EUROPEAN UNION AGENCY
FOR CYBERSECURITY

ENISA
FINAL ACCOUNTS
2024

06/06/2025

DOCUMENT HISTORY

Date	Version	Modification	Author
06 June 2025	Version 1.0		Alexandre-Kim Hugé, Accounting Officer

The annual accounts have been drawn up by the Accounting Officer on 09/06/2025.

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, 06 June 2025

Digitally signed by:

ALEXANDRE-KIM HERMAN D HUGÉ (ENISA (THE

EUROPEAN UNION AGENCY FOR CYBERSECURITY))

Date: 2025-06-06 06:54:50 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. More information about ENISA and its work can be found here: www.enisa.europa.eu.

LEGAL NOTICE

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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 2024.

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

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

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

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

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

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

1.3 MANAGEMENT INFORMATION SYSTEMS

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

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

2. CERTIFICATION OF THE ACCOUNTS

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Union Agency for Cybersecurity (ENISA) in accordance with Article 102 of the Framework Financial Regulation ('FFR')[2] and I hereby certify that the annual accounts of ENISA for the year 2024 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

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

Done in Athens, 06 June 2025

Digitally signed by:

ALEXANDRE-KIM HERMAN D HUGÉ (ENISA (THE

EUROPEAN UNION AGENCY FOR CYBERSECURITY))

Date: 2025-06-06 07:29:29 UTC

Signed by digital e-signature

Alexandre-Kim Hugé

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

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

3. FINANCIAL STATEMENTS

3.1 STATEMENT OF FINANCIAL POSITION

in EUR	Notes	31.12.2024	31.12.2023
I. Non-Current Assets		**977.984**	**1.453.737**
Intangible fixed assets	3.5.3	0	0
Tangible fixed assets	3.5.3	977.984	1.453.737
II. Current Assets		**17.647.925**	**1.849.496**
Short-term receivables	3.5.4	17.647.925	1.849.496
Cash and cash equivalents	3.5.5	0	0
TOTAL ASSETS (I. + II.)		**18.625.909**	**3.303.233**
III. Non-Current Liabilities		**6.078.420**	**0**
Long-term EC Pre-financing received	3.5.6	6.078.420	0
IV. Current Liabilities		**7.341.690**	**1.512.131**
Short-term EC Pre-financing received	3.5.6	6.234.297	150.298
Accounts payable	3.5.7	66.136	84.717
Accrued Liabilities	3.5.8	1.041.257	1.277.116
TOTAL LIABILITIES (III. + IV.)		**13.420.110**	**1.512.131**
V. Net Assets		**5.205.799**	**1.791.102**
Accumulated result		1.791.102	5.328.730
Surplus/(Deficit) for the year		3.414.697	-3.537.628
TOTAL LIABILITIES AND NET ASSETS (III. + IV. + V.)		**18.625.909**	**3.303.233**

3.2 STATEMENT OF FINANCIAL PERFORMANCE

in EUR	Notes	2024	2023
Revenue from the Union Subsidy	3.5.11	29.063.924	36.756.208
Revenue from administrative operations	3.5.12	4.067.815	104.840
Total Operating Revenue		***33.131.739***	***36.861.048***
Administrative expenses		-19.453.036	-18.611.406
Staff expenses		*-14.354.476*	*-12.614.825*
Fixed asset related expenses		*-675.054*	*-783.056*
Other administrative expenses		*-4.423.506*	*-5.213.525*
Operational expenses		-10.264.006	-21.786.370
Total Operating Expenses	3.5.13	***-29.717.042***	***-40.397.776***
Surplus/(Deficit) from Operating Activities		**3.414.697**	**-3.536.730**
Financial revenue		0	0
Financial expenses		0	-898
Exchange rate loss		0	0
Surplus/(Deficit) from Non-Operating Activities		**0**	**-898**
Surplus/(Deficit) from Ordinary Activities		**3.414.697**	**-3.537.628**
Surplus/(Deficit) for the year		**3.414.697**	**-3.537.628**

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3.3 CASH-FLOW STATEMENT

in EUR	2024	2023
Surplus/(deficit) from ordinary activities	**3.414.697**	**-3.537.628**
Operating activities		
Amortization (intangible fixed assets)	*0*	*0*
Depreciation (tangible fixed assets)	*675.054*	*783.056*
(Increase) / decrease in short-term receivables	*6.078.420*	*0*
(Increase) / decrease in short-term receivables	*-15.798.429*	*2.811.993*
Increase / (decrease) in accounts payable	*5.829.559*	*105.536*
Net cash flow from operating activities	**199.301**	**162.957**
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets	*-199.301*	*-162.957*
Net cash flow from investing activities	**-199.301**	**-162.957**
Net Increase / (decrease) in cash and cash equivalents	**0**	**0**
Cash at the beginning of the period	**0**	**0**
Cash at the end of the period	**0**	**0**

