

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

FOR THE YEAR 2023

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1. FINANCIAL STATEMENT 2023

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 2023 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 27 May 2024

[signed]

Davide Mola
Accounting Officer of the
European Maritime Safety Agency

¹ COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council.

1.2 STATEMENT OF FINANCIAL POSITION - ASSETS

1	2		4	5	6
Consolidation account			31.12.2023	31.12.2022	Variation
	ASSETS				
	A. NON CURRENT ASSETS				
210000	Intangible assets		16,563,004.56	14,436,384.88	2,126,619.68
200000	Property, plant and equipment		17,670,874.81	19,708,883.81	-2,038,009.00
221000		Land and buildings	90,313.00	95,903.00	-5,590.00
230000		Plant and equipment	13,114,195.00	15,546,910.00	-2,432,715.00
241000		Computer hardware	716,963.00	431,450.00	285,513.00
240000		Furniture and vehicles	276,672.81	306,338.81	-29,666.00
242000		Other fixtures and fittings	3,472,731.00	3,328,282.00	144,449.00
244000		Property, plant and equipment under construction	0.00	0.00	0.00
299000	Long-term pre-financing		290,136.00	290,136.00	0.00
range		Long-term pre-financing	290,136.00	290,136.00	0.00
292000	Long-term receivables		0.00	0.00	0.00
TOTAL NON CURRENT ASSETS			34,524,015.37	34,435,404.69	88,610.68
	B. CURRENT ASSETS				
310000	Inventories		4,459,111.09	4,486,016.00	-26,904.91
405000	Short-term pre-financing		1,548,841.51	58,243.12	1,490,598.39
range		Short-term pre-financing	1,548,841.51	58,243.12	1,490,598.39
range		<i>ST pre-financing with consolidated EU entities</i>	0.00	0.00	0.00
400000	Short-term receivables		2,396,123.13	2,147,577.40	248,545.73
401000		Current receivables	772,765.33	982,280.19	-209,514.86
410900		Sundry receivables	-32,786.93	-60,116.41	27,329.48
490000		Other	1,656,144.73	1,225,413.62	430,731.11
490010		Accrued income	0.00	4,753.22	-4,753.22
490011		Deferred charges	1,656,144.73	1,220,660.40	435,484.33
490090		<i>Accrued income with consolidated EU entities</i>	0.00	0.00	0.00
490091		<i>Deferred charges with consolidated EU entities</i>	0.00	0.00	0.00
400009		<i>Short-term receivables with consolidated EU entities</i>	0.00	0.00	0.00
500000	Cash and cash equivalents		25,510,750.19	27,467,094.14	-1,956,343.95
TOTAL CURRENT ASSETS			33,914,825.92	34,158,930.66	-244,104.74
TOTAL			68,438,841.29	68,594,335.35	-155,494.06

1.3 STATEMENT OF FINANCIAL POSITION - LIABILITIES

1	2	4	5	6
Consolidation account		31.12.2023	31.12.2022	Variation
	LIABILITIES			
	A. Net Assets	40,908,918.03	40,816,205.69	92,712.34
140000	Accumulated surplus/deficit	40,816,205.69	43,953,848.52	-3,137,642.83
141000	Economic outturn for the year - profit+/loss-	92,712.34	-3,137,642.83	3,230,355.17
	B. Minority interest			0.00
	C. NON CURRENT LIABILITIES	82,618.09	82,618.09	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	82,618.09	82,618.09	0.00
172100	Other long-term liabilities	82,618.09	82,618.09	0.00
172009	Other LT liabilities with consolidated EU entities	0.00	0.00	0.00
	Pre-financing received from consolidated EU entities	0.00	0.00	0.00
172020	Other LT liabilities from consolidated EU entities	0.00	0.00	0.00
172029	Other LT liabilities from consolidated EU entities	0.00	0.00	0.00
	TOTAL A+B+C	40,991,536.12	40,898,823.78	92,712.34
	D. CURRENT LIABILITIES	27,447,305.17	27,695,511.57	-248,206.40
483000	Provisions for risks and charges	0.00	2,500.00	-2,500.00
440000	Accounts payable	27,447,305.17	27,693,011.57	-245,706.40
441000	Current payables	-42,275.33	-88,938.15	46,662.82
442000	Long-term liabilities falling due within the year	0.00	0.00	0.00
443000	Sundry payables	168,320.50	923,614.50	-755,294.00
491000	Other	5,850,329.16	5,389,028.35	461,300.81
491010	Accrued charges	5,850,329.16	5,388,297.56	462,031.60
491011	Deferred income	0.00	0.00	0.00
491012	Other		730.79	-730.79
491090	Accrued charges with consolidated EU entities	0.00	0.00	0.00
491091	Deferred income with consolidated EU entities	0.00	0.00	0.00
440009	Accounts payable with consolidated EU entities	21,470,930.84	21,469,306.87	1,623.97
	Pre-financing received from consolidated EU entities	21,470,930.84	21,469,306.87	1,623.97
440019	Other accounts payable against consolidated EU entities	0.00	0.00	0.00
440029	Other accounts payable against consolidated EU entities	0.00	0.00	0.00
	TOTAL D. CURRENT LIABILITIES	27,447,305.17	27,695,511.57	-248,206.40
				0.00
	TOTAL	68,438,841.29	68,594,335.35	-155,494.06

1.4 STATEMENT OF FINANCIAL PERFORMANCE 2023

1	2	4	5	6
Consolidation account		2023	2022	Variation
706199	Funds transferred from the Commission to other Institutions	0.00	0.00	0.00
740100	Contributions of EFTA countries belonging to the EEA	0.00	0.00	0.00
743000	Recovery of expenses	0.00	0.00	0.00
744000	Revenues from administrative operations	0.00	0.00	0.00
745000	Other operating revenue	111,597,509.94	110,617,141.61	980,368.33
777777	TOTAL OPERATING REVENUE	111,597,509.94	110,617,141.61	980,368.33
610000	Administrative expenses	-44,588,331.03	-42,978,617.15	-1,609,713.88
620100	All Staff expenses	-31,481,964.15	-28,846,776.97	-2,635,187.18
630100	Fixed asset related expenses	-7,038,234.39	-7,437,051.76	398,817.37
611000	Other administrative expenses	-6,068,132.49	-6,694,788.42	626,655.93
600000	Operational expenses	-66,913,845.86	-70,799,342.59	3,885,496.73
606000	Other operational expenses	-66,913,845.86	-70,799,342.59	3,885,496.73
666666	TOTAL OPERATING EXPENSES	-111,502,176.89	-113,777,959.74	2,275,782.85
	SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	95,333.05	-3,160,818.13	3,256,151.18
750000	Financial revenues	0.00	25,678.14	-25,678.14
650000	Financial expenses	-2,620.71	-2,502.84	-117.87
680000	Movement in pensions (- expense, + revenue)			0.00
	SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	-2,620.71	23,175.30	-25,796.01
	SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	92,712.34	-3,137,642.83	3,230,355.17
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	92,712.34	-3,137,642.83	3,230,355.17

1.5 CASH FLOW 2023 TABLE (INDIRECT METHOD)

	2023	2022
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	92,712.34	-3,137,642.83
Operating activities		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	1,753,541.95	1,992,053.66
Depreciation (tangible fixed assets) +	2,534,890.80	2,700,120.83
Increase/(decrease) in Provisions for risks and liabilities	-2,500.00	0.00
Increase/(decrease) in Value reduction for doubtful debts	0.00	-5,914.51
(Increase)/decrease in Stock	26,904.91	-12,540.00
(Increase)/decrease in Long term Pre-financing	0.00	0.00
(Increase)/decrease in Short term Pre-financing	-1,490,598.39	5,153,722.19
(Increase)/decrease in Long term Receivables	0.00	0.00
(Increase)/decrease in Short term Receivables	-248,545.73	1,169,972.54
(Increase)/decrease in Receivables related to consolidated EU entities	0.00	0.00
Increase/(decrease) in Other Long term liabilities	0.00	-22,892.08
Increase/(decrease) in Accounts payable	-247,330.37	212,338.06
Increase/(decrease) in Liabilities related to consolidated EU entities	1,623.97	3,951,720.92
Other non-cash movements	-221,130.67	-481,438.45
Net cash Flow from operating activities	2,199,568.81	11,519,500.33
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-4,155,912.76	-6,565,535.74
Proceeds from tangible and intangible fixed assets (+)	0.00	0.00
Net cash flow from investing activities	-4,155,912.76	-6,565,535.74
Net increase/(decrease) in cash and cash equivalents	-1,956,343.95	4,953,964.59
Cash and cash equivalents at the beginning of the period	27,467,094.14	22,513,129.55
Cash and cash equivalents at the end of the period	25,510,750.19	27,467,094.14

