



European Maritime Safety Agency

- EMSA -

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

- 2018 -

SUMMARY

FINANCIAL STATEMENT 2018

Art 96 of the EMSA Financial Regulation.

Introduction: Certification letter from the EMSA Accounting Officer

1. Statement of financial position
2. Statement of financial performance
3. Cash-flow table
4. Statement of changes in net assets
5. Significant accounting policies
6. Notes to the statement of financial position
7. Notes to the statement of financial performance

BUDGET IMPLEMENTATION 2018

Art 97 of the EMSA Financial Regulation

8. Budgetary implementation 2018
 - a. Budgetary outturn 2018 (DG BUDG format)
 - b. Budgetary outturn 2018 overview (by budget title C1/C4/C5/C8/R0 credits)
 - c. Budgetary outturn 2018 details (by budget line C1/C4/C5/C8/R0 credits)
 - d. Reconciliation of the accrual based result with the budgetary outturn result
9. 2018 Establishment plan & filled posts

REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2018

Art 96 of the EMSA Financial Regulation

INTRODUCTION:

CERTIFICATION LETTER FROM THE EMSA ACCOUNTING OFFICER.

The annual accounts of the European Maritime Safety Agency for the year 2018 have been prepared in accordance with the Title IV Chapter 4 Section 3 and Title XIII of the Financial Regulation applicable to the general budget of the European Union, the accounting rules adopted by the Commission's Accounting Officer and the accounting principles and methods adopted by myself.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Maritime Safety Agency in accordance with Article 77 of the Financial Regulation.

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.

I hereby certify that 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 2019



Davide Mola
Accounting Officer

1. **EMSA – STATEMENT OF FINANCIAL POSITION 2018 – ASSETS**

Consolidation account		31.12.2018	31.12.2017
	ASSETS		
	A. NON CURRENT ASSETS		
210000	Intangible assets	9,877,463.33	8,546,263.70
200000	Property, plant and equipment	24,299,156.81	23,440,226.01
221000	Land and buildings	21,726.00	26,830.00
230000	Plant and equipment	17,960,960.00	16,795,297.00
241000	Computer hardware	2,395,280.00	1,963,302.00
240000	Furniture and vehicles	328,207.81	359,273.01
242000	Other fixtures and fittings	3,592,983.00	4,295,524.00
299000	Long-term pre-financing	290,136.00	290,136.00
range	Long-term pre-financing	290,136.00	290,136.00
	TOTAL NON CURRENT ASSETS	34,466,756.14	32,276,625.71
	B. CURRENT ASSETS		
310000	Inventories	4,485,916.00	2,137,960.00
405000	Short-term pre-financing	2,059,737.43	1,259,044.41
range	Short-term pre-financing	2,059,737.43	1,259,044.41
range	<i>ST pre-financing with consolidated EU entities</i>	0.00	0.00
400000	Short-term receivables	4,552,816.97	3,193,658.18
401000	Current receivables	2,383,491.90	1,330,081.09
410900	Sundry receivables	38,588.51	34,789.29
490000	Other	2,130,736.56	1,822,969.53
490010	Accrued income	78,778.00	167,596.53
490011	Deferred charges	2,051,958.56	1,655,373.00
490090	<i>Accrued income with consolidated EU entities</i>	0.00	0.00
490091	<i>Deferred charges with consolidated EU entities</i>	0.00	0.00
400009	<i>Short-term receivables with consolidated EU entities</i>	0.00	5,818.27
500000	Cash and cash equivalents	30,760,837.65	22,258,757.89
	TOTAL CURRENT ASSETS	41,859,308.05	28,849,420.48
	TOTAL	76,326,064.19	61,126,046.19

EMSA – STATEMENT OF FINANCIAL POSITION 2018 – LIABILITIES

1	2	4	5
Consolidation account		31.12.2018	31.12.2017
	LIABILITIES		
	A. Net Assets	41,046,178.26	36,014,937.96
100000	Reserves	0.00	0.00
140000	Accumulated surplus/deficit	36,014,937.96	38,529,999.32
141000	Economic outturn for the year - profit+/loss-	5,031,240.30	-2,515,061.36
	B. Minority interest		
	C. NON CURRENT LIABILITIES	105,510.17	105,510.17
161000	Employee benefits	0.00	0.00
163000	Provisions for risks and charges	0.00	0.00
170000	Financial liabilities	0.00	0.00
170200	Borrowings	0.00	0.00
170300	Held-for-trading liabilities		
172000	Other long-term liabilities	105,510.17	105,510.17
172100	Other long-term liabilities	105,510.17	105,510.17
	TOTAL A+B+C	41,151,688.43	36,120,448.13
	D. CURRENT LIABILITIES	35,174,375.76	25,005,598.06
440000	Accounts payable	35,174,375.76	25,005,598.06
441000	Current payables	1,020,376.09	963,796.94
441109	<i>Consolidated - Current payables</i>		
442000	Long-term liabilities falling due within the year	0.00	0.00
443000	Sundry payables	337,510.49	941,426.14
491000	Other	5,220,215.37	4,909,502.34
491010	Accrued charges	5,216,756.89	4,899,854.00
491011	Deferred income	0.00	0.00
491012	Other	3,458.48	9,648.34
491090	<i>Accrued charges with consolidated EU entities</i>	0.00	0.00
491091	<i>Deferred income with consolidated EU entities</i>	0.00	0.00
440009	<i>Accounts payable with consolidated EU entities</i>	28,596,273.81	18,190,872.64
440019	<i>Pre-financing received from consolidated EU entities</i>	28,596,273.8	18,190,080.61
440029	<i>Other accounts payable against consolidated EU entities</i>	0.00	792.03
	TOTAL D. CURRENT LIABILITIES	35,174,375.76	25,005,598.06
	TOTAL	76,326,064.19	61,126,046.19

2. EMSA – STATEMENT OF FINANCIAL PERFORMANCE 2018

Consolidation account		2018	2017
706199	Funds transferred from the Commission to other Institutions	0.00	0.00
740100	Contributions of EFTA countries belonging to the EEA	0.00	0.00
743000	Recovery of expenses	0.00	0.00
744000	Revenues from administrative operations	18,585,775.64	8,979,955.45
745000	Other operating revenue	73,234,241.32	63,830,938.14
777777	TOTAL OPERATING REVENUE	91,820,016.96	72,810,893.59
610000	Administrative expenses	-38,650,506.85	-35,718,754.31
620100	All Staff expenses	-22,279,061.84	-19,976,297.81
630100	Fixed asset related expenses	-8,368,076.75	-8,216,369.02
611000	Other administrative expenses	-8,003,368.26	-7,526,087.48
600000	Operational expenses	-48,133,338.56	-39,604,640.39
606000	Other operational expenses	-48,133,338.56	-39,604,640.39
666666	TOTAL OPERATING EXPENSES	-86,783,845.41	-75,323,394.70
	SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	5,036,171.55	-2,512,501.11
750000	Financial revenues	2,800.63	0.00
650000	Financial expenses	-7,731.88	-2,560.25
680000	Movement in pensions (- expense, + revenue)		
750530	Share of net surpluses or deficits of associates and joint ventures accounted for using the equity method		
	SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	-4,931.25	-2,560.25
	SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	5,031,240.30	-2,515,061.36
800008	Minority interest		
790000	Extraordinary gains (+)		
690000	Extraordinary losses (-)		
	SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	0.00	0.00
	ECONOMIC OUTTURN FOR THE YEAR	5,031,240.30	-2,515,061.36

3. EMSA – CASH FLOW 2017 TABLE (INDIRECT METHOD)

	2018	2017
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	5,031,240.30	-2,515,061.36
Operating activities		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	2,037,676.61	1,677,298.85
Depreciation (tangible fixed assets) +	4,752,305.86	6,224,689.40
Increase/(decrease) in Provisions for risks and liabilities	0.00	0.00
Increase/(decrease) in Value reduction for doubtful debts	0.00	0.00
(Increase)/decrease in Stock	-2,347,956.00	0.00
(Increase)/decrease in Long term Pre-financing	0.00	0
(Increase)/decrease in Short term Pre-financing	-800,693.02	-663,436.40
(Increase)/decrease in Long term Receivables	0.00	0
(Increase)/decrease in Short term Receivables	-1,364,977.06	-139,485.57
(Increase)/decrease in Receivables related to consolidated EU entities	5,818.27	-5818.27
Increase/(decrease) in Other Long term liabilities	0.00	0.00
Increase/(decrease) in Accounts payable	-236,623.47	3,193,383.99
Increase/(decrease) in Liabilities related to consolidated EU entities	10,405,401.17	4,867,991.90
Other non-cash movements	1,102,991.29	311,980.00
Net cash Flow from operating activities	18,585,183.95	12,951,542.54
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-10,083,104.19	-7,223,077.40
Proceeds from tangible and intangible fixed assets (+)		0.00
Net cash flow from investing activities	-10,083,104.19	-7,223,077.40
Net increase/(decrease) in cash and cash equivalents	8,502,079.76	5,728,465.14
Cash and cash equivalents at the beginning of the period	22,258,757.89	16,530,292.75
Cash and cash equivalents at the end of the period	30,760,837.65	22,258,757.89

