

Annual Accounts

For the Financial Year

2008

Heraklion, 1 July 2009

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1 Introduction

1.1 Creation, Location and Main Goals of ENISA

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

The main goals of ENISA are to:

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

1.2 Policy area

In 2008 the Agency's work on network and information security pursued an updated multi annual thematic approach in order to achieve the desired results. Due to its mandate and limited resources, the Agency has been directed by the Management Board to focus its efforts on a realistic set of strategic priorities. By concentrating its efforts, the Agency aims to achieve increased impact in key areas and deliver on its promises.

The new Work Programme approach builds on the recommendations of the mid-term evaluation report of the Commission, the short-term general orientations drafted and

adopted by the Management Board during its meeting on 22-23 March 2007 in Heraklion and the Austrian proposal to adjust the Work Programme development process. The short-term general orientations identify the following high-level goals for the Agency:

- Building confidence in the information age through increasing the level of NIS in the EU;
- Facilitating the Internal Market for e-Communication by assisting the institutions to decide the appropriate mix of regulation and other measures (noting in particular, the important contribution the Agency can make to the Framework Directive);
- Increasing co-operation between MS in order to reduce the difference in the capability of MS in this area;
- Increasing the dialogue between the various stakeholders in the EU on NIS;
- Assisting and responding to requests for assistance from the MS.

In 2008 the Agency focused on three MTPs and one PA. Although for planning purposes the timeframe of the MTPs went beyond the then mandate of the Agency, this was done without prejudice to an institutional decision on an extension of the Agency beyond 13 March 2009. The MTPs and PA for 2008 were laid down as follows:

MTP 1: Improving resilience in European e-Communication networks

In 2008, this MTP will focus on stocktaking, best practices identification and analysis of gaps of measures deployed by both National Regulatory Authorities (NRAs) and network operators and service providers. MTP 1 will also analyse the suitability of currently deployed backbone internet technologies regarding integrity and stability of network. In 2009, the MTP 1 will compare the findings against similar international experiences and results, issue guidelines, and finally formulate consensus-based recommendations after broad consultation with concerned stakeholders. The recommendations will be widely promoted to the concerned policy and decision makers. This MTP will follow and support, as appropriate, the reviewing and updating of the EU Electronic Communication Directives.

MTP 2: Developing and maintaining co-operation between Member States

In 2008 the initial phase of this MTP will be devoted to a) the identification of Europe-wide security competence circles on topics like Awareness Raising and Incident Response, b) the co-operation on interoperability of pan European eID¹, and c) the European NIS good practice Brokerage². From 2009 to 2010, further co-operation among Member States should be achieved with the aim to improve the capabilities of all Member States and increase the overall coherence and interoperability levels.

MTP 3: Identifying emerging risks for creating trust and confidence

In 2008, the Agency will develop a framework that will enable decision makers to better understand and assess emerging risks arising from new technologies and new applications.

¹ This support will be a follow-up of the work conducted by ENISA in 2006 and 2007 about a common language to improve eID interoperability

² This platform is a follow-up of the work conducted in 2007 to define a roadmap on the establishment of European NIS good practice Brokerage.

This will contribute to stakeholders' trust and confidence. To this end, the Agency will develop a proof of concept of a European capacity for the evaluation of risks that may emerge in 2 to 3 years ahead, linked to a Foresight Forum for multi-stakeholder dialogue with public and private sector decision makers. In addition, the Agency will prepare position papers to express the Agency's view on emerging risks arising from new technologies and new applications. As such, this MTP should provide an antenna function for decision makers in Europe and possibly beyond.

PA 1: Building information confidence with micro enterprises

In 2008, the Preparatory Action on this matter will evaluate the feasibility of enhancing information confidence with micro enterprises. The action will focus on micro enterprises needs and expectations and will perform pilot actions on risk assessment. A decision about whether this preparatory action could be continued as MTP will be taken by the end of 2008.

In addition to the above, the Agency continued a number of horizontal activities, such as communication and outreach, secretariat of ENISA bodies, relations with external stakeholders (EU Bodies, Member States, industry, academia, consumers, International Institutions and Third Countries), measuring the uptake of ENISA deliverables, the Agency's internal capabilities, internal communication and Work Programme development.

Also, the Agency provided advice and assistance when called upon.

Finally, the Agency's Administrative Department implemented the yearly requirements for general administration, finance, human resources, ICT, legal and procurement.

2 Financial Management

2.1 Financial Regulation

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

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

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

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

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

2.2 Currency

ENISA keeps its accounts in Euro.

2.3 Management Information Systems

For Management Information purposes ENISA uses ABAC Workflow for budgetary accounting and SAP for General Ledger accounting. Both systems are managed and maintained by the European Commission.

3 The Annual Accounts for the year 2008

3.1 The Accounting Officer's Certification

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

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



Michail CHRISTIDIS
Accounting Officer ad interim

3.2 General

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

The Financial Statements comprise the Balance Sheet, the Economic Outturn Account, the Cash-Flow table and the Statement of Changes in Capital for the financial year 2008.

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

In order to present a true and fair view, the Financial Statements must supply relevant information to describe the nature and range of the activities, they must explain how it is financed and supply definitive information on its operations. In addition the Financial Statements must do so in a clear and comprehensible manner which allows comparisons between financial years. It is with these goals in mind that the Annual Accounts have been drawn up.

The accounting system of the European Network and Information Security Agency comprises budget accounts and general accounts. The budget accounts give a detailed picture of the implementation of the budget and they are based on the modified cash accounting principle.³ The general accounts allow for the preparation of the Financial Statements as they show all revenues and expenses for the financial year irrespective of the time they are cashed. 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 82 of the Financial Regulation, the Agency's Accounting Officer shall send to the Commission's accounting officer by 1 March the provisional accounts, together

³ This differs from cash-based accounting because of elements such as carryovers.

with the report on budgetary and financial management during the year. The Executive Director shall send the final accounts, together with the opinion of the management board, to the Commission's accounting officer, the Court of Auditors, the European Parliament and the Council, by 1 July of the following year at the latest.