1.6 CHANGES IN NET ASSETS – 2023

Net assets	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
	Fair value reserve	Other reserves			
Balance as of 31 December 2022			43,953,848.52	-3,137,642.83	40,816,205.69
Changes in accounting policies 1)					0.00
Balance as of 1 January 2023	0.00	0.00	43,953,848.52	-3,137,642.83	40,816,205.69
Other 2)					0.00
Fair value movements					0.00
Movement in Guarantee Fund reserve					0.00
Allocation of the Economic Result of Previous Year			-3,137,642.83	3,137,642.83	0.00
Amounts credited to Member States					0.00
Economic result of the year				92,712.34	92,712.34
Balance as of 31 December 2023	0.00	0.00	40,816,205.69	92,712.34	40,908,918.03

1.7 SIGNIFICANT ACCOUNTING POLICIES

1.7.1 Legal basis and accounting rules

The EMSA Financial Statement 2023 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 2023.

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 2023 is composed of:

2023		Internally generated Computer Software	Other Computer Software	Total Computer Software	Intangible assets under construction	Total
Gross carrying amounts 01.01.2023	+	23,700,924.84		23,700,924.84	11,016,439.88	34,717,364.72
Additions	+	198,317.95		198,317.95	3,400,311.68	3,598,629.63
Disposals	-	-3,225,733.59		-3,225,733.59		-3,225,733.59
Transfer between headings	+/-			0.00		0.00
Other changes (2)	+/-	293,772.43		293,772.43		293,772.43
Gross carrying amounts 31.12.2023		20,967,281.63	0.00	20,967,281.63	14,416,751.56	35,384,033.19
Accumulated amortization and impairment 01.01.2023	-	-20,280,979.84		-20,280,979.84	0.00	-20,280,979.84
Amortization	-	-1,753,541.95		-1,753,541.95		-1,753,541.95
Write-back of amortization	+			0.00		0.00
Disposals	+	3,225,733.59		3,225,733.59		3,225,733.59
Impairment (2)	-			0.00		0.00
Write-back of impairment	+			0.00		0.00
Transfer between headings	+/-			0.00		0.00
Other changes (2)	+/-	-12,240.43		-12,240.43		-12,240.43
Accumulated amortization and impairment 31.12.2023		-18,821,028.63	0.00	-18,821,028.63	0.00	-18,821,028.63
Net carrying amounts 31.12.2023		2,146,253.00	0.00	2,146,253.00	14,416,751.56	16,563,004.56

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 2023 is composed of:

2023		Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2023	+	171,558.07	63,745,827.91	8,629,992.34	890,058.53	12,294,008.82	85,731,445.67
Additions	+	8,976.24	164,111.68	262,042.09		122,153.12	557,283.13
Disposals	-				-60,401.33		-60,401.33
Transfer between headings	+/-						0.00
Other changes (1)	+/-						0.00
Gross carrying amounts 31.12.2023		180,534.31	63,909,939.59	8,892,034.43	829,657.20	12,416,161.94	86,228,327.47
							0.00
Accumulated amortization and impairment 01.01.2023	-	-75,655.07	-48,198,917.91	-8,198,542.34	-583,719.72	-8,965,726.82	-66,022,561.86
Depreciation	-	-14,566.24	-2,596,826.68				-2,611,392.92
Write-back of depreciation	+			23,470.91	30,735.33	22,295.88	76,502.12
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 31.12.2023		-90,221.31	-50,795,744.59	-8,175,071.43	-552,984.39	-8,943,430.94	-68,557,452.66
Net carrying amounts 31.12.2023		90,313.00	13,114,195.00	716,963.00	276,672.81	3,472,731.00	17,670,874.81

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		31.12.2023	31.12.2022
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		31.12.2023		
		Gross Total	Value Reduction (-)	Net Value
310500	Anti-pollution measures - dispersant/chemical products	4,486,016.00	-26,904.91	4,459,111.09
292000	Total	4,486,016.00	-26,904.91	4,459,111.09

1.8.4 Short-term pre-financing

Account	Pre-financing without interest for the EU entity <1 yr.	31.12.2023	31.12.2022
405290	PF Implemented by other EU entities than the Commission (pre-financing given to third parties)	1,548,841.51	58,243.12
405297	Accrued charges on PF TP - Implemented by other EU entities than the Commission		
405000	Total	1,548,841.51	58,243.12

These pre-financings are mainly related to operational activities. In 2023, differently from the previous year, EMSA paid pre-financings related to vessel tenders and purchase of equipment that required a pre-financing.

1.8.5 Short-term receivables

Current receivables	31.12.2023			31.12.2022		
	Receivables from	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)
Customers	19,835.08	0.00	19,835.08	59,256.49	0.00	59,256.49
Member States	689,156.26		689,156.26	913,848.70		913,848.70
EFTA	0.00		0.00	0.00		0.00
Third States	62,477.87		62,477.87	7,878.88		7,878.88
Other current receivables (1)	1,296.12		1,296.12	1,296.12		1,296.12
Total	772,765.33	0.00	772,765.33	982,280.19	0.00	982,280.19

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 € -32,786.93 are composed of:

Sundry receivables	31.12.2023			31.12.2022		
Staff	-32,786.93		-32,786.93	-60,116.41		-60,116.41
Other (2)			0.00			0.00
Total	-32,786.93	0.00	-32,786.93	-60,116.41	0.00	-60,116.41

Other – deferrals and accruals

The deferrals and accruals totalling € 1,656,144.73 are composed at year end of:

€ 1,656,144.73 (deferred charges such prepaid software maintenance, paid invoice related to the Q1/2024 rent, etc.).

1.8.6 Cash and cash equivalents

Description	31.12.2023	31.12.2022
<i>Unrestricted cash:</i>	25,510,750.19	27,467,094.14
Current accounts (bank accounts)	25,486,443.19	27,442,455.42
Imprest accounts	24,307.00	24,638.72
Total	25,510,750.19	27,467,094.14

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 increased by the positive economic outturn of the year 2023 € 92,712.34 - to reach € 40,908,918.03.

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 € 42,275.33 and are constituted of:

Current payables	31.12.2023	31.12.2022
Vendors	-42,275.33	-88,938.15
Member States		
EFTA		
Third States	0.00	0.00
Other (1)	0.00	0.00
Total	-42,275.33	-88,938.15

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	31.12.2023	31.12.2022
Staff	0.00	0.00
Other (2)	168,320.50	923,614.50
Total	168,320.50	923,614.50

Other (2) is composed of:

	31.12.2023	31.12.2022
(2) Please specify "Other Sundry payables":		
Pre-financing Received < 1 y	167,666.72	304,057.63
ABAC Assets goods received	0.00	621,393.60
Payments to be resent	2,490.51	0.00
ONSS & others	-1,836.73	-1,836.73
Total	168,320.50	923,614.50

Deferrals and accruals are totalling € 5,850,329.16 and represent mainly invoices to be received in 2024 for services rendered or goods delivered in 2023 (accrued charges: € 4,975,391.83) and staff untaken holidays at 31/12/2023 (€ 874,937.33).

Description	31.12.2023	31.12.2022
Accrued charges	5,850,329.16	5,388,297.56
Untaken annual leave *	874,937.33	682,092.60
other accrued charges	4,975,391.83	4,706,204.96
Deferred income	0.00	0.00
Total	5,850,329.16	5,388,297.56

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 2023-2024).

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

The remaining pre-financing received from consolidated EC entities after deducting the consumption of the year and the corresponding accrued expenses has totalled € 21,470,930.84 and is composed of:

- € 596,578.28 (DG MOVE– outturn 2023);
- € 1,650,000.00 (pre-financing received from DG MOVE)
- € 9,635,215.46 (pre-financing received from DG DEFIS);
- € 1,593,308.51 (pre-financing received from DG MARE);
- € 5,258,615.01 (pre-financing received from DG NEAR);
- € 474,811.92 (pre-financing received from DG CLIMA);
- € 74,090.00 (pre-financing received from DG SANTE);
- € 1,851,474.81 (pre-financing received from FRONTTEX);
- € 336,836.85 (pre-financing received by EFCA).