3.4 STATEMENT OF CHANGES IN NET ASSETS

in EUR	ACCUMULATED SURPLUS / DEFICIT	ECONOMIC RESULT OF THE YEAR	NET ASSETS
Balance at 01 January 2024	5.328.730	-3.537.628	1.791.102
Allocation of the Economic Result of Previous year	-3.537.628	3.537.628	0
Economic result of the year	0	3.414.697	3.414.697
Balance at 31 December 2024	**1.791.102**	**3.414.697**	**5.205.799**

3.5 NOTES TO THE FINANCIAL STATEMENTS

3.5.1 Basis of preparation

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

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

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

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

3.5.2 Critical accounting estimates and judgements

In accordance with generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions made by management. Significant estimates include, but are not limited to, accrued income and charges, contingent assets and liabilities, provisions and impairment of fixed assets. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

3.5.3 Fixed assets

3.5.3.1 Property, plant and equipment

Property, plant and equipment are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Agency and the cost of the item can be measured reliably. Repair and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred.

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

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

Class of Property, Plant and Equipment	Depreciation Rate
Buildings	10%
Plant, machinery and equipment	10%, 25%
Furniture	10%, 12,5%, 25%
Fixtures and fittings	12,5%, 25%
Computer hardware	25%
Vehicles	25%

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

Impairment of fixed assets

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

3.5.3.2 Intangible Assets

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

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

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

The costs capitalisable include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalisable development costs and maintenance costs are recognised as expenses as incurred. In 2024, 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 2024

The movement schedule of fixed assets for the year 2024 per asset category is presented in ***Table 1 - Fixed assets' detailed presentation of movements for the year 2024 (in euro).***

	Carrying Amounts				Accumulated Depreciation				
	Opening Balance 01.01.24	Additions	Disposals	Closing Balance 31.12.24	Opening Balance 01.01.24	Amortisation and depreciation charge of the year	Amort and depr related to disposals	Closing Balance 31.12.24	Net carrying amounts 31.12.24
Computer Software	142.514	0	0	142.514	142.514	0	0	142.514	0
Intangible Fixed Assets	***142.514***	***0***	***0***	***142.514***	***142.514***	***0***	***0***	***142.514***	***0***
Land and buildings	432.771	5.029	0	437.800	76.996	43.582	0	120.578	317.222
Plant and Equipment	83.453	5.810	0	89.263	40.750	9.655	0	50.405	38.858
Furniture and Vehicles	657.589	16.521	0	674.110	453.537	38.428	0	491.965	182.145
Computer hardware	3.918.076	24.148	0	3.942.224	3.160.319	534.418	0	3.694.737	247.487
Fixtures & Fittings	1.311.064	147.793	0	1.458.857	1.217.614	48.971	0	1.266.585	192.272
Tangible Fixed Assets	***6.402.953***	***199.301***	***0***	***6.602.254***	***4.949.216***	***675.054***	***0***	***5.624.270***	***977.984***
Total Fixed Assets	**6.545.467**	**199.301**	**0**	**6.744.768**	**5.091.730**	**675.054**	**0**	**5.766.784**	**977.984**

Table 1 - Fixed assets' detailed presentation of movements for the year 2024 (in euro)

3.5.4 Short-term receivables

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

The amount consists of current receivables (amounts due at year end by debtors). In 2024, it consists of central treasury liaison account balances held with the European Commission (see also note 3.5.5.), deferred charges and other prepaid expenses, sundry receivables and other receivables from consolidated entities - see ***Table 2 - Short-term receivables***.

in EUR	2024	2023
Central treasury liaison accounts with the European Commission	17.067.619	1.294.048
Deferred charges	543.113	493.955
Sundry receivables	18.821	18.821
Receivables from consolidated entities	18.372	42.672
Total short-term receivables	**17.647.925**	**1.849.496**

Table 2 - Short-term receivables

3.5.5 Cash and cash equivalents

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

3.5.6 EC Pre-financing received

The short-term pre-financing received from the European Commission (EC) remaining at year end 2024 includes the difference between the EC subsidy received for the year 2024 and the total estimated budget execution of the same year (see also 4.2. Budget outturn account). If the budget result is negative, only the EC subsidy received (and fully paid during the reporting financial year) should be recognised as revenue from the Union Subsidy.

