

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

FOR THE YEAR 2020

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1. FINANCIAL STATEMENT 2020

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 2020 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 31 May 2021

[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

Consolidation account		31.12.2020	31.12.2019	Variation
	ASSETS			
	A. NON CURRENT ASSETS			
210000	Intangible assets	13,334,418.08	11,609,624.02	1,724,794.06
200000	Property, plant and equipment	21,252,403.81	24,516,864.81	-3,264,461.00
221000	Land and buildings	84,824.00	16,622.00	68,202.00
230000	Plant and equipment	16,414,576.00	19,753,646.00	-3,339,070.00
241000	Computer hardware	1,106,953.00	1,699,089.00	-592,136.00
240000	Furniture and vehicles	274,210.81	296,234.81	-22,024.00
242000	Other fixtures and fittings	3,371,840.00	2,751,273.00	620,567.00
244000	Property, plant and equipment under construction	0.00	0.00	0.00
299000	Long-term pre-financing	290,136.00	290,136.00	0.00
range	Long-term pre-financing	290,136.00	290,136.00	0.00
292000	Long-term receivables	0.00	0.00	0.00
	TOTAL NON CURRENT ASSETS	34,876,957.89	36,416,624.83	-1,539,666.94
	B. CURRENT ASSETS			
310000	Inventories	4,473,476.00	4,485,916.00	-12,440.00
405000	Short-term pre-financing	3,136,002.48	1,241,107.16	1,894,895.32
range	Short-term pre-financing	3,136,002.48	1,241,107.16	1,894,895.32
range	<i>ST pre-financing with consolidated EU entities</i>	0.00	0.00	0.00
400000	Short-term receivables	2,913,365.21	3,504,089.20	-590,723.99
401000	Current receivables	1,304,797.53	1,284,907.65	19,889.88
410900	Sundry receivables	-56,667.67	-64,211.06	7,543.39
490000	Other	1,665,235.35	1,649,398.46	15,836.89
490010	Accrued income	5,457.87	97,132.09	-91,674.22
490011	Deferred charges	1,659,777.48	1,552,266.37	107,511.11
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	633,994.15	-633,994.15
500000	Cash and cash equivalents	21,005,256.91	23,916,817.59	-2,911,560.68
	TOTAL CURRENT ASSETS	31,528,100.60	33,147,929.95	-1,619,829.35
	TOTAL	66,405,058.49	69,564,554.78	-3,159,496.29

1.3 STATEMENT OF FINANCIAL POSITION - LIABILITIES

Consolidation account		31.12.2020	31.12.2019	Variation
	LIABILITIES			
	A. Net Assets	44,530,678.20	43,026,818.12	1,503,860.08
140000	Accumulated surplus/deficit	43,026,818.12	41,046,178.26	1,980,639.86
141000	Economic outturn for the year - profit+/loss-	1,503,860.08	1,980,639.86	-476,779.78
	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	44,636,188.37	43,132,328.29	1,503,860.08
				0.00
	D. CURRENT LIABILITIES	21,768,870.12	26,432,226.49	-4,663,356.37
483000	Provisions for risks and charges	2,500.00	0.00	2,500.00
440000	Accounts payable	21,766,370.12	26,432,226.49	-4,665,856.37
441000	Current payables	897,200.58	788,986.74	108,213.84
442000	Long-term liabilities falling due within the year	0.00	0.00	0.00
443000	Sundry payables	499,918.36	409,329.60	90,588.76
491000	Other	4,280,963.32	4,816,047.20	-535,083.88
491010	Accrued charges	4,259,513.72	4,799,955.14	-540,441.42
491011	Deferred income	17,780.30	0.00	17,780.30
491012	Other	3,669.30	16,092.06	-12,422.76
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	16,088,287.86	20,417,862.95	-4,329,575.09
440019	Pre-financing received from consolidated EU entities	16,088,287.86	20,417,862.95	-4,329,575.09
440029	Other accounts payable against consolidated EU entities	0.00	0.00	0.00
	TOTAL D. CURRENT LIABILITIES	21,768,870.12	26,432,226.49	-4,663,356.37
				0.00
	TOTAL	66,405,058.49	69,564,554.78	-3,159,496.29

1.4 STATEMENT OF FINANCIAL PERFORMANCE 2020

Consolidation account		2020	2019	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	19,404,646.40	20,602,349.82	-1,375,447.86
745000	Other operating revenue	80,294,973.81	77,909,791.68	2,385,182.13
777777	TOTAL OPERATING REVENUE	99,699,620.21	98,512,141.50	1,009,734.27
610000	Administrative expenses	-43,885,931.63	-39,221,843.65	-4,486,343.54
620100	All Staff expenses	-24,660,708.84	-22,902,814.08	-1,720,150.32
630100	Fixed asset related expenses	-7,891,847.62	-8,616,830.86	724,983.24
611000	Other administrative expenses	-11,333,375.17	-7,702,198.71	-3,491,176.46
600000	Operational expenses	-54,146,835.43	-57,307,646.99	3,160,811.56
606000	Other operational expenses	-54,146,835.43	-57,307,646.99	3,160,811.56
666666	TOTAL OPERATING EXPENSES	-97,855,022.62	-96,529,490.64	-1,325,531.98
	SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	1,666,853.15	1,982,650.86	-315,797.71
750000	Financial revenues	0.00	0.00	0.00
650000	Financial expenses	-162,993.07	-2,011.00	-160,982.07
680000	Movement in pensions (- expense, + revenue)			0.00
	SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	-162,993.07	-2,011.00	-160,982.07
	SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	1,503,860.08	1,980,639.86	-476,779.78
790000	Extraordinary gains (+)			0.00
690000	Extraordinary losses (-)			0.00
	SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	0.00	0.00	0.00
	ECONOMIC OUTTURN FOR THE YEAR	1,503,860.08	1,980,639.86	-476,779.78

1.5 CASH FLOW 2020 TABLE (INDIRECT METHOD)

	2020	2019
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	1,503,860.08	1,980,639.86
Operating activities		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	1,519,162.00	1,589,314.06
Depreciation (tangible fixed assets) +	5,601,954.28	5,396,838.64
Increase/(decrease) in Provisions for risks and liabilities	2,500.00	0.00
Increase/(decrease) in Value reduction for doubtful debts	158,974.62	0.00
(Increase)/decrease in Stock	12,440.00	0.00
(Increase)/decrease in Long term Pre-financing	0.00	0.00
(Increase)/decrease in Short term Pre-financing	-1,894,895.32	818,630.27
(Increase)/decrease in Long term Receivables	0.00	0.00
(Increase)/decrease in Short term Receivables	-202,244.78	1,682,721.92
(Increase)/decrease in Receivables related to consolidated EU entities	633,994.15	-633,994.15
Increase/(decrease) in Other Long term liabilities	0.00	0.00
Increase/(decrease) in Accounts payable	-336,281.28	-563,738.41
Increase/(decrease) in Liabilities related to consolidated EU entities	-4,329,575.09	-8,178,410.86
Other non-cash movements		651,340.94
Net cash Flow from operating activities	2,669,888.66	2,743,342.27
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-5,581,449.34	-9,587,362.33
Proceeds from tangible and intangible fixed assets (+)	0.00	
Net cash flow from investing activities	-5,581,449.34	-9,587,362.33
Net increase/(decrease) in cash and cash equivalents	-2,911,560.68	-6,844,020.06
Cash and cash equivalents at the beginning of the period	23,916,817.59	30,760,837.65
Cash and cash equivalents at the end of the period	21,005,256.91	23,916,817.59

1.6 CHANGES IN NET ASSETS – 2020

Net assets	Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
Balance as of 31 December 2019	41,046,178.26	1,980,639.86	43,026,818.12
Changes in accounting policies 1)			0.00
Balance as of 1 January 2020	41,046,178.26	1,980,639.86	43,026,818.12
Other 2)			0.00
Fair value movements			0.00
Movement in Guarantee Fund reserve			0.00
Allocation of the Economic Result of Previous Year	1,980,639.86	-1,980,639.86	0.00
Amounts credited to Member States			0.00
Economic result of the year		1,503,860.08	1,503,860.08
Balance as of 31 December 2020	43,026,818.12	1,503,860.08	44,530,678.20

1.7 SIGNIFICANT ACCOUNTING POLICIES

1.7.1 Legal basis and accounting rules

The EMSA Financial Statement 2020 has been drafted based on:

- EMSA Founding Regulation (Regulation 1406/2002/EC as amended);
- EMSA Financial Regulation (As adopted on 25 July 2019);
- EMSA Decision No 2009/30 on inventory rules (based on relevant Commission Regulations and guidelines);
- “Accounting Guidelines” as provided by the Commission Accountant and closing instructions for 2020.

