



EUROPEAN UNION AGENCY
FOR CYBERSECURITY

ENISA 2022 FINAL ANNUAL ACCOUNTS

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The annual accounts have been drawn up by the Accounting Officer on 06 June 2023.

In accordance with ENISA's applicable financial rules, the Management Board has appointed on 5 September 2017 an accounting officer, Alexandre-Kim Hugé, who is completely independent in the performance of his duties. As per legal requirement, the accounting officer has been chosen by the Management Board on the grounds of his particular competence as evidenced by diplomas or by equivalent professional experience.

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

Done in Athens, 6 June 2023

Signed by digital e-signature

Alexandre-Kim Hugé
Accounting Officer of the European Union Agency for Cybersecurity (ENISA)



ABOUT ENISA

The European Union Agency for Cybersecurity, ENISA, is the Union's agency dedicated to achieving a high common level of cybersecurity across Europe. Established in 2004 and strengthened by the EU Cybersecurity Act, the European Union Agency for Cybersecurity contributes to EU cyber policy, enhances the trustworthiness of ICT products, services and processes with cybersecurity certification schemes, cooperates with Member States and EU bodies, and helps Europe prepare for the cyber challenges of tomorrow. Through knowledge sharing, capacity building and awareness raising, the Agency works together with its key stakeholders to strengthen trust in the connected economy, to boost resilience of the Union's infrastructure, and, ultimately, to keep Europe's society and citizens digitally secure. More information about ENISA and its work can be found here: www.enisa.europa.eu.

CONTACT

For contacting the authors please use ehealthSecurity@enisa.europa.eu

For media enquiries about this paper, please use press@enisa.europa.eu.

AUTHORS

John Smith, ENISA

ACKNOWLEDGEMENTS

John Smith, ENISA

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1. INTRODUCTION

1.1 GENERAL INFORMATION

Since 2004, the European Union Agency for Cybersecurity (“ENISA” or the “Agency”) has been working to make Europe cyber secure. In accordance with its legal basis, the Cybersecurity Act (Regulation (EU) No 2019/881 of the Parliament and the Council of 17 April 2019), ENISA has been tasked to prepare the “European cybersecurity certification schemes” that serve as the basis for certification of products, processes and services that support the delivery of the Digital Single Market.

The Agency is located in Athens, Greece and has a second office in Heraklion, Greece.

1.2 LEGAL BASIS

The annual accounts are prepared in accordance with the provisions of Title IX of ENISA’s Financial Rules, as adopted by its Management Board on 15 October 2019¹. These provisions are conform to the Commission Delegated Regulation (EU) No 2019/715 of 18 December 2018 of the European Parliament and of the Council.

The annual accounts include the financial statements and the reports on implementation of the budget.

All amounts in the annual accounts are presented in euro.

The general accounts allow for the preparation of the financial statements based on accrual accounting principles and show all assets, liabilities, revenues and expenses related to the financial year under review, regardless of the date of payment or collection. The financial statements comprise the statement of financial position, the statement of financial performance, the cash-flow statement and the statement of changes in net assets for the financial year 2022.

The budgetary implementation reports are composed of the budget outturn account (which details the budgetary surplus or deficit of the year), the reconciliation of accrual-based result with the budgetary result and the budget execution reports (which specifies by budget line the appropriations, the commitment and the payment executed in the reporting year). The budget accounts give a detailed picture of the implementation of the budget and are based on the modified cash accounting principle.

As per ENISA’ Financial Rules, the accounting officer of the Agency is required to send the provisional accounts to the accounting officer of the Commission and to the Court of Auditors by 1 March of the following year.

The Executive Director shall send the final accounts, together with the opinion of the Management Board, to the accounting officer of the Commission, the Court of Auditors, the European Parliament and the Council, by 1 July of the following financial year.

The Executive Director shall also send the report on budgetary and financial management for the financial year to the European Parliament, the Council, the Commission and the Court of Auditors, by 31 March of the following financial year.

The Annual Accounts, consolidated with those of the European Commission, shall be published in the Official Journal of the European Union by 15 November of the following year.

¹ https://www.enisa.europa.eu/about-enisa/structure-organization/management-board/management-board-decisions/mb-decision-2019_8-financial-rules

1.3 MANAGEMENT INFORMATION SYSTEMS

ENISA uses ABAC Workflow for budgetary accounting, ABAC Assets for inventory and fixed assets management and ABAC Accounting (SAP) for General Ledger accounting. The three systems are developed, managed and supported by the European Commission, and provided to ENISA through a specific agreement, applicable to all Institutions and Union bodies which use ABAC platform modules.

ENISA uses internal applications in order to manage its various operational projects and administrative tasks (such as leaves and missions).

2. CERTIFICATION OF THE ACCOUNTS

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Union Agency for Cybersecurity (ENISA) in accordance with Article 102 of the Framework Financial Regulation ('FFR')² and I hereby certify that the annual accounts of ENISA for the year 2022 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show ENISA's assets and liabilities and the budgetary implementation. Based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of ENISA.

Done in Athens, 6th June 2023

Signed by digital e-signature

Alexandre-Kim Hugé

Accounting Officer of the European Union Agency for Cybersecurity (ENISA)

² COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council.



3. FINANCIAL STATEMENTS

3.1 STATEMENT OF FINANCIAL POSITION

| in EUR | Notes | 31.12.2022 | 31.12.2021 |
|---|-------|------------------|------------------|
| I. Non-Current Assets | | 2.073.836 | 1.994.449 |
| Intangible fixed assets | 3.5.3 | 0 | 0 |
| Tangible fixed assets | 3.5.3 | 2.073.836 | 1.994.449 |
| II. Current Assets | | 4.661.489 | 5.772.118 |
| Short-term receivables | 3.5.4 | 4.661.489 | 378.897 |
| Cash and cash equivalents | 3.5.5 | 0 | 5.393.221 |
| TOTAL ASSETS (I. + II.) | | 6.735.325 | 7.766.567 |
| III. Non-Current Liabilities | | 0 | 0 |
| Long-term provision for risk and charges | | 0 | 0 |
| IV. Current Liabilities | | 1.406.595 | 1.418.889 |
| EC Pre-financing received | 3.5.6 | 0 | 320.867 |
| Accounts payable | 3.5.7 | 74.662 | 67.797 |
| Accrued Liabilities | 0 | 1.331.933 | 1.030.225 |
| TOTAL LIABILITIES (III. + IV.) | | 1.406.595 | 1.418.889 |
| V. Net Assets | | 5.328.730 | 6.347.678 |
| Accumulated result | | 6.347.678 | 7.313.389 |
| Surplus/(Deficit) for the year | | - 1.018.948 | - 965.711 |
| TOTAL LIABILITIES AND NET ASSETS (III. + IV. + V.) | | 6.735.325 | 7.766.567 |

