EUROPEAN UNION AGENCY
FOR CYBERSECURITY

ENISA FINAL ANNUAL ACCOUNTS 2020

08/06/2021

DOCUMENT HISTORY

Date	Version	Modification	Author
08 June 2021	Version 1.0		Alexandre-Kim Hugé, Accounting Officer

The annual accounts have been drawn up by the Accounting Officer on 08/06/2021.

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, 8 June 2021

Digitally signed by:
ALEXANDRE-KIM HERMAN D HUGE (ENISA (THE EUROPEAN UNION AGENCY FOR CYBERSECURITY))
Date: 2021-06-08 08:05:17 UTC

Signed by digital e-signature

Alexandre-Kim Hugé
Accounting Officer

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.

LEGAL NOTICE

Notice must be taken that this publication represents the views and interpretations of ENISA, unless stated otherwise. This publication should not be construed to be a legal action of ENISA or the ENISA bodies unless adopted pursuant to the Regulation (EU) No 2019/881.

This publication does not necessarily represent state-of the-art and ENISA may update it from time to time.

Third-party sources are quoted as appropriate. ENISA is not responsible for the content of the external sources including external websites referenced in this publication.

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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 2020.

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 the ENISA for the year 2020 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, 8 June 2021

Digitally signed by:
ALEXANDRE-KIM HERMAN D HUGE (ENISA (THE EUROPEAN UNION AGENCY FOR CYBERSECURITY))
Date: 2021-06-08 08:03:19 UTC

Signed by digital e-signature

Alexandre-Kim Hugé

Accounting Officer

[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	31.12.2020	31.12.2019
I. Non-Current Assets		**2.124.212**	**746.216**
Intangible fixed assets	3.5.3	25.094	52.469
Tangible fixed assets	3.5.3	2.082.618	677.247
Guarantee for leased building		16.500	16.500
II. Current Assets		**7.256.337**	**5.084.080**
Short-term receivables	3.5.4	347.054	180.191
Cash and cash equivalents	3.5.5	6.909.283	4.903.889
TOTAL ASSETS (I. + II.)		**9.380.549**	**5.830.296**
III. Non-Current Liabilities		**0**	**0**
Long-term provision for risk and charges		0	0
IV. Current Liabilities		**2.067.160**	**1.392.974**
EC Pre-financing received	3.5.6	739.560	579.113
Accounts payable	3.5.7	70.605	41.578
Accrued Liabilities	0	1.256.995	772.283
TOTAL LIABILITIES (III. + IV.)		**2.067.160**	**1.392.974**
V. Net Assets		**7.313.389**	**4.437.322**
Accumulated result		4.437.322	1.696.700
Surplus/(Deficit) for the year		2.876.067	2.740.622
TOTAL LIABILITIES AND NET ASSETS (III. + IV. + V.)		**9.380.549**	**5.830.296**

3.2 STATEMENT OF FINANCIAL PERFORMANCE

in EUR	Notes	2020	2019
Revenue from the Union Subsidy	3.5.10	20.409.560	15.713.839
Revenue from Administrative operations	3.5.11	553.302	557.472
Total Operating Revenue		***20.962.862***	***16.271.311***
Administrative expenses		-13.511.894	-10.411.311
Staff expenses		*-7.796.310*	*-6.369.310*
Fixed asset related expenses		*-347.811*	*-234.090*
Other administrative expenses		*-5.367.773*	*-3.807.911*
Operational expenses		-4.573.301	-3.115.939
Total Operating Expenses	3.5.12	***-18.085.195***	***-13.527.250***
Surplus/(Deficit) from Operating Activities		**2.877.667**	**2.744.061**
Financial expenses		-309	-1.637
Exchange rate loss		-1.291	-1.802
Surplus/(Deficit) from Non-Operating Activities		**-1.600**	**-3.439**
Surplus/(Deficit) from Ordinary Activities		**2.876.067**	**2.740.622**
Surplus/(Deficit) for the year		**2.876.067**	**2.740.622**

