

- EMSA -

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

- 2006 -

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REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2006

Art 76 EMSA Financial Regulation

INTRODUCTION:

INSURANCE STATEMENT FROM THE EMSA ACCOUNTING OFFICER.

The Annual accounts of the European Maritime Safety Agency for the year 2006 have been prepared in accordance with the Financial Regulation of the EC and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and community bodies.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the Agency in accordance with article 61 of the Financial Regulation.

I have obtained from the Authorising Officer, who guaranteed its reliability, all the information necessary for the production of the accounts that show the 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 a true and fair view of the financial position of the Agency in all material aspects.

Done in Lisbon on June 8, 2007.

A handwritten signature in black ink, appearing to be 'M. Metzger', written over a horizontal line.

Michel Metzger
Accounting Officer

1. EMSA – BALANCE SHEET 2006 - ASSETS

Consolidation account		31.12.2006	31.12.2005
	ASSETS		
	A. NON CURRENT ASSETS		
210000	Intangible fixed assets	54.665,07	69.062,85
200000	Tangible fixed assets	523.114,56	454.937,97
221000	Land and buildings	0,00	0,00
230000	Plant and equipment	132.303,04	20.609,32
241000	Computer hardware	362.672,42	433.229,00
240000	Furniture and vehicles	28.139,10	1.099,65
242000	Other fixtures and fittings	0,00	0,00
250000	Leasing	0,00	0,00
	TOTAL NON CURRENT ASSETS	577.779,63	524.000,82
	B. CURRENT ASSETS		
310000	Stocks	0,00	0,00
405000	Short-term pre-financing	4.848.714,30	5.351.330,93
range	Short-term pre-financing	4.848.714,30	5.351.330,93
range	<i>ST pre-financing with consolidated EC entities</i>	0,00	0,00
400000	Short-term receivables	269.954,11	105.025,67
401000	Current receivables	216.521,53	4.949,93
420900	Long term receivables falling due within a year		
410900	Sundry receivables	43.951,76	32.184,20
490000	Other	8.232,24	60.907,92
490010	Accrued income	4.920,93	60.907,92
490011	Deferred charges	2.034,90	
490090	<i>Deferrals and Accruals with consolidated EC entities</i>	1.276,41	
400009	<i>Short-term receivables with consolidated EC entities</i>	1.248,58	6.983,62
501000	Short-term Investments	0,00	0,00
500000	Cash and cash equivalents	11.633.388,48	8.866.296,33
	TOTAL CURRENT ASSETS	16.752.056,89	14.322.652,93
	TOTAL	17.329.836,52	14.846.653,75

EMSA – BALANCE SHEET 2006 – LIABILITIES

Consolidation account			31.12.2006	31.12.2005
	LIABILITIES			
	A. CAPITAL		5.028.414,76	7.185.447,99
100000	Reserves		0,00	0,00
140000	Accumulated surplus/deficit		7.185.447,99	2.750.023,28
141000	Economic result of the year - profit+/loss-		-2.157.033,23	4.435.424,71
	TOTAL NON CURRENT LIABILITIES		5.028.414,76	7.185.447,99
	D. CURRENT LIABILITIES		12.301.421,76	7.661.205,76
482000	Provisions for risks and charges		190.790,24	106.685,51
430000	Financial liabilities		0,00	0,00
431000	Borrowings falling due within the year		0,00	0,00
432000	Held-for-trading liabilities due within the year		0,00	0,00
433000	Other current financial liabilities			
440000	Accounts payable		12.110.631,52	7.554.520,25
441000	Current payables		419.362,77	1.102.325,85
442000	Long-term liabilities falling due within the year		0,00	0,00
443000	Sundry payables		25.350,33	5.729,50
491000	Other		3.069.148,42	179,82
491010	Accrued charges		3.069.148,42	179,82
491011	Deferred income			
491090	<i>Deferrals and accruals with consolidated EC entities</i>		0,00	
440009	<i>Accounts payable with consolidated EC entities</i>		8.596.770,00	6.446.285,08
440019	<i>Pre-financing received from consolidated EC entities</i>		7.932.649,06	6.063.456,82
440029	<i>Other accounts payable against consolidated EC entities</i>		664.120,94	382.828,26
	TOTAL CURRENT LIABILITIES		12.301.421,76	7.661.205,76
	TOTAL		17.329.836,52	14.846.653,75

2. EMSA – ECONOMIC OUTTURN ACCOUNT 2006

Consolidation account		2006	2005
744000	Revenues from administrative operations	677.808,06	0,00
745000	Other operating revenue (subsidiaries)	24.716.448,53	15.655.900,23
777777	TOTAL OPERATING REVENUE	25.394.256,59	15.655.900,23
610000	Administrative expenses	-13.400.133,06	-8.292.683,06
620100	Staff expenses	-9.616.190,59	-6.098.879,04
630100	Fixed asset related expenses	-236.276,06	-151.376,88
611000	Other administrative expenses	-3.547.666,41	-2.042.427,14
600000	Operational expenses	-14.151.156,76	-2.924.680,06
606000	Other operational expenses	-14.151.156,76	-2.924.680,06
666666	TOTAL OPERATING EXPENSES	-27.551.289,82	-11.217.363,12
	SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	-2.157.033,23	4.438.537,11
750000	Financial revenues	0,00	0,00
650000	Financial expenses	0,00	-3.112,40
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	0,00	-3.112,40
	SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	-2.157.033,23	4.435.424,71
800008	Minority interest		
790000	Extraordinary gains (+)		
690000	Extraordinary losses (-)		
	SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	0,00	0,00
	ECONOMIC RESULT OF THE YEAR	-2.157.033,23	4.435.424,71

3. EMSA – CASH FLOW TABLE (INDIRECT METHOD)

	2006	2005
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	-2.157.033,23	4.435.424,71
Operating activities		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	38.244,06	29.284,94
Depreciation (tangible fixed assets) +	198.032,00	122.091,94
Increase/(decrease) in Provisions for risks and liabilities	84.104,73	106.685,51
Increase/(decrease) in Value reduction for doubtful debts	51.449,79	
(Increase)/decrease in Short term Pre-financing	502.616,63	-5.295.486,53
(Increase)/decrease in Long term Receivables	0,00	
(Increase)/decrease in Short term Receivables	-222.113,27	-16.204,29
(Increase)/decrease in Receivables related to consolidated EC entities	5.735,04	-6.983,62
Increase/(decrease) in Accounts payable	2.405.626,35	664.298,74
Increase/(decrease) in Liabilities related to consolidated EC entities	2.150.484,92	-458.211,32
Net cash Flow from operating activities	3.057.147,02	-419.099,92
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets (-)	-290.054,87	-469.005,05
Proceeds from tangible and intangible fixed assets (+)		
Net cash flow from investing activities	-290.054,87	-469.005,05
Net increase/(decrease) in cash and cash equivalents	2.767.092,15	-888.104,97
Cash and cash equivalents at the beginning of the period	8.866.296,33	9.754.401,30
Cash and cash equivalents at the end of the period	11.633.388,48	8.866.296,33