1.8.10 Contingent assets

Description	31.12.2023	31.12.2022
Guarantees received	-1,246,440.90	-221,690.67
Guarantees for pre-financing *	-1,004,314.42	-36,627.00
Performance guarantees	-242,126.48	-185,063.67
a) Other Guarantees		
b) Other contingent assets		
TOTAL	-1,246,440.90	-221,690.67

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	31.12.2023	31.12.2022
904200	RAL - Commitments against appropriations not yet consumed	48,030,546.60	54,229,322.88
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	2,462,687.12	2,426,816.28
904000	Total	50,493,233.72	56,656,139.16

The RAL is the amount committed during the year carried over to 2024. The operating lease commitments refer to the long term renting contracts for EMSA premises.

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

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

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

The Agency is only responsible for the communication to the PMO of reliable information allowing the calculation of the staff costs. It is also responsible to check that this information has been correctly handled in the monthly payroll report used for accounting payroll costs. It is not responsible for the calculation of the payroll costs performed by PMO.

1.9 NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE
 1.9.1 Revenues

Account	Operating Revenues	2023	2022
744000	Revenue from administrative operations	0.00	0.00
760000	Staff		
744100	Fixed assets related revenue		
744900	Other administrative revenue	0.00	0.00
744910	Other	0.00	0.00
744919	<i>Adm revenue with consolidated EU entities</i>		
745000	Other operating revenues	111,597,509.94	110,617,141.61
745100	Adjustments of provisions		
745200	Exchange rate gains	8,960.88	11,124.94
745900	Other	111,588,549.06	110,606,016.67
745910	Other	1,306,843.11	2,217,913.71
745909	<i>Operating revenue with consolidated EU entities (2)</i>	110,281,705.95	108,388,102.96
745919	<i>EU Subsidy</i>	110,281,705.95	108,388,102.96
745929	<i>Other operating revenue with consolidated EU entities</i>	0.00	0.00
777777	Total	111,597,509.94	110,617,141.61

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 (+0.89%) due to the increase of the EU subsidy.

1.9.2 Expenditures

Account		2023	2022
610000	Administrative Expenses	44,588,331.03	42,978,617.15
620100	All Staff expenses	31,481,964.15	28,846,776.97
620100	Staff expenses	31,481,964.15	28,846,776.97
620109	Staff expenses with consolidated entities	0.00	0.00
630100	Fixed Assets Expenses	7,038,234.39	7,437,051.76
611000	Other Administrative Expenses	6,068,132.49	6,694,788.42
611100	Land and Buildings	3,222,758.23	3,562,340.24
611109	Land and Buildings with consolidated entities		
611900	All Other	2,845,374.26	3,132,448.18
611910	Other	2,845,374.26	3,132,448.18
611919	<i>Administrative expenses with consolidated entities</i>		
600000	Operational Expenses	66,913,845.86	70,799,342.59
606000	Other operational expenses	66,913,845.86	70,799,342.59
630000	Provisions for risks and liabilities	0.00	0.00
640000	Exchange rate losses	8,750.46	15,277.02
606900	Other operational expenses	66,905,095.40	70,784,065.57
606910	Other	66,905,095.40	70,784,065.57
606919	<i>Other - Consolidated entities</i>	0.00	0.00
666666	Total	111,502,176.89	113,777,959.74

Globally, expenditures slightly decreased by 2% between 2022 and 2023, due to the decrease in the operational expenses.

1.10 RELATED PARTY DISCLOSURE

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

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

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

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

2. BUDGETARY IMPLEMENTATION 2023

Art 99 of the EMSA Financial Regulation

2.1 BUDGETARY IMPLEMENTATION 2023 – SUMMARY (DG BUDG FORMAT)

		EUR '000	
	Title	2023	2022
Revenue		111 954	115 807
SUBSIDY FROM EU INCL	20-0	89 477	86 348
COPERNICUS	20-1	12 789	12 876
EU FUNDS FOR IPA COU	20-2	760	(28)
SAFEMED	20-4	(558)	4 000
EFCA SLA	20-5	621	-
FRONTEX SLA	20-5	5 879	5 658
MAOC(N)	20-5	31	(26)
BLACK AND CASPIAN SE	20-6	-	1 749
FUEL EU	20-8	500	-
THETIS EU	20-8	50	-
THETIS MRV AND ETS	20-8	418	1 119
SINGLE WINDOW ENVIRONMENT PROJECT	20-9	1 150	1 901
LRIT	21-0	242	173
EQUASIS	21-1	400	450
EUREKA	30-1	60	-
MISCELLANEOUS REVENU	90-0	45	1 495
CONFERENCE CENTER	91-0	90	90
Expenditure		(112 518)	(109 230)
Staff expenditure	1	(34 423)	(31 316)
Administrative expenditure	2	(3 826)	(3 782)
Operational expenditure	3	(51 657)	(50 627)
Specific expenditure	4	(22 612)	(23 506)
Payment apprpr. carried over to the following year		(962)	(830)
Staff expenditure	1	(168)	(181)
Administrative expenditure	2	(795)	(649)
Operational expenditure	3	0	0
Specific expenditure	4	0	0
Cancellation of unused apprpr. carried over from year n-1		160	217
Evolution of assigned revenue (B)-(A)		1 963	(5 208)
Unused appropriations at the end of current year (A)		23 536	25 499
Unused appropriations at the end of previous year (B)		25 499	20 291
Exchange rate differences		0	(4)
Budget result		597	753

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

2.1.1 Budget Implementation 2023 – Global/Overview – All Titles – All Credit Types

Title	Fund Source	Commitment Appropriations	Committed	% Committed	Payment Appropriations	Paid	% Paid
1	C1	34,600,062.40	34,587,968.49	99.97 %	34,600,062.40	34,420,098.50	99.48 %
	C4	3,063.52	3,063.52	100.00 %	3,063.52	3,063.52	100.00 %
	C8	180,593.02	99,763.10	55.24 %	180,593.02	99,763.10	55.24 %
1 Total		34,783,718.94	34,690,795.11	99.73 %	34,783,718.94	34,522,925.12	99.25 %
2	C1	4,498,649.50	4,493,405.12	99.88 %	4,498,649.50	3,698,826.89	82.22 %
	C4	126,908.80	90,000.00	70.92 %	126,908.80	90,000.00	70.92 %
	C5	37,262.19	37,262.19	100.00 %	37,262.19	37,262.19	100.00 %
	C8	649,022.12	570,244.53	87.86 %	649,022.12	570,244.53	87.86 %
2 Total		5,311,842.61	5,190,911.84	97.72 %	5,311,842.61	4,396,333.61	82.76 %
3	C1	50,620,615.11	50,585,725.96	99.93 %	50,620,615.11	50,201,192.67	99.17 %
	C4	4,970.14	0.00	0.00 %	4,970.14		
	C5	1,455,476.95	1,455,476.95	100.00 %	1,455,476.95	1,455,476.95	100.00 %
	C8	42,555,253.40	41,671,900.58	97.92 %	0.00		0.00 %
3 Total		94,636,315.60	93,713,103.49	99.02 %	52,081,062.20	51,656,669.62	99.19 %
4	R0	46,105,896.96	35,004,520.16	75.92 %	46,105,896.96	22,611,665.72	49.04 %
4 Total		46,105,896.96	35,004,520.16	75.92 %	46,105,896.96	22,611,665.72	49.04 %
Grand Total		180,837,774.11	168,599,330.60	93.23 %	138,282,520.71	113,187,594.07	81.85 %

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 2023 – Detailed – All Titles – All Credit Types

