093
New pre-financing received in the year 2010 and remaining open as at 31.12.2010	+	91.684
Payment appropriations carried over to 2010	-	-1.987.011
Cancellation of unused carried over payment appropriations from previous year	+	89.185
Other reconciling items	+/-	-18.173
total		91.684
Budgetary result (+ for surplus)		91.684
Delta not explained		0

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 2010 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 2010

3.1 Budget Outturn Account

	2010	2009
REVENUE		
Commission subsidy (for the operating budget -Titles 1,2 and 3)	7.928.200	7.930.000
Phare funds from Commission		
Other contributions and funding received via the Commission	184.988	187.200
Other donors		
Fee income		
Other revenue	0	58.633
TOTAL REVENUE (a)	8.113.188	8.175.833
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	4.565.453	4.473.505
Appropriations carried over	539.414	369.687
<i>Title II: Administrative Expenses</i>		
Payments	422.169	352.466
Appropriations carried over	227.013	139.517
<i>Title III: Operating Expenditure *)</i>		
Payments	1.134.403	1.316.524
Appropriations carried over	1.220.585	1.010.643
TOTAL EXPENDITURE (b)	8.109.037	7.662.341
OUTTURN FOR THE FINANCIAL YEAR (a-b)	4.151	513.491
Cancellation of unused payment appropriations carried over from previous year	89.186	170.826
Adjustment for carry-over from assigned revenue		
Exchange differences for the year (gain +/-loss -)	-1.653	-1.143
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	91.684	683.175
Balance year N-2	641.325	
Balance year N-1	683.175	641.325
Positive balance from year N-2 reimbursed in year 2010 to the Commission	-641.325	
Result used for determining amounts in general accounting	774.859	1.324.500
Commission subsidy - agency registers accrued revenue	7.836.516	6.604.357
Pre-financing remaining open to be reimbursed by agency to Commission in 2011	774.859	1.324.500
Not included in the budget outturn:		
Interest received by 31/12/10 on the Commission subsidy funds	36.558	46.948

3.2 Budget Execution Report

APPROPRIATIONS 2010 (C1) COMMITTED IN 2010 AND PAID IN 2010, OR CARRIED FORWARD TO 2011 (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	2.707.899,55	2.707.858,25	100,00%	2.707.858,25	100,00%	0,00
1101	Family allowances	407.719,64	407.516,34	99,95%	407.516,34	99,95%	0,00
1102	Expatriation and foreign residence allowances	406.634,98	406.476,74	99,96%	406.476,74	99,96%	0,00
	Total Article 110	3.522.254,17	3.521.851,33	99,99%	3.521.851,33	99,99%	0,00
1110	Contract Agents	264.780,41	264.458,37	99,88%	264.458,37	99,88%	0,00
1113	National Seconded Experts (SNEs)	107.127,26	107.127,26	100,00%	107.127,26	100,00%	0,00
	Total Article 111	371.907,67	371.585,63	99,91%	371.585,63	99,91%	0,00
1120	Insurance against sickness	108.418,73	108.291,74	99,88%	108.291,74	99,88%	0,00
1121	Insurance against occupational disease and accidents	22.612,54	22.585,59	99,88%	22.585,59	99,88%	0,00
1122	Insurance against unemployment	39.876,12	39.817,95	99,85%	39.817,95	99,85%	0,00
	Total Article 112	170.907,39	170.695,28	99,88%	170.695,28	99,88%	0,00
1130	Childbirth allowances and death grants	1.087,80	991,55	91,15%	991,55	91,15%	0,00
1131	Annual travel expenses from the place of work to origin	163.128,61	163.128,61	100,00%	163.128,61	100,00%	0,00
	Total Article 113	164.216,41	164.120,16	99,94%	164.120,16	99,94%	0,00
	Total Chapter 11	4.229.285,64	4.228.252,40	99,98%	4.228.252,40	99,98%	0,00
1200	Travel expenses in interviewing candidates	34.360,00	34.360,00	100,00%	14.422,74	41,98%	19.937,26
	Total Article 120	34.360,00	34.360,00	100,00%	14.422,74	41,98%	19.937,26
1210	Travel expenses on taking up duties and on end of contract	9.275,84	9.275,84	100,00%	9.275,84	100,00%	0,00
1211	Installation, resettlement and transfer allowances	16.759,39	15.938,23	95,10%	15.938,23	95,10%	0,00
1212	Removal expenses	37.484,76	37.484,76	100,00%	30.384,76	81,06%	7.100,00
1213	Daily subsistence allowances	37.000,00	36.517,38	98,70%	36.517,38	98,70%	0,00
	Total Article 121	100.519,99	99.216,21	98,70%	92.116,21	91,64%	7.100,00
	Total Chapter 12	134.879,99	133.576,21	99,03%	106.538,95	78,99%	27.037,26
1310	Medical service : annual medical check ups and small medical interventions	23.803,45	23.803,45	100,00%	14.523,59	61,01%	9.279,86
	Total Article 131	23.803,45	23.803,45	100,00%	14.523,59	61,01%	9.279,86
1320	Language courses, training and further vocational training	125.288,40	125.288,40	100,00%	64.787,72	51,71%	60.500,68
	Total Article 132	125.288,40	125.288,40	100,00%	64.787,72	51,71%	60.500,68
	Total Chapter 13	149.091,85	149.091,85	100,00%	79.311,31	53,20%	69.780,54
1400	E. Commission management costs	31.000,00	31.000,00	100,00%	28.837,30	93,02%	2.162,70
	Total Article 140	31.000,00	31.000,00	100,00%	28.837,30	93,02%	2.162,70
1410	Special Assistance grants	15.480,00	15.480,00	100,00%	2.508,00	16,20%	12.972,00
1411	Other welfare expenditure	49.487,50	49.487,50	100,00%	22.262,50	44,99%	27.225,00
	Total Article 141	64.967,50	64.967,50	100,00%	24.770,50	38,13%	40.197,00
1420	Interim service	93.827,00	93.827,00	100,00%	74.630,73	79,54%	19.196,27
1421	Consultants	404.151,00	404.151,00	100,00%	23.111,50	5,72%	381.039,50

