

# Annual Accounts

## For the Financial Year

# 2011

The annual accounts have been prepared by the Accounting Officer and drawn up by the Executive Director on 07/06/2012. The opinion of the Management Board was given on 25/06/2011.

The present annual accounts, together with the opinion of the Management Board, have been sent to the Commission's Accounting Officer, the European Court of Auditors, the European Parliament and the Council on 29/06/2012.

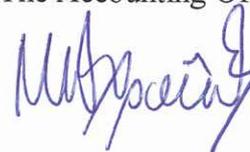
The accounts will be published on the ENISA website: <http://www.enisa.europa.eu>

Heraklion, 29/06/2012

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 Regulations (EC) of the European Parliament and the Council No 1007/2008 of 24 September 2008 and No 580/2011 of 08 June 2011, as regards the duration of the Agency's mandate, which currently ends on 13 September 2013. The 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 2011

### 2.1 The Accounting Officer's Certification

The Annual Accounts of the European Network and Information Security Agency (ENISA) for the year 2011 have been prepared in accordance with Title VII of the Financial Regulation of ENISA, the Financial Regulation applicable to the general budget of the European Union, 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 acknowledge my responsibility for the preparation and presentation of the annual accounts of the Agency in accordance with Article 43 of the Financial Regulation of ENISA.

I have obtained from the authorising officer, who certified its reliability, all the information necessary for the production of the accounts that show the Agency's assets and liabilities and the budgetary implementation.

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



Michail Christidis  
Accounting Officer

## 2.2 General Information

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

The Report on Budgetary and Financial Management (Annex 1) is a separate set of information which accompanies the annual accounts but it does not form part of them.

The Financial Statements comprise the Balance Sheet, the Economic Outturn Account, the Cash-Flow table and the Statement of Changes in Capital for the financial year 2011.

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.<sup>1</sup> The general accounts allow for the preparation of the Financial Statements as they show all revenues and expenses for the financial year. They are designed to establish the financial position of the Agency in the form of a Balance Sheet and an Economic Outturn Account at 31 December each year.

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

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

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

## 2.3 Balance Sheet

	Notes	31.12.2011	31.12.2010
<b>I. Non-Current Assets</b>		<b>252.222</b>	<b>300.781</b>
Intangible fixed assets	1	14.658	19.232
Tangible fixed assets	1	237.564	281.550
<b>II. Current Assets</b>		<b>1.565.971</b>	<b>3.184.067</b>
Short-term receivables	2	81.347	66.686
Cash and cash equivalents	3	1.484.624	3.117.381
<b>Total Assets</b>		<b>1.818.193</b>	<b>3.484.849</b>
<b>III. Non-Current Liabilities</b>		<b>0</b>	<b>0</b>
Long-term provision for risk and charges	4	0	0
<b>IV. Current Liabilities</b>		<b>1.105.268</b>	<b>2.076.973</b>
EC Pre-financing Received	5	129.295	774.858
EC Interest Payable	5	42.877	83.506
Accounts payable	5	220.792	498.817
Accrued Liabilities	6	562.400	669.792
Short-term provision for risk and charges	7	149.904	50.000
<b>Total Liabilities</b>		<b>1.105.268</b>	<b>2.076.973</b>
<b>V. Net Assets</b>		<b>31.12.2010</b>	<b>31.12.2010</b>
Accumulated result		1.407.876	1.200.233
Result for the year		-694.950	207.643
<b>Total Net Assets</b>		<b>712.925</b>	<b>1.407.876</b>
<b>VI. Contingent assets and liabilities</b>	Notes	<b>31.12.2011</b>	<b>31.12.2010</b>
Contingent assets	8	42.884	0
Contingent liabilities	8	676.804	1.253.158

## 2.4 Economic Outturn Account

	Notes	2011	2010
Revenue from the Community Subsidy	9	7.973.626	8.021.504
Other revenue	10	424	0
<b>Total Operating Revenue</b>		<b>7.974.050</b>	<b>8.021.504</b>
Administrative expenses		-6.186.440	-5.553.227
Staff expenses		-4.780.987	-4.448.485
Fixed asset related expenses		-165.303	-155.919
Other administrative expenses		-1.240.150	-948.823
Operational expenses		-2.479.880	-2.257.823
<b>Total Operating Expenses</b>	11	<b>-8.666.320</b>	<b>-7.811.050</b>
<b>Surplus/(Deficit) from Operating Activities</b>		<b>-692.270</b>	<b>210.454</b>
Financial expenses		-1.297	-1.158
Exchange rate loss		-1.383	-1.653
<b>Surplus/(Deficit) from Ordinary Activities</b>		<b>-694.950</b>	<b>207.643</b>
<b>Economic Result for the Year</b>		<b>-694.950</b>	<b>207.643</b>

## 2.5 Cash Flow Statement

	2011	2010
<b>Surplus/(deficit) from ordinary activities</b>	<b>-694.950</b>	<b>207.643</b>
<b>Operating activities</b>		
Amortization (intangible fixed assets)	14.591	15.419
Depreciation (tangible fixed assets)	150.712	140.500
Increase/(decrease) in Provisions for liabilities	99.904	-13.441
(Increase)/decrease in Short term Receivables	-14.661	102.698
Increase/(decrease) in value reduction for doubtful debts	0	0
Increase/(decrease) in Accounts Payable	-1.071.609	-543.526
Gains on sales of Property, Plant and Equipment	0	0
<b>Net cash Flow from operating activities</b>	<b>-1.516.013</b>	<b>-90.707</b>
<b>Cash Flows from investing activities</b>		
Purchase of tangible and intangible fixed assets	-116.744	-60.120
Proceeds from tangible and intangible assets	0	0
<b>Net cash flow from investing activities</b>	<b>-116.744</b>	<b>-60.120</b>
Net Increase/(decrease) in cash and cash equivalents	-1.632.757	-150.827
Cash at the beginning of the period	3.117.381	3.268.209
<b>Cash at the end of the period</b>	<b>1.484.624</b>	<b>3.117.381</b>

## 2.6 Statement of Changes in Capital

	Reserves	Accumulated Surplus / Deficit	Economic result of the year	Capital
<b>Balance as of 1 January 2011</b>	<b>0</b>	<b>1.200.233</b>	<b>207.643</b>	<b>1.407.876</b>
Allocation of the Economic Result of Previous year	-	207.643	-207.643	0
Economic result of the year	-	-	-694.950	-694.950
<b>Balance as of 31 December 2011</b>	<b>0</b>	<b>1.407.876</b>	<b>-694.950</b>	<b>712.925</b>