3.2 STATEMENT OF FINANCIAL PERFORMANCE

| in EUR | Notes | 2022 | 2021 |
|--|--------|---------------------|---------------------|
| Revenue from the Union Subsidy | 3.5.10 | 24.207.625 | 22.512.193 |
| Revenue from Administrative operations | 3.5.11 | 16.666 | 228.252 |
| Total Operating Revenue | | 24.224.291 | 22.740.445 |
| Administrative expenses | | - 16.817.269 | - 14.821.111 |
| <i>Staff expenses</i> | | - 11.354.679 | - 10.252.970 |
| <i>Fixed asset related expenses</i> | | - 765.737 | - 836.573 |
| <i>Other administrative expenses</i> | | - 4.696.853 | - 3.731.568 |
| Operational expenses | | - 8.425.808 | - 8.883.259 |
| Total Operating Expenses | 3.5.12 | - 25.243.077 | - 23.704.370 |
| Surplus/(Deficit) from Operating Activities | | - 1.018.786 | - 963.925 |
| Financial revenue | | 68 | 0 |
| Financial expenses | | - 212 | - 1.358 |
| Exchange rate loss | | - 18 | - 428 |
| Surplus/(Deficit) from Non-Operating Activities | | - 162 | - 1.786 |
| Surplus/(Deficit) from Ordinary Activities | | - 1.018.948 | - 965.711 |
| Surplus/(Deficit) for the year | | - 1.018.948 | - 965.711 |

3.3 CASH-FLOW STATEMENT

| in EUR | 2022 | 2021 |
|---|--------------------|--------------------|
| Surplus/(deficit) from ordinary activities | - 1.018.948 | - 965.711 |
| Operating activities | | |
| <i>Amortization (intangible fixed assets)</i> | 0 | 25.094 |
| <i>Depreciation (tangible fixed assets)</i> | 765.737 | 671.851 |
| <i>Loss on disposal of fixed assets</i> | 0 | 139.628 |
| <i>(Increase) / decrease in short-term receivables</i> | - 4.282.592 | - 15.343 |
| <i>Increase / (decrease) in accounts payable</i> | - 12.294 | - 648.271 |
| Net cash flow from operating activities | - 4.548.097 | - 792.752 |
| Cash Flows from investing activities | | |
| <i>Purchase of tangible and intangible fixed assets</i> | - 845.124 | - 723.310 |
| Net cash flow from investing activities | - 845.124 | - 723.310 |
| Net Increase / (decrease) in cash and cash equivalents | - 5.393.221 | - 1.516.062 |
| Cash at the beginning of the period | 5.393.221 | 6.909.283 |
| Cash at the end of the period | 0 | 5.393.221 |

3.4 STATEMENT OF CHANGES IN NET ASSETS

| in EUR | ACCUMULATED SURPLUS / DEFICIT | ECONOMIC RESULT OF THE YEAR | NET ASSETS |
|--|-------------------------------|-----------------------------|------------------|
| Balance at 01 January 2022 | 7.313.389 | - 965.711 | 6.347.678 |
| Allocation of the Economic Result of Previous year | - 965.711 | 965.711 | 0 |
| Economic result of the year | 0 | - 1.018.948 | - 1.018.948 |
| Balance at 31 December 2022 | 6.347.678 | 1.018.948 | 5.328.730 |

3.5 NOTES TO THE FINANCIAL STATEMENTS

3.5.1 Basis of preparation

The financial statements of ENISA have been prepared on an accrual and going concern basis and comply with the requirements of the EU accounting rules as adopted by the Commission's Accounting Officer, based on International Public Sector Accounting Standards (IPSAS). Financial statements are presented annually. The accounting year begins on 1 January and ends on 31 December.

The preparation of financial statements in conformity with IPSAS requires the use of certain critical accounting estimates. It also requires ENISA management to exercise its judgement in the process of applying accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in [Note 3.5.2 - Critical accounting estimates and judgements](#).

Notes [3.5.3 - Fixed assets](#) to [3.5.18 - Financial instruments: disclosures and risk management](#) comprise of a summary of significant accounting policies and other explanatory information. They provide additional information on the financial statements as required under IPSAS.

The functional and reporting currency of ENISA is the euro. Foreign currency transactions are translated into euro using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the re-translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance. Different conversion methods apply to property, plant and equipment and intangible assets, which retain their value in euro at the date when they were purchased.

3.5.2 Critical accounting estimates and judgements

In accordance with generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions made 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.

3.5.3 Fixed assets

3.5.3.1 Property, plant and equipment

Property, plant and equipment are stated at historical cost less accumulated depreciation and any impairment losses. 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. Repair and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred.

The threshold for capitalisation of Property, plant and Equipment is 420 euro. Property, Plant and Equipment with a value below threshold are booked as expenses and are included in the statement of financial performance.

Depreciation charge is provided for Property, Plant and Equipment over their estimated useful lives using the straight-line method. The estimated useful lives for PP&E classes are as follows:

| Class of Property, Plant and Equipment | Depreciation Rate |
|--|-------------------|
| Buildings | 10% |
| Plant, machinery and equipment | 10%, 25% |
| Furniture | 10%, 12,5%, 25% |
| Fixtures and fittings | 12,5%, 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 statement of financial performance.

Impairment of fixed 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.

3.5.3.2 Intangible Assets

Acquired computer software licences are stated at historical cost less accumulated amortisation and impairment losses. The assets are amortised on a straight-line basis over their estimated useful lives (4 years).

| Class of Property, Plant and Equipment | Depreciation Rate |
|--|-------------------|
| Intangible assets (Computer Software) | 25% |

Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met and the expenses relate solely to the development phase of the asset. The threshold for capitalisation of internally developed intangible assets is 80.000 euro. Internally developed intangible assets with a value below threshold are booked as expenses and are included in the statement of financial performance.

The costs capitalisable include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalisable development costs and maintenance costs are recognised as expenses as incurred. In 2021, no internally developed intangible assets have been capitalised.