Total budget execution comprises not only the expenses incurred during the year, but also the amounts that have been carried over to the following year based on Articles 12 and 13 of ENISA's applicable financial regulation.

At the end of 2024, the total amount of other pre-financing remaining is related to the EUR 16 million contribution agreement signed with DG CNECT. The liability represents the difference between the contribution received in 2024 and the total execution of the agreement within the same year (see also section 3.5.11. Revenue from non-exchange transactions).

in EUR	2024	2023
Short-term pre-financing – budgetary outturn	155.877	150.298
Short-term pre-financing liability (other)	6.078.420	-
Sub-Total Short-term pre-financing	***6.234.297***	**-**
Long-term pre-financing liability (other)	6.078.420	-
Total pre-financing	**12.312.717**	**150.298**

Table 3 – Total pre-financing

3.5.7 Accounts payable

The amount due to consolidated entities is mainly composed out of payables related to staff to EU bodies at year end 2024, withheld and payable to the EU bodies 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 (***Table 4 – Accounts payable***).

in EUR	2024	2023
Payables due to consolidated entities	26.153	3.904
Total payable to consolidated entities	***26.153***	***3.904***
Payables due to non-consolidated entities - Sundry payables	39.983	80.813
Total payable to non-consolidated entities	***39.983***	***80.813***
Total accounts payable	**66.136**	**84.717**

Table 4 **– Accounts payable**

3.5.8 Accrued liabilities

The amount refers to unpaid invoices at year-end for goods received and services rendered in 2024.

It also includes staff related expenditures such as provision for untaken leave and other staff entitlements that may become payable in 2025 related to entitlements raised in 2024.

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 Contingent liabilities relating to legal cases

In 2025, a plaintiff has withdrawn a legal complaint against ENISA to the General Court of the EU Court of Justice. The General Court must still decide as to whom shall bears the costs of proceeding, estimated to a maximum amount of EUR 10.000.

3.5.10 Future financial obligation arising from 2024 commitments

Future financial obligation arising from 2024 commitments relate to amounts carried forward from 2024 to 2025 for goods and services that were contracted in 2024 but would be delivered or rendered in 2025.

in EUR	2024	2023
Amounts contracted for works, goods and services to be delivered in the following year	5.995.700	4.228.452
Increase / (decrease) in Future financial obligation arising from commitments compared to previous year	**1.767.248**	**-14.554.174**

Table 5 - Future financial obligation arising from 2024 commitments

3.5.11 Revenue from non-exchange transactions

Revenue and corresponding receivables arising from non-exchange transactions as a consequence of a transfer are recognised in the period in which the transfer arrangement becomes binding, provided that the receivables satisfy the definition of an asset and meet the criteria for recognition of an asset.

Assets and revenue recognised are measured at the fair value of the assets recognised as at the date of recognition. Receivables are recognised when a binding transfer arrangement is in place, but cash or other assets have not been received. Where a transfer is subject to conditions that, if unfulfilled, require the return of the transferred resources, ENISA recognises a pre-financing liability until the condition is fulfilled.

In 2024, the primary source of revenue was the European Union Budget subsidy. Contributions from EFTA countries were channelled through the European Commission, along with the EU Budget subsidy.

In 2022, ENISA was granted additional budget of 15 million euro for the pilot implementation of a cybersecurity support action of which 12 million euro have been paid out in 2023 and recognised as revenue in 2023 by ENISA. The remaining 3 million euro have been paid out in 2024 and recognised as revenue in 2024 by ENISA.

in EUR	2024	2023
2022 EU subsidy received in 2024	3.000.000	12.000.000
Year N EU subsidy received in year N	26.063.924	25.183.494
Amount repaid to the Commission in 2023 related to 2022 budget	0	-276.988
Amount to be repaid to the Commission in 2024 related to 2023 budget	0	-150.298
Revenue from the Union Subsidy	**29.063.924**	**36.756.208**

Table 6 - Revenue from the Union Subsidy

3.5.12 Revenue from exchange transactions

Administrative operations revenue from consolidated entities includes work performed by ENISA for other EU Agencies (see ***Table 7 - Administrative operations revenue***). ENISA received in 2024 a pre-financing payment of EUR 16 million from DG CNECT following the signing of a contribution agreement. Of the EUR 16 million received by ENISA, EUR 3.843.160 has been recognised as revenue in 2024, in accordance with the execution of this contribution agreement during the period.

