

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

FOR THE YEAR 2024

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1. FINANCIAL STATEMENT 2024

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 2024 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and Union bodies.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show 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 17 June 2025



Katalin Duarte
**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		31.12.2024	31.12.2023	Variation
	ASSETS			
	A. NON CURRENT ASSETS			
210000	Intangible assets	18,405,121.48	16,563,004.56	1,842,116.92
200000	Property, plant and equipment	15,196,145.81	17,670,874.81	-2,474,729.00
221000	Land and buildings	77,362.00	90,313.00	-12,951.00
230000	Plant and equipment	10,995,107.00	13,114,195.00	-2,119,088.00
241000	Computer hardware	825,327.00	716,963.00	108,364.00
240000	Furniture and vehicles	272,609.81	276,672.81	-4,063.00
242000	Other fixtures and fittings	3,025,740.00	3,472,731.00	-446,991.00
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
	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		33,891,403.29	34,524,015.37	-632,612.08
	B. CURRENT ASSETS			
310000	Inventories	4,446,571.09	4,459,111.09	-12,540.00
405000	Short-term pre-financing	405,123.93	1,548,841.51	-1,143,717.58
	Short-term pre-financing	405,123.93	1,548,841.51	-1,143,717.58
	Short pre-financing with consolidated EU entities	0.00	0.00	0.00
400000	Short-term receivables	3,012,806.74	2,396,123.13	616,683.61
401000	Current receivables	826,460.07	772,765.33	53,694.74
410900	Sundry receivables	54,121.14	-32,786.93	86,908.07
490000	Other	2,132,225.53	1,656,144.73	476,080.80
490010	Accrued income	5,006.39	0.00	5,006.39
490011	Deferred charges	2,127,219.14	1,656,144.73	471,074.41
490090	Accrued income with consolidated EU entities	0.00	0.00	0.00
490091	Deferred charges with consolidated EU entities	0.00	0.00	0.00
400009	Short-term receivables with consolidated EU entities	0.00	0.00	0.00
500000	Cash and cash equivalents	31,457,914.78	25,510,750.19	5,947,164.59
TOTAL CURRENT ASSETS		39,322,416.54	33,914,825.92	5,407,590.62
TOTAL		73,213,819.83	68,438,841.29	4,774,978.54

1.3 STATEMENT OF FINANCIAL POSITION – LIABILITIES

Consolidation account			31.12.2024	31.12.2023	Variation
	LIABILITIES				
	A. Net Assets		40,136,396.04	40,908,918.03	-772,521.99
140000	Accumulated surplus/deficit		40,908,918.03	40,816,205.69	92,712.34
141000	Economic outturn for the year - profit+/loss-		-772,521.99	92,712.34	-865,234.33
	B. Minority interest				
	C. NON CURRENT LIABILITIES		82,618.09	82,618.09	-
161000	Employee benefits		-	-	
163000	Provisions for risks and charges		-	-	-
172000	Other long-term liabilities		82,618.09	82,618.09	-
172100		Other long-term liabilities	82,618.09	82,618.09	-
172009		Other LT liabilities with consolidated EU entities	-	-	
172020		Pre-financing received from consolidated EU entities	-	-	
172029		Other LT liabilities from consolidated EU entities	-	-	
	TOTAL A+B+C		40,219,014.13	40,991,536.12	-772,521.99
	D. CURRENT LIABILITIES		32,994,805.70	27,447,305.17	5,547,500.53
483000	Provisions for risks and charges		-	-	
440000	Accounts payable		32,994,805.70	27,447,305.17	5,547,500.53
441000		Current payables	44,627.01	-42,275.33	86,902.34
442000		Long-term liabilities falling due within the year	-	-	-
443000		Sundry payables	13,123.31	168,320.50	-155,197.19
491000		Other	5,674,496.17	5,850,329.16	-175,832.99
491010		Accrued charges	5,622,183.77	5,850,329.16	-228,145.39
491011		Deferred income	52,312.40	-	52,312.40
491012		Other	-	-	-
491090		Accrued charges with consolidated EU entities	-	-	-
491091		Deferred income with consolidated EU entities	-	-	-
440009		Accounts payable with consolidated EU entities	27,262,559.21	21,470,930.84	5,791,628.37
440019		Pre-financing received from consolidated EU entities	27,262,559.21	21,470,930.84	5,791,628.37
440029		Other accounts payable against consolidated EU entities			
	TOTAL D. CURRENT LIABILITIES		32,994,805.70	27,447,305.17	5,547,500.53
	TOTAL		73,213,819.83	68,438,841.29	4,774,978.54

1.4 STATEMENT OF FINANCIAL PERFORMANCE 2024

Consolidation account		2024	2023	Variation
706199	Funds transferred from the Commission to other Institutions	-	-	-
740100	Contributions of EFTA countries belonging to the EEA	-	-	-
743000	Recovery of expenses	-	-	-
744000	Revenues from administrative operations	-	-	-
745000	Other operating revenue	115,742,162.77	111,597,509.94	4,144,652.83
777777	TOTAL OPERATING REVENUE	115,742,162.77	111,597,509.94	4,144,652.83
610000	Administrative expenses	-47,801,578.29	-44,588,331.03	-3,213,247.26
620100	All Staff expenses	-32,570,499.91	-31,481,964.15	-1,088,535.76
630100	Fixed asset related expenses	-7,775,738.33	-7,038,234.39	-737,503.94
611000	Other administrative expenses	-7,455,340.05	-6,068,132.49	-1,387,207.56
600000	Operational expenses	-68,708,942.30	-66,913,845.86	-1,795,096.44
606000	Other operational expenses	-68,708,942.30	-66,913,845.86	-1,795,096.44
666666	TOTAL OPERATING EXPENSES	-116,510,520.59	-111,502,176.89	-5,008,343.70
	SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	-768,357.82	95,333.05	-863,690.87
750000	Financial revenues	-	-	-
650000	Financial expenses	-4,164.17	-2,620.71	-1,543.46
680000	Movement in pensions (- expense, + revenue)	-	-	-
	SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	-4,164.17	-2,620.71	-1,543.46
				-
	SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	-772,521.99	92,712.34	-865,234.33
790000	Extraordinary gains (+)	-	-	-
690000	Extraordinary losses (-)	-	-	-
	SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	-	-	-
	ECONOMIC OUTTURN FOR THE YEAR	- 772,521.99	92,712.34	- 865,234.33

1.5 CASH FLOW 2024 TABLE (INDIRECT METHOD)

		2024	2023
Cash Flows from ordinary activities			
Surplus/(deficit) from ordinary activities		-772,521.99	92,712.34
Operating activities			
Adjustments			
	Amortization (intangible fixed assets) +	2,661,074.26	1,753,541.95
	Depreciation (tangible fixed assets) +	5,042,471.17	2,534,890.80
	Increase/(decrease) in Provisions for risks and liabilities	0.00	-2,500.00
	Increase/(decrease) in Value reduction for doubtful debts	-	-
	(Increase)/decrease in Stock	12,540.00	26,904.91
	(Increase)/decrease in Long term Pre-financing	0.00	0.00
	(Increase)/decrease in Short term Pre-financing	1,143,717.58	-1,490,598.39
	(Increase)/decrease in Long term Receivables	-	-
	(Increase)/decrease in Short term Receivables	-616,683.61	-248,545.73
	(Increase)/decrease in Receivables related to consolidated EU entities	-	-
	Increase/(decrease) in Other Long term liabilities	-	-
	Increase/(decrease) in Accounts payable	-244,127.84	-247,330.37
	Increase/(decrease) in Liabilities related to consolidated EU entities	5,791,628.37	1,623.97
	Other non-cash movements	72,192.90	-221,130.67
Net cash Flow from operating activities		13,090,290.84	2,199,568.81
Cash Flows from investing activities			
	Increase of tangible and intangible fixed assets (-)	-7,143,126.25	-4,155,912.76
	Proceeds from tangible and intangible fixed assets (+)	-	-
Net cash flow from investing activities		-7,143,126.25	-4,155,912.76
Net increase/(decrease) in cash and cash equivalents		5,947,164.59	-1,956,343.95
Cash and cash equivalents at the beginning of the period		25,510,750.19	27,467,094.14
Cash and cash equivalents at the end of the period		31,457,914.78	25,510,750.19

1.6 CHANGES IN NET ASSETS – 2024

Net assets	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
	Fair value reserve	Other reserves			
Balance as of 31 December 2023			40,816,205.69	92,712.34	40,908,918.03
Changes in accounting policies 1)					0.00
Balance as of 1 January 2024	0.00	0.00	40,816,205.69	92,712.34	40,908,918.03
Other 2)					0.00
Fair value movements					0.00
Movement in Guarantee Fund reserve					0.00
Allocation of the Economic Result of Previous Year			92,712.34	-92,712.34	0.00
Amounts credited to Member States					0.00
Economic result of the year				-772,521.99	-772,521.99
Balance as of 31 December 2024			40,908,918.03	-772,521.99	40,136,396.04

1.7 SIGNIFICANT ACCOUNTING POLICIES

1.7.1 Legal basis and accounting rules

The EMSA Financial Statement 2024 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 2024.