3.3 CASH-FLOW STATEMENT

in EUR	2020	2019
Surplus/(deficit) from ordinary activities	**2.876.067**	**2.740.622**
Operating activities		
Amortization (intangible fixed assets)	27.375	27.375
Depreciation (tangible fixed assets)	320.436	206.715
(Increase)/decrease in Short term Receivables	-166.863	-117.602
Increase/(decrease) in Accounts Payable	674.186	822.120
Net cash flow from operating activities	**3.731.201**	**3.679.230**
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets	-1.725.807	-308.300
Net cash flow from investing activities	**-1.725.807**	**-308.300**
Net Increase/(decrease) in cash and cash equivalents	2.005.394	3.370.930
Cash at the beginning of the period	4.903.889	1.532.959
Cash at the end of the period	**6.909.283**	**4.903.889**

3.4 STATEMENT OF CHANGES IN NET ASSETS

in EUR	ACCUMULATED SURPLUS / DEFICIT	ECONOMIC RESULT OF THE YEAR	NET ASSETS
Balance at 01 January 2020	**1.696.700**	**2.740.622**	**4.437.322**
Allocation of the Economic Result of Previous year	2.740.622	-2.740.622	-
Economic result of the year	-	2.876.067	2.876.067
Balance at 31 December 2020	**4.437.322**	**2.876.067**	**7.313.389**

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.

COVID-19

During the financial year, ENISA had to adapt to the COVID-19 crisis negatively impacting physical events and seminars. However, ENISA has quickly re-shifted its priorities early in the year and has promptly adopted an amended work programme and budget. Moreover, 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 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 2020, 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 2020

The movement schedule of fixed assets for the year 2020 per asset category is presented in ***Table 1 - Fixed assets' detailed presentation of movements for the year 2020 (in euro)*****Error! Reference source not found.**.

	Carrying Amounts				Accumulated Depreciation				
	Opening Balance 01.01.20	**Additions**	**Disposals**	**Closing Balance 31.12.20**	**Opening Balance 01.01.20**	**Amortisation and depreciation charge of the year**	**Amort and depr related to disposals**	**Closing Balance 31.12.20**	**Net carrying amounts 31.12.20**
Computer Software	142.514	-	-	142.514	90.045	27.375	-	117.420	25.094
Intangible Fixed Assets	***142.514***	-	-	***142.514***	***90.045***	***27.375***	-	***117.420***	***25.094***
Land and buildings	163.439	11.437	-	174.876	11.843	7.481	-	19.323	155.552
Plant and Equipment	18.888	65.579	-	84.467	14.228	5.809	-	20.037	64.430
Furniture and Vehicles	432.315	39.948	-	472.263	330.569	31.257	-	361.826	110.437
Computer hardware	1.372.930	1.579.174	-	2.952.104	1.024.805	249.162	-	1.274.260	1.678.137
Fixtures & Fittings	1.165.395	29.669	-	1.195.064	1.094.275	26.727	-	1.121.459	74.062
Tangible Fixed Assets	***3.152.967***	***1.725.807***	-	***4.878.774***	***2.475.720***	***320.436***	-	***2.796.906***	***2.082.618***
Total Fixed Assets	**3.295.481**	***1.725.807***	-	**5.021.738**	**2.565.765**	**347.811**	-	**2.913.576**	**2.107.712**

Table 1 - Fixed assets' detailed presentation of movements for the year 2020 (in euro)

3.5.4 Short-term receivables

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

The amount consists of current receivables (amounts due at year end by debtors). In 2020, it consists of deferred charges and other prepaid expenses, receivables from Consolidated Entities and sundry receivables - see ***Table 2 - Short-term receivables***.

in EUR	2020	2019
Sundry receivables	5.600	5.600
Receivables from consolidated entities	0	99.421
Deferred charges	341.454	75.170
Total short-term receivables	**347.054**	**180.191**

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 2020, 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 2020 represents the difference between the EC subsidy received for the year 2020 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 2020 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	2020	2019
Payables due to consolidated entity –European Commission	17.685	0
Total payable to consolidated entities	***17.685***	***0***
Payables due to non-consolidated entities - Sundry payables	52.920	41.578
Total payable to non-consolidated entities	***52.920***	41.578
Total accounts payable	**70.605**	**41.578**

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 2020.