4. STATEMENT OF CHANGES IN CAPITAL

Capital	Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
Balance as of 31 December 2005	2.750.023,28	4.435.424,71	7.185.447,99
Changes in accounting policies 1)			0,00
Balance as of 1 January 2006 (if restated)	2.750.023,28	4.435.424,71	7.185.447,99
Other			0,00
Fair value movements			
Movement in Guarantee Fund reserve			0,00
Allocation of the Economic Result of Previous Year	4.435.424,71	-4.435.424,71	0,00
Amounts credited to Member States			0,00
Economic result of the year		-2.157.033,23	-2.157.033,23
Balance as of 31 December 2006	7.185.447,99	-2.157.033,23	5.028.414,76

5. ANNEXES

a. Accounting principles

The EMSA Financial Statement 2006 has been drafted based on:

- « EMSA basic Regulation » (CE N°1406/2002 modified by 1644/2003),
- « EMSA Financial Regulation » (adopted by the EMSA Administrative Board on July 3 - 2003),
- « Inventory directive » (CE n° 2909/2000),
- « Financial Regulation - Implementing Rules » (CE 2342/2002).
- « Accrual accounting methods and guidelines» as provided by the Commission Accountant (Note C2/HL/HJ/mt/D(2006) 62329 December 20 – 2005)

Generally accepted accounting principles as defined by the EMSA Financial Regulation (art. 78):

- a) Going concern basis
- b) prudence
- c) consistent accounting method
- d) comparability of information
- e) materiality
- f) no netting
- g) reality over appearance
- h) accrual based accounting

b) Additional information

I. Fixed assets

The software EXACT “Assets Management” module has been used in 2006 to record the purchase and amortisation of all assets having a nominal value of €420 or more. The variation of the intangible fixed assets in 2006 is composed of:

		Computer Software	Others	Total
Gross carrying amounts 1.1.2006	+	109.013,24		109.013,24
Additions	+	23.846,28		23.846,28
Disposals	-			0,00
Transfer between headings	+/-			0,00
Other changes	+/-			0,00
Gross carrying amounts 31.12.2006		132.859,52	0,00	132.859,52
Accumulated amortization and impairment 1.1.2006	-	-39.950,66		-39.950,66
Amortization	-	-38.244,06		-38.244,06
Write-back of amortization	+			0,00
Disposals	+			0,00
Impairment	-			0,00
Write-back of impairment	+			0,00
Transfer between headings	+/-			0,00
Other changes	+/-			0,00
Accumulated amortization and impairment 31.12.2006		-78.194,72	0,00	-78.194,72
Net carrying amounts 31.12.2006		54.665,07	0,00	54.665,07

In conformity with the IPSAS 17, amortisations have been recorded on a monthly basis.

The variation of the tangible fixed assets in 2006 is composed of:

		Plant and Equipment	Computer hardware	Furniture and vehicles	Total
Gross carrying amounts 1.1.2006	+	31.097,83	577.753,09	1.167,76	610.018,68
Additions	+	140.945,08	97.529,51	27.734,00	266.208,59
Disposals	-				0,00
Transfer between headings	+/-				0,00
Other changes	+/-				0,00
Gross carrying amounts 31.12.2006		172.042,91	675.282,60	28.901,76	876.227,27
					0,00
Accumulated depreciation and impairment 1.1.2006	-	-10.488,51	-144.524,09	-68,11	-155.080,71
Depreciation	-	-29.251,36	-168.086,09	-694,55	-198.032,00
Write-back of depreciation	+				0,00
Disposals	+				0,00
Impairment	-				0,00
Write-back of impairment	+				0,00
Transfer between headings	+/-				0,00
Other changes	+/-				0,00
Accumulated depreciation and impairment 31.12.2006		-39.739,87	-312.610,18	-762,66	-353.112,71
Net carrying amounts 31.12.2006		132.303,04	362.672,42	28.139,10	523.114,56

In conformity with the IPSAS 17, amortisations have been recorded on a monthly basis

II. Inventory

Our current vendor of office supplies being able to deliver immediately, it has been decided to avoid making any kind of inventory.

III. Short-term pre-financing

Pre-financing without interest for the EC entity <1 yr	31.12.2006	1.1.2006
PF Implemented by other EC entities than the Commission (pre-financing given to third parties)	4.848.714,30	5.351.330,93
Accrued charges on PF TP - Implemented by other EC entities than the Commission		
Total	4.848.714,30	5.351.330,93

These pre-financings are related to the anti-pollution call for tenders and other operational activities in 2005 and 2006.

IV. Short-term receivables

Current receivables totalling € 216.521,53 are composed of:

€ 59.574,10 (including several amounts of VAT receivables against the Member States to be collected by the former supplier on behalf of EMSA)

€ 127.600,30 (mainly VAT receivable against Member state – after creation and expedition of the debit note)

€ 80.796,92 (VAT receivable against Member state – before creation and expedition of the debit note)

€ -51.449,79 have been written down to anticipate a future Court litigation

Receivables from	31.12.2006			31.12.2005		
	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)	Net Value
Customers	59.574,10	-51.449,79	8.124,31	1.261,90		1.261,90
Member States	208.397,22		208.397,22	3.247,22		3.247,22
EFTA			0,00			0,00
Non consolidated EC entities NOT USED *)			0,00			0,00
Staff NOT USED **)			0,00			0,00
Third States			0,00			0,00
Other ***)			0,00	440,81		440,81
Consolidated EC entities ****)	0,00		0,00	0,00		0,00
Total	267.971,32	-51.449,79	216.521,53	4.949,93	0,00	4.949,93

Sundry receivables totalling € 43.951,76 and composed of:

€ 1.822,68 (amount receivable - staff)

€ 5.075,84 (current account staff)

€ 35.617,71 (salary advances – temporary agents)

€ 1.404,00 (mission advances)

€ 31,53 (supplier debtor)

Other – deferrals and accruals totalling € 8.232,24 and mainly composed of:

€ 4.920,93 (interests to be received from ING)

€ 2.034,90 (prepayments – deferred charges)

€ 1.276,41 (non reconciled accruals with the European Commission)

Short-term receivables with consolidated EC entities totalling € 1.248,58

and composed of two receivables against EU Agencies for holidays paid to newly recruited staff on their behalf.

Cash and cash equivalent composed of our four bank accounts plus the newly created imprest account for a total of € 11.633.388,48

Description	31.12.2006	31.12.2005
<i>Unrestricted cash:</i>	11.633.388,48	8.866.296,33
Treasury and Central Bank accounts		
Current accounts (bank accounts)	11.633.138,34	8.866.296,33
Imprest accounts	250,14	0,00
Cash in hand ("Caisses")		
Transfers (Cash in transit) *)		
Short-term deposits and other cash equivalents		
<i>Restricted cash:</i>	0,00	0,00
Fines		
Other		
Total	11.633.388,48	8.866.296,33

v. Capital

The EMSA capital is decreased by the negative economic outturn of the year 2006 (€ - 2.157.033,23) to reach € 5.028.414,76

vi. Short-term liabilities

A provision for risks and liabilities of € 190.790,24 has been established to cover the EMSA staff untaken holidays at the end of December 2006.

Current payables is reaching € 419.362,77 and are constituted of supplier's invoices received but not paid at year end.

	31.12.2006	31.12.2005
Vendors	2.177,67	1.102.325,85
Member States	403.042,28	
Fish Agency (non consolidated in 2006)	14.142,82	
Total	419.362,77	1.102.325,85

Sundry payables (€ 25.350,06) are constituted of a several debts towards different EU national social securities and operations to be regularised (€ 5.157,41).

