EUROPEAN UNION AGENCY
FOR CYBERSECURITY

ENISA FINAL ACCOUNTS 2025

08/06/2026

DOCUMENT HISTORY

Date	Version	Modification	Author
8 June 2026	Version 1.0		Alexandre-Kim Hugé, Accounting Officer

The annual accounts have been drawn up by the Accounting Officer on 08/06/2026.

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, 8th June 2026

Digitally signed by:

ALEXANDRE-KIM HERMAN D HUGÉ

Date: 2026-06-08 07:05:41 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

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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TABLE OF CONTENTS

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 2025.

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 2025 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, 8th June 2026

Digitally signed by:

ALEXANDRE-KIM HERMAN D HUGÉ

Date: 2026-06-08 07:08:08 UTC

Signed by digital 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	31.12.2025	31.12.2024
I. Non-Current Assets		**989.813**	**977.984**
Intangible fixed assets	3.5.3	0	0
Tangible fixed assets	3.5.3	989.813	977.984
II. Current Assets		**41.356.571**	**17.647.925**
Short-term receivables	3.4.4	41.356.571	17.647.925
Cash and cash equivalents	3.4.5	0	0
TOTAL ASSETS (I. + II.)		**42.346.384**	**18.625.909**
III. Non-Current Liabilities		**14.945.468**	**6.078.420**
Long-term EC Pre-financing received	3.5.6	14.945.468	6.078.420
IV. Current Liabilities		**22.605.865**	**7.341.690**
Short-term EC Pre-financing received	3.5.6	19.482.166	6.234.297
Accounts payable	3.4.7	476.788	66.136
Accrued Liabilities	3.5.8	2.646.911	1.041.257
TOTAL LIABILITIES (III. + IV.)		**37.551.333**	**13.420.110**
V. Net Assets		**4.795.051**	**5.205.799**
Accumulated result		5.205.799	1.791.102
Surplus/(Deficit) for the year		-410.748	3.414.697
TOTAL LIABILITIES AND NET ASSETS (III. + IV. + V.)		**42.346.384**	**18.625.909**

in EUR	Notes	2025	2024
Revenue from the Union Subsidy	3.4.11	26.594.074	29.063.924
Revenue from administrative operations	3.4.12	6.126.970	4.067.815
Total Operating Revenue		***32.721.044***	***33.131.739***
Administrative expenses		-23.503.769	-19.453.036
Staff expenses		*-16.650.128*	*-14.354.476*
Fixed asset related expenses		*-314.071*	*-675.054*
Other administrative expenses		*-6.539.570*	*-4.423.506*
Operational expenses		-9.628.023	-10.264.006
Total Operating Expenses	3.4.13	***-33.131.792***	***-29.717.042***
Surplus/(Deficit) from Operating Activities		**-410.748**	**3.414.697**
Financial revenue		0	0
Financial expenses		0	0
Exchange rate loss		0	0
Surplus/(Deficit) from Non-Operating Activities		**0**	**0**
Surplus/(Deficit) from Ordinary Activities		**-410.748**	**3.414.697**
Surplus/(Deficit) for the year		**-410.748**	**3.414.697**

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3.2 CASH-FLOW STATEMENT

in EUR	2025	2024
Surplus/(deficit) from ordinary activities	**-410.748**	**3.414.697**
Operating activities		
Amortization (intangible fixed assets)	*0*	*0*
Depreciation (tangible fixed assets)	*314.071*	*675.054*
(Increase) / decrease in short-term receivables	*8.867.048*	*6.078.420*
(Increase) / decrease in short-term receivables	*-23.708.646*	*-15.798.429*
Increase / (decrease) in accounts payable	*15.264.175*	*5.829.559*
Net cash flow from operating activities	**325.900**	**199.301**
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets	*-325.900*	*-199.301*
Net cash flow from investing activities	**-325.900**	**-199.301**
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**

3.3 STATEMENT OF CHANGES IN NET ASSETS

	ACCUMULATED SURPLUS / DEFICIT	ECONOMIC RESULT OF THE YEAR	NET ASSETS
Balance at 01 January 2025	**1.791.102**	**3.414.697**	**5.205.799**
Allocation of the Economic Result of previous year	3.414.697	-3.414.697	0
Economic result of the year	0	-410.748	-410.748
Balance at 31 December 2025	**5.205.799**	**-410.748**	**4.795.051**

3.4 NOTES TO THE FINANCIAL STATEMENTS

3.4.1 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.