4. **STATEMENT OF CHANGES IN NET ASSETS – 2018**

Net assets	Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
Balance as of 31 December 2017	38,529,999.32	-2,515,061.36	36,014,937.96
Changes in accounting policies 1)			0.00
Balance as of 1 January 2018	38,529,999.32	-2,515,061.36	36,014,937.96
Other 2)			0.00
Fair value movements			0.00
Movement in Guarantee Fund reserve			0.00
Allocation of the Economic Result of Previous Year	-2,515,061.36	2,515,061.36	0.00
Amounts credited to Member States			0.00
Economic result of the year		5,031,240.30	5,031,240.30
Balance as of 31 December 2018	36,014,937.96	5,031,240.30	41,046,178.26
Account	140000	141000	

5. SIGNIFICANT ACCOUNTING POLICIES

A) LEGAL BASIS AND ACCOUNTING RULES

The EMSA Financial Statement 2018 has been drafted based on:

- EMSA Founding Regulation (Regulation 1406/2002/EC as amended)
- EMSA Financial Regulation (December 18 - 2013)
- EMSA Implementing Rules of the Financial Regulation as last amended by the Administrative Board (November 18 – 2014)
- 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 2017

In accordance with articles 94,95 and 96 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.

B) 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.

C) 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.

D) 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 capitalisable include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalizable development costs and maintenance costs are recognised as expenses as incurred.

b) Property, Plant and equipment

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

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to EMSA and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. As EMSA does not borrow money to fund the acquisition of property, plant and equipment, there are no borrowing costs related to such purchases.

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

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

c) Pre-financing amounts

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

d) Receivables

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

e) Cash and cash equivalent

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

f) Provision

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

g) Payables

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

h) Accrued and deferred incomes and charges

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

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

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

E) 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 grants paid by DG NEAR and DG GROW.

- Exchange revenues

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

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

b) Expenditures

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

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

F) 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.

6. NOTES TO THE STATEMENT OF FINANCIAL POSITION

A) Fixed assets

The variation of the intangible fixed assets in 2018 is composed of:

2018		Internally generated Computer Software	Total Computer Software	Intangible assets under construction	Total
Gross carrying amounts 01.01.2018	+	11,650,802.59	11,650,802.59	6,955,351.70	18,606,154.29
Additions	+	4,324,799.61	4,324,799.61	0.00	4,324,799.61
Disposals	-		0.00	-955,923.37	-955,923.37
Transfer between headings	+/-		0.00	0.00	0.00
Other changes (2)	+/-		0.00	0.00	0.00
Gross carrying amounts 31.12.2018		15,975,602.20	15,975,602.20	5,999,428.33	21,975,030.53
Accumulated amortization and impairment 01.01.2018	-	-10,059,890.59	-10,059,890.59	0.00	-10,059,890.59
Amortization	-	-2,037,676.61	-2,037,676.61		-2,037,676.61
Write-back of amortization	+		0.00	0.00	0.00
Disposals	+		0.00	0.00	0.00
Impairment (2)	-		0.00	0.00	0.00
Write-back of impairment	+		0.00	0.00	0.00
Transfer between headings	+/-		0.00	0.00	0.00
Other changes (2)	+/-		0.00	0.00	0.00
Accumulated amortization and impairment 31.12.2018		-12,097,567.20	-12,097,567.20	0.00	-12,097,567.20
Net carrying amounts 31.12.2018		3,878,035.00	3,878,035.00	5,999,428.33	9,877,463.33
Accounts			211000	214000	210000

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

As requested by the European Commission Rule 6, intangible assets under construction have been recorded from January 1st 2010. All projects starting after 1/1/2010 and having an estimated value exceeding 250.000 EUR (full costs) have been included in the account 214000.

The variation of the tangible fixed assets in 2018 is composed of:

2018		Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2018	+	51,037.72	51,530,157.56	7,397,601.40	740,576.51	12,697,859.39	72,417,232.58
Additions	+		4,533,448.88	1,192,832.46	32,023.24		5,758,304.58
Disposals	-					-147,067.92	-147,067.92
Transfer between headings	+/-						0.00
Other changes (1)	+/-						0.00
Gross carrying amounts 31.12.2018		51,037.72	56,063,606.44	8,590,433.86	772,599.75	12,550,791.47	78,028,469.24
							0.00
Accumulated amortization and impairment 01.01.2018	-	-24,207.72	-34,734,860.56	-5,434,299.40	-381,303.50	-8,402,335.39	-48,977,006.57
Depreciation	-	-5,104.00	-3,367,785.88	-760,854.46	-63,088.44	-555,473.08	-4,752,305.86
Write-back of depreciation	+						0.00
Disposals	+						0.00
Impairment (1)	-						0.00
Write-back of impairment	+						0.00
Transfer between headings	+/-						0.00
Other changes (1)	+/-						0.00
Accumulated amortization and impairment 31.12.2018		-29,311.72	-38,102,646.44	-6,195,153.86	-444,391.94	-8,957,808.47	-53,729,312.43
Net carrying amounts 31.12.2018		21,726.00	17,960,960.00	2,395,280.00	328,207.81	3,592,983.00	24,299,156.81
Accounts		221010					
		221000	230000	241000	240000	242000	200000

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

B) Long-term pre-financing

		31.12.2018	31.12.2017
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.

C) Inventories

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

D) Short-term pre-financing

Pre-financing without interest for the EU entity <1 yr		31.12.2018	31.12.2017
405290	PF Implemented by other EU entities than the Commission (pre-financing given to third parties)	2,059,737.43	1,259,044.41
405297	Accrued charges on PF TP - Implemented by other EU entities than the Commission		
405200	Total	2,059,737.43	1,259,044.41

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

Short-term receivables

Current receivables	31.12.2018			31.12.2017		
	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)	Net Value
Receivables from						
Customers	61,096.71	-5,914.51	55,182.20	24,509.12	-5,914.51	18,594.61
Member States	2,338,228.15		2,338,228.15	1,248,980.72	0.00	1,248,980.72
EFTA			0.00	0.00	0.00	0.00
Third States	66,331.39		66,331.39	48,156.23	0.00	48,156.23
Other current receivables (1)	-76,249.84		-76,249.84	14,349.53	0.00	14,349.53
Total	2,389,406.41	-5,914.51	2,383,491.90	1,335,995.60	-5,914.51	1,330,081.09

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 **€ 38,588.51** are composed of:

Sundry receivables	31.12.2018	31.12.2017
Staff	38,588.51	34,789.29
Other	0.00	0.00
Total	38,588.51	34,789.29

Other – deferrals and accruals totalling **€ 2,130,736.56** are composed at year end of:

€ 78,778.00 (accrued income regarding exchange revenues from LRIT)

€ 2,051,958.56 (deferred charges such prepaid software maintenance, paid invoice related to the Q1/2018 rent, etc.).

E) Cash and cash equivalents

505000	<i>Unrestricted cash:</i>	30,760,837.65	22,258,757.89
505300	Current accounts (bank accounts)	30,731,858.20	22,242,816.29
505400	Imprest accounts	28,979.45	15,941.60
500000	Total	30,760,837.65	22,258,757.89

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.

F) Capital

The EMSA capital is increased by the positive economic outturn of the year 2018 (€ **5,031,240.30**) to reach **€ 41,046,178.26**

G) 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.)

H) Short-term liabilities

Current payables are reaching € 1,020,376.09 and are constituted of:

Account	Current payables	31.12.2018	31.12.2017
441100	Vendors	955,807.22	579,673.22
441200	Member States	61,328.82	383,898.92
441300	EFTA		0,00
441600	Third States		0.00
441700	Other (1)	3,240.05	224.80
441000	Total	1,020,376.09	963,796.94

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":	31.12.2018	31.12.2017
Payables from public bodies	224.80	224.80
Consolidated entities	3,015.25	0.00
Total	3,240.05	0.00

Sundry payables

Account	Sundry payables	31.12.2018	31.12.2017
443000	Staff	5,241.63	843,418.85
	Other (2)	332,088.86	98,007.29
	Total	337,510.49	941,426.14

Other (2) is composed of:

(2) Please specify "Other Sundry payables":	31.12.2018	31.12.2017
Prefinancing Received < 1 y	314,800.16	
ABAC Assets goods received	0.00	9,207.88
Payments to be resent	16,399.53	11,581.00
ONSS & others	889.17	77,218.41
Total	332,088.86	98,007.29

Deferrals and accruals are totalling **€ 5,216,756.89** and represent mainly invoices to be received in 2019 for services rendered or goods delivered in 2018 (accrued charges: € 4,799,095.28) and staff untaken holidays at 31/12/2018 (€ 417,661.61).