Fund Source	Title	BL	BL Description	Commitment Appropriations	Committed	% Committed	Payment Appropriations	Paid	% Paid	
C1	1	A-1100	BASIC SALARIES	21,388,115.14	21,388,115.14	100.00%	21,388,115.14	21,388,115.14	100.00%	
		A-1101	FAMILY ALLOWANCES	3,398,722.71	3,398,722.71	100.00%	3,398,722.71	3,398,722.71	100.00%	
		A-1102	EXPATRIATION ALLOWANCES	2,971,944.38	2,971,944.38	100.00%	2,971,944.38	2,971,944.38	100.00%	
		A-1103	SECRETARIAL ALLOWANCES	2,007.38	2,007.38	100.00%	2,007.38	2,007.38	100.00%	
		A-1113	CONTRACT STAFF	1,938,506.03	1,938,506.03	100.00%	1,938,506.03	1,938,506.03	100.00%	
		A-1115	SECONDED NATIONAL EX	993,000.00	991,748.15	99.87%	993,000.00	991,748.15	99.87%	
		A-1116	TRAINEES	146,046.09	146,046.09	100.00%	146,046.09	146,046.09	100.00%	
		A-1130	INSURANCE AGAINST SI	763,048.35	763,048.35	100.00%	763,048.35	763,048.35	100.00%	
		A-1131	INSURANCE AGAINST AC	85,606.73	85,606.73	100.00%	85,606.73	85,606.73	100.00%	
		A-1132	INSURANCE AGAINST UN	294,270.80	294,270.80	100.00%	294,270.80	294,270.80	100.00%	
		A-1140	CHILDBIRTH AND DEATH	396.62	396.62	100.00%	396.62	396.62	100.00%	
		A-1141	TRAVEL EXPENSES FOR HOUSING AND TRANSPORT ALLOWANCES	43,288.82	43,288.82	100.00%	43,288.82	43,288.82	100.00%	
		A-1142	STAND BY DUTY	64,000.00	62,692.26	97.96%	64,000.00	62,692.26	97.96%	
		A-1147	SHIFT WORK	33,700.00	33,604.56	99.72%	33,700.00	33,604.56	99.72%	
		A-1148	INTERIM STAFF	211,268.91	211,268.91	100.00%	211,268.91	194,726.68	92.17%	
		A-1175	SALARY WEIGHTINGS MISCELLANEOUS EXPEND	42,167.77	37,578.00	89.12%	42,167.77	37,578.00	89.12%	
		A-1190	EXPENSES ON TAKING U	9,500.00	9,000.00	94.74%	9,500.00	8,629.86	90.84%	
		A-1200	INSTALLATION RESETTL	93,494.13	93,494.13	100.00%	93,494.13	93,494.13	100.00%	
		A-1210	REMOVAL EXPENSES	40,877.20	40,877.20	100.00%	40,877.20	36,577.20	89.48%	
		A-1220	TEMPORARY DAILY SUBS	38,749.57	38,749.57	100.00%	38,749.57	38,749.57	100.00%	
		A-1230	MISSION EXPENSES	73,000.00	71,692.98	98.21%	73,000.00	69,353.61	95.00%	
		A-1240	MEDICAL SERVICE	52,000.00	51,640.00	99.31%	52,000.00	21,120.65	40.62%	
		A-1300	TRAINING	161,103.32	160,888.07	99.87%	161,103.32	118,208.88	73.37%	
		A-1410	SOCIAL WELFARE	820,658.68	820,658.68	100.00%	820,658.68	795,830.39	96.97%	
		A-1500	SPECIAL ASSISTANCE A RECEPTION/EVENTS AND REPRESENTATION	10,000.00	9,999.25	99.99%	10,000.00	9,999.25	99.99%	
		A-1600	SERVICES OF THE TRAN	34,000.00	34,000.00	100.00%	34,000.00	33,479.49	98.47%	
		A-1601	CONSULTANTS ADMINISTRATIVE SERVICES	8,000.00	8,000.00	100.00%	8,000.00	6,873.00	85.91%	
		A-1700		-	-		-			
		A-1872		224,000.00	224,000.00	100.00%	224,000.00	197,136.85	88.01%	
		A-1876								
A-1878										

1 Total			34,600,062.40	34,587,968.49	99.97%	34,600,062.40	34,420,098.50	99.48%
2	A-2000	RENT	2,358,667.62	2,358,667.62	100.00%	2,358,667.62	2,358,667.62	100.00%
	A-2020	WATER GAS ELECTRICIT	207,000.00	207,000.00	100.00%	207,000.00	150,511.46	72.71%
	A-2030	CLEANING AND MAINTEN	383,000.00	383,000.00	100.00%	383,000.00	203,530.50	53.14%
	A-2040	FITTING-OUT OF PREMI	158,805.20	157,692.52	99.30%	158,805.20	64,052.33	40.33%
	A-2050	SECURITY AND SURVEIL	209,780.00	209,780.00	100.00%	209,780.00	157,291.46	74.98%
	A-2100	COMPUTER EQUIPMENT	513,579.88	513,437.63	99.97%	513,579.88	358,495.92	69.80%
	A-2101	SOFTWARE DEVELOPMENT	67,190.45	67,116.25	99.89%	67,190.45		0.00%
	A-2102	OTHER EXTERNAL DATA	236,753.00	236,753.00	100.00%	236,753.00	212,036.20	89.56%
	A-2210	PURCHASE OF FURNITUR	87,189.02	87,188.72	100.00%	87,189.02	29,826.88	34.21%
	A-2230	VEHICLE	6,000.00	6,000.00	100.00%	6,000.00	4,913.00	81.88%
	A-2250	LIBRARY STOCKS PURCH	4,706.38	4,706.38	100.00%	4,706.38	4,706.38	100.00%
	A-2300	STATIONERY AND OFFIC	4,034.33	4,034.33	100.00%	4,034.33	3,107.63	77.03%
	A-2320	BANK CHARGES	4,000.00	4,000.00	100.00%	4,000.00	816.19	20.40%
	A-2330	LEGAL EXPENSES	4,100.00	4,100.00	100.00%	4,100.00	2,070.00	50.49%
	A-2340	DAMAGES	1,000.00	1,000.00	100.00%	1,000.00		0.00%
	A-2350	MISCELLANEOUS INSURA	45,000.00	44,827.40	99.62%	45,000.00	24,028.16	53.40%
	A-2353	DEPARTMENTAL REMOVAL	3,090.81	3,090.81	100.00%	3,090.81	3,090.81	100.00%
	A-2354	ARCHIVING DOCUMENTS	848.42	848.42	100.00%	848.42	140.00	16.50%
	A-2355	UNIFORMS	4,995.00	4,995.00	100.00%	4,995.00	2,867.70	57.41%
	A-2400	POSTAGE AND DELIVERY	5,300.00	4,100.00	77.36%	5,300.00	2,326.33	43.89%
	A-2410	TELECOMMUNICATION CH	70,770.60	68,499.57	96.79%	70,770.60	7,243.03	10.23%
	A-2411	TELECOMMUNICATION EQ	7,925.07	7,925.07	100.00%	7,925.07	2,032.50	25.65%
	A-2500	MEETINGS IN GENERAL	114,913.72	114,642.40	99.76%	114,913.72	107,072.79	93.18%
2 Total			4,498,649.50	4,493,405.12	99.88%	4,498,649.50	3,698,826.89	82.22%
3	B3-130	OPERATIONS MEETINGS AND WORKSHOPS	23,643,611.99	23,633,075.64	99.96%	23,107,958.40	23,075,941.21	99.86%
	B3-140	STUDIES	119,609.02	118,622.21	99.17%	106,807.59	84,194.95	78.83%
	B3-150	OPERATIONS	260,102.00	260,101.62	100.00%	341,830.00	341,554.62	99.92%
	B3-230	COAST GUARD COOPERATION	13,000.00	13,000.00	100.00%	12,000.00	10,242.36	85.35%
	B3-260	OPERATIONS MEETINGS AND WORKSHOPS	10,998,000.00	10,985,111.04	99.88%	10,777,111.00	10,765,735.87	99.89%
	B3-330	STUDIES	1,674,479.35	1,672,718.82	99.89%	1,574,948.51	1,477,893.83	93.84%
	B3-340	OPERATIONS	179,000.00	179,000.00	100.00%	149,000.00	128,339.57	86.13%
	B3-350	STUDIES	728,963.00	728,963.00	100.00%	1,465,960.00	1,465,674.17	99.98%
	B3-430	OPERATIONS	7,371,020.47	7,368,822.38	99.97%	7,328,506.71	7,166,798.79	97.79%
	B3-450	STUDIES	3,160.00	3,160.00	100.00%	3,160.00	3,160.00	100.00%