3.4.2 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.

3.4.3 Fixed assets

3.4.3.1 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.

3.4.3.2 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 capitalizable 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-capitalizable development costs and maintenance costs are recognised as expenses as incurred. In 2025, 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.

3.4.3.3 Fixed assets' detailed presentation of movements for the year 2025

The movement schedule of fixed assets for the year 2025 per asset category is presented in ***Table 1 - Fixed assets' detailed presentation of movements for the year 2025 (in euro).***

	Carrying Amounts				Accumulated Depreciation				
	Opening Balance 01.01.25	Additions	Disposals	Closing Balance 31.12.25	Opening Balance 01.01.25	Amortisation and depreciation charge of the year	Amortisation and depreciation related to disposals	Closing Balance 31.12.25	Net carrying amounts 31.12.25
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	437.800	42.362	0	480.162	120.578	44.837	0	165.415	314.747
Plant and Equipment	89.263	958	0	90.221	50.405	10.264	0	60.669	29.552
Furniture and Vehicles	674.110	90.560	0	764.670	491.965	32.424	0	524.389	240.281
Computer hardware	3.942.224	127.125	0	4.069.349	3.694.737	171.620	0	3.866.357	202.992
Fixtures & Fittings	1.458.857	64.895	0	1.523.752	1.266.585	54.926	0	1.321.511	202.241
Tangible Fixed Assets	***6.602.254***	***325.900***	***0***	***6.928.154***	***5.624.270***	***314.071***	***0***	***5.938.341***	***989.813***
Total Fixed Assets	**6.744.768**	**325.900**	**0**	**7.070.668**	**5.766.784**	**314.071**	**0**	**6.080.855**	**989.813**

Table 1 - Fixed assets' detailed presentation of movements for the year 2025 (in euro)

3.4.4 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 2025, 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	2025	2024
Central treasury liaison accounts with the European Commission	38.712.674	17.067.619
Deferred charges	2.591.454	543.113
Sundry receivables	18.821	18.821
Receivables from consolidated entities	33.622	18.372
Total short-term receivables	**41.356.571**	**17.647.925**

Table 2 - Short-term receivables

3.4.5 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.

3.4.6 EC Pre-financing received

The short-term pre-financing received from the European Commission (EC) remaining at year end 2025 includes the difference between the EC subsidy received for the year 2025 and the total 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. year (see also section 3.5.11. Revenue from non-exchange transactions)

At the end of 2025, the total amount of other pre-financing remaining is related to various contribution agreements signed with DG CNECT and ENISA. The liability represents the difference between the contribution received in 2025 and the total execution of the agreement within the same year (see also section 3.5.12. Revenue from exchange transactions).

in EUR	2025	2024
Short-term pre-financing – budgetary outturn	120.258	155.877
Short-term pre-financing liability (other)	19.361.908	6.078.420
Sub-Total Short-term pre-financing	***19.482.166***	***6.234.297***
Long-term pre-financing liability (other)	***14.945.468***	***6.078.420***
Total pre-financing	**34.427.634**	**12.312.717**

Table 3 – Total pre-financing

3.4.7 Accounts payable

The amount due to consolidated entities is mainly composed out of payables related to staff to EU bodies at year end 2025, 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	2025	2024
Payables due to consolidated entities	49.625	26.153
Total payable to consolidated entities	***49.625***	***26.153***
Payables due to non-consolidated entities - Sundry payables	427.163	39.983
Total payable to non-consolidated entities	***427.163***	***39.983***
Total accounts payable	**476.788**	**66.136**

Table 4 – Accounts payable

3.4.8 Accrued liabilities

The amount refers to unpaid invoices at year-end for goods received and services rendered in 2025.

