

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

FOR THE YEAR 2021

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1. FINANCIAL STATEMENT 2021

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 2021 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 25 May 2022

[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		4.00	5	6
Consolidation account			31.12.2021	31.12.2020	Variation
	ASSETS				
	A. NON CURRENT ASSETS				
210000	Intangible assets		13,499,879.18	13,334,418.08	165,461.10
200000	Property, plant and equipment		18,290,589.81	21,252,403.81	-2,961,814.00
221000		Land and buildings	100,566.00	84,824.00	15,742.00
230000		Plant and equipment	14,487,346.00	16,414,576.00	-1,927,230.00
241000		Computer hardware	621,815.00	1,106,953.00	-485,138.00
240000		Furniture and vehicles	329,154.81	274,210.81	54,944.00
242000		Other fixtures and fittings	2,751,708.00	3,371,840.00	-620,132.00
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			32,080,604.99	34,876,957.89	-2,796,352.90
	B. CURRENT ASSETS				
310000	Inventories		4,473,476.00	4,473,476.00	0.00
405000	Short-term pre-financing		5,211,965.31	3,136,002.48	2,075,962.83
range		Short-term pre-financing	5,211,965.31	3,136,002.48	2,075,962.83
range		<i>ST pre-financing with consolidated EU entities</i>	0.00	0.00	0.00
400000	Short-term receivables		3,311,635.43	2,913,365.21	398,270.22
401000		Current receivables	2,124,039.52	1,304,797.53	819,241.99
410900		Sundry receivables	-521,976.98	-56,667.67	-465,309.31
490000		Other	1,709,572.89	1,665,235.35	44,337.54
490010		Accrued income	4,772.36	5,457.87	-685.51
490011		Deferred charges	1,704,800.53	1,659,777.48	45,023.05
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		22,513,129.55	21,005,256.91	1,507,872.64
TOTAL CURRENT ASSETS			35,510,206.29	31,528,100.60	3,982,105.69
TOTAL			67,590,811.28	66,405,058.49	1,185,752.79

1.3 STATEMENT OF FINANCIAL POSITION - LIABILITIES

1	2		4	5	6
Consolidation account			31.12.2021	31.12.2020	Variation
	LIABILITIES				
	A. Net Assets		43,953,848.52	44,530,678.20	-576,829.68
140000	Accumulated surplus/deficit		44,530,678.20	43,026,818.12	1,503,860.08
141000	Economic outturn for the year - profit+/loss-		-576,829.68	1,503,860.08	-2,080,689.76
	B. Minority interest				0.00
	C. NON CURRENT LIABILITIES		105,510.17	105,510.17	0.00
161000	Employee benefits		0.00	0.00	0.00
163000	Provisions for risks and charges		0.00	0.00	0.00
172000	Other long-term liabilities		105,510.17	105,510.17	0.00
172100		Other long-term liabilities	105,510.17	105,510.17	0.00
172009		Other LT liabilities with consolidated EU entities	0.00	0.00	0.00
172020		Pre-financing received from consolidated EU entities	0.00	0.00	0.00
172029		Other LT liabilities from consolidated EU entities	0.00	0.00	0.00
	TOTAL A+B+C		44,059,358.69	44,636,188.37	-576,829.68
	D. CURRENT LIABILITIES		23,531,452.59	21,768,870.12	1,762,582.47
483000	Provisions for risks and charges		2,500.00	2,500.00	0.00
440000	Accounts payable		23,528,952.59	21,766,370.12	1,762,582.47
441000		Current payables	-314,534.23	897,200.58	-1,211,734.81
442000		Long-term liabilities falling due within the year	0.00	0.00	0.00
443000		Sundry payables	360,283.66	499,918.36	-139,634.70
491000		Other	5,965,617.21	4,280,963.32	1,684,653.89
491010		Accrued charges	5,982,502.55	4,259,513.72	1,722,988.83
491011		Deferred income	0.00	17,780.30	-17,780.30
491012		Other	-16,885.34	3,669.30	-20,554.64
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	17,517,585.95	16,088,287.86	1,429,298.09
440019		Pre-financing received from consolidated EU entities	17,517,585.95	16,088,287.86	1,429,298.09
440029		Other accounts payable against consolidated EU entities	0.00	0.00	0.00
	TOTAL D. CURRENT LIABILITIES		23,531,452.59	21,768,870.12	1,762,582.47
					0.00
	TOTAL		67,590,811.28	66,405,058.49	1,185,752.79

1.4 STATEMENT OF FINANCIAL PERFORMANCE 2021

1	2	4	5	6
Consolidation account		2021	2020	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	17,967,384.35	19,404,646.40	-1,437,262.05
745000	Other operating revenue	84,440,005.17	80,294,973.81	4,145,031.36
777777	TOTAL OPERATING REVENUE	102,407,389.52	99,699,620.21	2,707,769.31
610000	Administrative expenses	-40,292,320.57	-43,885,931.63	3,593,611.06
620100	All Staff expenses	-25,936,096.18	-24,660,708.84	-1,275,387.34
630100	Fixed asset related expenses	-8,386,859.79	-7,891,847.62	-495,012.17
611000	Other administrative expenses	-5,969,364.60	-11,333,375.17	5,364,010.57
600000	Operational expenses	-62,678,425.87	-54,146,835.43	-8,531,590.44
606000	Other operational expenses	-62,678,425.87	-54,146,835.43	-8,531,590.44
666666	TOTAL OPERATING EXPENSES	-102,970,746.44	-98,032,767.06	-4,937,979.38
	SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	-563,356.92	1,666,853.15	-2,230,210.07
750000	Financial revenues	0.00	0.00	0.00
650000	Financial expenses	-13,472.76	-162,993.07	149,520.31
680000	Movement in pensions (- expense, + revenue)			0.00
	SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	-13,472.76	-162,993.07	149,520.31
	SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	-576,829.68	1,503,860.08	-2,080,689.76
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	-576,829.68	1,503,860.08	-2,080,689.76

1.5 CASH FLOW 2021 TABLE (INDIRECT METHOD)

	2021	2020
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	-576,829.68	1,503,860.08
Operating activities		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	3,082,882.92	1,519,162.00
Depreciation (tangible fixed assets) +	-161,589.00	5,601,954.28
Increase/(decrease) in Provisions for risks and liabilities	0.00	2,500.00
Increase/(decrease) in Value reduction for doubtful debts	-31,903.07	158,974.62
(Increase)/decrease in Stock	0.00	12,440.00
(Increase)/decrease in Long term Pre-financing	0.00	0.00
(Increase)/decrease in Short term Pre-financing	-2,075,962.83	-1,894,895.32
(Increase)/decrease in Long term Receivables	0.00	0.00
(Increase)/decrease in Short term Receivables	-366,367.15	-202,244.78
(Increase)/decrease in Receivables related to consolidated EU entities	0.00	633,994.15
Increase/(decrease) in Other Long term liabilities	0.00	0.00
Increase/(decrease) in Accounts payable	333,284.38	-336,281.28
Increase/(decrease) in Liabilities related to consolidated EU entities	1,429,298.09	-4,329,575.09
Other non-cash movements	3,256,672.02	
Net cash Flow from operating activities	4,889,485.68	2,669,888.66
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-3,381,613.04	-5,581,449.34
Proceeds from tangible and intangible fixed assets (+)	0.00	0.00
Net cash flow from investing activities	-3,381,613.04	-5,581,449.34
Net increase/(decrease) in cash and cash equivalents	1,507,872.64	-2,911,560.68
Cash and cash equivalents at the beginning of the period	21,005,256.91	23,916,817.59
Cash and cash equivalents at the end of the period	22,513,129.55	21,005,256.91

1.6 CHANGES IN NET ASSETS – 2021

Net assets	Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
Balance as of 31 December 2020	43,026,818.12	1,503,860.08	44,530,678.20
Changes in accounting policies 1)			0.00
Balance as of 1 January 2021	43,026,818.12	1,503,860.08	44,530,678.20
Other 2)			0.00
Fair value movements			0.00
Movement in Guarantee Fund reserve			0.00
Allocation of the Economic Result of Previous Year	1,503,860.08	-1,503,860.08	0.00
Amounts credited to Member States			0.00
Economic result of the year		-576,829.68	-576,829.68
Balance as of 31 December 2021	44,530,678.20	-576,829.68	43,953,848.52
Account	140000	141000	

1.7 SIGNIFICANT ACCOUNTING POLICIES

1.7.1 Legal basis and accounting rules

The EMSA Financial Statement 2021 has been drafted based on:

- EMSA Founding Regulation (Regulation 1406/2002/EC as amended);
- EMSA Financial Regulation (As adopted on 25 July 2020);
- 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 2021.