In accordance with article 98 of the EMSA Financial Regulation, EMSA prepares its financial statements on the basis of accrual-based accounting rules that are derived from International Public Sector Accounting Standards (IPSAS) or by default, International Financial Reporting Standards (IFRS).

These accounting rules, adopted by the Accounting Officer of the Commission, have to be applied by all the institutions and EU bodies falling within the scope of consolidation in order to establish a uniform set of rules for accounting, valuation and presentation of the accounts with a view to harmonising the process for drawing up the financial statements and consolidation. The accounts are kept in Euro on the basis of the calendar year.

1.7.2 Accounting principles

The objective of the financial statements is to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU accounting rule 2 and are the same as those described in IPSAS 1, that is: fair presentation, accrual basis, going concern, consistency of presentation, aggregation, offsetting and comparative information.

Preparation of the financial statements in accordance with the above mentioned rules and principles requires management to make estimates that affect the reported amounts of certain items in the statement of financial position and statement of financial performance, as well as the disclosures of contingent assets and liabilities.

1.7.3 Basis of preparation

a) Currency and basis for conversion

The financial statements are presented in euros, the euro being the European Union’s functional and reporting currency.

b) Transactions and balances

Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance.

c) Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to: provisions, financial risk accounts receivables, accrued income and charges, contingent assets and liabilities, and degree of impairment of intangible assets and property, plant and equipment. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

1.7.4 Statement of financial position

a) Intangible assets

Acquired computer software licences are stated at historical cost less accumulated amortisation and impairment losses. The assets are amortised on a straight-line basis over their estimated useful lives. Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met. The costs capitalizable include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalizable development costs and maintenance costs are recognised as expenses as incurred.

b) Property, Plant and equipment

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

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

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

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

c) Pre-financing amounts

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

d) Receivables

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

e) Cash and cash equivalent

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

f) Provisions

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

g) Payables

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

h) Accrued and deferred incomes and charges

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

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

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

1.7.5 Statement of financial performance

a) Revenues

- Non exchange revenues.

This makes up the vast majority of the EMSA revenue and includes mainly the subvention paid by DG MOVE and the grant paid by DG NEAR, 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 2020 is composed of:

2020		Internally generated Computer Software	Other Computer Software	Total Computer Software	Intangible assets under construction	Total
Gross carrying amounts 01.01.2020	+	16,999,239.26		16,999,239.26	8,297,266.02	25,296,505.28
Additions	+	0.00		0.00	3,243,956.06	3,243,956.06
Disposals	-			0.00		0.00
Transfer between headings	+/-			0.00		0.00
Other changes (2)	+/-			0.00		0.00
Gross carrying amounts 31.12.2020		16,999,239.26	0.00	16,999,239.26	11,541,222.08	28,540,461.34
Accumulated amortization and impairment 01.01.2020	-	-13,686,881.26		-13,686,881.26	0.00	-13,686,881.26
Amortization	-	-1,519,162.00		-1,519,162.00		-1,519,162.00
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 31.12.2020		-15,206,043.26	0.00	-15,206,043.26	0.00	-15,206,043.26
Net carrying amounts 31.12.2020		1,793,196.00	0.00	1,793,196.00	11,541,222.08	13,334,418.08

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 2020 is composed of:

2020		Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2020	+	51,037.72	62,119,144.45	8,788,630.43	784,752.75	11,899,450.53	83,643,015.88
Additions	+	78,540.27	1,190,324.00	238,302.84	11,107.13	1,656,912.04	3,175,186.28
Disposals	-		-227,745.00			-609,948.00	-837,693.00
Transfer between headings	+/-						0.00
Other changes (1)	+/-						0.00
Gross carrying amounts 31.12.2020		129,577.99	63,081,723.45	9,026,933.27	795,859.88	12,946,414.57	85,980,509.16
							0.00
Accumulated amortization and impairment 01.01.2020	-	-34,415.72	-42,365,498.45	-7,089,541.43	-488,517.94	-9,148,177.53	-59,126,151.07
Depreciation	-	-10,338.27	-4,529,394.00	-830,438.84	-33,131.13	-777,316.04	-6,180,618.28
Write-back of depreciation	+						0.00
Disposals	+		227,745.00			350,919.00	578,664.00
Impairment (1)	-						0.00
Write-back of impairment	+						0.00
Transfer between headings	+/-						0.00
Other changes (1)	+/-						0.00
Accumulated amortization and impairment 31.12.2020		-44,753.99	-46,667,147.45	-7,919,980.27	-521,649.07	-9,574,574.57	-64,728,105.35
Net carrying amounts 31.12.2020		84,824.00	16,414,576.00	1,106,953.00	274,210.81	3,371,840.00	21,252,403.81

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		31.12.2020	31.12.2019
299290	PF implemented by other EU entities than the Commission (pre-financing given to third parties)	290,136.00	290,136.00
299000	Total	290,136.00	290,136.00

The amount of € 290,136.00 is related to the pre-financing given by EMSA to the Equasis project (currently hosted by EMSA). This amount was originally booked as contingent asset at the end of 2009 and has been reclassified as long term pre-financing following the formal recognition of this debt by the Equasis Management Board.

1.8.3 Inventories

Account		31.12.2020		
	Receivables from	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	31.12.2020	31.12.2019
405290	PF Implemented by other EU entities than the Commission (pre-financing given to third parties)	3,136,002.48	1,241,107.16
405297	Accrued charges on PF TP - Implemented by other EU entities than the Commission		
405200	Total	3,136,002.48	1,241,107.16

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	31.12.2020			31.12.2019		
	Receivables from	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)
Customers	324,978.47	-37,817.58	287,160.89	47,704.14	-5,914.51	41,789.63
Member States	944,091.55		944,091.55	1,222,841.64		1,222,841.64
EFTA	2,450.81		2,450.81	1,261.79		1,261.79
Third States	63,824.05		63,824.05	11,806.76		11,806.76
Other current receivables (1)	7,270.23		7,270.23	7,207.83		7,207.83
Total	1,342,615.11	-37,817.58	1,304,797.53	1,290,822.16	-5,914.51	1,284,907.65

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 € -56,667.67 are composed of:

Sundry receivables	31.12.2020			31.12.2019		
	Staff	-56,667.67		-56,667.67	-64,211.06	
Other (2)			0.00			0.00
Total	-56,667.67	0.00	-56,667.67	-64,211.06	0.00	-64,211.06

Other – deferrals and accruals totalling € 1,665,235.35 are composed at year end of:

€ 5,457.87 (accrued income regarding exchange revenues from LRIT);

€ 1,659,777.48 (deferred charges such prepaid software maintenance, paid invoice related to the Q1/2020 rent, etc.).

1.8.6 Cash and cash equivalents

Description	31.12.2020	31.12.2019
<i>Unrestricted cash:</i>	21,005,256.91	23,916,817.59
Current accounts (bank accounts)	20,959,578.04	23,892,466.76
Imprest accounts	45,678.87	24,350.83
Total	21,005,256.91	23,916,817.59

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 2020 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 2020 - € 1,503,860.08 - to reach € 44,530,678.20.

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 € 897,200.58 and are constituted of:

Current payables	31.12.2020	31.12.2019
Vendors	888,344.30	781,192.68
Member States		0.00
EFTA		
Third States	1,116.22	
Other (1)	7,740.06	7,794.06
Total	897,200.58	788,986.74

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":	31.12.2020	31.12.2019
Payables from public bodies	4,724.81	4,778.81
Consolidated entities	3,015.25	3,015.25
Total	7,740.06	7,794.06

Sundry payables

Sundry payables	31.12.2020	31.12.2019
Staff	-2,751.46	-2,751.46
Other (2)	502,669.82	412,081.06
Total	499,918.36	409,329.60

Other (2) is composed of:

(2) Please specify "Other Sundry payables":	31.12.2020	31.12.2019
Pre-financing Received < 1 y	320,438.65	389,892.30
ABAC Assets goods received	159,924.00	0.00
Payments to be resent	22,343.10	22,155.65
ONSS & others	-35.93	33.11
Total	502,669.82	412,081.06

Deferrals and accruals are totalling **€ 4,277,294.02** and represent mainly invoices to be received in 2020 for services rendered or goods delivered in 2020 (accrued charges: € 4,259,513.72) and staff untaken holidays at 31/12/2020 (€ 558,448.09).

