EUROPEAN UNION AGENCY
FOR CYBERSECURITY

ENISA FINAL ACCOUNTS 2021

01/06/2022

DOCUMENT HISTORY

Date	Version	Modification	Author
1 June 2022	Version 1.0		Alexandre-Kim Hugé, Accounting Officer

The annual accounts have been drawn up by the Accounting Officer on 31/05/2022.

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, 1 June 2022

Digitally signed by:

ALEXANDRE-KIM HERMAN D HUGE (ENISA (THE

EUROPEAN UNION AGENCY FOR CYBERSECURITY))

Date: 2022-06-01 15:45:05 UTC

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. For more information, visit www.enisa.europa.eu.

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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 2019[1]. 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 2021.

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 246 of the Financial Regulation[2] and I hereby certify that the annual accounts of ENISA for the year 2021 have been prepared in accordance with Title XIII of the FR 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, 1 June 2022

Digitally signed by:

ALEXANDRE-KIM HERMAN D HUGE (ENISA (THE

EUROPEAN UNION AGENCY FOR CYBERSECURITY))

Date: 2022-06-01 15:46:46 UTC

Signed by digital e-signature

Alexandre-Kim Hugé

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

[2] Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012.

3. FINANCIAL STATEMENTS

3.1 STATEMENT OF FINANCIAL POSITION

in EUR	Notes	31.12.2021	31.12.2020
I. Non-Current Assets		**1.994.449**	**2.124.212**
Intangible fixed assets	3.5.3	0	25.094
Tangible fixed assets	3.5.3	1.994.449	2.082.618
Guarantee for leased building		0	16.500
II. Current Assets		**5.772.118**	**7.256.337**
Short-term receivables	3.5.4	378.897	347.054
Cash and cash equivalents	3.5.5	5.393.221	6.909.283
TOTAL ASSETS (I. + II.)		**7.766.567**	**9.380.549**
III. Non-Current Liabilities		**0**	**0**
Long-term provision for risk and charges		0	0
IV. Current Liabilities		**1.418.889**	**2.067.160**
EC Pre-financing received	3.5.6	320.867	739.560
Accounts payable	3.5.7	67.797	70.605
Accrued Liabilities	0	1.030.225	1.256.995
TOTAL LIABILITIES (III. + IV.)		**1.418.889**	**2.067.160**
V. Net Assets		**6.347.678**	**7.313.389**
Accumulated result		7.313.389	4.437.322
Surplus/(Deficit) for the year		- 965.711	2.876.067
TOTAL LIABILITIES AND NET ASSETS (III. + IV. + V.)		**7.766.567**	**9.380.549**

3.2 STATEMENT OF FINANCIAL PERFORMANCE

in EUR	Notes	2021	2020
Revenue from the Union Subsidy	3.5.10	22.512.193	20.409.560
Revenue from Administrative operations	3.5.11	228.252	553.302
Total Operating Revenue		***22.740.445***	**20.962.862**
Administrative expenses		- 14.821.111	- 13.511.894
Staff expenses		*- 10.252.970*	*- 7.796.310*
Fixed asset related expenses		*- 836.573*	*- 347.811*
Other administrative expenses		*- 3.731.568*	*- 5.367.773*
Operational expenses		- 8.883.259	*- 4.573.301*
Total Operating Expenses	3.5.12	***- 23.704.370***	**- 18.085.195**
Surplus/(Deficit) from Operating Activities		**- 963.925**	**2.877.667**
Financial expenses		- 1.358	- 309
Exchange rate loss		- 428	- 1.291
Surplus/(Deficit) from Non-Operating Activities		**- 1.786**	**- 1.600**
Surplus/(Deficit) from Ordinary Activities		**- 965.711**	**2.876.067**
Surplus/(Deficit) for the year		**- 965.711**	**2.876.067**

3.3 CASH-FLOW STATEMENT

in EUR	2021	2020
Surplus/(deficit) from ordinary activities	**- 965.711**	**2.876.067**
Operating activities		
Amortization (intangible fixed assets)	*25.094*	*27.375*
Depreciation (tangible fixed assets)	*671.851*	*320.436*
Loss on disposal of fixed assets	*139.628*	*0*
(Increase) / decrease in Short term Receivables	*- 15.343*	*-166.863*
Increase / (decrease) in Accounts Payable	*- 648.271*	*674.186*
Net cash flow from operating activities	**- 792.752**	**3.731.201**
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets	*- 723.310*	*-1.725.807*
Net cash flow from investing activities	**-723.310**	**-1.725.807**
Net Increase / (decrease) in cash and cash equivalents	**- 1.516.062**	**2.005.394**
Cash at the beginning of the period	**6.909.283**	**4.903.889**
Cash at the end of the period	**5.393.221**	**6.909.283**