		B3-460	COAST GUARD COOPERATION	4,063,847.87	4,062,671.00	99.97%	3,699,622.74	3,697,604.95	99.95%
		B3-510	CAPACITY BUILDING	50,000.00	50,000.00	100.00%	50,000.00	38,952.88	77.91%
		B3-520	VISITS AND INSPECTIONS	305,000.00	305,000.00	100.00%	256,000.00	249,654.73	97.52%
		B3-540	MEETINGS AND WORKSHOPS	50,000.00	50,000.00	100.00%	39,000.00	34,724.63	89.04%
		B3-560	COAST GUARD COOPERATION	747,234.91	742,404.05	99.35%	1,309,204.66	1,286,019.65	98.23%
		B3-690	ED/STRATEGIC AND HORIZONTAL ACTIVITIES	413,586.50	413,076.20	99.88%	399,505.50	374,700.46	93.79%
		3 Total		50,620,615.11	50,585,725.96	99.93%	50,620,615.11	50,201,192.67	99.17%
C1 Total				89,719,327.01	89,667,099.57	99.94%	89,719,327.01	88,320,118.06	98.44%
C4	1	A-1300	MISSION EXPENSES	3,063.52	3,063.52	100.00%	3,063.52	3,063.52	100.00%
		1 Total		3,063.52	3,063.52	100.00%	3,063.52	3,063.52	100.00%
	2	A-2000	RENT	90,000.00	90,000.00	100.00%	90,000.00	90,000.00	100.00%
		A-2100	COMPUTER EQUIPMENT	26,008.80	-	0.00%	26,008.80		0.00%
		A-2230	VEHICLE	10,900.00	-	0.00%	10,900.00		0.00%
		2 Total		126,908.80	90,000.00	70.92%	126,908.80	90,000.00	70.92%
	3	B3-130	OPERATIONS	2,057.99	-	0.00%	2,057.99		0.00%
B3-430		OPERATIONS	2,912.15	-	0.00%	2,912.15		0.00%	
	3 Total		4,970.14	-	0.00%	4,970.14		0.00%	
C4 Total				134,942.46	93,063.52	68.97%	134,942.46	93,063.52	68.97%
C5	2	A-2000	RENT	14,019.50	14,019.50	100.00%	14,019.50	14,019.50	100.00%
		A-2030	CLEANING AND MAINTEN	3,186.55	3,186.55	100.00%	3,186.55	3,186.55	100.00%
		A-2100	COMPUTER EQUIPMENT	20,056.14	20,056.14	100.00%	20,056.14	20,056.14	100.00%
		2 Total		37,262.19	37,262.19	100.00%	37,262.19	37,262.19	100.00%
	3	B3-130	OPERATIONS	1,446,277.69	1,446,277.69	100.00%	1,446,277.69	1,446,277.69	100.00%
B3-430		OPERATIONS	9,199.26	9,199.26	100.00%	9,199.26	9,199.26	100.00%	
	3 Total		1,455,476.95	1,455,476.95	100.00%	1,455,476.95	1,455,476.95	100.00%	
C5 Total				1,492,739.14	1,492,739.14	100.00%	1,492,739.14	1,492,739.14	100.00%
C8	1	A-1175	INTERIM STAFF	24,050.26	16,596.96	69.01%	24,050.26	16,596.96	69.01%
		A-1200	MISCELLANEOUS EXPEND	3,927.23	1,970.71	50.18%	3,927.23	1,970.71	50.18%
		A-1210	EXPENSES ON TAKING U	9,472.51	294.68	3.11%	9,472.51	294.68	3.11%
		A-1230	REMOVAL EXPENSES	6,086.50	-	0.00%	6,086.50		0.00%
		A-1300	MISSION EXPENSES	16,160.25	528.88	3.27%	16,160.25	528.88	3.27%
		A-1410	MEDICAL SERVICE	27,068.25	15,214.53	56.21%	27,068.25	15,214.53	56.21%
		A-1500	TRAINING	36,225.78	34,063.84	94.03%	36,225.78	34,063.84	94.03%
		A-1600	SOCIAL WELFARE	431.48	313.00	72.54%	431.48	313.00	72.54%
		A-1700	RECEPTION/EVENTS AND REPRESENTATION	3,382.47	1,554.00	45.94%	3,382.47	1,554.00	45.94%
		A-1872	SERVICES OF THE TRAN	6,681.50	-	0.00%	6,681.50		0.00%

	A-1878	ADMINISTRATIVE SERVICES	47,106.79	29,226.50	62.04%	47,106.79	29,226.50	62.04%
1 Total			180,593.02	99,763.10	55.24%	180,593.02	99,763.10	55.24%
2	A-2020	WATER GAS ELECTRICIT	22,531.49	9,205.40	40.86%	22,531.49	9,205.40	40.86%
	A-2030	CLEANING AND MAINTEN	207,703.18	193,016.67	92.93%	207,703.18	193,016.67	92.93%
	A-2040	FITTING-OUT OF PREMI	92,793.54	85,353.02	91.98%	92,793.54	85,353.02	91.98%
	A-2050	SECURITY AND SURVEIL	53,638.54	52,480.00	97.84%	53,638.54	52,480.00	97.84%
	A-2100	COMPUTER EQUIPMENT	57,645.30	43,240.78	75.01%	57,645.30	43,240.78	75.01%
	A-2101	SOFTWARE DEVELOPMENT	68,866.05	68,865.02	100.00%	68,866.05	68,865.02	100.00%
	A-2102	OTHER EXTERNAL DATA	8,540.00	8,234.00	96.42%	8,540.00	8,234.00	96.42%
	A-2210	PURCHASE OF FURNITUR	21,562.28	21,562.28	100.00%	21,562.28	21,562.28	100.00%
	A-2230	VEHICLE	825.21	313.46	37.99%	825.21	313.46	37.99%
	A-2300	STATIONERY AND OFFIC	579.16	-	0.00%	579.16	-	0.00%
	A-2320	BANK CHARGES	2,371.21	1,409.67	59.45%	2,371.21	1,409.67	59.45%
	A-2330	LEGAL EXPENSES	5,917.39	4,368.40	73.82%	5,917.39	4,368.40	73.82%
	A-2340	DAMAGES	1,000.00	-	0.00%	1,000.00	-	0.00%
	A-2350	MISCELLANEOUS INSURA	2,693.60	51.24	1.90%	2,693.60	51.24	1.90%
	A-2355	UNIFORMS	2,899.95	2,899.95	100.00%	2,899.95	2,899.95	100.00%
	A-2400	POSTAGE AND DELIVERY	3,869.12	815.06	21.07%	3,869.12	815.06	21.07%
	A-2410	TELECOMMUNICATION CH	74,301.45	69,832.08	93.98%	74,301.45	69,832.08	93.98%
	A-2411	TELECOMMUNICATION EQ	1,199.12	1,162.54	96.95%	1,199.12	1,162.54	96.95%
	A-2500	MEETINGS IN GENERAL	20,085.53	7,434.96	37.02%	20,085.53	7,434.96	37.02%
2 Total			649,022.12	570,244.53	87.86%	649,022.12	570,244.53	87.86%
3	B3-130	OPERATIONS MEETINGS AND WORKSHOPS	32,521,424.68	32,349,006.79	99.47%	-	-	-
	B3-140	STUDIES	14,718.69	6,680.74	45.39%	-	-	-
	B3-150	OPERATIONS	383,088.00	382,828.00	99.93%	-	-	-
	B3-230	OPERATIONS COAST GUARD COOPERATION	1,740.08	-	0.00%	-	-	-
	B3-260	OPERATIONS	1,184,565.92	1,128,589.44	95.27%	-	-	-
	B3-330	OPERATIONS MEETINGS AND WORKSHOPS	1,093,893.24	1,060,371.92	96.94%	-	-	-
	B3-340	STUDIES	55,750.97	25,423.84	45.60%	-	-	-
	B3-350	OPERATIONS	1,041,596.33	1,032,449.67	99.12%	-	-	-
	B3-430	OPERATIONS COAST GUARD COOPERATION	3,858,379.67	3,634,109.91	94.19%	-	-	-
	B3-460	OPERATIONS	1,655,823.10	1,370,650.03	82.78%	-	-	-
	B3-510	CAPACITY BUILDING	5,158.12	2,422.16	46.96%	-	-	-
	B3-520	VISITS AND INSPECTIONS	27,659.81	13,096.02	47.35%	-	-	-