Account	Description	31.12.2018	31.12.2017
491010	Accrued charges	5,216,756.89	4,899,854.00
	Untaken annual leave *	417,661.61	289,581.00
	other accrued charges	4,799,095.28	4,610,273.00
491011	Deferred income	0.00	0.00
491000	Total	5,216,756.89	4,899,854.00

In accordance with EC Accounting Rules no. 10 complemented by chapter 19 under IPSAS 19 (Provisions, contingent liabilities and contingent assets) accruals are made to recognize the amounts to be paid for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees (for example, amounts relating to accrued vacation pay). The accruals are determined based on estimates received from the authorizing officers (assessed based on the part of the carry-overs to be applied to 2018-2019).

In accordance with EC Accounting Rule no. 12 a liability for untaken holidays (accumulating compensated absences) at year-end has been included on the statement of financial position under the current liabilities heading (current payables).

The remaining pre-financing received from consolidated EC entities after deducting reached **€ 28,596,273.81** and is composed of:

- € 6,029,204.41 (DG MOVE– outturn 2018)
- € 752,000.00 (pre-financing received from DG MARE)
- € 5,868,972.82 (pre-financing received from DG GROW)
- € 4,123,561.49 (pre-financing received from DG NEAR)
- € 11,816,735.77 (pre-financing received from FRONTEX)
- € 5,799.32 (pre-financing received by EFCA)

I) Contingent assets

Account	Description	31.12.2018	31.12.2017
901100	Guarantees received	5,000,080.00	2,505,075.30
901120	Guarantees for pre-financing *	5,000,080.00	2,505,075.30
901180	Performance guarantees	0.00	0.00
901190	Other Guarantees a)		
901900	Other contingent assets b)		
901000	TOTAL	5,000,080.00	2,505,075.30

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

J) Other significant disclosures

Account	Other Significant Disclosures	31.12.2018	31.12.2017
904200	RAL - Commitments against appropriations not yet consumed	54,302,870.50	46,979,784.51
904370	Contractual commitment (for which budget commitments have not yet been made)	0.00	768,992.12
904400	Contributions to related organisations	0.00	0.00
904100	Undrawn commitments	0.00	0.00
904500	Operating lease commitments	0.00	0.00
904000	TOTAL	54,302,870.50	47,748,776.43

The RAL is the amount committed during the year carried over to 2019.

K) Note to Annual Accounts related to payroll charges calculated by PMO

Note related to Payroll charges:

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.

7. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

A) Revenues

Account	Operating Revenues	2018	2017
744000	Revenue from administrative operations	18,585,775.64	8,979,955.45
760000	Staff		
744100	Fixed assets related revenue	10,162.87	0.00
744900	Other administrative revenue	18,575,612.77	8,979,955.45
744910	Other	0.00	0.00
744919	<i>Adm revenue with consolidated EU entities</i>	18,575,612.77	8,979,955.45
745000	Other operating revenues	73,234,241.32	63,830,938.14
745100	Adjustments of provisions		
745200	Exchange rate gains	1,448.20	2,937.64
745900	Other	73,232,793.12	63,828,000.50
745910	Other	325,269.66	1,001,289.36
745909	<i>Operating revenue with consolidated EU entities (2)</i>	72,907,523.46	62,826,711.14
745919	<i>EU Subsidy</i>	71,685,287.71	55,329,771.25
745929	<i>Other operating revenue with consolidated EU entities</i>	1,222,235.75	7,496,939.89
777777	Total	91,820,016.96	72,810,893.59

The account 744919 is related to administrative revenues linked to projects in progress financed by either the EC or FRONTEX and booked in the enter entity regularisation accounts.

Operational incomes increased (+15%) due to the increase of the EC subsidy.

B) Expenditures

Account		2018	2017
610000	Administrative Expenses	38,650,506.85	35,718,754.31
6201,,	All Staff expenses	22,279,061.84	19,976,297.81
620100	Staff expenses	22,279,061.84	19,976,297.81
620109	Staff expenses with consolidated entities	0.00	0.00
630100	Fixed Assets Expenses	8,368,076.75	8,216,369.02
611000	Other Administrative Expenses	8,003,368.26	7,526,087.48
611100	Land and Buildings	2,912,163.38	2,857,636.08
611109	Land and Buildings with consolidated entities	158,430.10	212,156.75
611900	All Other	4,932,774.78	4,456,294.65
611910	Other	4,494,127.27	3,910,212.72
611919	<i>Administrative expenses with consolidated entities</i>	438,647.51	546,081.93
600000	Operational Expenses	48,133,338.56	39,604,640.39
606000	Other operational expenses	48,133,338.56	39,604,640.39
630000	Provisions for risks and liabilities	0.00	0.00
640000	Exchange rate losses	5,540.49	4,440.48
606900	Other operational expenses	48,127,798.07	39,600,199.91
606910	Other	48,127,798.07	39,600,199.91
606919	<i>Other - Consolidated entities</i>	0.00	0.00
666666	Total	86,783,845.41	75,323,394.70

Globally, expenditures increased by 15% between 2017 and 2018 due mainly to operational costs increase by 22% due to some additional activities during 2018.

8. BUDGETARY IMPLEMENTATION 2018

A) Budget Implementation 2018 – Summary (DG BUDG format)

		2018	2017
REVENUE			
Balancing Commission subsidy	+	77,714,492.12	56,282,357.85
COPERNICUS	+	7,454,000.00	7,111,000.00
EC Funds for candidate and potential countries	+	0.00	200,000.00
EC Funds Implementation of SAFEMED	+	1,735,780.76	1,211,422.00
EU Funds Implementation for SLA FRONTEX	+	13,983,359.42	9,118,667.05
EU Funds Implementation for SLA EFCA	+	-70,684.62	1,026,000.00
Black and Caspian Sea (former TRACECA)	+	-61,001.66	2,001,367.37
Greenland CSN	+	0.00	300,000.00
THETIS EU	+	160,000.00	100,000.00
Emission Inventories Project	+	22,500.00	22,500.00
LRIT	+	307,731.05	404,767.79
EQUASIS	+	450,000.00	400,000.00
THETIS MRV	+	100,000.00	0.00
Interoperability Project	+	752,000.00	0.00
Miscellaneous	+	290,803.70	20,871.88
EMCDDA	+	96,000.00	99,000.00
Financial interests generated by the 2016 subvention (MOVE)	+	0.00	1.71
TOTAL REVENUE (a)		102,934,980.77	78,297,955.65
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	24,742,080.39	22,145,313.07
Appropriations carried over	-	161,624.95	226,171.94
<i>Title II: Administrative Expenses</i>			
Payments	-	3,805,200.74	3,508,808.68
Appropriations carried over	-	518,270.30	525,847.51
<i>Title III: Operating Expenditure</i>			
Payments	-	16,671,218.56	9,661,061.44
Appropriations carried over	-	0.00	0.00
<i>Title IV: Operating Expenditure</i>			
Payments	-	26,371,162.99	19,922,354.03
Appropriations carried over	-	265,924.35	0.00
<i>Title V: External Assigned Revenue</i>			
Payments	-	19,218,568.85	16,324,462.59
Appropriations carried over	-	24,730,756.69	19,423,371.64
TOTAL EXPENDITURE (b)		116,484,807.82	91,737,390.90
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-13,549,827.05	-13,439,435.25
Cancellation of unused payment appropriations carried over from previous year	+	141,140.50	132,498.37
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	19,441,983.25	14,259,413.99
Exchange differences for the year (gain +/-)	+/-	-4,092.29	109.46
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		6,029,204.41	952,586.57
Balance year N-1	+/-	952,586.57	760,699.12
Positive balance from year N-1 reimbursed in year N to the Commission	-	-952,586.57	-760,699.12
Result used for determining amounts in general accounting		6,029,204.41	952,586.57
Commission subsidy - agency registers accrued revenue and Commission accrued expense		71,685,287.71	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		6,029,204.41	