Deferred income is related to an ICT service agreement with EMCDDA.

Description	31.12.2020	31.12.2019
Accrued charges	4,259,513.72	4,799,955.14
Untaken annual leave *	558,448.09	396,182.84
other accrued charges	3,701,065.63	4,403,772.30
Deferred income	17,780.30	0.00
Total	4,277,294.02	4,799,955.14

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 2020-2020).

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

The remaining pre-financing received from consolidated EC entities after deducting reached **€ 16,088,287.86** and is composed of:

- € 1,575,799.69 (DG MOVE– outturn 2020);
- € 4,962,327.95 (pre-financing received from DG DEFIS);
- € 2,866,194.61 (pre-financing received from DG MARE);
- € 3,648,415.73 (pre-financing received from DG NEAR);
- € 100,539.83 (pre-financing received from DG CLIMA)
- € 2,837,417.33 (pre-financing received from FRONTEx);
- € 97,592.72 (pre-financing received by EFCA).

1.8.10 Contingent assets

Account	Description	31.12.2020	31.12.2019
901100	Guarantees received	3,242,098.30	3,769,694.08
901120	Guarantees for pre-financing *	3,042,098.30	3,969,694.08
901180	Performance guarantees	200,000.00	-200,000.00
901190	a) Other Guarantees	0.00	0.00
901900	b) Other contingent assets	-127,071.55	0.00
901000	Total	3,115,026.75	3,769,694.08

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	31.12.2020	31.12.2019
904200	RAL - Commitments against appropriations not yet consumed	55,911,356.05	57,224,678.72
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	2,951,360.39	3,010,052.81
904000	Total	58,862,716.44	60,234,731.53

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

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

On 1 February 2020 the United Kingdom ceased to be a Member State of the European Union. Following the conclusion of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (the 'Withdrawal Agreement') between the two parties, the United Kingdom committed to pay all its obligations under the current MFF and previous financial perspectives following from its membership of the Union. The United Kingdom has paid into the 2020 EU Budget during the year, and received payments, as if it were a Member State.

At the date of transmission of these accounts and based on the Withdrawal Agreement concluded and already in operation, there is no financial impact to be reported in these accounts. For further information on the impact of the Withdrawal Agreement on the EU, please see the 2020 consolidated EU annual accounts.

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	2020	2019
744000	Revenue from administrative operations	19,404,646.40	20,602,349.82
760000	Staff		
744100	Fixed assets related revenue	177,744.44	126,600.00
744900	Other administrative revenue	19,226,901.96	20,475,749.82
744910	Other	0.00	0.00
744919	<i>Adm revenue with consolidated EU entities</i>	19,226,901.96	20,475,749.82
745000	Other operating revenues	80,294,973.81	77,909,791.68
745100	Adjustments of provisions		
745200	Exchange rate gains	13,148.14	2,544.10
745900	Other	80,281,825.67	77,907,247.58
745910	Other	882,433.36	293,242.54
745909	<i>Operating revenue with consolidated EU entities (2)</i>	79,399,392.31	77,614,005.04
745919	<i>EU Subsidy</i>	79,399,392.31	76,979,276.96
745929	<i>Other operating revenue with consolidated EU entities</i>	0.00	634,728.08
777777	Total	99,699,620.21	98,512,141.50

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 (+1.21%) due to the increase of the earmarked projects (+) and EC subsidy.

1.9.2 Expenditures

Account		2020	2019
610000	Administrative Expenses	43,885,931.63	39,221,843.65
620100	All Staff expenses	24,660,708.84	22,902,814.08
620100	Staff expenses	24,565,839.68	22,902,814.08
620109	Staff expenses with consolidated entities	94,869.16	0.00
630100	Fixed Assets Expenses	7,891,847.62	8,616,830.86
611000	Other Administrative Expenses	11,333,375.17	7,702,198.71
611100	Land and Buildings	3,301,709.81	2,546,642.95
611109	Land and Buildings with consolidated entities	168,371.51	166,201.01
611900	All Other	7,863,293.85	4,989,354.75
611910	Other	7,081,944.20	4,391,815.41
611919	<i>Administrative expenses with consolidated entities</i>	781,349.65	597,539.34
600000	Operational Expenses	54,146,835.43	57,307,646.99
606000	Other operational expenses	54,146,835.43	57,307,646.99
630000	Provisions for risks and liabilities	0.00	0.00
640000	Exchange rate losses	16,452.08	10,935.39
606900	Other operational expenses	54,130,383.35	57,296,711.60
606910	Other	54,130,383.35	57,296,711.60
606919	<i>Other - Consolidated entities</i>	0.00	0.00
666666	Total	98,032,767.06	96,529,490.64

Globally, expenditures increased by 1.55% between 2019 and 2020.

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	-	-

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 2020

Art 99 of the EMSA Financial Regulation

2.1 BUDGETARY IMPLEMENTATION 2020 – SUMMARY (DG BUDG FORMAT)

		2020	2019
REVENUE			
Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency)	+	80,975,192.00	79,265,390.57
EU funds for the implementation of tasks related to the Maritime Surveillance component of the Copernicus security service	+	9,855,000.00	9,646,000.00
CISE	+	0.00	2,000,000.00
BC Sea - Maritime Safety, Security and Environmental Protection in the Black and Caspian Sea Regions	+	0.00	2,000,000.00
EU Funds for candidate and potential candidate countries	+	625,000.00	-8,837.10
EU Funds for implementation of SAFEMED	+	563,855.08	0.00
EU funds for provision of services under the relevant SLA with FRONTEX	+	2,735,785.71	1,758,264.23
EU funds for provision of services under the relevant SLA with EFCA	+	105,000.00	73,749.24
Cooperation Agreement between the European Commission, DG Clima and EMSA for the implementation of MRV Regulation	+	100,000.00	0.00
EU Funds to support the establishment of a harmonised reporting gateway and more robust information exchange channels between administrations	+	2,248,000.00	0.00
Fee income (LRIT)	+	190,299.62	291,171.26
Income from EQUASIS Member States fees	+	400,000.00	500,000.00
THETIS EU	+	0.00	-18,451.41
Coast Guard Pilot Project	+	0.00	-200,820.17
Maritime Labour Convention (IMO)	+	-43,730.69	77,237.62
Other income	+	67,196.23	69,371.65
Conference Centre (EMCDDA)	+	24,000.00	93,000.00
TOTAL REVENUE (a)		97,845,597.95	95,546,075.89
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	27,010,860.90	26,093,964.68
Appropriations carried over to the following year	-	336,810.60	133,808.61
<i>Title II: Administrative Expenses</i>			
Payments	-	3,741,592.62	3,689,950.14
Appropriations carried over to the following year	-	1,583,059.39	694,558.96
<i>Title III: Operating Expenditure</i>			
Payments	-	23,553,686.98	24,213,368.63
Appropriations carried over to the following year	-	4,439.00	0.00
<i>Title IV: Operating Expenditure</i>			
Payments	-	23,723,464.18	23,103,532.25
Appropriations carried over	-	0.00	6,568.45
<i>Title V: External Assigned Revenue (R0)</i>			
Payments	-	20,002,211.59	20,090,306.39
Appropriations carried over	-	17,054,290.72	20,467,592.21
TOTAL EXPENDITURE (b)		117,010,415.98	118,493,650.32
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-19,164,818.03	-22,947,574.43
Cancellation of unused payment appropriations carried over from previous year	+	118,353.71	127,545.30
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	20,625,567.95	25,114,534.03
Exchange differences for the year (gain +/-loss -)	+/-	-3,303.94	-8,391.29
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		1,575,799.69	2,286,113.61
Balance year N-1	+/-	2,286,113.61	6,029,204.41
Positive balance from year N-1 reimbursed in year N to the Commission	-	-2,286,113.61	-6,029,204.41
Result used for determining amounts in general accounting		1,575,799.69	2,286,113.61
Commission subsidy - agency registers accrued revenue and Commission accrued expense		79,399,392.31	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		1,575,799.69	