in EUR	2024	2023
Administrative operations revenue – non-consolidated entities	8.598	0
Administrative operations revenue – consolidated entities	4.059.217	104.840
Revenue from Administrative operations	**4.067.815**	**104.840**

Table 7 - Administrative operations revenue

3.5.13 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 2024 include staff related expenditure, amortisation and depreciation charge for the year, other administrative expenditure and operational expenditure (see ***Table 8 - Operating expenses***).

in EUR	2024	2023
Staff related expenditure	14.354.476	12.614.825
Amortisation and depreciation charge of the year	675.054	783.056
Other administrative expenditure	4.423.506	5.213.525
Operational expenditure	10.264.006	21.786.370
Total Operating Expenses	**29.717.042**	**40.397.776**

Table 8 - Operating expenses

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

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

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

3.5.14 Related parties' disclosures

The Agency is managed by the Executive Director (Authorising Officer) who is employed in a temporary agent post, grade AD15. His remuneration, allowances and other entitlements are covered by the Conditions of Employment of Other Servants of the European Communities.

3.5.15 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.

3.5.16 Subsequent events

In accordance with EU accounting rule 19 "Events after Reporting Date", the on-going Russian war of aggression against 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 2024. Furthermore, for subsequent reporting periods, this event 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.

3.5.17 Contributions in kind by the hosting Member State

As from the financial year 2021, an agreement related to ENISA's office has been signed between the Greek authorities and ENISA. The rental agreement is a tripartite agreement between ENISA, the Greek Authorities and the landlord. The Greek Authorities take all financial responsibilities on behalf of ENISA. Therefore, ENISA has no financial exposure on building rental costs.

3.5.18 Financial instruments: disclosures and risk management

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

3.5.18.1 Credit risk

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

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

As from 2023, cash held at bank and equivalents is serviced by the European Commission – see also note 3.5.5.

3.5.18.2 Market risk

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

3.5.18.3 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.

3.5.18.4 Interest rate risk

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

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

3.5.18.5 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	2024	2023
REVENUE		
Commission subsidy and revenue received in year N	42.219.801	36.906.506
2022 Commission subsidy received in 2023	0	3.000.000
Other revenue	253.234	110.440
TOTAL REVENUE (a)	**42.473.035**	**40.016.946**
EXPENDITURE		
Title I: Staff		
Payments	13.555.812	12.229.032
Appropriations carried over	892.935	464.449
Title II: Administrative Expenses		
Payments	2.548.168	2.361.982
Appropriations carried over	1.699.576	1.387.437
Title III: Operating Expenditure		
Payments	9.586.087	6.527.378
Appropriations carried over	14.353.286	2.376.566
TOTAL EXPENDITURE (b)	**42.635.864**	**25.346.844**
OUTTURN FOR THE FINANCIAL YEAR (a-b)	**-162.829**	**14.670.102**
Cancellation of unused payment appropriations carried over from previous year	154.797	149.739
Adjustment for carry-over from assigned revenue	163.909	53.469
Exchange differences for the year (gain +/loss -)	0	0
NEGATIVE BALANCE OF YEAR N-1 CARRIED FORWARD (c)	**0**	**-14.723.013**
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR (a-b-c)	**155.877**	**150.298**
Balance year N-1 (if positive)	150.298	0
Positive balance year N-1 reimbursed to the Commission in year N	-150.298	0
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	**155.877**	**150.298**

4.3 RECONCILIATION OF ACCRUAL BASED RESULT WITH THE BUDGETARY RESULT

	Sign (+/-)	in EUR
Economic result (- for loss) as per statement of financial performance	**+**	**3.414.697**
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	-	783.161
Adjustments for accrual cut-off of current year	+	498.143
Unpaid invoices at year end but booked in charges	+	1.758
Depreciation of intangible and tangible fixed assets	+	675.054
Recovery Orders issued in 2024 in class 7 (revenue) and not yet cashed	-	7.439
Payments made from carry-over of payment appropriations	+	3.909.745
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
Non-current asset acquisitions (less unpaid amounts)	-	199.301
New pre-financing received in current year and remaining open at year end	+	12.348.702
Budgetary recovery orders issued before 2024 and cashed in the year	-	3.000.000
Payment appropriations carried over to 2024	-	16.945.798
Cancellation of unused carried over payment appropriations from previous year	+	154.797
Adjustment for carry-over from the previous year of appropriations available at 31/12/2023 arising from assigned revenue	+	163.909
Paid invoices in 2024 but booked in charges in 2023	-	75.229
Total	**+**	**155.877**
Budgetary result (+ for surplus / - for deficit)	**+**	**155.877**
Delta not explained		**0**