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

8. B) Budget Implementation 2018 – Global/Overview – All Titles – All Credit Types

Official Budget Title	Fund Source	Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	% Commit	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)	% Payment
A-1	C1	24,903,329.26	24,896,684.06		99.97 %	24,903,329.26	24,736,442.47		99.33 %
	C4	4,409.72	3,026.36		68.63 %	4,409.72	3,026.36		68.63 %
	C5	2,611.56	2,611.56		100.00 %	2,611.56	2,611.56		100.00 %
	C8	223,560.38	140,395.95		62.80 %	223,560.38	138,326.95		61.87 %
			25,133,910.92	25,042,717.93	0.00	99.64 %	25,133,910.92	24,880,407.34	0.00
A-2	C1	4,219,363.10	4,207,001.41		99.71 %	4,219,363.10	3,805,200.74		90.18 %
	C4	116,469.63	10,455.49		8.98 %	116,469.63			
	C5	0.05			0.00 %	0.05			
	C8	525,847.46	469,940.39		89.37 %	525,847.46	469,940.39		89.37 %
			4,861,680.24	4,687,397.29	0.00	96.42 %	4,861,680.24	4,275,141.13	0.00
B0-3	C1	26,816,282.69	26,622,342.36		99.28 %	20,746,570.69	16,671,218.56		80.36 %
	C4					0.00			0.00 %
	C8	8,668,655.38	6,123,844.05		70.64 %	0.00			0.00 %
			35,484,938.07	32,746,186.41	0.00	92.28 %	20,746,570.69	16,671,218.56	0.00
B0-4	C1	25,925,000.00	25,331,843.35		97.71 %	27,235,382.00	26,371,162.99		96.83 %
	C4	265,924.35			0.00 %	265,924.35			
	C8	31,584,988.08	31,401,088.76		99.42 %	0.00			0.00 %
			57,775,912.43	56,732,932.11	0.00	98.19 %	27,501,306.35	26,371,162.99	0.00
B0-5	R0	43,949,825.54	33,338,034.80		75.85 %	43,949,325.54	19,218,568.85		43.73 %
			43,949,825.54	33,338,034.80	0.00	75.85 %	43,949,325.54	19,218,568.85	0.00
Total		167,206,267.20	152,547,268.54	0.00	91.23 %	122,192,793.74	91,416,498.87	0.00	74.81 %

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

8. C) Budget Implementation 2018 – Detailed – All Titles – All Credit Types

C1

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (Amount Accepted + In WKFL) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1100	BASIC SALARIES	14,064,877.11	14,064,877.11	100.00%	14,064,877.11	100.00%	-	-
A-1101	FAMILY ALLOWANCES	2,622,997.37	2,622,997.37	100.00%	2,622,997.37	100.00%	-	-
A-1102	EXPATRIATION ALLOWA	2,289,776.11	2,289,776.11	100.00%	2,289,776.11	100.00%	-	-
A-1103	SECRETARIAL ALLOWANC	1,726.74	1,726.74	100.00%	1,726.74	100.00%	-	-
	Sum:	18,979,377.33	18,979,377.33	100.00%	18,979,377.33	100.00%	-	-
A-1113	CONTRACT STAFF	1,433,025.66	1,433,025.66	100.00%	1,433,025.66	100.00%	-	-
A-1115	SECONDED NATIONAL EX	816,405.92	816,405.92	100.00%	816,405.92	100.00%	-	-
A-1116	TRAINEES	68,553.78	68,553.78	100.00%	68,553.78	100.00%	-	-
	Sum:	2,317,985.36	2,317,985.36	100.00%	2,317,985.36	100.00%	-	-
A-1130	INSURANCE AGAINST SI	595,662.97	595,662.97	100.00%	595,662.97	100.00%	-	-
A-1131	INSURANCE AGAINST AC	66,964.65	66,964.65	100.00%	66,964.65	100.00%	-	-
A-1132	INSURANCE AGAINST UN	224,915.61	224,915.61	100.00%	224,915.61	100.00%	-	-
	Sum:	887,543.23	887,543.23	100.00%	887,543.23	100.00%	-	-
A-1140	CHILDBIRTH AND DEATH	793.24	793.24	100.00%	793.24	100.00%	-	-
A-1141	TRAVEL EXPENSES FOR	501,561.90	501,561.90	100.00%	501,561.90	100.00%	-	-
A-1147	STAND BY DUTY	36,197.50	36,196.86	100.00%	36,196.86	100.00%	0.64	-

A-1148	SHIFT WORK	52,286.15	52,286.15	100.00%	52,286.15	100.00%	-	-
	Sum:	590,838.79	590,838.15	100.00%	590,838.15	100.00%	0.64	-
A-1170	FREELANCE INTERPRETE	59,354.44	58,938.73	99.30%	58,938.73	99.30%	415.71	-
A-1172	SERVICES OF THE TRAN	13,000.00	9,184.85	70.65%	9,184.85	70.65%	3,815.15	-
A-1175	INTERIM STAFF	84,000.00	83,921.70	99.91%	76,291.28	90.82%	78.30	7,630.42
A-1176	CONSULTANTS	7,800.00	7,800.00	100.00%	7,800.00	100.00%	-	-
A-1178	EXTERNAL SERVICES	214,265.46	214,158.13	99.95%	181,404.98	84.66%	107.33	32,753.15
	Sum:	378,419.90	374,003.41	98.83%	333,619.84	88.16%	4,416.49	40,383.57
A-1190	SALARY WEIGHTINGS	39,727.10	39,727.10	100.00%	39,727.10	100.00%	-	-
	Sum:	39,727.10	39,727.10	100.00%	39,727.10	100.00%	-	-
A-1200	MISCELLANEOUS EXPEND	60,000.00	60,000.00	100.00%	53,694.37	89.49%	-	6,305.63
	Sum:	60,000.00	60,000.00	100.00%	53,694.37	89.49%	-	6,305.63
A-1210	EXPENSES ON TAKING U	15,000.00	15,000.00	100.00%	14,228.49	94.86%	-	771.51
	Sum:	15,000.00	15,000.00	100.00%	14,228.49	94.86%	-	771.51
A-1220	INSTALLATION RESETTL	98,714.56	98,714.56	100.00%	98,714.56	100.00%	-	-
	Sum:	98,714.56	98,714.56	100.00%	98,714.56	100.00%	-	-
A-1230	REMOVAL EXPENSES	50,000.00	50,000.00	100.00%	9,028.95	18.06%	-	40,971.05
	Sum:	50,000.00	50,000.00	100.00%	9,028.95	18.06%	-	40,971.05
A-1240	TEMPORARY DAILY SUBS	95,222.99	95,222.99	100.00%	95,222.99	100.00%	-	-

		Sum:	95,222.99	95,222.99	100.00%	95,222.99	100.00%	-	-
A-1300	MISSION EXPENSES DUT		92,000.00	92,000.00	100.00%	84,658.04	92.02%	-	7,341.96
		Sum:	92,000.00	92,000.00	100.00%	84,658.04	92.02%	-	7,341.96
A-1410	MEDICAL SERVICE		23,000.00	22,972.04	99.88%	9,509.57	41.35%	27.96	13,462.47
		Sum:	23,000.00	22,972.04	99.88%	9,509.57	41.35%	27.96	13,462.47
A-1500	TRAINING		218,500.00	216,335.10	99.01%	181,903.24	83.25%	2,164.90	34,431.86
		Sum:	218,500.00	216,335.10	99.01%	181,903.24	83.25%	2,164.90	34,431.86
A-1600	SOCIAL MEASURES AND		1,030,000.00	1,030,000.00	100.00%	1,027,711.36	99.78%	-	2,288.64
A-1601	SPECIAL ASSISTANCE A		5,000.00	5,000.00	100.00%			-	5,000.00
		Sum:	1,035,000.00	1,035,000.00	100.00%	1,027,711.36	99.30%	-	7,288.64
A-1700	RECEPTION AND EVENTS		22,000.00	21,964.79	99.84%	12,679.89	57.64%	35.21	9,284.90
		Sum:	22,000.00	21,964.79	99.84%	12,679.89	57.64%	35.21	9,284.90
A-2000	RENT		2,370,870.16	2,370,870.16	100.00%	2,370,870.16	100.00%	-	-
		Sum:	2,370,870.16	2,370,870.16	100.00%	2,370,870.16	100.00%	-	-
A-2020	WATER GAS ELECTRICIT		278,500.00	278,500.00	100.00%	252,427.09	90.64%	-	26,072.91
		Sum:	278,500.00	278,500.00	100.00%	252,427.09	90.64%	-	26,072.91
A-2030	CLEANING AND MAINTEN		292,524.38	292,524.38	100.00%	212,992.58	72.81%	-	79,531.80
		Sum:	292,524.38	292,524.38	100.00%	212,992.58	72.81%	-	79,531.80