It also includes staff related expenditures such as provision for untaken leave and other staff entitlements that may become payable in 2026 related to entitlements raised in 2025.

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

3.4.9 Contingent liabilities relating to legal cases

This heading relates to actions for damages currently being brought against the EU, other legal disputes and the estimated legal costs. It should be noted that in an action for damages under Article 340 TFEU, the applicant must demonstrate a sufficiently serious breach by the institution of a rule of law intended to confer rights on individuals, real harm suffered by the applicant, and a direct causal link between the unlawful act and the harm.

3.4.10 Future financial obligation arising from 2025 commitments

Future financial obligation arising from 2025 commitments relate to amounts carried forward from 2025 to 2026 for goods and services that were contracted in 2025 but would be delivered or rendered in 2026.

in EUR	2025	2024
Amounts contracted for works, goods and services to be delivered in the following year	13.385.528	5.995.700
Increase / (decrease) in Future financial obligation arising from commitments in year N	**7.389.828**	**1.767.248**

Table 5 - Future financial obligation arising from 2025 commitments

3.4.11 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 2025, 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 EUR	2025	2024
Year N EU subsidy received in year N	26.714.332	26.219.801
2022 EU subsidy received in 2024	0	3.000.000
Amount repaid to the Commission in year N+1 related to year N budget	**-120.258**	-155.877
Revenue from the Union Subsidy	**26.594.074**	**29.063.924**

Table 6 - Revenue from the Union Subsidy

3.4.12 Revenue from exchange transactions

Administrative operations revenue from consolidated entities includes work performed by ENISA for the European Commission and other EU Agencies (see ***Table 7 - Administrative operations revenue***). Following the signing of various contribution agreements, ENISA received up to 2025 payments for a total pre-financing value of EUR 44 066 633 million from the European Commission. Of this total received by ENISA, EUR 5.916.180 has been recognised as revenue in 2025, in accordance with the execution of this contribution agreement during the period based on the costs actually incurred by ENISA over the same financial period.

in EUR	2025	2024
Administrative operations revenue – non-consolidated entities	0	8.598
Administrative operations revenue – consolidated entities	6.126.970	4.059.217
of which stemming from contribution agreements	*5.916.180*	*3.843.160*
of which stemming from service-level agreements and others	*210.790*	*216.057*
Revenue from Administrative operations	**6.126.970**	**4.067.815**

Table 7 - Administrative operations revenue

3.4.13 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 2025 include staff related expenditure, amortisation and depreciation charge for the year, other administrative expenditure and operational expenditure (see ***Table 8 - Operating expenses***).

in EUR	2025	2024
Staff related expenditure	16.650.128	14.354.476
Amortisation and depreciation charge of the year	314.071	675.054
Other administrative expenditure	6.539.570	4.423.506
Operational expenditure	9.628.023	10.264.006
Total Operating Expenses	**33.131.792**	**29.717.042**

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.

3.4.14 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.

3.4.15 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.

3.4.16 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 2025. 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.

3.4.17 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.

3.4.18 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.

3.4.18.1 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.

Cash held at bank and equivalents is serviced by the European Commission – see also note 3.5.5.

3.4.18.2 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.

3.4.18.3 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.

3.4.18.4 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.

3.4.18.5 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	2025	2024
REVENUE		
Commission subsidy	26.714.332	26.219.801
Contribution Agreements	28.066.718	16.000.000
Other revenue	174.202	253.234
TOTAL REVENUE (a)	**54.955.252**	**42.473.035**
EXPENDITURE		
Title I: Staff		
Payments	14.847.204	13.555.812
Appropriations carried over	647.399	892.935
Title II: Administrative Expenses		
Payments	2.952.729	2.548.168
Appropriations carried over	1.448.049	1.699.576
Title III: Operating Expenditure		
Payments	10.874.539	9.586.087
Appropriations carried over	36.512.582	14.353.286
TOTAL EXPENDITURE (b)	**67.282.502**	**42.635.864**
OUTTURN FOR THE FINANCIAL YEAR (a-b)	**-12.327.250**	**-162.829**
Cancellation of unused payment appropriations carried over from previous year	110.160	154.797
Adjustment for carry-over from assigned revenue	12.337.348	163.909
Exchange differences for the year (gain +/loss -)	0	0
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR (a-b)	**120.258**	**155.877**
Balance year N-1 (if positive)	155.877	150.298
Positive balance year N-1 reimbursed to the Commission in year N	-155.877	-150.298
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	**120.258**	**155.877**