The final annual accounts will be published in the Official Journal of the European Communities together with the statement of assurance given by the Court of Auditors by 31 October of the following year in accordance with Article 83 of the Financial Regulation.

3.3 Balance Sheet

	Notes	31.12.2008	31.12.2007
I. Non Current Assets		373.124	373.352
Intangible fixed assets	1	45.035	36.176
Tangible fixed assets	1	328.089	337.176
II. Current Assets		2.638.207	2.480.483
Short-term receivables	2	201.513	101.357
Cash and cash equivalents	3	2.436.694	2.379.126
Total Assets		3.011.332	2.853.835
III. Non Current Liabilities			
IV. Current Liabilities		1.928.333	1.410.260
EC Pre-financing Received	4	641.325	328.971
EC Interest Payable	5	143.818	125.560
Accounts payable	6	415.538	113.977
Accrued Liabilities	7	677.652	686.535
Provisions	8	50.000	155.216
Total Liabilities		1.928.333	1.410.260
V. Net Assets		1.082.999	1.443.575
Accumulated result		1.443.575	630.425
Result for the year		-360.576	813.151
Total Net Assets		1.082.999	1.443.575

3.4 Economic Outturn Account

	Notes	2008	2007
Revenue from the Community Subsidy	9	7.713.699	7.987.957
Other revenue	10	0	202.642
Total Operating Revenue		7.713.699	8.190.599
Administrative expenses		-5.146.114	-5.176.051
Staff expenses	11	-3.919.782	-3.572.833
Fixed asset related expenses	12	-162.654	-125.837
Other administrative expenses	13	-1.063.678	-1.477.381
Operational expenses	14	-2.925.591	-2.198.765
Total Operating Expenses		-8.071.704	-7.374.816
Surplus/(Deficit) from Operating Activities		-358.006	815.783
Financial expenses		-3.201	-2.633
Exchange rate loss		630	
Surplus/(Deficit) from Ordinary Activities		-360.576	813.151
Economic Result for the Year		-360.576	813.151

3.5 Cash Flow Statement

	2008	2007
Surplus/(deficit) from ordinary activities	-360.576	813.151
Operating activities		
Amortization (intangible fixed assets)	19.490	12.516
Depreciation (tangible fixed assets)	143.164	113.322
Decrease in Provisions for Liabilities	-105.216	89.344
Increase in Short term Receivables	-100.157	-27.361
Increase in Accounts Payable	623.289	-986.782
Net cash Flow from operating activities	219.994	14.190
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets	-162.427	-154.257
Net cash flow from investing activities	-162.427	-154.257
Net Decrease in cash and cash equivalents	57.568	-140.067
Cash at the beginning of the period	2.379.126	2.519.193
Cash at the end of the period	2.436.694	2.379.126

3.6 Statement of Changes in Capital

	Reserves	Accumulated Surplus / Deficit	Economic result of the year	Capital
Balance as of 1 January 2008	0	630.425	813.151	1.443.575
Allocation of the Economic Result of Previous year		813.151	-813.151	0
Economic result of the year			-360.576	-360.576
Balance as of 31 December 2008	0	1.443.576	-360.576	1.082.999

3.7 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 that 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 2008 is shown in the following table:

	Carrying Amounts				Accumulated Depreciation				Net carrying amounts 31.12.08
	Opening Balance 01.01.08	Additions	Disposals	Closing Balance 31.12.08	Opening Balance 01.01.08	Additions	Disposals	Closing Balance 31.12.08	
Computer Software	60.340	28.349		88.690	24.164	19.490		43.654	45.035
Intangible Fixed Assets	60.340	28.349		88.690	24.164	19.490		43.654	45.035
Plant and Equipment	124.854	44.998		169.852	69.164	23.123		92.286	77.566
Furniture	36.328	13.157		49.485	5.023	3.872		8.895	40.590
Vehicles	18.500	38.489		56.989	8.094	11.040		19.134	37.855
Computer hardware	384.730	32.401		417.131	153.591	101.992		255.583	161.548
Fixtures & Fittings	8.990	5.033		14.023	354	3.138		3.492	10.530
Tangible Fixed Assets	573.401	134.077		707.478	236.225	143.164		379.389	328.089
Total Fixed Assets	633.741	162.427		796.168	260.389	162.654		423.044	373.124

2. Short-Term receivables

The amount mainly refers to VAT receivable from the Greek Fiscal Authorities. It includes also, maintenance fees and other prepaid expenses.

3. Cash and cash equivalent

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

4. EC Pre-financing received

The amount represents the difference between the EC subsidy received for 2008 and the total estimated budget execution. Total budget execution comprises not only the expenses incurred during the year but also the amounts that have been carried over to the following year based on article 10 of the Financial Regulation of ENISA.

5. EC interest payable

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

6. Accounts payable

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

7. Accrued liabilities

The amount refers to invoices that were issued in 2009 for goods and services received in 2008.

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

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

8. Provisions

The amount refers to provisions for legal expenses.

9. Community Subsidy

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

10. Other Revenue

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

11. Staff expenses

Staff expenses can be further analysed as follows:

Staff Expenses	2008	2007
Basic salaries	2.444.842	2.313.869
Expatriation allowances	379.523	388.786
Contract Agents	298.299	231.579
Family allowances	286.726	238.924
Seconded National Experts (SNEs)	226.707	90.505
Annual Travel Expenses	132.837	124.481
Sickness Insurance	98.629	91.910
Unemployment Insurance	36.165	33.633
Other Staff Expenses	15.260	19.803
Other Allowances and Refunding	793	39.344
Total	3.919.782	3.572.833

12. Fixed asset related expenses

Fixed asset related expenses refer to the depreciation charges for the year.