Deferrals and accruals are including:

€ 3.069.148,42 which represent mainly invoices to be received early 2007 for services rendered in 2006.

Pre-financings received from consolidated EC entities are reaching € 7.932.649,06 at the end of 2006 and are composed of:

€ 7.335.747,96	Budgetary outturn 2006
€ 514.685,80	Budgetary outturn 2005
€ 108.601,30	Pre-financing PHARE
€ -26.386,00	Accruals PHARE 2006

€ 7.932.649,06	

Other accounts payable against consolidated EC entities are totalling € 664.120,94 including debts towards different DG's of the Commission and Agencies:

€ 490.367,35 (DG TREN – including financial interests of 2006: € 322.896,84 and 2005: € 167.470,51)

€ 142.178,25 (DG PMO)

€ 11.943,95 (DG OPOCE)

€ 8.295,00 (DG OIB)

€ 10.000,00 (DG BUDG)

€ 1.336,39 (Galileo Agency)

€ 664.120,94

VII. Contingent liabilities

Description	31.12.2006	31.12.2005
<i>Contingent liabilities:</i>	0,00	0,00
Amounts relating to legal cases		
<i>Commitments for future funding:</i>	21.879.036,46	16.059.784,79
RAL - Commitments against appropriations not yet consumed	21.879.036,46	16.059.784,79
TOTAL	21.879.036,46	16.059.784,79

VIII. Contingent assets

Description	31.12.2006	31.12.2005
Guarantees received	4.597.995,00	8.754.218,60
Guarantees for pre-financing	4.597.995,00	8.754.218,60
Guarantees for fines pending		
Guarantees for other *)		
Borrowing agreements signed		
EAGGF guarantees		
Fraud and irregularities - structural actions		
Other contingent assets **)		
TOTAL	4.597.995,00	8.754.218,60

6. BUDGET IMPLEMENTATION 2006 – DG BUDG Format

1.9

BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2006

		2006	2005
REVENUE			
Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency)	+	31,931,780.00	16,060,000.00
Phare funds from Commission	+	98,440.00	
Other contributions and funding received via the Commission (anti-pollution credits)	+		
Other donors			
Fee income	+		
Other revenue (including corrector coefficient negative of Lisbon)	+	361,970.03	
TOTAL REVENUE (a)		32,392,190.03	16,060,000.00
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	-10,387,066.14	-6,062,652.95
Appropriations carried over	-	-663,840.98	-161,143.09
<i>Title II: Administrative Expenses</i>			
Payments	-	-1,943,908.33	-1,597,548.78
Appropriations carried over	-	-605,818.18	-332,959.29
<i>Title III: Operating Expenditure *)</i>			
Payments	-	-11,638,397.53	-7,515,198.92
Appropriations carried over	-		
TOTAL EXPENDITURE (b)		-25,239,031.16	-15,669,503.03
OUTTURN FOR THE FINANCIAL YEAR (a-b)		7,153,158.87	390,496.97
Cancellation of unused payment appropriations carried over from previous year	+	183,816.90	125,346.55
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	0.00	
Exchange differences for the year (gain +/-)	+/-	-1,227.81	-1,157.72
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		7,335,747.96	514,685.80
Balance year N-1	+/-	514,685.80	
Positive balance from year N-1 reimbursed in year N to the Commission	-	-514,685.80	
Result used for determining amounts in general accounting		7,335,747.96	514,685.80
Commission subsidy - agency registers accrued revenue and Commission accrued expense		24,596,032.04	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		7,335,747.96	

Budget Implementation 2006 – Summary (European Court of Auditors format)

EMSA - Budgetary Outturn - 2006

(euros)

INCOME			EXPENDITURE											
Type of income	Income published in the OJ	Income collected	Expenditures	Credit of the year					Carried-over credits					
				Appropriations	Committed	Paid	Carried over	Cancelled	Appropriations	Committed	Paid	Carried over	Cancelled	
Own income			Title I - Staff (CND)	13.458.950,00	12.704.869,97	10.387.066,14	663.840,98	2.408.042,88	161.143,09	161.143,09	62.181,43		98.961,66	
EC Subsidy	44.738.440,00	32.030.220,00												
Other subsidy			Title II - Administrative exp. (CND)	2.971.608,00	2.549.726,51	1.943.908,33	605.818,18	421.881,49	332.959,29	332.959,29	248.104,05		84.855,24	
Other income		361.970,03	Title III Opérational activities (CD)											
				- CE	28.307.882,00	19.032.581,16	0,00	0,00	9.275.300,84	0,00	0,00	0,00		0,00
				- CP	28.307.882,00	0,00	11.638.397,53	0,00	16.669.484,47	0,00	0,00	0,00		0,00
Total	44.738.440,00	32.392.190,03	Total CE	44.738.440,00	34.287.177,64	0,00	1.269.659,16	12.105.225,21	494.102,38	494.102,38	310.285,48		183.816,90	
			Total CP	44.738.440,00	0,00	23.969.372,00	1.269.659,16	19.499.408,84	494.102,38	494.102,38	310.285,48		183.816,30	

CND: non dissociated appropriations (commitment appropriations equal payment appropriations).

CD: dissociated appropriations (commitment appropriations may not equal payment appropriations).

CE: commitment appropriations in a dissociated regime.

CP: payment appropriations in a dissociated regime.

Budget Implementation 2006 – Details

BUDGET IMPLEMENTATION CREDIT OF THE YEAR – 2006 C1 (credits of the year)