4.3 RECONCILIATION OF ACCRUAL BASED RESULT WITH THE BUDGETARY RESULT

	Sign (+/-)	in EUR
Economic result (- for loss) as per statement of financial performance	**+**	**-410.748**
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	-	-498.143
Adjustments for accrual cut-off of current year	+	55.458
Unpaid invoices at year end but booked in charges	+	416.285
Depreciation of intangible and tangible fixed assets	+	314.071
Recovery Orders issued in 2025 in class 7 (revenue) and not yet cashed	-	-8.088
Payments made from carry-over of payment appropriations	+	4.498.289
Other (HR related balances not impacting budgetary result)	-	-2.694
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
Non-current asset acquisitions (less unpaid amounts)	-	325.900
New pre-financing received in current year and remaining open at year end	+	22.234.810
Budgetary recovery orders issued before 2025 and cashed in the year	+	7.439
Payment appropriations carried over to 2025	-	38.608.030
Cancellation of unused carried over payment appropriations from previous year	+	110.160
Adjustment for carry-over from the previous year of appropriations available at 31/12/2024 arising from assigned revenue	+	12.337.349
Total	**+**	**120.258**
Budgetary result (+ for surplus / - for deficit)	**+**	**120.258**
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 2025, ENISA has been operating with a budget of EUR 26,7 million compared with the 2024 budget of EUR 26,2 million (annual EU contribution - C1 fund source). In addition, ENISA received in 2025 a total amount of EUR 28,1 million under Contribution Agreements signed with DG CONNECT which was accounted as R0 funds under Title 4:

- EUR 12,2 million for the activities agreed under the contribution agreement signed on 31 July 2025 with the purpose to implement the "EU Cybersecurity Reserve and Cyber Situation and Analysis centre";
- EUR 12 million for the activities under the contribution agreement signed on 19 December 2024 with the purpose to implement the "Incident and Vulnerability Response and Reporting";
- EUR 3,6 million for the activities agreed under the contribution agreement signed on 16 December 2025 with the purpose to implement the "European Cybersecurity Support Centre for hospitals and healthcare providers".
- EUR 240 000 for the activities agreed under the Contribution Agreement signed on 9 December 2024 with the purpose to conduct a feasibility study on single reporting platform under the Resilience Act.

During 2025 ENISA's original budget has been further increased by EUR 284 089 as part of EU general budget amendment No 1 to support salary indexation in high inflationary context. The Management Board Decision on Amending Budget 1/2025 of 20 November 2025 was adopted accordingly allocating the additional funding to cover staff expenditure.

During 2025, the Agency made two transfers by Executive Director's decision on the amended budget. Both transfers included transfer of funds within title and between titles

The table below summarises changes to the budget 2025:

2025 Budget (C1 & R0) in EUR	Initial budget	Amending Budget	Transfers	Final budget
Title 1	15.271.440	284.089	(69.325)	15.486.204
Title 2	4.159.348	-	203.379	4.362.727
Title 3	6.999.454	-	(134.054)	6.865.400
Title 4	-	24.523.333	-	24.523.333
TOTAL	**26.430.242**	**24.807.422**	**-**	**51.237.664**

4.4.2 Appropriations 2025 (fund source C1 expressed in euro) - Committed in 2025, and either paid in 2025, or carried forward to 2026 (RAL)

From 1 January to 31 December 2025, ENISA executed EUR 26 704 584 in commitment appropriations, representing 99,96% of the total budget of the year, and EUR 22 609 962 in payment appropriations, amounting to 84,64% of the total budget.