When it comes to software as a service, cloud computing arrangements entered into by ENISA do not contain a lease in the scope of IPSAS 13 nor an intangible asset in the scope of IPSAS 31. In these arrangements, the right to

access the underlying software is a service contract and ENISA expenses the fees paid for the cloud computing arrangement as the service is provided.

3.5.3.3 Fixed assets' detailed presentation of movements for the year 2022

The movement schedule of fixed assets for the year 2022 per asset category is presented in **Table 1 - Fixed assets' detailed presentation of movements for the year 2022 (in euro)**.

| | Carrying Amounts | | | | Accumulated Depreciation | | | | Net carrying amounts 31.12.22 |
|--------------------------------|--------------------------|----------------|-----------|--------------------------|--------------------------|--|--------------------------------------|--------------------------|-------------------------------|
| | Opening Balance 01.01.22 | Additions | Disposals | Closing Balance 31.12.22 | Opening Balance 01.01.22 | Amortisation and depreciation charge of the year | Amort and depr. related to disposals | Closing Balance 31.12.22 | |
| Computer Software | 142.514 | 0 | 0 | 142.514 | 142.514 | 0 | 0 | 142.514 | 0 |
| Intangible Fixed Assets | 142.514 | 0 | 0 | 142.514 | 142.514 | 0 | 0 | 142.514 | 0 |
| Land and buildings | 11.437 | 389.983 | 0 | 401.420 | 2.191 | 33.154 | 0 | 35.345 | 366.075 |
| Plant and Equipment | 79.051 | 1.260 | 0 | 80.311 | 22.460 | 9.074 | 0 | 31.534 | 48.777 |
| Furniture and Vehicles | 467.610 | 166.924 | 0 | 634.534 | 380.254 | 35.893 | 0 | 416.147 | 218.387 |
| Computer hardware | 3.567.258 | 245.408 | 0 | 3.812.666 | 1.844.965 | 651.246 | 0 | 2.496.211 | 1.316.455 |
| Fixtures & Fittings | 1.269.515 | 41.549 | 0 | 1.311.064 | 1.150.552 | 36.370 | 0 | 1.186.922 | 124.142 |
| Tangible Fixed Assets | 5.394.871 | 845.124 | 0 | 6.239.995 | 3.400.422 | 765.737 | 0 | 4.166.159 | 2.073.836 |
| Total Fixed Assets | 5.537.385 | 845.124 | 0 | 6.382.509 | 3.542.936 | 765.737 | 0 | 4.308.673 | 2.073.836 |

Table 1 - Fixed assets' detailed presentation of movements for the year 2022 (in euro)

3.5.4 Short-term receivables

Receivables are carried at original invoice amount less write-down for impairment. The revised EAR 11 includes requirements for the impairment of exchange receivables. It is not applicable to the impairment of non-exchange recoverable.

The amount consists of current receivables (amounts due at year end by debtors). In 2022, it consists of central treasury liaison account balances held with the European Commission (see also note 3.5.), deferred charges and other prepaid expenses and sundry receivables - see **Table 2 - Short-term receivables**.

| in EUR | 2022 | 2021 |
|--|------------------|----------------|
| Central treasury liaison accounts with the European Commission | 4.107.152 | 0 |
| Deferred charges | 548.737 | 365.409 |
| Sundry receivables | 5.600 | 8.701 |
| Receivables from consolidated entities | 0 | 4.787 |
| Total short-term receivables | 4.661.489 | 378.897 |

Table 2 - Short-term receivables

3.5.5 Cash and cash equivalents

In order to optimise treasury management, ENISA joined the European Commission's treasury management services in May 2022. Therefore, the Agency is now sharing the Commission's bank account and, as a result, it closed its two bank accounts previously held.

3.5.6 EC Pre-financing received

The total amount of European Commission (EC) Pre-financing remaining at year end 2022 represents the difference between the EC subsidy received for the year 2022 and the total estimated budget execution of the same year (see also 3.1. Budget outturn account).

If the budget result is negative, only the EC subsidy received (and fully paid during the reporting financial year) should be recognised as revenue from the Union Subsidy.

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 Articles 12 and 13 of ENISA's applicable financial regulation.

3.5.7 Accounts payable

The amount due to the European Commission at year end 2022 includes pension and insurance funds contributions of ENISA and employees, withheld and payable to the Commission at year end.

Sundry payables include amounts due to vendors and to third parties relating to unpaid invoices received before year end for goods or services. Invoices received during the closing period are paid from appropriations carried forward to the next year (- **Accounts payable**).

| in EUR | 2022 | 2021 |
|---|---------------|---------------|
| Payables due to consolidated entity – European Commission | 30.505 | 18.330 |
| Total payable to consolidated entities | 30.505 | 18.330 |
| Payables due to non-consolidated entities - Sundry payables | 44.157 | 49.467 |
| Total payable to non-consolidated entities | 44.157 | 49.467 |
| Total accounts payable | 74.662 | 67.797 |

Table 3 - Accounts payable

3.5.8 Accrued liabilities

The amount refers to unpaid invoices at year-ended for goods received and services rendered in 2022.

It also includes staff related expenditures such as provision for untaken leave and other staff entitlements that may become payable in 2023 related to entitlements raised in 2022.

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

3.5.9 Future financial obligation arising from 2022 commitments

Future financial obligation arising from 2022 commitments relate to amounts carried forward from 2022 to 2023 for goods and services that were contracted in 2022 but would be delivered or rendered in 2023.

By written procedure on 5 August 2022, ENISA's Management Board has granted the Agency an additional budget of EUR 15 million to implement a Cybersecurity Support Action. This Cybersecurity Support Action aims at reinforcing ENISA's response capabilities in supporting Member States in accordance with its mandate, in particular under Article 6 and Article 7 of the Cybersecurity Act to improve the prevention, detection and analysis of, and the capability to respond to cyber threats and incidents by providing Member States with knowledge and expertise.

