

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

FOR THE YEAR 2019

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1. FINANCIAL STATEMENT 2019

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 2019 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 22 May 2020



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

Consolidation account		31.12.2019	31.12.2018	Variation
	ASSETS			
	A. NON CURRENT ASSETS			
210000	Intangible assets	11,609,624.02	9,877,463.33	1,732,160.69
200000	Property, plant and equipment	24,516,864.81	24,299,156.81	217,708.00
221000	Land and buildings	16,622.00	21,726.00	-5,104.00
230000	Plant and equipment	19,753,646.00	17,960,960.00	1,792,686.00
241000	Computer hardware	1,699,089.00	2,395,280.00	-696,191.00
240000	Furniture and vehicles	296,234.81	328,207.81	-31,973.00
242000	Other fixtures and fittings	2,751,273.00	3,592,983.00	-841,710.00
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	36,416,624.83	34,466,756.14	1,949,868.69
	B. CURRENT ASSETS			
310000	Inventories	4,485,916.00	4,485,916.00	0.00
405000	Short-term pre-financing	1,241,107.16	2,059,737.43	-818,630.27
range	Short-term pre-financing	1,241,107.16	2,059,737.43	-818,630.27
range	<i>ST pre-financing with consolidated EU entities</i>	0.00	0.00	0.00
400000	Short-term receivables	3,504,089.20	4,552,816.97	-1,048,727.77
401000	Current receivables	1,284,907.65	2,383,491.90	-1,098,584.25
410900	Sundry receivables	-64,211.06	38,588.51	-102,799.57
490000	Other	1,649,398.46	2,130,736.56	-481,338.10
490010	Accrued income	97,132.09	78,778.00	18,354.09
490011	Deferred charges	1,552,266.37	2,051,958.56	-499,692.19
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>	633,994.15	0.00	633,994.15
500000	Cash and cash equivalents	23,916,817.59	30,760,837.65	-6,844,020.06
	TOTAL CURRENT ASSETS	33,147,929.95	41,859,308.05	-8,711,378.10
	TOTAL	69,564,554.78	76,326,064.19	-6,761,509.41

1.3 STATEMENT OF FINANCIAL POSITION - LIABILITIES

Consolidation account			31.12.2019	31.12.2018	Variation
	LIABILITIES				
	A. Net Assets		43,026,818.12	41,046,178.26	1,980,639.86
140000	Accumulated surplus/deficit		41,046,178.26	36,014,937.96	5,031,240.30
141000	Economic outturn for the year - profit+/loss-		1,980,639.86	5,031,240.30	-3,050,600.44
	B. Minority interest				0.00
	C. NON CURRENT LIABILITIES		105,510.17	105,510.17	0.00
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		105,510.17	105,510.17	0.00
172100		Other long-term liabilities	105,510.17	105,510.17	0.00
172009		Other LT liabilities with consolidated EU entities	0.00	0.00	0.00
172019		Pre-financing received 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		43,132,328.29	41,151,688.43	1,980,639.86
					0.00
	D. CURRENT LIABILITIES		26,432,226.49	35,174,375.76	-8,742,149.27
483000	Provisions for risks and charges		0.00	0.00	0.00
440000	Accounts payable		26,432,226.49	35,174,375.76	-8,742,149.27
441000		Current payables	788,986.74	1,020,376.09	-231,389.35
442000		Long-term liabilities falling due within the year	0.00	0.00	0.00
443000		Sundry payables	409,329.60	337,510.49	71,819.11
491000		Other	4,816,047.20	5,220,215.37	-404,168.17
491010		Accrued charges	4,799,955.14	5,216,756.89	-416,801.75
491011		Deferred income	0.00	0.00	0.00
491012		Other	16,092.06	3,458.48	12,633.58
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	20,417,862.95	28,596,273.81	-8,178,410.86
440019		Pre-financing received from consolidated EU entities	20,417,862.95	28,596,273.81	-8,178,410.86
440029		Other accounts payable against consolidated EU entities	0.00	0.00	0.00
	TOTAL D. CURRENT LIABILITIES		26,432,226.49	35,174,375.76	-8,742,149.27
					0.00
	TOTAL		69,564,554.78	76,326,064.19	-6,761,509.41

1.4 STATEMENT OF FINANCIAL PERFORMANCE 2019

Consolidation account		2019	2018	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	20,602,349.82	18,585,775.64	2,016,574.18
745000	Other operating revenue	77,909,791.68	73,234,241.32	4,675,550.36
777777	TOTAL OPERATING REVENUE	98,512,141.50	91,820,016.96	6,692,124.54
610000	Administrative expenses	-39,221,843.65	-38,650,506.85	-571,336.80
620100	All Staff expenses	-22,902,814.08	-22,279,061.84	-623,752.24
630100	Fixed asset related expenses	-8,616,830.86	-8,368,076.75	-248,754.11
611000	Other administrative expenses	-7,702,198.71	-8,003,368.26	301,169.55
600000	Operational expenses	-57,307,646.99	-48,133,338.56	-9,174,308.43
606000	Other operational expenses	-57,307,646.99	-48,133,338.56	-9,174,308.43
666666	TOTAL OPERATING EXPENSES	-96,529,490.64	-86,783,845.41	-9,745,645.23
	SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	1,982,650.86	5,036,171.55	-3,053,520.69
750000	Financial revenues	0.00	2,800.63	-2,800.63
650000	Financial expenses	-2,011.00	-7,731.88	5,720.88
680000	Movement in pensions (- expense, + revenue)			0.00
	SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	-2,011.00	-4,931.25	2,920.25
	SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	1,980,639.86	5,031,240.30	-3,050,600.44
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	1,980,639.86	5,031,240.30	-3,050,600.44

1.5 CASH FLOW 2019 TABLE (INDIRECT METHOD)

	2019	2018
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	1,980,639.86	5,031,240.30
Operating activities		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	1,589,314.06	2,037,676.61
Depreciation (tangible fixed assets) +	5,396,838.64	4,752,305.86
Increase/(decrease) in Provisions for risks and liabilities	0.00	0.00
Increase/(decrease) in Value reduction for doubtful debts	0.00	0.00
(Increase)/decrease in Stock	0.00	-2,347,956.00
(Increase)/decrease in Long term Pre-financing	0.00	0.00
(Increase)/decrease in Short term Pre-financing	818,630.27	-800,693.02
(Increase)/decrease in Long term Receivables	0.00	0.00
(Increase)/decrease in Short term Receivables	1,682,721.92	-1,364,977.06
(Increase)/decrease in Receivables related to consolidated EU entities	-633,994.15	5,818.27
Increase/(decrease) in Other Long term liabilities	0.00	0.00
Increase/(decrease) in Accounts payable	-563,738.41	-236,623.47
Increase/(decrease) in Liabilities related to consolidated EU entities	-8,178,410.86	10,405,401.17
Other non-cash movements	651,340.94	1,102,991.29
Net cash Flow from operating activities	2,743,342.27	18,585,183.95
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-9,587,362.33	-10,083,104.19
Proceeds from tangible and intangible fixed assets (+)	0.00	0.00
Net cash flow from investing activities	-9,587,362.33	-10,083,104.19
Net increase/(decrease) in cash and cash equivalents	-6,844,020.06	8,502,079.76
Cash and cash equivalents at the beginning of the period	30,760,837.65	22,258,757.89
Cash and cash equivalents at the end of the period	23,916,817.59	30,760,837.65