3.4 STATEMENT OF CHANGES IN NET ASSETS

in EUR	ACCUMULATED SURPLUS / DEFICIT	ECONOMIC RESULT OF THE YEAR	NET ASSETS
Balance at 01 January 2021	**4.437.322**	**2.876.067**	**7.313.389**
Allocation of the Economic Result of Previous year	2.876.067	-2.876.067	-
Economic result of the year	-	- 965.711	- 965.711
Balance at 31 December 2021	**7.313.389**	**- 965.711**	**6.347.678**

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.

CHANGES IN ACCOUNTING POLICIES

Application of revised EU Accounting Rule 11 Financial Instruments

On 17 December 2020, the Accounting Officer of the Commission adopted the updated EU Accounting Rule 11 *Financial Instruments* (EAR 11), which is applicable as from 1 January 2021 and replaces the previous EAR 11 adopted in 2011. The revised EAR 11 aligns the EU Accounting Rules on financial instruments to the recent changes of the underlying International Public Sector Accounting Standards (IPSAS), mainly the replacement of IPSAS 29 *Financial Instruments: Recognition and Measurement* with IPSAS 41 *Financial Instruments*.

In the current year, ENISA has applied the revised EU Accounting Rule 11 *Financial Instruments* (EAR 11). The management of ENISA reviewed and assessed the ENISA's existing financial assets and liabilities as at 1 January 2021 based on the facts and circumstances that existed at that date and concluded that the initial application of the revised EAR 11 has the following impact on ENISA's financial assets as regards their classification and measurement:

- The financial assets such as receivables and cash and cash equivalents are classified and measured at amortised cost under the revised EAR 11;

- In relation to the impairment of financial assets, in particular cash and cash equivalents and exchange receivables, the revised EAR 11 requires an expected credit loss model as opposed to an incurred credit loss model under the old EAR 11. The revised EAR 11, unlike the old EAR 11, is not applicable to the impairment of non-exchange recoverables; and

- Classification and measurement of financial liabilities (i.e. payables) of ENISA has not been modified by the requirements of the revised EAR 11.

Impairment of financial assets

In relation to the impairment of financial assets an expected credit loss model is applied. The expected credit loss model requires ENISA to account for expected credit losses and changes in those expected credit losses at each reporting date to reflect changes in credit risk since initial recognition of the financial assets.

Taking into consideration the low materiality of exchange receivables and very low history of default, as well as current economic conditions and forecasts, the management of ENISA assesses there is no significant impact of the new impairment model in 2021 and no need to recognize a loss allowance at closure date.

COVID-19

During the financial year, ENISA had to adapt to the COVID-19 pandemic negatively impacting physical events and seminars. However, the Agency did not suffer any reduction to its external revenue and asset values. Consequently, thanks to its agility, ENISA has not been significantly impacted from financial and budgetary perspectives by this sanitary crisis.

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 2021

The movement schedule of fixed assets for the year 2021 per asset category is presented in ***Table 1 - Fixed assets' detailed presentation of movements for the year 2021 (in euro)*****Error! Reference source not found.**.

	Carrying Amounts				Accumulated Depreciation				
	Opening Balance 01.01.21	Additions	Disposals	Closing Balance 31.12.21	Opening Balance 01.01.21	Amortisation and depreciation charge of the year	Amort and depr related to disposals	Closing Balance 31.12.21	Net carrying amounts 31.12.21
Computer Software	142.514	0	0	142.514	117.420	25.094	0	142.514	0
Intangible Fixed Assets	***142.514***	***0***	***0***	***142.514***	***117.420***	***25.094***	***0***	***142.514***	***0***
Land and buildings	174.876	0	163.439	11.437	19.323	6.970	24.104	2.189	9.248
Plant and Equipment	84.467	1.574	6.990	79.051	20.037	9.120	6.697	22.460	56.591
Furniture and Vehicles	472.263	5.017	9.670	467.610	361.826	28.098	9.670	380.254	87.356
Computer hardware	2.952.397	638.755	23.893	3.567.259	1.274.260	594.599	23.893	1.844.966	1.722.293
Fixtures & Fittings	1.195.521	77.963	3.970	1.269.514	1.121.459	33.064	3.970	1.150.553	118.961
Tangible Fixed Assets	***4.879.524***	***723.309***	***207.962***	***5.394.871***	***2.796.906***	***671.851***	***68.334***	***3.400.422***	***1.994.449***
Total Fixed Assets	***5.022.038***	***723.309***	***207.962***	***5.537.385***	***2.914.325***	***696.945***	***68.334***	***3.542.936***	***1.994.449***

Table 1 - Fixed assets' detailed presentation of movements for the year 2021 (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 new requirements for the impairment of exchange receivables. It is not applicable to the impairment of non-exchange recoverables.