13. Administrative Expenses

Administrative expenses can be further analysed as follows:

Administrative Expenses	2008	2007
Removal Expenses	162.387	136.561
Interim Agents service	162.250	115.179
Telecommunications	98.847	89.707
Security Services	95.400	64.242
Installation and Resettlement Allowance	88.014	48.761
Training	58.947	86.062
Post	49.795	38.748
Other Administrative Expenses	47.206	80.131
Daily Subsistence Allowance	45.313	70.345
ICT Software	41.702	24.727
Cleaning and maintenance	39.480	33.840
ICT Maintenance and Consultancies	38.345	27.115
Travel expenses in interviewing candidates	34.439	51.028
Stationary	32.738	19.586
EC Management Costs	30.914	25.147
ICT Hardware	12.097	4.843
Fixtures and Fittings	11.426	15.525
Rent and Utility costs	8.142	460.583
Consultants	6.237	57.631
Purchase of furniture	0	27.619
Total	1.063.678	1.477.381

14. Operational Expenses

Operational expenses can be further analysed as follows:

Operational Expenses	2008	2007
Risk Management	349.872	253.631
Security Policies	293.054	119.764
Services of the CDT in Luxembourg	292.937	266.628
Internal audit capability	253.874	0
Cooperation Department Missions	237.741	261.566
Conferences and Joint Events	172.640	158.254
Other Operational Expenses	165.245	151.545
Technical Department Missions	164.999	156.605
Computer Incident and Response Handling	154.494	141.819
Permanent Stakeholders Group	122.398	101.083
Relations with EU Bodies and Member States	114.611	25.501
Communication plan	109.706	0
Executive Director Office Missions	91.457	86.229
Management Board	89.450	103.678
Publications and Information Materials	86.525	55.248
Security Technologies	63.634	84.328
Administration Department Missions	60.380	50.602
Working Groups	52.910	41.638
Awareness Raising	49.665	90.645
Operational Provisions	0	50.000
Total	2.925.591	2.198.765

15. Related Parties Disclosures

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

16. Pension Obligations

The Agency's staff 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. ENISA staff contribute 10,25% of their basic salary to the pension scheme and an additional 20,5% contribution is 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.

3.8 Accounting principles, rules and methods

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

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

Fixed assets

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

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

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

Type of asset	Depreciation rate
Intangible assets	25%
Plant, machinery and equipment	25%
Furniture	10%
Fixtures and fittings	25%
Computer hardware	25%
Vehicles	25%

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

Impairment of assets

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

Receivables

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

Cash & cash equivalents

Cash and cash equivalents include only cash in bank.

Use of estimates

In accordance with generally accepted accounting principles, the Financial Statements necessarily include amounts based on estimates and assumptions by management. Significant estimates include, but are not limited to, accrued income and charges, contingent assets and liabilities, 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.

4 Report on implementation of the budget

4.1 Budget outturn account

	2008	2007
REVENUE		
Commission subsidy (for the operating budget -Titles 1,2 and 3)	8.160.000	7.900.000
Phare funds from Commission		
Other contributions and funding received via the Commission	195.024	182.400
Other donors		
Fee income		
Other revenue		234.528
TOTAL REVENUE (a)	8.355.024	8.316.928
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	4.434.506	3.953.133
Appropriations carried over	141.834	128.715
<i>Title II: Administrative Expenses</i>		
Payments	425.705	883.093
Appropriations carried over	334.405	220.077
<i>Title III: Operating Expenditure *)</i>		
Payments	1.503.408	1.351.432
Appropriations carried over	1.164.285	1.691.754
TOTAL EXPENDITURE (b)	8.004.143	8.228.204
OUTTURN FOR THE FINANCIAL YEAR (a-b)	350.881	88.724
Cancellation of unused payment appropriations carried over from previous year	291.074	57.846
Adjustment for carry-over from assigned revenue		
Exchange differences for the year (gain +/-loss -)	-630	
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	641.325	146.571
Balance year 2006	146.571	1.124.138
Positive balance from year 2006 reimbursed in year 2007 to the Commission	-146.571	-1.124.138
Result used for determining amounts in general accounting	641.325	146.571
Commission subsidy - agency registers accrued revenue	7.518.675	7.753.429
Pre-financing remaining open to be reimbursed by agency to Commission in 2008	641.325	146.571
Not included in the budget outturn:		
Interest received by 31/12/07 on the Commission subsidy funds	143.818	125.560