1.6 CHANGES IN NET ASSETS – 2019

Net assets	Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
Balance as of 31 December 2018	36,014,937.96	5,031,240.30	41,046,178.26
Changes in accounting policies 1)			0.00
Balance as of 1 January 2019	36,014,937.96	5,031,240.30	41,046,178.26
Other 2)			0.00
Fair value movements			0.00
Movement in Guarantee Fund reserve			0.00
Allocation of the Economic Result of Previous Year	5,031,240.30	-5,031,240.30	0.00
Amounts credited to Member States			0.00
Economic result of the year		1,980,639.86	1,980,639.86
Balance as of 31 December 2019	41,046,178.26	1,980,639.86	43,026,818.12

1.7 SIGNIFICANT ACCOUNTING POLICIES

1.7.1 Legal basis and accounting rules

The EMSA Financial Statement 2019 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 2019.

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) Provision

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 NEAR and DG GROW.

- 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 2019 is composed of:

2019		Internally generated Computer Software	Total Computer Software	Intangible assets under construction	Total
Gross carrying amounts 01.01.2019	+	15,975,602.20	15,975,602.20	5,999,428.33	21,975,030.53
Additions	+	1,023,637.06	1,023,637.06	2,297,837.69	3,321,474.75
Disposals	-		0.00		0.00
Transfer between headings	+/-		0.00		0.00
Other changes (2)	+/-		0.00		0.00
Gross carrying amounts 31.12.2019		16,999,239.26	16,999,239.26	8,297,266.02	25,296,505.28
Accumulated amortization and impairment 01.01.2019	-	-12,097,567.20	-12,097,567.20	0.00	-12,097,567.20
Amortization	-	-1,589,314.06	-1,589,314.06		-1,589,314.06
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 31.12.2019		-13,686,881.26	-13,686,881.26	0.00	-13,686,881.26
Net carrying amounts 31.12.2019		3,312,358.00	3,312,358.00	8,297,266.02	11,609,624.02

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 1st 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 2019 is composed of:

2019		Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2019	+	51,037.72	56,063,606.44	8,590,433.86	772,599.75	12,550,791.47	78,028,469.24
Additions	+		6,055,538.01	198,196.57	12,153.00		6,265,887.58
Disposals	-					-651,340.94	-651,340.94
Transfer between headings	+/-						0.00
Other changes (1)	+/-						0.00
Gross carrying amounts 31.12.2019		51,037.72	62,119,144.45	8,788,630.43	784,752.75	11,899,450.53	83,643,015.88
							0.00
Accumulated amortization and impairment 01.01.2019	-	-29,311.72	-38,102,646.44	-6,195,153.86	-444,391.94	-8,957,808.47	-53,729,312.43
Depreciation	-	-5,104.00	-4,262,852.01	-894,387.57	-44,126.00	-190,369.06	-5,396,838.64
Write-back of depreciation	+						0.00
Disposals	+						0.00
Impairment (1)	-						0.00
Write-back of impairment	+						0.00
Transfer between headings	+/-						0.00
Other changes (1)	+/-						0.00
Accumulated amortization and impairment 31.12.2019		-34,415.72	-42,365,498.45	-7,089,541.43	-488,517.94	-9,148,177.53	-59,126,151.07
Net carrying amounts 31.12.2019		16,622.00	19,753,646.00	1,699,089.00	296,234.81	2,751,273.00	24,516,864.81

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		31.12.2019	31.12.2018
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		31.12.2019		
		Gross Total	Value Reduction (-)	Net Value
310500	Receivables from Anti-pollution measures - dispersant/chemical products	4,485,916.60	0.00	4,485,916.60
292000	Total	4,485,916.60	0.00	4,485,916.60

1.8.4 Short-term pre-financing

Account	Pre-financing without interest for the EU entity <1 yr	31.12.2019	31.12.2018
405290	PF Implemented by other EU entities than the Commission (pre-financing given to third parties)	1,241,107.16	2,059,737.43
405297	Accrued charges on PF TP - Implemented by other EU entities than the Commission		
405200	Total	1,241,107.16	2,059,737.43

These pre-financings are mainly related to the anti-pollution call for tenders and other operational activities.

1.8.5 Short-term receivables

Current receivables	31.12.2019			31.12.2018		
	Receivables from	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)
Customers	47,704.14	-5,914.51	41,789.63	61,096.71	-5,914.51	55,182.20
Member States	1,222,841.64		1,222,841.64	2,338,228.15		2,338,228.15
EFTA	1,261.79		1,261.79			0.00
Third States	11,806.76		11,806.76	66,331.39		66,331.39
Other current receivables (1)	7,207.83		7,207.83	-76,249.84		-76,249.84
Total	1,290,822.16	-5,914.51	1,284,907.65	2,389,406.41	-5,914.51	2,383,491.90

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 € **-64,211.06** are composed of:

Sundry receivables	31.12.2019	31.12.2018
Staff	-64,211.06	38,588.51
Other	0.00	0.00
Total	-64,211.06	38,588.51

Other – deferrals and accruals totalling € **1,552,266.37** are composed at year end of:

€ 97,132.09 (accrued income regarding exchange revenues from LRIT);

€ 1,455,134.28 (deferred charges such prepaid software maintenance, paid invoice related to the Q1/2019 rent, etc.).

1.8.6 Cash and cash equivalents

505000	<i>Unrestricted cash:</i>	23,916,817.59	30,760,837.65
505300	Current accounts (bank accounts)	23,892,466.76	30,731,858.20
505400	Imprest accounts	24,350.83	28,979.45
500000	Total	23,916,817.59	30,760,837.65

Cash include only cash in-hand as there are no other cash equivalents or liquid investments to be reported.

Currently, the Agency uses one core bank (ING Belgium) where the main account is used for all payments and all incomes linked to the EC subsidy. Other accounts have been opened with ING for earmarked revenues management while three imprest accounts are also organised via a bank accounts opened with Novo Banco Portugal.

1.8.7 Capital

The EMSA capital is increased by the positive economic outturn of the year 2019 - € **1,980,639.86** - to reach € **43,026,818.12**.