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 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 2024 is composed of:

2024		Internally generated Computer Software	Other Computer Software	Total Computer Software	Intangible assets under construction	Total
Gross carrying amounts 01.01.2024	+	20,967,281.63		20,967,281.63	14,416,751.56	35,384,033.19
Additions	+	918,857.42		918,857.42	3,584,333.76	4,503,191.18
Disposals	-	-5,769,589.71		-5,769,589.71		-5,769,589.71
Transfer between headings	+/-	4,204,031.84		4,204,031.84	-4,204,031.84	0.00
Other changes (2)	+/-			0.00		0.00
Gross carrying amounts 31.12.2024		20,320,581.18	0.00	20,320,581.18	13,797,053.48	34,117,634.66
Accumulated amortization and impairment 01.01.2024	-	-18,821,028.63		-18,821,028.63	0.00	-18,821,028.63
Amortization	-	-2,661,074.26		-2,661,074.26		-2,661,074.26
Write-back of amortization	+			0.00		0.00
Disposals	+	5,769,589.71		5,769,589.71		5,769,589.71
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 31.12.2024		-15,712,513.18	0.00	-15,712,513.18		-15,712,513.18
Net carrying amounts 31.12.2024		4,608,068.00	0.00	4,608,068.00	13,797,053.48	18,405,121.48

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 2024 is composed of:

2024		Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2024	+	180,534.31	63,909,939.59	8,892,034.43	829,657.20	12,416,161.94	86,228,327.47
Additions	+		1,748,230.58	451,175.19	24,172.40	416,356.90	2,639,935.07
Disposals	-		-2,534,666.60	-2,435,604.86	-3,000.00	-629,903.82	-5,603,175.28
Transfer between headings	+/-						0.00
Other changes (1)	+/-						0.00
Gross carrying amounts 31.12.2024		180,534.31	63,123,503.57	6,907,604.76	850,829.60	12,202,615.02	83,265,087.26
Accumulated amortization and impairment 01.01.2024	-	-90,221.31	-50,795,744.59	-8,175,071.43	-552,984.39	-8,943,430.94	-68,557,452.66
Amortization	-	-12,951.00	-3,832,272.58	-340,113.19	-28,235.40	-828,899.00	-5,042,471.17
Write-back of depreciation	+						0.00
Disposals	+		2,499,620.60	2,432,906.86	3,000.00	595,454.92	5,530,982.38
Impairment (1)	-						0.00
Write-back of impairment	+						0.00
Transfer between headings	+/-						0.00
Other changes (1)	+/-						0.00
Accumulated amortization and impairment 31.12.2024		-103,172.31	-52,128,396.57	-6,082,277.76	-578,219.79	-9,176,875.02	-68,068,941.45
Net carrying amounts 31.12.2024		77,362.00	10,995,107.00	825,327.00	272,609.81	3,025,740.00	15,196,145.81

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		31.12.2024	31.12.2023
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		31.12.2024		
		Gross Total	Value Reduction (-)	Net Value
310500	Anti-pollution measures - dispersant/chemical products	4,459,111.09	-12,540.00	4,446,571.09
292000	Total	4,459,111.09	-12,540.00	4,446,571.09

1.8.4 Short-term pre-financing

Account	Pre-financing without interest for the EU entity <1 yr.	31.12.2024	31.12.2023
405290	PF Implemented by other EU entities than the Commission (pre-financing given to third parties)	405,123.93	1,548,841.51
405297	Accrued charges on PF TP - Implemented by other EU entities than the Commission		
405000	Total	405,123.93	1,548,841.51

These pre-financings are mainly related to operational activities.

1.8.5 Short-term receivables

Current receivables	31.12.2024			31.12.2023		
Receivables from	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)	Net Value
Customers	10,684.12	0.00	10,684.12	19,835.08	0.00	19,835.08
Member States	806,036.38		806,036.38	689,156.26	0.00	689,156.26
EFTA	2,323.51		2,323.51	0.00	0.00	0.00
Third States	7,416.06		7,416.06	62,477.87	0.00	62,477.87
Other current receivables (1)	0.00		0.00	1,296.12	0.00	1,296.12
Total	826,460.07	0.00	826,460.07	772,765.33	0.00	772,765.33

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. There is no amount of write-down 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

The sundry receivables (account: 410900) totalling **€ 54,121.14** are composed of:

Sundry receivables	31.12.2024			31.12.2023		
Staff	54,121.14		54,121.14	-32,786.93	0.00	-32,786.93
Other (2)				0.00	0.00	0.00
Total	54,121.14	0.00	54,121.14	-32,786.93	0.00	-32,786.93

Other – deferrals and accruals

The deferrals and accruals totalling **€ 2,132,225.53** are composed at year end of:

€ 2,132,225.53 (deferred charges such prepaid software maintenance, paid invoice related to the Q1/2025 rent, etc.).

1.8.6 Cash and cash equivalents

Description	31.12.2024	31.12.2023
<i>Unrestricted cash:</i>	31,457,914.78	25,510,750.19
Current accounts (bank accounts)	31,433,981.88	25,486,443.19
Imprest accounts	23,932.90	24,307.00
Total	31,457,914.78	25,510,750.19

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 2024 - **€ 772,521.99** to reach **€ 40,136,396.04**.

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 **€ 44,627.01** and are constituted of:

Current payables	31.12.2024	31.12.2023
Vendors	44,627.01	-42,275.33
Member States		
EFTA		
Third States	0.00	0.00
Other (1)	0.00	0.00
Total	44,627.01	-42,275.33

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.

Sundry payables

Sundry payables	31.12.2024	31.12.2023
Staff	0.00	0.00
Other (2)	13,123.31	168,320.50
Total	13,123.31	168,320.50

Other (2) is composed of:

(2) Please specify "Other Sundry payables":	31.12.2024	31.12.2023
Pre-financing Received < 1 y	-5,336.78	167,666.72
ABAC Assets goods received	0.00	0.00
Payments to be resent	18,460.09	2,490.51
ONSS & others	0.00	-1,836.73
Total	13,123.31	168,320.50

Deferrals and accruals are totalling **€ 5,674,496.17** and represent mainly invoices to be received in 2025 for services rendered or goods delivered in 2024 (accrued charges: € 4,980,652.08) and staff untaken holidays at 31/12/2024 (€ 641,531.69).

Description	31.12.2024	31.12.2023
Accrued charges	5,622,183.77	5,850,329.16
Untaken annual leave *	641,531.69	874,937.33
other accrued charges	4,980,652.08	4,975,391.83
Deferred income	52,312.40	0.00
Total	5,674,496.17	5,850,329.16

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 2024-2025).