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.

Revised EAR effective for annual periods beginning on or after 1 January 2021

The EU has early adopted in this fiscal year 2021 the EU accounting rule 11 “Financial Instruments” which is based on IPSAS 41. Following a relevant analysis, it has been concluded that there is no material impact on the EMSA Annuals Accounts at 31.12.2021.

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 Frontex, DG DEFIS and DG MARE.

- Exchange revenues

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

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

b) Expenditures

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

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

1.7.6 Contingent assets and liabilities

a) Contingent assets

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

b) Contingent liabilities

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

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

1.8 NOTES TO THE STATEMENT OF FINANCIAL POSITION

1.8.1 Fixed assets

The variation of the intangible fixed assets in 2021 is composed of:

2021		Internally generated Computer Software	Other Computer Software	Total Computer Software	Intangible assets under construction	Total
Gross carrying amounts 01.01.2021	+	16,999,239.26		16,999,239.26	11,541,222.08	28,540,461.34
Additions	+	3,248,344.02		3,248,344.02	0.00	3,248,344.02
Disposals	-			0.00		0.00
Transfer between headings	+/-	3,219,780.90		3,219,780.90	-3,219,780.90	0.00
Other changes (2)	+/-			0.00		0.00
Gross carrying amounts 31.12.2021		23,467,364.18	0.00	23,467,364.18	8,321,441.18	31,788,805.36
Accumulated amortization and impairment 01.01.2021	-	-15,206,043.26		-15,206,043.26	0.00	-15,206,043.26
Amortization	-	-3,082,882.92		-3,082,882.92		-3,082,882.92
Write-back of amortization	+			0.00		0.00
Disposals	+			0.00		0.00
Impairment (2)	-			0.00		0.00
Write-back of impairment	+			0.00		0.00
Transfer between headings	+/-			0.00		0.00
Other changes (2)	+/-			0.00		0.00
Accumulated amortization and impairment 31.12.2021		-18,288,926.18	0.00	-18,288,926.18	0.00	-18,288,926.18
Net carrying amounts 31.12.2021		5,178,438.00	0.00	5,178,438.00	8,321,441.18	13,499,879.18

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 2021 is composed of:

2021		Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2021	+	129,577.99	63,081,723.45	9,026,933.27	795,859.88	12,946,414.57	85,980,509.16
Additions	+	31,213.09		0.00	86,960.36	15,095.57	133,269.02
Disposals	-		-2,954,866.64	-301,805.38			-3,256,672.02
Transfer between headings	+/-						0.00
Other changes (1)	+/-						0.00
Gross carrying amounts 31.12.2021		160,791.08	60,126,856.81	8,725,127.89	882,820.24	12,961,510.14	82,857,106.16
							0.00
Accumulated amortization and impairment 01.01.2021	-	-44,753.99	-46,667,147.45	-7,919,980.27	-521,649.07	-9,574,574.57	-64,728,105.35
Depreciation	-	-15,471.09		-183,332.62	-32,016.36	-635,227.57	-866,047.64
Write-back of depreciation	+		1,027,636.64				1,027,636.64
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 31.12.2021		-60,225.08	-45,639,510.81	-8,103,312.89	-553,665.43	-10,209,802.14	-64,566,516.35
Net carrying amounts 31.12.2021		100,566.00	14,487,346.00	621,815.00	329,154.81	2,751,708.00	18,290,589.81

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		31.12.2021	31.12.2020
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	Receivables from	31.12.2021		
		Gross Total	Value Reduction (-)	Net Value
310500	Anti-pollution measures - dispersant/chemical products	4,473,476.00	0.00	4,473,476.00
292000	Total	4,473,476.00	0.00	4,473,476.00

1.8.4 Short-term pre-financing

Account	Pre-financing without interest for the EU entity <1 yr	31.12.2021	31.12.2020
405290	PF Implemented by other EU entities than the Commission (pre-financing given to third parties)	5,211,965.31	3,136,002.48
405297	Accrued charges on PF TP - Implemented by other EU entities than the Commission		
405200	Total	5,211,965.31	3,136,002.48

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

1.8.5 Short-term receivables

Current receivables	31.12.2021			31.12.2020		
	Receivables from	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)
Customers	24,697.86	-5,914.51	18,783.35	324,978.47	-37,817.58	287,160.89
Member States	2,080,088.75		2,080,088.75	944,091.55		944,091.55
EFTA	0.00		0.00	2,450.81		2,450.81
Third States	17,959.59		17,959.59	63,824.05		63,824.05
Other current receivables (1)	7,207.83		7,207.83	7,270.23		7,270.23
Total	2,129,954.03	-5,914.51	2,124,039.52	1,342,615.11	-37,817.58	1,304,797.53

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

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

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

Sundry receivables (account: 410900) totalling € -521,976.98 are composed of:

Sundry receivables	31.12.2021		31.12.2020	
	Staff	-521,976.98	-521,976.98	-56,667.67
Other (2)		0.00		0.00
Total	-521,976.98	-521,976.98	-56,667.67	-56,667.67

Other – deferrals and accruals totalling € 1,709,572.89 are composed at year end of:

€ 4,772.36 (accrued income regarding exchange revenues from LRIT);

€ 1,704,800.53 (deferred charges such prepaid software maintenance, paid invoice related to the Q1/2022 rent, etc.).

1.8.6 Cash and cash equivalents

Description	31.12.2021	31.12.2020
<i>Unrestricted cash:</i>	22,513,129.55	21,005,256.91
Current accounts (bank accounts)	22,467,587.87	20,959,578.04
Imprest accounts	45,541.68	45,678.87
Total	22,513,129.55	21,005,256.91

Cash include only cash in-hand as there are no other cash equivalents or liquid investments to be reported. Currently, the Agency uses one core bank (ING Belgium) where the main account is used for all payments and all incomes linked to the EC subsidy. Other accounts have been opened with ING for earmarked revenues management while three imprest accounts are also organised via a bank accounts opened with Novo Banco Portugal.

In 2021 EMSA opened several accounts with Crédit Agricole even if they were not activated.

1.8.7 Capital

The EMSA capital is increased by the positive economic outturn of the year 2021 - € -576,829.68 - to reach € 43,953,848.52.

1.8.8 Other long term liabilities

Totalling € 105,510.17 this account is composed of:

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

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

1.8.9 Short-term liabilities

Current payables are reaching € 314,534.23 and are constituted of:

Current payables	31.12.2021	31.12.2020
Vendors	-168,743.79	888,344.30
Member States		
EFTA		
Third States	0.00	1,116.22
Other (1)	-145,790.44	7,740.06
Total	-314,534.23	897,200.58

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

Other (1) is composed of:

(1) Please specify "Other Current payables":	31.12.2021	31.12.2020
Payables from public bodies	0.00	4,724.81
Consolidated entities	-145,790.44	3,015.25
Total	-145,790.44	7,740.06

Sundry payables

Sundry payables	31.12.2021	31.12.2020
Staff	-2,821.93	-2,751.46
Other (2)	363,105.59	502,669.82
Total	360,283.66	499,918.36

Other (2) is composed of:

(2) Please specify "Other Sundry payables":	31.12.2021	31.12.2020
Pre-financing Received < 1 y	314,980.78	320,438.65
ABAC Assets goods received	0.00	159,924.00
Payments to be resent	1,087.17	22,343.10
ONSS & others	47,037.64	-35.93
Total	363,105.59	502,669.82

Deferrals and accruals are totalling € 5,982,502.55 and represent mainly invoices to be received in 2022 for services rendered or goods delivered in 2021 (accrued charges: € 5,369,965.28) and staff untaken holidays at 31/12/2021 (€ 612,537.27).