Budget Line	Budget Line Description	Commitment Appropriations (1)	Executed Payment in SI2 (2)	Executed Commitment in ABAC (3)	TOTAL Commitment Execution (SI2+ ABAC) (4) = (2) + (3)	% (4/1)	Payment Appropriations (5)	Executed Payment in SI2 (2)	Executed Payment in ABAC (6)	TOTAL Payment Execution (SI2 + ABAC) (7) = (2) + (6)	% (7/5)	REST to PAY (8) = (4) - (7)	% (8/4)
1100	Basic salary	6,635,250.00	1,667,372.21	4,932,627.79	6,600,000.00	99.5%	6,635,250.00	1,667,372.21	3,861,614.27	5,528,986.48	83.3%	1,071,013.52	16.2%
1101	Family allowances	680,000.00	147,723.06	532,276.94	680,000.00	100.0%	680,000.00	147,723.06	451,242.10	598,965.16	88.1%	81,034.84	11.9%
1102	Expatriation and foreign-residence allowances	925,000.00	246,127.77	678,872.23	925,000.00	100.0%	925,000.00	246,127.77	588,156.97	834,284.74	90.2%	90,715.26	9.8%
1103	Secretarial allowances	60,000.00	2,571.68	5,604.32	8,176.00	13.6%	60,000.00	2,571.68	3,296.45	5,868.13	9.8%	2,307.87	28.2%
	Total Article 110	8,300,250.00	2,063,794.72	6,149,381.28	8,213,176.00	99.0%	8,300,250.00	2,063,794.72	4,904,309.79	6,968,104.51	84.0%	1,245,071.49	15.2%
1110	Auxiliary staff	500,000.00	113,201.92	276,798.08	390,000.00	78.0%	500,000.00	113,201.92	262,640.84	375,842.76	75.2%	14,157.24	3.6%
1113	Contract staff	114,000.00	0.00	57,000.00	57,000.00	50.0%	114,000.00	0.00	20,990.23	20,990.23	18.4%	36,009.77	63.2%
1114	Agency staff	40,000.00	0.00	0.00	0.00	0.0%	40,000.00	0.00	0.00	0.00	0.0%	0.00	0.0%
1115	Seconded national experts	625,000.00	154,388.90	470,611.10	625,000.00	100.0%	625,000.00	154,388.90	464,747.45	619,136.35	99.1%	5,863.65	0.9%
	Total Article 111	1,279,000.00	267,590.82	804,409.18	1,072,000.00	83.8%	1,279,000.00	267,590.82	748,378.52	1,015,969.34	79.4%	56,030.66	5.2%
1130	Insurance against sickness	215,000.00	56,674.86	158,325.14	215,000.00	100.0%	215,000.00	56,674.86	131,171.61	187,846.47	87.4%	27,153.53	12.6%
1131	Insurance against accidents and occupational disease	74,000.00	14,502.09	47,497.91	62,000.00	83.8%	74,000.00	14,502.09	33,494.36	47,996.45	64.9%	14,003.55	22.6%
1132	Insurance against unemployment	71,000.00	20,077.63	50,922.37	71,000.00	100.0%	71,000.00	20,077.63	46,766.17	66,843.80	94.1%	4,156.20	5.9%
	Total Article 113	360,000.00	91,254.58	256,745.42	348,000.00	96.7%	360,000.00	91,254.58	211,432.14	302,686.72	84.1%	45,313.28	13.0%
1140	Childbirth and death allowances and grants	3,000.00	594.93	905.07	1,500.00	50.0%	3,000.00	594.93	793.24	1,388.17	46.3%	111.83	7.5%
1141	Travel expenses for annual leave	132,500.00	4,281.51	128,218.49	132,500.00	100.0%	132,500.00	4,281.51	122,834.62	127,116.13	95.9%	5,383.87	4.1%
	Total Article 114	135,500.00	4,876.44	129,123.56	134,000.00	98.9%	135,500.00	4,876.44	123,627.86	128,504.30	94.8%	5,495.70	4.1%
1150	Overtime	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.0%	0.00	0.0%
	Total Article 115	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.0%	0.00	0.0%
1170	Freelance interpreters and conference technicians	20,000.00	0.00	17,115.00	17,115.00	85.6%	20,000.00	0.00	12,299.00	12,299.00	61.5%	4,816.00	28.1%
1172	Services of the Translation Centre, Luxembourg	90,000.00	7,790.00	31,210.00	39,000.00	43.3%	90,000.00	7,790.00	29,040.50	36,830.50	40.9%	2,169.50	5.6%
1178	External Services	80,000.00	0.00	56,000.00	56,000.00	70.0%	80,000.00	0.00	44,000.00	44,000.00	55.0%	12,000.00	21.4%
	Total Article 117	190,000.00	7,790.00	104,325.00	112,115.00	59.0%	190,000.00	7,790.00	85,339.50	93,129.50	49.0%	18,985.50	16.9%
1190	Salary weightings	74,000.00	3,725.62	34,524.38	38,250.00	51.7%	74,000.00	3,725.62	7,137.56	10,863.18	14.7%	27,386.82	71.6%
	Total Article 119	74,000.00	3,725.62	34,524.38	38,250.00	51.7%	74,000.00	3,725.62	7,137.56	10,863.18	14.7%	27,386.82	71.6%
	Total Chapter 11	10,338,750.00	2,439,032.18	7,478,508.82	9,917,541.00	95.9%	10,338,750.00	2,439,032.18	6,080,225.37	8,519,257.55	82.4%	1,398,283.45	14.1%

1200	Miscellaneous expenditure on staff recruitment	170,000.00	3,870.15	120,929.85	124,800.00	73.4%	170,000.00	3,870.15	105,184.90	109,055.05	64.2%	15,744.95	12.6%
	Total Article 120	170,000.00	3,870.15	120,929.85	124,800.00	73.4%	170,000.00	3,870.15	105,184.90	109,055.05	64.2%	15,744.95	12.6%
1210	Travel expenses	100,000.00	934.35	85,065.65	86,000.00	86.0%	100,000.00	934.35	53,231.13	54,165.48	54.2%	31,834.52	37.0%
	Total Article 121	100,000.00	934.35	85,065.65	86,000.00	86.0%	100,000.00	934.35	53,231.13	54,165.48	54.2%	31,834.52	37.0%
1220	Installation, resettlement and transfer allowances	900,000.00	66,304.54	833,695.46	900,000.00	100.0%	900,000.00	66,304.54	675,712.11	742,016.65	82.4%	157,983.35	17.6%
	Total Article 122	900,000.00	66,304.54	833,695.46	900,000.00	100.0%	900,000.00	66,304.54	675,712.11	742,016.65	82.4%	157,983.35	17.6%
1230	Removal expenses	763,000.00	1,156.44	632,937.73	634,094.17	83.1%	763,000.00	1,156.44	342,042.59	343,199.03	45.0%	290,895.14	45.9%
	Total Article 123	763,000.00	1,156.44	632,937.73	634,094.17	83.1%	763,000.00	1,156.44	342,042.59	343,199.03	45.0%	290,895.14	45.9%
1240	Temporary daily subsistence allowances	512,500.00	61,820.34	450,679.66	512,500.00	100.0%	512,500.00	61,820.34	333,998.11	395,818.45	77.2%	116,681.55	22.8%
	Total Article 124	512,500.00	61,820.34	450,679.66	512,500.00	100.0%	512,500.00	61,820.34	333,998.11	395,818.45	77.2%	116,681.55	22.8%
	Total Chapter 12	2,445,500.00	134,085.82	2,123,308.35	2,257,394.17	92.3%	2,445,500.00	134,085.82	1,510,168.84	1,644,254.66	67.2%	613,139.51	27.2%
1300	Mission expenses, duty travel expenses and other ancillary expenditure	220,000.00	38,330.90	97,359.79	135,690.69	61.7%	220,000.00	38,330.90	68,935.14	107,266.04	48.8%	28,424.65	20.9%
	Total Article 130	220,000.00	38,330.90	97,359.79	135,690.69	61.7%	220,000.00	38,330.90	68,935.14	107,266.04	48.8%	28,424.65	20.9%
	Total Chapter 13	220,000.00	38,330.90	97,359.79	135,690.69	61.7%	220,000.00	38,330.90	68,935.14	107,266.04	48.8%	28,424.65	20.9%
1400	Restaurants	40,000.00	0.00	0.00	0.00	0.0%	40,000.00	0.00	0.00	0.00	0.0%	0.00	0.0%
	Total Article 140	40,000.00	0.00	0.00	0.00	0.0%	40,000.00	0.00	0.00	0.00	0.0%	0.00	0.0%
1410	Medical service	10,000.00	0.00	5,000.00	5,000.00	50.0%	10,000.00	0.00	687.00	687.00	6.9%	4,313.00	86.3%
	Total Article 141	10,000.00	0.00	5,000.00	5,000.00	50.0%	10,000.00	0.00	687.00	687.00	6.9%	4,313.00	86.3%
1420	Language courses, training	300,000.00	8,198.89	288,843.06	297,041.95	99.0%	300,000.00	8,198.89	30,927.34	39,126.23	13.0%	257,915.72	86.8%
	Total Article 142	300,000.00	8,198.89	288,843.06	297,041.95	99.0%	300,000.00	8,198.89	30,927.34	39,126.23	13.0%	257,915.72	86.8%
	Total Chapter 14	350,000.00	8,198.89	293,843.06	302,041.95	86.3%	350,000.00	8,198.89	31,614.34	39,813.23	11.4%	262,228.72	86.8%
1700	Entertainment and representation expenses	104,700.00	1,008.74	91,193.42	92,202.16	88.1%	104,700.00	1,008.74	75,465.92	76,474.66	73.0%	15,727.50	17.1%
	Total Article 170	104,700.00	1,008.74	91,193.42	92,202.16	88.1%	104,700.00	1,008.74	75,465.92	76,474.66	73.0%	15,727.50	17.1%
	Total Chapter 17	104,700.00	1,008.74	91,193.42	92,202.16	88.1%	104,700.00	1,008.74	75,465.92	76,474.66	73.0%	15,727.50	17.1%
	Total Title 1	13,458,950.00	2,620,656.53	10,084,213.44	12,704,869.97	94.4%	13,458,950.00	2,620,656.53	7,766,409.61	10,387,066.14	77.2%	2,317,803.83	18.2%
	Budget Line Description	Commitment Appropriations (1)	Payment (SI2)	Commitment (ABAC)	Commitment Execution (2) (SI2+ABAC)	% (3=2/1)	Payment Appropriations (4)	Payment (SI2)	Payment (ABAC)	Payment Execution (5) (SI2+ABAC)	% (6=5/4)	Rest to Pay (9=2-5)	% (10=9/2)
2000	Rent	1,467,477.62	0.00	1,293,477.62	1,293,477.62	88.1%	1,467,477.62	0.00	1,293,477.62	1,293,477.62	88.1%	0.00	0.0%
	Total Article 200	1,467,477.62	0.00	1,293,477.62	1,293,477.62	88.1%	1,467,477.62	0.00	1,293,477.62	1,293,477.62	88.1%	0.00	0.0%
2010	Insurance	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.0%	0.00	0.0%
	Total Article 201	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.0%	0.00	0.0%
2020	Water, gas, electricity	100,000.00	0.00	80,000.00	80,000.00	80.0%	100,000.00	0.00	0.00	0.00	0.0%	80,000.00	0.0%
	Total Article 202	100,000.00	0.00	80,000.00	80,000.00	80.0%	100,000.00	0.00	0.00	0.00	0.0%	80,000.00	0.0%