It also includes staff related expenditures such as provision for untaken leave and other staff entitlements that may become payable in 2021 related to entitlements raised in 2020.

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 2020 commitments

Future financial obligation arising from 2020 commitments relate to amounts carried forward from 2020 to 2021 for goods and services that were contracted in 2020 but would be delivered or rendered in 2021 (see ***Table 4 - Future financial obligation arising from 2020 commitments***).

in EUR	2020	2019
Amounts contracted for works, goods and services to be delivered in the following year	6.074.991	3.575.049
Increase / (decrease) in Future financial obligation arising from 2020 commitments	**3.426.065**	**2.648.936**

Table 4 - Future financial obligation arising from 2020 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 2020, 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	2020	2019
Administrative revenue – non-consolidated entities	449.382	453.552
Administrative revenue – consolidated entities	103.920	103.920
Administrative revenue	**553 302**	**557.472**

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 2020 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	2020	2019
Staff related expenditure	7.796.310	6.369.310
Amortisation and depreciation charge of the year	347.811	234.090
Other administrative expenditure	5.367.773	3.807.911
Operational expenditure	4.573.301	3.115.939
Total Operating Expenses	**18.085.195**	**13.527.250**

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

BREXIT

On 1 February 2020 the United Kingdom ceased to be a Member State of the European Union. Following the conclusion of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (the 'Withdrawal Agreement') between the two parties, the United Kingdom committed to pay all its obligations under the current MFF and previous financial perspectives following from its membership of the Union. The United Kingdom has paid into the 2020 EU Budget during the year, and received payments, as if it were a Member State.

At the date of transmission of these accounts and based on the Withdrawal Agreement concluded and already in operation, there should be only minor financial and operational BREXIT's impact for ENISA for the following reasons:

- ENISA has provided very limited services to its UK based stakeholders and relevant internal processes have been revised (i.e. procurement) accordingly;
- ENISA's budget is not impacted as it will most likely increase in the coming years; and
- only two ENISA staff members possess UK citizenship and they also have dual nationality with another EU member state.

For further information on the impact of the Withdrawal Agreement on the EU, please see the 2020 consolidated EU annual accounts.

3.5.16 Contributions in kind by the hosting Member State

ENISA receives no contributions in kind by the hosting Member State.

As from the financial year 2013, the Ministry of Transport, Networks and Infrastructure, representing the Hellenic Republic, contributes 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 euro per year, according to the Minister's Decision signed on 16 September 2013. The lease of the new office of ENISA in Marousi, Athens was launched on 01 March 2013.

3.5.17 Financial instruments: disclosures and risk management

In line with 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.

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 (S&P credit rating A+) while the second one is located in Heraklion (S&P credit rating B-). 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	2020	2019
REVENUE		
Commission subsidy (for the operating budget - Titles 1,2 and 3)	21.149.120	16.292.952
Other revenue	652.340	447.134
TOTAL REVENUE (a)	**21.801.460**	**16.740.086**
EXPENDITURE		
Title I: Staff		
Payments	9.376.692	7.199.536
Appropriations carried over	1.307.679	357.936
Title II: Administrative Expenses		
Payments	2.103.091	1.481.027
Appropriations carried over	1.774.970	2.893.371
Title III: Operating Expenditure		
Payments	3.570.638	3.299.789
Appropriations carried over	3.117.965	1.106.428
TOTAL EXPENDITURE (b)	**21.251.035**	**16.338.087**
OUTTURN FOR THE FINANCIAL YEAR (a-b)	**550.425**	**401.999**
Cancellation of unused payment appropriations carried over from previous year	180.023	62.522
Adjustment for carry-over from assigned revenue	10.403	116.394
Exchange differences for the year (gain +/loss -)	-1.291	-1.802
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	**739.560**	**579.133**
Balance year N-1	579.133	110.505
Positive balance year N-1 reimbursed to the Commission in year N	-579.133	-110.505
Result used for determining amounts in general accounting	**739.560**	**579.113**
Commission subsidy - agency registers accrued revenue	20.409.560	15.713.839
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	**739.560**	**579.113**