In 2025 commitment execution remained high at 99,96% compared with 100% in 2024 (100% in 2023). Overall payment execution has slightly increased and reached 84,64%, compared with 83,05% in 2024 (83,86% in 2023).

	2025 Target	Achieved in 2025
Committed Appropriations for the year	**95,00%**	**99,96%**
Payment Appropriations for the year	**80,00%**	**84,64%**

Title I execution: commitment rate for the budget of the year for Title I in 2025 reached 100% of the appropriations available. Payment rate reached 95,84%. The amount carried forward to 2026 (committed in 2025 but to be paid in 2026) represents 4,16% which is below the accepted benchmark of 10%.

Title II execution: commitment rate for the budget of the year for Title II in 2025 reached 100,00% of the appropriations available. Payment rate reached 67,68%. The amount carried forward to 2026 represented thus 32,3% (39,58 in 2024) which is over the accepted benchmark of 20%. This is mainly explained by the decision in December to reallocate part of available surplus to Title 2 to finance projects flagged as a priority by ENISA's Information Security Officer (such as Identity and Access Management for corporate servers) as well as to cover needs in IT's and office's equipment stemming from the increasing number of staff.

Title III execution: commitment rate for the budget of the year for Title III in 2025 reached 99,86% of the appropriations available. Payment rate reached 70,15%. The amount carried forward to 2026 represents 29,85% which is slightly 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	10.722.118	10.722.118	100,00 %	10.722.118	100,00 %	0
BL 1110	Contract Agents	2.446.068	2.446.068	100,00 %	2.446.068	100,00 %	0
BL 1113	Seconded National Experts (SNEs)	748.901	748.901	100,00 %	748.901	100,00 %	0
BL 1201	Recruitment and Departure expenditure	216.784	216.784	100,00 %	213.784	98,62 %	3.000
BL 1320	Staff Development	629.500	629.500	100,00 %	348.795	55,41 %	280.705
BL 1332	Staff Welfare	204.880	204.680	99,90 %	124.005	60,53 %	80.675
BL 1420	External Temporary Staffing	517.953	517.953	100,00 %	237.782	45,91 %	280.171
	TITLE 1	**15.486.205**	**15.486.005**	**100,00 %**	**14.841.454**	**95,84 %**	**644.551**
BL 2001	Building costs	1.081.300	1.081.300	100,00 %	743.846	68,79 %	337.454
BL 2220	Consultancy and other outsourced services (incl. legal services)	637.000	637.000	100,00 %	351.369	55,16 %	285.631
BL 2230	Corporate and Administrative Expenditures	66.208	66.208	100,00 %	16.441	24,83 %	49.766
BL 2312	Core and corporate ICT costs	2.578.219	2.578.219	100,00 %	1.841.073	71,41 %	737.146
	TITLE 2	**4.362.727**	**4.362.727**	**100,00 %**	**2.952.729**	**67,68 %**	**1.409.997**
BL 3001	Outreach, meetings, translations and representation expenses	732.800	732.220	99,92 %	500.592	68,31 %	231.628
BL 3002	Operational Missions	347.676	347.644	99,99 %	326.805	94,00 %	20.839
BL 3003	Large scale operational events	107.651	103.741	96,37 %	76.646	71,20 %	27.096
BL 3610	Activity 1 - Support for policy monitoring and development	318.932	318.932	100,00 %	227.803	71,43 %	91.129
BL 3620	Activity 2 - Cybersecurity and resilience of critical sectors	330.181	330.181	100,00 %	280.865	85,06 %	49.316
BL 3630	Activity 3 - Capacity building	766.409	766.409	100,00 %	585.150	76,35 %	181.259
BL 3640	Activity 4 - Enabling operational cooperation	1.667.090	1.665.819	99,92 %	898.627	53,90 %	767.191
BL 3650	Activity 5 - Provide effective operational cooperation through situational awareness	1.473.087	1.470.216	99,81 %	995.743	67,60 %	474.473
BL 3660	Activity 6 - Provide services for operational assistance and support	0	0	0,00 %	0	0,00 %	0
BL 3670	Activity 7 - Development and maintenance of EU cybersecurity certification framework	569.655	568.771	99,84 %	453.336	79,58 %	115.435
BL 3680	Activity 8 - Supporting European cybersecurity market, research & development and industry	551.919	551.919	100,00 %	470.211	85,20 %	81.708
	TITLE 3	**6.865.400**	**6.855.852**	**99,86 %**	**4.815.779**	**70,15 %**	**2.040.073**
	TOTAL	**26.714.332**	**26.704.584**	**99,96 %**	**22.609.962**	**84,64 %**	**4.094.622**