A majority of the commitments under Cybersecurity Support Action have been signed late in the year which explains the relative low payment rate and the subsequent large future financial obligation arising from 2022 commitments as highlighted in **Table 4 - Future financial obligation arising from 2023 commitments**.

| in EUR | 2022 | 2021 |
|---|--------------------|--------------------|
| Amounts contracted for works, goods and services to be delivered in the following year | 18.782.626 | 5.048.805 |
| Increase / (decrease) in Future financial obligation arising from 2022 commitments | +13.733.821 | - 1.026.186 |

Table 4 - Future financial obligation arising from 2022 commitments

3.5.10 Revenue from EU subsidy

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 Union Budget subsidy was the main source of revenue for the period. The EFTA countries contributions were received through the European Commission, together with the EU Budget subsidy.

3.5.11 Revenue from administrative operations

In 2022, the revenue from administrative operations from non-consolidated entities included rental deposit received for the previous office building in Marousi from which Agency moved out in 2021 and the various corporate ICT related reimbursed expenses such as phone costs. Administrative revenue from consolidated entities includes work performed by ENISA for other EU Agencies (see **Table 5 - Administrative revenue**).

| in EUR | 2022 | 2021 |
|--|---------------|----------------|
| Administrative revenue – non-consolidated entities | 16.666 | 222.252 |
| Administrative revenue – consolidated entities | 0 | 6.000 |
| Administrative revenue | 16.666 | 228.252 |

Table 5 - Administrative revenue

3.5.12 Operating Expenses

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. Operating expenses for the period 2022 include staff related expenditure, amortisation and depreciation charge for the year, other administrative expenditure and operational expenditure (see **Table 6 - Operating expenses**).

| in EUR | 2022 | 2021 |
|--|-------------------|-------------------|
| Staff related expenditure | 11.354.679 | 10.252.970 |
| Amortisation and depreciation charge of the year | 765.737 | 836.573 |
| Other administrative expenditure | 4.696.853 | 3.731.568 |
| Operational expenditure | 8.425.808 | 8.883.259 |
| Total Operating Expenses | 25.243.077 | 23.704.370 |

Table 6 - Operating expenses

All salary calculations related to the total staff expenses included in the statement of financial performance of the Agency are externalized to the Office for administration and payment of individual entitlements (also known as the Paymaster's Office-PMO) which is a central office of the European Commission.

The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, to calculate and to pay their salaries and other financial entitlements. The PMO provides these services to other EU institutions and agencies as well. The PMO is also responsible for managing the health insurance fund of the Institutions, together with processing and paying the claims of reimbursement from staff members. The PMO also manages the pension fund and pays the pensions of retired staff members. PMO is being audited by the European Court of Auditors.

The Agency is only responsible for the communication to the PMO of reliable information allowing the calculation of the staff costs, it is not responsible for the calculation of the payroll costs performed by PMO.

3.5.13 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.

3.5.14 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. Additional 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.

3.5.15 Subsequent events

In accordance with EU accounting rule 19, Events after Reporting Date, the war in Ukraine that began in February 2022 is a non-adjusting event, thus not requiring any adjustments to the figures reported in these financial statements at 31 December 2022. Furthermore, for subsequent reporting periods, the war is unlikely to affect ENISA's recognition and measurement of assets and liabilities on the balance sheet and also of some revenue and

expenses recognised in the statement of financial performance as ENISA is not exposed to any assets, liabilities, revenue and expenses which may be impacted by this subsequent event.

3.5.16 Contributions in kind by the hosting Member State

As from the financial year 2021, a new agreement has been signed between the Greek authorities and ENISA. The new rental agreement is a tripartite agreement between ENISA, the Greek Authorities and the Landlord. The Greek Authorities take all financial responsibilities on behalf of ENISA. Therefore, ENISA has no financial exposure on building rental costs.

3.5.17 Financial instruments: disclosures and risk management

In line with revised EU Accounting rule No 11, ENISA discloses information that enables users of its financial statements to evaluate the nature and the extent of risks arising from financial instruments to which ENISA is exposed at the end of the reporting period and how ENISA manages them.

3.5.17.1 Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

ENISA's main source of funding is stemming from the European Union's budget. Other receivables are not significant in monetary term and are unlikely to default.

As from 2022, cash held at bank and equivalents is serviced by the European Commission – see also note 3.5.5.

3.5.17.2 Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk, and other price risk. ENISA has no significant market risk.

3.5.17.3 Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

ENISA has no foreign currency exposure, all financial assets (including cash and cash equivalents) and liabilities are held in euro. When miscellaneous receipts are received in currencies other than euro, they are converted into euro and transferred to accounts held in euro.

3.5.17.4 Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

ENISA has no loans or overdrafts and is therefore not exposed to interest rate risk.

3.5.17.5 Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

ENISA is working with a non-differentiated annual budget: the financial obligations arising from budgetary commitments are always matched by an equivalent payment appropriation. Therefore, the associated risk is deemed as very low.

4. BUDGETARY IMPLEMENTATION REPORTS

4.1 BUDGETARY PRINCIPLES

ENISA's budgetary principles, establishment, structure and implementation are governed by ENISA's Financial Regulation. The Agency's budget includes revenue and expenditure appropriations. Agency revenues consist of the contribution from the Union budget, voluntary contributions of Member States, assigned revenue, and contributions from EU third countries participating to the work of the Agency.

The expenditure appropriations are distributed in three Titles. Title 1 covers staff expenditure such as, but not limited to, salaries, trainings, costs associated to recruitment procedures, staff welfare, etc. Title 2 covers the costs associated to the Agency's operations such as, but not limited to, running costs, infrastructure, equipment and IT costs. Title 3 corresponds to the Agency's direct operational activities.

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

- **Unity and Budget Accuracy**
All expenditure and revenue must be incorporated in a single budget document, must be booked on a budget line and expenditure must not exceed authorised appropriations.
- **Annuality**
The appropriations entered in the budget of the Agency are authorised for one financial year, running from 01 January to 31 December
- **Equilibrium**
The revenue and expenditure shown in the budget must be in balance (estimated revenue must equal payment appropriations)
- **Unit of account**
The budget is drawn up and implemented in euro and the accounts are presented in euro
- **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*
- **Specification**
Each appropriation is assigned to a specific purpose and a specific objective
- **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
- **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 Union.

