

- **FINANCIAL STATEMENT**
- **BUDGET IMPLEMENTATION**
- **REPORT ON BUDGETARY AND FINANCIAL
MANAGEMENT**

FOR THE YEAR 2022

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1. FINANCIAL STATEMENT 2022

Art 98 of the EMSA Financial Regulation

1.1 Certification letter of the EMSA Accounting Officer

CERTIFICATION OF THE ACCOUNTS

I acknowledge my responsibility for the preparation and presentation of the annual accounts of European Maritime Safety Agency in accordance with Article 102 of the Framework Financial Regulation ('FFR')¹ and I hereby certify that the annual accounts of the European Maritime Safety Agency for the year 2022 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and Union bodies.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show the European Maritime Safety Agency '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 the European Maritime Safety Agency.

Done in Lisbon on 26 May 2023

[signed]

Davide Mola
Accounting Officer of the
European Maritime Safety Agency

¹ 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.

1.2 STATEMENT OF FINANCIAL POSITION - ASSETS

1	2		4	5	6
Consolidation account			31.12.2022	31.12.2021	Variation
	ASSETS				
	A. NON CURRENT ASSETS				
210000	Intangible assets		14,436,384.88	13,499,879.18	936,505.70
200000	Property, plant and equipment		19,708,883.81	18,290,589.81	1,418,294.00
221000		Land and buildings	95,903.00	100,566.00	-4,663.00
230000		Plant and equipment	15,546,910.00	14,487,346.00	1,059,564.00
241000		Computer hardware	431,450.00	621,815.00	-190,365.00
240000		Furniture and vehicles	306,338.81	329,154.81	-22,816.00
242000		Other fixtures and fittings	3,328,282.00	2,751,708.00	576,574.00
244000		Property, plant and equipment under construction	0.00	0.00	0.00
299000	Long-term pre-financing		290,136.00	290,136.00	0.00
range		Long-term pre-financing	290,136.00	290,136.00	0.00
292000	Long-term receivables		0.00	0.00	0.00
TOTAL NON CURRENT ASSETS			34,435,404.69	32,080,604.99	2,354,799.70
	B. CURRENT ASSETS				
310000	Inventories		4,486,016.00	4,473,476.00	12,540.00
405000	Short-term pre-financing		58,243.12	5,211,965.31	-5,153,722.19
range		Short-term pre-financing	58,243.12	5,211,965.31	-5,153,722.19
range		<i>ST pre-financing with consolidated EU entities</i>	0.00	0.00	0.00
400000	Short-term receivables		2,147,577.40	3,311,635.43	-1,164,058.03
401000		Current receivables	982,280.19	2,124,039.52	-1,141,759.33
410900		Sundry receivables	-60,116.41	-521,976.98	461,860.57
490000		Other	1,225,413.62	1,709,572.89	-484,159.27
490010		Accrued income	4,753.22	4,772.36	-19.14
490011		Deferred charges	1,220,660.40	1,704,800.53	-484,140.13
490090		<i>Accrued income with consolidated EU entities</i>	0.00	0.00	0.00
490091		<i>Deferred charges with consolidated EU entities</i>	0.00	0.00	0.00
400009		<i>Short-term receivables with consolidated EU entities</i>	0.00	0.00	0.00
500000	Cash and cash equivalents		27,467,094.14	22,513,129.55	4,953,964.59
TOTAL CURRENT ASSETS			34,158,930.66	35,510,206.29	-1,351,275.63
TOTAL			68,594,335.35	67,590,811.28	1,003,524.07

1.3 STATEMENT OF FINANCIAL POSITION - LIABILITIES

1	2		4	5	6
Consolidation account			31.12.2022	31.12.2021	Variation
	LIABILITIES				
	A. Net Assets		40,816,205.69	43,953,848.52	-3,137,642.83
140000	Accumulated surplus/deficit		43,953,848.52	44,530,678.20	-576,829.68
141000	Economic outturn for the year - profit+/loss-		-3,137,642.83	-576,829.68	-2,560,813.15
	B. Minority interest				0.00
	C. NON CURRENT LIABILITIES		82,618.09	105,510.17	-22,892.08
161000	Employee benefits		0.00	0.00	0.00
163000	Provisions for risks and charges		0.00	0.00	0.00
172000	Other long-term liabilities		82,618.09	105,510.17	-22,892.08
172100		Other long-term liabilities	82,618.09	105,510.17	-22,892.08
172009		Other LT liabilities with consolidated EU entities	0.00	0.00	0.00
		Pre-financing received from consolidated EU entities			
172020		Other LT liabilities from consolidated EU entities	0.00	0.00	0.00
172029		Other LT liabilities from consolidated EU entities	0.00	0.00	0.00
	TOTAL A+B+C		40,898,823.78	44,059,358.69	-3,160,534.91
	D. CURRENT LIABILITIES		27,695,511.57	23,531,452.59	4,164,058.98
483000	Provisions for risks and charges		2,500.00	2,500.00	0.00
440000	Accounts payable		27,693,011.57	23,528,952.59	4,164,058.98
441000		Current payables	-88,938.15	-314,534.23	225,596.08
442000		Long-term liabilities falling due within the year	0.00	0.00	0.00
443000		Sundry payables	923,614.50	360,283.66	563,330.84
491000		Other	5,389,028.35	5,965,617.21	-576,588.86
491010		Accrued charges	5,388,297.56	5,982,502.55	-594,204.99
491011		Deferred income	0.00	0.00	0.00
491012		Other	730.79	-16,885.34	17,616.13
491090		Accrued charges with consolidated EU entities	0.00	0.00	0.00
491091		Deferred income with consolidated EU entities	0.00	0.00	0.00
440009		Accounts payable with consolidated EU entities	21,469,306.87	17,517,585.95	3,951,720.92
		Pre-financing received from consolidated EU entities			
440019		Other accounts payable against consolidated EU entities	21,469,306.87	17,517,585.95	3,951,720.92
440029		Other accounts payable against consolidated EU entities	0.00	0.00	0.00
	TOTAL D. CURRENT LIABILITIES		27,695,511.57	23,531,452.59	4,164,058.98
					0.00
	TOTAL		68,594,335.35	67,590,811.28	1,003,524.07

1.4 STATEMENT OF FINANCIAL PERFORMANCE 2022

1	2	4	5	6
Consolidation account		2022	2021	Variation
706199	Funds transferred from the Commission to other Institutions	0.00	0.00	0.00
740100	Contributions of EFTA countries belonging to the EEA	0.00	0.00	0.00
743000	Recovery of expenses	0.00	0.00	0.00
744000	Revenues from administrative operations	0.00	17,967,384.35	-17,967,384.35
745000	Other operating revenue	110,617,141.61	84,440,005.17	26,177,136.44
777777	TOTAL OPERATING REVENUE	110,617,141.61	102,407,389.52	8,209,752.09
610000	Administrative expenses	-42,978,617.15	-40,292,320.57	-2,686,296.58
620100	All Staff expenses	-28,846,776.97	-25,936,096.18	-2,910,680.79
630100	Fixed asset related expenses	-7,437,051.76	-8,386,859.79	949,808.03
611000	Other administrative expenses	-6,694,788.42	-5,969,364.60	-725,423.82
600000	Operational expenses	-70,799,342.59	-62,678,425.87	-8,120,916.72
606000	Other operational expenses	-70,799,342.59	-62,678,425.87	-8,120,916.72
666666	TOTAL OPERATING EXPENSES	-113,777,959.74	-102,970,746.44	-10,807,213.30
	SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	-3,160,818.13	-563,356.92	-2,597,461.21
750000	Financial revenues	25,678.14	0.00	25,678.14
650000	Financial expenses	-2,502.84	-13,472.76	10,969.92
680000	Movement in pensions (- expense, + revenue)			0.00
	SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	23,175.30	-13,472.76	36,648.06
	SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	-3,137,642.83	-576,829.68	-2,560,813.15
790000	Extraordinary gains (+)			0.00
690000	Extraordinary losses (-)			0.00
	SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	0.00	0.00	0.00
	ECONOMIC OUTTURN FOR THE YEAR	-3,137,642.83	-576,829.68	-2,560,813.15

1.5 CASH FLOW 2022 TABLE (INDIRECT METHOD)

	2022	2021
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	-3,137,642.83	-576,829.68
Operating activities		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	1,992,053.66	3,082,882.92
Depreciation (tangible fixed assets) +	2,700,120.83	-161,589.00
Increase/(decrease) in Provisions for risks and liabilities	0.00	0.00
Increase/(decrease) in Value reduction for doubtful debts	-5,914.51	-31,903.07
(Increase)/decrease in Stock	-12,540.00	0.00
(Increase)/decrease in Long term Pre-financing	0.00	0.00
(Increase)/decrease in Short term Pre-financing	5,153,722.19	-2,075,962.83
(Increase)/decrease in Long term Receivables	0.00	0.00
(Increase)/decrease in Short term Receivables	1,169,972.54	-366,367.15
(Increase)/decrease in Receivables related to consolidated EU entities	0.00	0.00
Increase/(decrease) in Other Long term liabilities	-22,892.08	0.00
Increase/(decrease) in Accounts payable	212,338.06	333,284.38
Increase/(decrease) in Liabilities related to consolidated EU entities	3,951,720.92	1,429,298.09
Other non-cash movements	-481,438.45	3,256,672.02
Net cash Flow from operating activities	11,519,500.33	4,889,485.68
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-6,565,535.74	-3,381,613.04
Proceeds from tangible and intangible fixed assets (+)	0.00	0.00
Net cash flow from investing activities	-6,565,535.74	-3,381,613.04
Net increase/(decrease) in cash and cash equivalents	4,953,964.59	1,507,872.64
Cash and cash equivalents at the beginning of the period	22,513,129.55	21,005,256.91
Cash and cash equivalents at the end of the period	27,467,094.14	22,513,129.55