4.2 Budget Execution Report

EXPENDITURE COMMITTED IN 2008 AND PAID IN 2008 - C1							
Budget Line	Budget Line Description	Commitment Appropriation (1)	Executed Commitment (2)	% Committed (3)=(1)/(2)	Executed Payments (4)	% Paid (5)=(4)/(2)	RAL (6)=(2)-(4)
1100	Basic salaries	2.448.000,00	2.444.842,44	99,87%	2.444.842,44	99,87%	0,00
1101	Family allowances	289.000,00	286.725,97	99,21%	286.725,97	99,21%	0,00
1102	Expatriation allowances	383.000,00	379.522,85	99,09%	379.522,85	99,09%	0,00
	Total Article 110	3.120.000,00	3.111.091,26	99,71%	3.111.091,26	99,71%	0,00
1110	Contract Agents	299.524,00	298.299,02	99,59%	298.299,02	99,59%	0,00
1113	National Seconded Experts (SNEs)	235.000,00	226.707,45	96,47%	226.707,45	96,47%	0,00
	Total Article 111	534.524,00	525.006,47	98,22%	525.006,47	98,22%	0,00
1120	Insurance against sickness	100.000,00	98.628,91	98,63%	98.628,91	98,63%	0,00
1121	Insurance against occupational diseases	27.000,00	20.574,93	76,20%	20.574,93	76,20%	0,00
1122	Insurance against unemployment	47.000,00	36.164,95	76,95%	36.164,95	76,95%	0,00
	Total Article 112	174.000,00	155.368,79	89,29%	155.368,79	89,29%	0,00
1130	Childbirth allowances and death grants	2.000,00	793,24	39,66%	793,24	39,66%	0,00
1131	Annual travel expenses	136.000,00	132.836,81	97,67%	132.836,81	97,67%	0,00
	Total Article 113	138.000,00	133.630,05	96,83%	133.630,05	96,83%	0,00
	Total Chapter 11	3.966.524,00	3.925.096,57	98,96%	3.925.096,57	98,96%	0,00
1200	Travel expenses in interviewing candidates	34.000,00	33.102,62	97,36%	26.602,62	78,24%	6.500,00
	Total Article 120	34.000,00	33.102,62	97,36%	26.602,62	78,24%	6.500,00
1210	Travel expenses on taking up duties	18.000,00	17.574,24	97,63%	17.574,24	97,63%	0,00
1211	Installation, resettlement allowances	83.000,00	69.607,92	83,86%	69.607,92	83,86%	0,00
1212	Removal expenses	161.000,00	141.635,61	87,97%	118.220,11	73,43%	23.415,50
1213	Daily subsistence allowances	46.000,00	45.312,80	98,51%	45.312,80	98,51%	0,00
	Total Article 121	308.000,00	274.130,57	89,00%	250.715,07	81,40%	23.415,50
	Total Chapter 12	342.000,00	307.233,19	89,83%	277.317,69	81,09%	29.915,50
1310	Medical service : annual medical check ups	30.000,00	22.589,83	75,30%	12.919,43	43,06%	9.670,40
	Total Article 131	30.000,00	22.589,83	75,30%	12.919,43	43,06%	9.670,40
1320	Language courses and vocational training	90.000,00	89.827,49	99,81%	37.429,46	41,59%	52.398,03
	Total Article 132	90.000,00	89.827,49	99,81%	37.429,46	41,59%	52.398,03
	Total Chapter 13	120.000,00	112.417,32	93,68%	50.348,89	41,96%	62.068,43
1400	E. Commission management costs	35.000,00	26.864,24	76,75%	26.864,24	76,75%	0,00
	Total Article 140	35.000,00	26.864,24	76,75%	26.864,24	76,75%	0,00
1410	Special Assistance grants	10.000,00	9.395,50	93,96%	9.395,50	93,96%	0,00
1411	Other welfare expenditure	8.000,00	8.000,00	100,00%	8.000,00	100,00%	0,00
	Total Article 141	18.000,00	17.395,50	96,64%	17.395,50	96,64%	0,00
1420	Interim service	188.000,00	178.096,77	94,73%	131.246,46	69,81%	46.850,31
1421	Consultants	9.300,00	9.237,00	99,32%	6.237,00	67,06%	3.000,00
	Total Article 142	197.300,00	187.333,77	94,95%	137.483,46	69,68%	49.850,31
	Total Chapter 14	250.300,00	231.593,51	92,53%	181.743,20	72,61%	49.850,31
	Total Title 1	4.678.824,00	4.576.340,59	97,81%	4.434.506,35	94,78%	141.834,24
2000	Rent and utility costs	29.000,00	10.000,00	34,48%	0,00	0,00%	10.000,00
2002	Insurance	4.000,00	3.191,09	79,78%	3.191,09	79,78%	0,00
2003	Water, gas, electricity and heating	8.800,00	8.455,40	96,08%	6.577,44	74,74%	1.877,96
2004	Cleaning and maintenance	34.000,00	33.940,00	99,82%	31.020,00	91,24%	2.920,00

2005	Fixtures and Fittings	8.700,00	8.613,46	99,01%	2.505,96	28,80%	6.107,50
2006	Security equipment	5.200,00	5.184,00	99,69%	4.920,00	94,62%	264,00
2007	Security services	94.000,00	92.547,90	98,46%	82.830,00	88,12%	9.717,90
	Total Article 200	183.700,00	161.931,85	88,15%	131.044,49	71,34%	30.887,36
	Total Chapter 20	183.700,00	161.931,85	88,15%	131.044,49	71,34%	30.887,36
2101	Technical Services	2.000,00	0,00	0,00%	0,00	0,00%	0,00
2102	Maintenance, utilisation and repairs	500,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 210	2.500,00	0,00	0,00%	0,00	0,00%	0,00
2110	Purchase	10.000,00	4.902,00	49,02%	4.902,00	49,02%	0,00
2112	Maintenance and repairs	500,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 211	10.500,00	4.902,00	46,69%	4.902,00	46,69%	0,00
2121	Maintenance of transport equipment	1.000,00	984,33	98,43%	984,33	98,43%	0,00
2122	Car insurance	5.000,00	4.511,35	90,23%	4.511,35	90,23%	0,00
2123	Fuel expenses	4.000,00	4.000,00	100,00%	3.383,51	84,59%	616,49
	Total Article 212	10.000,00	9.495,68	94,96%	8.879,19	88,79%	616,49
2130	Books and subscriptions	10.000,00	7.343,41	73,43%	6.613,71	66,14%	729,70
	Total Article 213	10.000,00	7.343,41	73,43%	6.613,71	66,14%	729,70
	Total Chapter 21	33.000,00	21.741,09	65,88%	20.394,90	61,80%	1.346,19
2200	Stationary	30.000,00	22.894,53	76,32%	15.741,44	52,47%	7.153,09
2201	Postal	50.000,00	50.000,00	100,00%	47.306,05	94,61%	2.693,95
2202	Telecommunications	125.000,00	108.526,07	86,82%	78.290,08	62,63%	30.235,99
2203	Other office supplies	2.000,00	709,43	35,47%	709,43	35,47%	0,00
	Total Article 220	207.000,00	182.130,03	87,99%	142.047,00	68,62%	40.083,03
2210	Bank charges and interest pay received	5.000,00	5.000,00	100,00%	132,77	2,66%	4.867,23
	Total Article 221	5.000,00	5.000,00	100,00%	132,77	2,66%	4.867,23
2250	Removals and associated handling	1.000,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 225	1.000,00	0,00	0,00%	0,00	0,00%	0,00
	Total Chapter 22	213.000,00	187.130,03	87,85%	142.179,77	66,75%	44.950,26
2300	IT hardware	199.000,00	194.166,39	97,57%	10.757,00	5,41%	183.409,39
2301	IT software	80.000,00	77.912,28	97,39%	59.086,54	73,86%	18.825,74
2302	Maintenance & Consultancy Fees	117.500,00	117.228,80	99,77%	62.242,28	52,97%	54.986,52
	Total Article 230	396.500,00	389.307,47	98,19%	132.085,82	33,31%	257.221,65
	Total Chapter 23	396.500,00	389.307,47	98,19%	132.085,82	33,31%	257.221,65
	Total Title 2	826.200,00	760.110,44	92,00%	425.704,98	51,53%	334.405,46
3000	Permanent Stakeholders Group	110.000,00	101.156,65	91,96%	92.486,31	84,08%	8.670,34
3001	Working Groups	75.000,00	45.502,34	60,67%	44.863,04	59,82%	639,30
3002	Other operational meetings	15.000,00	8.474,02	56,49%	7.273,93	48,49%	1.200,09
3003	Management Board	112.000,00	90.329,95	80,65%	81.842,91	73,07%	8.487,04
3005	Executive Director Office Meetings	10.000,00	9.043,95	90,44%	7.303,95	73,04%	1.740,00
	Total Article 300	322.000,00	254.506,91	79,04%	233.770,14	72,60%	20.736,77
3011	Representation expenses	10.000,00	6.417,72	64,18%	5.372,72	53,73%	1.045,00
3012	Cooperation Department Missions	260.000,00	235.475,60	90,57%	223.539,12	85,98%	11.936,48
3013	Technical Department Missions	163.000,00	161.157,25	98,87%	152.930,75	93,82%	8.226,50
3014	Administration Department Missions	68.000,00	66.493,66	97,78%	58.263,88	85,68%	8.229,78
3015	Executive Director Office Missions	92.000,00	90.113,74	97,95%	83.383,47	90,63%	6.730,27
	Total Article 301	593.000,00	559.657,97	94,38%	523.489,94	88,28%	36.168,03
	Total Chapter 30	915.000,00	814.164,88	88,98%	757.260,08	82,76%	56.904,80
3200	Conferences and Joint Events	183.000,00	181.190,16	99,01%	164.660,14	89,98%	16.530,02
	Total Article 320	183.000,00	181.190,16	99,01%	164.660,14	89,98%	16.530,02
3210	Communication Plan	90.000,00	89.847,40	99,83%	28.716,90	31,91%	61.130,50
3211	Publications and Information Materials	146.500,00	134.409,44	91,75%	24.502,90	16,73%	109.906,54