## 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 2011 is shown in the following table:

	Carrying Amounts				Accumulated Depreciation					Net carrying amounts 31.12.11
	Opening Balance 01.01.11	Additions	Disposals	Closing Balance 31.12.11	Opening Balance 01.01.11	Amortisation and depreciation charge of the year	Amort and depr related to disposals	Closing Balance 31.12.11		
Computer Software	99.246	10.017	-	109.263	80.014	14.591	-	94.605	14.658	
<b>Intangible Fixed Assets</b>	<b>99.246</b>	<b>10.017</b>	<b>-</b>	<b>109.263</b>	<b>80.014</b>	<b>14.591</b>	<b>-</b>	<b>94.605</b>	<b>14.658</b>	
Plant and Equipment	184.660	13.872	-	198.532	143.029	26.695	-	169.725	28.807	
Furniture	63.138	-	-	63.138	19.662	6.314	-	25.976	37.162	
Vehicles	38.489	-	-	38.489	25.659	9.622	-	35.281	3.208	
Computer hardware	626.454	108.061	-	734.515	477.328	100.926	-	578.254	156.261	
Fixtures & Fittings	30.033	-	-	30.033	15.572	7.154	-	22.727	7.306	
Fixed assets under construction	20.026	4.820	-20.026	4.820	0	-	-	0	4.820	
<b>Tangible Fixed Assets</b>	<b>962.800</b>	<b>126.753</b>	<b>-20.026</b>	<b>1.069.527</b>	<b>681.250</b>	<b>150.712</b>	<b>-</b>	<b>831.962</b>	<b>237.564</b>	
<b>Total Fixed Assets</b>	<b>1.062.045</b>	<b>136.771</b>	<b>-20.026</b>	<b>1.178.790</b>	<b>761.264</b>	<b>165.303</b>	<b>-</b>	<b>926.567</b>	<b>252.222</b>	

## 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

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

## 5. Accounts payable

	2011	2010
Payables due to consolidated entity – European Commission (Pre-financing) (5.1)	129.295	774.858
Payables due to consolidated entity - European Commission (interest) (5.2)	42.877	83.506
Payables due to consolidated entity - European Commission (others) (5.3)	182.142	246.566
Payables due to consolidated entity – Translation centre (5.3)	0	850
Payables due to consolidated entity – Council (5.3)	<u>3.893</u>	<u>0</u>
Total payable to consolidated entities	<u>358.206</u>	<u>1.105.780</u>
Payables due to non-consolidated entities – Vendors (5.4)	30.812	167.140
Payables due to non-consolidated entities - Sundry payables (5.4)	3.946	84.261
Total payable to non-consolidated entities	<u>34.758</u>	<u>251.401</u>
TOTAL ACCOUNTS PAYABLE	<u>392.964</u>	<u>1.357.181</u>
<b>Accounts payable (5.3) + (5.4)</b>	<b><u>220.792</u></b>	<b><u>498.817</u></b>

### 5.1. EC Pre-financing received

The total amount at year end of 2011 represents the difference between the EC subsidy received for 2011 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.

### 5.2. EC interest payable

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

### 5.3. EC other payables

The outstanding amounts at year end are payables for other services delivered in 2011 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 2012 for goods received and services rendered in 2011.

It also includes staff related expenditures such as provision for untaken leave and other staff entitlements that may become payable in 2012.

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 as well as an amount that may become due to the staff of the Agency, related to 2011 salary adjustment that was not adopted by the Council. The Commission has asked the Court to validate its proposal for increase of 1,70% of salaries with effect from 01/07/2011.

	2011	2010
Legal cases	119.750	50.000
Provision for salary adjustment	30.154	0
<b>Total short-term provisions</b>	<b><u>149.904</u></b>	<b><u>50.000</u></b>

## 8. Contingent Liabilities and Assets

	2011	2010
<b>Contingent Liabilities</b>		
Amounts contracted for at year end for goods and services to be delivered in future	<u>676.804</u>	<u>1.253.158</u>
Increase/(decrease) in contingent liabilities	<u>(576.354)</u>	<u>347.794</u>
<b>Contingent Assets</b>		
Amount receivable due to decrease of correction coefficient of staff salaries	<u>42.884</u>	<u>0</u>
Increase/(decrease) in contingent assets	<u>42.884</u>	<u>0</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.

	2011	2010
Annual subsidy – European Commission	7.802.563	7.836.516
Contributions of EFTA countries	171.063	184.988
TOTAL	<u>7.973.626</u>	<u>8.021.504</u>

### 10. Other Revenue

In 2011, the Agency included the exchange rate gains from foreign currency transactions in other revenues.

	2011	2010
Exchange rate gains	424	0
TOTAL	<u>424</u>	<u>0</u>

### 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.

	2011	2010
Staff related expenditure	4.780.987	4.448.485
Amortisation and depreciation charge of the year	165.303	155.919
Other administrative expenditure	1.240.150	948.824
Operational expenditure	2.479.880	2.259.476
TOTAL	<u>8.666.320</u>	<u>7.812.704</u>

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

	2011	2010
Administrative expenditure	141.974	226.571
Operational expenditure	96.467	104.805
TOTAL	<u>238.441</u>	<u>331.376</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 2011, ENISA staff contributed 11,60% of their basic salary to the

pension scheme and an additional 23,20% contribution was made by the European Commission. The cost undertaken by the European Commission is not presented on the ENISA's accounts.

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

#### 14. Subsequent events

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

#### 15. Contributions in kind of the Hosting state

The Hellenic Republic, host state of ENISA, covers the total office rent cost of the seat in Heraklion as well as the office in Athens. The total in kind contribution of the Hellenic Republic is estimated for 2011 at 648.000 Euros.

#### 16. Reconciliation of Accrual based result with the budgetary result

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

Reconciliation of the accrual based result with the budget result		
	sign +/-	amount
<b>Economic result (- for loss) as per Economic Outturn Account</b>	+/-	<b>694.950</b>
<i>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</i>		
Adjustments for Accrual Cut-off (reversal 31.12.2010)	-	-791.704
Adjustments for Accrual Cut-off (cut- off 31.12.2011)	+	496.200
Unpaid Invoices at year end but booked in charges (class 6)	+	328
Depreciation of intangible and tangible fixed assets	+	165.303
Provisions	+	99.904
Payments made from carry over of payment appropriations	+	1.856.878
Other (credit notes received at y/e, prepayments)	+/-	
Exchange rate differences	+/-	959
<i>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</i>		
Asset acquisitions (less unpaid amounts)	-	-112.244
New pre-financing received in the year 2011 and remaining open as at 31.12.2011	+	129.295
Payment appropriations carried over to 2012	-	-1.166.895
Cancellation of unused carried over payment appropriations from previous year	+	130.133
Other reconciling items	+/-	16.088
<b>total</b>		<b>129.295</b>
<b>Budgetary result (+ for surplus)</b>		<b>129.295</b>
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 2011 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 2011