4.2 BUDGET OUTTURN ACCOUNT

| in EUR | 2022 | 2021 |
|--|--------------------|-------------------|
| REVENUE | | |
| Commission subsidy | 24.207.625 | 22.833.060 |
| Other revenue | 19.767 | 225.151 |
| TOTAL REVENUE (a) | 24.227.392 | 23.058.211 |
| EXPENDITURE | | |
| <i>Title I: Staff</i> | | |
| Payments | 11.348.572 | 10.090.935 |
| Appropriations carried over | 675.606 | 708.558 |
| <i>Title II: Administrative Expenses</i> | | |
| Payments | 2.012.372 | 1.691.244 |
| Appropriations carried over | 1.921.892 | 2.182.352 |
| <i>Title III: Operating Expenditure</i> | | |
| Payments | 7.035.836 | 6.207.195 |
| Appropriations carried over | 16.238.597 | 2.191.639 |
| TOTAL EXPENDITURE (b) | 39.232.875 | 23.071.923 |
| OUTTURN FOR THE FINANCIAL YEAR (a-b) | -15.005.483 | - 13.712 |
| Cancellation of unused payment appropriations carried over from previous year | 248.745 | 209.385 |
| Adjustment for carry-over from assigned revenue | 33.743 | 125.622 |
| Exchange differences for the year (gain +/loss -) | -18 | - 428 |
| BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR | -14.723.013 | 320.867 |
| Balance year N-1 | 320.867 | 739.560 |
| Positive balance year N-1 reimbursed to the Commission in year N | -320.867 | - 739.560 |
| Result used for determining amounts in general accounting | -14.723.013 | 320.867 |
| Commission subsidy - agency registers accrued revenue | 24.207.625 | 22.512.193 |
| Pre-financing remaining open to be reimbursed by agency to Commission in year N+1 | 0 | 320.867 |

4.3 RECONCILIATION OF ACCRUAL BASED RESULT WITH THE BUDGETARY RESULT

| | Sign (+/-) | in EUR |
|--|------------|-------------------|
| Economic result (- for loss) as per statement of financial performance | - | -1.018.948 |
| <i>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</i> | | |
| Adjustments for accrual cut-off of the previous year | - | 677.867 |
| Adjustments for accrual cut-off of current year | + | 811.145 |
| Depreciation of intangible and tangible fixed assets | + | 765.737 |
| Unpaid invoices at year end but booked in charges | + | 0 |
| Value reductions | + | 0 |
| Recovery Orders issued in 2022 in class 7 and not yet cashed | - | 0 |
| Payments made from carry-over of payment appropriations | + | 4.800.060 |
| Other (Accounting adjustment, bank charges, ...) | - | 7.502 |
| <i>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</i> | | |
| Non-current asset acquisitions (less unpaid amounts) | - | 845.124 |
| New pre-financing received in current year and remaining open at year end | + | 0 |
| Budgetary recovery orders issued before 2022 and cashed in the year | + | 3.101 |
| Payment appropriations carried over to 2023 | - | 18.836.095 |
| Cancellation of unused carried over payment appropriations from previous year | + | 248.745 |
| Adjustment for carry-over from the previous year of appropriations available at 31/12/2022 arising from assigned revenue | + | 33.743 |
| Other | - | 0 |
| Total | - | 14.723.005 |
| Budgetary result (+ for surplus / - for deficit) | - | 14.723.013 |
| <i>Delta not explained</i> | | 8 |

4.4 BUDGET EXECUTION REPORTS

4.4.1 Changes from original to final budget

According to the Article 26 of the Financial Rules, the Executive Director may transfer appropriations:

- a) from one title to another up to a maximum of 10% of the appropriations for the financial year shown on the line from which the transfer is made;
- b) from one chapter to another and within each chapter without limit.

Beyond the limit referred here above, the Executive Director may propose transfers of appropriations from one title to another to the Management Board. The Management Board shall have two weeks to oppose the proposed transfers. After that time-limit, the proposed transfers shall be deemed to be adopted.

During 2022, ENISA has been operating with a budget of EUR 39,2 million, an 67 % increase compared to the 2021 budget of EUR 23,5 million. Amending budget 1/2022 has been adopted by the Management Board by written procedure on 5 August 2022 for the Pilot Implementation of a Cybersecurity Support Action granting ENISA an additional budget of EUR 15 million. This Cybersecurity Support Action aims at reinforcing ENISA's response capabilities in supporting Member States in accordance with its mandate, in particular under Article 6 and Article 7 of the Cybersecurity Act to improve the prevention, detection and analysis of, and the capability to respond to cyber threats and incidents by providing Member States with knowledge and expertise.

During 2022, the Agency made one transfer by Executive Director's decision on the initial budget and three transfers by Executive Director's decision on the amended budget. Transfers on the initial budget as well on the amended budget included transfer of funds within title and between titles.

The table below summarises changes to the budget 2022:

| 2022 Budget (C1), in EUR | Initial budget | Amending Budget | Transfers | Final budget |
|--------------------------|-------------------|-------------------|-----------|-------------------|
| Title 1 | 12.494.335 | 250.000 | -719.666 | 12.024.669 |
| Title 2 | 2.824.300 | 800.000 | 272.615 | 3.896.915 |
| Title 3 | 8.888.990 | 13.950.000 | 447.051 | 23.286.041 |
| TOTAL | 24.207.625 | 15.000.000 | 0 | 39.207.625 |

4.4.2 Appropriations 2022 (fund source C1 expressed in euro) - Committed in 2022, and either paid in 2022, or carried forward to 2023 (RAL)

From 1 January to 31 December 2022, ENISA executed EUR 39 179 405,95 in Commitment Appropriations, representing 99,93% of the total budget of the year, and EUR 20 396 780,25 in Payment Appropriations, amounting to 52,02% of the total budget. A majority of the commitments under Cybersecurity Support Action have been signed late in the year which explains the relative low payment rate (and the subsequent large carry-forward).

Omitting the implementation of Cybersecurity Support Action funds, ENISA executed EUR 24 184 884,73 in Commitment Appropriations, representing 99,91% of the budget of the year, and EUR 20 361 678,03 in Payment Appropriations, amounting to 84,11% of the budget.

Compared to 2021, there has been a slight increase in commitment execution – 99,93% in 2022 as compared to 99,51% in 2021 (97,35% in 2020). Overall payment execution has decreased due to Cybersecurity Support Action funds and reached 52,02% as compared to 77,40% in 2021 (68,62% in 2020). However, comparing only the initial budget allocated to ENISA payment execution increased to 84,11% which is a noticeable achievement.

| | 2022 Target | Achieved in 2022 |
|--|-------------|------------------|
| Committed Appropriations for the year | 95% | 99.93% |
| Committed Appropriations without Support Action | 95% | 99.91 % |
| Payment Appropriations for the year | 80% | 52.02% |
| <i>Payment Appropriations without Support Action</i> | <i>80%</i> | <i>84.11%</i> |

Title I execution: commitment rate for the full budget of the year for Title I in 2022 reached 100,00% of the appropriations available. Payment rate reached 94,38 % of the commitments authorised. The amount carried forward to 2023 (committed in 2022 but to be paid in 2023) represents 5,62 % which is below the accepted benchmark of 10 %.