The amount consists of current receivables (amounts due at year end by debtors). In 2021, it consists of deferred charges and other prepaid expenses, receivables from Consolidated Entities and sundry receivables - see ***Table 2 - Short-term receivables***.

in EUR	2021	2020
Sundry receivables	8.701	5.600
Receivables from consolidated entities	4.787	0
Deferred charges	365.409	341.454
Total short-term receivables	**378.897**	**347.054**

Table 2 - Short-term receivables

3.5.5 Cash and cash equivalents

Cash and cash equivalents are financial instruments and include cash at hand, deposits held at call or at short notice with banks and other short-term highly liquid investments with original maturities of three months or less.

In order to optimise treasury management, the Agency keeps two bank accounts in euro. In 2021, cash and cash equivalents held by ENISA included cash at bank only.

3.5.6 EC Pre-financing received

The total amount of EC Pre-financing remaining at year end 2021 represents the difference between the EC subsidy received for the year 2021 and the total estimated budget execution of the same year (see also 3.1. Budget outturn account).

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 2021 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	2021	2020
Payables due to consolidated entity – European Commission	18.330	17.685
Total payable to consolidated entities	***18.330***	***17.685***
Payables due to non-consolidated entities - Sundry payables	49.467	52.920
Total payable to non-consolidated entities	***49.467***	***52.920***
Total accounts payable	**67.797**	**70.605**

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 2021.

It also includes staff related expenditures such as provision for untaken leave and other staff entitlements that may become payable in 2022 related to entitlements raised in 2021.

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 2021 commitments

Future financial obligation arising from 2021 commitments relate to amounts carried forward from 2021 to 2022 for goods and services that were contracted in 2021 but would be delivered or rendered in 2022 (see ***Table 4 - Future financial obligation arising from 2021 commitments***).

in EUR	2021	2020
Amounts contracted for works, goods and services to be delivered in the following year	5.048.805	6.074.991
Increase / (decrease) in Future financial obligation arising from 2021 commitments	**- 1.026.186**	**3.426.065**

Table 4 - Future financial obligation arising from 2021 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 2021, the revenue from administrative operations from non-consolidated entities included the subsidy for the annual rent of ENISA buildings in Heraklion and Athens (Greece), payable to ENISA by the Greek Government according to the provisions of the Seat Agreement. Administrative revenue from consolidated entities includes work performed by ENISA for other EU Agencies (see ***Table 5 - Administrative revenue***).

in EUR	2021	2020
Administrative revenue – non-consolidated entities	222.252	449.382
Administrative revenue – consolidated entities	6.000	103.920
Administrative revenue	**228.252**	**553.302**

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 2021 include staff related expenditure, amortisation and depreciation charge for the year, other administrative expenditure and operational expenditure (see Table 6 - Operating expenses (in euro)).

in EUR	2021	2020
Staff related expenditure	10.252.970	7.796.310
Amortisation and depreciation charge of the year	836.573	347.811
Other administrative expenditure	3.731.568	5.367.773
Operational expenditure	8.883.259	4.573.301
Total Operating Expenses	**23.704.370**	**18.085.195**

Table 6 - Operating expenses (in euro)

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 2021. 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 2013 up until 2021, the Ministry of Transport, Networks and Infrastructure, representing the Hellenic Republic, was contributing to the total cost of the annual rent of the two offices of ENISA in Greece to the budget of ENISA, up to a maximum amount of 640.000 euros per year, according to the Minister's Decision signed on 16 September 2013.

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. This agreement explains the fact that no lease rental payments are booked by ENISA for half of the financial year 2021, the later one being disclosed as a "contribution in kind".

As from the first July 2021, the new official address of the European Union Agency for Cybersecurity is:

Ethnikis Antistaseos 72 & Agamemnonos 14, Chalandri 15231, Attiki, Greece.

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.