1.6 CHANGES IN NET ASSETS – 2022

Net assets	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
	Fair value reserve	Other reserves			
Balance as of 31 December 2021			44,530,678.20	-576,829.68	43,953,848.52
Changes in accounting policies 1)					0.00
Balance as of 1 January 2022	0.00	0.00	44,530,678.20	-576,829.68	43,953,848.52
Other 2)					0.00
Fair value movements					0.00
Movement in Guarantee Fund reserve					0.00
Allocation of the Economic Result of Previous Year			-576,829.68	576,829.68	0.00
Amounts credited to Member States					0.00
Economic result of the year				-3,137,642.83	-3,137,642.83
Balance as of 31 December 2022	0.00	0.00	43,953,848.52	-3,137,642.83	40,816,205.69

1.7 SIGNIFICANT ACCOUNTING POLICIES

1.7.1 Legal basis and accounting rules

The EMSA Financial Statement 2022 has been drafted based on:

- EMSA Founding Regulation (Regulation 1406/2002/EC as amended);
- EMSA Financial Regulation (As adopted on 25 July 2019);
- EMSA Decision No 2009/30 on inventory rules (based on relevant Commission Regulations and guidelines);
- “Accounting Guidelines” as provided by the Commission Accountant and closing instructions for 2022.

In accordance with article 98 of the EMSA Financial Regulation, EMSA prepares its financial statements on the basis of accrual-based accounting rules that are derived from International Public Sector Accounting Standards (IPSAS) or by default, International Financial Reporting Standards (IFRS).

These accounting rules, adopted by the Accounting Officer of the Commission, have to be applied by all the institutions and EU bodies falling within the scope of consolidation in order to establish a uniform set of rules for accounting, valuation and presentation of the accounts with a view to harmonising the process for drawing up the financial statements and consolidation. The accounts are kept in Euro on the basis of the calendar year.

1.7.2 Accounting principles

The objective of the financial statements is to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU accounting rule 2 and are the same as those described in IPSAS 1, that is: fair presentation, accrual basis, going concern, consistency of presentation, aggregation, offsetting and comparative information.

Preparation of the financial statements in accordance with the above mentioned rules and principles requires management to make estimates that affect the reported amounts of certain items in the statement of financial position and statement of financial performance, as well as the disclosures of contingent assets and liabilities.

1.7.3 Basis of preparation

a) Currency and basis for conversion

The financial statements are presented in euros, the euro being the European Union’s functional and reporting currency.

b) Transactions and balances

Foreign currency transactions are translated into euros 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 translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance.

c) Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to: provisions, financial risk accounts receivables, accrued income and charges, contingent assets and liabilities, and degree of impairment of intangible assets and property, plant and equipment. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

1.7.4 Statement of financial position

a) 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. Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met. 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.

b) Property, Plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition or construction of the asset.

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 or service potential associated with the item will flow to EMSA and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. As EMSA does not borrow money to fund the acquisition of property, plant and equipment, there are no borrowing costs related to such purchases.

Land and works of art are not depreciated as they are deemed to have an indefinite useful life. Assets under construction are not depreciated as these assets are not yet available for use. Depreciation on other assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives, as follows:

DEPRECIATION RATES	
Type of asset	Straight line depreciation rate
Buildings	4%
Plant, machinery and equipment	10% to 25%
Furniture	10% to 25%
Fixtures and fittings	10% to 25%
Vehicles	25%
Computer hardware	25%
Other tangible assets	10% to 25%

c) Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular pre-financing agreement. The float or advance is repaid or used for the purpose for which it was provided during the period defined in the agreement. If the beneficiary does not incur eligible expenditures, he has the obligation to return the pre-financing advance to the European Union. The amount of the pre-financing is reduced (wholly or partially) by the acceptance of eligible costs and amounts returned, and this amount is recognised as an expense.

d) Receivables

Receivables are carried at original amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that EMSA will not be able to collect all amounts due according to the original terms of receivables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance. A general write-down, based on past experience, is also made for outstanding recovery orders not already subject to a specific write-down.

e) Cash and cash equivalent

Cash and cash equivalents are financial instruments and defined as current assets. They include cash at hand, deposits held at call with banks.

f) Provisions

Provisions are recognised when EMSA has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognised for future operating losses. The amount of the provision is the best estimate of the expenditures expected to be required to settle the present obligation at the reporting date. Where the provision involves a large number of items, the obligation is estimated by weighting all possible outcomes by their associated probabilities ("expected value" method).

g) Payables

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the European Union.

h) Accrued and deferred incomes and charges

According to the European Union accounting rules, transactions and events are recognised in the financial statements in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Accounting Officer which aim at ensuring that the financial statements reflect a true and fair view.

Revenue is also accounted for in the period to which it relates. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by EMSA or a contractual agreement exists, an accrued income will be recognised in the financial statements.

In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

1.7.5 Statement of financial performance

a) Revenues

- Non exchange revenues.

This makes up the vast majority of the EMSA revenue and includes mainly the subvention paid by DG MOVE and the grant paid by DG DEFIS, DG NEAR, DG MARE and Frontex.

- Exchange revenues

Revenue from the sale of goods and services is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

EMSA main exchange revenues include LRIT fees and charges, Equasis and diverse services delivered to other Agencies.

b) Expenditures

Exchange expenses arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the EMSA. They are valued at original invoice cost.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expenses.

1.7.6 Contingent assets and liabilities

a) Contingent assets

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the European Union. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

b) Contingent liabilities

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the

control of EMSA; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

1.8 NOTES TO THE STATEMENT OF FINANCIAL POSITION

1.8.1 Fixed assets

The variation of the intangible fixed assets in 2022 is composed of:

2022		Internally generated Computer Software	Other Computer Software	Total Computer Software	Intangible assets under construction	Total
Gross carrying amounts 01.01.2022	+	23,467,364.18		23,467,364.18	8,321,441.18	31,788,805.36
Additions	+	233,560.66		233,560.66	2,694,998.70	2,928,559.36
Disposals	-			0.00		0.00
Transfer between headings	+/-			0.00		0.00
Other changes (2)	+/-			0.00		0.00
Gross carrying amounts 31.12.2022		23,700,924.84	0.00	23,700,924.84	11,016,439.88	34,717,364.72
Accumulated amortization and impairment 01.01.2022	-	-18,288,926.18		-18,288,926.18	0.00	-18,288,926.18
Amortization	-	-1,992,053.66		-1,992,053.66		-1,992,053.66
Write-back of amortization	+			0.00		0.00
Disposals	+			0.00		0.00
Impairment (2)	-			0.00		0.00
Write-back of impairment	+			0.00		0.00
Transfer between headings	+/-			0.00		0.00
Other changes (2)	+/-			0.00		0.00
Accumulated amortization and impairment 31.12.2022		-20,280,979.84	0.00	-20,280,979.84	0.00	-20,280,979.84
Net carrying amounts 31.12.2022		3,419,945.00	0.00	3,419,945.00	11,016,439.88	14,436,384.88

In conformity with the EC Accounting Rule 7, amortisations have been recorded on a monthly basis in SAP.

As requested by the European Commission Rule 6, intangible assets under construction have been recorded from January 1/1/2010. All projects starting after 1/1/2010 and having an estimated value exceeding 250,000 EUR (full costs) have been included in the account 214000.

The variation of the tangible fixed assets in 2022 is composed of:

2022		Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2022	+	160,791.08	60,126,856.81	8,725,127.89	882,820.24	12,961,510.14	82,857,106.16
Additions	+	10,766.99	3,618,971.10		7,238.29		3,636,976.38
Disposals	-			-95,135.55		-667,501.32	-762,636.87
Transfer between headings	+/-						0.00
Other changes (1)	+/-						0.00
Gross carrying amounts 31.12.2022		171,558.07	63,745,827.91	8,629,992.34	890,058.53	12,294,008.82	85,731,445.67
							0.00
Accumulated amortization and impairment 01.01.2022	-	-60,225.08	-45,639,510.81	-8,103,312.89	-553,665.43	-10,209,802.14	-64,566,516.35
Depreciation	-	-15,429.99	-2,559,407.10	-95,229.45	-30,054.29	0.00	-2,700,120.83
Write-back of depreciation	+						0.00
Disposals	+					1,244,075.32	1,244,075.32
Impairment (1)	-						0.00
Write-back of impairment	+						0.00
Transfer between headings	+/-						0.00
Other changes (1)	+/-						0.00
Accumulated amortization and impairment 31.12.2022		-75,655.07	-48,198,917.91	-8,198,542.34	-583,719.72	-8,965,726.82	-66,022,561.86
Net carrying amounts 31.12.2022		95,903.00	15,546,910.00	431,450.00	306,338.81	3,328,282.00	19,708,883.81

In conformity with the EC Accounting Rule 7, amortisations have been recorded on a monthly basis in SAP.

1.8.2 Long-term pre-financing

Account		31.12.2022	31.12.2021
299290	PF implemented by other EU entities than the Commission (pre-financing given to third parties)	290,136.00	290,136.00
299000	Total	290,136.00	290,136.00

The amount of € 290,136.00 is related to the pre-financing given by EMSA to the Equasis project (currently hosted by EMSA). This amount was originally booked as contingent asset at the end of 2009 and has been reclassified as long term pre-financing following the formal recognition of this debt by the Equasis Management Board.