A-2040	FITTING-OUT OF PREMI	213,097.63	213,097.63	100.00%	85,913.51	40.32%	-	127,184.12
	Sum:	213,097.63	213,097.63	100.00%	85,913.51	40.32%	-	127,184.12
A-2050	SECURITY AND SURVEIL	183,913.68	183,913.68	100.00%	157,317.07	85.54%	-	26,596.61
	Sum:	183,913.68	183,913.68	100.00%	157,317.07	85.54%	-	26,596.61
A-2100	COMPUTER EQUIPMENT	293,788.63	293,788.63	100.00%	257,541.18	87.66%	-	36,247.45
A-2101	SOFTWARE DEVELOPMENT	174,791.16	174,791.16	100.00%	174,791.16	100.00%	-	-
A-2102	OTHER EXTERNAL DATA	79,073.72	79,073.72	100.00%	51,654.72	65.32%	-	27,419.00
	Sum:	547,653.51	547,653.51	100.00%	483,987.06	88.37%	-	63,666.45
A-2210	PURCHASE OF FURNITUR	38,900.32	38,900.32	100.00%	27,572.29	70.88%	-	11,328.03
	Sum:	38,900.32	38,900.32	100.00%	27,572.29	70.88%	-	11,328.03
A-2230	VEHICLE	2,185.12	2,185.12	100.00%	1,209.67	55.36%	-	975.45
	Sum:	2,185.12	2,185.12	100.00%	1,209.67	55.36%	-	975.45
A-2250	LIBRARY STOCKS PURCH	2,350.00	2,350.00	100.00%	1,364.09	58.05%	-	985.91
A-2252	SUBSCRIPTIONS TO NEW	3,610.00	3,610.00	100.00%	3,610.00	100.00%	-	-
	Sum:	5,960.00	5,960.00	100.00%	4,974.09	83.46%	-	985.91
A-2300	STATIONERY AND OFFIC	10,707.42	10,707.42	100.00%	9,462.28	88.37%	-	1,245.14
	Sum:	10,707.42	10,707.42	100.00%	9,462.28	88.37%	-	1,245.14
A-2320	BANK CHARGES	3,300.00	2,903.91	88.00%	2,167.72	65.69%	396.09	736.19
	Sum:	3,300.00	2,903.91	88.00%	2,167.72	65.69%	396.09	736.19

A-2330	LEGAL EXPENSES	7,450.00	7,200.00	96.64%	2,250.00	30.20%	250.00	4,950.00
	Sum:	7,450.00	7,200.00	96.64%	2,250.00	30.20%	250.00	4,950.00
A-2340	DAMAGES	-	-	0.00%			-	
	Sum:	-	-	0.00%			-	
A-2350	MISCELLANEOUS INSURA	29,887.95	29,887.95	100.00%	27,787.95	92.97%	-	2,100.00
A-2353	DEPARTMENTAL REMOVAL	622.96	622.96	100.00%	622.96	100.00%	-	-
A-2354	ARCHIVING DOCUMENTS	4,500.00	-	0.00%			4,500.00	
A-2355	UNIFORMS	7,603.73	7,603.73	100.00%	5,807.73	76.38%	-	1,796.00
	Sum:	42,614.64	38,114.64	89.44%	34,218.64	80.30%	4,500.00	3,896.00
A-2400	POSTAGE AND DELIVERY	16,040.00	16,000.00	99.75%	10,546.14	65.75%	40.00	5,453.86
	Sum:	16,040.00	16,000.00	99.75%	10,546.14	65.75%	40.00	5,453.86
A-2410	TELECOMMUNICATION CH	50,646.24	50,646.24	100.00%	26,717.49	52.75%	-	23,928.75
A-2411	TELECOMMUNICATION EQ	5,000.00	5,000.00	100.00%	4,032.82	80.66%	-	967.18
	Sum:	55,646.24	55,646.24	100.00%	30,750.31	55.26%	-	24,895.93
A-2500	MEETINGS IN GENERAL	150,000.00	142,824.40	95.22%	118,542.13	79.03%	7,175.60	24,282.27
	Sum:	150,000.00	142,824.40	95.22%	118,542.13	79.03%	7,175.60	24,282.27
B3-102	INFORMATION SERVICES	7,489,003.92	7,489,003.92	100.00%	6,313,279.25	84.30%	-	1,175,724.67
B3-103	EQUASIS (C1 FUNDS)	50,000.00	50,000.00	100.00%	50,000.00	100.00%	-	-
	Sum:	7,539,003.92	7,539,003.92	100.00%	6,363,279.25	84.40%	-	1,175,724.67

B3-200	INFORMATION AND COMM	69,156.17	69,156.17	100.00%	71,894.43	103.96%	-	(2,738.26)
B3-201	OPERATIONAL TRANSLAT	79,385.91	79,385.91	100.00%	73,814.41	92.98%	-	5,571.50
	Sum:	148,542.08	148,542.08	100.00%	145,708.84	98.09%	-	2,833.24
B3-300	OPERATIONAL WORKSHOP	1,024,466.94	1,012,879.67	98.87%	750,680.86	73.28%	11,587.27	262,198.81
B3-304	OP. ENTERTAINMENT AN	35,540.00	35,540.00	100.00%	36,979.74	104.05%	-	(1,439.74)
	Sum:	1,060,006.94	1,048,419.67	98.91%	787,660.60	74.31%	11,587.27	260,759.07
B3-500	STUDIES IN SUPPORT O	517,910.00	517,910.00	100.00%	811,325.15	156.65%	-	(293,415.15)
	Sum:	517,910.00	517,910.00	100.00%	811,325.15	156.65%	-	(293,415.15)
B3-600	OPERATIONAL MISSIONS	702,000.00	701,981.53	100.00%	627,793.78	89.43%	18.47	74,187.75
	Sum:	702,000.00	701,981.53	100.00%	627,793.78	89.43%	18.47	74,187.75
B3-700	LRIT	1,547,922.11	1,479,529.06	95.58%	1,440,805.03	93.08%	68,393.05	38,724.03
	Sum:	1,547,922.11	1,479,529.06	95.58%	1,440,805.03	93.08%	68,393.05	38,724.03
B3-900	COOPERATION ON COAST	15,300,897.64	15,186,956.10	99.26%	6,494,645.91	42.45%	113,941.54	8,692,310.19
	Sum:	15,300,897.64	15,186,956.10	99.26%	6,494,645.91	42.45%	113,941.54	8,692,310.19
B4-100	POLLUTION RESPONSE S	20,570,782.00	20,099,063.65	97.71%	22,030,125.59	107.09%	471,718.35	(1,931,061.94)
	Sum:	20,570,782.00	20,099,063.65	97.71%	22,030,125.59	107.09%	471,718.35	(1,931,061.94)
B4-200	CLEANSEANET	4,954,718.00	4,944,616.87	99.80%	4,162,904.95	84.02%	10,101.13	781,711.92
	Sum:	4,954,718.00	4,944,616.87	99.80%	4,162,904.95	84.02%	10,101.13	781,711.92

B4-300	CO-OPERATION AND CO-	399,500.00	288,162.83	72.13%	178,132.45	44.59%	111,337.17	110,030.38
	Sum:	399,500.00	288,162.83	72.13%	178,132.45	44.59%	111,337.17	110,030.38

	Sum:	81,863,975.05	81,057,871.18	99.02%	71,584,024.76	87.44%	806,103.87	9,473,846.42
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C4

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (Amount Accepted + In WKFL) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1300	MISSION EXPENSES DUT	4,409.72	3,026.36	68.63%	3,026.36	68.63%	1,383.36	-
	Sum:	4,409.72	3,026.36	68.63%	3,026.36	68.63%	1,383.36	-

A-2000	RENT	96,000.00	-	0.00%			96,000.00	
	Sum:	96,000.00	-	0.00%			96,000.00	

A-2100	COMPUTER EQUIPMENT	19,629.26	9,615.12	48.98%			10,014.14	9,615.12
	Sum:	19,629.26	9,615.12	48.98%			10,014.14	9,615.12

A-2340	DAMAGES	840.37	840.37	100.00%			-	840.37
	Sum:	840.37	840.37	100.00%			-	840.37

B3-900	COOPERATION ON COAST	-	-	0.00%			-	
	Sum:	-	-	0.00%			-	

B4-100	POLLUTION RESPONSE S	234,757.17	-	0.00%			234,757.17	
	Sum:	234,757.17	-	0.00%			234,757.17	

B4-200	CLEANSEANET	31,167.18	-	0.00%			31,167.18	
	Sum:	31,167.18	-	0.00%			31,167.18	

	Sum:	386,803.70	13,481.85	3.49%	3,026.36	0.78%	373,321.85	10,455.49
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C5