Revised EAR which is effective for annual periods beginning on or after 1 January 2021

In 2020, the Accounting Officer adopted the revised EAR 11 ‘Financial Instruments’, which is mandatorily effective as of 1 January 2021. The revised EAR 11 is based on the new IPSAS 41 ‘Financial Instruments’, the amended IPSAS 28 ‘Financial Instruments: Presentation’ and the amended IPSAS 30 ‘Financial Instruments: Disclosures’. It establishes the financial reporting principles for financial assets and financial liabilities. In accordance with the transition provisions of the revised EAR 11, the entity accounts for any changes from the initial application, on 1 January 2021. The revised EAR 11 does not require the restatement of prior periods.

Changes from the application of the revised EAR 11 ENISA’s financial instruments are composed out of “plain vanilla” instruments: cash at bank, current receivables and payables which are disclosed in the statement of financial position and are further detailed in notes 3.5.4 Short-term receivables, 3.5.5 Cash and cash equivalents and 3.5.7 Accounts payable.

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 and the Hellenic Republic. Other receivables are not significant in monetary term and are unlikely to default.

Cash held at bank is deposited within two banks: one, located in Brussels is widely used by EU institutions and bodies (Moody’s credit rating Aa3) while the second one is located in Heraklion (Moody’s credit rating B3). The latter is mainly used to cash-in the rental subsidy from the Hellenic State and to pay the related rental costs.

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 other price 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. Interest is however calculated on balances held by ENISA on its different bank accounts. ENISA has put in place measures to ensure that interest earned on its bank accounts regularly reflects market interest rates, as well as their possible fluctuation.

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	2021	2020
REVENUE		
Commission subsidy	22.833.060	21.149.120
Other revenue	225.151	652.340
TOTAL REVENUE (a)	**23.058.211**	**21.801.460**
EXPENDITURE		
Title I: Staff		
Payments	10.090.935	9.376.692
Appropriations carried over	708.558	1.307.679
Title II: Administrative Expenses		
Payments	1.691.244	2.103.091
Appropriations carried over	2.182.352	1.774.970
Title III: Operating Expenditure		
Payments	6.207.195	3.570.638
Appropriations carried over	2.191.639	3.117.965
TOTAL EXPENDITURE (b)	**23.071.923**	**21.251.035**
OUTTURN FOR THE FINANCIAL YEAR (a-b)	**- 13.712**	**550.425**
Cancellation of unused payment appropriations carried over from previous year	209.385	180.023
Adjustment for carry-over from assigned revenue	125.622	10.403
Exchange differences for the year (gain +/loss -)	- 428	- 1.291
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	**320.867**	**739.560**
Balance year N-1	739.560	579.133
Positive balance year N-1 reimbursed to the Commission in year N	- 739.560	- 579.133
Result used for determining amounts in general accounting	**320.867**	**739.560**
Commission subsidy - agency registers accrued revenue	22.512.193	20.409.560
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	**320.867**	**739.560**

4.3 RECONCILIATION OF ACCRUAL BASED RESULT WITH THE BUDGETARY RESULT

	Sign (+/-)	in EUR
Economic result (- for loss) as per statement of financial performance	**-**	**- 965.711**
Adjustment for accrual items (items not in the budgetary result but included in the economic result)		
Adjustments for accrual cut-off of the previous year	-	- 915.350
Adjustments for accrual cut-off of current year	+	677.867
Depreciation of intangible and tangible fixed assets	+	696.945
Unpaid invoices at year end but booked in charges	+	5.236
Value reductions	+	156.128
Recovery Orders issued in 2021 in class 7 and not yet cashed	-	- 3.101
Payments made from carry-over of payment appropriations	+	5.865.606
Other (Asset recognition, bank charges,…)		358
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
Non-current asset acquisitions (less unpaid amounts)	-	- 723.309
New pre-financing received in current year and remaining open at year end	+	320.867
Payment appropriations carried over to 2022	-	- 5.082.548
Cancellation of unused carried over payment appropriations from previous year	+	209.385
Adjustment for carry-over from the previous year of appropriations available at 31/12/2021 arising from assigned revenue	+	125.622
Other (expenses 2020 paid in 2021)	-	47.128
Total	**+**	**320.867**
Budgetary result (+ for surplus)	**+**	**320.867**
Delta not explained		**-**

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 2021, ENISA has been operating with a budget of EUR 23,5 million, an 8 % increase compared to the 2020 budget of EUR 21,7 million. Amending budget 1/2021 has been adopted by the Management Board by written procedure on 21 December 2021 reflecting new challenges and priorities stemming from the move to the new office building in Athens and the COVID-19 pandemic. Amending budget 1/2021 was adopted in order to finance new projects and activities amounting to EUR 0,5 million mostly related to refurbishment needs for the new office.