1.8.3 Inventories

Account		31.12.2022		
		Gross Total	Value Reduction (-)	Net Value
310500	Receivables from Anti-pollution measures - dispersant/chemical products	4,486,016.00	0.00	4,486,016.00
292000	Total	4,486,016.00	0.00	4,486,016.00

1.8.4 Short-term pre-financing

Account	Pre-financing without interest for the EU entity <1 yr.	31.12.2022	31.12.2021
405290	PF Implemented by other EU entities than the Commission (pre-financing given to third parties)	58,243.12	5,211,965.31
405297	Accrued charges on PF TP - Implemented by other EU entities than the Commission		
405000	Total	58,243.12	5,211,965.31

These pre-financings are mainly related to operational activities. In 2021 EMSA paid pre-financings related to vessel tenders and purchase of equipment. In 2022 no prefinancing was needed for the vessel procurements and no new equipment was purchased that required a pre-financing.

1.8.5 Short-term receivables

Current receivables	31.12.2022			31.12.2021		
	Receivables from	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)
Customers	59,256.49	0.00	59,256.49	24,697.86	-5,914.51	18,783.35
Member States	913,848.70		913,848.70	2,080,088.75		2,080,088.75
EFTA	0.00		0.00	0.00		0.00
Third States	7,878.88		7,878.88	17,959.59		17,959.59
Other current receivables (1)	1,296.12		1,296.12	7,207.83		7,207.83
Total	982,280.19	0.00	982,280.19	2,129,954.03	-5,914.51	2,124,039.52

All receivables are carried out at the original amount less write-down for impairment when there is objective evidence that the Agency will not be able to collect all amounts due according to the original terms of receivables. This analysis is carried out on the situation of year end balances as they exist when preparing the financial statements.

The amount of write-down is charged to the statement of financial performance.

Current receivables from Member States are composed of VAT to be recovered (Portugal) while current receivables with Third States are mainly linked to LRIT fees and charges to be collected.

Sundry receivables (account: 410900) totalling € -60,116.41 are composed of:

Sundry receivables	31.12.2022			31.12.2021		
	Staff	-60,116.41		-60,116.41	-521,976.98	
Other (2)			0.00			0.00
Total	-60,116.41	0.00	-60,116.41	-521,976.98	0.00	-521,976.98

Other – deferrals and accruals totalling € 1,225,413.62 are composed at year end of:

€ 4,753.22 (accrued income regarding exchange revenues from LRIT);

€ 1,220,660.40 (deferred charges such prepaid software maintenance, paid invoice related to the Q1/2023 rent, etc.).

1.8.6 Cash and cash equivalents

Description	31.12.2022	31.12.2021
<i>Unrestricted cash:</i>	27,442,455.42	22,513,129.55
Current accounts (bank accounts)	27,440,986.42	22,467,587.87
Imprest accounts	24,638.72	45,541.68
Total	27,467,094.14	22,513,129.55

Cash include only cash in-hand as there are no other cash equivalents or liquid investments to be reported. Currently, the Agency uses Crédit Agricole as a main bank account for all payments and all incomes linked to the EC subsidy and earmarked revenues. Three imprest accounts are also organised via bank accounts opened with Novo Banco Portugal, while one bank account remained open with ING for occasional payments, mainly not within the EU.

1.8.7 Capital

The EMSA capital is decreased by the negative economic outturn of the year 2022 - € -3,137,642.83

- to reach € 40,816,205.69.

1.8.8 Other long term liabilities

This account is composed of € 82,618.09 related to LRIT long term deposits.

1.8.9 Short-term liabilities

Current payables are reaching € 88,938.15 and are constituted of:

Current payables	31.12.2022	31.12.2021
Vendors	-88,938.15	-168,743.79
Member States		
EFTA		
Third States	0.00	0.00
Other (1)	0.00	-145,790.44
Total	-88,938.15	-314,534.23

Payables arising from the purchase of goods and services are recognized at invoices reception for the original amount and corresponding expenses are entered in the accounts when the supplies are delivered and accepted by the Agency.

Other (1) is composed of:

(1) Please specify "Other Current payables":	31.12.2022	31.12.2021
Payables from public bodies	0.00	0.00
Consolidated entities	0.00	-145,790.44
Total	0.00	-145,790.44

Sundry payables

Sundry payables	31.12.2022	31.12.2021
Staff	0.00	-2,821.93
Other (2)	923,614.50	363,105.59
Total	923,614.50	360,283.66

Other (2) is composed of:

(2) Please specify "Other Sundry payables":	31.12.2022	31.12.2021
Pre-financing Received < 1 y	304,057.63	314,980.78
ABAC Assets goods received	621,393.60	0.00
Payments to be resent	0.00	1,087.17
ONSS & others	-1,836.73	47,037.64
Total	923,614.50	363,105.59

Deferrals and accruals are totalling € 5,388,297.56 and represent mainly invoices to be received in 2023 for services rendered or goods delivered in 2022 (accrued charges: € 4,706,204.96) and staff untaken holidays at 31/12/2022 (€ 682,092.60).

Description	31.12.2022	31.12.2021
Accrued charges	5,388,297.56	5,982,502.55
Untaken annual leave *	682,092.60	612,537.27
other accrued charges	4,706,204.96	5,369,965.28
Deferred income	0.00	0.00
Total	5,388,297.56	5,982,502.55

In accordance with EC Accounting Rules no. 10 complemented by chapter 19 under IPSAS 19 (Provisions, contingent liabilities and contingent assets) accruals are made to recognize the amounts to be paid for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees (for example, amounts relating to accrued vacation pay). The accruals are determined based on estimates received from the authorizing officers (assessed based on the part of the carry-forward forms to be applied to 2022-2023).

In accordance with EC Accounting Rule n.12 a liability for untaken holidays (accumulating compensated absences) at year-end has been included on the statement of financial position under the current liabilities heading (current payables).

The remaining pre-financing received from consolidated EC entities after deducting the consumption of the year and the corresponding accrued expenses has totalled € 21,469,306.87 and is composed of:

- € 752,776.58 (DG MOVE– outturn 2022);
- € 7,663,833.21 (pre-financing received from DG DEFIS);
- € 2,670,977.89 (pre-financing received from DG MARE);
- € 6,529,408.14 (pre-financing received from DG NEAR);
- € 1,106,957.62 (pre-financing received from DG CLIMA);
- € 100,000.00 (pre-financing received from DG SANTE);
- € 2,501,321.56 (pre-financing received from FRONTEX);
- € 144,031.87 (pre-financing received by EFCA).

1.8.10 Contingent assets

Account	Description	31.12.2022	31.12.2021
901100	Guarantees received	-221,690.67	-3,981,520.60
901120	Guarantees for pre-financing *	-36,627.00	-3,714,803.85
901180	Performance guarantees	-185,063.67	-266,716.75
901190	a) Other Guarantees		
901900	b) Other contingent assets		
901000	TOTAL	-221,690.67	-3,981,520.60

The amounts of the guarantee are related to operational guarantee linked to the payment of pre-financing.

1.8.11 Other significant disclosures

Account	Other Significant Disclosures	31.12.2022	31.12.2021
904200	RAL - Commitments against appropriations not yet consumed	54,229,322.88	53,075,608.86
904370	Contractual commitment (for which budget commitments have not yet been made)		0.00
904400	Contributions to related organisations		0.00
904100	Undrawn commitments		0.00
904500	Operating lease commitments	2,426,816.28	2,419,876.68
904000	Total	56,656,139.16	55,495,485.54

The RAL is the amount committed during the year carried over to 2023.

The operating lease commitments refer to the long term renting contracts for EMSA premises.

1.8.12 Note to Annual Accounts related to payroll charges calculated by PMO

All salary calculations giving 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 also responsible to check that this information has been correctly handled in the monthly payroll report used for accounting payroll costs. It is not responsible for the calculation of the payroll costs performed by PMO.

1.9 NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

1.9.1 Revenues

Account	Operating Revenues	2022	2021
744000	Revenue from administrative operations	0.00	17,967,384.35
760000	Staff		
744100	Fixed assets related revenue		
744900	Other administrative revenue	0.00	17,967,384.35
744910	Other	0.00	0.00
744919	<i>Adm revenue with consolidated EU entities</i>		17,967,384.35
745000	Other operating revenues	110,617,141.61	84,440,005.17
745100	Adjustments of provisions		
745200	Exchange rate gains	11,124.94	2,841.18
745900	Other	110,606,016.67	84,437,163.99
745910	Other	2,217,913.71	935,110.00
745909	<i>Operating revenue with consolidated EU entities (2)</i>	108,388,102.96	83,502,053.99
745919	<i>EU Subsidy</i>	108,388,102.96	83,502,053.99
745929	<i>Other operating revenue with consolidated EU entities</i>	0.00	0.00
777777	Total	110,617,141.61	102,407,389.52

The revenues linked to projects financed by either the EC or other EU agencies (mainly FRONTEX) were reclassified under the EU subsidy.

Total revenues increased (+8.02%) due to the increase of the EU subsidy.