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (Amount Accepted + In WKFL) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1178	EXTERNAL SERVICES	609.35	609.35	100.00%	609.35	100.00%	-	-
	Sum:	609.35	609.35	100.00%	609.35	100.00%	-	-

A-1300	MISSION EXPENSES DUT	2,002.21	2,002.21	100.00%	2,002.21	100.00%	-	-
	Sum:	2,002.21	2,002.21	100.00%	2,002.21	100.00%	-	-

A-2000	RENT	0.05	-	0.00%			0.05	-
	Sum:	0.05	-	0.00%			0.05	-

	Sum:	2,611.61	2,611.56	100.00%	2,611.56	100.00%	0.05	-
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C8

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (Amount Accepted + In WKFL) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1172	SERVICES OF THE TRAN	8,494.30	-	0.00%			8,494.30	-
A-1175	INTERIM STAFF	23,306.94	21,394.29	91.79%	21,394.29	91.79%	1,912.65	-
A-1176	CONSULTANTS	6,455.00	6,360.00	98.53%	6,360.00	98.53%	95.00	-
A-1178	EXTERNAL SERVICES	17,532.53	11,822.62	67.43%	11,822.62	67.43%	5,709.91	-
	Sum:	55,788.77	39,576.91	70.94%	39,576.91	70.94%	16,211.86	-
A-1200	MISCELLANEOUS EXPEND	46,765.92	25,800.72	55.17%	23,731.72	50.75%	20,965.20	2,069.00
	Sum:	46,765.92	25,800.72	55.17%	23,731.72	50.75%	20,965.20	2,069.00
A-1230	REMOVAL EXPENSES	23,388.00	12,657.92	54.12%	12,657.92	54.12%	10,730.08	-
	Sum:	23,388.00	12,657.92	54.12%	12,657.92	54.12%	10,730.08	-
A-1300	MISSION EXPENSES DUT	14,333.59	4,397.39	30.68%	4,397.39	30.68%	9,936.20	-
	Sum:	14,333.59	4,397.39	30.68%	4,397.39	30.68%	9,936.20	-
A-1410	MEDICAL SERVICE	15,040.30	7,818.40	51.98%	7,818.40	51.98%	7,221.90	-
	Sum:	15,040.30	7,818.40	51.98%	7,818.40	51.98%	7,221.90	-
A-1500	TRAINING	50,947.19	38,606.83	75.78%	38,606.83	75.78%	12,340.36	-
	Sum:	50,947.19	38,606.83	75.78%	38,606.83	75.78%	12,340.36	-
A-1600	SOCIAL MEASURES AND	4,739.22	1,000.00	21.10%	1,000.00	21.10%	3,739.22	-

A-1601	SPECIAL ASSISTANCE A	6,256.24	6,055.02	96.78%	6,055.02	96.78%	201.22	-
	Sum:	10,995.46	7,055.02	64.16%	7,055.02	64.16%	3,940.44	-
A-1700	RECEPTION AND EVENTS	6,301.15	4,482.76	71.14%	4,482.76	71.14%	1,818.39	-
	Sum:	6,301.15	4,482.76	71.14%	4,482.76	71.14%	1,818.39	-
A-2020	WATER GAS ELECTRICIT	29,320.57	19,552.51	66.69%	19,552.51	66.69%	9,768.06	-
	Sum:	29,320.57	19,552.51	66.69%	19,552.51	66.69%	9,768.06	-
A-2030	CLEANING AND MAINTEN	85,776.34	78,925.86	92.01%	78,925.86	92.01%	6,850.48	-
	Sum:	85,776.34	78,925.86	92.01%	78,925.86	92.01%	6,850.48	-
A-2040	FITTING-OUT OF PREMI	57,679.23	57,427.17	99.56%	57,427.17	99.56%	252.06	-
	Sum:	57,679.23	57,427.17	99.56%	57,427.17	99.56%	252.06	-
A-2050	SECURITY AND SURVEIL	61,321.94	60,751.33	99.07%	60,751.33	99.07%	570.61	-
	Sum:	61,321.94	60,751.33	99.07%	60,751.33	99.07%	570.61	-
A-2100	COMPUTER EQUIPMENT	189,915.11	186,406.38	98.15%	186,406.38	98.15%	3,508.73	-
A-2102	OTHER EXTERNAL DATA	21,760.00	20,000.00	91.91%	20,000.00	91.91%	1,760.00	-
	Sum:	211,675.11	206,406.38	97.51%	206,406.38	97.51%	5,268.73	-
A-2210	PURCHASE OF FURNITUR	11,409.54	11,409.54	100.00%	11,409.54	100.00%	-	-
	Sum:	11,409.54	11,409.54	100.00%	11,409.54	100.00%	-	-
A-2230	VEHICLE	962.41	449.02	46.66%	449.02	46.66%	513.39	-
	Sum:	962.41	449.02	46.66%	449.02	46.66%	513.39	-

A-2250	LIBRARY STOCKS PURCH	1,302.73	-	0.00%			1,302.73	-
	Sum:	1,302.73	-	0.00%			1,302.73	-
A-2300	STATIONERY AND OFFIC	9,556.07	7,568.44	79.20%	7,568.44	79.20%	1,987.63	-
	Sum:	9,556.07	7,568.44	79.20%	7,568.44	79.20%	1,987.63	-
A-2320	BANK CHARGES	560.60	400.00	71.35%	400.00	71.35%	160.60	-
	Sum:	560.60	400.00	71.35%	400.00	71.35%	160.60	-
A-2330	LEGAL EXPENSES	375.00	-	0.00%			375.00	-
	Sum:	375.00	-	0.00%			375.00	-
A-2340	DAMAGES	4,159.63	-	0.00%			4,159.63	-
	Sum:	4,159.63	-	0.00%			4,159.63	-
A-2350	MISCELLANEOUS INSURA	836.04	494.21	59.11%	494.21	59.11%	341.83	-
A-2355	UNIFORMS	268.81	-	0.00%			268.81	-
	Sum:	1,104.85	494.21	44.73%	494.21	44.73%	610.64	-
A-2400	POSTAGE AND DELIVERY	9,414.21	7,417.84	78.79%	7,417.84	78.79%	1,996.37	-
	Sum:	9,414.21	7,417.84	78.79%	7,417.84	78.79%	1,996.37	-
A-2410	TELECOMMUNICATION CH	20,511.62	17,040.84	83.08%	17,040.84	83.08%	3,470.78	-
A-2411	TELECOMMUNICATION EQ	4,317.21	373.82	8.66%	373.82	8.66%	3,943.39	-
	Sum:	24,828.83	17,414.66	70.14%	17,414.66	70.14%	7,414.17	-

A-2500	MEETINGS IN GENERAL	16,400.40	1,723.43	10.51%	1,723.43	10.51%	14,676.97	-
	Sum:	16,400.40	1,723.43	10.51%	1,723.43	10.51%	14,676.97	-
B3-102	INFORMATION SERVICES	2,359,104.46	2,225,671.08	94.34%			133,433.38	2,225,671.08
	Sum:	2,359,104.46	2,225,671.08	94.34%			133,433.38	2,225,671.08
B3-200	INFORMATION AND COMM	10,968.41	8,063.91	73.52%			2,904.50	8,063.91
B3-201	OPERATIONAL TRANSLAT	21,099.00	9,102.00	43.14%			11,997.00	9,102.00
	Sum:	32,067.41	17,165.91	53.53%			14,901.50	17,165.91
B3-300	OPERATIONAL WORKSHOP	404,118.04	159,699.12	39.52%			244,418.92	159,699.12
B3-304	OP. ENTERTAINMENT AN	8,120.90	6,382.50	78.59%			1,738.40	6,382.50
	Sum:	412,238.94	166,081.62	40.29%			246,157.32	166,081.62
B3-500	STUDIES IN SUPPORT O	423,255.15	423,255.15	100.00%			-	423,255.15
	Sum:	423,255.15	423,255.15	100.00%			-	423,255.15
B3-600	OPERATIONAL MISSIONS	153,707.16	51,048.51	33.21%			102,658.65	51,048.51
	Sum:	153,707.16	51,048.51	33.21%			102,658.65	51,048.51
B3-700	LRIT	871,567.40	860,215.02	98.70%			11,352.38	860,215.02
	Sum:	871,567.40	860,215.02	98.70%			11,352.38	860,215.02
B3-900	COOPERATION ON COAST	4,416,714.86	2,380,406.76	53.90%			2,036,308.10	2,380,406.76
	Sum:	4,416,714.86	2,380,406.76	53.90%			2,036,308.10	2,380,406.76