During 2021, the Agency made 4 transfers by the decision of the Executive Director on the initial budget, and 1 transfer by the decision of the Executive Director on the amended budget. The 4 transfers on the initial budget included 1 transfer within title and 3 transfers between titles and within title. The only transfer on the amended budget covered both transfer within title and between titles.

The table below summarises changes to the budget 2021:

2021 Budget (C1), in EUR	Initial budget	Amending Budget	Transfers	Final budget
Title 1	10.775.409	10.682.109	25.000	10.707.109
Title 2 *	2.907.651	3.662.751	-	3.662.751
Title 3	9.150.000	8.488.200	-25.000	8.463.200
TOTAL	**22.833.060**	**22.833.060**	**-**	**22.833.060**

* Title II does not include the subsidy of up to EUR 640 000 from Hellenic Authorities for the rent of the building

4.4.2 Appropriations 2021 (fund source C1 expressed in euro) - Committed in 2021, and either paid in 2021, or carried forward to 2022 (RAL)

From 1 January to 31 December 2021, ENISA executed EUR 22 721 149,27 in Commitment Appropriations[3], representing 99,51 % of the total budget of the year, and EUR 17 672 344,34 in Payment Appropriations, amounting to 77,40 % of the total budget.

The budgetary execution has been high despite of the restrictive circumstances imposed by COVID-19. As compared to 2020, there has been a noticeable increase in commitment execution – 99,51 % in 2021 as compared to 97,35 % in 2020, and in payment execution – 77,40 % as compared to 68,62 % in 2020. The target of 95 % for commitment rate set by the Commission (DG BUDG) for the year was reached.

	2021 Target	Achieved in 2021
Committed Appropriations for the year	**99 %**	**99,51 %**
Payment Appropriations for the year	**85 %**	**77,40 %**

Title I execution: Commitment rate for Title I in 2021 reached 99,95 % of the appropriations available. The percentage is high and shows an efficient use of the funds allocated. Payment rate reached 93,38 % of the commitments authorised. The amount carried forward to 2022 (committed in 2021 but to be paid in 2022[4]) represents 6,62 % which is below the accepted benchmark of 10 %.

Title II execution: Commitment rate for Title II in 2021 reached 99,28 % of the appropriations available. The percentage is high and shows an efficient use of the funds allocated. Payment rate reached 40,49 % of the commitments authorised. The amount carried forward to 2022 represents 59,51 % which is over the accepted benchmark of 20 %. This is explained by the signature of contracts for reconstruction works in new office building in Chalandri, purchase of furniture for the new office in Chalandri, and video conferencing services/equipment for the Boardroom in the new office in Chalandri late in December 2021.

Title III execution: Commitment rate for Title III in 2021 reached 99,06 % of the appropriations available. The percentage is high and shows an efficient use of the funds allocated. Payment rate reached 74,04 % of the commitments authorised. The amount carried forward to 2022 represents 25,96 % which is below the accepted benchmark of 30 %.