	Total Article 142	497.978,00	497.978,00	100,00%	97.742,23	19,63%	400.235,7
	Total Chapter 14	593.945,50	593.945,50	100,00%	151.350,03	25,48%	442.595,4
	Total Title 1	5.107.202,98	5.104.865,96	99,95%	4.565.452,69	89,39%	539.413,2
2000	Rent and Utility costs	0,00	0,00	0,00%	0,00	0,00%	0,00
2002	Insurance	3.041,47	3.041,47	100,00%	3.041,47	100,00%	0,00
2003	Water, gas, electricity and heating	13.000,00	13.000,00	100,00%	10.253,87	78,88%	2.746,1
2004	Cleaning and maintenance	37.567,40	37.567,40	100,00%	34.539,40	91,94%	3.028,0
2005	Fixtures and Fittings	13.085,68	13.085,68	100,00%	13.085,68	100,00%	0,00
2006	Security equipment	21.898,51	21.898,51	100,00%	10.690,01	48,82%	11.208,5
2007	Security services	92.605,51	92.605,51	100,00%	84.602,28	91,36%	8.003,2
	Total Article 200	181.198,57	181.198,57	100,00%	156.212,71	86,21%	24.985,8
	Total Chapter 20	181.198,57	181.198,57	100,00%	156.212,71	86,21%	24.985,8
2100	Technical Equipment	20.935,04	20.915,74	99,91%	9.082,21	43,38%	11.833,5
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	20.935,04	20.915,74	99,91%	9.082,21	43,38%	11.833,5
2110	Purchase	7.488,00	5.963,00	79,63%	5.713,00	76,30%	250,0
2112	Maintenance and repairs	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 211	7.488,00	5.963,00	79,63%	5.713,00	76,30%	250,0
2121	Maintenance, use and repair and other expenditures of transport equipment	252,58	252,58	100,00%	252,58	100,00%	0,00
2122	Car insurance	3.532,17	3.532,17	100,00%	3.532,17	100,00%	0,00
2123	Fuel expenses	3.506,77	3.506,77	100,00%	2.904,82	82,83%	601,9
	Total Article 212	7.291,52	7.291,52	100,00%	6.689,57	91,74%	601,9
2130	Library expenses, purchase of books, subscription to newspapers and periodicals	10.494,57	10.494,57	100,00%	1.754,50	16,72%	8.740,0
	Total Article 213	10.494,57	10.494,57	100,00%	1.754,50	16,72%	8.740,0
	Total Chapter 21	46.209,13	44.664,83	96,66%	23.239,28	50,29%	21.425,5
2200	Stationary	18.745,79	18.745,79	100,00%	18.745,79	100,00%	0,00
2201	Postal	14.783,16	14.783,16	100,00%	10.383,16	70,24%	4.400,0
2202	Telecommunications	66.700,00	66.700,00	100,00%	60.394,35	90,55%	6.305,6
2203	Other office supplies	5.287,43	5.287,43	100,00%	2.572,43	48,65%	2.715,0
	Total Article 220	105.516,38	105.516,38	100,00%	92.095,73	87,28%	13.420,6
2210	Bank charges and interest pay received	2.099,93	2.000,00	95,24%	0,00	0,00%	2.000,0
	Total Article 221	2.099,93	2.000,00	95,24%	0,00	0,00%	2.000,0
2250	Departmental removals and associated handling	10.000,00	9.830,00	98,30%	0,00	0,00%	9.830,0
	Total Article 225	10.000,00	9.830,00	98,30%	0,00	0,00%	9.830,0
	Total Chapter 22	117.616,31	117.346,38	99,77%	92.095,73	78,30%	25.250,6
2300	IT hardware	140.630,27	140.630,27	100,00%	14.646,78	10,42%	125.983,4
2301	IT software (operating system)	29.035,98	29.035,98	100,00%	16.140,07	55,59%	12.895,9
2302	Maintenance & Consultancy Fees	136.306,76	136.306,76	100,00%	119.834,81	87,92%	16.471,9
	Total Article 230	305.973,01	305.973,01	100,00%	150.621,66	49,23%	155.351,3
	Total Chapter 23	305.973,01	305.973,01	100,00%	150.621,66	49,23%	155.351,3
	Total Title 2	650.997,02	649.182,79	99,72%	422.169,38	64,85%	227.013,4
3000	Permanent Stakeholders Group	60.952,62	60.952,62	100,00%	60.952,62	100,00%	0,00
3003	Management Board	105.851,67	105.851,67	100,00%	77.682,38	73,39%	28.169,2
3005	Executive Director Office Meetings	2.472,37	2.472,37	100,00%	2.472,37	100,00%	0,00
	Total Article 300	169.276,66	169.276,66	100,00%	141.107,37	83,36%	28.169,2
3011	Entertainment and Representation expenses	769,63	769,63	100,00%	619,63	80,51%	150,0
3012	Cooperation Department Missions	0,00	0,00	0,00%	0,00	0,00%	0,00