#### 3.1 Budget Outturn Account

	2011	2010
<b>REVENUE</b>		
Commission subsidy (for the operating budget -Titles 1,2 and 3)	7.931.858	7.928.200
Phare funds from Commission		
Other contributions and funding received via the Commission	171.063	184.988
Other donors		
Fee income		
Other revenue	17.956	0
<b>TOTAL REVENUE (a)</b>	<b>8.120.877</b>	<b>8.113.188</b>
<b>EXPENDITURE</b>		
<i>Title I: Staff</i>		
Payments	4.886.640	4.565.453
Appropriations carried over	134.236	539.414
<i>Title II: Administrative Expenses</i>		
Payments	446.060	422.169
Appropriations carried over	248.785	227.013
<i>Title III: Operating Expenditure *)</i>		
Payments	1.621.161	1.134.403
Appropriations carried over	783.873	1.220.585
<b>TOTAL EXPENDITURE (b)</b>	<b>8.120.756</b>	<b>8.109.037</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>	<b>121</b>	<b>4.151</b>
Cancellation of unused payment appropriations carried over from previous year	130.133	89.186
Adjustment for carry-over from assigned revenue		
Exchange differences for the year (gain +/loss -)	-959	-1.653
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>	<b>129.295</b>	<b>91.684</b>
Balance year N-2	683.175	641.325
Balance year N-1	91.684	683.175
Positive balance from year N-2 reimbursed in year N to the Commission	-683.175	-641.325
Positive balance from year N-1 reimbursed in year N to the Commission	-91.684	-
Result used for determining amounts in general accounting	<b>129.295</b>	<b>774.859</b>
Commission subsidy - agency registers accrued revenue	<b>7.973.626</b>	<b>7.836.516</b>
Pre-financing remaining open to be reimbursed by agency to Commission in 2011	<b>129.295</b>	<b>774.859</b>
Not included in the budget outturn:		
Interest received by 31/12/10 on the Commission subsidy funds	42.877	36.558

### 3.2 Budget Execution Report

#### APPROPRIATIONS 2011 (C1) COMMITTED IN 2011 AND PAID IN 2011, OR CARRIED FORWARD TO 2012 (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	2.702.519,67	2.702.519,67	100,00%	2.702.519,67	100,00%	0,00
1101	Family allowances	416.424,75	416.424,75	100,00%	416.424,75	100,00%	0,00
1102	Expatriation and foreign residence allowances	405.177,78	405.177,78	100,00%	405.177,78	100,00%	0,00
	<b>Total Article 110</b>	<b>3.524.122,20</b>	<b>3.524.122,20</b>	<b>100,00%</b>	<b>3.524.122,20</b>	<b>100,00%</b>	<b>0,00</b>
1110	Contract Agents	323.781,35	323.781,35	100,00%	323.781,35	100,00%	0,00
1113	National Seconded Experts (SNEs)	190.745,74	190.745,74	100,00%	190.745,74	100,00%	0,00
	<b>Total Article 111</b>	<b>514.527,09</b>	<b>514.527,09</b>	<b>100,00%</b>	<b>514.527,09</b>	<b>100,00%</b>	<b>0,00</b>
1120	Insurance against sickness	109.092,39	109.092,39	100,00%	109.092,39	100,00%	0,00
1121	Insurance against occupational disease and accidents	22.732,27	22.732,27	100,00%	22.732,27	100,00%	0,00
1122	Insurance against unemployment	40.112,16	40.112,16	100,00%	40.112,16	100,00%	0,00
	<b>Total Article 112</b>	<b>171.936,82</b>	<b>171.936,82</b>	<b>100,00%</b>	<b>171.936,82</b>	<b>100,00%</b>	<b>0,00</b>
1130	Childbirth allowances and death grants	991,55	991,55	100,00%	991,55	100,00%	0,00
1131	Annual travel expenses from the place of work to origin	166.724,43	166.724,43	100,00%	166.724,43	100,00%	0,00
	<b>Total Article 113</b>	<b>167.715,98</b>	<b>167.715,98</b>	<b>100,00%</b>	<b>167.715,98</b>	<b>100,00%</b>	<b>0,00</b>
	<b>Total Chapter 11</b>	<b>4.378.302,09</b>	<b>4.378.302,09</b>	<b>100,00%</b>	<b>4.378.302,09</b>	<b>100,00%</b>	<b>0,00</b>
1200	Travel expenses in interviewing candidates	14.686,34	14.686,34	100,00%	14.686,34	100,00%	0,00
	<b>Total Article 120</b>	<b>14.686,34</b>	<b>14.686,34</b>	<b>100,00%</b>	<b>14.686,34</b>	<b>100,00%</b>	<b>0,00</b>
1210	Travel expenses on taking up duties and on end of contract	6.737,47	6.737,47	100,00%	6.737,47	100,00%	0,00
1211	Installation, resettlement and transfer allowances	57.095,22	57.095,22	100,00%	57.095,22	100,00%	0,00
1212	Removal expenses	41.448,86	41.448,86	100,00%	32.168,36	77,61%	9.280,50
1213	Daily subsistence allowances	54.334,79	54.334,79	100,00%	54.334,79	100,00%	0,00
	<b>Total Article 121</b>	<b>159.616,34</b>	<b>159.616,34</b>	<b>100,00%</b>	<b>150.335,84</b>	<b>94,19%</b>	<b>9.280,50</b>
	<b>Total Chapter 12</b>	<b>174.302,68</b>	<b>174.302,68</b>	<b>100,00%</b>	<b>165.022,18</b>	<b>94,68%</b>	<b>9.280,50</b>
1310	Medical service : annual medical check-ups and small medical interventions	26.753,39	26.753,39	100,00%	18.425,18	68,87%	8.328,21
	<b>Total Article 131</b>	<b>26.753,39</b>	<b>26.753,39</b>	<b>100,00%</b>	<b>18.425,18</b>	<b>68,87%</b>	<b>8.328,21</b>
1320	Language courses, training and further vocational training	82.722,05	82.692,34	99,96%	63.611,84	76,90%	19.080,50
	<b>Total Article 132</b>	<b>82.722,05</b>	<b>82.692,34</b>	<b>99,96%</b>	<b>63.611,84</b>	<b>76,90%</b>	<b>19.080,50</b>
	<b>Total Chapter 13</b>	<b>109.475,44</b>	<b>109.445,73</b>	<b>99,97%</b>	<b>82.037,02</b>	<b>74,94%</b>	<b>27.408,71</b>
1400	E. Commission management costs	32.200,00	32.200,00	100,00%	29.390,62	91,28%	2.809,38
	<b>Total Article 140</b>	<b>32.200,00</b>	<b>32.200,00</b>	<b>100,00%</b>	<b>29.390,62</b>	<b>91,28%</b>	<b>2.809,38</b>
1410	Special Assistance grants	4.981,80	4.981,80	100,00%	3.727,80	74,83%	1.254,00
1411	Other welfare expenditure	56.000,00	56.000,00	100,00%	28.295,05	50,53%	27.704,95
	<b>Total Article 141</b>	<b>60.981,80</b>	<b>60.981,80</b>	<b>100,00%</b>	<b>32.022,85</b>	<b>52,51%</b>	<b>28.958,95</b>
1420	Interim service	205.682,05	205.682,05	100,00%	185.377,84	90,13%	20.304,21