1.9.2 Expenditures

	2022	2021
Administrative Expenses	42,978,617.15	40,292,320.57
All Staff expenses	28,846,776.97	25,936,096.18
Staff expenses	28,846,776.97	25,936,096.18
Staff expenses with consolidated entities	0.00	0.00
Fixed Assets Expenses	7,437,051.76	8,386,859.79
Other Administrative Expenses	6,694,788.42	5,969,364.60
Land and Buildings	3,562,340.24	3,817,872.01
Land and Buildings with consolidated entities		87,477.72
All Other	3,132,448.18	2,064,014.87
Other	3,132,448.18	551,691.87
<i>Administrative expenses with consolidated entities</i>		1,512,323.00
Operational Expenses	70,799,342.59	62,678,425.87
Other operational expenses	70,799,342.59	62,678,425.87
Provisions for risks and liabilities	0.00	0.00
Exchange rate losses	15,277.02	12,085.21
Other operational expenses	70,784,065.57	62,666,340.66
Other	70,784,065.57	62,666,340.66
<i>Other - Consolidated entities</i>	0.00	0.00
Total	113,777,959.74	102,970,746.44

Globally, expenditures increased by 10.5% between 2021 and 2022, due to the increase in the operational expenses.

1.10 RELATED PARTY DISCLOSURE

Highest grade description	Grade	Number of persons of this grade	Loans to related parties	
			Nominal amount	Remaining open amount as of 31/12
Executive Director	AD14	1	-	-
Head of Department	AD14	2	-	-

The related parties of the Agency are its key management personnel.

Transactions between the Agency and the key management personnel take place as part of the normal operations of the Agency and in this case no specific disclosure requirements are necessary for these transactions in accordance with the EU accounting rule 15.

The remuneration, allowances and other entitlements are covered by the Conditions of Employment of Other Servants of the European Communities.

2. BUDGETARY IMPLEMENTATION 2022

Art 99 of the EMSA Financial Regulation

2.1 BUDGETARY IMPLEMENTATION 2022 – SUMMARY (DG BUDG FORMAT)

Title	Revenue	2022
20-0	SUBSIDY FROM EU INCL	86,348,085.69
20-1	COPERNICUS	12,876,000.00
20-2	EU FUNDS FOR IPA COU	-27,699.86
20-4	SAFEMED	4,000,000.00
20-5	FRONTEX	5,658,402.98
20-5	EFCA	-25,589.87
20-6	BLACK AND CASPIAN SEA	1,749,424.66
20-8	THETIS MRV	1,119,000.00
20-9	SINGLE WINDOW ENVIRONMENT	-99,114.30
20-9	CISE	2,000,000.00
21-0	LRIT	173,480.71
21-1	EQUASIS	450,000.00
90-0	MISCELLANEOUS REVENU	1,495,280.56
91-0	CONFERENCE CENTER	90,000.00
Total revenue (a)		115,807,270.57
Expenditure		
A-1	Payments	31,316,499.83
A-1	Appropriations carried over to the following year	180,971.79
A-2	Payments	3,781,582.03
A-2	Appropriations carried over to the following year	685,905.54
B0-3	Payments	50,626,769.60
B0-3	Appropriations carried over to the following year	1,455,476.95
B0-4	Payments	23,505,606.36
B0-4	Appropriations carried over to the following year	24,005,935.40
Total expenditure (b)		135,558,747.50
Outturn for the financial year (a)-(b)		-19,751,476.93
Cancellation of unused payment appropriations carried over from previous year		217,232.54
Adjustment for carry-over from the prev. year of appropriations available at 31.12 arising from assigned revenue		20,291,173.05
Exchange rate differences		-4,152.08
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		752,776.58

The adjustment for carry-over is related to project financed actions (R0 credits).

2.1.1 Budget Implementation 2022 – Global/Overview – All Titles – All Credit Types

Title	Fund Source	Data					
		Commitment Appropriations	Committed	%	Payment Appropriations	Paid	%
= 1	C1	31,521,916.73	31,497,471.62	99.92%	31,521,916.73	31,316,499.83	99.35%
	C8	195,813.52	94,763.06	48.39%	195,813.52	94,763.06	48.39%
1 Total		31,717,730.25	31,592,234.68	99.60%	31,717,730.25	31,411,262.89	99.03%
= 2	C1	4,240,027.09	4,227,846.01	99.71%	4,240,027.09	3,579,202.66	84.41%
	C4	129,803.61	92,541.42	71.29%	129,803.61	92,541.42	71.29%
	C5	109,837.95	109,837.95	100.00%	109,837.95	109,837.95	100.00%
	C8	1,048,146.68	931,964.60	88.92%	1,048,146.68	931,964.60	88.92%
2 Total		5,527,815.33	5,362,189.98	97.00%	5,527,815.33	4,713,546.63	85.27%
= 3	C1	50,759,621.89	50,626,579.33	99.74%	50,759,621.89	50,258,800.47	99.01%
	C4	1,455,476.95		0.00%	1,455,476.95	-	0.00%
	C5	105,316.63	105,276.57	99.96%	367,969.13	367,969.13	100.00%
	C8	43,135,622.08	42,450,167.10	98.41%	-		
3 Total		95,456,037.55	93,182,023.00	97.62%	52,583,067.97	50,626,769.60	96.28%
= 4	R0	47,511,541.76	35,677,810.85	75.09%	47,511,541.76	23,505,606.36	49.47%
4 Total		47,511,541.76	35,677,810.85	75.09%	47,511,541.76	23,505,606.36	49.47%
Grand Total		180,213,124.89	165,814,258.51	92.01%	137,340,155.31	110,257,185.48	80.28%

Credit types – DG BUDG nomenclature:

- C1: credits of the year
- C4: re-used credits
- C5: re-used credits (carried over)
- C8: carried over credits
- C9: cancelled credits
- R0: assigned revenues

2.1.2 Budget Implementation 2022 – Detailed – All Titles – All Credit Types

Fund Source	Title	BL	BL Description	Commitment Appropriations	Committed	%	Payment Appropriations	Paid	%
C1	1	1100	BASIC SALARIES	19,132,786.90	19,132,786.90	100.00%	19,132,786.90	19,132,786.90	100.00%
		1101	FAMILY ALLOWANCES	3,157,933.70	3,157,933.70	100.00%	3,157,933.70	3,157,933.70	100.00%
		1102	EXPATRIATION ALLOWA	2,777,513.62	2,777,513.62	100.00%	2,777,513.62	2,777,513.62	100.00%
		1103	SECRETARIAL ALLOWANC	1,908.36	1,908.36	100.00%	1,908.36	1,908.36	100.00%
		1113	CONTRACT STAFF	1,708,007.08	1,708,007.08	100.00%	1,708,007.08	1,708,007.08	100.00%
		1115	SECONDED NATIONAL EX	622,000.00	619,308.01	99.57%	622,000.00	619,308.01	99.57%
		1116	TRAINEES	135,200.00	135,117.61	99.94%	135,200.00	135,117.61	99.94%
		1130	INSURANCE AGAINST SI	713,323.91	713,323.91	100.00%	713,323.91	713,323.91	100.00%
		1131	INSURANCE AGAINST AC	85,341.91	85,341.91	100.00%	85,341.91	85,341.91	100.00%
		1132	INSURANCE AGAINST UN	274,009.94	274,009.94	100.00%	274,009.94	274,009.94	100.00%
		1140	CHILDBIRTH AND DEATH	198.31	198.31	100.00%	198.31	198.31	100.00%
		1141	TRAVEL EXPENSES FOR	573,824.83	573,824.83	100.00%	573,824.83	573,824.83	100.00%
		1142	HOUSING AND TRANSPORT ALLOWANCES	38,389.82	38,389.82	100.00%	38,389.82	38,389.82	100.00%
		1147	STAND BY DUTY	67,000.00	64,009.41	95.54%	67,000.00	64,009.41	95.54%
		1148	SHIFT WORK	18,000.00	17,305.94	96.14%	18,000.00	17,305.94	96.14%
		1175	INTERIM STAFF	183,400.00	183,340.72	99.97%	183,400.00	159,290.46	86.85%
		1190	SALARY WEIGHTINGS	29,919.82	29,919.82	100.00%	29,919.82	29,919.82	100.00%
1200	MISCELLANEOUS EXPEND	14,000.00	13,040.10	93.14%	14,000.00	9,112.87	65.09%		

	1210	EXPENSES ON TAKING U	26,000.00	26,000.00	100.00%	26,000.00	16,527.49	63.57%
	1220	INSTALLATION RESETTL	88,071.76	88,071.76	100.00%	88,071.76	88,071.76	100.00%
	1230	REMOVAL EXPENSES	59,175.81	59,175.81	100.00%	59,175.81	53,089.31	89.71%
	1240	TEMPORARY DAILY SUBS	68,874.96	68,874.96	100.00%	68,874.96	68,874.96	100.00%
	1300	MISSION EXPENSES	77,000.00	77,000.00	100.00%	77,000.00	60,839.75	79.01%
	1400	EUROPEAN SCHOOL	-	-	-	-	-	-
	1410	MEDICAL SERVICE	51,000.00	51,000.00	100.00%	51,000.00	23,931.75	46.93%
	1500	TRAINING	160,000.00	143,211.54	89.51%	160,000.00	106,985.76	66.87%
	1600	SOCIAL WELFARE	1,175,000.00	1,175,000.00	100.00%	1,175,000.00	1,174,568.52	99.96%
	1601	SPECIAL ASSISTANCE A	10,000.00	9,900.00	99.00%	10,000.00	9,900.00	99.00%
	1700	RECEPTION/EVENTS AND REPRESENTATION	34,000.00	34,000.00	100.00%	34,000.00	30,617.53	90.05%
	1870	FREELANCE INTERPRETE	19,036.00	19,036.00	100.00%	19,036.00	18,657.23	98.01%
	1872	SERVICES OF THE TRAN	15,000.00	15,000.00	100.00%	15,000.00	8,318.50	55.46%
	1876	CONSULTANTS	-	-	-	-	-	-
	1878	ADMINISTRATIVE SERVICES	206,000.00	205,921.56	99.96%	206,000.00	158,814.77	77.09%
	1 Total		31,521,916.73	31,497,471.62	99.92%	31,521,916.73	31,316,499.83	99.35%
2	2000	RENT	2,246,816.28	2,246,816.28	100.00%	2,246,816.28	2,246,816.28	100.00%
	2020	WATER GAS ELECTRICIT	129,500.00	129,500.00	100.00%	129,500.00	106,968.51	82.60%
	2030	CLEANING AND MAINTEN	377,054.54	377,054.54	100.00%	377,054.54	169,351.36	44.91%
	2040	FITTING-OUT OF PREMI	178,433.93	178,433.93	100.00%	178,433.93	85,640.39	48.00%
	2050	SECURITY AND SURVEIL	249,000.00	248,686.00	99.87%	249,000.00	195,047.46	78.33%
	2100	COMPUTER EQUIPMENT	467,486.92	466,534.92	99.80%	467,486.92	408,889.62	87.47%