3013	Technical Department Missions	410.815,29	410.815,29	100,00%	356.364,23	86,75%	54.451,06
3014	Administration Department Missions	66.600,00	66.600,00	100,00%	55.396,57	83,18%	11.203,43
3015	Executive Director Office Missions	69.700,00	69.700,00	100,00%	67.458,39	96,78%	2.241,61
	Total Article 301	547.884,92	547.884,92	100,00%	479.838,82	87,58%	68.046,10
3021	Other Operational meetings	22.569,10	22.569,10	100,00%	22.569,10	100,00%	0,00
	Total Article 302	22.569,10	22.569,10	100,00%	22.569,10	100,00%	0,00
	Total Chapter 30	739.730,68	739.730,68	100,00%	643.515,29	86,99%	96.215,39
3200	Conferences and Joint Events	46.135,46	46.135,46	100,00%	46.135,46	100,00%	0,00
	Total Article 320	46.135,46	46.135,46	100,00%	46.135,46	100,00%	0,00
3210	Communication Plan	104.450,79	104.450,79	100,00%	53.577,99	51,29%	50.872,80
3211	Publications and Information Materials	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 321	104.450,79	104.450,79	100,00%	53.577,99	51,29%	50.872,80
3220	Web-site Development	34.696,96	34.696,96	100,00%	0,00	0,00%	34.696,96
	Total Article 322	34.696,96	34.696,96	100,00%	0,00	0,00%	34.696,96
3230	Services of the CDT in Luxembourg	67.832,98	67.832,98	100,00%	5.652,50	8,33%	62.180,48
	Total Article 323	67.832,98	67.832,98	100,00%	5.652,50	8,33%	62.180,48
3240	Publications	58.255,26	58.255,26	100,00%	23.525,76	40,38%	34.729,50
	Total Article 324	58.255,26	58.255,26	100,00%	23.525,76	40,38%	34.729,50
	Total Chapter 32	311.371,45	311.371,45	100,00%	128.891,71	41,39%	182.479,74
3300	Computer Incident and Response Handling	143.598,10	143.598,10	100,00%	121.290,09	84,46%	22.308,01
	Total Article 330	143.598,10	143.598,10	100,00%	121.290,09	84,46%	22.308,01
3310	Awareness Raising	59.987,45	59.987,45	100,00%	16.387,45	27,32%	43.600,00
	Total Article 331	59.987,45	59.987,45	100,00%	16.387,45	27,32%	43.600,00
3320	Relations with EU Bodies and Member States	68.169,65	68.169,65	100,00%	11.169,65	16,39%	57.000,00
	Total Article 332	68.169,65	68.169,65	100,00%	11.169,65	16,39%	57.000,00
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	271.755,20	271.755,20	100,00%	148.847,19	54,77%	122.908,01
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	247.218,76	247.218,76	100,00%	54.947,08	22,23%	192.271,68
	Total Article 350	247.218,76	247.218,76	100,00%	54.947,08	22,23%	192.271,68
3510	Security Policies	518.199,97	518.199,97	100,00%	70.468,82	13,60%	447.731,15
	Total Article 351	518.199,97	518.199,97	100,00%	70.468,82	13,60%	447.731,15
3520	Security Technologies	266.711,87	266.711,87	100,00%	87.733,07	32,89%	178.978,80
	Total Article 352	266.711,87	266.711,87	100,00%	87.733,07	32,89%	178.978,80
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	1.032.130,60	1.032.130,60	100,00%	213.148,97	20,65%	818.981,63
	Total Title 3	2.354.987,93	2.354.987,93	100,00%	1.134.403,16	48,17%	1.220.584,77
	GRAND TOTAL	8.113.187,93	8.109.036,68	99,95%	6.122.025,23	75,46%	1.987.011,45