1421	Consultants	60.000,00	59.962,00	99,94%	14.487,50	24,15%	45.474,50
	<b>Total Article 142</b>	<b>265.682,05</b>	<b>265.644,05</b>	<b>99,99%</b>	<b>199.865,34</b>	<b>75,23%</b>	<b>65.778,71</b>
	<b>Total Chapter 14</b>	<b>358.863,85</b>	<b>358.825,85</b>	<b>99,99%</b>	<b>261.278,81</b>	<b>72,81%</b>	<b>97.547,04</b>
	<b>Total Title 1</b>	<b>5.020.944,06</b>	<b>5.020.876,35</b>	<b>100,00%</b>	<b>4.886.640,10</b>	<b>97,33%</b>	<b>134.236,25</b>
2000	Rent and Utility costs	0,00	0,00	0,00%	0,00	0,00%	0,00
2002	Insurance	2.042,24	2.042,24	100,00%	2.042,24	100,00%	0,00
2003	Water, gas, electricity and heating	17.057,76	17.057,76	100,00%	13.899,35	81,48%	3.158,41
2004	Cleaning and maintenance	36.880,00	36.880,00	100,00%	33.600,00	91,11%	3.280,00
2005	Fixtures and Fittings	3.524,70	3.524,70	100,00%	2.928,70	83,09%	596,00
2006	Security equipment	13.472,00	13.472,00	100,00%	6.007,90	44,60%	7.464,10
2007	Security services	98.698,57	98.692,65	99,99%	88.229,61	89,39%	10.463,04
	<b>Total Article 200</b>	<b>171.675,27</b>	<b>171.669,35</b>	<b>100,00%</b>	<b>146.707,80</b>	<b>85,46%</b>	<b>24.961,55</b>
	<b>Total Chapter 20</b>	<b>171.675,27</b>	<b>171.669,35</b>	<b>100,00%</b>	<b>146.707,80</b>	<b>85,46%</b>	<b>24.961,55</b>
2100	Technical Equipment	0,00	0,00	0,00%	0,00	0,00%	0,00
2101	Technical Services	0,00	0,00	0,00%	0,00	0,00%	0,00
2102	Maintenance, utilisation and repairs	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 210</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
2110	Purchase	72.106,24	72.106,24	100,00%	2.400,00	3,33%	69.706,24
2112	Maintenance and repairs	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 211</b>	<b>72.106,24</b>	<b>72.106,24</b>	<b>100,00%</b>	<b>2.400,00</b>	<b>3,33%</b>	<b>69.706,24</b>
2121	Maintenance, use and repair and other expenditures of transport equipment	2.482,06	2.482,06	100,00%	2.482,06	100,00%	0,00
2122	Car insurance	1.893,68	1.893,68	100,00%	1.893,68	100,00%	0,00
2123	Fuel expenses	4.442,35	4.442,35	100,00%	4.442,35	100,00%	0,00
	<b>Total Article 212</b>	<b>8.818,09</b>	<b>8.818,09</b>	<b>100,00%</b>	<b>8.818,09</b>	<b>100,00%</b>	<b>0,00</b>
2130	Library expenses, purchase of books, subscription to newspapers and periodicals	12.787,36	12.787,36	100,00%	4.246,66	33,21%	8.540,70
	<b>Total Article 213</b>	<b>12.787,36</b>	<b>12.787,36</b>	<b>100,00%</b>	<b>4.246,66</b>	<b>33,21%</b>	<b>8.540,70</b>
	<b>Total Chapter 21</b>	<b>93.711,69</b>	<b>93.711,69</b>	<b>100,00%</b>	<b>15.464,75</b>	<b>16,50%</b>	<b>78.246,94</b>
2200	Stationary	23.000,00	23.000,00	100,00%	18.050,24	78,48%	4.949,76
2201	Postal	20.500,00	20.500,00	100,00%	18.527,22	90,38%	1.972,78
2202	Telecommunications	62.300,00	62.300,00	100,00%	53.012,64	85,09%	9.287,36
2203	Other office supplies	5.126,10	5.126,10	100,00%	5.126,10	100,00%	0,00
	<b>Total Article 220</b>	<b>110.926,10</b>	<b>110.926,10</b>	<b>100,00%</b>	<b>94.716,20</b>	<b>85,39%</b>	<b>16.209,90</b>
2210	Bank charges and interest pay received	2.000,00	2.000,00	100,00%	0,00	0,00%	2.000,00
	<b>Total Article 221</b>	<b>2.000,00</b>	<b>2.000,00</b>	<b>100,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>2.000,00</b>
2250	departmental removals and associated handling	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 225</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
	<b>Total Chapter 22</b>	<b>112.926,10</b>	<b>112.926,10</b>	<b>100,00%</b>	<b>94.716,20</b>	<b>83,87%</b>	<b>18.209,90</b>
2300	IT hardware	61.578,50	61.570,74	99,99%	43.585,86	70,78%	17.984,88
2301	IT software (operating system)	41.319,01	41.319,01	100,00%	24.328,76	58,88%	16.990,25
2302	Maintenance & Consultancy Fees	195.691,60	195.691,60	100,00%	121.256,40	61,96%	74.435,20
	<b>Total Article 230</b>	<b>298.589,11</b>	<b>298.581,35</b>	<b>100,00%</b>	<b>189.171,02</b>	<b>63,35%</b>	<b>109.410,33</b>
	<b>Total Chapter 23</b>	<b>298.589,11</b>	<b>298.581,35</b>	<b>100,00%</b>	<b>189.171,02</b>	<b>63,35%</b>	<b>109.410,33</b>
	<b>Total Title 2</b>	<b>676.902,17</b>	<b>676.888,49</b>	<b>100,00%</b>	<b>446.059,77</b>	<b>65,90%</b>	<b>230.828,72</b>
3000	Permanent Stakeholders Group	64.250,01	64.250,01	100,00%	63.250,01	98,44%	1.000,00
3003	Management Board	102.000,00	102.000,00	100,00%	89.950,00	88,19%	12.050,00
3005	Executive Director Office Meetings	726,60	722,11	99,38%	722,11	99,38%	0,00
	<b>Total Article 300</b>	<b>166.976,61</b>	<b>166.972,12</b>	<b>100,00%</b>	<b>153.922,12</b>	<b>92,18%</b>	<b>13.050,00</b>