1.8.8 Other long term liabilities

Totalling € **105,510.17** this account is composed of:

€ 82,618.09 - LRIT long term deposits and interests collected from the different customers;

€ 22,892.08 – Financial interests linked to diverse earmarked revenues projects (Equasis, Frontex, etc.).

1.8.9 Short-term liabilities

Current payables are reaching € 788,986.74 and are constituted of:

	Current payables	31.12.2019	31.12.2018
441100	Vendors	781,192.68	955,807.22
441200	Member States	0.00	61,328.82
441300	EFTA		
441600	Third States		
441700	Other (1)	7,794.06	3,240.05
441000	Total	788,986.74	1,020,376.09

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":	31.12.2019	31.12.2018
Payables from public bodies	4,778.81	224.80
Consolidated entities	3,015.25	3,015.25
Total	7,794.06	3,240.05

Sundry payables

Account	Sundry payables	31.12.2019	31.12.2018
	Staff	-2,751.46	5,421.63
	Other (2)	412,081.06	332,088.86
443000	Total	409,329.60	337,510.49

Other (2) is composed of:

(2) Please specify "Other Sundry payables":	31.12.2019	31.12.2018
Prefinancing Received < 1 y	389,892.30	314,800.16
Payments to be resent	22,155.65	16,399.53
ONSS & others	33.11	889.17
Total	412,081.06	332,088.86

Deferrals and accruals are totalling **€ 4,799,955.14** and represent mainly invoices to be received in 2019 for services rendered or goods delivered in 2020 (accrued charges: € 4,403,772.30) and staff untaken holidays at 31/12/2019 (€ 396,182.84).

Account	Description	31.12.2019	31.12.2018
491010	Accrued charges	4,799,955.14	5,216,756.89
	Untaken annual leave *	396,182.84	417,661.61
	other accrued charges	4,403,772.30	4,799,095.28
491011	Deferred income	0.00	0.00
491000	Total	4,799,955.14	5,216,756.89

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-overs to be applied to 2019-2020).

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 reached **€ 20,417,862.95** and is composed of:

- € 2,286,113.61 (DG MOVE– outturn 2019);
- € 2,319,469.72 (pre-financing received from DG MARE);
- € 6,136,526.23 (pre-financing received from DG GROW);
- € 4,247,555.97 (pre-financing received from DG NEAR);
- € 5,348,197.42 (pre-financing received from FRONTEX);
- € 80,000.00 (pre-financing received by EFCA).

1.8.10 Contingent assets

Account	Description	31.12.2019	31.12.2018
901100	Guarantees received	3,769,694.08	5,000,080.00
901120	Guarantees for pre-financing *	3,969,694.08	5,200,080.00
901180	Performance guarantees	-200,000.00	-200,000.00
901190	Other Guarantees a)	0.00	0.00
901900	Other contingent assets b)	0.00	0.00
901000	Total	3,769,694.08	5,000,080.00

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

1.8.11 Other significant disclosures

Account	Other Significant Disclosures	31.12.2019	31.12.2018
904200	RAL - Commitments against appropriations not yet consumed	57,224,678.72	51,169,969.02
904370	Contractual commitment (for which budget commitments have not yet been made)	0.00	0.00
904400	Contributions to related organisations	0.00	0.00
904100	Undrawn commitments	0.00	0.00
904500	Operating lease commitments	3,010,052.81	2,812,239.24
904000	Total	60,234,731.53	53,982,208.26

The RAL is the amount committed during the year carried over to 2020.

The operating lease commitments refer to the long term renting contracts for EMSA premises; this item is detailed for the first time, even though it was present even in the former years.

During the first half of 2020, the COVID-19 outbreak had a huge impact on the EU economy. As a non-adjusting event, the outbreak of the coronavirus does not require any adjustments to the figures reported in these annual accounts. For subsequent reporting periods, COVID-19 may affect the recognition and measurement of some assets and liabilities on the balance sheet and also of some revenue and expenses recognised in the statement of financial performance. Based on the information available at the date of signature of these annual accounts, the financial effects of the coronavirus outbreak cannot be reliably estimated.

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	2019	2018
744000	Revenue from administrative operations	20,602,349.82	18,585,775.64
760000	Staff		
744100	Fixed assets related revenue	126,600.00	10,162.87
744900	Other administrative revenue	20,475,749.82	18,575,612.77
744910	Other	0.00	0.00
744919	<i>Adm revenue with consolidated EU entities</i>	20,475,749.82	18,575,612.77
745000	Other operating revenues	77,909,791.68	73,234,241.32
745100	Adjustments of provisions		
745200	Exchange rate gains	2,544.10	1,448.20
745900	Other	77,907,247.58	73,232,793.12
745910	Other	293,242.54	325,269.66
745909	<i>Operating revenue with consolidated EU entities (2)</i>	77,614,005.04	72,907,523.46
745919	<i>EU Subsidy</i>	76,979,276.96	71,685,287.71
745929	<i>Other operating revenue with consolidated EU entities</i>	634,728.08	1,222,235.75
777777	Total	98,512,141.50	91,820,016.96

The account 744919 is related to administrative revenues linked to projects in progress financed by either the EC or other EU agencies (mainly FRONTEX) and booked in the inter-entity regularisation accounts.

Total revenues increased (+7.28%) due to the increase of the earmarked projects (+) and EC subsidy.

1.9.2 Expenditures

Account		2019	2018
610000	Administrative Expenses	39,221,843.65	38,650,506.85
620100	All Staff expenses	22,902,814.08	22,279,061.84
620100	Staff expenses	22,902,814.08	22,279,061.84
620109	Staff expenses with consolidated entities	0.00	0.00
630100	Fixed Assets Expenses	8,616,830.86	8,368,076.75
611000	Other Administrative Expenses	7,702,198.71	8,003,368.26
611100	Land and Buildings	2,546,642.95	2,912,163.38
611109	Land and Buildings with consolidated entities	166,201.01	158,430.10
611900	All Other	4,989,354.75	4,932,774.78
611910	Other	4,391,815.41	4,494,127.27
611919	<i>Administrative expenses with consolidated entities</i>	597,539.34	438,647.51
600000	Operational Expenses	57,307,646.99	48,133,338.56
606000	Other operational expenses	57,307,646.99	48,133,338.56
630000	Provisions for risks and liabilities	0.00	0.00
640000	Exchange rate losses	10,935.39	5,540.49
606900	Other operational expenses	57,296,711.60	48,127,798.07
606910	Other	57,296,711.60	48,127,798.07
606919	<i>Other - Consolidated entities</i>	0.00	0.00
666666	Total	96,529,490.64	86,783,845.41

Globally, expenditures increased by 11% between 2018 and 2019.

This increase is mainly resulting from the 19% increase in operational costs due to additional activities during 2019.