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

2.1.1 Budget Implementation 2020 – Global/Overview – All Titles – All Credit Types

Title	Fund Source	Commitment Appropriations	Committed	%	Payment Appropriations	Paid	%
1	C1	27,403,645.65	27,349,776.67	99.80%	27,403,645.65	27,010,860.90	98.57%
	C8	130,169.61	72,657.89	55.82%	130,169.61	72,657.89	55.82%
	C9	5,708.00	-	0.00%	-	-	-
1 Total		27,539,523.26	27,422,434.56	99.57%	27,533,815.26	27,083,518.79	98.36%
2	C1	5,236,458.35	5,220,347.40	99.69%	5,236,458.35	3,700,006.14	70.66%
	C4	86,757.23	50,147.50	57.80%	86,757.23	24,000.00	27.66%
	C5	17,586.48	17,586.48	100.00%	17,586.48	17,586.48	100.00%
	C8	676,913.17	616,110.28	91.02%	676,913.17	616,071.18	91.01%
	C9	3,220.84	-	0.00%	-	-	-
2 Total		6,020,936.07	5,904,191.66	98.06%	6,017,715.23	4,357,663.80	72.41%
3	C1	22,394,139.62	21,951,512.70	98.02%	24,440,399.62	23,553,686.98	96.37%
	C4	4,439.00	-	0.00%	4,439.00	-	0.00%
	C8	12,159,493.08	9,275,299.41	76.28%	-	-	-
3 Total		34,558,071.70	31,226,812.11	90.36%	24,444,838.62	23,553,686.98	96.35%
4	C1	25,009,988.00	24,631,703.93	98.49%	24,084,988.00	23,716,895.73	98.47%
	C5	312.29	312.29	100.00%	6,568.45	6,568.45	100.00%
	C8	35,145,499.60	34,672,182.33	98.65%	-	-	-
4 Total		60,155,799.89	59,304,198.55	98.58%	24,091,556.45	23,723,464.18	98.47%
5	R0	37,056,502.31	30,774,264.51	83.05%	37,056,502.31	20,002,211.59	53.98%
5 Total		37,056,502.31	30,774,264.51	83.05%	37,056,502.31	20,002,211.59	53.98%
Grand Total		165,330,833.23	154,631,901.39	93.53%	119,144,427.87	98,720,545.34	82.86%

Credit types – DG BUDG nomenclature:

- C1: credits of the year
- C4: re-used credits
- C5: re-used credits (carried-over)
- C8: carried over credits
- C9: cancelled credits
- R0: assigned revenues

2.1.2 Budget Implementation 2020 – Detailed – All Titles – All Credit Types

Fund Source	Title	BL	BL Description	Commitment Appropriations	Committed	%	Payment Appropriations	Paid	%		
C1	1	1100	BASIC SALARIES	16,058,893.00	16,056,992.57	99.99%	16,058,893.00	16,056,992.57	99.99%		
		1101	FAMILY ALLOWANCES	2,709,630.00	2,708,731.04	99.97%	2,709,630.00	2,708,731.04	99.97%		
		1102	EXPATRIATION ALLOWA	2,408,265.00	2,408,055.28	99.99%	2,408,265.00	2,408,055.28	99.99%		
		1103	SECRETARIAL ALLOWANC	1,845.00	1,782.36	96.60%	1,845.00	1,782.36	96.60%		
		1113	CONTRACT STAFF	1,651,910.00	1,651,004.20	99.95%	1,651,910.00	1,651,004.20	99.95%		
		1115	SECONDED NATIONAL EX	687,917.35	682,135.25	99.16%	687,917.35	682,135.25	99.16%		
		1116	TRAINEES	89,585.00	89,519.92	99.93%	89,585.00	89,519.92	99.93%		
		1130	INSURANCE AGAINST SI	626,995.00	626,256.08	99.88%	626,995.00	626,256.08	99.88%		
		1131	INSURANCE AGAINST AC	70,715.00	70,444.64	99.62%	70,715.00	70,444.64	99.62%		
		1132	INSURANCE AGAINST UN	239,683.00	238,794.96	99.63%	239,683.00	238,794.96	99.63%		
		1140	CHILDBIRTH AND DEATH	2,050.00	1,388.17	67.72%	2,050.00	1,388.17	67.72%		
		1141	TRAVEL EXPENSES FOR	511,701.00	511,090.87	99.88%	511,701.00	511,090.87	99.88%		
		1147	STAND BY DUTY	55,056.00	54,494.02	98.98%	55,056.00	54,494.02	98.98%		
		1148	SHIFT WORK	24,358.00	22,121.90	90.82%	24,358.00	22,121.90	90.82%		
		1170	FREELANCE INTERPRETE	8,762.30	8,348.30	95.28%	8,762.30	8,348.30	95.28%		
		1172	SERVICES OF THE TRAN	30,377.00	30,359.50	99.94%	30,377.00	30,359.50	99.94%		
		1175	INTERIM STAFF	98,638.00	95,742.46	97.06%	98,638.00	63,978.71	64.86%		
		1176	CONSULTANTS	25,250.00	25,197.95	99.79%	25,250.00		0.00%		
		1178	EXTERNAL SERVICES	213,122.00	211,031.93	99.02%	213,122.00	167,817.13	78.74%		
		1190	SALARY WEIGHTINGS	15,056.00	15,056.00	100.00%	15,056.00	14,471.11	96.12%		
		1200	MISCELLANEOUS EXPEND	117,000.00	110,826.80	94.72%	117,000.00	38,606.80	33.00%		
		1210	EXPENSES ON TAKING U	19,000.00	17,800.00	93.68%	19,000.00	16,968.67	89.31%		
		1220	INSTALLATION RESETTL	183,337.00	183,337.00	100.00%	183,337.00	182,264.09	99.41%		
		1230	REMOVAL EXPENSES	38,500.00	38,500.00	100.00%	38,500.00	12,626.35	32.80%		
		1240	TEMPORARY DAILY SUBS	36,000.00	36,000.00	100.00%	36,000.00	35,552.63	98.76%		
		1300	MISSION EXPENSES DUT	34,000.00	24,200.00	71.18%	34,000.00	20,056.58	58.99%		
		1410	MEDICAL SERVICE	62,500.00	59,732.37	95.57%	62,500.00	26,089.51	41.74%		
		1500	TRAINING	200,000.00	199,020.00	99.51%	200,000.00	120,029.93	60.01%		
		1600	SOCIAL MEASURES AND	1,157,000.00	1,157,000.00	100.00%	1,157,000.00	1,147,673.51	99.19%		
		1601	SPECIAL ASSISTANCE A	10,000.00	10,000.00	100.00%	10,000.00		0.00%		
		1700	RECEPTION AND EVENTS	16,500.00	4,813.10	29.17%	16,500.00	3,206.82	19.44%		
			1 Total			27,403,645.65	27,349,776.67	99.80%	27,403,645.65	27,010,860.90	98.57%
			2	2000	RENT	2,294,743.83	2,294,743.83	100.00%	2,294,743.83	2,294,743.83	100.00%
	2020	WATER GAS ELECTRICIT		197,000.00	197,000.00	100.00%	197,000.00	168,977.78	85.78%		
	2030	CLEANING AND MAINTEN		332,138.27	331,036.91	99.67%	332,138.27	210,537.28	63.39%		
	2040	FITTING-OUT OF PREMI		556,131.53	556,131.27	100.00%	556,131.53	192,446.71	34.60%		
	2050	SECURITY AND SURVEIL		304,311.00	304,300.54	100.00%	304,311.00	243,550.74	80.03%		
	2100	COMPUTER EQUIPMENT		457,067.50	453,386.88	99.19%	457,067.50	229,663.72	50.25%		
	2101	SOFTWARE DEVELOPMENT		188,584.00	188,583.90	100.00%	188,584.00	22,500.00	11.93%		