2030	Cleaning and maintenance	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.0%	0.00	0.0%
	Total Article 203	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.0%	0.00	0.0%
2040	Fitting-out of premises	10,000.00	0.00	5,336.22	5,336.22	53.4%	10,000.00	0.00	0.00	0.00	0.0%	5,336.22	0.0%
	Total Article 208	10,000.00	0.00	5,336.22	5,336.22	53.4%	10,000.00	0.00	0.00	0.00	0.0%	5,336.22	0.0%
2050	Security	50.00	0.00	0.00	0.00	0.0%	50.00	0.00	0.00	0.00	0.0%	0.00	0.0%
	Total Article 205	50.00	0.00	0.00	0.00	0.0%	50.00	0.00	0.00	0.00	0.0%	0.00	0.0%
2080	Preliminary expenditure relating to the acquisition or construction of a building	23,000.00	0.00	4,853.33	4,853.33	21.1%	23,000.00	0.00	4,853.33	4,853.33	21.1%	0.00	0.0%
	Total Article 208	23,000.00	0.00	4,853.33	4,853.33	21.1%	23,000.00	0.00	4,853.33	4,853.33	21.1%	0.00	0.0%
	Total Chapter 20	1,600,527.62	0.00	1,383,667.17	1,383,667.17	86.5%	1,600,527.62	0.00	1,298,330.95	1,298,330.95	81.1%	85,336.22	6.2%
2100	Computer equipment	570,558.00	19,729.37	540,760.07	560,489.44	98.2%	570,558.00	19,729.37	260,905.60	280,634.97	49.2%	279,854.47	49.9%
2101	Software development	87,500.00	2,475.00	63,274.00	65,749.00	75.1%	87,500.00	2,475.00	25,000.00	27,475.00	31.4%	38,274.00	58.2%
2102	Other external data processing services	60,000.00	3,775.00	14,932.31	18,707.31	31.2%	60,000.00	3,775.00	4,932.31	8,707.31	14.5%	10,000.00	53.5%
	Total Article 210	718,058.00	25,979.37	618,966.38	644,945.75	89.8%	718,058.00	25,979.37	290,837.91	316,817.28	44.1%	328,128.47	50.9%
	Total Chapter 21	718,058.00	25,979.37	618,966.38	644,945.75	89.8%	718,058.00	25,979.37	290,837.91	316,817.28	44.1%	328,128.47	50.9%
2200	New purchases of technical equipment and installations	15,000.00	0.00	1,816.25	1,816.25	12.1%	15,000.00	0.00	979.25	979.25	6.5%	837.00	0.0%
2204	Electronic office equipment	10,000.00	0.00	0.00	0.00	0.0%	10,000.00	0.00	0.00	0.00	0.0%	0.00	0.0%
	Total Article 220	25,000.00	0.00	1,816.25	1,816.25	7.3%	25,000.00	0.00	979.25	979.25	3.9%	837.00	0.0%
2210	New purchases	66,990.00	0.00	65,728.30	65,728.30	98.1%	66,990.00	0.00	2,710.40	2,710.40	4.0%	63,017.90	0.0%
2212	Furniture hire	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	#DIV/0!	0.00	0.0%
2213	Maintenance, use and repair	4,000.00	0.00	500.00	500.00	12.5%	4,000.00	0.00	260.40	260.40	6.5%	239.60	47.9%
	Total Article 221	70,990.00	0.00	66,228.30	66,228.30	93.3%	70,990.00	0.00	2,970.80	2,970.80	4.2%	63,257.50	95.5%
2230	Vehicle hire	66,000.00	0.00	33,880.78	33,880.78	51.3%	66,000.00	0.00	31,825.21	31,825.21	48.2%	2,055.57	6.1%
	Total Article 221	66,000.00	0.00	33,880.78	33,880.78	51.3%	66,000.00	0.00	31,825.21	31,825.21	48.2%	2,055.57	6.1%
2250	Library stocks, purchase of books	3,000.00	0.00	0.00	0.00	0.0%	3,000.00	0.00	0.00	0.00	0.0%	0.00	0.0%
2251	Special library, documentation and reproduction equipment	5,000.00	0.00	0.00	0.00	0.0%	5,000.00	0.00	0.00	0.00	0.0%	0.00	0.0%
2252	Subscriptions to newspapers and periodicals	3,000.00	1,485.00	723.00	2,208.00	73.6%	3,000.00	1,485.00	590.00	2,075.00	69.2%	133.00	6.0%
	Total Article 225	11,000.00	1,485.00	723.00	2,208.00	20.1%	11,000.00	1,485.00	590.00	2,075.00	18.9%	133.00	6.0%
	Total Chapter 22	172,990.00	1,485.00	102,648.33	104,133.33	60.2%	172,990.00	1,485.00	36,365.26	37,850.26	21.9%	66,283.07	63.7%
2300	Stationery and office supplies	45,000.00	5,190.48	36,009.52	41,200.00	91.6%	45,000.00	5,190.48	26,485.68	31,676.16	70.4%	9,523.84	23.1%
	Total Article 230	45,000.00	5,190.48	36,009.52	41,200.00	91.6%	45,000.00	5,190.48	26,485.68	31,676.16	70.4%	9,523.84	23.1%
2320	Bank charges	9,000.00	122.90	4,877.10	5,000.00	55.6%	9,000.00	122.90	145.86	268.76	3.0%	4,731.24	94.6%
2329	Other financial charges	1,000.00	0.00	0.00	0.00	0.0%	1,000.00	0.00	0.00	0.00	0.0%	0.00	0.0%