2. BUDGETARY IMPLEMENTATION 2019

Art 99 of the EMSA Financial Regulation

2.1 BUDGETARY IMPLEMENTATION 2019 – SUMMARY (DG BUDG FORMAT)

		2019	2018
REVENUE			
Balancing Commission subsidy	+	79,265,390.57	77,714,492.12
Interoperability Project		0.00	752,000.00
CISE		2,000,000.00	0.00
BC Sea - Maritime Safety, Security and Environmental Protection in the Black and Caspian Sea Regions		2,000,000.00	-61,001.66
EC Funds Implementation of SAFEMED		0.00	1,735,780.76
EU Funds for candidate and potential candidate countries		-8,837.10	0.00
FRONTEX SLA		1,758,264.23	13,983,359.42
EFCA SLA		73,749.24	-70,684.62
COPERNICUS		9,646,000.00	7,454,000.00
EQUASIS		500,000.00	450,000.00
THETIS EU		-18,451.41	160,000.00
THETIS MRV		0.00	100,000.00
Emission Inventories Project		0.00	22,500.00
Coast Guard Pilot Project		-200,820.17	0.00
Maritime Labour Convention		77,237.62	0.00
EMCDDA		93,000.00	96,000.00
Fee income (LRIT)		291,171.26	307,731.05
Other income		69,371.65	290,803.70
	TOTAL REVENUE (a)	95,546,075.89	102,934,980.77
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	26,093,964.68	24,742,080.39
Appropriations carried over to the following year	-	133,808.61	161,624.95
<i>Title II: Administrative Expenses</i>			
Payments	-	3,689,950.14	3,805,200.74
Appropriations carried over to the following year	-	694,558.96	518,270.30
<i>Title III: Operating Expenditure</i>			
Payments	-	24,213,368.63	16,671,218.56
Appropriations carried over to the following year	-	0.00	0.00
<i>Title IV: Operating Expenditure</i>			
Payments	-	23,103,532.25	26,371,162.99
Appropriations carried over	-	6,568.45	265,924.35
<i>Title V: External Assigned Revenue (R0)</i>			
Payments	-	20,090,306.39	19,218,568.85
Appropriations carried over	-	20,467,592.21	24,730,756.69
	TOTAL EXPENDITURE (b)	118,493,650.32	116,484,807.82
	OUTTURN FOR THE FINANCIAL YEAR (a-b)	-22,947,574.43	-13,549,827.05
Cancellation of unused payment appropriations carried over from previous year	+	127,545.30	141,140.50
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	25,114,534.03	19,441,983.25
Exchange differences for the year (gain +/-loss -)	+/-	-8,391.29	-4,092.29

BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		2,286,113.61	6,029,204.41
Balance year N-1	+/-	6,029,204.41	952,586.57
Positive balance from year N-1 reimbursed in year N to the Commission	-	-6,029,204.41	-952,586.57
Result used for determining amounts in general accounting		2,286,113.61	6,029,204.41
Commission subsidy - agency registers accrued revenue and Commission accrued expense		76,979,276.96	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		2,286,113.61	

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

2.1.1 Budget Implementation 2019 – Global/Overview – All Titles – All Credit Types

Title	Fund Source	Commitment Appropriations	Committed	%	Payment Appropriations	Paid	%
1	C1	26,228,529.20	26,228,458.93	100.00%	26,228,529.20	26,092,581.32	99.48%
	C5	1,383.36	1,383.36	100.00%	1,383.36	1,383.36	100.00%
	C8	160,241.59	106,124.24	66.23%	160,241.59	106,124.24	66.23%
	C9	2,069.00	-	0.00%	-	-	-
1 Total		26,392,223.15	26,335,966.53	99.79%	26,390,154.15	26,200,088.92	99.28%
2	C1	4,128,212.80	4,122,691.76	99.87%	4,128,212.80	3,579,569.02	86.71%
	C4	155,803.20	138,157.41	88.67%	155,803.20	4,395.91	2.82%
	C5	106,014.14	106,014.14	100.00%	106,014.14	105,985.21	99.97%
	C8	412,256.16	342,049.05	82.97%	412,256.16	338,828.21	82.19%
2 Total		4,802,286.30	4,708,912.36	98.06%	4,802,286.30	4,028,778.35	83.89%
3	C1	21,206,271.26	21,165,404.57	99.81%	25,366,820.26	24,213,368.63	95.45%
	C8	16,074,967.85	15,207,457.14	94.60%	-	-	-
3 Total		37,281,239.11	36,372,861.71	97.56%	25,366,820.26	24,213,368.63	95.45%
4	C1	29,240,000.00	28,653,369.36	97.99%	23,833,000.00	22,837,607.90	95.82%
	C4	6,568.45	6,256.16	95.25%	6,568.45	-	0.00%
	C5	265,924.35	265,924.35	100.00%	265,924.35	265,924.35	100.00%
	C8	30,361,769.12	29,323,481.98	96.58%	-	-	-
4 Total		59,874,261.92	58,249,031.85	97.29%	24,105,492.80	23,103,532.25	95.84%
5	R0	40,557,898.60	35,975,250.94	88.70%	40,557,898.60	20,090,306.39	49.53%
5 Total		40,557,898.60	35,975,250.94	88.70%	40,557,898.60	20,090,306.39	49.53%
Grand Total		168,907,909.08	161,642,023.39	95.70%	121,222,652.11	97,636,074.54	80.54%

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 2019 – Detailed – All Titles – All Credit Types