	2102	OTHER EXTERNAL DATA	246,139.23	246,139.23	100.00%	246,139.23	174,463.73	70.88%	
	2210	PURCHASE OF FURNITUR	408,042.69	408,037.90	100.00%	408,042.69	26,656.40	6.53%	
	2230	VEHICLE	10,060.37	10,060.37	100.00%	10,060.37	3,619.61	35.98%	
	2250	LIBRARY STOCKS PURCH	8,000.00	7,961.90	99.52%	8,000.00	7,429.25	92.87%	
	2252	SUBSCRIPTIONS TO NEW	-	-	-	-	-	-	
	2300	STATIONERY AND OFFIC	4,119.12	4,119.12	100.00%	4,119.12	2,805.12	68.10%	
	2320	BANK CHARGES	75,730.00	75,730.00	100.00%	75,730.00	40,830.75	53.92%	
	2330	LEGAL EXPENSES	1,800.00	1,800.00	100.00%	1,800.00	1,800.00	100.00%	
	2340	DAMAGES	-	-	-	-	-	-	
	2350	MISCELLANEOUS INSURA	29,486.06	29,486.06	100.00%	29,486.06	26,869.06	91.12%	
	2353	DEPARTMENTAL REMOVAL	7,896.66	7,896.66	100.00%	7,896.66	6,855.06	86.81%	
	2354	ARCHIVING DOCUMENTS	5,000.00	-	0.00%	5,000.00	-	0.00%	
	2355	UNIFORMS	1,287.89	1,287.89	100.00%	1,287.89	1,287.89	100.00%	
	2400	POSTAGE AND DELIVERY	20,000.00	18,725.00	93.63%	20,000.00	3,307.94	16.54%	
	2410	TELECOMMUNICATION CH	67,430.50	67,430.50	100.00%	67,430.50	32,227.52	47.79%	
	2411	TELECOMMUNICATION EQ	5,000.00	5,000.00	100.00%	5,000.00	3,944.31	78.89%	
	2500	MEETINGS IN GENERAL	16,489.70	11,489.44	69.68%	16,489.70	5,489.44	33.29%	
	2 Total		5,236,458.35	5,220,347.40	99.69%	5,236,458.35	3,700,006.14	70.66%	
	3	3102	INFORMATION SERVICES	7,238,899.94	7,195,180.51	99.40%	7,508,562.79	7,224,252.41	96.21%
		3103	EQUASIS (C1 FUNDS)	50,000.00	50,000.00	100.00%	50,000.00	50,000.00	100.00%
		3200	INFORMATION AND COMM	231,000.00	231,000.00	100.00%	231,000.00	229,632.39	99.41%
		3201	OPERATIONAL TRANSLAT	38,934.00	38,934.00	100.00%	65,000.00	42,870.00	65.95%
		3300	OPERATIONAL WORKSHOP	254,068.37	88,565.09	34.86%	507,994.67	327,791.66	64.53%
		3304	OP. ENTERTAINMENT AN	39,080.00	27,825.01	71.20%	55,000.00	31,519.00	57.31%
		3500	STUDIES IN SUPPORT O	523,070.00	518,515.00	99.13%	680,070.00	636,120.00	93.54%
		3600	OPERATIONAL MISSIONS	152,083.27	152,079.41	100.00%	390,907.94	165,015.40	42.21%
		3700	LRIT	1,353,016.79	1,349,049.42	99.71%	1,202,814.58	1,099,692.62	91.43%
		3900	COOPERATION ON COAST	12,513,987.25	12,300,364.26	98.29%	13,749,049.64	13,746,793.50	99.98%
	3 Total		22,394,139.62	21,951,512.70	98.02%	24,440,399.62	23,553,686.98	96.37%	
	4	4100	POLLUTION RESPONSE S	17,229,987.81	17,209,226.94	99.88%	16,291,307.14	16,118,071.55	98.94%
		4200	CLEANSEANET	7,628,988.00	7,271,464.80	95.31%	7,476,495.00	7,285,951.76	97.45%
		4300	CO-OPERATION AND CO-	151,012.19	151,012.19	100.00%	317,185.86	312,872.42	98.64%
	4 Total		25,009,988.00	24,631,703.93	98.49%	24,084,988.00	23,716,895.73	98.47%	
C1 Total			80,044,231.62	79,153,340.70	98.89%	81,165,491.62	77,981,449.75	96.08%	
C4	2	2000	RENT	60,609.73	24,000.00	39.60%	60,609.73	24,000.00	39.60%
		2100	COMPUTER EQUIPMENT	26,147.50	26,147.50	100.00%	26,147.50	0.00%	0.00%
	2 Total		86,757.23	50,147.50	57.80%	86,757.23	24,000.00	27.66%	
	3	3200	INFORMATION AND COMM	2,464.00	-	0.00%	2,464.00	0.00%	0.00%
		3300	OPERATIONAL WORKSHOP	1,975.00	-	0.00%	1,975.00	0.00%	0.00%
	3 Total		4,439.00	-	0.00%	4,439.00	0.00%	0.00%	
C4 Total			91,196.23	50,147.50	54.99%	91,196.23	24,000.00	26.32%	
C5	2	2000	RENT	3,000.00	3,000.00	100.00%	3,000.00	3,000.00	100.00%

		2040	FITTING-OUT OF PREMI	1,410.59	1,410.59	100.00%	1,410.59	1,410.59	100.00%
		2100	COMPUTER EQUIPMENT	13,136.61	13,136.61	100.00%	13,136.61	13,136.61	100.00%
		2400	POSTAGE AND DELIVERY	39.28	39.28	100.00%	39.28	39.28	100.00%
	2 Total			17,586.48	17,586.48	100.00%	17,586.48	17,586.48	100.00%
	4	4100	POLLUTION RESPONSE S	312.29	312.29	100.00%	312.29	312.29	100.00%
		4200	CLEANSEANET	-	-	-	6,256.16	6,256.16	100.00%
	4 Total			312.29	312.29	100.00%	6,568.45	6,568.45	100.00%
C5 Total				17,898.77	17,898.77	100.00%	24,154.93	24,154.93	100.00%
C8	1	1172	SERVICES OF THE TRAN	3,359.30	2,116.00	62.99%	3,359.30	2,116.00	62.99%
		1175	INTERIM STAFF	4,980.28	3,542.02	71.12%	4,980.28	3,542.02	71.12%
		1178	EXTERNAL SERVICES	21,201.30	16,624.26	78.41%	21,201.30	16,624.26	78.41%
		1200	MISCELLANEOUS EXPEND	4,658.36	-	0.00%	4,658.36	-	0.00%
		1230	REMOVAL EXPENSES	20,589.22	16,893.70	82.05%	20,589.22	16,893.70	82.05%
		1300	MISSION EXPENSES DUT	5,375.20	345.42	6.43%	5,375.20	345.42	6.43%
		1410	MEDICAL SERVICE	16,245.88	5,982.83	36.83%	16,245.88	5,982.83	36.83%
		1500	TRAINING	32,883.34	16,384.55	49.83%	32,883.34	16,384.55	49.83%
		1600	SOCIAL MEASURES AND	4,685.78	3,455.11	73.74%	4,685.78	3,455.11	73.74%
		1601	SPECIAL ASSISTANCE A	4,391.50	-	0.00%	4,391.50	-	0.00%
		1700	RECEPTION AND EVENTS	11,799.45	7,314.00	61.99%	11,799.45	7,314.00	61.99%
	1 Total			130,169.61	72,657.89	55.82%	130,169.61	72,657.89	55.82%
	2	2020	WATER GAS ELECTRICIT	34,669.36	18,167.79	52.40%	34,669.36	18,167.79	52.40%
		2030	CLEANING AND MAINTEN	146,882.50	139,905.56	95.25%	146,882.50	139,905.56	95.25%
		2040	FITTING-OUT OF PREMI	278,176.66	271,548.40	97.62%	278,176.66	271,548.40	97.62%
		2050	SECURITY AND SURVEIL	23,399.64	22,726.20	97.12%	23,399.64	22,726.20	97.12%
		2100	COMPUTER EQUIPMENT	49,851.99	44,515.59	89.30%	49,851.99	44,515.59	89.30%
		2101	SOFTWARE DEVELOPMENT	36,000.00	36,000.00	100.00%	36,000.00	35,960.90	99.89%
		2102	OTHER EXTERNAL DATA	10,081.27	10,081.27	100.00%	10,081.27	10,081.27	100.00%
		2210	PURCHASE OF FURNITUR	39,936.78	39,936.78	100.00%	39,936.78	39,936.78	100.00%
		2230	VEHICLE	728.49	159.12	21.84%	728.49	159.12	21.84%
		2250	LIBRARY STOCKS PURCH	2,295.40	2,043.30	89.02%	2,295.40	2,043.30	89.02%
		2300	STATIONERY AND OFFIC	4,706.50	2,961.36	62.92%	4,706.50	2,961.36	62.92%
		2320	BANK CHARGES	1,113.41	1,113.41	100.00%	1,113.41	1,113.41	100.00%
		2330	LEGAL EXPENSES	1,549.05	932.43	60.19%	1,549.05	932.43	60.19%
		2350	MISCELLANEOUS INSURA	4,250.00	2,847.70	67.00%	4,250.00	2,847.70	67.00%
		2353	DEPARTMENTAL REMOVAL	434.00	260.40	60.00%	434.00	260.40	60.00%
		2355	UNIFORMS	1,393.57	1,289.63	92.54%	1,393.57	1,289.63	92.54%
		2400	POSTAGE AND DELIVERY	5,135.11	2,422.27	47.17%	5,135.11	2,422.27	47.17%
		2410	TELECOMMUNICATION CH	19,954.90	14,727.96	73.81%	19,954.90	14,727.96	73.81%
		2411	TELECOMMUNICATION EQ	4,611.32	2,771.38	60.10%	4,611.32	2,771.38	60.10%
		2500	MEETINGS IN GENERAL	11,743.22	1,699.73	14.47%	11,743.22	1,699.73	14.47%
	2 Total			676,913.17	616,110.28	91.02%	676,913.17	616,071.18	91.01%
	3	3102	INFORMATION SERVICES	2,801,866.93	2,787,828.41	99.50%	-	-	-