	Total Article 321	236.500,00	224.256,84	94,82%	53.219,80	22,50%	171.037,04
3220	Web-site Development	41.000,00	40.972,50	99,93%	15.972,50	38,96%	25.000,00
	Total Article 322	41.000,00	40.972,50	99,93%	15.972,50	38,96%	25.000,00
3230	Services of the CDT in Luxembourg	40.000,00	22.863,78	57,16%	16.513,78	41,28%	6.350,00
	Total Article 323	40.000,00	22.863,78	57,16%	16.513,78	41,28%	6.350,00
	Total Chapter 32	500.500,00	469.283,28	93,76%	250.366,22	50,02%	218.917,06
3300	Computer Incident and Response Handling	120.000,00	118.771,67	98,98%	95.502,48	79,59%	23.269,19
	Total Article 330	120.000,00	118.771,67	98,98%	95.502,48	79,59%	23.269,19
3310	Awareness Raising	59.000,00	58.999,42	100,00%	42.042,82	71,26%	16.956,60
	Total Article 331	59.000,00	58.999,42	100,00%	42.042,82	71,26%	16.956,60
3320	Relations with EU Bodies and MS	195.500,00	172.016,80	87,99%	1.575,80	0,81%	170.441,00
	Total Article 332	195.500,00	172.016,80	87,99%	1.575,80	0,81%	170.441,00
	Total Chapter 33	374.500,00	349.787,89	93,40%	139.121,10	37,15%	210.666,79
3400	Internal Audit Capability	126.000,00	125.454,00	99,57%	10.954,00	8,69%	114.500,00
	Total Article 340	126.000,00	125.454,00	99,57%	10.954,00	8,69%	114.500,00
	Total Chapter 34	126.000,00	125.454,00	99,57%	10.954,00	8,69%	114.500,00
3500	Risk Management	326.000,00	319.455,38	97,99%	58.995,38	18,10%	260.460,00
	Total Article 350	326.000,00	319.455,38	97,99%	58.995,38	18,10%	260.460,00
3510	Security Policies	466.000,00	457.460,81	98,17%	264.224,81	56,70%	193.236,00
	Total Article 351	466.000,00	457.460,81	98,17%	264.224,81	56,70%	193.236,00
3520	Security Technologies	124.000,00	114.100,00	92,02%	4.500,00	3,63%	109.600,00
	Total Article 352	124.000,00	114.100,00	92,02%	4.500,00	3,63%	109.600,00
3530	Technology Cabinet	18.000,00	17.986,00	99,92%	17.986,00	99,92%	0,00
	Total Article 353	18.000,00	17.986,00	99,92%	17.986,00	99,92%	0,00
	Total Chapter 35	934.000,00	909.002,19	97,32%	345.706,19	37,01%	563.296,00
	Total Title 3	2.850.000,00	2.667.692,24	93,60%	1.503.407,59	52,75%	#####
	GRAND TOTAL	8.355.024,00	8.004.143,27	95,80%	6.363.618,92	76,17%	#####