4.3 RECONCILIATION OF ACCRUAL BASED RESULT WITH THE BUDGETARY RESULT

	Sign (+/-)	in EUR
Economic result (- for loss) as per statement of financial performance	+/-	**+2.876.067**
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	-	697.113
Adjustments for accrual cut-off of current year	+	915.541
Depreciation of intangible and tangible fixed assets	+	347.811
Unpaid invoices at year end but booked in charges	+	47.127
Payments made from carry-over of payment appropriations	+	4.167.309
Other (Asset recognition, bank charges,…)	+/-	-13.178
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
Non-current asset acquisitions (less unpaid amounts)	-	1.725.807
New pre-financing received in current year and remaining open at year end	+	739.560
Budgetary recovery orders issued before 2020 and cashed in the year	+	97.920
Budgetary recovery orders issued in 2020 on balance sheet accounts and cashed	+	880
Payment appropriations carried over to 2021	-	6.200.614
Cancellation of unused carried over payment appropriations from previous year	+	180.023
Adjustment for carry-over from the previous year of appropriations available at 31/12/2020 arising from assigned revenue	+	10.403
Total	**+/-**	**+745.929**
Budgetary result (+ for surplus)		**+739.560**
Delta not explained		***6.369***

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 2020, ENISA has been operating with a budget of EUR 21,7 million, a 28 % increase compared to the 2019 budget of EUR 16,9 million. Amending budget 1/2020 has been adopted by the Management Board by written procedure on 28 August 2020 reflecting new challenges and priorities stemming from the COVID-19 pandemic. Amending budget 1/2020 was adopted in order to finance new projects and activities amounting to EUR 2,5 million, from which EUR 1,6 million under operational activities.

During 2020, the Agency made 3 transfers by the decision of the Executive Director on the initial budget, and 4 transfers by the decision of the Executive Director on the amended budget. The 3 transfers on the initial budget included only transfers within title. The 4 transfers on the amended budget included 2 transfers within title and 2 transfers between titles. Due to COVID-19 restrictions funds were mainly redirected from salaries, meetings, conferences, other events and missions to support ICT projects, translations and additional corporate services.

The table below summarises changes to the budget 2020:

2020 Budget (C1), in EUR	Initial budget	Amending Budget	Transfers	Final budget
Title 1 *	12.041.486	11.105.414	-351.931	10.753.483
Title 2 **	2.346.000	2.714.724	823.306	3.538.030
Title 3	6.761.633	7.328.981	-471.375	6.857.606
TOTAL	**21.149.119**	**21.149.119**	**0**	**21.149.119**

* Title I does not include revenue of EUR 97 920 from eu-LISA for provision of services
** 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 2020 (fund source C1 expressed in euro) - Committed in 2020, and either paid in 2020, or carried forward to 2021 (RAL)

From 1 January to 31 December 2020, ENISA executed EUR 20 588 319,78 in Commitment Appropriations[3], representing 97,35 % of the total budget of the year, and EUR 14 513 328,65 in Payment Appropriations, amounting to 68,62 % of the total budget.

The budgetary execution has been high despite of the restrictive circumstances imposed by COVID-19. As compared to 2019, there has been a slight increase in commitment execution – 97,35 % in 2020 as compared to 96,80 % in 2019, and a slight decrease in payment execution – 68,62 % as compared to 70,12 % in 2019. The target of 95 % for commitment rate set by the Commission (DG BUDG) for the year was reached.

	2020 Target	Achieved in 2020
Committed Appropriations for the year	99 %	97,35 %
Payment Appropriations for the year	85 %	68,62 %

Title I execution: Commitment rate for Title I in 2020 reached 97,54 % of the appropriations available. The percentage is high and shows an efficient use of the funds allocated. Payment rate reached 88,47 % of the commitments authorised. The amount carried forward to 2021 (committed in 2020 but to be paid in 2021[4]) represents 11,25 % which is slightly over the accepted benchmark of 10 %.