Description	31.12.2021	31.12.2020
Accrued charges	5,982,502.55	4,259,513.72
Untaken annual leave *	612,537.27	558,448.09
other accrued charges	5,369,965.28	3,701,065.63
Deferred income	0.00	17,780.30
Total	5,982,502.55	4,277,294.02

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 2021-2022).

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 € 17,517,585.95 and is composed of:

- € 1,286,960.62 (DG MOVE– outturn 2021);
- € 6,843,157.83 (pre-financing received from DG DEFIS);
- € 3,144,129.69 (pre-financing received from DG MARE);
- € 2,165,842.25 (pre-financing received from DG NEAR);
- € 127,666.98 (pre-financing received from DG CLIMA);
- € 100,000.00 (pre-financing received from DG SANTE);
- € 3,291,597.02 (pre-financing received from FRONTTEX);
- € 558,231.56 (pre-financing received by EFCA).

1.8.10 Contingent assets

Account	Description	31.12.2021	31.12.2020
901100	Guarantees received	3,981,520.60	3,242,098.30
901120	Guarantees for pre-financing *	3,714,803.85	3,042,098.30
901180	Performance guarantees	266,716.75	200,000.00
901190	a) Other Guarantees		0.00
901900	b) Other contingent assets		-127,071.55
901000	Total	3,981,520.60	3,115,026.75

The amounts of the guarantee are related to operational guarantee linked to the payment of pre-financing. The other contingent asset refers to a request of liquidate damage.

1.8.11 Other significant disclosures

Account	Other Significant Disclosures	31.12.2021	31.12.2020
904200	RAL - Commitments against appropriations not yet consumed	53,075,608.86	55,911,356.05
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	2,419,876.68	2,951,360.39
904000	Total	55,495,485.54	58,862,716.44

The RAL is the amount committed during the year carried over to 2021.

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

In accordance with EU accounting rule 19, Events after Reporting Date, the war in Ukraine, that began in February 2022 is a non-adjusting event, thus not requiring any adjustments to the figures reported in these financial statements at 31 December 2021. For subsequent reporting periods, the war may affect the recognition and measurement of some assets and liabilities on the balance sheet and also of some revenue and expenses recognised in the statement of financial performance. Based on the facts and circumstances at the time of preparation of these financial statements, in particular the evolving situation, the financial effect of the war in Ukraine cannot be reliably estimated.

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

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

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

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

1.9 NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE
1.9.1 Revenues

Account	Operating Revenues	2021	2020
744000	Revenue from administrative operations	17,967,384.35	19,404,646.40
760000	Staff		
744100	Fixed assets related revenue		177,744.44
744900	Other administrative revenue	17,967,384.35	19,226,901.96
744910	Other	0.00	0.00
744919	<i>Adm revenue with consolidated EU entities</i>	17,967,384.35	19,226,901.96
745000	Other operating revenues	84,440,005.17	80,294,973.81
745100	Adjustments of provisions		
745200	Exchange rate gains	2,841.18	13,148.14
745900	Other	84,437,163.99	80,281,825.67
745910	Other	935,110.00	882,433.36
745909	<i>Operating revenue with consolidated EU entities (2)</i>		83,502,053.99
745919	<i>EU Subsidy</i>	83,502,053.99	79,399,392.31
745929	<i>Other operating revenue with consolidated EU entities</i>		0.00
777777	Total	102,407,389.52	99,699,620.21

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

Total revenues increased (+2.72%) due to the increase of the EC subsidy.

1.9.2 Expenditures

Account		2021	2020
610000	Administrative Expenses	40,292,320.57	43,885,931.63
620100	All Staff expenses	25,936,096.18	24,660,708.84
620100	Staff expenses	25,936,096.18	24,565,839.68
620109	Staff expenses with consolidated entities	0.00	94,869.16
630100	Fixed Assets Expenses	8,386,859.79	7,891,847.62
611000	Other Administrative Expenses	5,969,364.60	11,333,375.17
611100	Land and Buildings	3,817,872.01	3,301,709.81
611109	Land and Buildings with consolidated entities	87,477.72	168,371.51
611900	All Other	2,064,014.87	7,863,293.85
611910	Other	551,691.87	7,081,944.20
611919	<i>Administrative expenses with consolidated entities</i>	1,512,323.00	781,349.65
600000	Operational Expenses	62,678,425.87	54,146,835.43
606000	Other operational expenses	62,678,425.87	54,146,835.43
630000	Provisions for risks and liabilities	0.00	0.00
640000	Exchange rate losses	12,085.21	16,452.08
606900	Other operational expenses	62,666,340.66	54,130,383.35
606910	Other	62,666,340.66	54,130,383.35
606919	<i>Other - Consolidated entities</i>	0.00	0.00
666666	Total	102,970,746.44	98,032,767.06

Globally, expenditures increased by 5.04% between 2020 and 2021.

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 2021

Art 99 of the EMSA Financial Regulation

2.1 BUDGETARY IMPLEMENTATION 2021 – SUMMARY (DG BUDG FORMAT)

Title	Revenue	2021
20-0	SUBSIDY FROM EU INCL	84,789,014.61
20-1	COPERNICUS	8,200,000.00
20-5	FRONTEX	7,812,582.67
20-5	EFCA	460,638.84
20-8	THETIS EU	40,000.00
20-8	THETIS MRV	200,000.00
20-8	THETIS EU AP	100,000.00
20-9	CISE	2,900,000.00
21-0	LRIT	292,425.41
21-1	EQUASIS	500,000.00
90-0	MISCELLANEOUS REVENU	400,544.18
91-0	CONFERENCE CENTER	90,000.00
		Total revenue (a)
		105,785,205.71
Expenditure		
A-1	Payments	28,591,501.26
A-1	Appropriations carried over to the following year	195,813.52
A-2	Payments	3,998,885.74
A-2	Appropriations carried over to the following year	1,157,984.63
B0-3	Payments	50,247,887.10
B0-3	Appropriations carried over to the following year	367,969.13
B0-4	Payments	17,456,394.08
B0-4	Appropriations carried over to the following year	19,811,118.15
		Total expenditure (b)
		121,827,553.61
		Outturn for the financial year (a)-(b)
		-16,042,347.90
	Cancellation of unused payment appropriations carried over from previous year	217,065.60
	Adjustment for carry-over from the prev. year of appropriations available at 31.12 arising from assigned revenue	17,121,486.95
	Exchange rate differences	-9,244.03
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		1,286,960.62

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

2.1.1 Budget Implementation 2021 – Global/Overview – All Titles – All Credit Types

Title	Fund Source	Commitment Appropriations	Committed	%	Payment Appropriations	Paid	%
1	C1	28,810,769.45	28,787,314.78	99.92%	28,810,769.45	28,591,501.26	99.24%
	C8	336,810.60	224,948.39	66.79%	336,810.60	224,948.39	66.79%
	C9	2,105.17	-	0.00%	-	-	-
1 Total		29,149,685.22	29,012,263.17	99.53%	29,147,580.05	28,816,449.65	98.86%
2	C1	5,013,350.55	5,008,174.87	99.90%	5,013,350.55	3,962,276.01	79.03%
	C4	112,085.77	2,247.82	2.01%	112,085.77	-	0.00%
	C5	36,609.73	36,609.73	100.00%	36,609.73	36,609.73	100.00%
	C8	1,546,488.76	1,441,285.37	93.20%	1,546,488.76	1,441,285.37	93.20%
	C9	39.10	-	0.00%	-	-	-
2 Total		6,708,573.91	6,488,317.79	96.72%	6,708,534.81	5,440,171.11	81.09%
3	C1	51,257,320.41	51,001,721.11	99.50%	51,257,320.41	50,244,311.87	98.02%
	C4	367,969.13	262,652.50	71.38%	367,969.13	-	0.00%
	C5	4,439.00	2,809.49	63.29%	4,439.00	3,575.23	80.54%
	C8	43,253,859.50	42,116,326.08	97.37%	-	-	-
3 Total		94,883,588.04	93,383,509.18	98.42%	51,629,728.54	50,247,887.10	97.32%
4	R0	37,267,512.23	31,307,642.14	84.01%	37,267,512.23	17,456,394.08	46.84%
4 Total		37,267,512.23	31,307,642.14	84.01%	37,267,512.23	17,456,394.08	46.84%
Grand Total		168,009,359.40	160,191,732.28	95.35%	124,753,355.63	101,960,901.94	81.73%