EXPENDITURE COMMITTED IN 2008 AND PAID IN 2009 - C8							
Budget Line	Budget Line Description	Commitment Appropriation	Executed Commitment	% Committed	Executed Payments	% Paid	RAL
		(1)	(2)	(3)=(2)/(1)	(4)	(5)=(4)/(1)	(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 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 diseases	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	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	10.851,74	7.836,33	72,21%	7.836,33	72,21%	0,00
	Total Article 120	10.851,74	7.836,33	72,21%	7.836,33	72,21%	0,00
1210	Travel expenses on taking up duties	831,39	831,39	100,00%	831,39	100,00%	0,00
1211	Installation, resettlement allowances	0,00	0,00	0,00%	0,00	0,00%	0,00
1212	Removal expenses	44.167,00	44.167,00	100,00%	44.167,00	100,00%	0,00
1213	Daily subsistence allowances	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 121	44.998,39	44.998,39	100,00%	44.998,39	100,00%	0,00
	Total Chapter 12	55.850,13	52.834,72	94,60%	52.834,72	94,60%	0,00
1310	Medical service : annual medical check ups	3.831,14	2.875,00	75,04%	2.875,00	75,04%	0,00
	Total Article 131	3.831,14	2.875,00	75,04%	2.875,00	75,04%	0,00
1320	Language courses and vocational training	21.692,80	21.517,80	99,19%	21.517,80	99,19%	0,00
	Total Article 132	21.692,80	21.517,80	99,19%	21.517,80	99,19%	0,00
	Total Chapter 13	25.523,94	24.392,80	95,57%	24.392,80	95,57%	0,00
1400	E. Commission management costs	4.092,00	4.049,37	98,96%	4.049,37	98,96%	0,00
	Total Article 140	4.092,00	4.049,37	98,96%	4.049,37	98,96%	0,00
1410	Special Assistance grants	0,00	0,00	0,00%	0,00	0,00%	0,00
1411	Other welfare expenditure	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 141	0,00	0,00	0,00%	0,00	0,00%	0,00
1420	Interim service	40.824,28	31.003,42	75,94%	31.003,42	75,94%	0,00
1421	Consultants	2.424,50	0,00	0,00%	0,00	0,00%	0,00
	Total Article 142	43.248,78	31.003,42	71,69%	31.003,42	71,69%	0,00
	Total Chapter 14	47.340,78	35.052,79	74,04%	35.052,79	74,04%	0,00
	Total Title 1	128.714,85	112.280,31	87,23%	112.280,31	87,23%	0,00
2000	Rent and utility costs	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	1.564,41	1.564,41	100,00%	1.564,41	100,00%	0,00
2004	Cleaning and maintenance	8.460,00	8.460,00	100,00%	8.460,00	100,00%	0,00
2005	Fixtures and Fittings	17.282,50	17.282,50	100,00%	17.282,50	100,00%	0,00
2006	Security equipment	63.098,00	49.798,00	78,92%	49.798,00	78,92%	0,00
2007	Security services	12.570,00	12.570,00	100,00%	12.570,00	100,00%	0,00
	Total Article 200	102.974,91	89.674,91	87,08%	89.674,91	87,08%	0,00

	Total Chapter 20	102.974,91	89.674,91	87,08%	89.674,91	87,08%	0,00
2101	Technical Services	2.099,28	2.054,28	97,86%	2.054,28	97,86%	0,00
2102	Maintenance, utilisation and repairs	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 210	2.099,28	2.054,28	97,86%	2.054,28	97,86%	0,00
2110	Purchase	4.925,00	4.925,00	100,00%	4.925,00	100,00%	0,00
2112	Maintenance and repairs	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 211	4.925,00	4.925,00	100,00%	4.925,00	100,00%	0,00
2121	Maintenance of transport equipment	38.489,00	38.488,83	100,00%	38.488,83	100,00%	0,00
2122	Car insurance	0,00	0,00	0,00%	0,00	0,00%	0,00
2123	Fuel expenses	450,00	181,00	40,22%	181,00	40,22%	0,00
	Total Article 212	38.939,00	38.669,83	99,31%	38.669,83	99,31%	0,00
2130	Books and subscriptions	1.112,00	812,00	73,02%	812,00	73,02%	0,00
	Total Article 213	1.112,00	812,00	73,02%	812,00	73,02%	0,00
	Total Chapter 21	47.075,28	46.461,11	98,70%	46.461,11	98,70%	0,00
2200	Stationary	16.996,51	16.996,51	100,00%	16.996,51	100,00%	0,00
2201	Postal	4.969,75	2.488,80	50,08%	2.488,80	50,08%	0,00
2202	Telecommunications	24.401,37	20.556,50	84,24%	20.556,50	84,24%	0,00
2203	Other office supplies	0,00	0,00	0,00%	0,00	0,00%	0,00
	Total Article 220	46.367,63	40.041,81	86,36%	40.041,81	86,36%	0,00
2210	Bank charges and interest pay received	2.500,00	2.500,00	100,00%	2.500,00	100,00%	0,00
	Total Article 221	2.500,00	2.500,00	100,00%	2.500,00	100,00%	0,00
2250	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	48.867,63	42.541,81	87,06%	42.541,81	87,06%	0,00
2300	IT hardware	1.340,00	1.340,00	100,00%	1.340,00	100,00%	0,00
2301	IT software	11.219,50	11.219,50	100,00%	11.219,50	100,00%	0,00
2302	Maintenance & Consultancy Fees	8.600,00	8.248,60	95,91%	8.248,60	95,91%	0,00
	Total Article 230	21.159,50	20.808,10	98,34%	20.808,10	98,34%	0,00
	Total Chapter 23	21.159,50	20.808,10	98,34%	20.808,10	98,34%	0,00
	Total Title 2	220.077,32	199.485,93	90,64%	199.485,93	90,64%	0,00
3000	Permanent Stakeholders Group	55.332,00	29.911,80	54,06%	29.911,80	54,06%	0,00
3001	Working Groups	18.166,68	8.046,51	44,29%	8.046,51	44,29%	0,00
3002	Other operational meetings	1.105,00	1.105,00	100,00%	1.105,00	100,00%	0,00
3003	Management Board	20.314,00	7.607,10	37,45%	7.607,10	37,45%	0,00
3005	Executive Director Office Meetings	1.457,85	1.457,85	100,00%	1.457,85	100,00%	0,00
	Total Article 300	96.375,53	48.128,26	49,94%	48.128,26	49,94%	0,00
3011	Representation expenses	4.680,00	4.680,00	100,00%	4.680,00	100,00%	0,00
3012	Cooperation Department Missions	17.546,99	14.201,62	80,93%	14.201,62	80,93%	0,00
3013	Technical Department Missions	12.996,90	12.067,75	92,85%	12.067,75	92,85%	0,00
3014	Administration Department Missions	2.565,56	2.116,36	82,49%	2.116,36	82,49%	0,00
3015	Executive Director Office Missions	10.688,81	8.073,24	75,53%	8.073,24	75,53%	0,00
	Total Article 301	48.478,26	41.138,97	84,86%	41.138,97	84,86%	0,00
	Total Chapter 30	144.853,79	89.267,23	61,63%	89.267,23	61,63%	0,00
3200	Conferences and Joint Events	12.973,36	7.980,09	61,51%	7.980,09	61,51%	0,00
	Total Article 320	12.973,36	7.980,09	61,51%	7.980,09	61,51%	0,00
3210	Communication Plan	84.989,00	80.989,00	95,29%	80.989,00	95,29%	0,00
3211	Publications and Information Materials	65.158,70	62.021,68	95,19%	62.021,68	95,19%	0,00
	Total Article 321	150.147,70	143.010,68	95,25%	143.010,68	95,25%	0,00
3220	Web-site Development	29.164,25	29.164,25	100,00%	29.164,25	100,00%	0,00
	Total Article 322	29.164,25	29.164,25	100,00%	29.164,25	100,00%	0,00
3230	Services of the CDT in Luxembourg	343.964,10	276.422,86	80,36%	276.422,86	80,36%	0,00