Title II execution: Commitment rate for Title II in 2020 reached 96,85 % of the appropriations available. The percentage is high and shows a good use of the funds allocated. Payment rate reached 48,56 % of the commitments authorised. The amount carried forward to 2021 represents 49,82 % which is over the accepted benchmark of 20 %. This is partially explained by the renewal of annual IT software licences late 2020.

Title III execution: Commitment rate for Title III in 2020 reached 97,31 % of the appropriations available. The percentage is high and shows a good use of the funds allocated. Payment rate reached 53,51 % of the commitments authorised. The amount carried forward to 2021 represents 45,24 % which is over the accepted benchmark of 30 %. In particular, two significant operational framework contracts followed by specific contracts were concluded late in the year, finalised deliverables were submitted in December for translations and work on internal evaluations was prolonged to 2021.

[3] The commitment appropriations differ from the final budget as the rent subsidy granted by Hellenic Authorities and revenue received from eu-LISA are 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	5.108.912,38	5.100.870,41	99,84 %	5.100.870,41	99,84 %	0,00
BL 1110	Contract Agents	1.433.444,81	1.433.444,81	100,00 %	1.433.444,81	100,00 %	0,00
BL 1113	Seconded National Experts (SNEs)	147.853,37	147.853,37	100,00 %	147.853,37	100,00 %	0,00
BL 1200	Travel expenses in interviewing candidates	222.206,00	222.206,00	100,00 %	200.006,00	90,01 %	22.200,00
BL 1210	Expenses on taking up duties and on end of contract	6.287,86	6.287,86	100,00 %	6.287,86	100,00 %	0,00
BL 1211	Installation, resettlement and transfer allowance	71.470,75	71.470,75	100,00 %	59.393,14	83,10 %	12.077,61
BL 1212	Removal expenses	24.652,08	24.652,08	100,00 %	12.052,08	48,89 %	12.600,00
BL 1213	Daily subsistence allowance	98.522,50	98.522,50	100,00 %	98.522,50	100,00 %	0,00
BL 1310	Medical service	38.402,19	37.688,71	98,14 %	24.996,94	65,09 %	12.691,77
BL 1320	Language courses and other training	302.638,62	284.358,12	93,96 %	194.369,52	64,22 %	89.988,60
BL 1400	EC management costs	38.936,64	33.519,56	86,09 %	33.519,56	86,09 %	0,00
BL 1411	Other welfare expenditure	149.903,83	147.765,31	98,57 %	98.018,07	65,39 %	49.747,24
BL 1412	Schooling & Education expenditure	469.999,76	469.999,76	100,00 %	432.362,07	91,99 %	37.637,69
BL 1420	Interim Service	1.866.035,25	1.863.283,43	99,85 %	1.356.151,39	72,68 %	507.132,04
BL 1421	Consultants	757.777,00	530.169,00	69,96 %	78.925,00	10,42 %	451.244,00
BL 1422	Internal Control and Audit	16.440,00	16.440,00	100,00 %	2.000,00	12,17 %	14.440,00
	TITLE 1	**10.753.483,04**	**10.488.531,67**	**97,54 %**	**9.278.772,72**	**86,29 %**	**1.209.758,95**
BL 2000	Rent of buildings	2.376,00	2.376,00	100,00 %	2.376,00	100,00 %	0,00
BL 2002	Building Insurance	3.829,71	3.329,71	86,94 %	3.329,71	86,94 %	0,00
BL 2003	Water, gas, electricity and heating	58.500,00	51.100,00	87,35 %	28.155,39	48,13 %	22.944,61
BL 2004	Cleaning and maintenance	103.220,42	99.365,86	96,27 %	84.723,84	82,08 %	14.642,02