[3] The commitment appropriations differ from the final budget as the rent subsidy granted by Hellenic Authorities is not included in the commitment appropriations.
[4] Also known as “Reste à liquider” or “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)
BL 1100	Basic salaries	6.487.617,11	6.487.617,11	100,00 %	6.487.617,11	100,00 %	0,00
BL 1110	Contract Agents	1.608.510,76	1.608.510,76	100,00 %	1.608.510,76	100,00 %	0,00
BL 1113	Seconded National Experts (SNEs)	274.171,65	274.171,65	100,00 %	274.171,65	100,00 %	0,00
BL 1200	Expenditure related to recruitment	9.056,25	9.056,25	100,00 %	9.056,25	100,00 %	0,00
BL 1210	Expenses on taking up duties and on end of contract	16.592,70	16.592,70	100,00 %	15.069,80	90,82 %	1.522,90
BL 1211	Installation, resettlement and transfer allowance	87.960,41	85.969,54	97,74 %	59.233,58	67,34 %	26.735,96
BL 1212	Removal expenses	40.344,70	40.344,70	100,00 %	19.638,00	48,68 %	20.706,70
BL 1213	Daily subsistence allowance	154.058,84	154.058,84	100,00 %	154.058,84	100,00 %	0,00
BL 1310	Medical service	51.033,39	51.033,39	100,00 %	29.925,00	58,64 %	21.108,39
BL 1320	Language courses and other training	352.528,48	351.983,35	99,85 %	157.020,42	44,54 %	194.962,93
BL 1330	Other welfare expenditure	298.909,00	295.909,00	99,00 %	196.856,80	65,86 %	99.052,20
BL 1331	Schooling & Education expenditure	672.567,08	672.567,08	100,00 %	520.109,80	77,33 %	152.457,28
BL 1400	EC management costs	60.299,00	60.299,00	100,00 %	50.180,01	83,22 %	10.118,99
BL 1420	Interim Service	593.459,17	593.459,17	100,00 %	411.566,80	69,35 %	181.892,37
	TITLE 1	**10.707.108,54**	**10.701.572,54**	**99,95 %**	**9.993.014,82**	**93,33 %**	**708.557,72**
BL 2000	Rent of buildings	5.173,32	5.172,32	99,98 %	5.172,32	99,98 %	0,00
BL 2003	Water, gas, electricity, heating and insurance	252.195,12	252.195,12	100,00 %	183.503,39	72,76 %	68.691,73
BL 2004	Cleaning and maintenance	135.659,35	129.341,55	95,34 %	87.809,92	64,73 %	41.531,63
BL 2005	Fixtures and Fittings	15.997,80	15.997,80	100,00 %	14.122,80	88,28 %	1.875,00
BL 2007	Security Services and Equipment	158.284,70	157.899,11	99,76 %	134.939,78	85,25 %	22.959,33
BL 2008	Other expenditure on buildings	532.324,78	532.324,78	100,00 %	102.254,58	19,21 %	430.070,20
BL 2100	Technical Equipment and services	2.000,00	348,53	17,43 %	348,53	17,43 %	0,00
BL 2110	Furniture	234.000,00	232.695,94	99,44 %	0,00	0,00 %	232.695,94
BL 2121	Maintenance and Repairs of transport equipment	10.000,00	9.385,62	93,86 %	8.243,56	82,44 %	1.142,06
BL 2130	Books, Newspapers and Periodicals	29.162,00	29.162,00	100,00 %	523,93	1,80 %	28.638,07
BL 2200	Stationery and other office supplies	23.000,00	22.040,88	95,83 %	15.110,53	65,70 %	6.930,35
BL 2201	Postage and delivery charges	20.000,00	15.000,00	75,00 %	12.898,69	64,49 %	2.101,31
BL 2210	Bank charges and interest paid	1.000,00	1.000,00	100,00 %	1.000,00	100,00 %	0,00
BL 2220	Outsourcing consultancy services for corporate activities	648.221,77	648.221,77	100,00 %	239.501,82	36,95 %	408.719,95
BL 2310	Corporate ICT recurrent costs	1.019.045,09	1.018.461,39	99,94 %	591.598,25	58,05 %	426.863,14
BL 2311	Corporate ICT new investments and one-off projects	576.687,09	566.960,42	98,31 %	75.106,14	13,02 %	491.854,28
	TITLE 2	**3.662.751,02**	**3.636.207,23**	**99,28 %**	**1.472.134,24**	**40,19 %**	**2.164.072,99**
BL 3001	Outreach, meetings, translations and representation expenses	520.394,33	504.739,84	96,99 %	285.499,56	54,86 %	219.240,28
BL 3710	Activity 1 - Providing assistance on policy development	319.585,00	319.585,00	100,00 %	319.585,00	100,00 %	0,00
BL 3720	Activity 2 - Supporting implementation of Union policy and law	934.463,28	934.463,28	100,00 %	912.365,28	97,64 %	22.098,00
BL 3730	Activity 3 - Capacity building	1.400.699,70	1.399.779,08	99,93 %	1.065.044,64	76,04 %	334.734,44
BL 3740	Activity 4 - Enabling operational cooperation	1.130.340,20	1.128.795,28	99,86 %	572.162,65	50,62 %	556.632,63
BL 3750	Activity 5 - Contribute to cooperative response at Union and Member States level	1.102.854,00	1.096.419,08	99,42 %	583.007,08	52,86 %	513.412,00
BL 3760	Activity 6 - Development and maintenance of EU cybersecurity certification framework	567.559,95	518.020,46	91,27 %	458.927,95	80,86 %	59.092,51
BL 3770	Activity 7 - Supporting European cybersecurity market and industry	456.030,05	450.894,41	98,87 %	380.898,41	83,52 %	69.996,00
BL 3780	Activity 8 - Knowledge on emerging cybersecurity challenges and opportunities	1.097.275,00	1.096.979,68	99,97 %	1.095.779,68	99,86 %	1.200,00
BL 3790	Activity 9 - Outreach and education	933.998,93	933.693,39	99,97 %	533.925,03	57,17 %	399.768,36
	TITLE 3	**8.463.200,44**	**8.383.369,50**	**99,06 %**	**6.207.195,28**	**73,34 %**	**2.176.174,22**
	TOTAL	**22.833.060,00**	**22.721.149,27**	**99,51 %**	**17.672.344,34**	**77,40 %**	**5.048.804,93**

4.4.3 Appropriations committed in 2020, carried forward to 2021 and paid in 2021 (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 2020 were carried forward to 2021 (C8 appropriations).