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 2024, ENISA has been operating with a budget of EUR 26,2 million compared with the 2023 budget of EUR 25,2 million (annual EU contribution - C1 fund source). In 2024, ENISA received the first instalment of EUR 16 million for the activities agreed under the Contribution Agreement signed on 21 December 2023 between DG CONNECT and ENISA with the purpose to implement the 'Preparedness and Incident Response Support for Key Sectors' action under the Digital Europe Programme (DEP) during 2024-2026. With the purpose to ensure transparency of externally funded projects Title 4 was established by the MB decision on Amending Budget 1/2024 of 7 June 2024. The received amount of EUR 16 million was accounted as R0 funds under the newly established Title 4.

During 2024 ENISA budget has been increased by the total of EUR 383 326 as part of EU general budget amendments No 4 and No 5: a part of the additional resources (EUR 139 000 and 2 FTEs) stem from the Cybersecurity Resilience Act , that was published in the Official Journal on 20 November 2024 and entered into force on 10 December 2024. The remaining (EUR 244 326) was allocated to support the unusual high salary indexation by the decision on the Council in November 2024. MB decision on Amending Budget 2/2024 of 17 December 2024 was adopted allocating the additional funding to cover priority projects.

A further EUR 15,4 million was granted to ENISA in late December 2024 under 2 new Contribution Agreements for the implementation of the feasibility study for the CRA single reporting platform, actual implementation of the CRA SRP, Support action and SitCen activities during 2025-2027. First instalments are expected to be received in Q1 2025.

During 2024, the Agency made two transfers by Executive Director's decision on the adopted budget. Transfers on the adopted budget included transfer of funds within title and between titles.

The table below summarises changes to the budget 2024:

2024 Budget (C1), in EUR	Initial budget	Amending Budget	Transfers	Final budget
Title 1	14.739.106,19	70.000,00	(368.053,07)	14.441.053,12
Title 2	3.666.898,43	4.246,00	527.156,52	4.198.300,95
Title 3	7.430.470,72	309.080,00	(159.103,45)	7.580.447,27
Title 4	-	16.000.000,00	-	16.000.000,00
TOTAL	**25.836.475,34**	**16.383.326,00**	**0,00**	**42.219.801,34**

4.4.2 Appropriations 2024 (fund source C1 expressed in euro) - Committed in 2024, and either paid in 2024, or carried forward to 2025 (RAL)

From 1 January to 31 December 2024, ENISA executed EUR 26 218 721 in commitment appropriations, representing 100,00 % of the total budget of the year, and EUR 21 775 888 in payment appropriations, amounting to 83,05 % of the total budget.

In 2024 commitment execution remained high at 100 % compared with 100 % in 2023 (99,93 % in 2022). Overall payment execution has very slightly decreased to and reached 83,05 %, compared with 83,86 % in 2023 without considering cybersecurity support action funds (84,11 % in 2022).

	2024 Target	Achieved in 2024
Committed Appropriations for the year	**95,00 %**	**100,00 %**
Payment Appropriations for the year	**80,00 %**	**83,05 %**

Title I execution: commitment rate for the budget of the year for Title I in 2024 reached 99,99 % of the appropriations available. Payment rate reached 93,88 % of the commitments authorised. The amount carried forward to 2025 (committed in 2024 but to be paid in 2025) represents 6,11 % which is below the accepted benchmark of 10 %.

Title II execution: commitment rate for the budget of the year for Title II in 2024 reached 100,00 % of the appropriations available. Payment rate reached 60,42 % of the commitments authorised. The amount carried forward to 2025 represented thus 39,58 % of the commitments authorised which is over the accepted benchmark of 20 %. This is mainly explained by the decision in November-December to reallocate part of available surplus to Title 2 to finance priority projects such as ENISA's website security and maintenance as well as to ensure business continuity of ICT services and update ICT infrastructure.

Title III execution: commitment rate for the budget of the year for Title III in 2024 reached 100,00 % of the appropriations available. Payment rate reached 74,98 % of the commitments authorised. The amount carried forward to 2025 represents 25,02 % which is below the accepted benchmark of 30 %.