		B3-540	MEETINGS AND WORKSHOPS	19,706.19	2,390.55	12.13%	-	
		B3-560	COAST GUARD COOPERATION	669,572.51	650,977.79	97.22%	-	
		B3-690	ED/STRATEGIC AND HORIZONTAL ACTIVITIES	22,176.09	12,903.72	58.19%	-	
		3 Total		42,555,253.40	41,671,900.58	97.92%	-	#DIV/0!
C8 Total				43,384,868.54	42,341,908.21	97.60%	829,615.14	670,007.63
R0	4	B4-100	SINGLE WINDOW ENVIRONMENT PROJECT	1,150,000.00	130,000.00	11.30%	1,150,000.00	0.00%
		B4-101	CISE	3,591,757.85	3,322,392.46	92.50%	3,591,757.85	1,967,974.32
		B4-200	SAFEMED	3,794,219.97	1,947,410.71	51.33%	3,794,219.97	794,288.14
		B4-201	BLACK AND CASPIAN SE	1,884,888.61	1,084,361.52	57.53%	1,884,888.61	437,292.54
		B4-203	EU FUNDS FOR IPA COU	1,116,935.75	339,774.46	30.42%	1,116,935.75	305,056.61
		B4-300	FRONTEX SLA	8,956,853.24	8,789,511.17	98.13%	8,956,853.24	6,702,803.03
		B4-310	EFCA SLA	807,627.55	707,627.55	87.62%	807,627.55	467,717.33
		B4-320	MAOC(N)	30,800.00	28,137.08	91.35%	30,800.00	0.00%
		B4-400	CLEANSEANET GREENLAN	139,347.62	-	0.00%	139,347.62	0.00%
		B4-401	CLEANSEANET DUTCH IS	13,447.89	-	0.00%	13,447.89	0.00%
		B4-500	COPERNICUS	21,311,443.88	16,556,876.75	77.69%	21,311,443.88	10,711,232.30
		B4-600	EQUASIS (R0 FUNDS)	1,059,905.09	709,267.76	66.92%	1,059,905.09	378,667.67
		B4-700	THETIS EU	51,576.83	51,460.00	99.77%	51,576.83	0.00%
		B4-701	THETIS MRV AND ETS	1,537,186.98	1,251,885.00	81.44%	1,537,186.98	760,818.08
		B4-703	THETIS EU AP	100,000.00	25,910.00	25.91%	100,000.00	25,910.00
		B4-704	FUEL EU	500,000.00	-	0.00%	500,000.00	0.00%
		B4-911	EUREKA	59,905.70	59,905.70	100.00%	59,905.70	59,905.70
		4 Total		46,105,896.96	35,004,520.16	75.92%	46,105,896.96	22,611,665.72
R0 Total				46,105,896.96	35,004,520.16	75.92%	46,105,896.96	22,611,665.72
Grand Total				180,837,774.11	168,599,330.60	93.23%	138,282,520.71	113,187,594.07

2.1.3 Reconciliation of the accrual based result with the budget result – EMSA 2023

	sign +/-	amount
Economic result (- for loss) of the consolidation reporting package including table M2	+/-	92,712.34
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)	-	-5,388,297.56
B Adjustments for Accrual Cut-off (cut- off 31.12.N)	+	5,850,329.16
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)	+	850,868.70
E Depreciation of intangible and tangible assets (1)	+	4,364,934.87
F Provisions (1)	+	-2,500.00
G Value reductions (1)	+	0.00
H Recovery Orders issued in 2023 in class 7 and not yet cashed	-	-94,795.21
la Pre-financing given in previous year and cleared in the year	+	58,243.12
lb Pre-financing received in previous year and cleared in the year	-	-21,469,306.87
J Payments made from carry over of payment appropriations	+	670,007.63
K Other *)	+/-	-1,689,591.30
L Exchange rate differences (2) (3)	+/-	0.00
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
M Asset acquisitions (less unpaid amounts)	-	-4,155,912.76
N New pre-financing paid in the year 2023 and remaining open as at 2023	-	-1,548,841.51
O New pre-financing received in the year 2023 and remaining open as at 2023	+	21,470,930.84
P Budgetary recovery orders issued before 2023 and cashed in the year	+	387,867.53
Q Budgetary recovery orders issued in 2023 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	40,205.65
R Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	0.00
S Payment appropriations carried over to 2024	-	-24,498,558.40
T Cancellation of unused carried over payment appropriations from previous year	+	159,607.51
U Adjustment for carry-over from the previous year of appropriations available at 31/12/2023 arising from assigned revenue	+	25,498,674.54
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 **)	+/-	0.00
total		596,578.28
Budgetary result (+ for surplus) (4)		596,578.28

2.2 ESTABLISHMENT PLAN & FILLED POSTS 2023

2.2.1 Statutory positions

	31.12.2023 staff employed	Authorised 2023
Permanent AD	3	3
Permanent AST		
Total Permanent	3	3
Temporary AD	148	149
Temporary AST	60	60
Total Temporary	208	209
Total statutory staff	211	212

Against an establishment plan of 212 posts, the occupancy rate at the end of 2023 was **99.53%**.

2.2.2 Non-statutory positions

	31.12.2023 FTE staff employed	FTE Authorised 2023
FG IV	31.63	36.5
FG III	12.54	13
FG II	16.42	17
FG I	2	2
Total Contract Agents	62.58	68.5
Total Seconded National Experts	16.5	19

3. REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2023

3.1 C1 FUNDS

The Agency executed 89,667,099.57€ in Commitment Appropriations (CA), representing 99.94% (compared to 99.80% in 2022) of the total budget of the year, and 88,320,118.06€ in Payment Appropriations (PA), amounting to 98.44% (compared to 98,42% in 2022) of the total budget.

Therefore, the target set by the Commission (DG BUDG) for the year (more than 95% execution) was reached as concerns commitment execution. The payment execution is rated at 98.44 % when only counting C1 funds; after taking into account automatic carry-overs of PA (C8 funds: appropriations carried over automatically), the Agency reached 99.34 % of payment execution, equalling a cancellation of 0.66 % (0.87 % in 2022) and is thereby meeting the target set by the Commission (DG BUDG) for the year (less than 5% cancellation). The final figures will be part of the Financial Statement by the Accounting Officer.

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

Budget Execution - C1 Funds						
Title	CA	Committed	%	PA	Paid	%
1	34,600,062.40	34,587,968.49	99.97%	34,600,062.40	34,420,098.50	99.48%
2	4,498,649.50	4,493,405.12	99.88%	4,498,649.50	3,698,826.89	82.22%
3	50,620,615.11	50,585,725.96	99.93%	50,620,615.11	50,201,192.67	99.17%
Grand Total	89,719,327.01	89,667,099.57	99.94%	89,719,327.01	88,320,118.06	98.44%

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

Similarly to 2022, the Agency experienced an increase of salary expenditure due to inflation and consequent adjustment of the parameters for the remuneration and correction coefficient for Portugal. At year-end, the actual shortfall in Budget Title 1 (Staff), cumulated with previous deficit, was 3.83 € millions. The financial gap was filled by redeploying appropriations from administrative expenditure (Title 1 and Title 2) first and, subsequently, by shifting appropriations from operational expenditure (Title 3). The EMSA Administrative Board was kept informed throughout the year of these developments and their impact on EMSA budget.

In accordance with article 26.2 of the EMSA Financial Regulation, the Administrative Board approved the proposed transfers from one title to another beyond the limit of a maximum of 10% of the appropriations for the year shown on the line from which the transfer is made.