3011	Entertainment and Representation expenses	258,20	258,20	100,00%	258,20	100,00%	0,00
3012	Cooperation Department Missions	0,00	0,00	0,00%	0,00	0,00%	0,00
3013	Technical Department Missions	429.908,02	429.908,02	100,00%	383.649,23	89,24%	46.258,79
3014	Administration Department Missions	63.841,89	63.841,89	100,00%	61.206,94	95,87%	2.634,95
3015	Executive Director Office Missions	45.500,00	45.500,00	100,00%	43.365,18	95,31%	2.134,82
	<b>Total Article 301</b>	<b>539.508,11</b>	<b>539.508,11</b>	<b>100,00%</b>	<b>488.479,55</b>	<b>90,54%</b>	<b>51.028,56</b>
3021	Other Operational meetings	3.098,35	3.098,35	100,00%	98,35	3,17%	3.000,00
	<b>Total Article 302</b>	<b>3.098,35</b>	<b>3.098,35</b>	<b>100,00%</b>	<b>98,35</b>	<b>3,17%</b>	<b>3.000,00</b>
	<b>Total Chapter 30</b>	<b>709.583,07</b>	<b>709.578,58</b>	<b>100,00%</b>	<b>642.500,02</b>	<b>90,55%</b>	<b>67.078,56</b>
3200	Conferences and Joint Events	8.224,00	8.224,00	100,00%	8.224,00	100,00%	0,00
	<b>Total Article 320</b>	<b>8.224,00</b>	<b>8.224,00</b>	<b>100,00%</b>	<b>8.224,00</b>	<b>100,00%</b>	<b>0,00</b>
3210	Communication Plan	70.038,50	70.031,16	99,99%	29.607,66	42,27%	40.423,50
3211	Publications and Information Materials	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 321</b>	<b>70.038,50</b>	<b>70.031,16</b>	<b>99,99%</b>	<b>29.607,66</b>	<b>42,27%</b>	<b>40.423,50</b>
3220	Web-site Development	69.455,72	69.428,22	99,96%	37.476,50	53,96%	31.951,72
	<b>Total Article 322</b>	<b>69.455,72</b>	<b>69.428,22</b>	<b>99,96%</b>	<b>37.476,50</b>	<b>53,96%</b>	<b>31.951,72</b>
3230	Services of the CDT in Luxembourg	87.688,45	87.688,45	100,00%	35.535,00	40,52%	52.153,45
	<b>Total Article 323</b>	<b>87.688,45</b>	<b>87.688,45</b>	<b>100,00%</b>	<b>35.535,00</b>	<b>40,52%</b>	<b>52.153,45</b>
3240	Publications	48.760,32	48.760,32	100,00%	20.977,82	43,02%	27.782,50
	<b>Total Article 324</b>	<b>48.760,32</b>	<b>48.760,32</b>	<b>100,00%</b>	<b>20.977,82</b>	<b>43,02%</b>	<b>27.782,50</b>
	<b>Total Chapter 32</b>	<b>284.166,99</b>	<b>284.132,15</b>	<b>99,99%</b>	<b>131.820,98</b>	<b>46,39%</b>	<b>152.311,17</b>
3300	Computer Incident and Response Handling	345.893,68	345.893,68	100,00%	301.552,11	87,18%	44.341,57
	<b>Total Article 330</b>	<b>345.893,68</b>	<b>345.893,68</b>	<b>100,00%</b>	<b>301.552,11</b>	<b>87,18%</b>	<b>44.341,57</b>
3310	Awareness Raising	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 331</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
3320	Relations with EU Bodies and Member States	14.494,89	14.494,89	100,00%	14.494,89	100,00%	0,00
	<b>Total Article 332</b>	<b>14.494,89</b>	<b>14.494,89</b>	<b>100,00%</b>	<b>14.494,89</b>	<b>100,00%</b>	<b>0,00</b>
3330	Relations with the Industry and International Institutions	151.190,22	151.190,22	100,00%	74.890,22	49,53%	76.300,00
	<b>Total Article 333</b>	<b>151.190,22</b>	<b>151.190,22</b>	<b>100,00%</b>	<b>74.890,22</b>	<b>49,53%</b>	<b>76.300,00</b>
	<b>Total Chapter 33</b>	<b>511.578,79</b>	<b>511.578,79</b>	<b>100,00%</b>	<b>390.937,22</b>	<b>76,42%</b>	<b>120.641,57</b>
3400	Internal Audit Capability	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 340</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
	<b>Total Chapter 34</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
3500	Risk Management	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 350</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
3510	Security Policies	538.695,99	538.695,99	100,00%	239.204,49	44,40%	299.491,50
	<b>Total Article 351</b>	<b>538.695,99</b>	<b>538.695,99</b>	<b>100,00%</b>	<b>239.204,49</b>	<b>44,40%</b>	<b>299.491,50</b>
3520	Security Technologies	361.049,43	361.049,43	100,00%	216.698,74	60,02%	144.350,69
	<b>Total Article 352</b>	<b>361.049,43</b>	<b>361.049,43</b>	<b>100,00%</b>	<b>216.698,74</b>	<b>60,02%</b>	<b>144.350,69</b>
3530	Technology Cabinet	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 353</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
	<b>Total Chapter 35</b>	<b>899.745,42</b>	<b>899.745,42</b>	<b>100,00%</b>	<b>455.903,23</b>	<b>50,67%</b>	<b>443.842,19</b>
	<b>Total Title 3</b>	<b>2.405.074,27</b>	<b>2.405.034,94</b>	<b>100,00%</b>	<b>1.621.161,45</b>	<b>67,41%</b>	<b>783.873,49</b>
	<b>GRAND TOTAL</b>	<b>8.102.920,50</b>	<b>8.102.799,78</b>	<b>100,00%</b>	<b>6.953.861,32</b>	<b>85,82%</b>	<b>1.148.938,46</b>

**APPROPRIATIONS COMMITTED IN 2010 AND PAID IN 2011 – 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
	<b>Total Article 110</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
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
	<b>Total Article 111</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
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
	<b>Total Article 112</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
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
	<b>Total Article 113</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
	<b>Total Chapter 11</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
1200	Travel expenses in interviewing candidates	19.937,26	12.756,93	63,99%	12.756,93	63,99%	0,00
	<b>Total Article 120</b>	<b>19.937,26</b>	<b>12.756,93</b>	<b>63,99%</b>	<b>12.756,93</b>	<b>63,99%</b>	<b>0,00</b>
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	7.100,00	7.100,00	100,00%	7.100,00	100,00%	0,00
1213	Daily subsistence allowances	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 121</b>	<b>7.100,00</b>	<b>7.100,00</b>	<b>100,00%</b>	<b>7.100,00</b>	<b>100,00%</b>	<b>0,00</b>
	<b>Total Chapter 12</b>	<b>27.037,26</b>	<b>19.856,93</b>	<b>73,44%</b>	<b>19.856,93</b>	<b>73,44%</b>	<b>0,00</b>
1310	Medical service : annual medical check-ups and small medical interventions	9.279,86	5.208,56	56,13%	5.208,56	56,13%	0,00
	<b>Total Article 131</b>	<b>9.279,86</b>	<b>5.208,56</b>	<b>56,13%</b>	<b>5.208,56</b>	<b>56,13%</b>	<b>0,00</b>
1320	Language courses, training and further vocational training	60.500,68	54.359,39	89,85%	54.359,39	89,85%	0,00
	<b>Total Article 132</b>	<b>60.500,68</b>	<b>54.359,39</b>	<b>89,85%</b>	<b>54.359,39</b>	<b>89,85%</b>	<b>0,00</b>
	<b>Total Chapter 13</b>	<b>69.780,54</b>	<b>59.567,95</b>	<b>85,36%</b>	<b>59.567,95</b>	<b>85,36%</b>	<b>0,00</b>
1400	E. Commission management costs	2.162,70	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 140</b>	<b>2.162,70</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
1410	Special Assistance grants	12.972,00	10.730,25	82,72%	10.730,25	82,72%	0,00
1411	Other welfare expenditure	27.225,00	20.244,50	74,36%	20.244,50	74,36%	0,00
	<b>Total Article 141</b>	<b>40.197,00</b>	<b>30.974,75</b>	<b>77,06%</b>	<b>30.974,75</b>	<b>77,06%</b>	<b>0,00</b>
1420	Interim service	19.196,27	17.301,29	90,13%	17.301,29	90,13%	0,00
1421	Consultants	381.039,50	367.350,42	96,41%	367.350,42	96,41%	0,00
	<b>Total Article 142</b>	<b>400.235,77</b>	<b>384.651,71</b>	<b>96,11%</b>	<b>384.651,71</b>	<b>96,11%</b>	<b>0,00</b>
	<b>Total Chapter 14</b>	<b>442.595,47</b>	<b>415.626,46</b>	<b>93,91%</b>	<b>415.626,46</b>	<b>93,91%</b>	<b>0,00</b>