Fund Source	Title	BL	Budget Line Description	Commitment Appropriations	Committed	%	Payment Appropriations	Paid	%		
C1	1	1100	BASIC SALARIES	15,137,424.31	15,137,424.31	100.00%	15,137,424.31	15,131,716.75	99.96%		
		1101	FAMILY ALLOWANCES	2,672,297.33	2,672,297.33	100.00%	2,672,297.33	2,672,297.33	100.00%		
		1102	EXPATRIATION ALLOWA	2,350,835.98	2,350,835.98	100.00%	2,350,835.98	2,350,835.98	100.00%		
		1103	SECRETARIAL ALLOWANC	1,758.72	1,758.72	100.00%	1,758.72	1,758.72	100.00%		
		1113	CONTRACT STAFF	1,578,521.01	1,578,521.01	100.00%	1,578,521.01	1,578,521.01	100.00%		
		1115	SECONDED NATIONAL EX	767,175.30	767,175.30	100.00%	767,175.30	767,175.30	100.00%		
		1116	TRAINEES	91,830.31	91,830.31	100.00%	91,830.31	91,830.31	100.00%		
		1130	INSURANCE AGAINST SI	611,825.43	611,825.43	100.00%	611,825.43	611,825.43	100.00%		
		1131	INSURANCE AGAINST AC	68,796.68	68,796.68	100.00%	68,796.68	68,796.68	100.00%		
		1132	INSURANCE AGAINST UN	231,646.00	231,646.00	100.00%	231,646.00	231,646.00	100.00%		
		1140	CHILDBIRTH AND DEATH	793.24	793.24	100.00%	793.24	793.24	100.00%		
		1141	TRAVEL EXPENSES FOR	538,918.94	538,918.94	100.00%	538,918.94	538,918.94	100.00%		
		1147	STAND BY DUTY	57,405.00	57,405.00	100.00%	57,405.00	57,404.81	100.00%		
		1148	SHIFT WORK	22,761.43	22,761.25	100.00%	22,761.43	22,761.25	100.00%		
		1170	FREELANCE INTERPRETE	40,985.53	40,985.53	100.00%	40,985.53	40,985.53	100.00%		
		1172	SERVICES OF THE TRAN	15,225.00	15,225.00	100.00%	15,225.00	11,865.70	77.94%		
		1175	INTERIM STAFF	64,979.34	64,979.34	100.00%	64,979.34	59,999.06	92.34%		
		1176	CONSULTANTS	8,900.00	8,900.00	100.00%	8,900.00	8,900.00	100.00%		
		1178	EXTERNAL SERVICES	185,565.00	185,564.96	100.00%	185,565.00	164,363.66	88.57%		
		1190	SALARY WEIGHTINGS	26,058.98	26,058.98	100.00%	26,058.98	26,058.98	100.00%		
		1200	MISCELLANEOUS EXPEND	39,000.00	39,000.00	100.00%	39,000.00	34,341.64	88.06%		
		1210	EXPENSES ON TAKING U	13,866.50	13,866.50	100.00%	13,866.50	13,866.50	100.00%		
		1220	INSTALLATION RESETTL	117,926.17	117,926.17	100.00%	117,926.17	117,926.17	100.00%		
		1230	REMOVAL EXPENSES	47,000.00	47,000.00	100.00%	47,000.00	26,410.78	56.19%		
		1240	TEMPORARY DAILY SUBS	30,933.00	30,933.00	100.00%	30,933.00	30,932.75	100.00%		
		1300	MISSION EXPENSES DUT	98,000.00	98,000.00	100.00%	98,000.00	92,624.80	94.52%		
		1410	MEDICAL SERVICE	35,000.00	35,000.00	100.00%	35,000.00	18,754.12	53.58%		
		1500	TRAINING	185,100.00	185,029.95	99.96%	185,100.00	152,146.61	82.20%		
		1600	SOCIAL MEASURES AND	1,140,000.00	1,140,000.00	100.00%	1,140,000.00	1,135,314.22	99.59%		
		1601	SPECIAL ASSISTANCE A	10,000.00	10,000.00	100.00%	10,000.00	5,608.50	56.09%		
		1700	RECEPTION AND EVENTS	38,000.00	38,000.00	100.00%	38,000.00	26,200.55	68.95%		
			1			26,228,529.20	26,228,458.93	100.00%	26,228,529.20	26,092,581.32	99.48%
			Total								
	2	2000	RENT	2,218,927.60	2,218,927.60	100.00%	2,218,927.60	2,218,927.60	100.00%		
		2020	WATER GAS ELECTRICIT	266,000.00	266,000.00	100.00%	266,000.00	232,840.77	87.53%		
		2030	CLEANING AND MAINTEN	295,731.80	295,722.68	100.00%	295,731.80	148,840.18	50.33%		

	2040	FITTING-OUT OF PREMI	290,270.54	290,270.54	100.00%	290,270.54	131,904.56	45.44%
	2050	SECURITY AND SURVEIL	193,552.32	193,552.32	100.00%	193,552.32	170,152.68	87.91%
	2100	COMPUTER EQUIPMENT	241,655.14	241,655.14	100.00%	241,655.14	195,832.08	81.04%
	2101	SOFTWARE DEVELOPMENT	132,000.00	132,000.00	100.00%	132,000.00	96,000.00	72.73%
	2102	OTHER EXTERNAL DATA	142,000.00	142,000.00	100.00%	142,000.00	131,918.73	92.90%
	2210	PURCHASE OF FURNITUR	62,778.75	62,778.75	100.00%	62,778.75	31,282.66	49.83%
	2230	VEHICLE	5,000.00	5,000.00	100.00%	5,000.00	4,271.51	85.43%
	2250	LIBRARY STOCKS PURCH	4,000.00	3,430.30	85.76%	4,000.00	1,134.90	28.37%
	2252	SUBSCRIPTIONS TO NEW	4,000.00	3,996.39	99.91%	4,000.00	3,996.39	99.91%
	2300	STATIONERY AND OFFIC	11,000.00	10,966.39	99.69%	11,000.00	6,259.89	56.91%
	2320	BANK CHARGES	2,400.00	2,400.00	100.00%	2,400.00	1,286.59	53.61%
	2330	LEGAL EXPENSES	3,000.00	3,000.00	100.00%	3,000.00	1,450.95	48.37%
	2340	DAMAGES	210.72	210.72	100.00%	210.72	210.72	100.00%
	2350	MISCELLANEOUS INSURA	32,721.25	32,721.25	100.00%	32,721.25	28,471.25	87.01%
	2353	DEPARTMENTAL REMOVAL	2,251.68	2,251.68	100.00%	2,251.68	1,817.68	80.73%
	2354	ARCHIVING DOCUMENTS	900.00	900.00	100.00%	900.00	900.00	100.00%
	2355	UNIFORMS	4,813.00	4,813.00	100.00%	4,813.00	3,419.43	71.05%
	2400	POSTAGE AND DELIVERY	22,000.00	22,000.00	100.00%	22,000.00	16,864.89	76.66%
	2410	TELECOMMUNICATION CH	58,000.00	58,000.00	100.00%	58,000.00	38,045.10	65.60%
	2411	TELECOMMUNICATION EQ	10,000.00	10,000.00	100.00%	10,000.00	5,388.68	53.89%
	2500	MEETINGS IN GENERAL	125,000.00	120,095.00	96.08%	125,000.00	108,351.78	86.68%
2								
Total			4,128,212.80	4,122,691.76	99.87%	4,128,212.80	3,579,569.02	86.71%
3	3102	INFORMATION SERVICES	5,178,717.21	5,171,507.03	99.86%	6,371,135.24	5,744,387.14	90.16%
	3103	EQUASIS (C1 FUNDS)	50,000.00	50,000.00	100.00%	50,000.00	50,000.00	100.00%
	3200	INFORMATION AND COMM	59,379.75	59,379.75	100.00%	59,049.75	58,741.76	99.48%
	3201	OPERATIONAL TRANSLAT	100,000.00	100,000.00	100.00%	95,000.00	91,032.50	95.82%
	3300	OPERATIONAL WORKSHOP	1,133,430.00	1,129,330.66	99.64%	843,148.00	742,324.41	88.04%
	3304	OP. ENTERTAINMENT AN	56,000.00	55,136.00	98.46%	56,000.00	47,461.09	84.75%
	3500	STUDIES IN SUPPORT O	671,070.00	671,070.00	100.00%	267,910.00	267,910.00	100.00%
	3600	OPERATIONAL MISSIONS	681,650.00	678,400.00	99.52%	610,000.00	584,956.80	95.89%
	3700	LRIT	1,462,835.30	1,461,664.04	99.92%	1,413,915.28	1,400,405.13	99.04%
	3900	COOPERATION ON COAST	11,813,189.00	11,788,917.09	99.79%	15,600,661.99	15,226,149.80	97.60%
3								
Total			21,206,271.26	21,165,404.57	99.81%	25,366,820.26	24,213,368.63	95.45%
4	4100	POLLUTION RESPONSE S	23,221,572.32	23,168,676.84	99.77%	18,171,969.84	17,451,656.09	96.04%
	4200	CLEANSEANET	5,389,916.00	4,921,260.90	91.30%	5,109,797.09	5,035,050.43	98.54%
	4300	CO-OPERATION AND CO-	628,511.68	563,431.62	89.65%	551,233.07	350,901.38	63.66%
4								
Total			29,240,000.00	28,653,369.36	97.99%	23,833,000.00	22,837,607.90	95.82%