		3200	INFORMATION AND COMM	4,474.83	3,437.00	76.81%	-	-
		3201	OPERATIONAL TRANSLAT	17,177.50	5,842.00	34.01%	-	-
		3300	OPERATIONAL WORKSHOP	550,940.02	270,257.02	49.05%	-	-
		3304	OP. ENTERTAINMENT AN	7,948.91	3,693.99	46.47%	-	-
		3500	STUDIES IN SUPPORT O	533,000.00	533,000.00	100.00%	-	-
		3600	OPERATIONAL MISSIONS	140,465.94	45,482.92	32.38%	-	-
		3700	LRIT	945,568.39	901,355.70	95.32%	-	-
		3900	COOPERATION ON COAST	7,158,050.56	4,724,402.37	66.00%	-	-
	3 Total			12,159,493.08	9,275,299.41	76.28%	-	-
	4	4100	POLLUTION RESPONSE S	31,464,655.28	31,395,802.28	99.78%	-	-
		4200	CLEANSEANET	3,297,583.81	3,016,270.68	91.47%	-	-
		4300	CO-OPERATION AND CO-	383,260.51	260,109.37	67.87%	-	-
	4 Total			35,145,499.60	34,672,182.33	98.65%	-	-
C8 Total				48,112,075.46	44,636,249.91	92.78%	807,082.78	688,729.07 85.34%
C9	1	1100	BASIC SALARIES	5,707.56	-	0.00%	-	-
		1147	STAND BY DUTY	0.19	-	0.00%	-	-
		1240	TEMPORARY DAILY SUBS	0.25	-	0.00%	-	-
	1 Total			5,708.00	-	0.00%	-	-
	2	2040	FITTING-OUT OF PREMI	1,950.00	-	0.00%	-	-
		2050	SECURITY AND SURVEIL	792.49	-	0.00%	-	-
		2100	COMPUTER EQUIPMENT	474.90	-	0.00%	-	-
		2102	OTHER EXTERNAL DATA	3.45	-	0.00%	-	-
	2 Total			3,220.84	-	0.00%	-	-
C9 Total				8,928.84	-	0.00%	-	-
R0	5	5100	SINGLE WINDOW ENVIRONMENT PROJECT	2,944,471.13	1,655,340.95	56.22%	2,944,471.13	848,718.09 28.82%
		5101	CISE	1,841,019.83	1,262,350.15	68.57%	1,841,019.83	608,080.08 33.03%
		5200	SAFEMED	2,209,821.69	1,178,900.42	53.35%	2,209,821.69	731,108.24 33.08%
		5201	BLACK AND CASPIAN SE	2,158,057.22	1,063,796.94	49.29%	2,158,057.22	580,261.15 26.89%
		5203	EU FUNDS FOR IPA COU	701,312.51	52,112.65	7.43%	701,312.51	50,494.31 7.20%
		5300	FRONTEX SLA	9,045,958.03	8,830,725.50	97.62%	9,045,958.03	5,681,829.42 62.81%
		5310	EFCA SLA	185,000.00	114,950.62	62.14%	185,000.00	86,782.62 46.91%
		5400	CLEANSEANET GREENLAN	140,080.65	500.00	0.36%	140,080.65	488.46 0.35%
		5401	CLEANSEANET DUTCH IS	13,518.61	94.00	0.70%	13,518.61	47.13 0.35%
		5500	COPERNICUS	16,590,945.45	15,721,398.23	94.76%	16,590,945.45	10,892,276.26 65.65%
		5600	EQUASIS (R0 FUNDS)	906,133.33	604,615.00	66.72%	906,133.33	399,673.98 44.11%
		5700	THETIS EU	124,545.00	101,065.62	81.15%	124,545.00	32,937.41 26.45%
		5701	THETIS MRV	162,131.93	154,907.50	95.54%	162,131.93	61,414.14 37.88%
		5910	MAR. LABOUR CONVENT.	33,506.93	33,506.93	100.00%	33,506.93	28,100.30 83.86%
	5 Total			37,056,502.31	30,774,264.51	83.05%	37,056,502.31	20,002,211.59 53.98%
R0 Total				37,056,502.31	30,774,264.51	83.05%	37,056,502.31	20,002,211.59 53.98%
Grand Total				165,330,833.23	154,631,901.39	93.53%	119,144,427.87	98,720,545.34 82.86%

2.1.3 Reconciliation of the accrual based result with the budget result – EMSA 2020

	sign +/-	amount
Economic result (- for loss) of the consolidation reporting package including table M2	+/-	1,503,860.08
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)	-	-4,799,955.14
B Adjustments for Accrual Cut-off (cut- off 31.12.N)	+	4,259,513.72
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)	+	1,371,726.34
E Depreciation of intangible and tangible assets (1)	+	7,699,780.28
F Provisions (1)	+	2,500.00
G Value reductions (1)	+	0.00
H Recovery Orders issued until 2020 in class 7 and not yet cashed	-	-716,143.70
la Pre-financing given in previous year and cleared in the year	+	1,894,895.32
lb Pre-financing received in previous year and cleared in the year	-	-2,420,115.35
J Payments made from carry over of payment appropriations	+	736,884.00
K Other *)	+/-	-1,686,621.25
L Exchange rate differences (2) (3)	+/-	3,303.94
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
M Asset acquisitions (less unpaid amounts)	-	-6,419,142.34
N New pre-financing paid in the year 2020 and remaining open as at 2020	-	-3,136,002.48
O New pre-financing received in the year 2020 and remaining open as at 2020	+	4,329,575.09
P Budgetary recovery orders issued before 2020 and cashed in the year	+	896,993.13
Q Budgetary recovery orders issued in 2020 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	647,354.91
R Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	0.00
S Payment appropriations carried over to 2021	-	-23,336,528.52
T Cancellation of unused carried over payment appropriations from previous year	+	118,353.71
U Adjustment for carry-over from the previous year of appropriations available at 31/12/2020 arising from assigned revenue	+	20,625,567.95
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 **)	+/-	
total		1,575,799.69
Budgetary result (+ for surplus) (4)		1,575,799.69

2.2 ESTABLISHMENT PLAN & FILLED POSTS 2020

2.2.1 Statutory positions

	31.12.2020 staff employed²	Authorised 2020
Permanent AD	3	3
Permanent AST	0	0
Total Permanent	3	3
Temporary AD	146	149
Temporary AST	58	60
Total Temporary	204	209
Total statutory staff	207	212

Against an establishment plan of 212 posts, the occupancy rate at the end of 2020 was 97.64%.

2.2.2 Non-statutory positions

	31.12.2020 FTE staff employed³	FTE Authorised 2020
FG IV	19.70	20
FG III	9	9
FG II	18.17	19
FG I	2	2
Total Contract Agents	48.87	50
Total Seconded National Experts	13.83	19

² Including one TA AD8 job offer sent and accepted

³ Out of which 16 CA and 1 SNE are financed from other sources as follows: 8 CA FGIV, 6 CA FGIII, 2 CA FGII and 1 SNE.

3. REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2020

3.1 C1 FUNDS

The Agency executed 79,153,340.70 € in Commitment Appropriations (CA), representing 98.89% of the total budget of the year, and 77,981,449.75 € in Payment Appropriations (PA), amounting to 96.08% of the total budget.

Therefore, the target set by the Commission (DG BUDG) for the year (more than 95% execution) was reached as concerns commitment execution. The payment execution is rated at 96.08% when only counting C1 funds; after taking into account automatic carry-overs of PA (C8 funds: appropriations carried over automatically), the Agency reached 98.22 % of payment execution, equalling a cancellation of 1.78 % (2.87 % in 2019) and is thereby meeting the target set by the Commission (DG BUDG) for the year (less than 5% cancellation). The final figures will be part of the Financial Statement by the Accounting Officer. The above indicators are considering the appropriations returned to the Commission in the framework of the Global Transfer Exercise, which the Administrative Board approved via the 2020 2nd budget amendment. Compared with the Agency's initial budget, the implementation of CA would have equalled 97.08 % and the cancellation of PA would have equalled 3.81 %. Therefore, the budget execution targets are met in any case.

It should be noted that PA of Titles 3 and 4 are to cover payments for both actions of the current and – when applicable – previous years.

Budget Execution - C1 Funds						
Title	CA	Committed	%	PA	Paid	%
1	27,403,645.65	27,349,776.67	99.80%	27,403,645.65	27,010,860.90	98.57%
2	5,236,458.35	5,220,347.40	99.69%	5,236,458.35	3,700,006.14	70.66%
3	22,394,139.62	21,951,512.70	98.02%	24,440,399.62	23,553,686.98	96.37%
4	25,009,988.00	24,631,703.93	98.49%	24,084,988.00	23,716,895.73	98.47%
Grand Total	80,044,231.62	79,153,340.70	98.89%	81,165,491.62	77,981,449.75	96.08%

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 2020, the coronavirus outbreak had an impact on the Agency. Repeated planning and budget reviews throughout the year, two budget amendments and a number of budget transfers addressed and resolved these issues.

Analysing the evolution of the COVID-19 outbreak and its impact on the EMSA's activities showed that the Agency had an excess of appropriations for 2020 and a series of measures were put in place to mitigate this situation. A first 2020 budget amendment was adopted on 29 July 2020 when EMSA, upon agreement of the Commission, re-programmed and re-allocated resources in excess from Title 4 – Anti Pollution Measures for 1,090,012 € in both payment and commitment appropriations into Title 1 – Staff expenditure and Title 2 – Infrastructure and operating expenditure. In Title 4, the cancellation of equipment improvement, purchase of equipment including hands-on training and some operational exercises in the field of Pollution Response Services as well as the cancellation of an Earth Observation Data Centre software development contract due to poor performance of a contractor freed appropriations. The latter could be absorbed within the Agency to address: a) the structural increase in Title 1 due to the combined effects of the correction coefficient and salary adjustment over several years; and b) specific needs in Title 2 to adapt EMSA facilities and ICT infrastructure to the evolving situation in terms of health and safety requirements as well as the working methods imposed by social distancing. The impact per chapter was as follows:

Chapter	CA (EUR)	PA (EUR)
11 Salaries & allowances	+505,012	+505,012
Title 1 - Staff expenditure	+505,012	+505,012
20 Rental of buildings and associated costs	+33,000	+33,000
21 Information communication technology and data processing	+392,000	+392,000
22 Movable property and associated costs	+150,000	+150,000
24 Postage / Telecommunications	+10,000	+10,000
Title 2 - Infrastructure and operating expenditure	+585,000	+585,000
41 Pollution Response Services	-1,090,012	-570,012
42 CleanSeaNet		-520,000
Title 4 - Anti-pollution measures	-1,090,012	-1,090,012

Thereafter, the Agency had further finetuned the estimated impact of COVID-19 on the execution of its budget for 2020 under the scenario of restarting normal activities on 1 September, by factoring in the latest assumptions in terms of activities and the budget implementation: latest developments in relation to the RPAS activities, hybrid meetings and trainings, update of the visits and inspections calendar, etc. The total excess resulting from this reprogramming of activities due to the COVID-19 pandemic of 1,379,110 € in commitment appropriations and 1,602,088 € in payment appropriations was returned to the European Commission in the framework of its Global Transfer Exercise via a second budget amendment adopted on 20 August 2020. The impact per chapter was as follows:

Chapter	CA (EUR)	PA (EUR)
31 Information Services & Databases	-2,410	-
32 Information and Communication	-25,000	-15,000
33 Operational Workshops & Training	-239,000	-142,175
35 Studies in support of the Agency's operations	-5,000	-2,500
36 Operational missions	-155,000	-149,090
37 L.R.I.T.	-	-
39 Cooperation on Coast Guard Functions	-952,700	-1,293,323
Title 3 - Operational expenditure Total	-1,379,110	-1,602,088

The budget amendments went along with budget transfers to balance further needs: Travel restrictions hit hard some of the activities requiring travelling and physical presence, as meetings at EMSA, visits and inspections, drills, exercises etc. This resulted in reduced expenses. New requirements in terms of health and safety requirements and working methods in the Agency offices lead to changes in the spending pattern and thus to surging expenditure. The impact per chapter was as follows:

Chapter	CA	PA
11 Salaries & allowances	-45,261	-45,261
12 Expenditure relating to Staff recruitment	-13,000	-13,000
13 Mission expenses	-56,000	-56,000
14 Socio-medical infrastructure	+20,000	+20,000
15 Training	-20,000	-20,000
16 Social welfare	-23,000	-23,000
17 Receptions, events and representation	-23,500	-23,500
Title 1 - Staff expenditure Total	-160,761	-160,761
20 Rental of buildings and associated costs	+67,771	+67,771
Information communication technology and data		
21 processing	+56,000	+56,000
22 Movable property and associated costs	+135,500	+135,500
23 Current administrative expenditure	-4,000	-4,000
24 Postage / Telecommunications	+14,000	+14,000
25 Meeting expenses	-108,510	-108,510
Title 2 - Infrastructure and operating expenditure Total	+160,761	+160,761
31 Information Services & Databases	+1,737,042	+1,491,782
32 Information and Communication	+113,934	+109,776
33 Operational Workshops & Training	-605,049	-289,879
35 Studies in support of the Agency's operations	+30,000	-
36 Operational missions	-357,917	-189,307
37 L.R.I.T.	+66,588	-8,000
39 Cooperation on Coast Guard Functions	-984,599	-1,114,373
Title 3 - Operational expenditure Total	0	0
41 Pollution Response Services	-361,445	-110,774
42 CleanSeaNet	+528,988	+258,988
43 Co-operation & Co-ordination and Information	-167,543	-148,214
Title 4 - Anti-pollution measures Total	0	0

Furthermore, external revenue for the conference centre rental decreased by -66,000.00 € compared to the planned income because of a cutback in events on the side of the renter.