In accordance with EC Accounting Rule no.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 **€ 27,262,559.21** and is composed of:

Current pre-financing	Gross amount in 2024	Cleared via accruals in 2024	Net amount on 31/12/2024	Gross amount in 2023	Cleared via accruals in 2023	Net amount on 31/12/2023
DG MOVE - outturn of the year			1,292,665.29			596,578.28
DG MOVE - PF received	1,650,000.00	596,744.17	1,053,255.83	1,650,000.00	0.00	1,650,000.00
DG DEFIS - PF received	37,743,000.00	27,047,785.43	10,695,214.57	25,832,000.00	16,196,784.54	9,635,215.46
DG MARE - PF received	5,562,586.00	677,333.01	4,885,252.99	6,900,000.00	5,306,691.49	1,593,308.51
DG NEAR - PF received	8,260,000.00	3,302,991.75	4,957,008.25	11,135,000.00	5,876,384.99	5,258,615.01
DG CLIMA - PF received	2,375,828.00	1,725,035.34	650,792.66	1,537,000.00	1,062,188.08	474,811.92
DG SANTE - PF received	100,000.00	40,425.00	59,575.00	100,000.00	25,910.00	74,090.00
DG ENV - PF received	300,000.00	0.00	300,000.00	0.00	0.00	0.00
EUROSTAT	30,000.00	0.00	30,000.00	0.00	0.00	0.00
FRONTEX	8,778,750.00	5,606,174.44	3,172,575.56	8,380,000.00	6,528,525.19	1,851,474.81
EFCA	1,037,079.42	870,860.36	166,219.06	420,000.00	83,163.15	336,836.85
Total	65,837,243.42	39,867,349.50	27,262,559.21	55,954,000.00	35,079,647.44	21,470,930.84

1.8.10 Contingent assets

Description	31.12.2024	31.12.2023
Guarantees received		
Guarantees for pre-financing *	-447,968.04	-1,004,314.42
Performance guarantees	-401,285.36	-242,126.48
a) Other Guarantees	0.00	0.00
b) Other contingent assets	0.00	0.00
TOTAL	-849,253.40	-1,246,440.90

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	31.12.2024	31.12.2023
904200	RAL - Commitments against appropriations not yet consumed	52,366,112.46	48,030,546.60
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	2,269,068.52	2,462,687.12
904000	Total	54,635,180.98	50,493,233.72

The RAL is the amount committed during the year carried over to 2025. 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

Operating Revenues	2024	2023
Revenue from administrative operations		
Staff		
Fixed assets related revenue		
Other administrative revenue		
Other		
Adm revenue with consolidated EU entities		
Other operating revenues	115,742,162.77	111,597,509.94
Adjustments of provisions		
Exchange rate gains	2,210.42	8,960.88
Other	115,739,952.35	111,588,549.06
Other	1,728,738.91	1,306,843.11
Operating revenue with consolidated EU entities (2)	114,011,213.44	110,281,705.95
EU Subsidy	114,011,213.44	110,281,705.95
Other operating revenue with consolidated EU entities		
Total	115,742,162.77	111,597,509.94

The EU subsidy contains the revenues linked to subsidy from DG MOVE and projects financed by either the EC or other EU agencies (mainly FRONTEX).

Total revenues slightly increased (+3.71%) due to the increase of the EU subsidy.

1.9.2 Expenditures

Account		2024	2023
610000	Administrative Expenses	47,801,578.29	44,588,331.03
620100	All Staff expenses	32,570,499.91	31,481,964.15
620100	Staff expenses	32,570,499.91	31,481,964.15
620109	Staff expenses with consolidated entities		
630100	Fixed Assets Expenses	7,775,738.33	7,038,234.39
611000	Other Administrative Expenses	7,455,340.05	6,068,132.49
611100	Land and Buildings	3,479,619.59	3,222,758.23
611109	Land and Buildings with consolidated entities		
611900	All Other	3,975,720.46	2,845,374.26
611910	Other	3,975,720.46	2,845,374.26
611919	<i>Administrative expenses with consolidated entities</i>		
600000	Operational Expenses	68,708,942.30	66,913,845.86
606000	Other operational expenses	68,708,942.30	66,913,845.86
630000	Provisions for risks and liabilities	0.00	0.00
640000	Exchange rate losses	0.00	8,750.46
606900	Other operational expenses	68,708,942.30	66,905,095.40
606910	Other	68,708,942.30	66,905,095.40
606919	<i>Other - Consolidated entities</i>		
666666	Total	116,510,520.59	111,502,176.89

Globally, expenditures slightly increased by 4.5% between 2023 and 2024, due to the increase in both administrative and 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	AD15	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 2024

Art 99 of the EMSA Financial Regulation

2.1 BUDGETARY IMPLEMENTATION 2024 – SUMMARY (DG BUDG FORMAT)

EUR '000

	Title	2024	2023
Revenue		121 649	111 954
SUBSIDY FROM EU INCL	20-0	92 938	89 477
COPERNICUS	20-1	11 911	12 789
EU FUNDS FOR IPA COU	20-2	(58)	760
SAFEMED	20-4	-	(558)
EFCA SLA	20-5	617	621
FRONTEX SLA	20-5	6 927	5 879
MAOC(N)	20-5	-	31
BLACK AND CASPIAN SE	20-6	1 564	-
CLEANSEANET DUTCH IS	20-7	(13)	-
CLEANSEANET GREENLAND	20-7	(139)	-
FUEL EU	20-8	-	500
THETIS EU	20-8	300	50
THETIS MRV AND ETS	20-8	839	418
SINGLE WINDOW ENVIRONMENT PROJECT	20-9	5 360	1 150
LRIT	21-0	238	242
EQUASIS	21-1	500	400
EUREKA	30-1	-	60
MISCELLANEOUS REVENU	90-0	559	45
CONFERENCE CENTER	91-0	106	90
Expenditure		(114 386)	(112 518)
Staff expenditure	1	(36 088)	(34 423)
Administrative expenditure	2	(3 682)	(3 826)
Operational expenditure	3	(50 980)	(51 657)
Specific expenditure	4	(23 636)	(22 612)
Payment appopr. carried over to the following year		(1 482)	(962)
Staff expenditure	1	(258)	(168)
Administrative expenditure	2	(1 224)	(795)
Operational expenditure	3	0	0
Specific expenditure	4	0	0
Cancellation of unused appopr. carried over from year n-1		108	160
Evolution of assigned revenue (B)-(A)		(4 577)	1 963
Unused appropriations at the end of current year (A)		28 113	23 536
Unused appropriations at the end of previous year (B)		23 536	25 499
Exchange rate differences		(19)	0
Budget result		1 293	597

The unused appropriations are mainly related to project financed actions (R0 credits).

2.1.1 Budget Implementation 2024 – Global/Overview – All Titles – All Credit Types

Title	Fund Source	Commitment Appropriations	Commitments made	Committed (%)	Payment Appropriations	Payments made	Paid (%)
1	C1	36,355,807.97	36,345,744.15	99.97%	36,355,807.97	36,087,797.09	99.26%
	C8	167,869.99	103,671.30	61.76%	167,869.99	103,671.30	61.76%
1 Total		36,523,677.96	36,449,415.45	99.80%	36,523,677.96	36,191,468.39	99.09%
2	C1	4,667,228.00	4,662,689.16	99.90%	4,667,228.00	3,438,538.18	73.67%
	C4	244,941.40	217,007.60	88.60%	244,941.40	217,007.60	88.60%
	C5	26,008.80	26,008.80	100.00%	26,008.80	26,008.80	100.00%
	C8	794,578.23	751,106.50	94.53%	794,578.23	751,106.50	94.53%
2 Total		5,732,756.43	5,656,812.06	98.68%	5,732,756.43	4,432,661.08	77.32%
3	C1	52,153,597.26	51,443,147.35	98.64%	52,153,597.26	50,975,253.14	97.74%
	C4	420,000.00	0.00	0.00%	420,000.00		0.00%
	C5	4,970.14	4,970.14	100.00%	4,970.14	4,970.14	100.00%
	C8	42,056,433.87	41,513,947.58	98.71%	-		
3 Total		94,635,001.27	92,962,065.07	98.23%	52,578,567.40	50,980,223.28	96.96%
4	R0	51,301,420.23	40,620,130.04	79.18%	51,301,420.23	23,636,040.80	46.07%
4 Total		51,301,420.23	40,620,130.04	79.18%	51,301,420.23	23,636,040.80	46.07%
Grand Total		188,192,855.89	175,688,422.62	93.36%	146,136,422.02	115,240,393.55	78.86%