4.4.3 Appropriations committed in 2024, carried forward to 2025 and paid in 2025 (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 2024 were carried forward to 2025 (C8 appropriations). In 2025, overall payment execution for C8 funds reached 97,61% with payment rate of 97,90% for Title I, 97,68% for Title II, 97,3% for Title III and 98,52% for Title IV. As compared to 2024, there is an increase of 1,4% in payment execution for implementation of the C8 funds – 97,61% in 2025 compared to 96,19% in 2024.

Title I commitments which were carried forward to 2025 were executed at 97,90%. It represents a cancellation of EUR 18 527. This is partially related to provisional commitments for the provision of medical services (prerecruitment medical visits, psychosocial interventions, etc), various trainings and expenses related to the organisation of the ENISA Staff Strategy Days (last minute hotel and flight cancellations, etc).

Title II commitments which were carried forward to 2025 were executed at 97,68%. It represents a cancellation of EUR 38 537. This cancellation concerns building related commitments such as rental costs for Brussels office and related facilities costs, DG HR handling of complaints, insurance and facilities management expenses for the buildings in Athens and Heraklion, coaching sessions in EU FFR, mobile subscriptions in Brussels, helpdesk services for ICT support, Allegro consultancy and other items where the actual amount was lower than anticipated.

Title III commitments which were carried forward to 2025 were executed at 97,39%. It represents a cancellation of EUR 52 195. This cancellation mainly concerns provisional commitments for missions, website maintenance services and EUDIR development services due to poor delivery of the contractor, EU login services, provision of extra-muros services, events which had to be modified due to unforeseen circumstances and the actual amount was lower than anticipated as well as other minor amounts where the actual amounts were lower than the ones that had been forecasted.

Title IV commitments which were carried forward to 2025 were executed at 98,52%. It represents a cancellation of EUR 900.

The amount cancelled totals to EUR 110 160, which represents 2,39% 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)
BL 1201	Recruitment and Departure expenditure	5.056	5.056	100,00 %	5.056	100,00 %
BL 1320	Staff Development	353.208	342.050	96,84 %	342.050	96,84 %
BL 1332	Staff Welfare	208.289	201.355	96,67 %	201.355	96,67 %
BL 1420	External Temporary Staffing	317.785	317.349	99,86 %	317.349	99,86 %
	TITLE 1	**884.338**	**865.810**	**97,90 %**	**865.810**	**97,90 %**
BL 2001	Building costs	352.502	335.249	95,11 %	335.249	95,11 %
BL 2220	Consultancy and other outsourced services (incl. legal services)	247.625	237.905	96,07 %	237.905	96,07 %
BL 2230	Corporate and Administrative Expenditures	40.828	40.649	99,56 %	40.649	99,56 %
BL 2312	Core and corporate ICT costs	1.020.584	1.009.200	98,88 %	1.009.200	98,88 %
	TITLE 2	**1.661.539**	**1.623.002**	**97,68 %**	**1.623.002**	**97,68 %**
BL 3001	Outreach, meetings, translations and representation expenses	47.237	45.566	96,46 %	45.566	96,46 %
BL 3710	Activity 1 - Providing assistance on policy development	17.961	17.961	100,00 %	17.961	100,00 %
BL 3720	Activity 2 - Supporting implementation of Union policy and law	196.266	180.592	92,01 %	180.592	92,01 %
BL 3730	Activity 3 - Capacity building	339.447	338.842	99,82 %	338.842	99,82 %
BL 3740	Activity 4 - Enabling operational cooperation	736.776	721.346	97,91 %	721.346	97,91 %
BL 3750	Activity 5 - Contribute to cooperative response at Union and Member States level	224.897	221.323	98,41 %	221.323	98,41 %
BL 3760	Activity 6 - Development and maintenance of EU cybersecurity certification framework	211.044	198.614	94,11 %	198.614	94,11 %
BL 3770	Activity 7 - Supporting European cybersecurity market and industry	99.673	99.614	99,94 %	99.614	99,94 %
BL 3780	Activity 8 - Knowledge on emerging cybersecurity challenges and opportunities	74.836	73.680	98,45 %	73.680	98,45 %
BL 3790	Activity 9 - Outreach and education	52.532	51.036	97,15 %	51.036	97,15 %
BL 3700	Activity 10 - Advise on Research and Innovation Needs and priorities	1.043	943	90,42 %	943	90,42 %
	TITLE 3	**2.001.713**	**1.949.517**	**97,39 %**	**1.949.517**	**97,39 %**
BL 4001	Operational activities related to the implementation of SLAs	39.346	38.446	97,71 %	38.446	97,71 %
BL 4002	Administrative activities related to the implementation of SLAs	21.514	21.514	100,00 %	21.514	100,00 %
	TITLE 4	**60.860**	**59.960**	**98,52 %**	**59.960**	**98,52 %**
	TOTAL	**4.608.449**	**4.498.289**	**97,61 %**	**4.498.289**	**97,61 %**