BL 2005	Fixtures and Fittings	12.517,10	12.517,10	100,00 %	12.517,10	100,00 %	0,00
BL 2006	Security equipment	66.767,00	66.767,00	100,00 %	6.915,00	10,36 %	59.852,00
BL 2007	Security Services	133.132,19	133.132,19	100,00 %	112.783,08	84,72 %	20.349,11
BL 2008	Other expenditure on buildings	115.702,42	112.218,42	96,99 %	51.646,41	44,64 %	60.572,01
BL 2100	Technical Equipment and services	10.438,56	10.438,56	100,00 %	8.071,56	77,32 %	2.367,00
BL 2110	Furniture	28.782,57	22.480,67	78,11 %	11.040,77	38,36 %	11.439,90
BL 2121	Maintenance and Repairs of transport equipment	9.000,00	7.000,00	77,78 %	6.622,25	73,58 %	377,75
BL 2130	Books, Newspapers and Periodicals	36.899,09	36.765,11	99,64 %	16.606,91	45,01 %	20.158,20
BL 2200	Stationery	50.485,27	44.351,37	87,85 %	32.465,51	64,31 %	11.885,86
BL 2201	Postage and delivery charges	30.000,00	20.000,00	66,67 %	11.777,07	39,26 %	8.222,93
BL 2203	Other office supplies	15.468,82	11.031,56	71,31 %	7.530,23	48,68 %	3.501,33
BL 2210	Bank charges and interest paid	1.000,00	1.000,00	100,00 %	1.000,00	100,00 %	0,00
BL 2304	Service Transition	1.188.017,60	1.131.848,62	95,27 %	479.895,72	40,39 %	651.952,90
BL 2305	Service Operations	144.761,69	137.020,58	94,65 %	102.771,94	70,99 %	34.248,64
BL 2307	Service External	1.527.132,15	1.523.907,58	99,79 %	683.689,69	44,77 %	840.217,89
	TITLE 2	**3.538.030,59**	**3.426.650,33**	**96,85 %**	**1.663.918,18**	**47,03 %**	**1.762.732,15**
BL 3001	Meeting of Official Bodies	6.896,39	6.896,39	100,00 %	6.896,39	100,00 %	0,00
BL 3011	Entertainment and Representation expenses	4.500,01	1.388,14	30,85 %	1.388,14	30,85 %	0,00
BL 3016	Missions	230.230,15	218.841,11	95,05 %	216.679,56	94,11 %	2.161,55
BL 3021	Other Operational meetings	4.000,00	1.418,10	35,45 %	1.418,10	35,45 %	0,00
BL 3200	Horizontal Operational meetings	15.118,00	15.118,00	100,00 %	15.118,00	100,00 %	0,00
BL 3210	Communication Activities	172.804,25	171.568,53	99,28 %	103.516,68	59,90 %	68.051,85
BL 3211	Internal Communication	0,00		#DIV/0		0,00 %	0,00
BL 3212	Stakeholders' communication	419.738,66	407.608,91	97,11 %	123.135,76	29,34 %	284.473,15
BL 3230	Translations	448.243,14	448.243,14	100,00 %	45.666,14	10,19 %	402.577,00
BL 3250	Operational Systems	140.312,65	140.308,65	100,00 %	62.074,65	44,24 %	78.234,00
BL 3260	Strategic consultancy	250.533,77	248.423,99	99,16 %	183.696,39	73,32 %	64.727,60
BL 3261	External Evaluation	392.937,50	392.937,50	100,00 %	27.930,00	7,11 %	365.007,50
BL 3630	Expertise	1.154.282,70	1.043.148,72	90,37 %	491.792,72	42,61 %	551.356,00
BL 3640	Policy	1.526.402,27	1.501.582,10	98,37 %	1.164.711,06	76,30 %	336.871,04
BL 3650	Capacity	791.693,82	788.578,82	99,61 %	668.430,90	84,43 %	120.147,92
BL 3660	Community	1.299.912,68	1.287.075,68	99,01 %	458.183,26	35,25 %	828.892,42
	TITLE 3	**6.857.605,99**	**6.673.137,78**	**97,31 %**	**3.570.637,75**	**52,07 %**	**3.102.500,03**
	TOTAL	**21.149.119,62**	**20.588.319,78**	**97,35 %**	**14.513.328,65**	**68,62 %**	**6.074.991,13**

4.4.3 Appropriations committed in 2019, carried forward to 2020 and paid in 2020 (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 2019 were carried forward to 2020 (C8 appropriations).