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 2024 – Detailed – All Titles – All Credit Types

Fund Source	Title	BL	Official Budget Item Desc (En)	Commitment Appropriations	Commitments made	Committed (%)	Payment Appropriations	Payments made	Paid (%)
C1	1	A-1100	BASIC SALARIES	22,195,120.00	22,194,811.39	100.00%	22,195,120.00	22,194,811.39	100.00%
		A-1101	FAMILY ALLOWANCES	3,532,000.00	3,531,239.46	99.98%	3,532,000.00	3,531,239.46	99.98%
		A-1102	EXPATRIATION ALLOWA	3,146,000.00	3,145,469.61	99.98%	3,146,000.00	3,145,469.61	99.98%
		A-1103	SECRETARIAL ALLOWANC	2,106.00	2,105.70	99.99%	2,106.00	2,105.70	99.99%
		A-1113	CONTRACT STAFF	2,169,500.00	2,168,863.86	99.97%	2,169,500.00	2,168,863.86	99.97%
		A-1115	SECONDED NATIONAL EX	1,088,000.00	1,087,933.96	99.99%	1,088,000.00	1,087,933.96	99.99%
		A-1116	TRAINEES	176,281.00	176,275.89	100.00%	176,281.00	176,275.89	100.00%
		A-1130	INSURANCE AGAINST SI	825,000.00	824,106.66	99.89%	825,000.00	824,106.66	99.89%
		A-1131	INSURANCE AGAINST AC	93,000.00	92,498.58	99.46%	93,000.00	92,498.58	99.46%
		A-1132	INSURANCE AGAINST UN	320,000.00	319,349.31	99.80%	320,000.00	319,349.31	99.80%
		A-1140	CHILDBIRTH AND DEATH	3,862.98	3,862.98	100.00%	3,862.98	3,862.98	100.00%
		A-1141	TRAVEL EXPENSES FOR	656,500.00	656,204.55	99.95%	656,500.00	656,204.55	99.95%
		A-1142	HOUSING AND TRANSPORT ALLOWANCES	45,452.81	45,452.81	100.00%	45,452.81	45,452.81	100.00%
		A-1147	STAND BY DUTY	65,347.46	65,347.46	100.00%	65,347.46	65,347.46	100.00%
		A-1148	SHIFT WORK	33,996.01	33,996.00	100.00%	33,996.01	33,996.00	100.00%
		A-1175	INTERIM STAFF	282,767.18	282,767.18	100.00%	282,767.18	241,141.81	85.28%
		A-1190	SALARY WEIGHTINGS	39,574.31	39,574.31	100.00%	39,574.31	39,574.31	100.00%
		A-1200	MISCELLANEOUS EXPEND	51,000.00	50,092.65	98.22%	51,000.00	33,476.41	65.64%
		A-1210	EXPENSES ON TAKING U	6,896.35	6,896.35	100.00%	6,896.35	6,896.35	100.00%
		A-1220	INSTALLATION RESETTL	32,000.00	28,389.00	88.72%	32,000.00	28,389.00	88.72%
		A-1230	REMOVAL EXPENSES	30,719.00	30,719.00	100.00%	30,719.00	28,735.32	93.54%
		A-1240	TEMPORARY DAILY SUBS	24,000.00	23,747.18	98.95%	24,000.00	23,747.18	98.95%
		A-1300	MISSION EXPENSES	75,000.00	75,000.00	100.00%	75,000.00	66,464.23	88.62%
		A-1410	MEDICAL SERVICE	69,500.00	69,425.00	99.89%	69,500.00	23,344.45	33.59%
		A-1500	TRAINING	229,000.00	228,430.39	99.75%	229,000.00	149,386.19	65.23%
		A-1600	SOCIAL WELFARE	860,000.00	860,000.00	100.00%	860,000.00	853,253.72	99.22%
		A-1601	SPECIAL ASSISTANCE A	9,184.87	9,184.87	100.00%	9,184.87	9,184.87	100.00%
		A-1700	RECEPTION/EVENTS AND REPRESENTATION	35,000.00	35,000.00	100.00%	35,000.00	29,106.69	83.16%
		A-1870	FREELANCE INTERPRETE	0.00	0.00	-	-	-	-
		A-1872	SERVICES OF THE TRAN	9,000.00	9,000.00	100.00%	9,000.00	8,512.50	94.58%
		A-1878		250,000.00	250,000.00	100.00%	250,000.00	199,065.84	79.63%

1 Total			36,355,807.97	36,345,744.15	99.97%	36,355,807.97	36,087,797.09	99.26%
2	A-2000	RENT	2,052,060.92	2,052,060.92	100.00%	2,052,060.92	2,052,060.92	100.00%
	A-2020	WATER GAS ELECTRICIT	242,366.08	242,366.08	100.00%	242,366.08	173,238.69	71.48%
	A-2030	CLEANING AND MAINTEN	277,468.52	277,467.82	100.00%	277,468.52	195,601.21	70.49%
	A-2040	FITTING-OUT OF PREMI	167,131.48	167,127.95	100.00%	167,131.48	43,709.75	26.15%
	A-2050	SECURITY AND SURVEIL	227,392.00	227,392.00	100.00%	227,392.00	164,406.96	72.30%
	A-2100	COMPUTER EQUIPMENT	724,890.16	723,374.06	99.79%	724,890.16	375,955.38	51.86%
	A-2101	SOFTWARE DEVELOPMENT	130,400.00	130,224.70	99.87%	130,400.00		0.00%
	A-2102	OTHER EXTERNAL DATA	463,169.00	463,169.00	100.00%	463,169.00	240,657.00	51.96%
	A-2210	PURCHASE OF FURNITUR	38,403.92	38,403.92	100.00%	38,403.92	11,432.26	29.77%
	A-2230	VEHICLE	67,000.00	67,000.00	100.00%	67,000.00	4,445.12	6.63%
	A-2250	LIBRARY STOCKS PURCH	11,215.00	11,214.95	100.00%	11,215.00	194.18	1.73%
	A-2300	STATIONERY AND OFFIC	5,000.00	5,000.00	100.00%	5,000.00	4,000.20	80.00%
	A-2320	BANK CHARGES	3,000.00	3,000.00	100.00%	3,000.00	677.08	22.57%
	A-2330	LEGAL EXPENSES	8,000.00	8,000.00	100.00%	8,000.00	2,551.18	31.89%
	A-2340	DAMAGES	1,000.00	1,000.00	100.00%	1,000.00		0.00%
	A-2350	MISCELLANEOUS INSURA	31,704.08	31,704.08	100.00%	31,704.08	29,802.76	94.00%
	A-2353	DEPARTMENTAL REMOVAL	3,733.92	3,733.92	100.00%	3,733.92	3,733.92	100.00%
	A-2354	ARCHIVING DOCUMENTS	5,200.00	4,873.70	93.73%	5,200.00		0.00%
	A-2355	UNIFORMS	5,000.00	5,000.00	100.00%	5,000.00	4,134.31	82.69%
	A-2400	POSTAGE AND DELIVERY	6,085.00	4,600.00	75.60%	6,085.00	2,525.46	41.50%
	A-2410	TELECOMMUNICATION CH	90,507.92	90,507.92	100.00%	90,507.92	41,978.05	46.38%
	A-2411	TELECOMMUNICATION EQ	0.00	0.00		-		
	A-2500	MEETINGS IN GENERAL	106,500.00	105,468.14	99.03%	106,500.00	87,433.75	82.10%
2 Total			4,667,228.00	4,662,689.16	99.90%	4,667,228.00	3,438,538.18	73.67%
3	B3-130	OPERATIONS	22,693,991.05	22,382,294.29	98.63%	22,699,824.35	22,650,445.47	99.78%
	B3-140	MEETINGS AND WORKSHOPS	125,000.00	98,828.07	79.06%	125,000.00	78,986.38	63.19%
	B3-150	STUDIES	150,000.00	135,000.00	90.00%	301,375.00	301,375.00	100.00%
	B3-230	OPERATIONS	0.00	0.00		-		
	B3-260	COAST GUARD COOPERATION	11,699,000.00	11,689,072.99	99.92%	11,684,473.56	11,590,538.81	99.20%
	B3-330	OPERATIONS	1,612,014.36	1,603,443.38	99.47%	1,562,165.93	1,463,111.39	93.66%
	B3-340	MEETINGS AND WORKSHOPS	192,000.00	152,538.82	79.45%	174,000.00	106,262.21	61.07%
	B3-350	STUDIES	1,717,572.00	1,716,246.00	99.92%	1,430,072.50	1,368,428.00	95.69%
	B3-430	OPERATIONS	8,770,274.38	8,764,299.22	99.93%	8,876,748.35	8,748,582.70	98.56%
	B3-450	STUDIES	3,250.00	3,250.00	100.00%	3,250.00	3,250.00	100.00%