	Total Article 232	10,000.00	122.90	4,877.10	5,000.00	50.0%	10,000.00	122.90	145.86	268.76	2.7%	4,731.24	94.6%
2330	Legal expenses	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.0%	0.00	0.0%
	Total Article 233	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.0%	0.00	0.0%
2340	Damages	3,000.00	0.00	0.00	0.00	0.0%	3,000.00	0.00	0.00	0.00	0.0%	0.00	0.0%
	Total Article 234	3,000.00	0.00	0.00	0.00	0.0%	3,000.00	0.00	0.00	0.00	0.0%	0.00	0.0%
2350	Miscellaneous insurance	30,000.00	0.00	6,071.23	6,071.23	20.2%	30,000.00	0.00	761.39	761.39	2.5%	5,309.84	87.5%
2352	Miscellaneous expenditure on internal meetings	18,000.00	3,512.80	14,487.20	18,000.00	100.0%	18,000.00	3,512.80	8,929.39	12,442.19	69.1%	5,557.81	30.9%
2353	Departmental removals and associated handling	82,522.38	0.00	79,576.75	79,576.75	96.4%	82,522.38	0.00	79,576.75	79,576.75	96.4%	0.00	0.0%
2355	Uniforms	5,000.00	643.80	429.20	1,073.00	21.5%	5,000.00	643.80	0.00	643.80	12.9%	429.20	40.0%
	Total Article 235	135,522.38	4,156.60	100,564.38	104,720.98	77.3%	135,522.38	4,156.60	89,267.53	93,424.13	68.9%	11,296.85	10.8%
	Total Chapter 23	193,522.38	9,469.98	141,451.00	150,920.98	78.0%	193,522.38	9,469.98	115,899.07	125,369.05	64.8%	25,551.93	16.9%
2400	Postage and delivery charges	12,010.00	0.00	11,000.00	11,000.00	91.6%	12,010.00	0.00	5,751.95	5,751.95	47.9%	5,248.05	47.7%
	Total Article 240	12,010.00	0.00	11,000.00	11,000.00	91.6%	12,010.00	0.00	5,751.95	5,751.95	47.9%	5,248.05	47.7%
2410	Telecommunication charges	110,500.00	15,755.36	86,049.04	101,804.40	92.1%	110,500.00	15,755.36	64,299.48	80,054.84	72.4%	21,749.56	21.4%
2411	Telecom equipments	500.00	0.00	375.00	375.00	75.0%	500.00	0.00	0.00	0.00	0.0%	375.00	0.0%
	Total Article 241	111,000.00	15,755.36	86,424.04	102,179.40	92.1%	111,000.00	15,755.36	64,299.48	80,054.84	72.1%	22,124.56	21.7%
	Total Chapter 24	123,010.00	15,755.36	97,424.04	113,179.40	92.0%	123,010.00	15,755.36	70,051.43	85,806.79	69.8%	27,372.61	24.2%
2500	Meetings in general	158,500.00	1,590.51	149,146.04	150,736.55	95.1%	158,500.00	1,590.51	76,000.16	77,590.67	49.0%	73,145.88	48.5%
2501	Meetings in general - PHARE	5,000.00	0.00	2,143.33	2,143.33	42.9%	5,000.00	0.00	2,143.33	2,143.33	42.9%	0.00	0.0%
	Total Article 250	163,500.00	1,590.51	151,289.37	152,879.88	93.5%	163,500.00	1,590.51	78,143.49	79,734.00	48.8%	73,145.88	47.8%
	Total Chapter 25	163,500.00	1,590.51	151,289.37	152,879.88	93.5%	163,500.00	1,590.51	78,143.49	79,734.00	48.8%	73,145.88	47.8%
	Total Title 2	2,971,608.00	54,280.22	2,495,446.29	2,549,726.51	85.8%	2,971,608.00	54,280.22	1,889,628.11	1,943,908.33	65.4%	605,818.18	23.8%
Budget Line	Budget Line Description	Commimtent Appropriations (1)	Payment (S12)	Commitment (ABAC)	Commitment Execution (2) (S12+ ABAC)	% (3=2/1)	Payment Appropriations (4)	Payment (S12)	Payment (ABAC)	Payment Execution (5) (S12+ ABAC)	% (6=5/4)	Rest to Pay (9=2-5)	% (10=9/2)
3100	Maintenance of existing databases	115,000.00	0.00	111,020.00	111,020.00	96.5%	115,000.00	0.00	106,420.00	106,420.00	92.5%		
3101	Database development	1,447,210.00	194,660.90	1,376,891.00	1,571,551.90	108.6%	1,447,210.00	194,660.90	491,420.83	686,081.73	47.4%		
	Total Article 310	1,562,210.00	194,660.90	1,487,911.00	1,682,571.90	107.7%	1,562,210.00	194,660.90	597,840.83	792,501.73	50.7%		
	Total Chapter 31	1,562,210.00	194,660.90	1,487,911.00	1,682,571.90	107.7%	1,562,210.00	194,660.90	597,840.83	792,501.73	50.7%		
3200	Information and publishing	250,000.00	38,415.01	127,100.73	165,515.74	66.2%	250,000.00	38,415.01	119,910.86	158,325.87	63.3%		
	Total Article 320	250,000.00	38,415.01	127,100.73	165,515.74	66.2%	250,000.00	38,415.01	119,910.86	158,325.87	63.3%		
	Total Chapter 32	250,000.00	38,415.01	127,100.73	165,515.74	66.2%	250,000.00	38,415.01	119,910.86	158,325.87	63.3%		
3300	Organisation of experts' meetings on maritime safety	1,115,000.00	57,379.08	852,666.50	910,045.58	81.6%	1,115,000.00	57,379.08	192,086.56	249,465.64	22.4%		