B4-100	POLLUTION RESPONSE S	28,207,307.69	28,111,288.13	99.66%			96,019.56	28,111,288.13
	Sum:	28,207,307.69	28,111,288.13	99.66%			96,019.56	28,111,288.13

B4-200	CLEANSEANET	3,245,580.33	3,195,577.00	98.46%			50,003.33	3,195,577.00
	Sum:	3,245,580.33	3,195,577.00	98.46%			50,003.33	3,195,577.00

B4-300	CO-OPERATION AND CO-	132,100.06	94,223.63	71.33%			37,876.43	94,223.63
	Sum:	132,100.06	94,223.63	71.33%			37,876.43	94,223.63

	Sum:	41,003,051.30	38,135,269.15	93.01%	608,267.34	1.48%	2,867,782.15	37,527,001.81
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B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (Amount Accepted + In WKFL) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
B5-100	SINGLE WINDOW ENVIRONMENT PROJECT	752,000.00	18,000.00	2.39%			734,000.00	18,000.00
	Sum:	752,000.00	18,000.00	2.39%			734,000.00	18,000.00

B5-200	SAFEMED	3,306,053.36	1,780,966.37	53.87%	603,970.50	18.27%	1,525,086.99	1,176,995.87
B5-201	BLACK AND CASPIAN SE	1,841,760.88	1,524,546.11	82.78%	569,719.41	30.93%	317,214.77	954,826.70
B5-203	EU FUNDS FOR IPA COU	245,364.98	148,336.84	60.46%	96,155.26	39.19%	97,028.14	52,181.58
	Sum:	5,393,179.22	3,453,849.32	64.04%	1,269,845.17	23.55%	1,939,329.90	2,184,004.15

B5-300	FRONTEX SLA	22,631,275.47	16,832,163.50	74.38%	9,650,867.13	42.64%	5,799,111.97	7,181,296.37
	Sum:	22,631,275.47	16,832,163.50	74.38%	9,650,867.13	42.64%	5,799,111.97	7,181,296.37

B5-310	EFCA SLA	362,828.95	357,029.63	98.40%	342,820.82	94.49%	5,799.32	14,208.81
	Sum:	362,828.95	357,029.63	98.40%	342,820.82	94.49%	5,799.32	14,208.81
B5-400	CLEANSEANET GREENLAN	165,852.14	89,327.16	53.86%	25,771.49	15.54%	76,524.98	63,555.67
B5-401	CLEANSEANET DUTCH IS	13,518.61	13,518.61	100.00%			-	13,518.61
	Sum:	179,370.75	102,845.77	57.34%	25,771.49	14.37%	76,524.98	77,074.28
B5-500	COPERNICUS	12,895,561.31	11,471,138.08	88.95%	7,075,611.74	54.87%	1,424,423.23	4,395,526.34
	Sum:	12,895,561.31	11,471,138.08	88.95%	7,075,611.74	54.87%	1,424,423.23	4,395,526.34
B5-600	EQUASIS (R0 FUNDS)	952,181.33	746,819.00	78.43%	501,878.00	52.71%	205,362.33	244,941.00
	Sum:	952,181.33	746,819.00	78.43%	501,878.00	52.71%	205,362.33	244,941.00
B5-700	THETIS EU	178,451.41	35,455.00	19.87%	31,040.00	17.39%	142,996.41	4,415.00
B5-701	THETIS MRV	358,169.43	274,747.50	76.71%	274,747.50	76.71%	83,421.93	-
B5-702	EMISSIONS INVENTORIE	45,987.50	45,987.00	100.00%	45,987.00	100.00%	0.50	-
	Sum:	582,608.34	356,189.50	61.14%	351,774.50	60.38%	226,418.84	4,415.00
B5-900	CG PILOT PROJECT	200,820.17	-	0.00%			200,820.17	
	Sum:	200,820.17	-	0.00%			200,820.17	
	Sum:	43,949,825.54	33,338,034.80	75.85%	19,218,568.85	43.73%	10,611,790.74	14,119,465.95

8 D) Reconciliation of the accrual based result with the budget result – EMSA 2018

		sign +/-	amount
	Economic result (+ for surplus and - for deficit) of the consolidation reporting package	+/-	5,031,240.30
	<i>Ajustment for accrual items (items not in the budgetary result but included in the economic result)</i>		
A	Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-4,899,854.00
B	Adjustments for Accrual Cut-off (cut- off 31.12.N)	+	5,216,756.89
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)	+	368,086.91
E	Depreciation of intangible and tangible assets (1)	+	6,789,982.47
F	Provisions (1)	+	0.00
G	Value reductions (1)	+	0.00
H	Recovery Orders issued in 2018 in class 7 and not yet cashed	-	-126,055.71
la	Prefinancing given in previous year and cleared in the year	+	220,343.25
lb	Prefinancing received in previous year and cleared in the year	-	-830,540.79
J	Payments made from carry over of payment appropriations	+	610,878.90
K	Other (*) manual adjustment without budgetary impact	+/-	-2,992,036.76
	<i>Ajustment for budgetary items (item included in the budgetary result but not in the economic result)</i>		
M	Asset acquisitions (less unpaid amounts)	-	-8,980,112.90
N	New pre-financing paid in the year 2018 and remaining open as at 31.12.2018	-	-800,693.02
O	New pre-financing received in the year 2018 and remaining open as at. 31.12.2018	+	10,341,845.50
P	Budgetary recovery orders issued before 2018 and cashed in the year	+	76,305.40
Q	Budgetary recovery orders issued in 2018 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	2,096,510.51
R	Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	0.00
S	Payment appropriations carried over to 2018	-	-25,676,576.29
T	Cancellation of unused carried over payment appropriations from previous year	+	141,140.50
U	Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	19,441,983.25
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		6,029,204.41
	Budgetary result (+ for surplus) (2) including amount of exchange rate differences		6,029,204.41

9. Establishment plan 2018

Statutory positions

	31.12.2018 staff employed	Authorised 2018
Permanent AD	3	3
Permanent AST	0	0
Total Permanent	3	3
Temporary AD	147*	149
Temporary AST	60	60
Total Temporary	207	209
Total statutory staff	210	212

*This figure includes 1 offer letter that was sent for a candidate joining at the beginning of 2019.

Against an establishment plan of 212 posts, the occupancy rate at the end of 2018 was 99.06%, which includes the above-mentioned offer letter.

Non-statutory positions

	31.12.2018 staff employed	Authorised 2018
FG IV	9	12
FG III	3	3
FG II	16	16
FG I	2	2
Total Contract Agents	30	33
Total Seconded National Experts	17	18

In addition to these contract agents and seconded national experts, the Agency also employed 12 additional contract agents and 1 SNE financed by external projects.

Report on Budgetary & Financial Management

C1 Funds

The Agency executed 81,057,871 € in Commitment Appropriations (CA), representing 99.02% of the total budget of the year, and 71,584,025€ in Payment Appropriations (PA), amounting to 92.84% 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 92.84% when only counting C1 funds; after taking into account automatic carry-overs of PA (C8 funds: appropriations carried over automatically), the Agency reached 93.47% of payment execution, equalling a cancellation of 6.55% (2.68% in 2017) and is thereby not meeting the target set by the Commission (DG BUDG) for the year (less than 5% cancellation).

The calculation is considering the decrease of payment appropriations related to the European Cooperation on Coast Guard Functions which the Administrative Board approved via the 2018 1st amending budget on 28.08.2018. Without that decrease, the cancellation of payment appropriations would have equalled 13.24%.