As compared to 2020, there is nearly 1 % increase in payment execution – 96,55 % in 2021 compared to 95,86 % in 2020.

Title I commitments which were carried forward in 2021 were executed at 93,90 %. It represents a cancellation of EUR 73 778. This is explained by the fact that many commitments were provisional and based on estimation. The main budget lines affected language courses and other trainings and interim services.

Title II commitments which were carried forward in 2021 were executed at 94,86 %. It represents a cancellation of EUR 90 651. This cancellation mostly concerns ICT budget lines for which actual amount of services provided was lower than the planned one.

Title III commitments which were carried forward were executed at 98,55 %. It represents a cancellation of EUR 44 955. This cancellation mainly concerns provisional commitments events which were cancelled due to the COVID-19 context.

The total amount cancelled was EUR 209 385, which represents 3,45 % of the total amount carried forward and 0,92 % of the Budget 2021 (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 1200	Travel expenses in interviewing candidates	22.200,00	22.200,00	100,00 %	22.200,00	100,00 %	0,00
BL 1211	Installation, resettlement and transfer allowance	12.077,61	12.077,61	100,00 %	12.077,61	100,00 %	0,00
BL 1212	Removal expenses	12.600,00	12.598,40	99,99 %	12.598,40	99,99 %	0,00
BL 1310	Medical service	12.691,77	11.596,77	91,37 %	11.596,77	91,37 %	0,00
BL 1320	Language courses and other training	89.988,60	51.663,37	57,41 %	51.663,37	57,41 %	0,00
BL 1411	Other welfare expenditure	49.747,24	45.824,82	92,12 %	45.824,82	92,12 %	0,00
BL 1412	Schooling & Education expenditure	37.637,69	37.637,69	100,00 %	37.637,69	100,00 %	0,00
BL 1420	Interim Service	507.132,04	481.313,07	94,91 %	481.313,07	94,91 %	0,00
BL 1421	Consultants	451.244,00	446.629,00	98,98 %	446.629,00	98,98 %	0,00
BL 1422	Internal Control and Audit	14.440,00	14.440,00	100,00 %	14.440,00	100,00 %	0,00
	TITLE 1	**1.209.758,95**	**1.135.980,73**	**93,90 %**	**1.135.980,73**	**93,90 %**	**0,00**
BL 2003	Water, gas, electricity and heating	22.944,61	22.944,61	100,00 %	22.944,61	100,00 %	0,00
BL 2004	Cleaning and maintenance	14.642,02	14.642,02	100,00 %	14.642,02	100,00 %	0,00
BL 2006	Security Equipment	59.852,00	59.852,00	100,00 %	59.852,00	100,00 %	0,00
BL 2007	Security Services	20.349,11	20.349,11	100,00 %	20.349,11	100,00 %	0,00
BL 2008	Other expenditure on buildings	60.572,01	59.172,01	97,69 %	59.172,01	97,69 %	0,00
BL 2100	Technical Equipment and services	2.367,00	2.367,00	100,00 %	2.367,00	100,00 %	0,00
BL 2110	Furniture	11.439,90	11.439,90	100,00 %	11.439,90	100,00 %	0,00
BL 2121	Maintenance and Repairs of transport equipment	377,75	377,75	100,00 %	377,75	100,00 %	0,00
BL 2130	Books, Newspapers and Periodicals	20.158,20	20.158,20	100,00 %	20.158,20	100,00 %	0,00
BL 2200	Stationery	11.885,86	11.885,86	100,00 %	11.885,86	100,00 %	0,00
BL 2201	Postage and delivery charges	8.222,93	5.716,84	69,52 %	5.716,84	69,52 %	0,00
BL 2203	Other Office Supplies	3.501,33	3.470,37	99,12 %	3.470,37	99,12 %	0,00
BL 2304	Service Transition	651.952,90	629.864,02	96,61 %	629.864,02	96,61 %	0,00
BL 2305	Service Operations	34.248,64	32.542,88	95,02 %	32.542,88	95,02 %	0,00
BL 2307	Service External	840.217,89	777.298,10	92,51 %	777.298,10	92,51 %	0,00
	TITLE 2	**1.762.732,15**	**1.672.080,67**	**94,86 %**	**1.672.080,67**	**94,86 %**	**0,00**
BL 3016	Missions	2.161,55	2.161,55	100,00 %	2.161,55	100,00 %	0,00
BL 3210	Communication Activities	68.051,85	67.336,60	98,95 %	67.336,60	98,95 %	0,00
BL 3212	Stakeholders' communication	284.473,15	277.629,05	97,59 %	277.629,05	97,59 %	0,00
BL 3230	Translations	402.577,00	402.577,00	100,00 %	402.577,00	100,00 %	0,00
BL 3250	Operational Systems	78.234,00	78.208,34	99,97 %	78.208,34	99,97 %	0,00
BL 3260	Strategic consultancy	64.727,60	64.727,60	100,00 %	64.727,60	100,00 %	0,00
BL 3261	External Evaluations	365.007,50	365.007,50	100,00 %	365.007,50	100,00 %	0,00
BL 3630	Expertise	551.356,00	551.356,00	100,00 %	551.356,00	100,00 %	0,00
BL 3640	Policy	336.871,04	310.602,84	92,20 %	310.602,84	92,20 %	0,00
BL 3650	Capacity	120.147,92	119.697,92	99,63 %	119.697,92	99,63 %	0,00
BL 3660	Community	828.892,42	818.240,42	98,71 %	818.240,42	98,71 %	0,00
	TITLE 3	**3.102.500,03**	**3.057.544,82**	**98,55 %**	**3.057.544,82**	**98,55 %**	**0,00**
	TOTAL	**6.074.991,13**	**5.865.606,22**	**96,55 %**	**5.865.606,22**	**96,55 %**	**0,00**