	<b>Total Title 1</b>	<b>539.413,27</b>	<b>495.051,34</b>	<b>91,78%</b>	<b>495.051,34</b>	<b>91,78%</b>	<b>0,00</b>
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	2.746,13	2.651,75	96,56%	2.651,75	96,56%	0,00
2004	Cleaning and maintenance	3.028,00	3.028,00	100,00%	3.028,00	100,00%	0,00
2005	Fixtures and Fittings	0,00	0,00	0,00%	0,00	0,00%	0,00
2006	Security equipment	11.208,50	11.208,50	100,00%	11.208,50	100,00%	0,00
2007	Security services	8.003,23	8.003,23	100,00%	8.003,23	100,00%	0,00
	<b>Total Article 200</b>	<b>24.985,86</b>	<b>24.891,48</b>	<b>99,62%</b>	<b>24.891,48</b>	<b>99,62%</b>	<b>0,00</b>
	<b>Total Chapter 20</b>	<b>24.985,86</b>	<b>24.891,48</b>	<b>99,62%</b>	<b>24.891,48</b>	<b>99,62%</b>	<b>0,00</b>
2100	Technical Equipment	11.833,53	11.805,53	99,76%	11.805,53	99,76%	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
	<b>Total Article 210</b>	<b>11.833,53</b>	<b>11.805,53</b>	<b>99,76%</b>	<b>11.805,53</b>	<b>99,76%</b>	<b>0,00</b>
2110	Purchase	250,00	250,00	100,00%	250,00	100,00%	0,00
2112	Maintenance and repairs	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 211</b>	<b>250,00</b>	<b>250,00</b>	<b>100,00%</b>	<b>250,00</b>	<b>100,00%</b>	<b>0,00</b>
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	601,95	578,07	96,03%	578,07	96,03%	0,00
	<b>Total Article 212</b>	<b>601,95</b>	<b>578,07</b>	<b>96,03%</b>	<b>578,07</b>	<b>96,03%</b>	<b>0,00</b>
2130	Library expenses, purchase of books, subscription to newspapers and periodicals	8.740,07	8.338,48	95,41%	8.338,48	95,41%	0,00
	<b>Total Article 213</b>	<b>8.740,07</b>	<b>8.338,48</b>	<b>95,41%</b>	<b>8.338,48</b>	<b>95,41%</b>	<b>0,00</b>
	<b>Total Chapter 21</b>	<b>21.425,55</b>	<b>20.972,08</b>	<b>97,88%</b>	<b>20.972,08</b>	<b>97,88%</b>	<b>0,00</b>
2200	Stationary	0,00	0,00	0,00%	0,00	0,00%	0,00
2201	Postal	4.400,00	1.494,88	33,97%	1.494,88	33,97%	0,00
2202	Telecommunications	6.305,65	5.337,82	84,65%	5.337,82	84,65%	0,00
2203	Other office supplies	2.715,00	2.715,00	100,00%	2.715,00	100,00%	0,00
	<b>Total Article 220</b>	<b>13.420,65</b>	<b>9.547,70</b>	<b>71,14%</b>	<b>9.547,70</b>	<b>71,14%</b>	<b>0,00</b>
2210	Bank charges and interest pay received	2.000,00	1.157,69	57,88%	1.157,69	57,88%	0,00
	<b>Total Article 221</b>	<b>2.000,00</b>	<b>1.157,69</b>	<b>57,88%</b>	<b>1.157,69</b>	<b>57,88%</b>	<b>0,00</b>
2250	departmental removals and associated handling	9.830,00	9.830,00	100,00%	9.830,00	100,00%	0,00
	<b>Total Article 225</b>	<b>9.830,00</b>	<b>9.830,00</b>	<b>100,00%</b>	<b>9.830,00</b>	<b>100,00%</b>	<b>0,00</b>
	<b>Total Chapter 22</b>	<b>25.250,65</b>	<b>20.535,39</b>	<b>81,33%</b>	<b>20.535,39</b>	<b>81,33%</b>	<b>0,00</b>
2300	IT hardware	125.983,49	125.983,49	100,00%	125.983,49	100,00%	0,00
2301	IT software (operating system)	12.895,91	12.895,91	100,00%	12.895,91	100,00%	0,00
2302	Maintenance & Consultancy Fees	16.471,95	10.348,79	62,83%	10.348,79	62,83%	0,00
	<b>Total Article 230</b>	<b>155.351,35</b>	<b>149.228,19</b>	<b>96,06%</b>	<b>149.228,19</b>	<b>96,06%</b>	<b>0,00</b>
	<b>Total Chapter 23</b>	<b>155.351,35</b>	<b>149.228,19</b>	<b>96,06%</b>	<b>149.228,19</b>	<b>96,06%</b>	<b>0,00</b>
	<b>Total Title 2</b>	<b>227.013,41</b>	<b>215.627,14</b>	<b>94,98%</b>	<b>215.627,14</b>	<b>94,98%</b>	<b>0,00</b>
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	28.169,29	15.579,58	55,31%	15.579,58	55,31%	0,00
3005	Executive Director Office Meetings	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 300</b>	<b>28.169,29</b>	<b>15.579,58</b>	<b>55,31%</b>	<b>15.579,58</b>	<b>55,31%</b>	<b>0,00</b>
3011	Entertainment and Representation	150,00	87,70	58,47%	87,70	58,47%	0,00