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 2021 – Detailed – All Titles – All Credit Types

Fund Source	Title	BL	BL Description	Commitment Appropriations	Committed	%	Payment Appropriations	Paid	%
C1	1	1100	BASIC SALARIES	16,986,577.42	16,986,577.42	100.00%	16,986,577.42	16,986,577.42	100.00%
		1101	FAMILY ALLOWANCES	2,867,743.21	2,867,743.21	100.00%	2,867,743.21	2,867,743.21	100.00%
		1102	EXPATRIATION ALLOWA	2,530,575.96	2,530,575.96	100.00%	2,530,575.96	2,530,575.96	100.00%
		1103	SECRETARIAL ALLOWANC	1,805.58	1,805.58	100.00%	1,805.58	1,805.58	100.00%
		1113	CONTRACT STAFF	1,671,740.51	1,671,740.51	100.00%	1,671,740.51	1,671,740.51	100.00%
		1115	SECONDED NATIONAL EX	683,000.00	682,504.31	99.93%	683,000.00	682,504.31	99.93%
		1116	TRAINEES	81,718.66	81,718.66	100.00%	81,718.66	81,718.66	100.00%
		1130	INSURANCE AGAINST SI	651,530.31	651,530.31	100.00%	651,530.31	651,530.31	100.00%
		1131	INSURANCE AGAINST AC	73,340.06	73,340.06	100.00%	73,340.06	73,340.06	100.00%
		1132	INSURANCE AGAINST UN	249,363.74	249,363.74	100.00%	249,363.74	249,363.74	100.00%
		1140	CHILDBIRTH AND DEATH	1,300.00	1,189.86	91.53%	1,300.00	1,189.86	91.53%
		1141	TRAVEL EXPENSES FOR	528,407.05	528,407.05	100.00%	528,407.05	528,407.05	100.00%
		1142	HOUSING AND TRANSPORT ALLOWANCES	26,777.69	26,777.69	100.00%	26,777.69	26,777.69	100.00%
		1147	STAND BY DUTY	60,868.59	60,868.59	100.00%	60,868.59	60,868.59	100.00%
		1148	SHIFT WORK	13,925.01	13,887.51	99.73%	13,925.01	13,887.51	99.73%
		1170	FREELANCE INTERPRETE	10,424.00	10,424.00	100.00%	10,424.00	9,800.00	94.01%
		1172	SERVICES OF THE TRAN	20,000.00	11,050.50	55.25%	20,000.00	11,050.50	55.25%
		1175	INTERIM STAFF	225,200.00	223,665.01	99.32%	225,200.00	207,814.67	92.28%
		1176	CONSULTANTS	20,000.00	19,892.05	99.46%	20,000.00		0.00%
		1178	EXTERNAL SERVICES	217,500.00	217,453.54	99.98%	217,500.00	172,975.44	79.53%
		1190	SALARY WEIGHTINGS	24,334.33	24,334.33	100.00%	24,334.33	24,334.33	100.00%
		1200	MISCELLANEOUS EXPEND	52,000.00	49,573.00	95.33%	52,000.00	40,718.42	78.30%
		1210	EXPENSES ON TAKING U	17,461.43	17,461.43	100.00%	17,461.43	17,461.43	100.00%
		1220	INSTALLATION RESETTL	129,912.12	129,912.12	100.00%	129,912.12	129,912.12	100.00%
		1230	REMOVAL EXPENSES	60,000.00	60,000.00	100.00%	60,000.00	26,748.30	44.58%
		1240	TEMPORARY DAILY SUBS	96,304.29	96,304.29	100.00%	96,304.29	96,304.29	100.00%
		1300	MISSION EXPENSES DUT	27,500.00	27,500.00	100.00%	27,500.00	18,904.59	68.74%
		1410	MEDICAL SERVICE	57,500.00	57,448.71	99.91%	57,500.00	18,578.11	32.31%
		1500	TRAINING	182,000.00	181,722.40	99.85%	182,000.00	167,815.15	92.21%
		1600	SOCIAL MEASURES AND	1,220,000.00	1,220,000.00	100.00%	1,220,000.00	1,212,510.51	99.39%
1601	SPECIAL ASSISTANCE A	4,000.00	4,000.00	100.00%	4,000.00		0.00%		
1700	RECEPTION AND EVENTS	17,959.49	8,542.94	47.57%	17,959.49	8,542.94	47.57%		
1 Total				28,810,769.45	28,787,314.78	99.92%	28,810,769.45	28,591,501.26	99.24%

2	2000	RENT	2,383,266.95	2,383,266.95	100.00%	2,383,266.95	2,383,266.95	100.00%
	2020	WATER GAS ELECTRICIT	205,000.00	205,000.00	100.00%	205,000.00	143,430.36	69.97%
	2030	CLEANING AND MAINTEN	433,767.67	433,767.67	100.00%	433,767.67	256,630.61	59.16%
	2040	FITTING-OUT OF PREMI	632,627.62	632,563.47	99.99%	632,627.62	330,300.52	52.21%
	2050	SECURITY AND SURVEIL	214,000.00	214,000.00	100.00%	214,000.00	191,685.44	89.57%
	2100	COMPUTER EQUIPMENT	490,278.94	490,213.33	99.99%	490,278.94	355,387.66	72.49%
	2101	SOFTWARE DEVELOPMENT	75,000.00	74,999.52	100.00%	75,000.00		0.00%
	2102	OTHER EXTERNAL DATA	227,464.00	227,464.00	100.00%	227,464.00	196,684.00	86.47%
	2210	PURCHASE OF FURNITUR	105,504.93	105,477.31	99.97%	105,504.93	8,200.32	7.77%
	2230	VEHICLE	4,626.50	4,626.50	100.00%	4,626.50	3,092.22	66.84%
	2250	LIBRARY STOCKS PURCH	5,000.00	4,359.23	87.18%	5,000.00	3,859.23	77.18%
	2300	STATIONERY AND OFFIC	1,500.00	1,500.00	100.00%	1,500.00	132.92	8.86%
	2320	BANK CHARGES	7,000.00	7,000.00	100.00%	7,000.00		0.00%
	2330	LEGAL EXPENSES	15,460.00	15,445.83	99.91%	15,460.00	4,931.45	31.90%
	2340	DAMAGES	2,000.00	2,000.00	100.00%	2,000.00		0.00%
	2350	MISCELLANEOUS INSURA	28,519.86	28,519.86	100.00%	28,519.86	25,988.96	91.13%
	2353	DEPARTMENTAL REMOVAL	1,498.34	1,498.34	100.00%	1,498.34	1,237.94	82.62%
	2354	ARCHIVING DOCUMENTS	-	-	-	-		-
	2355	UNIFORMS	14,834.50	14,834.50	100.00%	14,834.50	1,954.84	13.18%
	2400	POSTAGE AND DELIVERY	18,000.00	18,000.00	100.00%	18,000.00	11,634.20	64.63%
2410	TELECOMMUNICATION CH	105,325.06	105,325.06	100.00%	105,325.06	13,131.82	12.47%	
2411	TELECOMMUNICATION EQ	10,000.00	9,911.52	99.12%	10,000.00	6,324.79	63.25%	
2500	MEETINGS IN GENERAL	32,676.18	28,401.78	86.92%	32,676.18	24,401.78	74.68%	
2	Total		5,013,350.55	5,008,174.87	99.90%	5,013,350.55	3,962,276.01	79.03%
3	3102	INFORMATION SERVICES	8,513,295.37	8,505,382.34	99.91%	6,521,086.60	6,275,682.29	96.24%
	3103	EQUASIS (C1 FUNDS)	54,533.44	54,533.44	100.00%	54,533.44	54,533.44	100.00%
	3200	INFORMATION AND COMM	148,500.00	148,500.00	100.00%	148,500.00	148,328.66	99.88%
	3201	OPERATIONAL TRANSLAT	61,000.00	61,000.00	100.00%	61,000.00	58,415.00	95.76%
	3300	OPERATIONAL WORKSHOP	3,176.00	3,175.74	99.99%	56,372.69	12,410.00	22.01%
	3304	OP. ENTERTAINMENT AN	11,940.80	6,171.00	51.68%	30,000.00	5,443.00	18.14%
	3500	STUDIES IN SUPPORT O	1,590,870.00	1,590,559.50	99.98%	493,465.00	493,255.00	99.96%
	3600	OPERATIONAL MISSIONS	184,800.00	179,300.00	97.02%	179,450.00	101,833.65	56.75%
	3700	LRIT	1,301,023.83	1,241,756.36	95.44%	1,467,732.76	1,319,898.15	89.93%
	3810	POLLUTION RESPONSE S	12,109,909.39	12,069,764.58	99.67%	15,163,422.00	15,116,264.31	99.69%
	3820	CLEANSEANET	9,051,018.82	9,051,018.82	100.00%	9,347,579.05	9,059,178.96	96.91%
	3830	CO-OPERATION AND CO-	250,000.00	236,874.76	94.75%	102,898.00	102,264.60	99.38%
	3900	COOPERATION ON COAST	17,977,252.76	17,853,684.57	99.31%	17,631,280.87	17,496,804.81	99.24%