		B3-460	COAST GUARD COOPERATION	3,598,979.46	3,410,668.83	94.77%	3,642,371.35	3,447,764.02	94.66%
		B3-510	CAPACITY BUILDING	15,000.00	15,000.00	100.00%	15,000.00	2,483.24	16.55%
		B3-520	VISITS AND INSPECTIONS	290,000.00	290,000.00	100.00%	310,000.00	253,859.09	81.89%
		B3-540	MEETINGS AND WORKSHOPS	84,500.00	60,851.98	72.01%	93,500.00	49,033.82	52.44%
		B3-560	COAST GUARD COOPERATION	750,417.82	699,467.99	93.21%	769,218.03	614,852.34	79.93%
		B3-690	ED/STRATEGIC AND HORIZONTAL ACTIVITIES	451,598.19	422,185.78	93.49%	466,598.19	296,280.67	63.50%
	3 Total			52,153,597.26	51,443,147.35	98.64%	52,153,597.26	50,975,253.14	97.74%
C1 Total				93,176,633.23	92,451,580.66	99.22%	93,176,633.23	90,501,588.41	97.13%
C4	2	A-2000	RENT	218,932.60	217,007.60	99.12%	218,932.60	217,007.60	99.12%
		A-2100	COMPUTER EQUIPMENT	26,008.80	0.00	0.00%	26,008.80		0.00%
	2 Total			244,941.40	217,007.60	88.60%	244,941.40	217,007.60	88.60%
	3	B3-130	OPERATIONS	420,000.00	0.00	0.00%	420,000.00		0.00%
	3 Total			420,000.00	0.00	0.00%	420,000.00		0.00%
C4 Total				664,941.40	217,007.60	32.64%	664,941.40	217,007.60	32.64%
C5	2	A-2100	COMPUTER EQUIPMENT	26,008.80	26,008.80	100.00%	26,008.80	26,008.80	100.00%
	2 Total			26,008.80	26,008.80	100.00%	26,008.80	26,008.80	100.00%
	3	B3-130	OPERATIONS	2,057.99	2,057.99	100.00%	2,057.99	2,057.99	100.00%
		B3-430	OPERATIONS	2,912.15	2,912.15	100.00%	2,912.15	2,912.15	100.00%
	3 Total			4,970.14	4,970.14	100.00%	4,970.14	4,970.14	100.00%
C5 Total				30,978.94	30,978.94	100.00%	30,978.94	30,978.94	100.00%
C8	1	A-1175	INTERIM STAFF	16,542.23	13,084.43	79.10%	16,542.23	13,084.43	79.10%
		A-1200	MISCELLANEOUS EXPEND	17,780.76	7,009.00	39.42%	17,780.76	7,009.00	39.42%
		A-1210	EXPENSES ON TAKING U	370.14	248.12	67.03%	370.14	248.12	67.03%
		A-1230	REMOVAL EXPENSES	4,300.00	0.00	0.00%	4,300.00		0.00%
		A-1300	MISSION EXPENSES	2,339.37	0.00	0.00%	2,339.37		0.00%
		A-1410	MEDICAL SERVICE	30,519.35	4,629.92	15.17%	30,519.35	4,629.92	15.17%
		A-1500	TRAINING	42,679.19	38,923.54	91.20%	42,679.19	38,923.54	91.20%
		A-1600	SOCIAL WELFARE	24,828.29	24,828.29	100.00%	24,828.29	24,828.29	100.00%
		A-1700	RECEPTION/EVENTS AND REPRESENTATION	520.51	0.00	0.00%	520.51		0.00%
		A-1872	SERVICES OF THE TRAN	1,127.00	0.00	0.00%	1,127.00		0.00%
		A-1878		26,863.15	14,948.00	55.65%	26,863.15	14,948.00	55.65%
	1 Total			167,869.99	103,671.30	61.76%	167,869.99	103,671.30	61.76%
	2	A-2020	WATER GAS ELECTRICIT	56,488.54	54,740.45	96.91%	56,488.54	54,740.45	96.91%
		A-2030	CLEANING AND MAINTEN	179,469.50	175,628.87	97.86%	179,469.50	175,628.87	97.86%
		A-2040	FITTING-OUT OF PREMI	93,640.19	91,522.09	97.74%	93,640.19	91,522.09	97.74%
		A-2050	SECURITY AND SURVEIL	52,488.54	52,020.00	99.11%	52,488.54	52,020.00	99.11%

		A-2100	COMPUTER EQUIPMENT	154,941.71	153,466.33	99.05%	154,941.71	153,466.33	99.05%	
		A-2101	SOFTWARE DEVELOPMENT	67,116.25	67,116.25	100.00%	67,116.25	67,116.25	100.00%	
		A-2102	OTHER EXTERNAL DATA	24,716.80	19,190.00	77.64%	24,716.80	19,190.00	77.64%	
		A-2210	PURCHASE OF FURNITUR	57,361.84	57,361.84	100.00%	57,361.84	57,361.84	100.00%	
		A-2230	VEHICLE	1,087.00	115.44	10.62%	1,087.00	115.44	10.62%	
		A-2300	STATIONERY AND OFFIC	926.70	858.60	92.65%	926.70	858.60	92.65%	
		A-2320	BANK CHARGES	3,183.81	1,935.49	60.79%	3,183.81	1,935.49	60.79%	
		A-2330	LEGAL EXPENSES	2,030.00	2,019.00	99.46%	2,030.00	2,019.00	99.46%	
		A-2340	DAMAGES	1,000.00	0.00	0.00%	1,000.00		0.00%	
		A-2350	MISCELLANEOUS INSURA	20,799.24	5,837.53	28.07%	20,799.24	5,837.53	28.07%	
		A-2354	ARCHIVING DOCUMENTS	708.42	708.42	100.00%	708.42	708.42	100.00%	
		A-2355	UNIFORMS	2,127.30	2,127.30	100.00%	2,127.30	2,127.30	100.00%	
		A-2400	POSTAGE AND DELIVERY	1,773.67	386.34	21.78%	1,773.67	386.34	21.78%	
		A-2410	TELECOMMUNICATION CH	61,256.54	58,771.79	95.94%	61,256.54	58,771.79	95.94%	
		A-2411	TELECOMMUNICATION EQ	5,892.57	5,892.55	100.00%	5,892.57	5,892.55	100.00%	
		A-2500	MEETINGS IN GENERAL	7,569.61	1,408.21	18.60%	7,569.61	1,408.21	18.60%	
		2 Total		794,578.23	751,106.50	94.53%	794,578.23	751,106.50	94.53%	
		3	B3-130	OPERATIONS	32,906,141.22	32,817,095.48	99.73%	-		
			B3-140	MEETINGS AND WORKSHOPS	41,108.00	16,205.60	39.42%	-		
			B3-150	STUDIES	301,375.00	301,375.00	100.00%	-		
			B3-230	OPERATIONS	2,757.64	0.00	0.00%	-		
			B3-260	COAST GUARD COOPERATION	1,347,964.61	1,299,992.29	96.44%	-		
			B3-330	OPERATIONS	1,255,196.91	1,159,729.99	92.39%	-		
			B3-340	MEETINGS AND WORKSHOPS	76,084.27	9,348.74	12.29%	-		
			B3-350	STUDIES	295,738.50	295,738.50	100.00%	-		
			B3-430	OPERATIONS	3,836,133.50	3,793,950.74	98.90%	-		
			B3-460	COAST GUARD COOPERATION	1,735,716.08	1,720,157.78	99.10%	-		
	B3-510		CAPACITY BUILDING	13,469.28	0.00	0.00%	-			
	B3-520		VISITS AND INSPECTIONS	68,441.29	7,287.29	10.65%	-			
	B3-540		MEETINGS AND WORKSHOPS	17,665.92	3,195.04	18.09%	-			
	B3-560		COAST GUARD COOPERATION	107,362.19	67,356.63	62.74%	-			
	B3-690		ED/STRATEGIC AND HORIZONTAL ACTIVITIES	51,279.46	22,514.50	43.91%	-			
	3 Total		42,056,433.87	41,513,947.58	98.71%	-				
C8 Total			43,018,882.09	42,368,725.38	98.49%	962,448.22	854,777.80	88.81%		
R0	4	B4-100	SINGLE WINDOW ENVIRONMENT PROJECT	1,150,000.00	626,632.15	54.49%	1,150,000.00	174,664.17	15.19%	
		B4-101	CISE	6,954,291.54	4,057,928.55	58.35%	6,954,291.54	2,069,038.55	29.75%	
		B4-102	DATA TO EUROSTAT	30,000.00	0.00	0.00%	30,000.00		0.00%	
		B4-200	SAFEMED	2,999,931.83	2,006,429.08	66.88%	2,999,931.83	1,002,357.50	33.41%	