3301 and 3302	Organisation of experts' meetings on maritime safety - PHARE	103,440.00	0.00	51,000.00	51,000.00	49.3%	103,440.00	0.00	24,243.25	24,243.25	23.4%
	Total Article 330	1,218,440.00	57,379.08	903,666.50	961,045.58	78.9%	1,218,440.00	57,379.08	216,329.81	273,708.89	22.5%
	Total Chapter 33	1,218,440.00	57,379.08	903,666.50	961,045.58	78.9%	1,218,440.00	57,379.08	216,329.81	273,708.89	22.5%
3400	Translation costs	130,000.00	0.00	130,000.00	130,000.00	100.0%	130,000.00	0.00	120,486.50	120,486.50	92.7%
	Total Article 340	130,000.00	0.00	130,000.00	130,000.00	100.0%	130,000.00	0.00	120,486.50	120,486.50	92.7%
	Total Chapter 34	130,000.00	0.00	130,000.00	130,000.00	100.0%	130,000.00	0.00	120,486.50	120,486.50	92.7%
3500	Studies	1,048,040.00	368,022.50	622,358.00	990,380.50	94.5%	1,048,040.00	368,022.50	154,937.58	522,960.08	49.9%
	Total Article 350	1,048,040.00	368,022.50	622,358.00	990,380.50	94.5%	1,048,040.00	368,022.50	154,937.58	522,960.08	49.9%
	Total Chapter 35	1,048,040.00	368,022.50	622,358.00	990,380.50	94.5%	1,048,040.00	368,022.50	154,937.58	522,960.08	49.9%
3600	Mission expenses linked to maritime affairs	700,000.00	113,122.60	459,905.28	573,027.88	81.9%	700,000.00	113,122.60	273,957.75	387,080.35	55.3%
	Total Article 360	700,000.00	113,122.60	459,905.28	573,027.88	81.9%	700,000.00	113,122.60	273,957.75	387,080.35	55.3%
	Total Chapter 36	700,000.00	113,122.60	459,905.28	573,027.88	81.9%	700,000.00	113,122.60	273,957.75	387,080.35	55.3%
3700	Training actions linked to maritime affairs	200,000.00	51,530.15	138,300.00	189,830.15	94.9%	200,000.00	51,530.15	32,106.93	83,637.08	41.8%
	Total Article 370	200,000.00	51,530.15	138,300.00	189,830.15	94.9%	200,000.00	51,530.15	32,106.93	83,637.08	41.8%
	Total Chapter 37	200,000.00	51,530.15	138,300.00	189,830.15	94.9%	200,000.00	51,530.15	32,106.93	83,637.08	41.8%
3800	Anti-pollution measures	23,199,192.00	105,716.03	14,234,493.38	14,340,209.41	61.8%	23,199,192.00	105,716.03	9,193,981.00	9,299,697.03	40.1%
	Total Article 380	23,199,192.00	105,716.03	14,234,493.38	14,340,209.41	61.8%	23,199,192.00	105,716.03	9,193,981.00	9,299,697.03	40.1%
	Total Chapter 38	23,199,192.00	105,716.03	14,234,493.38	14,340,209.41	61.8%	23,199,192.00	105,716.03	9,193,981.00	9,299,697.03	40.1%
	Total Title 3	28,307,882.00	928,846.27	18,103,734.89	19,032,581.16	67.2%	28,307,882.00	928,846.27	10,709,551.26	11,638,397.53	41.1%
	GRAND TOTAL (C1)	44,738,440.00	3,603,783.02	30,683,394.62	34,287,177.64	76.6%	44,738,440.00	3,603,783.02	20,365,588.98	23,969,372.00	53.6%

BUDGET IMPLEMENTATION CREDIT OF THE YEAR – 2006 - C8 (carried over credits)

Budget Line	Budget Line Description	Commitment Appropriations SI2 (1)	Commitment Appropriations ABAC (1) BIS	Executed Commitment ABAC (2)	Executed Payment SI2 (3)	TOTAL Executed Commitment (4) = (2) + (3)	Payment Appropriations SI2 (5)	Payment Appropriations ABAC (5) BIS	Executed Payment SI2 (3)	Executed Payment ABAC (6)	TOTAL Executed Payment (7) = (3) + (6)
1100	Basic salary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1101	Family allowances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1102	Expatriation and foreign-residence allowances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1103	Secretarial allowances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Auxiliary staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1113	Contract staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1114	Agency staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1115	Seconded national experts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1130	Insurance against sickness	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1131	Insurance against accidents and occupational disease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1132	Insurance against unemployment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 113	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1140	Childbirth and death allowances and grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1141	Travel expenses for annual leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1150	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1170	Freelance interpreters and conference technicians	14,600.00	14,600.00	14,600.00	0.00	14,600.00	14,600.00	14,600.00	0.00	8,420.71	8,420.71
1172	Services of the Translation Centre, Luxembourg	35,325.91	28,463.51	0.00	6,862.40	6,862.40	35,325.91	28,463.51	6,862.40	0.00	6,862.40
1178	External Services	34,500.00	34,500.00	11,000.00	0.00	11,000.00	34,500.00	34,500.00	0.00	11,000.00	11,000.00
	Total Article 117	84,425.91	77,563.51	25,600.00	6,862.40	32,462.40	84,425.91	77,563.51	6,862.40	19,420.71	26,283.11
1190	Salary weightings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 119	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Chapter 11	84,425.91	77,563.51	25,600.00	6,862.40	32,462.40	84,425.91	77,563.51	6,862.40	19,420.71	26,283.11
1200	Miscellaneous expenditure on staff recruitment	12,650.00	4,773.23	4,773.23	7,876.77	12,650.00	12,650.00	4,773.23	7,876.77	1,494.00	9,370.77