Title II execution: commitment rate for the full budget of the year for Title II in 2022 reached 99,98% of the appropriations available. Payment rate reached 51,65% of the commitments authorised. The amount carried forward to 2023 represented thus 48,35% of the commitments authorised which is over the accepted benchmark of 20 %. This is mainly explained by the late signature in October 2022 of a contract to assist the project management of Cybersecurity Support Action.

Title III execution: commitment rate for the full budget of the year for Title III in 2022 reached 99,88 % of the appropriations available. Payment rate reached 30,25 % of the commitments authorised. The amount carried forward to 2023 represents 69,75 % which is over the accepted benchmark of 30 %. This is explained by the late signature of contracts for EUR 14.4 million under Cybersecurity Support Action in December 2022.

| Budget Line | Description | Appropriation Amount 1 | Commitment Amount 2 | % Committed (3)=(2)/(1) | Payment Amount 4 | % Paid (5)=(4)/(1) | RAL (6)=(2)-(4) |
|-------------|---|---------------------------|------------------------|----------------------------|----------------------|-----------------------|----------------------|
| BL 1100 | Basic salaries | 7.639.575,37 | 7.639.575,37 | 100,00 % | 7.639.575,37 | 100,00 % | 0,00 |
| BL 1110 | Contract Agents | 1.767.540,34 | 1.767.540,34 | 100,00 % | 1.767.540,34 | 100,00 % | 0,00 |
| BL 1113 | Seconded National Experts (SNEs) | 452.644,48 | 452.644,48 | 100,00 % | 452.644,48 | 100,00 % | 0,00 |
| BL 1200 | Expenditure related to recruitment | 2.700,00 | 2.700,00 | 100,00 % | 2.160,00 | 80,00 % | 540,00 |
| BL 1210 | Expenses on taking up duties and on end of contract | 10.884,06 | 10.884,06 | 100,00 % | 9.237,44 | 84,87 % | 1.646,62 |
| BL 1211 | Installation, resettlement and transfer allowance | 141.777,55 | 141.777,55 | 100,00 % | 123.261,35 | 86,94 % | 18.516,20 |
| BL 1212 | Removal expenses | 66.041,83 | 66.041,83 | 100,00 % | 53.728,63 | 81,36 % | 12.313,20 |
| BL 1213 | Daily subsistence allowance | 66.005,17 | 66.005,17 | 100,00 % | 64.508,52 | 97,73 % | 1.496,65 |
| BL 1310 | Medical service | 37.248,88 | 37.077,55 | 99,54 % | 28.409,06 | 76,27 % | 8.668,49 |
| BL 1320 | Language courses and other training | 387.064,46 | 386.744,54 | 99,92 % | 278.404,04 | 71,93 % | 108.340,50 |
| BL 1330 | Other welfare expenditure | 206.198,50 | 206.198,50 | 100,00 % | 105.266,80 | 51,05 % | 100.931,70 |
| BL 1331 | Schooling & Education expenditure | 551.560,00 | 551.560,00 | 100,00 % | 450.837,90 | 81,74 % | 100.722,10 |
| BL 1400 | EC management costs | 50.868,80 | 50.868,80 | 100,00 % | 46.868,80 | 92,14 % | 4.000,00 |
| BL 1420 | Interim Service | 644.559,48 | 644.559,48 | 100,00 % | 326.129,19 | 50,60 % | 318.430,29 |
| | TITLE 1 | 12.024.668,92 | 12.024.177,67 | 100,00 % | 11.348.571,92 | 94,38 % | 675.605,75 |
| BL 2000 | Rent of buildings | 56.496,00 | 56.496,00 | 100,00 % | 0,00 | 0,00 % | 56.496,00 |
| BL 2003 | Water, gas, electricity, heating and insurance | 315.000,00 | 315.000,00 | 100,00 % | 231.449,04 | 73,48 % | 83.550,96 |
| BL 2004 | Cleaning and maintenance | 207.752,21 | 207.752,21 | 100,00 % | 155.431,71 | 74,82 % | 52.320,50 |
| BL 2005 | Fixtures and Fittings | 7.283,85 | 7.283,85 | 100,00 % | 981,85 | 13,48 % | 6.302,00 |
| BL 2007 | Security Services and Equipment | 220.343,28 | 220.343,28 | 100,00 % | 186.838,46 | 84,79 % | 33.504,82 |
| BL 2008 | Other expenditure on buildings | 221.419,72 | 221.419,72 | 100,00 % | 151.951,26 | 68,63 % | 69.468,46 |
| BL 2110 | Furniture | 16.139,60 | 16.139,60 | 100,00 % | 1.139,60 | 7,06 % | 15.000,00 |
| BL 2121 | Maintenance and Repairs of transport equipment | 12.000,00 | 12.000,00 | 100,00 % | 11.999,30 | 99,99 % | 0,70 |
| BL 2130 | Books, Newspapers and Periodicals | 35.997,44 | 35.997,44 | 100,00 % | 2.151,29 | 5,98 % | 33.846,15 |
| BL 2200 | Stationery and other office supplies | 28.523,15 | 28.523,15 | 100,00 % | 20.453,30 | 71,71 % | 8.069,85 |
| BL 2201 | Postage and delivery charges | 24.332,00 | 24.332,00 | 100,00 % | 17.988,77 | 73,93 % | 6.343,23 |
| BL 2210 | Bank charges and interest paid | 475,53 | 475,53 | 100,00 % | 205,53 | 43,22 % | 270,00 |
| BL 2220 | Outsourcing consultancy services for corporate activities | 899.584,37 | 898.928,12 | 99,93 % | 175.966,88 | 19,56 % | 722.961,24 |
| BL 2310 | Corporate ICT recurrent costs | 1.182.504,59 | 1.182.504,59 | 100,00 % | 740.577,02 | 62,63 % | 441.927,57 |
| BL 2311 | Corporate ICT new investments and one-off projects | 669.063,68 | 669.063,68 | 100,00 % | 315.237,86 | 47,12 % | 353.825,82 |
| | TITLE 2 | 3.896.915,42 | 3.896.259,17 | 99,98 % | 2.012.371,87 | 51,64 % | 1.883.887,30 |
| BL 3001 | Outreach, meetings, translations and representation expenses | 547.975,63 | 542.365,39 | 98,98 % | 481.631,05 | 87,89 % | 60.734,34 |
| BL 3710 | Activity 1 - Providing assistance on policy development | 354.406,38 | 354.406,38 | 100,00 % | 340.911,38 | 96,19 % | 13.495,00 |
| BL 3720 | Activity 2 - Supporting implementation of Union policy and law | 780.925,41 | 780.925,41 | 100,00 % | 779.225,41 | 99,78 % | 1.700,00 |
| BL 3730 | Activity 3 - Capacity building | 1.921.240,00 | 1.921.221,01 | 100,00 % | 1.592.881,59 | 82,91 % | 328.339,42 |
| BL 3740 | Activity 4 - Enabling operational cooperation | 1.682.555,30 | 1.682.555,30 | 100,00 % | 1.080.161,39 | 64,20 % | 602.393,91 |
| BL 3750 | Activity 5 - Contribute to cooperative response at Union and Member States level | 842.992,08 | 842.992,08 | 100,00 % | 566.242,84 | 67,17 % | 276.749,24 |
| BL 3760 | Activity 6 - Development and maintenance of EU cybersecurity certification framework | 964.493,47 | 959.343,47 | 99,47 % | 681.739,09 | 70,68 % | 277.604,38 |
| BL 3770 | Activity 7 - Supporting European cybersecurity market and industry | 366.548,44 | 366.473,44 | 99,98 % | 261.242,55 | 71,27 % | 105.230,89 |
| BL 3780 | Activity 8 - Knowledge on emerging cybersecurity challenges and opportunities | 1.049.801,28 | 1.043.564,27 | 99,41 % | 962.020,37 | 91,64 % | 81.543,90 |
| BL 3790 | Activity 9 - Outreach and education | 421.434,21 | 415.122,36 | 98,50 % | 289.780,79 | 68,76 % | 125.341,57 |
| BL 3800 | Supplement to Activities 3, 4 and 5 - Providing assistance to Member States by providing "ex-ante" and "ex-post" services | 14.353.668,46 | 14.350.000,00 | 99,97 % | 0,00 | 0,00 % | 14.350.000,00 |
| | TITLE 3 | 23.286.040,66 | 23.258.969,11 | 99,88 % | 7.035.836,46 | 30,21 % | 16.223.132,65 |
| | TOTAL | 39.207.625,00 | 39.179.405,95 | 99,93 % | 20.396.780,25 | 52,02 % | 18.782.625,70 |