	B4-201	BLACK AND CASPIAN SE	3,011,238.22	1,587,531.98	52.72%	3,011,238.22	732,173.32	24.31%
	B4-203	EU FUNDS FOR IPA COU	753,717.85	329,695.70	43.74%	753,717.85	73,348.83	9.73%
	B4-300	FRONTEX SLA	9,181,325.40	8,794,472.88	95.79%	9,181,325.40	6,008,749.84	65.45%
	B4-310	EFCA SLA	956,989.64	870,463.20	90.96%	956,989.64	784,312.66	81.96%
	B4-320	MAOC(N)	30,800.00	30,800.00	100.00%	30,800.00	30,800.00	100.00%
	B4-400	CLEANSEANET GREENLAN	0.00	0.00	-			
	B4-401	CLEANSEANET DUTCH IS	0.00	0.00	-			
	B4-500	COPERNICUS	22,511,211.58	19,534,776.46	86.78%	22,511,211.58	10,878,899.26	48.33%
	B4-600	EQUASIS (R0 FUNDS)	1,181,237.42	679,585.37	57.53%	1,181,237.42	429,424.41	36.35%
	B4-700	THETIS EU	351,576.83	51,460.00	14.64%	351,576.83	51,460.00	14.64%
	B4-701	THETIS MRV AND ETS	1,615,009.92	1,517,759.67	93.98%	1,615,009.92	964,217.26	59.70%
	B4-703	THETIS EU AP	74,090.00	35,515.00	47.93%	74,090.00	14,515.00	19.59%
	B4-704	FUEL EU	500,000.00	497,080.00	99.42%	500,000.00	422,080.00	84.42%
	4 Total		51,301,420.23	40,620,130.04	79.18%	51,301,420.23	23,636,040.80	46.07%
R0 Total		51,301,420.23	40,620,130.04	79.18%	51,301,420.23	23,636,040.80	46.07%	
Grand Total		188,192,855.89	175,688,422.62	93.36%	146,136,422.02	115,240,393.55	78.86%	

2.1.3 Reconciliation of the accrual based result with the budget result – EMSA 2024

	sign +/-	amount
Economic result (- for loss) of the consolidation reporting package including table M2	+/-	-772,521.99
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)	-	-4,374,595.92
<i>B</i> Adjustments for Accrual Cut-off (cut- off 31.12.N)	+	628,418.65
<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)	+	0.00
<i>E</i> Depreciation of intangible and tangible assets (1)	+	7,775,738.33
<i>F</i> Provisions (1)	+	0.00
<i>G</i> Value reductions (1)	+	0.00
<i>H</i> Recovery Orders issued in 2024 in class 7 and not yet cashed	-	-22,374.07
<i>Ia</i> Pre-financing given in previous year and cleared in the year	+	1,548,841.51
<i>Ib</i> Pre-financing received in previous year and cleared in the year	-	-20,874,352.56
<i>J</i> Payments made from carry over of payment appropriations	+	854,777.80
<i>K</i> Other *)	+/-	0.00
<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)	-	-4,481,133.20
<i>N</i> New pre-financing paid in the year 2024 and remaining open as at 2024	-	-405,123.93
<i>O</i> New pre-financing received in the year 2024 and remaining open as at 2024	+	27,262,559.21
<i>P</i> Budgetary recovery orders issued before 2024 and cashed in the year	+	92,513.54
<i>Q</i> Budgetary recovery orders issued in 2024 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	14,281.42
<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 2025	-	-29,595,411.27
<i>T</i> Cancellation of unused carried over payment appropriations from previous year	+	107,670.42
<i>U</i> Adjustment for carry-over from the previous year of appropriations available at 31/12/2024 arising from assigned revenue	+	23,536,110.18
<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 **)	+/-	-2,732.83
total		1,292,665.29
Budgetary result (+ for surplus) (4)		1,292,665.29
Delta not explained		0.00

2.2 ESTABLISHMENT PLAN & FILLED POSTS 2024

2.2.1 Statutory positions

	31.12.2024 staff employed	Authorised 2023
Permanent AD	3	3
Permanent AST		
Total Permanent	3	3
Temporary AD	149	149
Temporary AST	60	60
Total Temporary	209	209
Total statutory staff	212	212

Against an establishment plan of 212 posts, the occupancy rate at the end of 2024 was **100%**.

*Included one offer letter sent and accepted in 2024.

2.2.2 Non-statutory positions

	31.12.2024 FTE staff employed	FTE Authorised 2023
FG IV	36.13	38
FG III	12.63	14
FG II	15.63	17
FG I	1.13	1
Total Contract Agents	65.5	70
Total Seconded National Experts	16.92	18

3. REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2024

3.1 C1 FUNDS

The Agency executed 92,451,580.66 € in Commitment Appropriations (CA), representing 99.22% (compared to 99.94% in 2023) of the total budget of the year, and 90,501,588.41 € in Payment Appropriations (PA), amounting to 97.13% (compared to 98.44% in 2023) 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 97.13% when only counting C1 funds, of which 97.74% in Title 3; after taking into account automatic carry-overs of PA (C8 funds: appropriations carried over automatically), the Agency reached 98.60% of payment execution, equalling a cancellation of 1.40% (0.66% in 2023) and is thereby meeting the target set by the Commission (DG BUDG) for the year (less than 5% cancellation).

Compared with the previous year, there is a decrease 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.

Title	CA	Budget Execution - C1 Funds				
		Committed	%	PA	Paid	%
1	36,355,808	36,345,744	100%	36,355,808	36,087,797	99%
2	4,667,228	4,662,689	100%	4,667,228	3,438,538	74%
3	52,153,597	51,443,147	99%	52,153,597	50,975,253	98%
Grand Total	93,176,633	92,451,581	99%	93,176,633	90,501,588	97%

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

As in previous years, the Agency experienced an increase in salary expenditure due to inflation, adjustments in remuneration parameters, and the correction coefficient for Portugal. By year-end, the shortfall in actual salary expenditure was addressed by initially redeploying appropriations from administrative expenditure (Title 1) and subsequently shifting appropriations from operational expenditure (Title 3).

The Agencies executed five budget transfers, including three transfers among budget titles and a corrigendum to rectify an administrative error in one of the transfers. All budget transfers were conducted in accordance with Article 26.2 of the EMSA Financial Regulation and adhered to the 10% limit of the appropriations for the year as indicated on the line from which the transfer was made.