	Total Article 323	343.964,10	276.422,86	80,36%	276.422,86	80,36%	0,00
	Total Chapter 32	536.249,41	456.577,88	85,14%	456.577,88	85,14%	0,00
3300	Computer Incident and Response Handling	69.178,91	58.991,87	85,27%	58.991,87	85,27%	0,00
	Total Article 330	69.178,91	58.991,87	85,27%	58.991,87	85,27%	0,00
3310	Awareness Raising	8.730,00	7.622,04	87,31%	7.622,04	87,31%	0,00
	Total Article 331	8.730,00	7.622,04	87,31%	7.622,04	87,31%	0,00
3320	Relations with EU Bodies and MS	147.532,00	113.034,95	76,62%	113.034,95	76,62%	0,00
	Total Article 332	147.532,00	113.034,95	76,62%	113.034,95	76,62%	0,00
3330	Relations with Industry	100.000,00	66.003,24	66,00%	66.003,24	66,00%	0,00
	Total Article 333	100.000,00	66.003,24	66,00%	66.003,24	66,00%	0,00
	Total Chapter 33	325.440,91	245.652,10	75,48%	245.652,10	75,48%	0,00
3400	Internal Audit Capability	249.920,00	242.920,00	97,20%	242.920,00	97,20%	0,00
	Total Article 340	249.920,00	242.920,00	97,20%	242.920,00	97,20%	0,00
	Total Chapter 34	249.920,00	242.920,00	97,20%	242.920,00	97,20%	0,00
3500	Risk Management	321.389,58	290.876,35	90,51%	290.876,35	90,51%	0,00
	Total Article 350	321.389,58	290.876,35	90,51%	290.876,35	90,51%	0,00
3510	Security Policies	30.226,02	28.829,30	95,38%	28.829,30	95,38%	0,00
	Total Article 351	30.226,02	28.829,30	95,38%	28.829,30	95,38%	0,00
3520	Security Technologies	59.226,00	59.134,39	99,85%	59.134,39	99,85%	0,00
	Total Article 352	59.226,00	59.134,39	99,85%	59.134,39	99,85%	0,00
3530	Technology Cabinet	24.448,02	24.448,02	100,00%	24.448,02	100,00%	0,00
	Total Article 353	24.448,02	24.448,02	100,00%	24.448,02	100,00%	0,00
	Total Chapter 35	435.289,62	403.288,06	92,65%	403.288,06	92,65%	0,00
	Total Title 3	1.691.753,73	1.437.705,27	84,98%	1.437.705,27	84,98%	0,00
	GRAND TOTAL	2.040.545,90	1.749.471,51	85,74%	1.749.471,51	85,74%	0,00

4.3 Budgetary principles

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

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

5 Report on budgetary and financial management

5.1 Accounting and Finance functions

The key objectives in 2008 relating to Accounting and Finance were the following:

- Ensure that the Budgetary and Financial Reporting Management systems perform properly
- Execute the budget of the Agency and monitor its financial performance
- Adhere to the Financial Regulation
- Provide horizontal support to the other Departments of the Agency regarding financial issues
- Provide relevant and reliable information to the users of the Financial Statements
- Smooth transition from budgetary application Sincom2 to ABAC

On 16 June 2008, following a long period of preparation ENISA replaced its budgetary and accounting systems (Sincom2 and Exact) with the new integrated system ABAC which is provided and maintained by the European Commission. The Financial Statements of 2008 are prepared based on the new integrated ABAC system.

5.2 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 infrastructure, equipment and IT needs. Title 3 corresponds to the Agency's operational activities.

The Management Board of ENISA adopted a Budget of 8.160.000 EUR for 2008. The Budgetary Authority (European Parliament and Council) approved the Budget in December 2007, through the regular approval procedure. The Commission is responsible to transfer the subsidy amount to the Agency based on article 50 of ENISA's Financial Regulation. An amount of 195.024 EUR was granted to the Agency, as part of the EFTA countries' contribution to the EU Budget. The Agency presented an Amending Budget to the Management Board in order to reflect the allocation of EFTA funds, which was adopted in October 2008. The total credit appropriations for the year 2008, after the amending budget was adopted reached 8.355.024 EUR. This figure represents an decrease in appropriations of 0,7% compared to 2007 (8.416.928 EUR).

Appropriations were committed at a rate of 95,8% (compared to 97,8% committed in 2007) to reflect obligations related to the operational costs of the Agency and activities implemented according to the Work Programme 2008. Payments reached the level of 76,2% of the total appropriations managed (73,5% in 2007). The overall performance is considered very positive, demonstrating a stable level of efficiency and adequate capacity of the Agency to use the budget entrusted with aiming at implementing its Annual Work Programme.

The execution of the budget was in line with the Agency's Financial Regulation. Sound financial management as well as verification and control systems have been properly applied by the Agency. ENISA has put into place appropriate financial management systems in order to manage all its revenue and expenditure.