At year-end the following operational appropriations remained unspent:

Title	Ch.	Chapter Description	Commitment appropriations (available)	Payment appropriations (Available)
3	B3-1	SUSTAINABILITY	11,523.54	54,905.21
	B3-2	SURVEILLANCE	12,888.96	13,132.77
	B3-3	SAFETY AND SECURITY	1,760.53	118,000.94
	B3-4	DIGITALISATION AND SIMPLIFICATION	3,374.96	163,725.71
	B3-5	TECHNICAL AND OP. ASSISTANCE	4,830.86	44,852.77
	B3-6	STRATEGIC SUPPORT	510.30	24,805.04
3 Total			34,889.15	419,422.44
Grand Total			34,889.15	419,422.44

3.2 R0 FUNDS

Fund Source	Title	Title Desc	Ch.	Chapter Desc	BL	BL Desc	Local Position	CA	Committed	%	PA	Paid	%
R0	4	PROJECT FINANCED ACT	B4-1	MARITIME INFORMATION	B4-100	SINGLE WINDOW ENVIRONMENT PROJECT	*NA*	1,150,000	130,000	11%	1,150,000	-	0%
					B4-100 Total			1,150,000	130,000	11%	1,150,000	-	0%
					B4-101	CISE	*NA*	-	-	0%	-	-	0%
							2019-ADMIN	378,513	345,208	91%	378,513	186,736	49%
							2019-OPERATIONS	762,052	742,467	97%	762,052	532,271	70%
							CISE-II-ADMIN	432,110	395,381	92%	432,110	255,847	59%
							CISE-II-OPERATI	2,019,082	1,839,336	91%	2,019,082	993,121	49%
					B4-101 Total			3,591,758	3,322,392	93%	3,591,758	1,967,974	55%
					B4-1 Total			4,741,758	3,452,392	73%	4,741,758	1,967,974	42%
					B4-2	ASSISTANCE TO CANDIDATE AND ENP COUNTRIES	B4-200	SAFEMED	*NA*	-	-	0%	-
			ADMIN-2017	-					-	0%	-	-	0%
			ADMIN-2022	1,055,373					908,459	86%	1,055,373	377,271	36%
			OPERAT-2017	-					-	0%	-	-	0%
			OPERAT-2022	2,738,847					1,038,952	38%	2,738,847	417,017	15%
			B4-200 Total				3,794,220	1,947,411	51%	3,794,220	794,288	21%	
			B4-201	BLACK AND CASPIAN SEA			*NA*	792	-	0%	792	-	0%
							ADMIN-2017	2,231	2,231	100%	2,231	2,231	100%
							ADMIN-2022	412,058	396,762	96%	412,058	201,962	49%
							OPERAT-2017	185,566	-	0%	185,566	-	0%
					OPERAT-2022	1,284,243	685,369	53%	1,284,243	233,100	18%		

				B4-201 Total		1,884,889	1,084,362	58%	1,884,889	437,293	23%		
				B4-203	EU FUNDS FOR IPA COU	*NA*	-	-	0%	-	0%		
						IPA-2020-2023	356,936	298,774	84%	356,936	298,774	84%	
						IPA-2023-2026	760,000	41,000	5%	760,000	6,282	1%	
						B4-203 Total	1,116,936	339,774	30%	1,116,936	305,057	27%	
				B4-2 Total			6,796,044	3,371,547	50%	6,796,044	1,536,637	23%	
						NA	-	-	0%	-	0%		
						2022-ADM	-	-	0%	-	0%		
						2022- OPERATIONS	576,853	576,853	100%	576,853	576,853	100%	
				B4-300	FRONTEX SLA	2023-ADM	794,000	787,214	99%	794,000	777,621	98%	
						2023- OPERATIONS	5,806,000	5,805,978	100%	5,806,000	5,348,329	92%	
						2024-ADM	400,000	390,000	98%	400,000	-	0%	
						2024- OPERATIONS	1,380,000	1,229,466	89%	1,380,000	-	0%	
						B4-300 Total	8,956,853	8,789,511	98%	8,956,853	6,702,803	75%	
						NA	69,091	69,091	100%	69,091	69,091	100%	
						2022- OPERATIONS	607,184	568,884	94%	607,184	339,994	56%	
				B4-310	EFCA SLA	2022-ADMIN	88,622	44,022	50%	88,622	33,003	37%	
						2022- INDIRECT	42,730	25,630	60%	42,730	25,630	60%	
						B4-310 Total	807,628	707,628	88%	807,628	467,717	58%	
				B4-320	MAOC(N)	*NA*	30,800	28,137	91%	30,800	-	0%	
						B4-320 Total	30,800	28,137	91%	30,800	-	0%	
				B4-3 Total			9,795,281	9,525,276	97%	9,795,281	7,170,520	73%	
			B4-4	CLEANSEANET SERVICES	B4-400	CLEANSEANET GREENLAN	*NA*	139,348	-	0%	139,348	-	0%

			B4-400 Total		139,348	-	0%	139,348	-	0%		
B4-401	CLEANSEANET DUTCH IS	*NA*			13,448	-	0%	13,448	-	0%		
			B4-401 Total		13,448	-	0%	13,448	-	0%		
			B4-4 Total		152,796	-	0%	152,796	-	0%		
B4-5	COPERNICUS	B4-500	COPERNICUS	*NA*	-	-	0%	-	-	0%		
				2021-ADMIN	1,463,617	1,164,671	80%	1,463,617	518,439	35%		
				2021- OPERATIONS	18,193,076	14,512,661	80%	18,193,076	9,710,179	53%		
				2015	-	-	0%	-	-	0%		
				2021- INDIRECT	472,825	428,700	91%	472,825	256,584	54%		
				2021-ICT	1,181,926	450,846	38%	1,181,926	226,030	19%		
			B4-500 Total		21,311,444	16,556,877	78%	21,311,444	10,711,232	50%		
			B4-5 Total		21,311,444	16,556,877	78%	21,311,444	10,711,232	50%		
B4-6	EQUASIS	B4-600	EQUASIS (R0 FUNDS)	*NA*	1,059,905	709,268	67%	1,059,905	378,668	36%		
					B4-600 Total		1,059,905	709,268	67%	1,059,905	378,668	36%
			B4-6 Total		1,059,905	709,268	67%	1,059,905	378,668	36%		
B4-7	THETIS MODULES	B4-700	THETIS EU	*NA*	51,577	51,460	100%	51,577	-	0%		
					B4-700 Total		51,577	51,460	100%	51,577	-	0%
		B4-701	THETIS MRV AND ETS	*NA*	187	-	0%	187	-	0%		
				2022- OPERATIONS	982,278	699,660	71%	982,278	293,700	30%		
				2022-ADMIN	403,775	403,775	100%	403,775	318,668	79%		
				2022- INDIRECT	150,947	148,450	98%	150,947	148,450	98%		
			B4-701 Total		1,537,187	1,251,885	81%	1,537,187	760,818	49%		
B4-703	THETIS EU AP	*NA*		100,000	25,910	26%	100,000	25,910	26%			

			B4-703 Total	100,000	25,910	26%	100,000	25,910	26%
		B4-704	FUEL EU *NA*	500,000	-	0%	500,000	-	0%
			B4-704 Total	500,000	-	0%	500,000	-	0%
			B4-7 Total	2,188,764	1,329,255	61%	2,188,764	786,728	36%
	B4-9	MISCELLANEOUS	B4-911 EUREKA *NA*	59,906	59,906	100%	59,906	59,906	100%
			B4-911 Total	59,906	59,906	100%	59,906	59,906	100%
			B4-9 Total	59,906	59,906	100%	59,906	59,906	100%
			4 Total	46,105,897	35,004,520	76%	46,105,897	22,611,666	49%
			R0 Total	46,105,897	35,004,520	76%	46,105,897	22,611,666	49%
			Grand Total	46,105,897	35,004,520	76%	46,105,897	22,611,666	49%

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 2023.

Payment appropriations cashed before 2023 (€)	Payment appropriations cashed in 2023 (€)	Payment appropriations available in 2023 (€)	Consumption of payment appropriations cashed before 2023 (€)	Consumption of payment appropriations cashed in 2023 (€)	Consumption all payment appropriations available in 2022 (€)	Carryover to 2023 (€)
24,005,935.40	22,099,961.60	46,105,896.96	16,456,610.75	6,155,054.97	22,611,665.72	23,494,231.24

Project Financed Action	2023 CA (€)	Not committed in 2023		Comment
Single Window Environment Project	1,150,000.00	1,020,000.00	89%	Pre-financing payment made in execution of Contribution Agreement No. EMSWe - MOVE/D1/SUB/2023-440/SI2.896947 covering the entire duration of the project. The Agreement entered into force on 21/6/2023 and its implementation will end on 26/06/2027 (48 months). The additional pre-financing payment of 350,000 EUR followed signature of Amendment No.1 on 21/12/2023 and was cashed on 28/12/2023. In line with the timeline of the project, the consumption of commitment appropriations will be distributed throughout the project implementation.
CISE	3,591,757.85	269,365.39	7%	Appropriations carried over to 2023, included appropriations from both CISE I (Grant Agreement SI2.801889) – 1,140,565.89 EUR and CISE II (Grant Agreement SI2.833747) grant – 2,451,191.96 EUR. The duration of both grants was extended until 30/6/2024 by means of Amendment No.5 to CISE I and Amendment No.3 to CISE II. The appropriations available are planned to be consumed for the purchase of licenses, communication activities and consultancy services until the end of the Grants".
SAFEMED V - EuroMed Maritime Safety Project	3,794,219.97	1,846,809.26	49%	The 5th edition of SAFEMED project "SAFEMED V"-NDICI/2022/431-459 started on 1/4/2022 and will end on 31/3/2028 (72 months). The budget allocated to the action is 8,000,000 EUR. First pre-financing of 4,000,000 EUR was received in October 2022. The unspent commitment appropriations will cover the implementation of the activities for the first half of its duration.