At year-end, in Title 3, 1.36% and 2.26% of commitment and payment appropriations respectively remained unspent as shown below:

Title	Title Desc	Ch.	Chapter Desc	BL	BL Desc	Unspent CA	Unspent PA
3	OPERATIONAL EXPENDITURE	B3-1	SUSTAINABILITY	B3-130	OPERATIONS	311,697	49,379
				B3-140	MEETINGS AND WORKSHOPS	26,172	46,014
				B3-150	STUDIES	15,000	-
		B3-2	SURVEILLANCE	B3-230	OPERATIONS	-	-
				B3-260	COAST GUARD COOPERATION	9,927	93,935
		B3-3	SAFETY AND SECURITY	B3-330	OPERATIONS	8,571	99,055
				B3-340	MEETINGS AND WORKSHOPS	39,461	67,738
				B3-350	STUDIES	1,326	61,645
		B3-4	DIGITALISATION AND SIMPLIFICATION	B3-430	OPERATIONS	5,975	128,166
				B3-450	STUDIES	-	-
				B3-460	COAST GUARD COOPERATION	188,311	194,607
		B3-5	TECHNICAL AND OP. ASSISTANCE	B3-510	CAPACITY BUILDING	-	12,517
				B3-520	VISITS AND INSPECTIONS	-	56,141
				B3-540	MEETINGS AND WORKSHOPS	23,648	44,466
				B3-560	COAST GUARD COOPERATION	50,950	154,366
		B3-6	STRATEGIC SUPPORT	B3-690	ED/STRATEGIC AND HORIZONTAL ACTIVITIES	29,412	170,318
		Grand Total					

3.2 R0 FUNDS

Title	Title Desc	Ch.	Chapter Desc	BL	BL Desc	Local Position	CA	Committed	%	PA	Paid	%
4	PROJECT FINANCED ACTIONS	B4-1	MARITIME INFORMATION	B4-100	SINGLE WINDOW ENVIRONMENT PROJECT	*NA*	1,150,000	626,632	54%	1,150,000	174,664	15%
				B4-100 Total			1,150,000	626,632	54%	1,150,000	174,664	15%
				B4-101	CISE	*NA*	-	-	0%	-	-	0%
						2019-ADMIN	92,385	92,385	100%	92,385	92,385	100%
						2019-OPERATIONS	195,659	195,659	100%	195,659	195,659	100%
						CISE-II-ADMIN	133,672	133,672	100%	133,672	133,672	100%
						CISE-II-OPERATI	969,989	969,989	100%	969,989	969,989	100%
						CISE-OP-I-ADMIN	1,376,000	1,258,000	91%	1,376,000	203,070	15%
						CISE-OP-I-INDIR	426,586	390,869	92%	426,586	367,169	86%
						CISE-OP-I-OPERA	3,760,000	1,017,354	27%	3,760,000	107,094	3%
				B4-101 Total			6,954,292	4,057,929	58%	6,954,292	2,069,039	30%
				B4-102	DATA TO EUROSTAT	*NA*	30,000	-	0%	30,000	-	0%
				B4-102 Total			30,000	-	0%	30,000	-	0%
		B4-1 Total			8,134,292	4,684,561	58%	8,134,292	2,243,703	28%		
		B4-2	ASSISTANCE TO CANDIDATE AND ENP COUNTRIES	B4-200	SAFEMED	*NA*	-	-	0%	-	-	0%
						ADMIN-2022	678,103	662,007	98%	678,103	405,655	60%
						OPERAT-2022	2,321,829	1,344,422	58%	2,321,829	596,703	26%
				B4-200 Total			2,999,932	2,006,429	67%	2,999,932	1,002,358	33%
				B4-201	BLACK AND CASPIAN SEA	*NA*	-	-	0%	-	-	0%
						ADMIN-2022	665,095	445,409	67%	665,095	190,104	29%
						OPERAT-2017	-	-	0%	-	-	0%
						OPERAT-2022	2,346,143	1,142,123	49%	2,346,143	542,069	23%
				B4-201 Total			3,011,238	1,587,532	53%	3,011,238	732,173	24%
				B4-203	EU FUNDS FOR IPA COU	*NA*	-	-	0%	-	-	0%
						IPA-2020-2023	-	-	0%	-	-	0%
						IPA-2023-2026	753,718	329,696	44%	753,718	73,349	10%
				B4-203 Total			753,718	329,696	44%	753,718	73,349	10%
				B4-2 Total			6,764,888	3,923,657	58%	6,764,888	1,807,880	27%

		B4-3	SURVEILLANCE SLAs	B4-300	FRONTEX SLA	*NA*	-	-	0%	-	-	0%
						2023-ADM	-	-	0%	-	-	0%
						2023-OPERATIONS	402,575	402,575	100%	402,575	402,575	100%
						2024-ADM	930,000	898,225	97%	930,000	868,773	93%
						2024-OPERATIONS	5,510,000	5,454,414	99%	5,510,000	4,191,100	76%
						2024-MAINTENANC	680,000	679,926	100%	680,000	546,301	80%
						2025-ADM	390,000	360,000	92%	390,000	-	0%
						2025-MAINTENANC	68,750	-	0%	68,750	-	0%
						2025-OPERATIONS	1,200,000	999,332	83%	1,200,000	-	0%
				B4-300 Total		9,181,325	8,794,473	96%	9,181,325	6,008,750	65%	
				B4-310	EFCA SLA	*NA*	-	-	0%	-	-	0%
						2022-OPERATIONS	540,342	509,045	94%	540,342	504,011	93%
						2022-ADMIN	310,000	310,000	100%	310,000	229,042	74%
						2022-INDIRECT	106,648	51,418	48%	106,648	51,260	48%
				B4-310 Total		956,990	870,463	91%	956,990	784,313	82%	
				B4-320	MAOC(N)	*NA*	30,800	30,800	100%	30,800	30,800	100%
				B4-320 Total		30,800	30,800	100%	30,800	30,800	100%	
		B4-3 Total		10,169,115	9,695,736	95%	10,169,115	6,823,863	67%			
		B4-4	CLEANSEANET SERVICES	B4-400	CLEANSEANET GREENLAN	*NA*	-	-	0%	-	-	0%
				B4-400 Total		-	-	0%	-	-	0%	
				B4-401	CLEANSEANET DUTCH IS	*NA*	-	-	0%	-	-	0%
				B4-401 Total		-	-	0%	-	-	0%	
		B4-4 Total		-	-	0%	-	-	0%			
		B4-5	COPERNICUS	B4-500	COPERNICUS	*NA*	-	-	0%	-	-	0%
						2021-ADMIN	1,582,416	1,246,232	79%	1,582,416	531,125	34%
						2021-OPERATIONS	19,284,183	16,836,561	87%	19,284,183	9,604,441	50%
						2021-INDIRECT	394,907	386,227	98%	394,907	314,426	80%
						2021-ICT	1,249,706	1,065,756	85%	1,249,706	428,908	34%
				B4-500 Total		22,511,212	19,534,776	87%	22,511,212	10,878,899	48%	
		B4-5 Total		22,511,212	19,534,776	87%	22,511,212	10,878,899	48%			
		B4-6	EQUASIS	B4-600	EQUASIS (R0 FUNDS)	*NA*	1,181,237	679,585	58%	1,181,237	429,424	36%

			B4-600 Total			1,181,237	679,585	58%	1,181,237	429,424	36%	
		B4-6 Total			1,181,237	679,585	58%	1,181,237	429,424	36%		
		B4-7	THETIS MODULES	B4-700	THETIS EU	*NA*	351,577	51,460	15%	351,577	51,460	15%
				B4-700 Total			351,577	51,460	15%	351,577	51,460	15%
				B4-701	THETIS MRV AND ETS	*NA*	-	-	0%	-	-	0%
						2022- OPERATIONS	1,005,960	908,710	90%	1,005,960	471,628	47%
						2022-ADMIN	501,000	501,000	100%	501,000	384,539	77%
						2022-INDIRECT	108,050	108,050	100%	108,050	108,050	100%
				B4-701 Total			1,615,010	1,517,760	94%	1,615,010	964,217	60%
				B4-703	THETIS EU AP	*NA*	74,090	35,515	48%	74,090	14,515	20%
				B4-703 Total			74,090	35,515	48%	74,090	14,515	20%
				B4-704	FUEL EU	*NA*	500,000	497,080	99%	500,000	422,080	84%
		B4-704 Total			500,000	497,080	99%	500,000	422,080	84%		
		B4-7 Total			2,540,677	2,101,815	83%	2,540,677	1,452,272	57%		
		4 Total			51,301,420	40,620,130	79%	51,301,420	23,636,041	46%		

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 2024.