Budget Execution - C1 Funds						
Title	CA	Committed	%	PA	Paid	%
1	24,903,329	24,896,684	99.97%	24,903,329	24,736,442	99.33%
2	4,219,363	4,207,001	99.71%	4,219,363	3,805,201	90.18%
3	26,816,283	26,622,342	99.28%	20,746,571	16,671,219	80.36%
4	25,925,000	25,331,843	97.71%	27,235,382	26,371,163	96.83%
Grand Total	81,863,975	81,057,871	99.02%	77,104,645	71,584,025	92.84%

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

R0 funds

Fund Source	Title	Title Desc	Ch.	Chapter Desc	BL	BL Desc	Local Position	CA	Committed	%	PA	Paid	%					
R0	5	PROJECT FINANCED ACT	52	ASSISTANCE TO IPA AN	5200	SAFEMED	*NA*	-	-	-	-	-	-					
							ADMIN 2017	562,264	154,501	27%	562,264	129,080	23%					
							ADMINISTRATIVE	20,000	20,000	100%	20,000	27	0%					
							OPERAT 2017	2,723,789	1,606,466	59%	2,723,789	474,863	17%					
					5201	BLACK AND CASPIAN SE	*NA*	500	12	2%	-	-						
							ADMIN 2017	338,828	214,408	63%	338,828	187,799	55%					
							ADMINISTRATIVE	-	-	-	-	-						
					5203	EU FUNDS FOR IPA COU	*NA*	1,502,433	1,310,126	87%	1,502,433	381,920	25%					
							IPA 2018-2021	200,000	111,809	56%	200,000	59,627	30%					
					52 Total								5,393,179	3,453,849	64%	5,392,679	1,269,845	24%
			53	SURVEILLANCE SLAS	5300	FRONTEX SLA	*NA*	-	-	-	-	-	-	-	-			
							2017 ADMIN	3,779	3,779	100%	3,779	3,779	100%					
							2017 OPERATIONS	652,497	652,497	100%	652,497	652,497	100%					
							2018 ADMIN	510,000	507,706	100%	510,000	473,197	93%					
							2018 OPERATIONS	10,490,000	10,469,009	100%	10,490,000	8,521,394	81%					
							2019-ADMIN	603,000	305,000	51%	603,000	-	0%					
					5310	EFCA SLA	*NA*	10,372,000	4,894,173	47%	10,372,000	-	0%					
							2019-OPERATIONS	362,829	357,030	98%	362,829	342,821	94%					
					53 Total								22,994,104	17,189,193	75%	22,994,104	9,993,688	43%
					54	CLEANSEANET SERVICES	5400	CLEANSEANET GREENLAN	*NA*	165,852	89,327	54%	165,852	25,771	16%			
			5401	CLEANSEANET DUTCH IS					*NA*	13,519	13,519	100%	13,519	-	0%			
			54 Total								179,371	102,846	57%	179,371	25,771	14%		
			55	COPERNICUS	5500	COPERNICUS	*NA*	12,895,561	11,471,138	89%	12,895,561	7,075,612	55%					
			55 Total								12,895,561	11,471,138	89%	12,895,561	7,075,612	55%		
			56	EQUASIS	5600	EQUASIS (R0 FUNDS)	*NA*	952,181	746,819	78%	952,181	501,878	53%					
			56 Total								952,181	746,819	78%	952,181	501,878	53%		
			57	THETIS MODULES	5700	THETIS EU	*NA*	178,451	35,455	20%	178,451	31,040	17%					
							5701	THETIS MRV	*NA*	358,169	274,748	77%	358,169	274,748	77%			
							5702	EMISSIONS INVENTORIE	*NA*	45,988	45,987	100%	45,988	45,987	100%			
			57 Total								582,608	356,190	61%	582,608	351,775	60%		
			59	CG PILOT PROJECT	5900	CG PILOT PROJECT	*NA*	-	-	-	-	-	-					
							DEPT-B MEETING	61,390	-	0%	61,390	-	0%					
							DEPT-C DEMONSTRATION	139,430	-	0%	139,430	-	0%					
			59 Total								200,820	-	0%	200,820	0%			
			51	MARITIME INFORMATION	5100	SINGLE WINDOW ENVIRONMENT PROJECT	*NA*	752,000	18,000	2%	752,000	-	0%					
			51 Total								752,000	18,000	2%	752,000	0%			
			5 Total								43,949,826	33,338,035	76%	43,949,326	19,218,569	44%		
			R0 Total								43,949,826	33,338,035	76%	43,949,326	19,218,569	44%		

Title V - Project Financed Actions appropriations are external assigned revenue which does not follow the principle of annuality. Below tables give an overview on the situation in 2018.

Payment appropriations cashed before 2018 (€)	Payment appropriations cashed in 2018 (€)	Payment appropriations available in 2018 (€)	Consumption of payment appropriations cashed before 2018 (€)	Consumption of payment appropriations cashed in 2018 (€)	Consumption all payment appropriations available in 2018 (€)	Carryover to 2019 (€)
19,423,371.64	24,525,953.90	43,949,325.54	16,529,901.18	2,688,667.67	19,218,568.85	24,730,756.69

Project Financed Action	2018 Commitment Appropriations	Not Committed in 2018		Comment
Interoperability Project	752,000	734,000	98%	Grant Agreement signed on 18/9/2018. The budget indicated corresponds to the period from Sept 2018 until Sept 2019 and was cashed late in Q4 2018.
SAFEMED	3,306,053	1,525,087	46%	Pre-financing received for multi-annual schedule, while commitments are made on a calendar year basis.
BC Sea Maritime Safety, Security and Environmental Protection in the Black and Caspian Sea Regions	1,841,761	317,215	17%	
EC Funds for candidate and potential candidate countries	245,365	97,028	40%	
FRONTEX SLA	22,631,275	5,799,112	26%	The implementation is on a calendar year basis. 11 M€ were cashed in December 2018 and are meant for 2019 activities. By the end of 2018, 47.7% of these credits were consumed for 2019 operations.
EFCA SLA	362,829	5,799	2%	Almost fully committed.
CleanSeaNet Greenland	165,852	76,525	46%	The project is finalized and unspent appropriations are to be returned to Denmark.
CleanSeaNet Dutch Islands	13,519	-	0%	Fully committed.
COPERNICUS	12,895,561	1,424,423	11%	Main causes for the low consumption: 1 . Part of the funds cashed in 2018 were to guarantee planning of Satellite services for Q1 and Q2 2019. However, not all 2019-related commitments were done in 2018, as it was preferred to wait until Q1 2019 for gaining more experience with the budget planning under new Framework Contracts OP/06. 2 . After a significant anomaly during December 2018, the RS-2 satellite was down for almost 3 weeks without a clear understanding of whether the satellite was recoverable or not. Following a conservative approach, the full amount available for this contract was not to be committed until the contractor could guarantee satellite availability and health, which occurred only on 24/12/2018. Therefore the funds could not be committed in 2018.
EQUASIS	952,181	205,362	22%	Enhancement contracts and some of the data provision contracts do not follow annuality.
THETIS EU	178,451	142,996	80%	Pre-financing received for multi-annual schedule, while commitments are made on a calendar year basis.
THETIS MRV	358,169	83,422	23%	
Emissions Inventories Project	45,988	1	0%	Fully committed.
Coast Guard Pilot Project	200,820	200,820	100%	The project is finalized and unspent appropriations are to be returned.
	43,949,826	10,611,791	24%	

C8 funds

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

Budget Execution – C8 Funds					
Title	Carried Forward	Commitment	Consumption	Open Amount (RAL)	De-Commitment
1	223,560	140,396	(138,327)	2,069	(83,164)
2	525,847	469,940	(469,940)	-	(55,907)
3	8,668,655	6,123,844	(5,945,409)	178,435	(2,544,811)
4	31,584,988	31,401,089	(17,395,261)	14,005,828	(183,899)
Grand Total	41,003,051	38,135,269	(23,948,937)	14,186,332	(2,867,782)

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 41,003,051.30€ carried forward from 2018 to 2019, 58% were used (consumed), 35% remained as “open amount” (amount due, not yet paid) and 7% of the total has been de-committed (cancelled). See below breakdown by Title:

Title	Consumption of Carry-Forward	Left Open	De-committed (Cancelled)
1	62%	1%	37%
2	89%	0%	11%
3	69%	2%	29%
4	55%	44%	1%
Grand Total	58%	35%	7%

Title 3 and 4 amounts are multi-annual, therefore not expiring at the end of the year, and being partially or fully carried forward again to the following year as deemed necessary.

Other funds type (C2, C4, C5 funds)

See below list of items for the **other type of funds** (C21, C42, C53 and E04). These funds are earmarked for a specific purpose. The Agency has only C4 and C5 funds. C5 funds are the carry-forward of the C4 funds which are appropriations from internal assigned revenue. For using appropriations, the priority rule is C5-E0-C1-C4-C2.

Fund Source	Title	CA	Committed	%	PA	Paid	%
C4	1	4,410	3,026	68.63%	4,410	3,026	68.63%
	2	116,470	10,455	8.98%	116,470		0.00%
	3	-	-	-	-		-
	4	265,924	-	0.00%	265,924		0.00%
C4 Total		386,804	13,482	3.49%	386,804	3,026	0.78%
C5	1	2,612	2,612	100.00%	2,612	2,612	100.00%
	2	0	-	0.00%	0		0.00%
C5 Total		2,612	2,612	100.00%	2,612	2,612	100.00%
Grand Total		389,415	16,093	4.13%	389,415	5,638	1.45%

1 C2 funds: Non-automatic carryovers of appropriations

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

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

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