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	9.794.725,28	9.794.725,28	100,00 %	9.794.725,28	100,00 %	0,00
BL 1110	Contract Agents	2.047.703,33	2.047.703,33	100,00 %	2.047.703,33	100,00 %	0,00
BL 1113	Seconded National Experts (SNEs)	610.594,26	610.594,26	100,00 %	610.594,26	100,00 %	0,00
BL 1201	Recruitment and Departure expenditure	266.934,04	266.934,04	100,00 %	261.878,19	98,11 %	5.055,85
BL 1320	Staff Development	675.760,76	674.855,76	99,87 %	321.647,92	47,60 %	353.207,84
BL 1332	Staff Welfare	345.331,08	345.331,08	100,00 %	137.042,36	39,68 %	208.288,72
BL 1420	External Temporary Staffing	700.005,18	700.005,18	100,00 %	382.220,09	54,60 %	317.785,09
	TITLE 1	**14.441.053,93**	**14.440.148,93**	**99,99 %**	**13.555.811,43**	**93,87 %**	**884.337,50**
BL 2001	Building costs	1.043.509,47	1.043.509,47	100,00 %	691.007,08	66,22 %	352.502,39
BL 2220	Consultancy and other outsourced services (incl. legal services)	594.575,76	594.575,76	100,00 %	346.950,80	58,35 %	247.624,96
BL 2230	Corporate and Administrative Expenditures	76.199,44	76.199,44	100,00 %	35.371,48	46,42 %	40.827,96
BL 2312	Core and corporate ICT costs	2.484.015,85	2.484.009,91	100,00 %	1.463.425,93	58,91 %	1.020.583,98
	TITLE 2	**4.198.300,52**	**4.198.294,58**	**100,00 %**	**2.536.755,29**	**60,42 %**	**1.661.539,29**
BL 3001	Outreach, meetings, translations and representation expenses	391.751,17	391.751,17	100,00 %	344.513,81	87,94 %	47.237,36
BL 3710	Activity 1 - Providing assistance on policy development	348.775,60	348.775,60	100,00 %	330.814,32	94,85 %	17.961,28
BL 3720	Activity 2 - Supporting implementation of Union policy and law	814.407,38	814.407,38	100,00 %	618.141,30	75,90 %	196.266,08
BL 3730	Activity 3 - Capacity building	1.327.063,56	1.327.063,56	100,00 %	1.092.372,26	82,31 %	234.691,30
BL 3740	Activity 4 - Enabling operational cooperation	1.787.723,45	1.787.723,45	100,00 %	1.050.947,71	58,79 %	736.775,74
BL 3750	Activity 5 - Contribute to cooperative response at Union and Member States level	879.730,71	879.730,71	100,00 %	654.834,12	74,44 %	224.896,59
BL 3760	Activity 6 - Development and maintenance of EU cybersecurity certification framework	549.128,47	549.128,47	100,00 %	338.084,94	61,57 %	211.043,53
BL 3770	Activity 7 - Supporting European cybersecurity market and industry	239.999,41	239.830,74	99,93 %	140.157,92	58,40 %	99.672,82
BL 3780	Activity 8 - Knowledge on emerging cybersecurity challenges and opportunities	740.754,56	740.754,56	100,00 %	665.918,55	89,90 %	74.836,01
BL 3790	Activity 9 - Outreach and education	387.712,23	387.712,23	100,00 %	335.179,74	86,45 %	52.532,49
BL 3700	Activity 10 - Advise on Research and Innovation Needs and priorities	113.400,01	113.400,01	100,00 %	112.356,71	99,08 %	1.043,30
	TITLE 3	**7.580.446,55**	**7.580.277,88**	**100,00 %**	**5.683.321,38**	**74,97 %**	**1.896.956,50**
	TOTAL	**26.219.801,00**	**26.218.721,39**	**100,00 %**	**21.775.888,10**	**83,05 %**	**4.442.833,29**

4.4.3 Appropriations committed in 2023, carried forward to 2024 and paid in 2024 (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 2023 were carried forward to 2024 (C8 appropriations).

In 2024 overall payment execution for C8 funds reached 96,19 % with payment rate of 86,44 % for Title I, 98,16 % for Title II and 97,03 % for Title III.

As compared to 2023, there is a minor increase in payment execution for implementation of the C8 funds – 96,19 % in 2024 compared to 96,14 % in 2023.

Title I commitments which were carried forward to 2024 were executed at 86,44 %. It represents a cancellation of EUR 62 994. This mainly is related to provisional commitments for the top-up of schooling allowance, various trainings, standby duty payments to SNEs and other matters which are difficult to estimate.