Payment appropriations cashed before 2024 (€)	Payment appropriations cashed in 2024 (€)	Payment appropriations available in 2024 (€)	Consumption of payment appropriations cashed before 2024 (€)	Consumption of payment appropriations cashed in 2024 (€)	Consumption all payment appropriations available in 2024 (€)	Carryover to 2025 (€)
23,494,231.24	27,807,188.99	51,301,420.23	18,525,147.67	5,110,893.13	23,636,040.80	27, 665, 379.43

Project Financed Action	2024 CA (€)	Not committed in 2024		Comment
Single Window Environment Project	1,150,000.00	523,367.85	46%	The total of commitment appropriations for this project have been carried over to 2024. These funds cover the entire duration of the project. The subject of the project is to Support the implementation of the EMSWe Regulation. The Agreement came into force in June 2023, and its implementation will conclude on June 2027, spanning a total of 48 months. In accordance with the project timeline, the consumption of commitment appropriations will be distributed throughout the implementation period.
CISE Operational	6,954,291.54	2,896,362.99	42%	The total commitment of appropriations for this project pertains to 2024. These funds ensure the financial contribution to EMSA for its role as coordinator of the voluntary CISE Operational Phase until the end of the action. The relevant Contribution Agreement came into force on July 1, 2024, and its implementation will conclude on June 30, 2026.
SAFEMED V - EuroMed Maritime Safety Project	2,999,931.83	993,502.75	33%	The total commitment appropriations for this project have been carried over to 2024. The 5th edition of the SAFEMED project commenced on April 1, 2022, and will conclude on March 31, 2028, spanning 72 months. The budget allocated to this action is 8,000,000 EUR. The first pre-financing instalment of 4,000,000 EUR was received in October 2022. The unspent commitment appropriations will cover the implementation of activities for the first half of the project's duration.
BC Sea II - Maritime Safety, Security and Environmental Protection in the Black	3,011,238.22	1,423,706.24	47%	The total commitment appropriations result from carried-over appropriations to 2024, in addition to the appropriations for 2024. The 2nd edition of the BCSEA project commenced on October 1, 2022, and will conclude on September 30, 2026, spanning 48 months. The budget allocated to this action is 3,500,000 EUR, fully funded. Unspent appropriations will be utilized to implement the project's activities for the first half of its duration.

and Caspian Sea Regions				
EC Funds for candidate and potential candidate countries - IPA III (2023-2026)	753,717.85	424,022.15	56%	The total commitment appropriations for this project have been carried over to 2024. The IPA III project commenced on September 1, 2023, and will conclude on August 31, 2027. The total budget allocated to IPA III is 800,000 EUR. These appropriations will be utilized to implement the project's activities throughout its duration.
FRONTEX SLA	9,181,325.40	386,852.52	4%	The total commitment appropriations result from both carried-over appropriations to 2024 and the appropriations of 2024. These appropriations fund activities for 2024 and those to be implemented in 2025. The project is governed by a Service Level Agreement, which was signed for an indefinite period. The majority of unspent commitments are allocated to activities planned for 2025.
EFCA SLA	956,989.64	86,526.44	9%	The total commitment appropriations result from both carried-over appropriations to 2024 and the appropriations for 2024. The project is governed by the Service Level Agreement (2022) and its specific agreements. The SLA was signed for an indefinite period. The appropriations covered activities implemented in 2024 and will cover activities to be implemented in 2025.
MAOC(N)	30,800.00	-	0%	The total commitment appropriations for this project have been carried over to 2024 for activities to be implemented until 14 December 2024. All funds have been committed.
COPERNICUS	22,511,211.58	2,976,435.12	13%	The total commitment appropriations result from both carried-over appropriations to 2024 and the appropriations of 2024. The implementation of Copernicus commenced on September 28, 2021, and will conclude by December 31, 2033 (operational phase: 2021-2028; closure phase: 2029-2033). Two pre-financing payments are made per year until 2027. The most recent pre-financing payment of 4,877,000 EUR was received in September 2024. Appropriations carried over to 2025 will cover activities to be implemented until approximately April 2025.
EQUASIS	1,181,237.42	501,652.05	42%	The total commitment appropriations result from both carried-over appropriations to 2024 and the appropriations of 2024. The project is administered by EMSA since 2009. Members sponsor the project annually by paying a quota determined by the Supervisory Committee. Enhancements and certain data provisions do not adhere to the principle of annuality.
THETIS EU	351,576.83	300,116.83	85%	The total commitment appropriations result from both carried-over appropriations to 2024 and the appropriations of 2024. Unused resources related to the cooperation agreement that expired in September 2024 will be returned to the European Commission, whereas the appropriations related to the Contribution Agreement signed on December 12, 2024, will be utilized until the end of the activities on December 11, 2027.
THETIS EU AP	74,090.00	38,575.00	52%	The total commitment appropriations for this project have been carried over to 2024 for activities to be implemented until 27 October 2025. The project is governed by a Service Level Agreement that was signed in 2021 for 36 months and further extended by additional 18 months.

THETIS MRV & ETS	1,615,009.92	97,250.25	6%	The total commitment appropriations result from both carried-over appropriations to 2024 and the appropriations of 2024. Cooperation Agreement 090203/2022/881426/SLA/CLIMA.B4 was signed on October 28, 2022, for a duration of 48 months. Unspent commitment appropriations will approximately cover project costs until the first quarter of 2025.
FUEL EU	500,000.00	2,920.00	1%	The total commitment appropriations result from carried-over appropriations to 2024. The project ended on 31/12/2024. Unspent funds will be returned to the donor.
DATA TO EUROSTAT	30,000.00	30,000.00	100%	The total commitment of appropriations for this project pertains to 2024. The project is governed by a Service Level Agreement which came into force on 25 July 2024 and will end on 24 July 2025. The appropriations will be used until the end of the project.
	51,301,420.23	10,681,290.19	21%	

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	167,870	103,671	-103,671.30	-62%	0.00	0%	-64,198.69	38%
2	794,578	751,107	-751,106.50	-95%	0.00	0%	-43,471.73	5%
3	42,056,434	41,513,948	-22,761,654.40	-54%	18,752,293.18	45%	-542,486.29	1%
Total	43,018,882	42,368,725	-23,616,432.20	55%	18,752,293.18	44%	-650,156.71	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 43,018,882 € carried forward, 57% were used (consumed), 40% 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** (C2², C4³, C5⁴ and E0⁵). 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 Desc	CA	Committed	%	PA	Paid	%
C4	A-2000	RENT	218,933	217,008	99%	218,933	217,008	99%
	A-2100	COMPUTER EQUIPMENT	26,009	-	0%	26,009	-	0%
	B3-130	OPERATIONS	420,000	-	0%	420,000	-	0%
C4 Total			664,941	217,008	33%	664,941	217,008	33%
C5	A-2100	COMPUTER EQUIPMENT	26,009	26,009	100%	26,009	26,009	100%
	B3-130	OPERATIONS	2,058	2,058	100%	2,058	2,058	100%
	B3-430	OPERATIONS	2,912	2,912	100%	2,912	2,912	100%
C5 Total			30,979	30,979	100%	30,979	30,979	100%
Grand Total			695,920	247,987	36%	695,920	247,987	36%

² C2 funds: Non-automatic carryovers of appropriations

³ C4 funds: Appropriations from internal assigned revenue of the year

⁴ C5 funds: Appropriations from internal assigned revenue (carried over)

⁵ E0 funds: EFTA appropriations as of 1.1.2020 (external assigned revenue)

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