4.4.4 External assigned revenues received in 2025 and paid in 2025 or carried over to 2026 (fund source R0 expressed in euro)

During 2025, a total of EUR 28 063 333 has been received as R0 funds based on a number of Contribution Agreements:

- On 9 December 2024, a Contribution Agreement between DG CONNECT and ENISA was signed with the purpose to provide ENISA with financial contribution to conduct a feasibility study on single reporting platform under the Cyber Resilience Act that will inform the future steps of the platform development which grants ENISA a total of EUR 400 000 for implementation of agreed actions up to 31/07/2026. Amount of EUR 240 000 has been received in March 2025 as the first instalment to pre-finance underlying activities.
- On 19 December 2024, a Contribution Agreement between DG CONNECT and ENISA was signed with the purpose to provide ENISA with financial contribution to implement the 'Incident and Vulnerability Response Support and Reporting' action under the Digital Europe Programme (DEP) which granted ENISA a total of EUR 15 000 000 for implementation of agreed actions during the period 2025-2027. On 3 July 2025 the 1st Addendum was signed for an additional amount of EUR 250 000. The 3rd Amendment was signed on 11 December 2025 for an additional amount up to EUR 8 100 000 extending also the duration of the agreement up to 18 December 2028. Amount of EUR 12 000 000 was received in May 2025 as the first instalment to pre-finance underlying activities.
- On 31 July 2025, a Contribution Agreement between DG CONNECT and ENISA was signed with the purpose to provide ENISA with financial contribution to implement the action "EU Cybersecurity Reserve" and the action "Cyber Situation and Analysis Centre" which grants ENISA a total of EUR 36 670 000 for the implementation of agreed actions during the period 2025-2028. Amount of EUR 12 223 333 has been received in September 2025 as the first instalment to pre-finance underlying activities.
- On 8 December 2025, a Contribution Agreement between DG CONNECT and ENISA was signed with the purpose to provide ENISA with financial contribution to implement the action "European Cybersecurity Support Centre for hospitals and healthcare providers" which grants ENISA a total of EUR 6 000 000 for the implementation of the agreed actions over the period of 36 months. Amount of EUR 3 600 000 has been received in December 2025 as the first instalment to pre-finance underlying activities.