4.4.3 Appropriations committed in 2021, carried forward to 2022 and paid in 2022 (fund source C8 expressed in euro)

The commitment appropriations corresponding to the EU subsidy (C1 appropriations) that were not consumed by payments at the end of 2021 were carried forward to 2022 (C8 appropriations).

As compared to 2021, there is a decrease in payment execution – 95,07% in 2022 compared to 96,55% in 2021.

Title I commitments which were carried forward in 2022 were executed at 93,52%. It represents a cancellation of EUR 45 935. This mainly related to expenditures for language courses and other trainings, which are difficult to estimate.

Title II commitments which were carried forward in 2022 were executed at 91,82%. It represents a cancellation of EUR 177 078. This cancellation mostly concerns consultancy and corporate ICT budget lines for which the actual amount of services provided was lower than planned.

Title III commitments which were carried forward were executed at 98,82%. It represents a cancellation of EUR 25 732. This cancellation mainly concerns provisional commitments for missions and events which were modified due to the COVID-19 context.

The total amount cancelled was EUR 248 745, which represents 4,93% of the total amount carried forward and 0,63 % of the Budget 2022 (C1 fund source).

| Budget Line | Description | Appropriation Amount 1 | Commitment Amount 2 | % Committed (3)=(2)/(1) | Payment Amount 4 | % Paid (5)=(4)/(1) | RAL (6)=(2)-(-4) |
|-------------|---|------------------------|---------------------|-------------------------|---------------------|--------------------|------------------|
| BL 1210 | Expenses on Taking Up Duty and on End of Contract | 1.522,90 | 1.522,90 | 100,00 % | 1.522,90 | 100,00 % | 0,00 |
| BL 1211 | Installation, Resettlement and Transfer Allowance | 26.735,96 | 26.735,96 | 100,00 % | 26.735,96 | 100,00 % | 0,00 |
| BL 1212 | Removal Expenses | 20.706,70 | 20.706,70 | 100,00 % | 20.706,70 | 100,00 % | 0,00 |
| BL 1310 | Medical Service | 21.108,39 | 13.672,86 | 64,77 % | 13.672,86 | 64,77 % | 0,00 |
| BL 1320 | Language Courses and Other Training | 194.962,93 | 171.987,50 | 88,22 % | 171.987,50 | 88,22 % | 0,00 |
| BL 1330 | Other welfare expenditure | 99.052,20 | 95.171,27 | 96,08 % | 95.171,27 | 96,08 % | 0,00 |
| BL 1331 | Schooling & Education expenditure | 152.457,28 | 147.943,18 | 97,04 % | 147.943,18 | 97,04 % | 0,00 |
| BL 1400 | EC Management Costs | 10.118,99 | 3.378,70 | 33,39 % | 3.378,70 | 33,39 % | 0,00 |
| BL 1420 | Interim Service | 181.892,37 | 181.503,30 | 99,79 % | 181.503,30 | 99,79 % | 0,00 |
| | TITLE 1 | 708.557,72 | 662.622,37 | 93,52 % | 662.622,37 | 93,52 % | 0,00 |
| BL 2003 | Water, gas, electricity, heating and insurance | 68.691,73 | 68.691,73 | 100,00 % | 68.691,73 | 100,00 % | 0,00 |
| BL 2004 | Cleaning and maintenance | 41.531,63 | 41.007,24 | 98,74 % | 41.007,24 | 98,74 % | 0,00 |
| BL 2005 | Fixtures and Fittings | 1.875,00 | 1.875,00 | | 1.875,00 | | |
| BL 2007 | Security Services and Equipment | 22.959,33 | 22.565,90 | 98,29 % | 22.565,90 | 98,29 % | 0,00 |
| BL 2008 | Other expenditure on buildings | 430.070,20 | 430.052,80 | 100,00 % | 430.052,80 | 100,00 % | 0,00 |
| BL 2110 | Furniture | 232.695,94 | 232.517,22 | 99,92 % | 232.517,22 | 99,92 % | 0,00 |
| BL 2121 | Maintenance and Repairs of transport equipment | 1.142,06 | 352,89 | 30,90 % | 352,89 | 30,90 % | 0,00 |
| BL 2130 | Books, Newspapers and Periodicals | 28.638,07 | 27.539,80 | 96,16 % | 27.539,80 | 96,16 % | 0,00 |
| BL 2200 | Stationery and other office supplies | 6.930,35 | 6.745,34 | 97,33 % | 6.745,34 | 97,33 % | 0,00 |
| BL 2201 | Postage and delivery charges | 2.101,31 | 2.101,31 | 100,00 % | 2.101,31 | 100,00 % | 0,00 |
| BL 2220 | Outsourcing consultancy services for corporate activities | 408.719,95 | 308.229,44 | 75,41 % | 308.229,44 | 75,41 % | 0,00 |
| BL 2310 | Corporate ICT recurrent costs | 426.863,14 | 372.693,85 | 87,31 % | 372.693,85 | 87,31 % | 0,00 |