C1 Total				80,803,013.26	80,169,924.62	99.22%	79,556,562.26	76,723,126.87	96.44%	
C4	2	2000	RENT	3,000.00	-	0.00%	3,000.00		0.00%	
		2020	WATER GAS ELECTRICIT	2,331.04	2,331.04	100.00%	2,331.04	820.91	35.22%	
		2040	FITTING-OUT OF PREMI	124,796.27	123,385.68	98.87%	124,796.27	3,575.00	2.86%	
		2100	COMPUTER EQUIPMENT	17,136.61	4,000.00	23.34%	17,136.61		0.00%	
		2210	PURCHASE OF FURNITUR	8,500.00	8,440.69	99.30%	8,500.00		0.00%	
		2330	LEGAL EXPENSES	-	-	-	-		-	
		2400	POSTAGE AND DELIVERY	39.28	-	0.00%	39.28		0.00%	
	2	Total		155,803.20	138,157.41	88.67%	155,803.20	4,395.91	2.82%	
	4	4100	POLLUTION RESPONSE S	312.29	-	0.00%	312.29		0.00%	
		4200	CLEANSEANET	6,256.16	6,256.16	100.00%	6,256.16		0.00%	
4	Total		6,568.45	6,256.16	95.25%	6,568.45		0.00%		
C4 Total				162,371.65	144,413.57	88.94%	162,371.65	4,395.91	2.71%	
C5	1	1300	MISSION EXPENSES DUT	1,383.36	1,383.36	100.00%	1,383.36	1,383.36	100.00%	
		1	Total	1,383.36	1,383.36	100.00%	1,383.36	1,383.36	100.00%	
	2	2000	RENT	96,000.00	96,000.00	100.00%	96,000.00	96,000.00	100.00%	
		2100	COMPUTER EQUIPMENT	10,014.14	10,014.14	100.00%	10,014.14	9,985.21	99.71%	
	2	Total	106,014.14	106,014.14	100.00%	106,014.14	105,985.21	99.97%		
	4	4100	POLLUTION RESPONSE S	234,757.17	234,757.17	100.00%	234,757.17	234,757.17	100.00%	
		4200	CLEANSEANET	31,167.18	31,167.18	100.00%	31,167.18	31,167.18	100.00%	
	4	Total	265,924.35	265,924.35	100.00%	265,924.35	265,924.35	100.00%		
	C5 Total				373,321.85	373,321.85	100.00%	373,321.85	373,292.92	99.99%
	C8	1	1175	INTERIM STAFF	7,630.42	6,298.62	82.55%	7,630.42	6,298.62	82.55%
1178			EXTERNAL SERVICES	32,753.15	25,947.94	79.22%	32,753.15	25,947.94	79.22%	
1200			MISCELLANEOUS EXPEND	6,305.63	928.01	14.72%	6,305.63	928.01	14.72%	
1210			EXPENSES ON TAKING U	771.51	-	0.00%	771.51		0.00%	
1230			REMOVAL EXPENSES	40,971.05	27,847.50	67.97%	40,971.05	27,847.50	67.97%	
1300			MISSION EXPENSES DUT	7,341.96	1,249.40	17.02%	7,341.96	1,249.40	17.02%	
1410			MEDICAL SERVICE	13,462.47	9,983.55	74.16%	13,462.47	9,983.55	74.16%	
1500			TRAINING	34,431.86	22,948.25	66.65%	34,431.86	22,948.25	66.65%	
1600			SOCIAL MEASURES AND	2,288.64	-	0.00%	2,288.64		0.00%	
1601			SPECIAL ASSISTANCE A	5,000.00	2,804.25	56.09%	5,000.00	2,804.25	56.09%	
1700		RECEPTION AND EVENTS	9,284.90	8,116.72	87.42%	9,284.90	8,116.72	87.42%		
1	Total		160,241.59	106,124.24	66.23%	160,241.59	106,124.24	66.23%		