APPROPRIATIONS COMMITTED IN 2009 AND PAID IN 2010 – 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	60.041,68	60.041,68	100,00%	60.041,68	100,00%	0,00
	Total Article 120	60.041,68	60.041,68	100,00%	60.041,68	100,00%	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
1211	Installation, resettlement and transfer allowances	0,00	0,00	0,00%	0,00	0,00%	0,00
1212	Removal expenses	13.268,50	11.150,00	84,03%	11.150,00	84,03%	0,00
1213	Daily subsistence allowances	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 121	13.268,50	11.150,00	84,03%	11.150,00	84,03%	0,00
	Total Chapter 12	73.310,18	71.191,68	97,11%	71.191,68	97,11%	0,00
1310	Medical service : annual medical check ups and small medical interventions	6.743,42	3.387,35	50,23%	3.387,35	50,23%	0,00
	Total Article 131	6.743,42	3.387,35	50,23%	3.387,35	50,23%	0,00
1320	Language courses, training and further vocational training	51.788,81	40.808,26	78,80%	40.808,26	78,80%	0,00
	Total Article 132	51.788,81	40.808,26	78,80%	40.808,26	78,80%	0,00
	Total Chapter 13	58.532,23	44.195,61	75,51%	44.195,61	75,51%	0,00
1400	E. Commission management costs	2.000,00	311,63	15,58%	311,63	15,58%	0,00
	Total Article 140	2.000,00	311,63	15,58%	311,63	15,58%	0,00
1410	Special Assistance grants	14.800,00	13.513,75	91,31%	13.513,75	91,31%	0,00
	Total Article 141	14.800,00	13.513,75	91,31%	13.513,75	91,31%	0,00
1420	Interim service	21.225,23	19.392,12	91,36%	19.392,12	91,36%	0,00
1421	Consultants	199.819,00	197.648,23	98,91%	197.648,23	98,91%	0,00
	Total Article 142	221.044,23	217.040,35	98,19%	217.040,35	98,19%	0,00
	Total Chapter 14	237.844,23	230.865,73	97,07%	230.865,73	97,07%	0,00
	Total Title 1	369.686,64	346.253,02	93,66%	346.253,02	93,66%	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	2.520,93	1.902,21	75,46%	1.902,21	75,46%	0,00
2004	Cleaning and maintenance	3.108,00	3.108,00	100,00%	3.108,00	100,00%	0,00
2005	Fixtures and Fittings	5.100,00	5.100,00	100,00%	5.100,00	100,00%	0,00
2006	Security equipment	0,00	0,00	0,00%	0,00	0,00%	0,00
2007	Security services	7.530,00	7.530,00	100,00%	7.530,00	100,00%	0,00
	Total Article 200	18.258,93	17.640,21	96,61%	17.640,21	96,61%	0,00
	Total Chapter 20	18.258,93	17.640,21	96,61%	17.640,21	96,61%	0,00
2100	Technical Equipment	4.500,00	4.500,00	100,00%	4.500,00	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	4.500,00	4.500,00	100,00%	4.500,00	100,00%	0,00
2110	Purchase	0,00	0,00	0,00%	0,00	0,00%	0,00
2112	Maintenance and repairs	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 211	0,00	0,00	0,00%	0,00	0,00%	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	650,00	521,50	80,23%	521,50	80,23%	0,00
	Total Article 212	650,00	521,50	80,23%	521,50	80,23%	0,00
2130	Library expenses, purchase of books, subscription to newspapers and periodicals	12.573,52	10.396,31	82,68%	10.396,31	82,68%	0,00
	Total Article 213	12.573,52	10.396,31	82,68%	10.396,31	82,68%	0,00
	Total Chapter 21	17.723,52	15.417,81	86,99%	15.417,81	86,99%	0,00
2200	Stationary	3.819,60	2.419,60	63,35%	2.419,60	63,35%	0,00
2201	Postal	4.000,00	3.596,41	89,91%	3.596,41	89,91%	0,00
2202	Telecommunications	20.104,38	16.499,23	82,07%	16.499,23	82,07%	0,00
2203	Other office supplies	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 220	27.923,98	22.515,24	80,63%	22.515,24	80,63%	0,00
2210	Bank charges and interest pay received	3.000,00	2.137,12	71,24%	2.137,12	71,24%	0,00
	Total Article 221	3.000,00	2.137,12	71,24%	2.137,12	71,24%	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	30.923,98	24.652,36	79,72%	24.652,36	79,72%	0,00
2300	IT hardware	27.077,79	27.077,79	100,00%	27.077,79	100,00%	0,00
2301	IT software (operating system)	2.403,07	1.993,34	82,95%	1.993,34	82,95%	0,00
2302	Maintenance & Consultancy Fees	43.130,00	43.106,97	99,95%	43.106,97	99,95%	0,00
	Total Article 230	72.610,86	72.178,10	99,40%	72.178,10	99,40%	0,00
	Total Chapter 23	72.610,86	72.178,10	99,40%	72.178,10	99,40%	0,00
	Total Title 2	139.517,29	129.888,48	93,10%	129.888,48	93,10%	0,00
3000	Permanent Stakeholders Group	0,00	0,00	0,00%	0,00	0,00%	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	3.700,00	2.701,20	73,01%	2.701,20	73,01%	0,00
3005	Executive Director Office Meetings	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 300	3.700,00	2.701,20	73,01%	2.701,20	73,01%	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	18.291,97	16.585,29	90,67%	16.585,29	90,67%	0,00
3014	Administration Department Missions	2.315,66	2.009,27	86,77%	2.009,27	86,77%	0,00