5.2.1 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 2008

- 2008 EU subsidy	8.160.000
- EFTA countries' contribution	195.024
- Administrative operations	p.m.
Total	8.355.024

5.2.2 Amending Budgets / Budgetary Transfers

The following table summarises the Budget transfers and the Amending Budget effects on the initial Budget 2008:

	Initial Budget	Transfers	Amending Budget 1/2008	Final Budget
Title 1	4.868.000	-66.700	-122.476	4.678.824
Title 2	612.000	+122.200	+92.000	826.200
Title 3	2.680.000	-55.500	+225.500	2.850.000
Total	8.160.000	-	+195.024	8.355.024

5.2.3 Payments

The table below outlines the breakdown of the payments made in 2008.

Payments from 2008 appropriations (C1)	6.363.619
Payments made from 2007 carried-over appropriations (C2/C8)	1.749.471
Total paid in 2008	8.113.090

5.2.4 Carry forward of commitment appropriations contracted

The commitment appropriations contracted by the end of 2008 but not yet paid are carried forward to the following year (C8 appropriations). Their breakdown is detailed below:

Title 1	141.834
Title 2	334.405
Title 3	1.164.285
Total carried forward in 2009	1.640.524

Regarding administrative expenditure (Titles 1 and 2), ENISA cancelled all appropriations not contracted by the end of the year. The figure cancelled represented 168.573 EUR (3,0%) of the total Title 1 and 2 appropriations for the year (C1 appropriations).

Regarding operational expenditure (Title 3), ENISA cancelled all appropriations not contracted by the end of the year. This figure represented 182.307,76 EUR (6,4%) of the C1 appropriations.

The total of carried forward appropriations cancelled (i.e. carried forward from 2007 and not paid in 2008) was 291.074 EUR (14,3%).

5.2.5 Analysis of Budgetary Management by Type of Expenditure

Title 1: Expenditure relating to ENISA staff

Chapter 11. Staff in active employment

2008 Budget	2008 Commitments	2008 Payments
3.966.524	3.925.097	3.925.097

The Agency's staffing at the end of the year 2008 was composed of 39 Temporary Agents (TA) and 12 Contract Agents (CA). Five posts of the establishment plan had to be fulfilled at the end of 2008, while a Contract Agent post is also vacant. The recruitment procedures for the three TA vacant posts had been completed in December 2008, and the recruitment procedures for the remaining vacant posts are scheduled to be launched in early 2009.

Chapter 12. Recruitment Expenditure

2008 Budget	2008 Commitments	2008 Payments
342.000	307.233	277.318

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

2008 Budget	2008 Commitments	2008 Payments
120.000	112.417	50.349

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

Chapter 14. Temporary Assistance

2008 Budget	2008 Commitments	2008 Payments
250.300	231.594	181.743

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) which accounts for 76% of the final commitment amount, and expenditure of contracting consultants.

Title 2: Buildings, equipments and other administrative expenditure

Chapter 20. Buildings and associated costs

2008 Budget	2008 Commitments	2008 Payments
183.700	161.932	131.044

This appropriation is intended to cover the payment of rents for buildings or parts of buildings occupied by the Agency and the hiring of parking spaces, the insurance costs, the costs of utilities, the costs of cleaning and up keeping, the fitting-out of the premises and repairs in the building, and miscellaneous expenditure on buildings connected with security and safety, in particular contracts governing building surveillance. The largest part of the expenses is related to security services, which accounts for 57% 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

2008 Budget	2008 Commitments	2008 Payments
33.000	21.741	20.395

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

2008 Budget	2008 Commitments	2008 Payments
213.000	182.130	142.047

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

2008 Budget	2008 Commitments	2008 Payments
396.500	389.307	132.086

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.

An investment in upgrading network infrastructure has been completed at the end of the year, yet the payment was scheduled for execution in early 2009, therefore was carried forward.

Title 3: Operational activities

Chapter 30. Group Activities

2008 Budget	2008 Commitments	2008 Payments
915.000	814.165	757.260

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. Other Operational Activities

2008 Budget	2008 Commitments	2008 Payments
500.500	469.283	250.366

This appropriation is intended to cover the cost of conferences and joint events for all Agency's Departments, the communication plan of the Agency, the costs of publications and information material, the costs of further developing and maintaining the main web pages of the Agency, and the costs of translation and interpretation services. Projects to enhance the communication strategy and activities of the Agency, accounting for 48% of the total Chapter, have been contracted at the end of the year; hence the appropriations have been carried forward.

Chapter 33 Operations of the Cooperation and Support Department

2008 Budget	2008 Commitments	2008 Payments
374.500	349.788	139.121

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 related to relations with Member States, such as a project for Country Reports, WG and NLO meetings, for a total amount of approx. 170.000 EUR (or 49% of total Chapter commitments), were scheduled to be completed at the end of the year; hence payments would be executed in 2009.

Chapter 34 Internal Audit Capability

2008 Budget	2008 Commitments	2008 Payments
126.000	125.454	10.954

This appropriation is to cover the costs of activities related to the development of an internal audit capability. Large projects related to enhancing Internal controls environment, as well as measuring the impact of ENISA deliverables, for a total amount of approx. 114.000 EUR (or 91% of total Chapter commitments), were scheduled to be completed at the end of the year, or early 2009; hence payments would be executed in 2009.

Chapter 35. Operations of the Technical Department

2008 Budget	2008 Commitments	2008 Payments
934.000	909.002	345.706

This appropriation is intended to cover the costs of the planned deliverables and information of stakeholders in the area of risk management. It is also intended to cover the costs of deliverables in the sphere of Security policies. Finally, it covers the costs of activities related to Security Technologies and the Technology Cabinet set up and operation.

A large part of the committed amount (62%), related to projects in all areas mentioned above has been carried forward, as the contracts have been awarded in Q4 of 2008.

5.3 Human Resources

5.3.1 Establishment Plan

In 2008, the Agency was fully staffed. The approved establishment plan for the years 2008 and 2009 is the following:

Categories and grades	2008		2009	
	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	—	—	—	—
AST2	—	5	—	5
AST1	—	2	—	2
Total grade AST	—	15	—	15
Total staff	—	44	—	44

5.3.2 Organisational Chart