2	2020	WATER GAS ELECTRICIT	26,072.91	19,028.44	72.98%	26,072.91	19,028.44	72.98%
	2030	CLEANING AND MAINTEN	79,531.80	66,136.87	83.16%	79,531.80	66,136.87	83.16%
	2040	FITTING-OUT OF PREMI	127,184.12	125,002.40	98.28%	127,184.12	123,052.40	96.75%
	2050	SECURITY AND SURVEIL	26,596.61	25,517.67	95.94%	26,596.61	24,725.18	92.96%
	2100	COMPUTER EQUIPMENT	45,862.57	37,603.85	81.99%	45,862.57	37,128.95	80.96%
	2102	OTHER EXTERNAL DATA	27,419.00	27,419.00	100.00%	27,419.00	27,415.55	99.99%
	2210	PURCHASE OF FURNITUR	11,328.03	11,328.03	100.00%	11,328.03	11,328.03	100.00%
	2230	VEHICLE	975.45	616.72	63.22%	975.45	616.72	63.22%
	2250	LIBRARY STOCKS PURCH	985.91	944.99	95.85%	985.91	944.99	95.85%
	2300	STATIONERY AND OFFIC	1,245.14	-	0.00%	1,245.14	-	0.00%
	2320	BANK CHARGES	736.19	100.09	13.60%	736.19	100.09	13.60%
	2330	LEGAL EXPENSES	4,950.00	-	0.00%	4,950.00	-	0.00%
	2340	DAMAGES	840.37	840.37	100.00%	840.37	840.37	100.00%
	2350	MISCELLANEOUS INSURA	2,100.00	154.22	7.34%	2,100.00	154.22	7.34%
	2355	UNIFORMS	1,796.00	1,796.00	100.00%	1,796.00	1,796.00	100.00%
	2400	POSTAGE AND DELIVERY	5,453.86	3,776.12	69.24%	5,453.86	3,776.12	69.24%
	2410	TELECOMMUNICATION CH	23,928.75	18,802.16	78.58%	23,928.75	18,802.16	78.58%
	2411	TELECOMMUNICATION EQ	967.18	-	0.00%	967.18	-	0.00%
2500	MEETINGS IN GENERAL	24,282.27	2,982.12	12.28%	24,282.27	2,982.12	12.28%	
2			412,256.16	342,049.05	82.97%	412,256.16	338,828.21	82.19%
Total								
3	3102	INFORMATION SERVICES	3,401,395.75	3,374,747.04	99.22%	-	-	-
	3200	INFORMATION AND COMM	5,325.65	3,836.84	72.04%	-	-	-
	3201	OPERATIONAL TRANSLAT	14,673.50	8,210.00	55.95%	-	-	-
	3300	OPERATIONAL WORKSHOP	421,897.93	163,933.77	38.86%	-	-	-
	3304	OP. ENTERTAINMENT AN	4,942.76	274.00	5.54%	-	-	-
	3500	STUDIES IN SUPPORT O	129,840.00	129,840.00	100.00%	-	-	-
	3600	OPERATIONAL MISSIONS	125,236.26	47,022.74	37.55%	-	-	-
	3700	LRIT	898,939.05	884,309.48	98.37%	-	-	-
	3900	COOPERATION ON COAST	11,072,716.95	10,595,283.27	95.69%	-	-	-
	3			16,074,967.85	15,207,457.14	94.60%	-	-
Total								
4	4100	POLLUTION RESPONSE S	26,180,226.19	25,747,634.53	98.35%	-	-	-
	4200	CLEANSEANET	3,977,288.92	3,405,117.18	85.61%	-	-	-
	4300	CO-OPERATION AND CO-	204,254.01	170,730.27	83.59%	-	-	-
4			30,361,769.12	29,323,481.98	96.58%	-	-	-
Total								
C8 Total			47,009,234.72	44,979,112.41	95.68%	572,497.75	444,952.45	77.72%

C9	1	1200	MISCELLANEOUS EXPEND	2,069.00	-	0.00%	-	-	
	1								
	Total			2,069.00	-	0.00%	-	-	
C9 Total				2,069.00	-	0.00%	-	-	
R0	5	5100	SINGLE WINDOW ENVIRONMENT PROJECT	752,000.00	520,067.42	69.16%	752,000.00	55,528.87	7.38%
		5101	CISE	2,000,000.00	703,877.20	35.19%	2,000,000.00	158,980.17	7.95%
		5200	SAFEMED	2,702,082.86	2,185,416.38	80.88%	2,702,082.86	1,056,116.25	39.09%
		5201	BLACK AND CASPIAN SE	3,271,541.47	1,871,811.96	57.21%	3,271,541.47	1,113,484.25	34.04%
		5203	EU FUNDS FOR IPA COU	140,372.62	140,372.62	100.00%	140,372.62	64,060.11	45.64%
		5300	FRONTEX SLA	14,738,672.57	14,592,879.11	99.01%	14,738,672.57	8,428,500.25	57.19%
		5310	EFCA SLA	93,757.37	53,747.99	57.33%	93,757.37	13,757.37	14.67%
		5400	CLEANSEANET GREENLAN	140,080.65	-	0.00%	140,080.65	-	0.00%
		5401	CLEANSEANET DUTCH IS	13,518.61	-	0.00%	13,518.61	-	0.00%
		5500	COPERNICUS	15,465,949.57	15,069,724.26	97.44%	15,465,949.57	8,730,004.12	56.45%
		5600	EQUASIS (R0 FUNDS)	950,303.33	690,645.00	72.68%	950,303.33	444,170.00	46.74%
		5700	THETIS EU	128,960.00	62,415.00	48.40%	128,960.00	4,415.00	3.42%
		5701	THETIS MRV	83,421.93	21,290.00	25.52%	83,421.93	21,290.00	25.52%
		5702	EMISSIONS INVENTORIE	-	-	-	-	-	-
		5900	CG PILOT PROJECT	-	-	-	-	-	-
		5910	MAR. LABOUR CONVENT.	77,237.62	63,004.00	81.57%	77,237.62	-	0.00%
			5						
	Total			40,557,898.60	35,975,250.94	88.70%	40,557,898.60	20,090,306.39	49.53%
R0 Total				40,557,898.60	35,975,250.94	88.70%	40,557,898.60	20,090,306.39	49.53%
Grand Total				168,907,909.08	161,642,023.39	95.70%	121,222,652.11	97,636,074.54	80.54%

2.1.3 Reconciliation of the accrual based result with the budget result – EMSA 2019

	sign +/-	amount
Economic result (+ for surplus and - for deficit) of the consolidation reporting package	+/-	1,980,639.86
Adjustment for accrual items (items not in the budgetary result but included in the economic result)		
A Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-5,216,756.89
B Adjustments for Accrual Cut-off (cut- off 29/03/2019)	+	4,799,955.14
C Amount from liaison account with Commission booked in the economic revenue	-	0.00
D Unpaid invoices at year end but booked in charges (class 6)	+	279,005.08
E Depreciation of intangible and tangible assets (1)	+	6,986,152.70
F Provisions (1)	+	0.00
G Value reductions (1)	+	0.00
H Recovery Orders issued until 2019 in class 7 and not yet cashed	-	-220,417.29
la Prefinancing given in previous year and cleared in the year	+	818,630.27
lb Prefinancing received in previous year and cleared in the year	-	-75,092.14
J Payments made from carry over of payment appropriations	+	818,245.37
K Other *)	+/-	-432,283.86
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
M Asset acquisitions (less unpaid amounts)	-	-8,936,021.39
N New pre-financing paid in the year 2019 and remaining open as at 2019	-	818,630.27
O New pre-financing received in the year 2019 and remaining open as at 2019	+	-8,178,410.86
P Budgetary recovery orders issued before 2019 and cashed before 2019	+	89,653.15
Q Budgetary recovery orders issued in 2019 on balance sheet accounts (not 7 or 6 accounts) and cashed before 2019	+	4,814,633.10
R Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	0.00
S Payment appropriations carried over to 2019	-	21,302,528.23
T Cancellation of unused carried over payment appropriations from previous year	+	127,545.30
U Adjustment for carry-over from the previous year of appropriations available at 31/12/2019 arising from assigned revenue	+	25,114,534.03
V Payments for pensions (they are budgetary payments but booked against provisions)	-	0.00
W Payments for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-	0.00
X Other **)	+/-	
total		2,286,113.61
Budgetary result (+ for surplus) (2) including amount of exchange rate differences		2,286,113.61

2.2 ESTABLISHMENT PLAN & FILLED POSTS 2019

2.2.1 Statutory positions

	31.12.2019 staff employed	Authorised 2019
Permanent AD	3	3
Permanent AST	0	0
Total Permanent	3	3
Temporary AD	144	149
Temporary AST	57	60
Total Temporary	201	209
Total statutory staff	204	212

Against an establishment plan of 212 posts, the occupancy rate at the end of 2019 was 96.2%.