| BL 2311 | Corporate ICT new investments and one-off projects | 491.854,28 | 472.622,88 | 96,09 % | 472.622,88 | 96,09 % | 0,00 |
| | TITLE 2 | 2.164.072,99 | 1.986.995,40 | 91,82 % | 1.986.995,40 | 91,82 % | 0,00 |
| BL 3001 | Outreach, meetings and representations expenses | 219.240,28 | 202.017,75 | 92,14 % | 202.017,75 | 92,14 % | 0,00 |
| BL 3720 | Activity 2 related Expenditures | 22.098,00 | 21.026,88 | 95,15 % | 21.026,88 | 95,15 % | 0,00 |
| BL 3730 | Activity 3 related Expenditures | 334.734,44 | 334.416,96 | 99,91 % | 334.416,96 | 99,91 % | 0,00 |
| BL 3740 | Activity 4 related Expenditures | 556.632,63 | 554.521,38 | 99,62 % | 554.521,38 | 99,62 % | 0,00 |
| BL 3750 | Activity 5 related Expenditures | 513.412,00 | 513.412,00 | 100,00 % | 513.412,00 | 100,00 % | 0,00 |
| BL 3760 | Activity 6 related Expenditures | 59.092,51 | 54.633,23 | 92,45 % | 54.633,23 | 92,45 % | 0,00 |
| BL 3770 | Activity 7 related Expenditures | 69.996,00 | 69.996,00 | 100,00 % | 69.996,00 | 100,00 % | 0,00 |
| BL 3780 | Activity 8 related Expenditures | 1.200,00 | 763,88 | 63,66 % | 763,88 | 63,66 % | 0,00 |
| BL 3790 | Activity 9 related Expenditures | 399.768,36 | 399.653,70 | 99,97 % | 399.653,70 | 99,97 % | 0,00 |
| | TITLE 3 | 2.176.174,22 | 2.150.441,78 | 98,82 % | 2.150.441,78 | 98,82 % | 0,00 |
| | TOTAL | 5.048.804,93 | 4.800.059,55 | 95,07 % | 4.800.059,55 | 95,07 % | 0,00 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

4.4.4 External assigned revenues received in 2022 and paid in 2022 or carried over to 2023 (fund source R0 expressed in euro)

During 2022 minor amounts under Title 2 and Title 3 have been received as R0 funds:

Title 2 external assigned revenues are composed of the rental deposit received for the previous office building in Marousi from which Agency moved out in 2021 and the various corporate ICT related reimbursed expenses such as phone costs.

Under Title 3, this amount consists of mission expenses reimbursed to ENISA by third bodies.

| Budget Line | Description | Appropriation Amount 1 | Commitment Amount 2 | % Committed (3)=(2)/(1) | Payment Amount 4 | % Paid (5)=(4)/(1) | RAL (6)=(1)-(4) |
|-------------|--|---------------------------|------------------------|----------------------------|---------------------|-----------------------|--------------------|
| | TITLE 1 | 0,00 | 0,00 | N.A. | 0,00 | N.A. | 0,00 |
| BL 2000 | Rent of buildings | 16.500,00 | 0,00 | 100,00 % | 0,00 | 100,00 % | 16.500,00 |
| BL 2310 | Corporate ICT recurrent costs | 21.504,66 | 0,00 | 0,00 % | 0,00 | 0,00 % | 21.504,66 |
| | TITLE 2 | 38.004,66 | 0,00 | 0,00% | 0,00 | 0,00% | 38.004,66 |
| BL 3001 | Outreach, meetings, translations and representation expenses | 15.464,55 | 0,00 | 0,00 % | 0,00 | 0,00 % | 15.464,55 |
| | TITLE 3 | 15.464,55 | 0,00 | 0,00% | 0,00 | 0,00% | 15.464,55 |
| | TOTAL | 53.469,21 | 0,00 | 0,00% | 0,00 | 0,00% | 53.469,21 |
| | | | | | | | |
| | | | | | | | |



ABOUT ENISA

The European Union Agency for Cybersecurity, ENISA, is the Union's agency dedicated to achieving a high common level of cybersecurity across Europe. Established in 2004 and strengthened by the EU Cybersecurity Act, the European Union Agency for Cybersecurity contributes to EU cyber policy, enhances the trustworthiness of ICT products, services and processes with cybersecurity certification schemes, cooperates with Member States and EU bodies, and helps Europe prepare for the cyber challenges of tomorrow. Through knowledge sharing, capacity building and awareness raising, the Agency works together with its key stakeholders to strengthen trust in the connected economy, to boost resilience of the Union's infrastructure, and, ultimately, to keep Europe's society and citizens digitally secure. More information about ENISA and its work can be found here: www.enisa.europa.eu.

ENISA

European Union Agency for Cybersecurity

Athens Office

Agamemnonos 14, Chalandri 15231, Attiki, Greece

Heraklion Office

95 Nikolaou Plastira

700 13 Vassilika Vouton, Heraklion, Greece



enisa.europa.eu