Title II commitments which were carried forward to 2024 were executed at 98,16 %. It represents a cancellation of EUR 24 617. This cancellation mostly concerns building related provisional commitments such as DG HR handling of complaints, DG BUDG provision of treasury service, additional security services, MIPS fees and other items where the actual amount was lower than anticipated.

Title III commitments which were carried forward to 2024 were executed at 97,03 %. It represents a cancellation of EUR 67 186. This cancellation mainly concerns provisional commitments for missions, penetration testing of ENISA assets and events which had to be modified due to unforeseen circumstances and the actual amount was lower than anticipated.

The amount cancelled totals to EUR 154 797, which represents 3,81 % of the total amount carried forward.

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 1113	Seconded National Experts (SNEs)	10.583,37	1.485,63	14,04 %	1.485,63	14,04 %	0,00
BL 1201	Recruitment and Departure expenditure	18.611,26	18.611,26	100,00 %	18.611,26	100,00 %	0,00
BL 1320	Staff Development	153.510,15	136.314,09	88,80 %	136.314,09	88,80 %	0,00
BL 1332	Staff Welfare	169.562,19	132.862,01	78,36 %	132.862,01	78,36 %	0,00
BL 1420	External Temporary Staffing	112.182,02	112.182,02	100,00 %	112.182,02	100,00 %	0,00
	TITLE 1	**464.448,99**	**401.455,01**	**86,44 %**	**401.455,01**	**86,44 %**	**0,00**
BL 2001	Building costs	356.136,72	351.878,93	98,80 %	351.878,93	98,80 %	0,00
BL 2220	Consultancy and other outsourced services (incl. legal services)	175.122,38	158.653,63	90,60 %	158.653,63	90,60 %	0,00
BL 2230	Corporate and Administrative Expenditures	42.025,72	42.025,72	100,00 %	42.025,72	100,00 %	0,00
BL 2312	Core and corporate ICT costs	764.734,26	760.843,96	99,49 %	760.843,96	99,49 %	0,00
	TITLE 2	**1.338.019,08**	**1.313.402,24**	**98,16 %**	**1.313.402,24**	**98,16 %**	**0,00**
BL 3001	Outreach, meetings, translations and representation expenses	91.314,44	80.149,93	87,77 %	80.149,93	87,77 %	0,00
BL 3710	Activity 1 - Providing assistance on policy development	66.309,32	60.619,91	91,42 %	60.619,91	91,42 %	0,00
BL 3720	Activity 2 - Supporting implementation of Union policy and law	119.225,18	111.643,75	93,64 %	111.643,75	93,64 %	0,00
BL 3730	Activity 3 - Capacity building	331.204,55	323.408,25	97,65 %	323.408,25	97,65 %	0,00
BL 3740	Activity 4 - Enabling operational cooperation	796.093,07	792.725,68	99,58 %	792.725,68	99,58 %	0,00
BL 3750	Activity 5 - Contribute to cooperative response at Union and Member States level	122.903,48	120.478,45	98,03 %	120.478,45	98,03 %	0,00
BL 3760	Activity 6 - Development and maintenance of EU cybersecurity certification framework	428.207,78	408.622,79	95,43 %	408.622,79	95,43 %	0,00
BL 3770	Activity 7 - Supporting European cybersecurity market and industry	62.464,14	59.279,14	94,90 %	59.279,14	94,90 %	0,00
BL 3780	Activity 8 - Knowledge on emerging cybersecurity challenges and opportunities	92.897,51	90.690,91	97,62 %	90.690,91	97,62 %	0,00
BL 3790	Activity 9 - Outreach and education	54.719,61	52.739,68	96,38 %	52.739,68	96,38 %	0,00
BL 3700	Activity 10 - Advise on Research and Innovation Needs and priorities	96.735,56	94.529,74	97,72 %	94.529,74	97,72 %	0,00
	TITLE 3	**2.262.074,64**	**2.194.888,23**	**97,03 %**	**2.194.888,23**	**97,03 %**	**0,00**
	TOTAL	**4.064.542,71**	**3.909.745,48**	**96,19 %**	**3.909.745,48**	**96,19 %**	**0,00**

4.4.4 External assigned revenues received in 2024 and paid in 2024 or carried over to 2025 (fund source R0 expressed in euro)

During 2024 total of EUR 16 million has been received as R0 funds based on the Contribution Agreement signed between DG CONNECT and ENISA on 21 December 2023 with the purpose to implement the ‘Preparedness and Incident Response Support for Key Sectors’ action under the DEP during 2024-2026. This amount was accounted for under the newly established Title 4.