As compared to 2019, there is 1 % increase in commitment execution – 96,01 % in 2020 compared to 94,93 % in 2019 and 1 % increase in payment execution – 95,86 % in 2020 compared to 94,93 % in 2019.

Title I commitments which were carried forward in 2020 were executed at 89,94 %. It represents a cancellation of EUR 36 012. This is explained by the fact that many commitments were provisional and based on estimation. The main budget lines affected were travel expenses in interviewing candidates, medical service, Language courses and other trainings.

Title II commitments which were carried forward in 2020 were executed at 98,36 %. It represents a cancellation of EUR 47 348. 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 91,25 %. It represents a cancellation of EUR 96 664. This cancellation mainly concerns provisional commitments for missions and events which were cancelled due to the COVID-19 context.

The total amount cancelled was EUR 180 024, which represents 4,14 % of the total amount carried forward and 0,85 % of the Budget 2020 (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	25.121,00	10.737,44	42,74 %	10.737,44	42,74 %	0,00
BL 1210	Expenses on taking up duties and on end of contract	2.797,65	2.797,65	100,00 %	2.797,65	100,00 %	0,00
BL 1211	Installation, resettlement and transfer allowance	31.313,00	31.313,00	100,00 %	31.313,00	100,00 %	0,00
BL 1212	Removal expenses	18.040,20	17.173,70	95,20 %	17.173,70	95,20 %	0,00
BL 1213	Daily subsistence allowance	2.726,76	2.726,76	100,00 %	2.726,76	100,00 %	0,00
BL 1310	Medical service	12.306,45	6.277,30	51,01 %	6.277,30	51,01 %	0,00
BL 1320	Language courses and other training	72.409,63	63.422,44	87,59 %	63.422,44	87,59 %	0,00
BL 1400	EC management costs	1.241,14	0,00	0,00 %			0,00
BL 1411	Other welfare expenditure	24.610,28	23.441,12	95,25 %	23.441,12	95,25 %	0,00
BL 1412	Schooling & Education expenditure	28.785,00	28.785,00	100,00 %	28.785,00	100,00 %	0,00
BL 1420	Interim Service	114.607,44	111.984,52	97,71 %	111.984,52	97,71 %	0,00
BL 1421	Consultants	23.977,00	23.265,00	97,03 %	23.265,00	97,03 %	0,00
	TITLE 1	**357.935,55**	**321.923,93**	**89,94 %**	**321.923,93**	**89,94 %**	**0,00**
BL 2002	Building Insurance	1.091,14	1.091,14	100,00 %	1.091,14	100,00 %	0,00
BL 2003	Water, gas, electricity and heating	10.534,83	10.534,83	100,00 %	10.534,83	100,00 %	0,00
BL 2004	Cleaning and maintenance	7.698,68	7.698,68	100,00 %	7.698,68	100,00 %	0,00
BL 2005	Fixtures and Fittings	5.465,80	5.465,80	100,00 %	5.465,80	100,00 %	0,00
BL 2007	Security Services	11.157,48	11.007,48	98,66 %	11.007,48	98,66 %	0,00
BL 2008	Other expenditure on buildings	50.737,78	50.737,78	100,00 %	50.737,78	100,00 %	0,00
BL 2100	Technical Equipment and services	2.521,99	1.521,99	60,35 %	1.521,99	60,35 %	0,00
BL 2110	Furniture	9.522,00	9.522,00	100,00 %	9.522,00	100,00 %	0,00
BL 2121	Maintenance and Repairs of transport equipment	546,00	546,00	100,00 %	546,00	100,00 %	0,00
BL 2130	Books, Newspapers and Periodicals	850,00	850,00	100,00 %	850,00	100,00 %	0,00
BL 2200	Stationery	27.012,04	27.012,04	100,00 %	27.012,04	100,00 %	0,00
BL 2201	Postage and delivery charges	2.640,02	265,12	10,04 %	265,12	10,04 %	0,00
BL 2304	Service Transition	2.535.902,85	2.522.547,53	99,47 %	2.522.300,59	99,46 %	246,94
BL 2305	Service Operations	8.328,02	8.328,02	100,00 %	8.328,00	100,00 %	0,02
BL 2307	Service External	210.033,41	179.945,57	85,67 %	179.813,01	85,61 %	132,56
	TITLE 2	**2.884.042,04**	**2.837.073,98**	**98,37 %**	**2.836.694,46**	**98,36 %**	**379,52**
BL 3001	Meeting of Official Bodies	33.135,97	20.304,80	61,28 %	20.304,80	61,28 %	0,00
BL 3016	Missions	57.111,47	25.907,17	45,36 %	23.514,90	41,17 %	2.392,27
BL 3021	Other Operational meetings	1.000,00	805,82	80,58 %	805,82	80,58 %	0,00
BL 3200	Horizontal Operational meetings	34.668,75	15.255,63	44,00 %	15.255,63	44,00 %	0,00
BL 3210	Communication Activities	87.696,71	87.696,50	100,00 %	87.696,50	100,00 %	0,00
BL 3212	Stakeholders' communication	47.016,76	46.773,94	99,48 %	46.773,84	99,48 %	0,10
BL 3230	Translations	51.566,00	51.566,00	100,00 %	51.566,00	100,00 %	0,00
BL 3250	Operational Systems	29.811,35	29.811,35	100,00 %	29.811,35	100,00 %	0,00
BL 3260	Strategic consultancy	18.562,97	18.483,27	99,57 %	18.483,27	99,57 %	0,00
BL 3630	Expertise	305.963,22	305.698,22	99,91 %	305.698,22	99,91 %	0,00
BL 3640	Policy	139.045,04	122.112,85	87,82 %	122.112,85	87,82 %	0,00
BL 3650	Capacity	46.252,00	46.252,00	100,00 %	46.252,00	100,00 %	0,00
BL 3660	Community	253.523,80	244.174,49	96,31 %	240.415,00	94,83 %	3.759,49
	TITLE 3	**1.105.354,04**	**1.014.842,04**	**91,81 %**	**1.008.690,18**	**91,25 %**	**6.151,86**
	TOTAL	**4.347.331,63**	**4.173.839,95**	**96,01 %**	**4.167.308,57**	**95,86 %**	**6.531,38**