3015	Executive Director Office Missions	3.500,00	2.809,66	80,28%	2.809,66	80,28%	0,00
	Total Article 301	24.107,63	21.404,22	88,79%	21.404,22	88,79%	0,00
	Total Chapter 30	27.807,63	24.105,42	86,69%	24.105,42	86,69%	0,00
3200	Conferences and Joint Events	7.800,00	4.800,00	61,54%	4.800,00	61,54%	0,00
	Total Article 320	7.800,00	4.800,00	61,54%	4.800,00	61,54%	0,00
3210	Communication Plan	72.590,00	65.389,00	90,08%	65.389,00	90,08%	0,00
3211	Publications and Information Materials	17.978,69	17.322,38	96,35%	17.322,38	96,35%	0,00
	Total Article 321	90.568,69	82.711,38	91,32%	82.711,38	91,32%	0,00
3220	Web-site Development	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 322	0,00	0,00	0,00%	0,00	0,00%	0,00
3230	Services of the CDT in Luxembourg	113.174,14	99.365,00	87,80%	99.365,00	87,80%	0,00
	Total Article 323	113.174,14	99.365,00	87,80%	99.365,00	87,80%	0,00
	Total Chapter 32	211.542,83	186.876,38	88,34%	186.876,38	88,34%	0,00
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	2.641,63	2.580,30	97,68%	2.580,30	97,68%	0,00
	Total Article 331	2.641,63	2.580,30	97,68%	2.580,30	97,68%	0,00
3320	Relations with EU Bodies and Member States	78.305,00	73.060,91	93,30%	73.060,91	93,30%	0,00
	Total Article 332	78.305,00	73.060,91	93,30%	73.060,91	93,30%	0,00
3330	Relations with the Industry and International Institutions	44.240,05	39.872,05	90,13%	39.872,05	90,13%	0,00
	Total Article 333	44.240,05	39.872,05	90,13%	39.872,05	90,13%	0,00
	Total Chapter 33	125.186,68	115.513,26	92,27%	115.513,26	92,27%	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	182.232,13	171.324,74	94,01%	171.324,74	94,01%	0,00
	Total Article 350	182.232,13	171.324,74	94,01%	171.324,74	94,01%	0,00
3510	Security Policies	259.966,00	258.648,00	99,49%	258.648,00	99,49%	0,00
	Total Article 351	259.966,00	258.648,00	99,49%	258.648,00	99,49%	0,00
3520	Security Technologies	203.907,50	198.051,98	97,13%	198.051,98	97,13%	0,00
	Total Article 352	203.907,50	198.051,98	97,13%	198.051,98	97,13%	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	646.105,63	628.024,72	97,20%	628.024,72	97,20%	0,00
	Total Title 3	1.010.642,77	954.519,78	94,45%	954.519,78	94,45%	0,00
	GRAND TOTAL	1.519.846,70	1.430.661,28	94,13%	1.430.661,28	94,13%	0,00