	3								
	Total			51,257,320.41	51,001,721.11	99.50%	51,257,320.41	50,244,311.87	98.02%
C1 Total				85,081,440.41	84,797,210.76	99.67%	85,081,440.41	82,798,089.14	97.32%
C4	2	2000	RENT	90,000.00	-	0.00%	90,000.00		0.00%
		2030	CLEANING AND MAINTEN	3,269.84	2,247.82	68.74%	3,269.84		0.00%
		2040	FITTING-OUT OF PREMI	10,489.28	-	0.00%	10,489.28		0.00%
		2100	COMPUTER EQUIPMENT	8,000.00	-	0.00%	8,000.00		0.00%
		2350	MISCELLANEOUS INSURA	326.65	-	0.00%	326.65		0.00%
	2	Total		112,085.77	2,247.82	2.01%	112,085.77		0.00%
	3	3300	OPERATIONAL WORKSHOP	13,077.59	-	0.00%	13,077.59		0.00%
		3820	CLEANSEANET	321,734.35	262,652.50	81.64%	321,734.35		0.00%
		3900	COOPERATION ON COAST	33,157.19	-	0.00%	33,157.19		0.00%
	3	Total		367,969.13	262,652.50	71.38%	367,969.13		0.00%
	C4 Total			480,054.90	264,900.32	55.18%	480,054.90		0.00%
C5	2	2000	RENT	36,609.73	36,609.73	100.00%	36,609.73	36,609.73	100.00%
	2	Total		36,609.73	36,609.73	100.00%	36,609.73	36,609.73	100.00%
	3	3200	INFORMATION AND COMM	2,464.00	2,464.00	100.00%	2,464.00	2,464.00	100.00%
		3300	OPERATIONAL WORKSHOP	1,975.00	345.49	17.49%	1,975.00	1,111.23	56.26%
	3	Total		4,439.00	2,809.49	63.29%	4,439.00	3,575.23	80.54%
C5 Total			41,048.73	39,419.22	96.03%	41,048.73	40,184.96	97.90%	
C8	1	1175	INTERIM STAFF	31,763.75	29,892.67	94.11%	31,763.75	29,892.67	94.11%
		1176	CONSULTANTS	25,197.95	25,023.39	99.31%	25,197.95	25,023.39	99.31%
		1178	EXTERNAL SERVICES	43,214.80	27,483.40	63.60%	43,214.80	27,483.40	63.60%
		1200	MISCELLANEOUS EXPEND	72,220.00	58,500.00	81.00%	72,220.00	58,500.00	81.00%
		1210	EXPENSES ON TAKING U	831.33	831.33	100.00%	831.33	831.33	100.00%
		1230	REMOVAL EXPENSES	25,873.65	-	0.00%	25,873.65		0.00%
		1300	MISSION EXPENSES DUT	4,143.42	-	0.00%	4,143.42		0.00%
		1410	MEDICAL SERVICE	33,642.86	12,072.31	35.88%	33,642.86	12,072.31	35.88%
		1500	TRAINING	78,990.07	54,268.24	68.70%	78,990.07	54,268.24	68.70%
		1600	SOCIAL MEASURES AND	9,326.49	9,277.06	99.47%	9,326.49	9,277.06	99.47%
		1601	SPECIAL ASSISTANCE A	10,000.00	7,599.99	76.00%	10,000.00	7,599.99	76.00%
		1700	RECEPTION AND EVENTS	1,606.28	-	0.00%	1,606.28		0.00%
	1	Total		336,810.60	224,948.39	66.79%	336,810.60	224,948.39	66.79%
C8	2	2020	WATER GAS ELECTRICIT	28,022.22	13,302.36	47.47%	28,022.22	13,302.36	47.47%
		2030	CLEANING AND MAINTEN	120,499.63	105,554.79	87.60%	120,499.63	105,554.79	87.60%

		2040	FITTING-OUT OF PREMI	363,684.56	357,928.29	98.42%	363,684.56	357,928.29	98.42%
		2050	SECURITY AND SURVEIL	60,749.80	55,836.10	91.91%	60,749.80	55,836.10	91.91%
		2100	COMPUTER EQUIPMENT	249,870.66	234,649.94	93.91%	249,870.66	234,649.94	93.91%
		2101	SOFTWARE DEVELOPMENT	166,083.90	166,083.90	100.00%	166,083.90	166,083.90	100.00%
		2102	OTHER EXTERNAL DATA	71,675.50	71,675.50	100.00%	71,675.50	71,675.50	100.00%
		2210	PURCHASE OF FURNITUR	381,381.50	379,387.97	99.48%	381,381.50	379,387.97	99.48%
		2230	VEHICLE	6,440.76	4,689.82	72.81%	6,440.76	4,689.82	72.81%
		2250	LIBRARY STOCKS PURCH	532.65	251.98	47.31%	532.65	251.98	47.31%
		2300	STATIONERY AND OFFIC	1,314.00	1,303.05	99.17%	1,314.00	1,303.05	99.17%
		2320	BANK CHARGES	34,899.25	24,127.69	69.14%	34,899.25	24,127.69	69.14%
		2350	MISCELLANEOUS INSURA	2,617.00	400.00	15.28%	2,617.00	400.00	15.28%
		2353	DEPARTMENTAL REMOVAL	1,041.60	-	0.00%	1,041.60	-	0.00%
		2400	POSTAGE AND DELIVERY	15,417.06	268.81	1.74%	15,417.06	268.81	1.74%
		2410	TELECOMMUNICATION CH	35,202.98	25,825.17	73.36%	35,202.98	25,825.17	73.36%
		2411	TELECOMMUNICATION EQ	1,055.69	-	0.00%	1,055.69	-	0.00%
		2500	MEETINGS IN GENERAL	6,000.00	-	0.00%	6,000.00	-	0.00%
	2	Total		1,546,488.76	1,441,285.37	93.20%	1,546,488.76	1,441,285.37	93.20%
	3	3102	INFORMATION SERVICES	2,758,756.51	2,580,948.05	93.55%	-	-	-
		3200	INFORMATION AND COMM	4,804.61	3,535.00	73.58%	-	-	-
		3201	OPERATIONAL TRANSLAT	1,906.00	94.00	4.93%	-	-	-
		3300	OPERATIONAL WORKSHOP	31,030.45	10,000.00	32.23%	-	-	-
		3500	STUDIES IN SUPPORT O	415,395.00	415,395.00	100.00%	-	-	-
		3600	OPERATIONAL MISSIONS	32,546.93	-	0.00%	-	-	-
		3700	LRIT	1,150,712.50	1,147,481.19	99.72%	-	-	-
		3810	POLLUTION RESPONSE S	32,486,957.67	32,415,419.00	99.78%	-	-	-
		3820	CLEANSEANET	2,995,527.56	2,242,851.46	74.87%	-	-	-
		3830	CO-OPERATION AND CO-	98,249.14	98,237.88	99.99%	-	-	-
		3900	COOPERATION ON COAST	3,277,973.13	3,202,364.50	97.69%	-	-	-
	3	Total		43,253,859.50	42,116,326.08	97.37%	-	-	-
C8 Total				45,137,158.86	43,782,559.84	97.00%	1,883,299.36	1,666,233.76	88.47%
C9	1	1190	SALARY WEIGHTINGS	584.89	-	0.00%	-	-	-
		1220	INSTALLATION RESETTL	1,072.91	-	0.00%	-	-	-
		1240	TEMPORARY DAILY SUBS	447.37	-	0.00%	-	-	-
	1	Total		2,105.17	-	0.00%	-	-	-
2	2101	SOFTWARE DEVELOPMENT	39.10	-	0.00%	-	-	-	