4.4.4 External assigned revenues received in 2020 and paid in 2020 or carried over to 2021 (fund source R0 expressed in euro)

Under Title 1: ENISA is 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, provides 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	435.844,08	435.844,08	100,00 %	435.844,08	100,00 %	0,00
BL 2304	Service Transition	6.237,90		0,00 %			6.237,90
	TITLE 2	**442.081,98**	**435.844,08**	**98,59%**	**435.844,08**	**0,00%**	**6.237,90**
BL 3016	Missions	1.926,49		0,00 %			1.926,49
	TITLE 3	**1.926,49**	**0,00**	**0,00%**	**0,00**	**0,00%**	**1.926,49**
	TOTAL	**541.928,47**	**533.764,08**	**98,49%**	**533.764,08**	**0,00%**	**8.164,39**

4.4.5 Carry over of appropriation carried over to 2020 (fund source C5 expressed in euro)

These funds are earmarked for a specific purpose. The appropriation was carried over to 2020 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)=(2)-(4)
	TITLE 1	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**
BL 2307	Service External	3.328,47	3.328,47	100,00 %	3.328,47	100,00 %	0,00
	TITLE 2	**3.328,47**	**3.328,47**	**100,00%**	**3.328,47**	**100,00%**	**0,00**
	TITLE 3	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**	**0,00**
	TOTAL	**3.328,47**	**3.328,47**	**100,00%**	**3.328,47**	**0,00%**	**0,00**

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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.

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ISBN 000-00-0000-000-0
doi: 0000.0000/000000