	2101	SOFTWARE DEVELOPMENT	68,866.05	68,866.05	100.00%	68,866.05		0.00%
	2102	OTHER EXTERNAL DATA	237,011.95	226,757.84	95.67%	237,011.95	218,217.84	92.07%
	2210	PURCHASE OF FURNITUR	46,905.68	46,905.68	100.00%	46,905.68	25,343.40	54.03%
	2230	VEHICLE	2,844.20	2,844.20	100.00%	2,844.20	2,018.99	70.99%
	2250	LIBRARY STOCKS PURCH	2,192.33	2,192.33	100.00%	2,192.33	2,192.33	100.00%
	2300	STATIONERY AND OFFIC	700.00	700.00	100.00%	700.00	120.84	17.26%
	2320	BANK CHARGES	3,000.00	3,000.00	100.00%	3,000.00	628.79	20.96%
	2330	LEGAL EXPENSES	7,680.00	7,680.00	100.00%	7,680.00	1,762.61	22.95%
	2340	DAMAGES	1,000.00	1,000.00	100.00%	1,000.00		0.00%
	2350	MISCELLANEOUS INSURA	27,215.35	27,215.35	100.00%	27,215.35	24,521.75	90.10%
	2353	DEPARTMENTAL REMOVAL	2,734.62	2,734.62	100.00%	2,734.62	2,734.62	100.00%
	2354	ARCHIVING DOCUMENTS	-	-	-	-		-
	2355	UNIFORMS	7,165.73	7,165.73	100.00%	7,165.73	4,265.78	59.53%
	2400	POSTAGE AND DELIVERY	8,000.00	7,400.00	92.50%	8,000.00	3,530.88	44.14%
	2410	TELECOMMUNICATION CH	90,347.08	90,330.90	99.98%	90,347.08	16,029.45	17.74%
	2411	TELECOMMUNICATION EQ	2,000.00	1,955.21	97.76%	2,000.00	756.09	37.80%
	2500	MEETINGS IN GENERAL	84,072.43	84,072.43	100.00%	84,072.43	64,365.67	76.56%
	2 Total		4,240,027.09	4,227,846.01	99.71%	4,240,027.09	3,579,202.66	84.41%
3	B3-130	OPERATIONS	25,116,476.72	25,103,525.31	99.95%	24,461,748.47	24,282,416.05	99.27%
	B3-140	MEETINGS AND WORKSHOPS	126,521.06	116,427.29	92.02%	120,500.00	101,668.54	84.37%
	B3-150	STUDIES	237,780.00	237,780.00	100.00%	287,500.00	287,391.50	99.96%
	B3-230	OPERATIONS	15,000.00	10,000.00	66.67%	15,071.00	8,259.92	54.81%
	B3-260	COAST GUARD COOPERATION	10,412,550.74	10,370,602.88	99.60%	10,583,628.31	10,552,974.51	99.71%

		B3-330	OPERATIONS	1,304,344.71	1,304,065.58	99.98%	1,320,914.35	1,249,742.45	94.61%
		B3-340	MEETINGS AND WORKSHOPS	186,028.23	164,028.23	88.17%	188,830.88	108,277.26	57.34%
		B3-350	STUDIES	1,150,520.00	1,150,520.00	100.00%	1,200,560.00	1,188,923.67	99.03%
		B3-430	OPERATIONS	6,411,087.66	6,384,765.22	99.59%	7,194,617.91	7,192,156.38	99.97%
		B3-450	STUDIES	3,070.00	3,070.00	100.00%	3,070.00	3,070.00	100.00%
		B3-460	COAST GUARD COOPERATION	3,841,700.52	3,833,445.91	99.79%	3,508,021.47	3,489,231.53	99.46%
		B3-510	CAPACITY BUILDING	20,550.00	20,550.00	100.00%	19,721.00	15,802.35	80.13%
		B3-520	VISITS AND INSPECTIONS	318,904.00	318,904.00	100.00%	318,904.00	294,994.11	92.50%
		B3-540	MEETINGS AND WORKSHOPS	50,000.00	50,000.00	100.00%	40,000.00	30,293.81	75.73%
		B3-560	COAST GUARD COOPERATION	1,169,313.45	1,169,312.84	100.00%	1,100,953.45	1,082,114.41	98.29%
		B3-690	ED/STRATEGIC AND HORIZONTAL ACTIVITIES	395,774.80	389,582.07	98.44%	395,581.05	371,483.98	93.91%
		3 Total		50,759,621.89	50,626,579.33	99.74%	50,759,621.89	50,258,800.47	99.01%
C1 Total				86,521,565.71	86,351,896.96	99.80%	86,521,565.71	85,154,502.96	98.42%
C4	2	2000	RENT	104,019.50	90,000.00	86.52%	104,019.50	90,000.00	86.52%
		2030	CLEANING AND MAINTEN	5,727.97	2,541.42	44.37%	5,727.97	2,541.42	44.37%
		2100	COMPUTER EQUIPMENT	20,056.14	-	0.00%	20,056.14	-	0.00%
	2 Total			129,803.61	92,541.42	71.29%	129,803.61	92,541.42	71.29%
	3	B3-130	OPERATIONS	1,446,277.69		0.00%	1,446,277.69	-	0.00%
		B3-430	OPERATIONS	9,199.26		0.00%	9,199.26	-	0.00%
3 Total			1,455,476.95		0.00%	1,455,476.95	-	0.00%	
C4 Total				1,585,280.56	92,541.42	5.84%	1,585,280.56	92,541.42	5.84%
C5	2	2000	RENT	90,000.00	90,000.00	100.00%	90,000.00	90,000.00	100.00%
		2030	CLEANING AND MAINTEN	1,022.02	1,022.02	100.00%	1,022.02	1,022.02	100.00%
		2040	FITTING-OUT OF PREMI	10,489.28	10,489.28	100.00%	10,489.28	10,489.28	100.00%

		2100	COMPUTER EQUIPMENT	8,000.00	8,000.00	100.00%	8,000.00	8,000.00	100.00%
		2350	MISCELLANEOUS INSURA	326.65	326.65	100.00%	326.65	326.65	100.00%
	2 Total			109,837.95	109,837.95	100.00%	109,837.95	109,837.95	100.00%
	3	B3-130	OPERATIONS	59,081.85	59,081.85	100.00%	321,734.35	321,734.35	100.00%
		B3-140	MEETINGS AND WORKSHOPS	13,077.59	13,037.53	99.69%	13,077.59	13,077.59	100.00%
		B3-260	COAST GUARD COOPERATION	33,157.19	33,157.19	100.00%	33,157.19	33,157.19	100.00%
	3 Total			105,316.63	105,276.57	99.96%	367,969.13	367,969.13	100.00%
C5 Total				215,154.58	215,114.52	99.98%	477,807.08	477,807.08	100.00%
C8	1	1175	INTERIM STAFF	15,850.34	13,792.72	87.02%	15,850.34	13,792.72	87.02%
		1200	MISCELLANEOUS EXPEND	8,854.58	8,250.92	93.18%	8,854.58	8,250.92	93.18%
		1230	REMOVAL EXPENSES	33,251.70	20,969.50	63.06%	33,251.70	20,969.50	63.06%
		1300	MISSION EXPENSES	8,595.41	-	0.00%	8,595.41	-	0.00%
		1410	MEDICAL SERVICE	38,870.60	9,859.14	25.36%	38,870.60	9,859.14	25.36%
		1500	TRAINING	13,907.25	6,619.62	47.60%	13,907.25	6,619.62	47.60%
		1600	SOCIAL WELFARE	7,489.49	670.00	8.95%	7,489.49	670.00	8.95%
		1601	SPECIAL ASSISTANCE A	4,000.00	-	0.00%	4,000.00	-	0.00%
		1870	FREELANCE INTERPRETE	624.00	416.00	66.67%	624.00	416.00	66.67%
		1876	CONSULTANTS	19,892.05	19,550.16	98.28%	19,892.05	19,550.16	98.28%
		1878	ADMINISTRATIVE SERVICES	44,478.10	14,635.00	32.90%	44,478.10	14,635.00	32.90%
	1 Total			195,813.52	94,763.06	48.39%	195,813.52	94,763.06	48.39%
	2	2020	WATER GAS ELECTRICIT	61,569.64	41,828.83	67.94%	61,569.64	41,828.83	67.94%
		2030	CLEANING AND MAINTEN	179,384.88	170,431.44	95.01%	179,384.88	170,431.44	95.01%
		2040	FITTING-OUT OF PREMI	302,262.95	298,862.53	98.88%	302,262.95	298,862.53	98.88%
		2050	SECURITY AND SURVEIL	22,314.56	22,059.24	98.86%	22,314.56	22,059.24	98.86%