	2			39.10	-	0.00%	-	-
	Total							
C9 Total				2,144.27	-	0.00%	-	-
R0	4							
		4100	SINGLE WINDOW ENVIRO	2,095,753.04	1,981,162.64	94.53%	2,095,753.04	39.38%
		4101	CISE	4,132,939.75	2,017,694.46	48.82%	4,132,939.75	28.95%
		4200	SAFEMED	1,478,713.45	1,013,893.79	68.57%	1,478,713.45	31.47%
		4201	BLACK AND CASPIAN SE	1,577,796.07	969,534.87	61.45%	1,577,796.07	38.55%
		4203	EU FUNDS FOR IPA COU	650,818.20	179,514.15	27.58%	650,818.20	14.75%
		4300	FRONTEX SLA	11,176,711.28	11,016,181.71	98.56%	11,176,711.28	64.37%
		4310	EFCA SLA	558,856.22	532,077.45	95.21%	558,856.22	29.89%
			CLEANSEANET					
		4400	GREENLAN	139,592.19	244.57	0.18%	139,592.19	0.18%
		4401	CLEANSEANET DUTCH IS	13,471.48	23.59	0.18%	13,471.48	0.18%
		4500	COPERNICUS	13,898,669.19	12,646,040.45	90.99%	13,898,669.19	44.85%
		4600	EQUASIS (R0 FUNDS)	1,006,459.35	547,446.26	54.39%	1,006,459.35	44.88%
		4700	THETIS EU	131,607.59	130,030.76	98.80%	131,607.59	65.94%
		4701	THETIS MRV	300,717.79	268,390.81	89.25%	300,717.79	41.98%
		4703	THETIS EU AP	100,000.00	-	0.00%	100,000.00	0.00%
		4910	MAR. LABOUR CONVENT.	5,406.63	5,406.63	100.00%	5,406.63	100.00%
	4							
	Total			37,267,512.23	31,307,642.14	84.01%	37,267,512.23	46.84%
R0 Total				37,267,512.23	31,307,642.14	84.01%	37,267,512.23	46.84%
Grand Total				168,009,359.40	160,191,732.28	95.35%	124,753,355.63	81.73%

2.1.3 Reconciliation of the accrual based result with the budget result – EMSA 2021

	sign +/-	amount
Economic result (- for loss) of the consolidation reporting package including table M2	+/-	-576,829.68
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)	-	-4,259,513.72
B Adjustments for Accrual Cut-off (cut- off 31.12.N)	+	5,982,502.55
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)	+	1,484,911.41
E Depreciation of intangible and tangible assets (1)	+	3,948,930.56
F Provisions (1)	+	0.00
G Value reductions (1)	+	0.00
H Recovery Orders issued until 2021 in class 7 and not yet cashed	-	-72,565.15
la Pre-financing given in previous year and cleared in the year	+	3,136,002.48
lb Pre-financing received in previous year and cleared in the year	-	-16,088,287.86
J Payments made from carry over of payment appropriations	+	1,706,418.72
K Other *)	+/-	1,221,194.97
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)	-	-3,381,613.04
N New pre-financing paid in the year 2021 and remaining open as at 2021	-	-5,211,965.31
O New pre-financing received in the year 2021 and remaining open as at 2021	+	17,517,585.95
P Budgetary recovery orders issued before 2021 and cashed in the year	+	74,521.62
Q Budgetary recovery orders issued in 2021 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	0.00
R Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	0.00
S Payment appropriations carried over to 2022	-	-21,532,885.43
T Cancellation of unused carried over payment appropriations from previous year	+	217,065.60
U Adjustment for carry-over from the previous year of appropriations available at 31/12/2021 arising from assigned revenue	+	17,121,486.95
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		1,286,960.62
Budgetary result (+ for surplus) (4)		1,286,960.62
Delta not explained		0.00

2.2 ESTABLISHMENT PLAN & FILLED POSTS 2021

2.2.1 Statutory positions

	31.12.2021 staff employed ²	Authorised 2021
Permanent AD	3	3
Permanent AST		
Total Permanent	3	3
Temporary AD	148	149
Temporary AST	59	60
Total Temporary	207	209
Total statutory staff	210	212

Against an establishment plan of 212 posts, the occupancy rate at the end of 2021 was 99.06%.

2.2.2 Non-statutory positions

	31.12.2021 FTE staff employed	FTE Authorised 2021 ³
FG IV	18.7	22
FG III	9.2	10
FG II	18	19
FG I	2	2
Total Contract Agents	47.9	53
Total Seconded National Experts	14.3	20

² Including 5 offer letters sent and accepted in 2021 (3 AD and 2 AST)

³ Out of which 20 CA and 2 SNE are financed from other sources as follows: 11 CA FGIV, 7 CA FGIII, 2 CA FGII and 2 SNE. One of these CA FGIII posts was terminated in September 2021.

3. REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2021

3.1 C1 FUNDS

The Agency executed 84,797,210.76 € in Commitment Appropriations (CA), representing 99.67% of the total budget of the year, and 82,798,089.14 € in Payment Appropriations (PA), amounting to 97.32% 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 97.32 % when only counting C1 funds; after taking into account automatic carry-overs of PA (C8 funds: appropriations carried over automatically), the Agency reached 98.52 % of payment execution, equalling a cancellation of 1.48 % (1.78 % in 2020) and is thereby meeting the target set by the Commission (DG BUDG) for the year (less than 5% cancellation).

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	28,810,769.45	28,787,314.78	99.92%	28,810,769.45	28,591,501.26	99.24%
2	5,013,350.55	5,008,174.87	99.90%	5,013,350.55	3,962,276.01	79.03%
3	51,257,320.41	51,001,721.11	99.50%	51,257,320.41	50,244,311.87	98.02%
Grand Total	85,081,440.41	84,797,210.76	99.67%	85,081,440.41	82,798,089.14	97.32%

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

During 2021, the COVID-19 pandemic continued to impact the Agency's working environment. Throughout the year, planned expenditure was re-assessed and finetuned in light of the latest information on the restrictions of movements of the persons, goods and services within the EU Member States and between EU and third countries. In-depth budget reviews focused on a) activities that could severely be impacted by such restrictions, i.e. meetings, workshops, trainings, user groups, conferences, visits and inspections as well as other operational services (e.g. drills, exercises), thereby resulting in reduced expenses and on b) activities that could be subject to additional budget needs, i.e. additional health and safety requirements and working methods in the Agency offices, resulting in increased expenses. Budget transfers served to balance the change of requirements in the light of the coronavirus outbreak, and the impact per chapter was as follows:

Budget Transfers due to Coronavirus Crisis				
Title	Ch.	Chapter Description	CA	PA
1	11	Salaries & allowances	9,591.02	9,591.02
	12	Expenditure relating to Staff recruitment	19,768.70	19,768.70
	13	Mission expenses	(67,500.00)	(67,500.00)
	14	Socio-medical infrastructure	25,000.00	25,000.00
	17	Receptions, events and representation	(8,000.00)	(8,000.00)
1 Total			(21,140.28)	(21,140.28)
2	20	Rental of buildings and associated costs	263,650.50	263,650.50
	21	Information communication technology and data processing	48,000.00	48,000.00
	22	Movable property and associated costs	(373.50)	(373.50)
	23	Current administrative expenditure	(312.90)	(312.90)
	24	Postage / Telecommunications	103,000.00	103,000.00
	25	Meeting expenses	(78,323.82)	(78,323.82)
2 Total			335,640.28	335,640.28
3	31	Information Services & Databases	129,774.00	41,680.00
	32	Information and Communication	(11,500.00)	(11,500.00)
	33	Operational Workshops & Training	(249,544.80)	(173,730.35)
	35	Studies in support of the Agency's operations	-	144,395.00
	36	Operational missions	(11,200.00)	(112,645.00)
	37	L.R.I.T.	53,534.00	93,605.00
	38	Anti-pollution measures	72,909.39	(219,564.56)
	39	Cooperation on Coast Guard Functions	(298,472.59)	(76,740.09)
	3 Total			(314,500.00)

In spite of all efforts, some appropriations remained unspent at year end due to coronavirus outbreak effects. The impact per chapter was as follows:

Of which remained unspent at year-end				
Title	Ch.	Chapter Description	CA	PA
3	31	Information Services & Databases	-	49,500.00
	32	Information and Communication	-	-
	33	Operational Workshops & Training	4,444.80	66,466.69
	35	Studies in support of the Agency's operations	-	-
	36	Operational missions	-	9,000.00
	37	L.R.I.T.	-	-
	38	Anti-pollution measures	-	-
	39	Cooperation on Coast Guard Functions	-	122,815.30
3 Total			4,444.80	247,781.99

3.2 R0 FUNDS

Fund Source	Title	Ch.	Chapter Description	BL	BL Description	Local Position	Commitment Appropriations	Committed	%	Payment Appropriations	Paid	%	
R0	4	41	MARITIME INFORMATION	4100	SINGLE WINDOW ENVIRO	*NA*	2,095,753.04	1,981,162.64	94.53%	2,095,753.04	825,281.56	39.38%	
				4101	CISE	*NA*	2019-ADMIN	812,355.98	404,617.19	49.81%	812,355.98	248,792.05	30.63%
						2019-OPERATIONS	1,920,583.77	1,005,698.24	52.36%	1,920,583.77	639,949.22	33.32%	
						CISE-II-ADMIN	600,000.00	402,000.00	67.00%	600,000.00	230,112.68	38.35%	
						CISE-II-OPERATI	800,000.00	205,379.03	25.67%	800,000.00	77,656.53	9.71%	
		41 Total					6,228,692.79	3,998,857.10	64.20%	6,228,692.79	2,021,792.04	32.46%	
		42	ASSISTANCE TO IPANAN	4200	SAFEMED	*NA*	ADMIN-2017	269,296.80	219,485.88	81.50%	269,296.80	138,914.39	51.58%
						OPERAT-2017	1,209,416.65	794,407.91	65.69%	1,209,416.65	326,391.63	26.99%	
						NA	-	-	-	11.70	0.00%		
				4201	BLACK AND CASPIAN SE	ADMIN-2017	194,259.08	188,258.55	96.91%	194,259.08	152,919.51	78.72%	
						INTEREST	575.34	-	0.00%	575.34	0.00%		
						OPERAT-2017	1,382,961.65	781,276.32	56.49%	1,382,949.95	455,337.06	32.93%	
						4203	*NA*						

			EU FUNDS FOR IPA COU	IPA-2018-2021	27,699.86	-	0.00%	27,699.86		0.00%
				IPA-2020-2023	623,118.34	179,514.15	28.81%	623,118.34	96,020.23	15.41%
42 Total					3,707,327.72	2,162,942.81	58.34%	3,707,327.72	1,169,582.82	31.55%
43	SURVEILLANCE SLAS	4300	FRONTEX SLA	*NA*						
				2019-ADMIN						
				2020-ADMIN	4,070.10	4,070.10	100.00%	4,070.10	4,070.10	100.00%
				2020-OPERATIONS	522,641.18	522,641.18	100.00%	522,641.18	522,641.18	100.00%
				2021-ADMIN	640,000.00	639,807.57	99.97%	640,000.00	630,286.17	98.48%
				2021-OPERATIONS	7,010,000.00	6,954,897.86	99.21%	7,010,000.00	6,036,937.76	86.12%
				2022-ADM	270,000.00	260,000.00	96.30%	270,000.00		0.00%
				2022-OPERATIONS	2,730,000.00	2,634,765.00	96.51%	2,730,000.00		0.00%
		4310	EFCA SLA	*NA*	558,856.22	532,077.45	95.21%	558,856.22	167,066.77	29.89%
43 Total					11,735,567.50	11,548,259.16	98.40%	11,735,567.50	7,361,001.98	62.72%
44	CLEANSEAN ET SERVICES	4400	CLEANSEAN ET GREENLAND	*NA*	139,592.19	244.57	0.18%	139,592.19	244.57	0.18%
		4401	CLEANSEAN ET DUTCH IS	*NA*	13,471.48	23.59	0.18%	13,471.48	23.59	0.18%
44 Total					153,063.67	268.16	0.18%	153,063.67	268.16	0.18%
45	COPERNICUS	4500	COPERNICUS	*NA*	5,532,028.45	5,532,028.45	100.00%	5,532,028.45	5,532,028.45	100.00%
				2015	166,640.74	-	0.00%	166,640.74		0.00%

				2021-ADMIN	460,000.00	415,816.00	90.39%	460,000.00		0.00%
				2021-INDIRECT	121,000.00	396.00	0.33%	121,000.00		0.00%
				2021-OPERATIONS	7,619,000.00	6,697,800.00	87.91%	7,619,000.00	701,591.17	9.21%
45 Total					13,898,669.19	12,646,040.45	90.99%	13,898,669.19	6,233,619.62	44.85%
46	EQUASIS	4600	EQUASIS (R0 FUNDS)	*NA*	1,006,459.35	547,446.26	54.39%	1,006,459.35	451,701.26	44.88%
46 Total					1,006,459.35	547,446.26	54.39%	1,006,459.35	451,701.26	44.88%
47	THETIS MODULES	4700	THETIS EU	*NA*	131,607.59	130,030.76	98.80%	131,607.59	86,785.76	65.94%
		4701	THETIS MRV	*NA*	300,717.79	268,390.81	89.25%	300,717.79	126,235.81	41.98%
		4703	THETIS EU AP	*NA*	100,000.00	-	0.00%	100,000.00		0.00%
47 Total					532,325.38	398,421.57	74.85%	532,325.38	213,021.57	40.02%
49	MISCELLANEOUS	4910	MAR. LABOUR CONVENT.	*NA*	5,406.63	5,406.63	100.00%	5,406.63	5,406.63	100.00%
49 Total					5,406.63	5,406.63	100.00%	5,406.63	5,406.63	100.00%
4 Total					37,267,512.23	31,307,642.14	84.01%	37,267,512.23	17,456,394.08	46.84%
R0 Total					37,267,512.23	31,307,642.14	84.01%	37,267,512.23	17,456,394.08	46.84%

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 2021.

Payment appropriations cashed before 2021 (€)	Payment appropriations cashed in 2021 (€)	Payment appropriations available in 2021 (€)	Consumption of payment appropriations cashed before 2021 (€)	Consumption of payment appropriations cashed in 2021 (€)	Consumption all payment appropriations available in 2021 (€)	Carryover to 2022 (€)
17,054,290.72	20,213,221.51	37,267,512.23	12,997,269.64	4,459,124.44	17,456,394.08	19,811,118.15

Project Financed Action	2021 CA (€)	Not committed in 2021		Comment
Interoperability project	2,095,753.04	114,590.40	5%	Grant Agreement SI2.786522 was signed for an initial period of 36 months and was further extended to 44 months by means of Amendments No. 3 and No. 4. All pre-financing payments provided by the Grant Agreement have been received by 2021, and the appropriations carried over to 2022 aim at covering the cost of the actions until 18/05/2022 (end of project).
CISE	4,132,939.75	2,115,245.29	51%	First pre-financing for CISE II (Grant Agreement SI2.833747) and second pre-financing for CISE I (Grant Agreement SI2.801889) were received on 23/02/2021 and 21/04/2021, respectively, for the multi-annual schedule, and they will follow the reporting period defined in the Agreement, while commitments are made on a calendar year basis. The appropriations carried over to 2022 aim at covering the cost of the actions to be implemented in 2022.