	expenses						
3012	Cooperation Department Missions	0,00	0,00	0,00%	0,00	0,00%	0,00
3013	Technical Department Missions	54.451,06	37.231,56	68,38%	37.231,56	68,38%	0,00
3014	Administration Department Missions	11.203,43	9.441,48	84,27%	9.441,48	84,27%	0,00
3015	Executive Director Office Missions	2.241,61	350,00	15,61%	350,00	15,61%	0,00
	<b>Total Article 301</b>	<b>68.046,10</b>	<b>47.110,74</b>	<b>69,23%</b>	<b>47.110,74</b>	<b>69,23%</b>	<b>0,00</b>
	<b>Total Chapter 30</b>	<b>96.215,39</b>	<b>62.690,32</b>	<b>65,16%</b>	<b>62.690,32</b>	<b>65,16%</b>	<b>0,00</b>
3200	Conferences and Joint Events	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 320</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
3210	Communication Plan	50.872,80	48.696,67	95,72%	48.696,67	95,72%	0,00
3211	Publications and Information Materials	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 321</b>	<b>50.872,80</b>	<b>48.696,67</b>	<b>95,72%</b>	<b>48.696,67</b>	<b>95,72%</b>	<b>0,00</b>
3220	Web-site Development	34.696,96	34.696,96	100,00%	34.696,96	100,00%	0,00
	<b>Total Article 322</b>	<b>34.696,96</b>	<b>34.696,96</b>	<b>100,00%</b>	<b>34.696,96</b>	<b>100,00%</b>	<b>0,00</b>
3230	Services of the CDT in Luxembourg	62.180,48	61.782,25	99,36%	61.782,25	99,36%	0,00
	<b>Total Article 323</b>	<b>62.180,48</b>	<b>61.782,25</b>	<b>99,36%</b>	<b>61.782,25</b>	<b>99,36%</b>	<b>0,00</b>
3240	Publications	34.729,50	30.513,41	87,86%	30.513,41	87,86%	0,00
	<b>Total Article 324</b>	<b>34.729,50</b>	<b>30.513,41</b>	<b>87,86%</b>	<b>30.513,41</b>	<b>87,86%</b>	<b>0,00</b>
	<b>Total Chapter 32</b>	<b>182.479,74</b>	<b>175.689,29</b>	<b>96,28%</b>	<b>175.689,29</b>	<b>96,28%</b>	<b>0,00</b>
3300	Computer Incident and Response Handling	22.308,01	22.031,49	98,76%	22.031,49	98,76%	0,00
	<b>Total Article 330</b>	<b>22.308,01</b>	<b>22.031,49</b>	<b>98,76%</b>	<b>22.031,49</b>	<b>98,76%</b>	<b>0,00</b>
3310	Awareness Raising	43.600,00	40.515,20	92,92%	40.515,20	92,92%	0,00
	<b>Total Article 331</b>	<b>43.600,00</b>	<b>40.515,20</b>	<b>92,92%</b>	<b>40.515,20</b>	<b>92,92%</b>	<b>0,00</b>
3320	Relations with EU Bodies and Member States	57.000,00	57.000,00	100,00%	57.000,00	100,00%	0,00
	<b>Total Article 332</b>	<b>57.000,00</b>	<b>57.000,00</b>	<b>100,00%</b>	<b>57.000,00</b>	<b>100,00%</b>	<b>0,00</b>
3330	Relations with the Industry and International Institutions	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 333</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
	<b>Total Chapter 33</b>	<b>122.908,01</b>	<b>119.546,69</b>	<b>97,27%</b>	<b>119.546,69</b>	<b>97,27%</b>	<b>0,00</b>
3400	Internal Audit Capability	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 340</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
	<b>Total Chapter 34</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
3500	Risk Management	192.271,68	183.155,70	95,26%	183.155,70	95,26%	0,00
	<b>Total Article 350</b>	<b>192.271,68</b>	<b>183.155,70</b>	<b>95,26%</b>	<b>183.155,70</b>	<b>95,26%</b>	<b>0,00</b>
3510	Security Policies	447.731,15	432.312,30	96,56%	432.312,30	96,56%	0,00
	<b>Total Article 351</b>	<b>447.731,15</b>	<b>432.312,30</b>	<b>96,56%</b>	<b>432.312,30</b>	<b>96,56%</b>	<b>0,00</b>
3520	Security Technologies	178.978,80	172.805,37	96,55%	172.805,37	96,55%	0,00
	<b>Total Article 352</b>	<b>178.978,80</b>	<b>172.805,37</b>	<b>96,55%</b>	<b>172.805,37</b>	<b>96,55%</b>	<b>0,00</b>
3530	Technology Cabinet	0,00	0,00	0,00%	0,00	0,00%	0,00
	<b>Total Article 353</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>
	<b>Total Chapter 35</b>	<b>818.981,63</b>	<b>788.273,37</b>	<b>96,25%</b>	<b>788.273,37</b>	<b>96,25%</b>	<b>0,00</b>
	<b>Total Title 3</b>	<b>1.220.584,77</b>	<b>1.146.199,67</b>	<b>93,91%</b>	<b>1.146.199,67</b>	<b>93,91%</b>	<b>0,00</b>
	<b>GRAND TOTAL</b>	<b>1.987.011,45</b>	<b>1.856.878,15</b>	<b>93,45%</b>	<b>1.856.878,15</b>	<b>93,45%</b>	<b>0,00</b>

## Annex 1

# Report on budgetary and financial management Financial year 2011

Heraklion, 01/03/2012

## 1 Report on budgetary and financial management

### 1.1 Introduction

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

### 1.2 Finance and Accounting functions

The Finance and Accounting functions are assumed by the Finance, Accounting and Procurement Section within the Administration Department of ENISA. The key objectives of Finance, Accounting and Procurement Section are the following:

- Ensure that the Budgetary and Financial Reporting Management systems perform properly
- Execute the budget of the Agency and monitor its financial performance
- Ensure compliance of financial transactions and procurement procedures to the Financial Regulation of ENISA
- Provide horizontal support to the other Departments of the Agency regarding financial and procurement issues
- Provide relevant and reliable information to the users of the Financial Statements

### 1.3 Budgetary principles

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

- (a) Unity and Budget Accuracy:  
All expenditure and revenue must be incorporated in a single budget document, must be booked on a budget line and expenditure must not exceed authorised appropriations;
- (b) Universality:  
This principle comprises two rules:
  - the rule of non-assignment, meaning that budget revenue must not be earmarked for specific items of expenditure (total revenue must cover total expenditure);
  - the gross budget rule, meaning that revenue and expenditure are entered in full in the budget without any adjustment against each other;
- (c) Annuality:  
The appropriations entered are authorised for a single year and must therefore be used during that year;
- (d) Equilibrium:  
The revenue and expenditure shown in the budget must be in balance (estimated revenue must equal payment appropriations);

- (e) Specification:  
Each appropriation is assigned to a specific purpose and a specific objective;
- (f) Unit of account:  
The budget is drawn up and implemented in euro and the accounts are presented in euro;
- (g) Sound Financial Management:  
Budget appropriations are used in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness;
- (h) Transparency:  
The budget is established and implemented and the accounts presented in compliance with the principle of transparency - the budget and amending budgets are published in the Official Journal of the European Communities.