BC Sea - Maritime Safety, Security and Environmental Protection in the Black and Caspian Sea Regions	188,588.38	186,357.85	99%	Project ended on 30/09/2022. The unspent funds will be returned to the DG NEAR after the European Commission's approval of the final report. EMSA submitted the report during the first quarter of 2023.
BC Sea II - Maritime Safety, Security and Environmental Protection in the Black and Caspian Sea Regions	1,696,300.23	614,169.24	36%	The 2 nd edition of BCSEA project "BCSEA II" – NDICI/2022/432-020 started on 1/10/2022 and will end on 30/9/2026 (48 months). The budget allocated to the action is 3,500,000 EUR. A first pre-financing of 1,750,000 EUR was received in October 2022. Unspent appropriations will be used to implement project's activities for the first half of its duration.
EC Funds for candidate and potential candidate countries IPA II (2020-2023) and IPA III (2023-2026)	1,116,935.75	777,161.29	70%	Appropriations carried over to 2023, included credits from both IPA II (Grant Contract 2019/410-086 which started on 01/05/2020 and terminated on 30/6/2023) and IPA III (Contribution Agreement 2023/444-510 which started on 01/09/2023 and will end on 31/8/2027. Unspent funds under IPA II (58,161.29 EUR) will be returned to DG NEAR. IPA III budget is 800,000 EUR, of which 760,000 EUR was cashed in 2023 as a first pre-financing. Commitment appropriations carried over to 2024 will be used to implement the project's activities throughout the duration of the project. The remainder instalment of 40,000 EUR will be requested when 70% of the first instalment will be committed.
FRONTEX SLA	8,956,853.24	167,342.07	2%	Service Level Agreement is signed for an indefinite period. Pre-financing funds received by 2023 cover activities for 2023 and 3 months of 2024. The appropriations carried over to 2024 aim at covering the cost of the activities to be implemented in 2024.
EFCA SLA	807,627.55	100,000.00	12%	Service Level Agreement (2022) was signed for an indefinite period. Pre-financing funds received by 2023 cover activities for 2023 and 2024. The appropriations carried over to 2024 aim at covering the cost of the activities to be implemented in 2024 under the specific agreement No.1 (2023-2026) implementing SLA (2022).
MAOC(N)	30,800.00	2,662.92	9%	Appropriations cashed in execution of Implementation Addendum 1 to Cooperation Agreement with MAOC(N) signed on 14/12/2022 for services until 14/12/2024. Available commitment appropriations are planned to be consumed in 2024.
CleanSeaNet Greenland	139,347.62	139,347.62	100%	CSN Greenland project was terminated by the parties by mutual agreement in writing and credits are to be returned to Denmark once the Danish authority submits the relevant invoice / debit note.
CleanSeaNet Dutch Islands	13,447.89	13,447.89	100%	CSN Dutch Islands project was terminated by the parties by mutual agreement in writing and credits are to be returned to the Netherlands once the Dutch authority submits the relevant invoice / debit note.

COPERNICUS	21,311,443.88	4,754,567.13	22%	The implementation of the Contribution Agreement for Copernicus started on 28/09/2021 and will end by 31/12/2033 (operational 2021-2028; closure 2029-2033). Two pre-financing payments are made per year until 2027. The latest pre-financing payment of 5,889,000 EUR was received in October 2023. Appropriations carried over to 2024 will be covering activities to be implemented until approximately April 2024. The next pre-financing will be made by end of the first quarter 2024.
EQUASIS (R0 FUNDS)	1,059,905.09	350,637.33	33%	Since January 2009, the EQUASIS Management Unit is hosted in EMSA. Members sponsor the project on annual basis by paying quota determined by the Supervisory Committee. Enhancements and some of the data provisions do not follow the principle of annuality.
THETIS EU	51,576.83	116.83	0%	Further to the signature of the Amendment No4 the implementation period of Cooperation Agreement 070201/2018/776114/CA/ENV.C3 was extended until 07/09/2024 and the budget increased by additional 50,000 EUR which was cashed in 2023. Unused resources will be returned to the European Commission.
THETIS EU AP	100,000.00	74,090.00	74%	The Service Level Agreement was signed in 2021 for 36 months and further extended by additional 18 months (until 27/10/2025). Financial resources were received in 2021 and are intended to cover the execution of all tasks identified in the agreement throughout the duration of the contract.
THETIS MRV & ETS	1,537,000.00	285,301.98	19%	Cooperation Agreement 090203/2022/881426/SLA/CLIMA.B4 was signed on 28/10/2022 for 48 months. In 2023 EMSA cashed 418,000 EUR on top of the first pre-financing payment of 1,119,000 EUR received in 2022. Unspent commitment appropriations will approximately cover project costs until March 2024.
THETIS MRV	186.98	186.98	100%	Cooperation Agreement 340201/2016/729025/CA/CLIMA.B3 ran from 30/03/2016 to 29/09/2022 with a total envelope of 700,000€. Unused resources will be returned to the European Commission.
FUEL EU 500,000.00	500,000.00	500,000.00	100%	Pre-financing payment received in execution of Contribution Agreement No. MOVE/D1/SUB/2023-439/SI2.896943. The Agreement entered into force on 21/6/2023 and will end on 31/12/2024. Alignment of requirements (interpretation of the shipping company) between ETS and FuelEU workflows, both catered by development of one single system - THETIS MRV, took longer than expected causing the need for re-scheduling FuelEU implementation from the end of 2023 to the beginning of 2024.
EUREKA	59,905.70	0.00	0%	Cooperation Agreement between EMSA and EUREKA Consortium for the modernisation of Mandatory Ship Reporting System ADRIREP in the Adriatic Sea. Out of 60,000 EUR, 94,30 EUR remained unspent and were returned to the counterpart.
	46,105,896.96	11,101,376.80	24%	

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	180,593	99,763	-99,763.10	-55%	0.00	0%	-80,829.92	45%
2	649,022	570,245	-570,244.53	-88%	0.00	0%	-78,777.59	12%
3	42,555,253	41,671,901	-24,265,641.63	-57%	17,406,258.95	41%	-883,352.82	2%
	43,384,868.54	42,341,908.21	-24,935,649.26	-57%	17,406,258.95	40%	-1,042,960.33	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 43,384,868.54 € 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-1300	MISSION EXPENSES	3,064	3,064	100%	3,064	3,064	100%
	A-2000	RENT	90,000	90,000	100%	90,000	90,000	100%
	A-2100	COMPUTER EQUIPMENT	26,009	-	0%	26,009	-	0%
	A-2230	VEHICLE	10,900	-	0%	10,900	-	0%
	B3-130	OPERATIONS	2,058	-	0%	2,058	-	0%
	B3-430	OPERATIONS	2,912	-	0%	2,912	-	0%
C4 Total			134,942	93,064	69%	134,942	93,064	69%
C5	A-2000	RENT	14,020	14,020	100%	14,020	14,020	100%
	A-2030	CLEANING AND MAINTEN	3,187	3,187	100%	3,187	3,187	100%
	A-2100	COMPUTER EQUIPMENT	20,056	20,056	100%	20,056	20,056	100%
	B3-130	OPERATIONS	1,446,278	1,446,278	100%	1,446,278	1,446,278	100%
	B3-430	OPERATIONS	9,199	9,199	100%	9,199	9,199	100%
C5 Total			1,492,739	1,492,739	100%	1,492,739	1,492,739	100%
Grand Total			1,627,682	1,585,803	97%	1,627,682	1,585,803	97%

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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