SAFEMED IV - EuroMed Maritime Safety Project	1,478,713.45	464,819.66	31%	Grant Agreements ENI/2016/359-725 (SAFEMED IV) and ENI/2016/374-999 (BC Sea) were signed for an initial period of 51 months and were further extended to 63 and 65 months, respectively, by means of Addenda No. 1 and No. 2. All pre-financing payments provided by both Grant Agreements have been received by 2021. The COVID-19 outbreak and subsequent travel restrictions have determined that resources to be devoted to presential activities were not used, even if the activities were ensured by using an online platform. Moreover, the persistence of the pandemic has limited the face-to-face meetings with the beneficiaries' authorities and focal points, making the identification of needs for technical assistance and the organisation of the related activities more difficult. However, revised action plans have been adopted and the projects further extended until the 31 March 2022, thus enabling EMSA to implement the revised planning, either through rescheduling of previously postponed activities or through other services that could be developed and delivered without disruption due to the pandemic and should ensure the best use of the available financial resources. It is likely that 15% of these appropriations will be returned to the European Commission at least by the end of the projects.
BC Sea - Maritime Safety, Security and Environmental Protection in the Black and Caspian Sea Regions	1,577,796.07	608,261.20	39%	
EC Funds for candidate and potential candidate countries 2018-2021	27,699.86	27,699.86	100%	27,699.86€ were returned to the European Commission in execution of the Grant Contract No 2017/391-240 in 2021. However, the appropriations have been carried over erroneously and are consequently to be offset in 2022.
EC Funds for candidate and potential candidate countries 2020-2023	623,118.34	443,604.19	71%	The implementation of Grant Contract 2019/410-086 started on 01/05/2020 for a period of 32 months. The full pre-financing payment was received in 2020. The COVID-19 outbreak and subsequent travel restrictions, inevitably, affected the implementation of the contract in terms of types and number of actions planned. Therefore, to make the implementation of the action plan approved on 7 September 2020 possible, certain changes within the budget planning became necessary and were introduced through budget amendments. Revised action plans have been adopted, namely through the implementation of different projects that could be developed and delivered without disruption due to the pandemic and should ensure the best use of the available financial resources. The appropriations carried over to 2022 aim at covering the cost of the actions until 28/02/2023 (end of project).
FRONTEX SLA	11,176,711.28	160,529.57	1%	Service Level Agreement was signed for an indefinite period. Pre-financing funds received by 2021 cover activities for 2021 and 4-months of 2022. The appropriations carried over to 2022 aim at covering the cost of the actions to be implemented in 2022.

EFCA SLA	558,856.22	26,778.77	5%	Service Level Agreement was signed for an indefinite period. Pre-financing funds received by 2021 cover activities for 2021 and 2022. The appropriations carried over to 2022 aim at covering the cost of the actions to be implemented in 2022.
CleanSeaNet Greenland	139,592.19	139,347.62	100%	CSN project was terminated by the parties by mutual agreement in writing and credits are to be returned to Denmark once the Danish authority submits the relevant invoice / debit note.
CleanSeaNet Dutch Islands	13,471.48	13,447.89	100%	CSN project was terminated by the parties by mutual agreement in writing and credits are to be returned to the Netherlands once the Dutch authority submits the relevant invoice / debit note.
COPERNICUS	13,898,669.19	1,252,628.74	9%	The 1st Delegation Agreement for Copernicus ended in October 2021 and 166,640.74€ will be sent back to the Commission. The new Contribution Agreement for Copernicus was signed on 28/09/2021 and a first pre-financing of EUR 8,200,000 was received on 21/10/2021, out of which 1,085,988€ will be consumed in 2022.
EQUASIS (RO FUNDS)	1,006,459.35	459,013.09	46%	Since January 2009, the EQUASIS Management Unit is hosted in EMSA. Members sponsor the project on annual basis by paying quota determined by the Supervisory Committee. Due to COVID-19 outbreak, some of the enhancements of the Equasis database planned in 2020 and 2021 were delayed and have been postponed beyond 2021.
THETIS EU	131,607.59	1,576.83	1%	Cooperation Agreement No 070201/2018/776114/CA/ENV.C3 was signed for an initial period of 30 months and was further extended to 48 months by means of Amendments No. 1 and No. 2 (end date: 07/03/2022). All pre-financing payments provided under the Cooperation Agreement were received by 2021, and the appropriations carried over to 2022 aim at covering the cost of the actions until 07/03/2022 (end of project).
THETIS EU AP	100,000.00	100,000.00	100%	The Service Level Agreement was signed in 2021 for 36 months (end date: 27/04/2024). Financial resources were received in May 2021 and are intended to cover the execution of all tasks identified in the agreement throughout the duration of the contract. Main expenditure of the resources is via OP/34/20219. This FWC handled development and maintenance of all Thetis projects. EMSA activities for animal welfare (THETIS-EU AP) started already in 2021 with configuration steps, which did not require any service requests, commitment or payments under the THETIS FWC.

THETIS MRV	300,717.79	32,326.98	11%	Cooperation Agreement 340201/2016/729025/CA/CLIMA.B3 was signed for an initial period of 48 months and was further extended to 78 months by means of Amendments No. 1 and No. 3 (end date: 30.09.2022). All pre-financing payments provided under the Cooperation Agreement were received by 2021, and the appropriations carried over to 2022 aim at covering the cost of the actions until 30/09/2022 (end of project).
Maritime Labour Convention	5,406.63	0	0%	All appropriations were consumed.
	37,267,512.23	5,959,870.09	16%	

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	336,811	224,948	-224,948.39	67%	0.00	0%	-111,862.21	33%
2	1,546,489	1,441,285	-1,441,285.37	93%	0.00	0%	-105,203.39	7%
3	43,253,860	42,116,326	-19,622,716.50	45%	22,493,609.58	52%	-1,137,533.42	3%
	45,137,158.86	43,782,559.84	-21,288,950.26	47%	22,493,609.58	50%	-1,354,599.02	3%

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 45,137,158.86 € carried forward, 47% were used (consumed), 50% remained as “open amount” (amount due, not yet paid) and 3% of the total has been de-committed (cancelled). Title 3 amounts are multi-annual, therefore not expiring at the end of the year, and being partially or fully carried forward again to the following year as deemed necessary.

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

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

Fund Source	BL	BL Description	Commitment Appropriations	Committed	%	Payment Appropriations	Paid	%
C4	2000	RENT	90,000.00	-	0.00%	90,000.00		0.00%
	2030	CLEANING AND MAINTEN	3,269.84	2,247.82	68.74%	3,269.84		0.00%
	2040	FITTING-OUT OF PREMI	10,489.28	-	0.00%	10,489.28		0.00%
	2100	COMPUTER EQUIPMENT	8,000.00	-	0.00%	8,000.00		0.00%
	2350	MISCELLANEOUS INSURA	326.65	-	0.00%	326.65		0.00%
	3300	OPERATIONAL WORKSHOP	13,077.59	-	0.00%	13,077.59		0.00%
	3820	CLEANSEANET	321,734.35	262,652.50	81.64%	321,734.35		0.00%
	3900	COOPERATION ON COAST	33,157.19	-	0.00%	33,157.19		0.00%
C4 Total			480,054.90	264,900.32	55.18%	480,054.90		0.00%
C5	2000	RENT	36,609.73	36,609.73	100.00%	36,609.73	36,609.73	100.00%
	3200	INFORMATION AND COMM	2,464.00	2,464.00	100.00%	2,464.00	2,464.00	100.00%
	3300	OPERATIONAL WORKSHOP	1,975.00	345.49	17.49%	1,975.00	1,111.23	56.26%
C5 Total			41,048.73	39,419.22	96.03%	41,048.73	40,184.96	97.90%

⁴ C2 funds: Non-automatic carryovers of appropriations

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

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

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

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