	2100	COMPUTER EQUIPMENT	134,825.67	125,671.18	93.21%	134,825.67	125,671.18	93.21%
	2101	SOFTWARE DEVELOPMENT	74,999.52	55,771.64	74.36%	74,999.52	55,771.64	74.36%
	2102	OTHER EXTERNAL DATA	30,780.00	30,780.00	100.00%	30,780.00	30,780.00	100.00%
	2210	PURCHASE OF FURNITUR	97,276.99	97,276.99	100.00%	97,276.99	97,276.99	100.00%
	2230	VEHICLE	1,534.28	1,194.86	77.88%	1,534.28	1,194.86	77.88%
	2250	LIBRARY STOCKS PURCH	500.00	-	0.00%	500.00		0.00%
	2300	STATIONERY AND OFFIC	1,367.08	-	0.00%	1,367.08		0.00%
	2320	BANK CHARGES	7,000.00	1,384.12	19.77%	7,000.00	1,384.12	19.77%
	2330	LEGAL EXPENSES	10,514.38	8,791.59	83.61%	10,514.38	8,791.59	83.61%
	2340	DAMAGES	2,000.00	-	0.00%	2,000.00		0.00%
	2350	MISCELLANEOUS INSURA	2,530.90	112.38	4.44%	2,530.90	112.38	4.44%
	2353	DEPARTMENTAL REMOVAL	260.40	-	0.00%	260.40		0.00%
	2355	UNIFORMS	12,879.66	12,569.50	97.59%	12,879.66	12,569.50	97.59%
	2400	POSTAGE AND DELIVERY	6,365.80	169.69	2.67%	6,365.80	169.69	2.67%
	2410	TELECOMMUNICATION CH	92,193.24	58,457.25	63.41%	92,193.24	58,457.25	63.41%
	2411	TELECOMMUNICATION EQ	3,586.73	3,586.73	100.00%	3,586.73	3,586.73	100.00%
	2500	MEETINGS IN GENERAL	4,000.00	3,016.63	75.42%	4,000.00	3,016.63	75.42%
	2 Total		1,048,146.68	931,964.60	88.92%	1,048,146.68	931,964.60	88.92%
3	B3-130	OPERATIONS	32,106,254.73	31,960,647.88	99.55%	-	-	-
	B3-150	STUDIES	432,699.50	432,699.50	100.00%	-	-	-
	B3-260	COAST GUARD COOPERATION	1,644,611.72	1,366,937.55	83.12%	-	-	-
	B3-330	OPERATIONS	1,098,082.62	1,041,890.15	94.88%	-	-	-
	B3-350	STUDIES	1,080,000.00	1,080,000.00	100.00%	-	-	-
	B3-430	OPERATIONS	4,811,699.08	4,665,770.83	96.97%	-	-	-
	B3-460	COAST GUARD COOPERATION	1,328,207.86	1,311,608.72	98.75%	-	-	-

		B3-510	CAPACITY BUILDING VISITS AND INSPECTIONS	2,590.78	410.47	15.84%	-	-	
		B3-520	COAST GUARD COOPERATION	37,937.77	3,749.92	9.88%	-	-	
		B3-560	ED/STRATEGIC AND HORIZONTAL ACTIVITIES	586,424.68	582,374.08	99.31%	-	-	
		B3-690		7,113.34	4,078.00	57.33%	-	-	
		3 Total		43,135,622.08	42,450,167.10	98.41%	-	-	
C8 Total				44,379,582.28	43,476,894.76	97.97%	1,243,960.20	1,026,727.66	82.54%
R0	4	4100	SINGLE WINDOW ENVIRONMENT PROJECT	1,171,357.18	1,171,357.18	100.00%	1,171,357.18	1,171,357.18	100.00%
		4101	CISE	4,936,429.27	3,136,604.42	63.54%	4,936,429.27	1,344,671.42	27.24%
		4200	SAFEMED	5,013,407.43	1,527,926.10	30.48%	5,013,407.43	661,122.04	13.19%
		4201	BLACK AND CASPIAN SE	2,718,964.16	1,335,045.59	49.10%	2,718,964.16	834,075.55	30.68%
		4203	EU FUNDS FOR IPA COU	527,098.11	474,639.39	90.05%	527,098.11	170,162.36	32.28%
		4300	FRONTEX SLA	9,641,179.05	9,453,979.07	98.06%	9,641,179.05	6,563,004.25	68.07%
		4310	EFCA SLA	366,199.58	260,199.58	71.05%	366,199.58	179,855.61	49.11%
		4400	CLEANSEANET GREENLAN	139,347.62	-	0.00%	139,347.62	-	0.00%
		4401	CLEANSEANET DUTCH IS	13,447.89	-	0.00%	13,447.89	-	0.00%
		4500	COPERNICUS	20,541,049.57	17,531,864.81	85.35%	20,541,049.57	12,018,964.95	58.51%
		4600	EQUASIS (R0 FUNDS)	1,004,758.09	524,400.67	52.19%	1,004,758.09	344,853.00	34.32%
		4700	THETIS EU	44,821.83	43,245.00	96.48%	44,821.83	43,245.00	96.48%
		4701	THETIS MRV	1,293,481.98	192,639.04	14.89%	1,293,481.98	174,295.00	13.47%
		4703	THETIS EU AP	100,000.00	25,910.00	25.91%	100,000.00	-	0.00%
		4 Total		47,511,541.76	35,677,810.85	75.09%	47,511,541.76	23,505,606.36	49.47%

R0 Total	47,511,541.76	35,677,810.85	75.09%	47,511,541.76	23,505,606.36	49.47%
Grand Total	180,213,124.89	165,814,258.51	92.01%	137,340,155.31	110,257,185.48	80.28%

2.1.3 Reconciliation of the accrual based result with the budget result – EMSA 2022

	sign +/-	amount
Economic result (- for loss) of the consolidation reporting package including table M2	+/-	-3,137,642.83
Adjustment for accrual items (items not in the budgetary result but included in the economic result)		
<i>A</i> Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-5,982,502.55
<i>B</i> Adjustments for Accrual Cut-off (cut- off 31.12.N)	+	5,388,297.56
<i>C</i> Amount from liaison account with Commission booked in the economic revenue	-	0.00
<i>D</i> Unpaid invoices at year end but booked in charges (class 6)	+	88,938.15
<i>E</i> Depreciation of intangible and tangible assets (1)	+	4,692,174.49
<i>F</i> Provisions (1)	+	0.00
<i>G</i> Value reductions (1)	+	0.00
<i>H</i> Recovery Orders issued until 2022 in class 7 and not yet cashed	-	-95,701.32
<i>la</i> Pre-financing given in previous year and cleared in the year	+	5,211,965.31
<i>lb</i> Pre-financing received in previous year and cleared in the year	-	-17,517,585.95
<i>J</i> Payments made from carry over of payment appropriations	+	1,504,534.74
<i>K</i> Other *)	+/-	1,166,925.33
<i>L</i> Exchange rate differences (2) (3)	+/-	0.00
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
<i>M</i> Asset acquisitions (less unpaid amounts)	-	-6,565,535.74
<i>N</i> New pre-financing paid in the year 2022 and remaining open as at 2022	-	-58,243.12
<i>O</i> New pre-financing received in the year 2022 and remaining open as at 2022	+	21,469,306.87
<i>P</i> Budgetary recovery orders issued before 2022 and cashed in the year	+	407,729.73
<i>Q</i> Budgetary recovery orders issued in 2022 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	0.00
<i>R</i> Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	0.00
<i>S</i> Payment appropriations carried over to 2023	-	-26,328,289.68
<i>T</i> Cancellation of unused carried over payment appropriations from previous year	+	217,232.54
<i>U</i> Adjustment for carry-over from the previous year of appropriations available at 31/12/2022 arising from assigned revenue	+	20,291,173.05
<i>V</i> Payments for pensions (they are budgetary payments but booked against provisions)	-	0.00
<i>W</i> Payments for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-	0.00
<i>X</i> Other **)	+/-	0.00
total		752,776.58
Budgetary result (+ for surplus) (4)		752,776.58

2.2 ESTABLISHMENT PLAN & FILLED POSTS 2022

2.2.1 Statutory positions

	31.12.2022 staff employed²	Authorised 2022
Permanent AD	3	3
Permanent AST		
Total Permanent	3	3
Temporary AD	147	149
Temporary AST	60	60
Total Temporary	207	209
Total statutory staff	210	212

Against an establishment plan of 212 posts, the occupancy rate at the end of 2022 was 99.06%.

2.2.2 Non-statutory positions

	31.12.2022 FTE staff employed	FTE Authorised 2022³
FG IV	22.6	27.4
FG III	9.6	10.4
FG II	17.9	19
FG I	2	2
Total Contract Agents	52.1	58.8
Total Seconded National Experts	12.9	19.3

² Including 1 offer letter sent and accepted in 2022 (AST)

³ Out of which 28.8 CA and 1.3 SNE are financed from other sources as follows: 18.4 CA FGIV, 8.4 CA FGIII, 2 CA FGII and 1.3 SNE.

3. REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2022

3.1 C1 FUNDS

The Agency executed 86,351,896.96 € in Commitment Appropriations (CA), representing 99.80% of the total budget of the year, and 85,154,502.96 € in Payment Appropriations (PA), amounting to 98.42% of the total budget.