2.2.2 Non-statutory positions

	31.12.2019 staff employed	Authorised 2019
FG IV	11	11
FG III	3	3
FG II	17	17
FG I	2	2
Total Contract Agents	33²	33
Total Seconded National Experts	14	18

² 30 staff members are financed by EMSA budget and 3 by Copernicus

3. REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2019

3.1 C1 FUNDS

The Agency executed 80,169,925 € in Commitment Appropriations (CA), representing 99.22% of the total budget of the year, and 76,723,127 € in Payment Appropriations (PA), amounting to 96.44% 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 96.44 % when only counting C1 funds; after taking into account automatic carry-overs of PA (C8 funds: appropriations carried over automatically), the Agency reached 97.13 % of payment execution, equalling a cancellation of 2.87 % (6.55 % in 2018) and is thereby meeting the target set by the Commission (DG BUDG) for the year (less than 5% cancellation).

Compared with 2018, there is an increase both in commitment execution and in payment execution. It should be noted that PA of Titles 3 and 4 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	26,228,529	26,228,459	100.00%	26,228,529	26,092,581	99.48%
2	4,128,213	4,122,692	99.87%	4,128,213	3,579,569	86.71%
3	21,206,271	21,165,405	99.81%	25,366,820	24,213,369	95.45%
4	29,240,000	28,653,369	97.99%	23,833,000	22,837,608	95.82%
Grand Total	80,803,013	80,169,925	99.22%	79,556,562	76,723,127	96.44%

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

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 2019.

Payment appropriations cashed before 2019 (€)	Payment appropriations cashed in 2019 (€)	Payment appropriations available in 2019 (€)	Consumption of payment appropriations cashed before 2019 (€)	Consumption of payment appropriations cashed in 2019 (€)	Consumption all payment appropriations available in 2019 (€)	Carryover to 2020 (€)
24,730,756.19	15,827,141.91	40,557,898.60	17,021,271.67	3,069,034.72	20,090,306.39	20,467,592.21

Project Financed Action	2019 CA (€)	Not committed in 2019		Comment
Interoperability project	752,000.00	231,932.58	31%	Pre-financing received for multi-annual schedule, while commitments are made on a calendar year basis.
CISE	2,000,000.00	1,296,122.80	65%	In order to provide the CISE technical and operational support, DG MARE planned to sign a licence for the maintenance of the CISE system with EMSA in May 2019. However, DG MARE and the consortium that implemented the system are still in the process of transferring the Intellectual Property Rights. For this reason, EMSA could not procure such activities which resulted in the low budget execution.
SAFEMED IV - EuroMed Maritime Safety Project	2,702,082.86	516,666.48	19%	Pre-financing received for multi-annual schedule, while commitments are made on a calendar year basis.
BC Sea - Maritime Safety, Security and Environmental Protection in the Black and Caspian Sea Regions	3,271,541.47	1,399,729.51	43%	
EC Funds for candidate and potential candidate countries	140,372.62	-	0%	
FRONTEX SLA	14,738,672.57	145,793.46	1%	Pre-financing received for multi-annual schedule, while commitments are made on a calendar year basis. Almost fully committed.
EFCA SLA	93,757.37	40,009.38	43%	Pre-financing received for multi-annual schedule, while commitments are made on a calendar year basis.
CleanSeaNet Greenland	140,080.65	140,080.65	100%	The project is finalized and unspent appropriations are to be returned to Denmark.
CleanSeaNet Dutch Islands	13,518.61	13,518.61	100%	The project is finalized and unspent appropriations are to be returned to the Netherlands
COPERNICUS	15,465,949.57	396,225.31	3%	Pre-financing received for multi-annual schedule.
EQUASIS	950,303.33	259,658.33	27%	Enhancement and some of the data provisions do not follow the principle of annuality.
THETIS EU	128,960.00	66,545.00	52%	Pre-financing received for multi-annual schedule, while commitments are made on a calendar year basis.
THETIS MRV	83,421.93	62,131.93	74%	

Emissions Inventories Project	-	-		The projects are finalized and unspent appropriations were returned.
Coast Guard Pilot Project	-	-		
Maritime Labour Convention	77,237.62	14,233.62	18%	The catering cost commitment could only be done closer to the event in 2020, when the number of participants could be better estimated.
	40,557,898.60	4,582,647.66	11%	

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:

Budget Execution – C8 Funds							
Title	Level 1 (L1) Carried Forward	Level 2 (L2) Carried Forward	Carried Forward L1 + L2	Commitment	Consumption	Open Amount (RAL)	De-Commitment
1		160,241.59	160,241.59	106,124.24	-106,124.24	0.00	-54,117.35
2		412,256.16	412,256.16	342,049.05	-338,828.21	3,220.84	-70,207.11
3	5,113,500.00	10,961,467.85	16,074,967.85	15,207,457.14	-14,044,254.87	1,163,202.27	-848,530.71
4		30,361,769.12	30,361,769.12	29,323,481.98	-16,318,639.47	13,004,842.51	-1,038,287.14
Grand Total	5,113,500.00	41,895,734.72	47,009,234.72	44,979,112.41	-30,807,846.79	14,171,265.62	-2,011,142.31

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 Amounts left to either be paid or to be de-committed.

(RAL):

De-commitment: Unused commitment amounts

Out of the 47,009,235 € carried forward, 66% were used (consumed), 32% remained as "open amount" (amount due, not yet paid) and 4% of the total has been de-committed (cancelled). See below breakdown by Title:

Title	Consumption of Carry-Forward	Left Open	De-committed (Cancelled)
1	66%	0%	34%
2	82%	1%	17%
3	87%	8%	5%
4	54%	44%	3%
Grand Total	66%	32%	4%

Title 3 and 4 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** (C2³, C4⁴, C5⁵ and E0⁶). 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	Title	CA	Committed	%	PA	Paid	%
C4	2	155,803	138,157	89%	155,803	4,396	3%

³ C2 funds: Non-automatic carryovers of appropriations

⁴ C4 funds: Appropriations from internal assigned revenue of the year

⁵ C5 funds: Appropriations from internal assigned revenue (carried over)

⁶ E0 funds: EFTA appropriations as of 1.1.2018 (external assigned revenue)

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