4 Report on budgetary and financial management

4.1 Introduction

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

4.2 Finance and Accounting functions

The Finance and Accounting functions are assumed by the Finance and Accounting Section within the Administration Department of ENISA. The key objectives of Finance and Accounting 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 to the Financial Regulation of ENISA
- 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

4.3 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:

- 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;
- 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;
- Annuality:
The appropriations entered are authorised for a single year and must therefore be used during that year;
- Equilibrium:
The revenue and expenditure shown in the budget must be in balance (estimated revenue must equal payment appropriations);
- 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.

4.4 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 2010, as adopted by the Management Board of ENISA and approved by the Budgetary Authority in 2009, was 7.928.200 EUR. An amount of 184.988 EUR was granted to the Agency, as part of the EFTA countries' contribution to the EU Budget. In August, the Management Board of ENISA adopted the Amending Budget (AB) 01/2010 which reflected the allocation of EFTA funds. The total credit appropriations for the year 2010, after AB 01/2010 was adopted reached 8.113.188 EUR. This figure represents an decrease in appropriations of 0,05 % compared to 2009 (8.117.200 EUR).

In terms of budget execution, the overall expectation for 2010 was to improve standards set by previous years' performance. At the end of 2010, appropriations were committed at a rate of 99,95 % (compared to 94,40% committed in 2009), which demonstrates a drastic improvement in the capacity of the Agency to efficiently use the entrusted funds, in order to implement its Work Programme as well administrative expenditure and investments. Payments reached the level of 75,46 % of the total appropriations managed (75,67 % in 2009).

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.

4.4.1 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 2010

- 2010 EU subsidy	7.928.200
- EFTA countries' contribution	184.988
- Administrative operations	p.m.
Total	8.113.188

4.4.2 Amending Budgets / Budgetary Transfers

The following table summarises the Budget transfers and the Amending Budget effects on the initial Budget 2010:

	Initial Budget	Amending Budget 1/2010	Transfers	Final Budget
Title 1	5.297.200	-170.000	-19.997	5.107.203
Title 2	574.000	57.000	+19.997	650.997
Title 3	2.057.000	+ 297.988	0	2.354.988
Total	7.928.200	+184.988	-	8.113.188

4.4.3 Payments

The table below outlines the breakdown of the payments made in 2010.