Therefore, the target set by the Commission (DG BUDG) for the year (more than 95% execution) was reached as concerns commitment execution. The payment execution is rated at 98.42 % when only counting C1 funds; after taking into account automatic carry-overs of PA (C8 funds: appropriations carried over automatically), the Agency reached 99.13 % of payment execution, equalling a cancellation of 0.87 % (1.48 % in 2021) and is thereby meeting the target set by the Commission (DG BUDG) for the year (less than 5% cancellation). The final figures will be part of the Financial Statement by the Accounting Officer.

Compared with the previous year, there is an increase in commitment execution and in payment execution. It should be noted that PA of Title 3 are to cover payments for both actions of the current and – when applicable – previous years.

Budget Execution - C1 Funds						
Title	CA	Committed	%	PA	Paid	%
1	31,521,916.73	31,497,471.62	99.92%	31,521,916.73	31,316,499.83	99.35%
2	4,240,027.09	4,227,846.01	99.71%	4,240,027.09	3,579,202.66	84.41%
3	50,759,621.89	50,626,579.33	99.74%	50,759,621.89	50,258,800.47	99.01%
Grand Total	86,521,565.71	86,351,896.96	99.80%	86,521,565.71	85,154,502.96	98.42%

C1 Funds (appropriations voted in the current budget)

Committed and paid amounts shown in the table include amounts in the workflow

CA: Commitment Appropriations

PA: Payment Appropriations

2022 experienced a significant inflation surge which severely impacted the Agency salary expenditure. At year-end the actual shortfall in Budget Title 1 (Staff), cumulated with previous deficit, was 2,363,916.73 €. The financial gap was filled by shifting appropriations from budget Titles 2 and Title 3 and without recurring to any budget rectification (request for additional resources). In this respect, EMSA primarily, scrutinized and redeployed appropriations from administrative expenditure (Title 1 and Title 2) and, subsequently, examined the operational expenditure and transferred credits from Title 3 to Title 1. In accordance with article 26.2 of the EMSA Financial Regulation, the Administrative Board was invited to approve the proposed transfers from one title to another beyond the limit of a maximum of 10% of the appropriations for the year shown on the line from which the transfer is made.

At year-end some appropriations remained unspent. The impact per chapter was as follows:

Of which remained unspent at year-end				
Title	Ch.	Chapter Description	CA	PA
3	31	Information Services & Databases	-	6,577.00
	33	Operational Workshops & Training	-	71,227.35
	36	Operational missions	4,955.53	6,000.00
3 Total			4,955.53	83,804.35

3.2 R0 FUNDS

Fund Source	Title	Ch.	Chapter Description	BL	BL Description	Local Position	Commitment Appropriations	Committed	%	Payment Appropriations	Paid	%		
R0	4	41	MARITIME INFORMATION	4100	SINGLE WINDOW ENVIRONMENT PROJECT	*NA*	1,171,357.18	1,171,357.18	100.00%	1,171,357.18	1,171,357.18	100.00%		
						NA	-	-	-	-	-			
				4101	CISE	2019-ADMIN	563,563.93	344,714.05	61.17%	563,563.93	185,050.46	32.84%		
						2019-OPERATIONS	1,280,634.55	932,757.13	72.84%	1,280,634.55	518,582.13	40.49%		
						CISE-II-ADMIN	619,887.32	482,613.72	77.86%	619,887.32	257,777.03	41.58%		
		CISE-II-OPERATIONS	2,472,343.47	1,376,519.52	55.68%	2,472,343.47	383,261.80	15.50%						
		41 Total							6,107,786.45	4,307,961.60	70.53%	6,107,786.45	2,516,028.60	41.19%
		42	ASSISTANCE TO CANDIDATE AND ENP COUNTRIES	4200	SAFEMED	*NA*	-	-	-	-	-	-	-	
						ADMIN-2017	130,382.41	42,712.66	32.76%	130,382.41	42,712.66	32.76%		
						OPERATION-2017	883,025.02	412,629.35	46.73%	883,025.02	412,629.35	46.73%		
						ADMIN-2022	1,198,250.00	600,518.00	50.12%	1,198,250.00	142,876.54	11.92%		
	4201			BLACK AND CASPIAN SEA	OPERATION-2022	2,801,750.00	472,066.09	16.85%	2,801,750.00	62,903.49	2.25%			
					NA	-	-	-	-	-	-			
					ADMIN-2017	110,341.77	110,341.77	100.00%	110,341.77	108,168.57	98.03%			
					INTEREST	-	-	-	-	-	-			
	4203	EU FUNDS FOR IPA COU	OPERATION-2017	858,622.39	672,207.21	78.29%	858,622.39	672,207.21	78.29%					
			ADMIN-2022	455,750.00	300,000.00	65.83%	455,750.00	43,692.35	9.59%					
			OPERATION-2022	1,294,250.00	252,496.61	19.51%	1,294,250.00	10,007.42	0.77%					
			NA	-	-	-	-	-	-					
	IPA-2018-2021	-	-	-	-	-	-							
	IPA-2020-2023	527,098.11	474,639.39	90.05%	527,098.11	170,162.36	32.28%							

42 Total					8,259,469.70	3,337,611.08	40.41%	8,259,469.70	1,665,359.95	20.16%
43	SURVEILLANCE SLAS	4300	FRONTEX SLA	*NA*	-	-		-		
				2021-ADMIN	-	-		-		
				2021-OPERATIONS	691,179.05	691,179.05	100.00%	691,179.05	691,179.05	100.00%
				2022-ADM	580,000.00	579,028.71	99.83%	580,000.00	564,612.58	97.35%
				2022-OPERATIONS	6,370,000.00	6,283,575.31	98.64%	6,370,000.00	5,307,212.62	83.32%
				2023-ADM	300,000.00	280,000.00	93.33%	300,000.00		0.00%
				2023-OPERATIONS	1,700,000.00	1,620,196.00	95.31%	1,700,000.00		0.00%
		4310	EFCA SLA	*NA*	366,199.58	260,199.58	71.05%	366,199.58	179,855.61	49.11%
43 Total					10,007,378.63	9,714,178.65	97.07%	10,007,378.63	6,742,859.86	67.38%
44	CLEANSEANET SERVICES	4400	CLEANSEANET GREENLAN	*NA*	139,347.62	-	0.00%	139,347.62		0.00%
		4401	CLEANSEANET DUTCH IS	*NA*	13,447.89	-	0.00%	13,447.89		0.00%
44 Total					152,795.51	-	0.00%	152,795.51		0.00%
45	COPERNICUS	4500	COPERNICUS	*NA*	-	-				
				2015	166,640.74	-	0.00%	166,640.74		0.00%
				2021-ADMIN	1,127,566.00	422,030.84	37.43%	1,127,566.00	357,095.48	31.67%
				2021-INDIRECT	311,924.80	38,063.64	12.20%	311,924.80	37,654.57	12.07%
				2021-OPERATIONS	18,222,512.61	17,071,770.33	93.69%	18,222,512.61	11,624,214.90	63.79%
				2021-ICT	712,405.42	-	0.00%	712,405.42		0.00%
45 Total					20,541,049.57	17,531,864.81	85.35%	20,541,049.57	12,018,964.95	58.51%
46	EQUASIS	4600	EQUASIS (R0 FUNDS)	*NA*	1,004,758.09	524,400.67	52.19%	1,004,758.09	344,853.00	34.32%
46 Total					1,004,758.09	524,400.67	52.19%	1,004,758.09	344,853.00	34.32%
47	THETIS MODULES	4700	THETIS EU	*NA*	44,821.83	43,245.00	96.48%	44,821.83	43,245.00	96.48%
		4701	THETIS MRV	*NA*	174,481.98	174,295.00	99.89%	174,481.98	174,295.00	99.89%
				2022-OPERATIONS	590,000.00	-	0.00%	590,000.00		0.00%

		2022-ADMIN	385,000.00	18,344.04	4.76%	385,000.00		0.00%
		2022-INDIRECT	144,000.00	-	0.00%	144,000.00		0.00%
	4703	THETIS EU AP *NA*	100,000.00	25,910.00	25.91%	100,000.00		0.00%
		47 Total	1,438,303.81	261,794.04	18.20%	1,438,303.81	217,540.00	15.12%
		4 Total	47,511,541.76	35,677,810.85	75.09%	47,511,541.76	23,505,606.36	49.47%
		R0 Total	47,511,541.76	35,677,810.85	75.09%	47,511,541.76	23,505,606.36	49.47%

Title V - Project Financed Actions appropriations are external assigned revenue which does not follow the principle of annuality.

Below tables give an overview of the situation in 2022.