4.4.4 External assigned revenues received in 2021 and paid in 2021 or carried over to 2022 (fund source R0 expressed in euro)

Under Title 1: ENISA was providing to eu-LISA support services on planning, conduct and evaluation of exercises as part of assurance process for continuous functioning of systems in case of any kind of disruption.

Under Title 2: The Ministry of Transport, Networks and Infrastructure, representing the Hellenic Republic, was providing a subsidy for the amount up to EUR 640 000 to cover the cost of the annual rent of ENISA's office in Greece.

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)
BL 1420	Interim Service	97.920,00	97.920,00	100,00 %	97.920,00	100,00 %	0,00
	TITLE 1	**97.920,00**	**97.920,00**	**100,00%**	**97.920,00**	**100,00%**	**0,00**
BL 2000	Rent of buildings	219.110,04	219.110,04	100,00 %	219.110,04	100,00 %	0,00
BL 2304	Service Transition	12.237,90	0,00	0,00 %	0,00	0,00 %	12.237,90
BL 2310	Corporate ICT recurrent costs	6.000,00	0,00	0,00 %	0,00	0,00 %	6.000,00
	TITLE 2	**237.347,94**	**219.110,04**	**92,32%**	**219.110,04**	**92,32%**	**18.237,90**
BL 3016	Missions	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	**350.732,49**	**317.030,04**	**90,39%**	**317.030,04**	**90,39%**	**33.702,45**

4.4.5 Carryover of appropriation carried over to 2021 (fund source C4 expressed in euro)

These funds are earmarked for a specific purpose. The appropriation was carried over to 2021 automatically as assigned revenue on phone bills recovery.

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**	**0,00**	**0,00**	**0,00**	**0,00**
BL 2310	Corporate ICT recurrent costs	41,01	0,00	0,00 %	0,00	100,00 %	41,01
	TITLE 2	**41,01**	**0,00**	**0,00%**	**0,00**	**100,00%**	**41,01**
	TITLE 3	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**
	TOTAL	**41,01**	**0,00**	**0,00%**	**0,00**	**0,00%**	**41,01**

ABOUT ENISA

The European Union Agency for Cybersecurity (ENISA) has been working to make Europe cyber secure since 2004. ENISA works with the EU, its member states, the private sector and Europe's citizens to develop advice and recommendations on good practice in information security. It assists EU member states in implementing relevant EU legislation and works to improve the resilience of Europe's critical information infrastructure and networks. ENISA seeks to enhance existing expertise in EU member states by supporting the development of cross-border communities committed to improving network and information security throughout the EU. Since 2019, it has been drawing up cybersecurity certification schemes. More information about ENISA and its work can be found at www.enisa.europa.eu.

ENISA
European Union Agency for Cybersecurity

Athens Office
1 Vasilissis Sofias Str
151 24 Marousi, Attiki, Greece

Heraklion office
95 Nikolaou Plastira
700 13 Vassilika Vouton, Heraklion, Greece

enisa.europa.eu