#### 1.4 Budget

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

The initial Budget of ENISA for 2011, as adopted by the Management Board of ENISA and approved by the Budgetary Authority in 2010, was 8.102.921 EUR including an amount of 171.063 EUR as part of the EFTA countries' contribution to the EU Budget. This figure represents a decrease in appropriations of 0,13 % compared to 2010 (8.113.188 EUR).

In terms of budget execution, the overall expectation for 2011 was to maintain or even improve standards set by previous years' performance. At the end of 2011, appropriations were committed at a rate of 100 % (compared to 99,95% committed in 2010), which demonstrates 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 85,82% of the total appropriations managed (75,46% in 2010), which demonstrates a drastic improvement in the capacity of the Agency to finalise its annual activities and execute the relevant payments within the year of reference.

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

#### 1.4.1 Revenue of the Agency - Commitment and payment appropriations

Revenues are funds made available to the Agency by different sources to cover administrative and operational expenditure for a year. The budget revenue and payment appropriations of the Agency should be in balance. Due to the fact that the Agency uses non-differentiated appropriations for both administrative and operational activities, the commitment and payment appropriations are also in balance. The table below outlines the breakdown of the revenue received in 2011

- 2011 EU subsidy	7.931.858
- EFTA countries' contribution	171.063
- Administrative operations	p.m.
<b>Total</b>	<b>8.102.921</b>

#### 1.4.2 Amending Budgets / Budgetary Transfers

The following table summarises the Budget transfers and the Amending Budget effects on the initial Budget 2011:

	Initial Budget	Transfers	Final Budget
Title 1	5.334.964	-314.020	5.020.944
Title 2	495.000	+181.902	676.902
Title 3	2.272.957	+132.188	2.405.075
<b>Total</b>	<b>8.102.921</b>	<b>-</b>	<b>8.102.921</b>

### 1.4.3 Payments

The table below outlines the breakdown of the payments made in 2011.

Payments from 2011 appropriations (C1 2011)	6.953.861
Payments made from appropriations carried forward from 2010 (C8 2011)	1.856.878
<b>Total paid in 2011</b>	<b>8.810.739</b>

### 1.4.4 Carry forward of commitment appropriations contracted

The commitment appropriations contracted by the end of 2011 but not yet paid are carried forward to the following year (C8 appropriations). Their breakdown is detailed below:

Title 1	134.236
Title 2	248.785 <sup>2</sup>
Title 3	783.873
<b>Total carried forward in 2011</b>	<b>1.166.895<sup>3</sup></b>

Regarding administrative expenditure (Titles 1 and 2), ENISA cancelled all appropriations not contracted by the end of the year. The figure cancelled represented 82 EUR (0,00%) 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. The figure cancelled represented 39 EUR (0,00%) of the C1 appropriations.

The total of carried forward appropriations cancelled (i.e. carried forward from 2010 and not paid in 2011) was 130.133 EUR (6,54%).

<sup>2</sup> The amount carried over from C1 appropriations is 230.829. The amount of 17.956 has been registered in the Budget of the Agency as internal assigned revenue, related to staff personal call costs recovered. It has been registered in C4 appropriations and carried over to 2012 as C5 appropriations. It shall be used in 2012 in order to cover telecommunication costs of the Agency.

<sup>3</sup> See footnote on 2011 C4 appropriations carried forward to 2012, as C5.



## 1.4.5 Analysis of Budgetary Management by Type of Expenditure

### Title 1: Expenditure relating to ENISA staff

#### Chapter 11. Staff in active employment

2011 Budget	2011 Commitments	2011 Payments
4.378.302	4.378.302	4.378.302

The Agency's staffing at the end of the year 2011 was composed of 41 Temporary Agents (TA) and 13 Contract Agents (CA). Three TA posts were vacant at the end of 2011. The recruitment procedures for the three TA vacant posts had been completed in Q4/2011 and the incumbent candidates would take up duties by 01/04/2012.

#### Chapter 12. Recruitment Expenditure

2011 Budget	2011 Commitments	2011 Payments
174.303	174.303	165.022

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

2011 Budget	2011 Commitments	2011 Payments
109.475	109.446	82.037

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

2011 Budget	2011 Commitments	2011 Payments
358.864	358.826	261.279

This appropriation is intended to cover the costs of the EC management costs, special assistance grants, other welfare expenditure, the costs of temporary assistance (interim services) and expenditure of contracting consultants for administrative purposes (e.g. legal advice)..

## **Title 2: Buildings, equipment and other administrative expenditure**

### Chapter 20. Buildings and associated costs

2011 Budget	2011 Commitments	2011 Payments
171.675	171.669	146.708

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 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

2011 Budget	2011 Commitments	2011 Payments
93.712	93.712	15.465

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

2011 Budget	2011 Commitments	2011 Payments
112.926	112.926	94.716

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

2011 Budget	2011 Commitments	2011 Payments
298.589	298.581	189.171

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

2011 Budget	2011 Commitments	2011 Payments
709.583	709.579	642.500

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 76% of the total committed appropriations.

#### Chapter 32. Other Operational Activities

2011 Budget	2011 Commitments	2011 Payments
284.167	284.132	131.821

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

2011 Budget	2011 Commitments	2011 Payments
511.579	511.579	390.937

This appropriation is intended to cover the costs of computer incident and response handling activities, the costs of developing relations with the EU bodies and the Member States and the costs of developing relations with the industry and international institutions. Large projects, such as the Provision of a Customer Relationship Management (CRM) product, for a total amount of

74.000 EUR (or 14% of total Chapter commitments), were scheduled to be completed in 2012; hence payments would be executed in 2012.

#### Chapter 34 Internal Audit Capability

2011 Budget	2011 Commitments	2011 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

2011 Budget	2011 Commitments	2011 Payments
899.745	899.745	455.903

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

A part of the committed amount (49%), related to projects in all areas mentioned above, has been carried forward, as the deliverables were pending at the end of the year.

## 1.5 Establishment Plan

The approved establishment plan of the Agency for the years 2010 and 2011 is shown in the table below.

Categories and grades	2010		2011	
	Authorised		Authorised	
	Permanent	Temporary	Permanent	Temporary
AD16	—	—	—	—
AD15	—	1	—	1
AD14	—	—	—	—
AD13	—	—	—	—
AD12	—	3	—	3
AD11	—	—	—	—
AD10	—	4	—	5
AD9	—	7	—	6
AD8	—	5	—	5
AD7	—	9	—	9
AD6	—	—	—	—
AD5	—	—	—	—
<b>Total grade AD</b>	—	<b>29</b>	—	<b>29</b>
AST11	—	—	—	—
AST10	—	—	—	—
AST9	—	—	—	—
AST8	—	—	—	—
AST7	—	—	—	—
AST6	—	—	—	1
AST5	—	7	—	6
AST4	—	1	—	1
AST3	—	2	—	2
AST2	—	3	—	5
AST1	—	2	—	0
<b>Total grade AST</b>	—	<b>15</b>	—	<b>15</b>
<b>Total staff</b>	—	<b>44</b>	—	<b>44</b>