Payment appropriations cashed before 2022 (€)	Payment appropriations cashed in 2022 (€)	Payment appropriations available in 2022 (€)	Consumption of payment appropriations cashed before 2022 (€)	Consumption of payment appropriations cashed in 2022 (€)	Consumption all payment appropriations available in 2022 (€)	Carryover to 2023 (€)
19,811,118.15	27,700,423.61	47,511,541.76	16,571,462.80	6,934,143.56	23,505,606.36	24,005,935.40

Project Financed Action	2022 CA (€)	Not committed in 2022		Comment
Interoperability project	1,171,357.18	0.00	0%	All appropriations were consumed.
CISE	4,936,429.27	1,799,824.85	36%	Second pre-financing for CISE II (Grant Agreement SI2.833747) of 2,000,000 € was received on 30/06/2022 for multi-annual schedule, while commitments are made on calendar year basis. The appropriations carried over to 2023, including credits carried over from both CISE I (Grant Agreement SI2.801889) – 566,737.30 EUR and CISE II (Grant Agreement SI2.833747) grant – 1,233,097.55 EUR, aim at covering the cost of the actions until the end of the project (07/12/2023 for Grant Agreement SI2.833747 and 16/12/2023 for Grant Agreement SI2.801889).
SAFEMED IV - EuroMed Maritime Safety Project	1,013,407.43	558,065.42	55%	Project ended on 31/03/2022. The unspent funds will be returned to the DG NEAR after approval of the final report scheduled on March 2023.
SAFEMED V - EuroMed Maritime Safety Project	4,000,000.00	2,927,415.91	73%	The 5th edition of SAFEMED project "SAFEMED V" - NDICI/2022/431-459 started on 1 April 2022 and it is supposed to last until 31 March 2028 for an overall duration of 72 months. The budget allocated to the action is Euro 8,000,000. First pre-financing of Euro 4,000,000, was received in October 2022. The appropriations carried over to 2023 are meant to cover the implementation of the project's actions for the first half of its duration.

BC Sea - Maritime Safety, Security and Environmental Protection in the Black and Caspian Sea Regions	968,964.16	186,415.18	19%	Project ended on 30/09/2022. The unspent funds will be returned to the DG NEAR after approval of the final report scheduled on March 2023
BC Sea II - Maritime Safety, Security and Environmental Protection in the Black and Caspian Sea Regions	1,750,000	1,197,503.39	68%	From 01/10/2022 to 30/09/2026 The 2nd edition of BCSEA project "BCSEA II" – NDICI/2022/432-020 started on 1 October 2022 and it is supposed to last until 30 September 2026 for an overall duration of 48 months. The budget allocated to the action is Euro 3,500,000 First pre-financing of Euro 1,750,000 was received in October 2022. The appropriations carried over to 2023 are meant to cover the implementation of the project's actions for the first half of its duration.
EC Funds for candidate and potential candidate countries 2020-2023	527,098.11	52,458.72	10%	The implementation of Grant Contract 2019/410-086 started on 01/05/2020 for a period of 32 months. The full pre-financing payment was received in 2020. The COVID-19 outbreak and subsequent travel restrictions, inevitably, affected the implementation of the contract in terms of types and number of actions planned. Overall, the financial execution of the budget for the project at the moment immediately after the reopening after the pandemic remained low due to the reasons of the pandemic's effects. However, a good number of actions were already put in place. To mitigate the effects of the pandemic and to endeavour to achieve a better budget execution, it was proposed to amend Annex III (Project's budget) of the Grant Contract 2019/410-086 and prolong the duration of the implementation of the project with 6 (six) additional months. The proposal was accepted by DG NEAR thus materialising in an extension of the Project's duration until 30 June 2023.
FRONTEX SLA	9,641,179.05	187,199.98	2%	Service Level Agreement was signed for an indefinite period. Pre-financing funds received by 2022 cover activities for 2022 and 4-months of 2023. The appropriations carried over to 2023 aim at covering the cost of the actions to be implemented in 2023.
EFCA SLA	366,199.58	106,000.00	29%	Service Level Agreement (2015) was signed for an indefinite period. Pre-financing funds received by 2022 cover activities for 2022 and 2023. The appropriations carried over to 2023 aim at covering the cost of the actions to be implemented in 2023 under the specific agreement under the new EFCA SLA (2022).
CleanSeaNet Greenland	139,347.62	139,347.62	100%	CSN project was terminated by the parties by mutual agreement in writing and credits are to be returned to Denmark once the Danish authority submits the relevant invoice / debit note.

CleanSeaNet Dutch Islands	13,447.89	13,447.89	100%	CSN project was terminated by the parties by mutual agreement in writing and credits are to be returned to the Netherlands once the Dutch authority submits the relevant invoice / debit note.
COPERNICUS	20,541,049.57	3,009,184.76	15%	The implementation of the Contribution Agreement for Copernicus started on 28/09/2021. Two pre-financing payments are made per year. The latest pre-financing payment was received in August 2022. The next pre-financing will be received end of March 2023. The appropriations carried over will be covering activities to be implemented in the first quarter of 2023.
EQUASIS (R0 FUNDS)	1,004,758.09	480,357.42	48%	Since January 2009, the EQUASIS Management Unit is hosted in EMSA. Members sponsor the project on annual basis by paying quota determined by the Supervisory Committee. Due to COVID-19 outbreak, some of the enhancements of the Equasis database planned in 2020 and 2021 were delayed and have been postponed beyond 2021.
THETIS EU	44,821.83	1,576.83	4%	The implementation period of Cooperation Agreement No 070201/2018/776114/CA/ENV.C3 will end on 07/03/2023.
THETIS EU AP	100,000.00	74,090.00	74%	The Service Level Agreement was signed in 2021 for 36 months. Financial resources were received in May 2021 and intended to cover the execution of all tasks identified in the agreement throughout the duration of the contract which is expected to end on 27/04/2024.
THETIS MRV & ETS	1,119,000.00	1,100,655.96	98%	Cooperation Agreement 090203/2022/881426/SLA/CLIMA.B4 was signed on 28/10/2022 for 48 months. The first pre-financing payment of 1,119,000 € was received on 29/11/2022. The appropriations carried over to 2023 intend to cover project costs for the initial period 2023.
THETIS MRV	174,481.98	186.98	0%	Cooperation Agreement 340201/2016/729025/CA/CLIMA.B3 ran from 30/03/2016 to 29/09/2022 with a total envelope of 700,000€. The unused resources will be returned.
	47,511,541.76	11,833,730.91	25%	

3.3 C8 FUNDS

In below table, the column “Carried Forward” shows the amounts carried forward from previous year(s) which are still due to be paid.

Title	Carried Forward	Commitment	Consumption	%	Open Amount (RAL)	%	De-Commitment	%
1	195,814	94,763	-94,763.06	-48%	0.00	0%	-101,050.46	52%
2	1,048,147	931,965	-931,964.60	-89%	0.00	0%	-116,182.08	11%
3	43,135,622	42,450,167	-25,041,075.03	-58%	17,409,092.07	40%	-685,454.98	2%
	44,379,582.28	43,476,894.76	-26,067,802.69	59%	17,409,092.07	39%	-902,687.52	2%

Carried forward: At the end of year N, commitments unused or partially unused (i.e. outstanding payments) may - under certain conditions - be carried forward to the year N+1.

Commitment: Executed commitments.

Consumption: Executed payments.

Open Amount (RAL): Amounts left to either be paid or to be de-committed.

De-commitment: Unused commitment amounts.

Out of the 44,379,582.28 € carried forward, 59% were used (consumed), 39% remained as “open amount” (amount due, not yet paid) and 2% of the total has been de-committed (cancelled). Title 3 amounts are multi-annual, therefore not expiring at the end of the year, and being partially or fully carried forward again to the following year as deemed necessary.

3.4 OTHER FUNDS TYPE (C2, C4, C5 FUNDS)

See below list of items for the **other type of funds** (C2⁴, C4⁵, C5⁶ and E0⁷). These funds are earmarked for a specific purpose. The Agency has only C4 and C5 funds. C5 funds are the carry-forward of the C4 funds which are appropriations from internal assigned revenue. For using appropriations, the priority rule is C5-E0-C1-C4-C2.

Fund Source	BL	BL Description	Commitment Appropriations	Committed	%	Payment Appropriations	Paid	%
C4	2000	RENT	104,019.50	90,000.00	86.52%	104,019.50	90,000.00	86.52%
	2030	CLEANING AND MAINTEN	5,727.97	2,541.42	44.37%	5,727.97	2,541.42	44.37%
	2100	COMPUTER EQUIPMENT	20,056.14	-	0.00%	20,056.14	-	0.00%
	3130	OPERATIONS	1,446,277.69	-	0.00%	1,446,277.69	-	0.00%
	3430	OPERATIONS	9,199.26	-	0.00%	9,199.26	-	0.00%
C4 Total			1,585,280.56	92,541.42	5.84%	1,585,280.56	92,541.42	5.84%
C5	2000	RENT	90,000.00	90,000.00	100.00%	90,000.00	90,000.00	100.00%
	2030	CLEANING AND MAINTEN	1,022.02	1,022.02	100.00%	1,022.02	1,022.02	100.00%
	2040	FITTING-OUT OF PREMI	10,489.28	10,489.28	100.00%	10,489.28	10,489.28	100.00%
	2100	COMPUTER EQUIPMENT	8,000.00	8,000.00	100.00%	8,000.00	8,000.00	100.00%
	2350	MISCELLANEOUS INSURA	326.65	326.65	100.00%	326.65	326.65	100.00%
	B3130	OPERATIONS	59,081.85	59,081.85	100.00%	321,734.35	321,734.35	100.00%
	B3140	MEETINGS AND WORKSHOPS	13,077.59	13,037.53	99.69%	13,077.59	13,077.59	100.00%
	B3260	COAST GUARD COOPERATION	33,157.19	33,157.19	100.00%	33,157.19	33,157.19	100.00%
C5 Total			215,154.58	215,114.52	99.98%	477,807.08	477,807.08	100.00%

⁴ C2 funds: Non-automatic carryovers of appropriations

⁵ C4 funds: Appropriations from internal assigned revenue of the year

⁶ C5 funds: Appropriations from internal assigned revenue (carried over)

⁷ E0 funds: EFTA appropriations as of 1.1.2020 (external assigned revenue)

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