These amounts were accounted for under 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, 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)
BL 2001	Rent of buildings	16.500	-	0,00 %	-	0,00 %	16.500
BL 2310	Corporate ICT recurrent costs	21.505	-	0,00 %	-	0,00 %	21.505
	TITLE 2	**38.005**	**-**	**0,00%**	**-**	**0,00%**	**38.005**
BL 3001	Outreach, meetings, translations and representation expenses	15.465	14.667	94,84 %	14.667	94,84 %	798
BL 3630	Activity 3 - Capacity building	3.906	-	0,00 %	-	0,00 %	3.906
BL 3730	Activity 3 - Capacity building	28.009	27.834	99,38 %	27.834	99,38 %	175
BL 3700	Activity 10 - Advise on Research and Innovation Needs and priorities	11.413	11.413	100,00 %	11.413	100,00 %	-
	TITLE 3	**58.792**	**53.914**	**91,70%**	**53.914**	**91,70%**	**4.878**
BL 4000	Activities related to the Contribution Agreement under DEP	12.160.224	9.191.072	75,58 %	3.527.790	29,01 %	8.632.434
BL 4003	Activities related to the Contribution Agreement for CRA SRP feasibility study	240.000	239.409	99,75 %	132.936	55,39 %	107.064
BL 4004	Activities related to the Contribution Agreement for Support Action, SitCen and CRA SRP implementation	12.000.000	5.543.165	46,19 %	2.137.670	17,81 %	9.862.330
BL 4005	Activities related to the Contribution Agreement for Cybersecurity Reserve and SitCen	12.223.333	130.150	1,06 %	114.400	0,94 %	12.108.933
BL 4006	Activities related to the Contribution Agreement for HAP	3.600.000	-	0,00 %	-	0,00 %	3.600.000
	TITLE 4	**40.223.558**	**15.103.797**	**37,55%**	**5.912.796**	**14,70%**	**34.310.762**
	TOTAL	**40.320.354**	**15.157.710**	**37,59%**	**5.966.710**	**14,80%**	**34.353.645**

4.4.5 Internal assigned revenues received in 2025 and paid in 2025 or carried over to 2026 (fund source C4 and fund source C5 expressed in euro)

During 2025 total of EUR 170 296 has been received as C4 funds mainly based on the Service Level Agreements signed between ENISA and other EUIBAs. Upon establishment of Title 4 operational and administrative activities related to the implementation of SLAs are accounted for under the Title 4.

Under Title 2, a minor amount was received, which was reimbursed by the contractor.

Under Title, 4 the various amounts received refer to the services provided to EU-LISA and ECCC 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 2312	Core and corporate ICT costs	47	-	0,00 %	-	0,00 %	47
	TITLE 2	**47**	**-**	**0,00%**	**-**	**0,00%**	**47**
BL 4001	Operational activities related to the implementation of SLAs	119.162	110.439	92,68 %	59.997	50,35 %	59.164
BL 4002	Administrative activities related to the implementation of SLAs	51.088	-	0,00 %	-	0,00 %	51.088
	TITLE 4	**170.249**	**110.439**	**64,87%**	**59.997**	**35,24%**	**110.252**
	TOTAL C4	**170.296**	**110.439**	**64,85%**	**59.997**	**35,23%**	**110.299**

In 2025 a total of EUR 87 617 has been carried over to fund source C5, out of which EUR 87 267 were committed, leading consequently to a cancellation of EUR 350.

Budget Line	Description	Appropriation Amount (1)	Commitment Amount (2)	% Committed (3)=(2)/(1)	Payment Amount (4)	% Paid (5)=(4)/(1)	RAL (6)=(1)-(4)
A01332	Staff welfare	8.598	8.598	100,00 %	5.750	66,88 %	2.848
	TITLE 1	**8.598**	**8.598**	**100,00%**	**5.750**	**66,88%**	**2.848**
A02312	Core and corporate ICT costs	32	-	0,00 %	-	0,00 %	32
	TITLE 2	**32**	**-**	**0,00%**	**-**	**0,00%**	**32**
B04001	Operational activities related to the implementation of SLAs	50.617	50.617	100,00 %	4.000	7,90 %	46.617
B04002	Administrative activities related to the implementation of SLAs	28.371	28.052	98,88 %	28.052	98,88 %	318
	TITLE 4	**78.988**	**78.669**	**99,60%**	**32.052**	**40,58%**	**46.935**
	TOTAL C5	**87.618**	**87.267**	**99,60%**	**37.802**	**43,14%**	**49.815**

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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