3.2 R0 FUNDS

Fund Source	Title	Title Desc	Ch.	Chapter Desc	BL	BL Desc	Local Position	CA	Committed	%	PA	Paid	%				
R0	5	PROJECT FINANCED ACT.	51	MARITIME INFORMATION	5100	SINGLE WINDOW ENVIRONMENT PROJECT	*NA*	2,944,471	1,655,341	56%	2,944,471	848,718	29%				
					5101	CISE	*NA*	-	-	-	-	-	-	-	-		
							2019-ADMIN	559,495	559,495	100%	559,495	267,139	48%				
							2019-OPERATIONS	1,281,525	702,855	55%	1,281,525	340,941	27%				
					51 Total			4,785,491	2,917,691	61%	4,785,491	1,456,798	30%				
					52	ASSISTANCE TO IPA AN	5200	SAFEMED	*NA*	-	-	-	-	-	-	-	-
									ADMIN-2017	408,162	357,999	88%	408,162	138,865	34%		
									ADMINISTRATIVE	-	-	-	-	-	-	-	
									OPERAT-2017	1,801,660	820,902	46%	1,801,660	592,243	33%		
							5201	BLACK AND CASPIAN SE	*NA*	-	-	-	12	0%			
			ADMIN-2017	359,066					337,932	94%	359,066	164,807	46%				
			OPERAT-2017	1,798,415					725,865	40%	1,798,404	415,454	23%				
			INTEREST	575					-	0%	575	-	0%				
			5203	EU FUNDS FOR IPA COU			*NA*	-	-	-	-	-	-				
							IPA	-	-	-	-	-	-				
					IPA-2018-2021	76,313	48,613	64%	76,313	48,613	64%						
					IPA-2020-2023	625,000	3,500	1%	625,000	1,882	0%						
			52 Total			5,069,191	2,294,810	45%	5,069,191	1,361,864	27%						
			53	SURVEILLANCE SLAS	5300	FRONTEX SLA	*NA*	-	-	-	-	-	-	-	-		
							2019-ADMIN	17,218	17,218	100%	17,218	17,031	99%				
							2019-OPERATIONS	492,968	492,968	100%	492,968	492,968	100%				
							2019-RPAS	485,771	485,771	100%	485,771	485,771	100%				
							2020-ADMIN	608,000	608,000	100%	608,000	594,764	98%				
							2020-OPERATIONS	5,042,000	4,945,368	98%	5,042,000	4,091,295	81%				
							2021-ADMIN	220,000	215,000	98%	220,000	-	0%				
							2021-OPERATIONS	2,180,000	2,066,399	95%	2,180,000	-	0%				
							5310	EFCA SLA	*NA*	185,000	114,951	62%	185,000	86,783	47%		
							53 Total			9,230,958	8,945,676	97%	9,230,958	5,768,612	62%		
			54	CLEANSEANET SERVICES	5400	CLEANSEANET GREENLAN	*NA*	140,081	500	0%	140,081	488	0%				
					5401	CLEANSEANET DUTCH IS	*NA*	13,519	94	1%	13,519	47	0%				
			54 Total			153,599	594	0%	153,599	536	0%						
			55	COPERNICUS	5500	COPERNICUS	*NA*	16,590,945	15,721,398	95%	16,590,945	10,892,276	66%				
			55 Total			16,590,945	15,721,398	95%	16,590,945	10,892,276	66%						
			56	EQUASIS	5600	EQUASIS (R0 FUNDS)	*NA*	906,133	604,615	67%	906,133	399,674	44%				
			56 Total			906,133	604,615	67%	906,133	399,674	44%						
			57	THETIS MODULES	5700	THETIS EU	*NA*	124,545	101,066	81%	124,545	32,937	26%				
					5701	THETIS MRV	*NA*	162,132	154,908	96%	162,132	61,414	38%				
			57 Total			286,677	255,973	89%	286,677	94,352	33%						
			59	MISCELLANEOUS	5910	MAR. LABOUR CONVENT.	*NA*	33,507	33,507	100%	33,507	28,100	84%				
			59 Total			33,507	33,507	100%	33,507	28,100	84%						
			5 Total								37,056,502	30,774,265	83%	37,056,502	20,002,212	54%	
			R0 Total								37,056,502	30,774,265	83%	37,056,502	20,002,212	54%	

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 2020.

Payment appropriations cashed before 2020 (€)	Payment appropriations cashed in 2020 (€)	Payment appropriations available in 2020 (€)	Consumption of payment appropriations cashed before 2020 (€)	Consumption of payment appropriations cashed in 2020 (€)	Consumption all payment appropriations available in 2020 (€)	Carryover to 2020 (€)
20,467,592.21	16,588,910.10	37,056,502.31	15,686,851.20	4,315,360.39	20,002,211.59	17,054,290.72

Project Financed Action	2020 CA (€)	Not committed in 2020		Comment
Interoperability project	2,944,471.13	1,289,130	44%	Pre-financing received for multi-annual schedule, while commitments are made on a calendar year basis (3rd pre-financing tranche of 1.094 M€ was received in mid-December).
CISE	1,841,019.83	578,669.68	31%	Pre-financing received for multi-annual schedule, while commitments are made on a calendar year basis.
SAFEMED IV - EuroMed Maritime Safety Project	2,209,821.69	1,030,921.27	47%	The projects work on the basis of full pre-financing. The COVID pandemic 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 online platform. A revised action plan was adopted by the respective Steering Committees, having in mind that the Contracting Authority has extended the duration of both SAFEMED and BCSEA until the end of 2021, 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 use of financial resources available under the relevant agreements.
BC Sea - Maritime Safety, Security and Environmental Protection in the Black and Caspian Sea Regions	2,158,057.22	1,094,260.28	51%	
EC Funds for candidate and potential candidate countries	701,312.51	649,199.86	93%	The outburst of the pandemic and the associated restrictions coincided with the end of the IPA project, in April 2020. Consequently there was no room for rescheduling and remaining activities were cancelled. Arrangements are in place to return the leftover of 27,000 € to the Commission. A new project was signed in 2020, and due to the COVID pandemic the use of financial resources will start for 2021.
FRONTEX SLA	9,045,958.03	215,232.53	2%	Pre-financing received for multi-annual schedule, while commitments are made on a calendar year basis. Almost fully committed.
EFCA SLA	185,000.00	70,049.38	38%	Pre-financing received for multi-annual schedule, while commitments are made on a calendar year basis.
CleanSeaNet Greenland	140,080.65	139,580.65	100%	The project is finalized and unspent appropriations are to be returned to Denmark
CleanSeaNet Dutch Islands	13,518.61	13,424.61	99%	The project is finalized and unspent appropriations are to be returned to The Netherlands
COPERNICUS	16,590,945.45	869,547.22	5%	Pre-financing received for multi-annual schedule
EQUASIS (R0 FUNDS)	906,133.33	301,518.33	33%	Enhancement and some of the data provisions do not follow the principle of annuality.
THETIS EU	124,545.00	23,479.38	19%	The remaining 23,479 € at the end of 2020 out of the ceiling of 200,000 € could not be spent at that time due to ongoing discussions with the Contracting Authority on the best way to use such resources, bearing in mind that the agreement has been extended in June 2020 and will expire in December 2021. The resources left under this project financed action will therefore be used in the course of 2021
THETIS MRV	162,131.93	7,224.43	4%	7,224 € at the end of year are too few resources to start a new action. The 7,224 € will be pooled together with the 200,000 € to be received in January /February 2021 with the 5th debit note to implement remaining actions.
Maritime Labour Convention	33,506.93	-	0%	n/a
	37,056,502.31	6,282,237.80	17%	

3.3 C8 FUNDS

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

Budget Execution – C8 Funds								
Title	Carried Forward	Commitment	Consumption	%	Open Amount (RAL)	%	De-Commitment	%
A-1	130,169.61	72,657.89	-72,657.89	56%	0.00	0%	-57,511.72	44%
A-2	676,913.17	616,110.28	-616,071.18	91%	39.10	0%	-60,802.89	9%
B0-3	12,159,493.08	9,275,299.41	-8,257,734.43	68%	1,017,564.98	8%	-2,884,193.67	24%
B0-4	35,145,499.60	34,672,182.33	-14,315,436.69	41%	20,356,745.64	58%	-473,317.27	1%
Grand Total	48,112,075.46	44,636,249.91	-23,261,900.19	48%	21,374,349.72	44%	-3,475,825.55	7%

Carried forward: At the end of year N, commitments unused or partially unused (i.e. outstanding payments) may - under certain conditions - be carried forward to the year N+1.

Commitment: Executed commitments.

Consumption: Executed payments

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

(RAL):

De-commitment: Unused commitment amounts

Out of the 48,112,075.46€ carried forward, 48% were used (consumed), 44% remained as “open amount” (amount due, not yet paid) and 7% of the total has been de-committed (cancelled). Title 3 and 4 amounts are multi-annual, therefore not expiring at the end of the year, and being partially or fully carried forward again to the following year as deemed necessary.

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

See below list of items for the **other type of funds** (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	Title	CA	Committed	%	PA	Paid	%
C4	2	86,757.23	50,147.50	58%	86,757.23	24,000.00	28%
	3	4,439.00	-	0%	4,439.00		0%
C4 Total		91,196.23	50,147.50	55%	91,196.23	24,000.00	26%
C5	2	17,586.48	17,586.48	100%	17,586.48	17,586.48	100%
	4	312.29	312.29	100%	6,568.45	6,568.45	100%
C5 Total		17,898.77	17,898.77	100%	24,154.93	24,154.93	100%
Grand Total		109,095.00	68,046.27	62%	115,351.16	48,154.93	42%

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 1.1.2019 (external assigned revenue)

European Maritime Safety Agency

Praça Europa 4
1249-206 Lisbon, Portugal
Tel +351 21 1209 200
Fax +351 21 1209 210
emsa.europa.eu