Under Title 2 the amounts remained without major changes from previous year and were composed of the rental deposit received for the previous office building in Marousi from which Agency moved out in 2021, amount for provision of DPO services and the various corporate ICT related reimbursed expenses such as phone costs.

Under Title 3 the amounts remained without major changes from previous year and consisted of mission expenses reimbursed to ENISA by third bodies, services provided to eu-LISA and ECCC

Budget Line	Description	Appropriation Amount 1	Commitment Amount 2	% Committed (3)=(2)/(1)	Payment Amount 4	% Paid (5)=(4)/(1)	RAL (6)=(1)-(4)
	TITLE 1	**0,00**	**0,00**	**N.A.**	**0,00**	**N.A.**	**0,00**
BL 2000	Rent of buildings	16.500,00	0,00	0,00 %	0,00	0,00 %	16.500,00
BL 2220	Consultancy and other outsourced services (incl. legal services)	11.413,00	11.413,00	100,00 %	11.413,00	100,00 %	0,00
BL 2310	Corporate ICT recurrent costs	21.504,66	0,00	0,00 %	0,00	0,00 %	21.504,66
	TITLE 2	**49.417,66**	**11.413,00**	**23,09%**	**11.413,00**	**23,09%**	**38.004,66**
BL 3001	Outreach, meetings, translations and representation expenses	15.464,55	0,00	0,00 %	0,00	0,00 %	15.464,55
BL 3730	Activity 3 - Capacity building	87.613,84	85.555,12	97,65 %	59.605,12	68,03 %	28.008,72
BL 3700	Activity 10 - Advise on Research and Innovation Needs and priorities	11.413,00	0,00	0,00 %	0,00	0,00 %	11.413,00
	TITLE 3	**114.491,39**	**85.555,12**	**74,73%**	**59.605,12**	**52,06%**	**54.886,27**
BL 4000	Activities related to the Contribution Agreement under DEP	16.000.000,00	5.204.461,11	32,53 %	3.843.160,01	24,02 %	12.156.839,99
	TITLE 4	**16.000.000,00**	**5.204.461,11**	**32,53%**	**3.843.160,01**	**24,02%**	**12.156.839,99**
	TOTAL	**16.163.909,05**	**5.301.429,23**	**32,80%**	**3.914.178,13**	**24,22%**	**12.249.730,92**

4.4.5 Internal assigned revenues received in 2024 and paid in 2024 or carried over to 2025 (fund source C4 expressed in euro)

During 2024 total of EUR 253 234 has been received as C4 funds mainly based on the Service Level Agreements signed between ENISA and other EUIBAs. Upon establishment of the new Title 4 operational and administrative activities related to the implementation of SLAs are accounted for under the Title 4.

Under Title 1 the amounts received refers to staff welfare measures reimbursed by the contractor.

Under Title 3 the amount received refers to the services provided to eu-LISA under the SLA.

Under Title 4 the amounts received refer to the services provided to ESMA, EBA, EIOPA, ECCC, CEDEFOP under the existing SLAs.

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 1332	Staff Welfare	8.597,98	0,00	0,00 %	0,00	0,00 %	8.597,98
	TITLE 1	**8.597,98**	**0,00**	0,00 %	**0,00**	**0,00 %**	**8.597,98**
BL 2310	Core and corporate ICT costs	32,00	0,00	0,00 %	0,00	0,00 %	32,00
	TITLE 2	**32,00**	**0,00**	**0,00%**	**0,00**	**0,00%**	**32,00**
BL 3730	Activity 3 - Capacity building	104.756,06	104.756,06	100,00 %	0,00	0,00 %	104.756,06
	TITLE 3	**104.756,06**	**104.756,06**	**100,00%**	**0,00**	**0,00%**	**104.756,06**
BL 4001	Operational activities related to the implementation of SLAs	89.963,00	39.345,84	43,74 %	0,00	0,00 %	89.963,00
BL 4002	Administrative activities related to the implementation of SLAs	49.884,55	21.513,94	43,13 %	0,00	0,00 %	49.884,55
	TITLE 4	**139.847,55**	**60.859,78**	**43,52%**	**0,00**	**0,00%**	**139.847,55**
	TOTAL	**253.233,59**	**165.615,84**	**65,40%**	**0,00**	**0,00%**	**253.233,59**

ABOUT ENISA

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

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