Payments from 2010 appropriations (C1 2010)	6.122.025
Payments made from appropriations carried forward from 2009 (C8 2010)	1.430.662
Total paid in 2010	7.552.687

4.4.4 Carry forward of commitment appropriations contracted

The commitment appropriations contracted by the end of 2010 but not yet paid are carried forward to the following year (C8 appropriations). Their breakdown is detailed below:

Title 1	539.413
Title 2	227.013
Title 3	1.220.585
Total carried forward in 2010	1.987.011

Regarding administrative expenditure (Titles 1 and 2), ENISA cancelled all appropriations not contracted by the end of the year. The figure cancelled represented 4.151 EUR (0,07%) of the total Title 1 and 2 appropriations for the year (C1 appropriations).

Regarding operational expenditure (Title 3), ENISA contracted all appropriations allocated by the end of the year. Therefore, the figure cancelled represented 0 EUR (0,0%) of the C1 appropriations.

The total of carried forward appropriations cancelled (i.e. carried forward from 2009 and not paid in 2010) was 89.185 EUR (5,87%), which represents an improved rate as compared to all previous years.

4.4.5 Analysis of Budgetary Management by Type of Expenditure

Title 1: Expenditure relating to ENISA staff

Chapter 11. Staff in active employment

2010 Budget	2010 Commitments	2010 Payments
4.229.286	4.228.252	4.228.252

The Agency's staffing at the end of the year 2010 was composed of 40 Temporary Agents (TA) and 11 Contract Agents (CA). Four TA and two CA posts were vacant at the end of 2010. The recruitment procedures for the three TA vacant posts had been completed in Q4/2010, while the ones for the recruitment of the CA are launched in early 2011.

Chapter 12. Recruitment Expenditure



2010 Budget	2010 Commitments	2010 Payments
134.880	133.576	106.539

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

2010 Budget	2010 Commitments	2010 Payments
149.092	149.092	79.311

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

2010 Budget	2010 Commitments	2010 Payments
593.946	593.946	151.350

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). In 2010, the Agency launched various consultancy projects, such as ex post controls on 2010 transactions and consultancy on simplification of administrative procedures.

Title 2: Buildings, equipments and other administrative expenditure

Chapter 20. Buildings and associated costs

2010 Budget	2010 Commitments	2010 Payments
181.199	181.199	156.213

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

2010 Budget	2010 Commitments	2010 Payments
46.209	44.665	23.239

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

2010 Budget	2010 Commitments	2010 Payments
117.616	117.346	92.096

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

2010 Budget	2010 Commitments	2010 Payments
305.973	305.973	150.622

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



2010 Budget	2010 Commitments	2010 Payments
739.731	739.731	643.515

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 74% of the total committed appropriations.

Chapter 32. Other Operational Activities

2010 Budget	2010 Commitments	2010 Payments
311.371	311.371	128.892

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 33 Computer Incident Response Handling

2010 Budget	2010 Commitments	2010 Payments
271.755	271.755	148.847

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. Large projects, such as Reinforcing National & Governmental CERTS and Provision of Updated Country Reports, for a total amount of 145.860 EUR (or 54% of total Chapter commitments), were scheduled to be completed at the end of the year; hence payments would be executed in 2011.

Chapter 34 Internal Audit Capability

2010 Budget	2010 Commitments	2010 Payments
0	0	0

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

Chapter 35. Operations of the Technical Department

2010 Budget	2010 Commitments	2010 Payments
1.032.131	1.032.131	213.149

This appropriation is intended to cover the costs of the planned deliverables in the areas of risk management, security policies and security tools.

A large part of the committed amount (79%), related to projects in all areas mentioned above, has been carried forward, as the deliverables were pending at the end of the year.

4.5 Human Resources

4.5.1 Establishment Plan

The approved establishment plan of the Agency for the years 2009 and 2010 is shown in the table below.

Categories and grades	2009		2010	
	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	—	—	—	—
Total grade AD	—	29	—	29
AST11	—	—	—	—
AST10	—	—	—	—
AST9	—	—	—	—
AST8	—	—	—	—
AST7	—	—	—	—
AST6	—	—	—	—
AST5	—	7	—	7
AST4	—	1	—	1
AST3	—	2	—	2
AST2	—	3	—	3
AST1	—	2	—	2
Total grade AST	—	15	—	15
Total staff	—	44	—	44

4.5.2 Organisational Chart