	Total Article 120	12,650.00	4,773.23	4,773.23	7,876.77	12,650.00	12,650.00	4,773.23	7,876.77	1,494.00	9,370.77
1210	Travel expenses	3,000.00	2,767.02	2,767.02	232.98	3,000.00	3,000.00	2,767.02	232.98	0.00	232.98
	Total Article 121	3,000.00	2,767.02	2,767.02	232.98	3,000.00	3,000.00	2,767.02	232.98	0.00	232.98
1220	Installation, resettlement and transfer allowances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 122	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1230	Removal expenses	995.00	158.87	158.87	836.13	995.00	995.00	158.87	836.13	0.00	836.13
	Total Article 123	995.00	158.87	158.87	836.13	995.00	995.00	158.87	836.13	0.00	836.13
1240	Temporary daily subsistence allowances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 124	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Chapter 12	16,645.00	7,699.12	7,699.12	8,945.88	16,645.00	16,645.00	7,699.12	8,945.88	1,494.00	10,439.88
1300	Mission expenses, duty travel expenses and other ancillary expenditure	10,776.19	3,964.70	0.00	6,811.49	6,811.49	10,776.19	3,964.70	6,811.49	0.00	6,811.49
	Total Article 130	10,776.19	3,964.70	0.00	6,811.49	6,811.49	10,776.19	3,964.70	6,811.49	0.00	6,811.49
	Total Chapter 13	10,776.19	3,964.70	0.00	6,811.49	6,811.49	10,776.19	3,964.70	6,811.49	0.00	6,811.49
1400	Restaurants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1410	Medical service	122.00	122.00	122.00	122.00	244.00	122.00	122.00	122.00	0.00	122.00
	Total Article 141	122.00	122.00	122.00	122.00	244.00	122.00	122.00	122.00	0.00	122.00
1420	Language courses, training	43,638.99	24,752.80	24,752.80	13,286.19	38,038.99	43,638.99	24,752.80	13,286.19	0.00	13,286.19
	Total Article 142	43,638.99	24,752.80	24,752.80	13,286.19	38,038.99	43,638.99	24,752.80	13,286.19	0.00	13,286.19
	Total Chapter 14	43,760.99	24,874.80	24,874.80	13,408.19	38,282.99	43,760.99	24,874.80	13,408.19	0.00	13,408.19
1700	Entertainment and representation expenses	5,535.00	296.24	296.24	5,238.76	5,535.00	5,535.00	296.24	5,238.76	0.00	5,238.76
	Total Article 170	5,535.00	296.24	296.24	5,238.76	5,535.00	5,535.00	296.24	5,238.76	0.00	5,238.76
	Total Chapter 17	5,535.00	296.24	296.24	5,238.76	5,535.00	5,535.00	296.24	5,238.76	0.00	5,238.76
	Total Title 1	161,143.09	114,398.37	58,470.16	41,266.72	99,736.88	161,143.09	114,398.37	41,266.72	20,914.71	62,181.43
Budget Line	Budget Line Description	Commitment Appropriations S12	Commitment Appropriations ABAC	Executed Commitment ABAC	Executed Payment S12	TOTAL Executed Commitment	Payment Appropriations S12	Payment Appropriations ABAC	Executed Payment S12	Executed Payment ABAC	TOTAL Executed Payment
		(1)	(1)BIS	(2)	(3)	(4) = (2) + (3)	(5)	(5) BIS	(3)	(6)	(7) = (3) + (6)
2000	Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	Water, gas, electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2030	Cleaning and maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2040	Fitting-out of premises	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 208	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2050	Security	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 205	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2080	Preliminary expenditure relating to the acquisition or construction of a building	33,630.95	33,630.95	33,630.95	0.00	33,630.95	33,630.95	33,630.95	0.00	15,731.54	15,731.54
	Total Article 208	33,630.95	33,630.95	33,630.95	0.00	33,630.95	33,630.95	33,630.95	0.00	15,731.54	15,731.54
	Total Chapter 20	33,630.95	33,630.95	33,630.95	0.00	33,630.95	33,630.95	33,630.95	0.00	15,731.54	15,731.54
2100	Computer equipment	112,500.87	76,060.76	76,060.76	36,440.11	112,500.87	112,500.87	76,060.76	36,440.11	76,060.76	112,500.87
2101	Software development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2102	Other external data processing services	61,492.00	61,492.00	31,250.00	0.00	31,250.00	61,492.00	61,492.00	0.00	31,250.00	31,250.00
	Total Article 210	173,992.87	137,552.76	107,310.76	36,440.11	143,750.87	173,992.87	137,552.76	36,440.11	107,310.76	143,750.87
	Total Chapter 21	173,992.87	137,552.76	107,310.76	36,440.11	143,750.87	173,992.87	137,552.76	36,440.11	107,310.76	143,750.87
2200	New purchases of technical equipment and installations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	Electronic office equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2210	New purchases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2212	Furniture hire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2213	Maintenance, use and repair	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 221	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2230	Vehicle hire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 221	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2250	Library stocks, purchase of books	352.00	187.50	187.50	164.50	352.00	352.00	187.50	164.50	0.00	164.50
2251	Special library, documentation and reproduction equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2252	Subscriptions to newspapers and periodicals	1,317.00	0.00	0.00	1,317.00	1,317.00	1,317.00	0.00	1,317.00	0.00	1,317.00
	Total Article 225	1,669.00	187.50	187.50	1,481.50	1,669.00	1,669.00	187.50	1,481.50	0.00	1,481.50
	Total Chapter 22	1,669.00	187.50	187.50	1,481.50	1,669.00	1,669.00	187.50	1,481.50	0.00	1,481.50
2300	Stationery and office supplies	2,914.00	2,209.00	2,209.00	705.00	2,914.00	2,914.00	2,209.00	705.00	2,209.00	2,914.00
	Total Article 230	2,914.00	2,209.00	2,209.00	705.00	2,914.00	2,914.00	2,209.00	705.00	2,209.00	2,914.00
2320	Bank charges	60.26	0.00	0.00	60.26	60.26	60.26	0.00	60.26	0.00	60.26

2329	Other financial charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 232	60.26	0.00	0.00	60.26	60.26	60.26	0.00	60.26	0.00	60.26
2330	Legal expenses	7,500.00	7,500.00	7,500.00	0.00	7,500.00	7,500.00	7,500.00	0.00	0.00	0.00
	Total Article 233	7,500.00	7,500.00	7,500.00	0.00	7,500.00	7,500.00	7,500.00	0.00	0.00	0.00
2340	Damages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 234	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2350	Miscellaneous insurance	7,768.36	4,035.02	4,035.02	3,733.34	7,768.36	7,768.36	4,035.02	3,733.34	3,012.38	6,745.72
2352	Miscellaneous expenditure on internal meetings	2,366.78	0.00	0.00	1,947.11	1,947.11	2,366.78	0.00	1,947.11	0.00	1,947.11
2353	Departmental removals and associated handling	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2355	Uniforms	6,937.54	0.00	0.00	6,937.54	6,937.54	6,937.54	0.00	6,937.54	0.00	6,937.54
	Total Article 235	17,072.68	4,035.02	4,035.02	12,617.99	16,653.01	17,072.68	4,035.02	12,617.99	3,012.38	15,630.37
	Total Chapter 23	27,546.94	13,744.02	13,744.02	13,383.25	27,127.27	27,546.94	13,744.02	13,383.25	5,221.38	18,604.63
2400	Postage and delivery charges	500.00	500.00	500.00	0.00	500.00	500.00	500.00	0.00	0.00	0.00
	Total Article 240	500.00	500.00	500.00	0.00	500.00	500.00	500.00	0.00	0.00	0.00
2410	Telecommunication charges	16,719.88	2,042.50	2,042.50	7,702.60	9,745.10	16,719.88	2,042.50	7,702.60	0.00	7,702.60
2411	Telecom equipments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 241	16,719.88	2,042.50	2,042.50	7,702.60	9,745.10	16,719.88	2,042.50	7,702.60	0.00	7,702.60
	Total Chapter 24	17,219.88	2,542.50	2,542.50	7,702.60	10,245.10	17,219.88	2,542.50	7,702.60	0.00	7,702.60
2500	Meetings in general	76,699.65	37,790.79	21,336.43	38,306.03	59,642.46	76,699.65	37,790.79	38,306.03	21,336.43	59,642.46
2501	Meetings in general - PHARE	2,200.00	1,009.55	0.00	1,190.45	1,190.45	2,200.00	1,009.55	1,190.45	0.00	1,190.45
	Total Article 250	78,899.65	38,800.34	21,336.43	39,496.48	60,832.91	78,899.65	38,800.34	39,496.48	21,336.43	60,832.91
	Total Chapter 25	78,899.65	38,800.34	21,336.43	39,496.48	60,832.91	78,899.65	38,800.34	39,496.48	21,336.43	60,832.91
	Total Title 2	332,959.29	226,458.07	178,752.16	98,503.94	277,256.10	332,959.29	226,458.07	98,503.94	149,600.11	248,104.05
Budget Line	Budget Line Description	Commitment Appropriations S12	Commitment Appropriations ABAC	Executed Commitment ABAC	Executed Payment S12	TOTAL Executed Commitment	Payment Appropriations S12	Payment Appropriations ABAC	Executed Payment S12	Executed Payment ABAC	TOTAL Executed Payment
		(1)	(1)BIS	(2)	(3)	(4) = (2) + (3)	(5)	(5) BIS	(3)	(6)	(7) = (3) + (6)
3100	Maintenance of existing databases	61,020.00	61,020.00	61,020.00	0.00	61,020.00	0.00	0.00	0.00	0.00	0.00
3101	Database development	975,866.00	781,205.10	781,205.10	194,660.90	975,866.00	0.00	0.00	0.00	0.00	0.00
	Total Article 310	1,036,886.00	842,225.10	842,225.10	194,660.90	1,036,886.00	0.00	0.00	0.00	0.00	0.00
	Total Chapter 31	1,036,886.00	842,225.10	842,225.10	194,660.90	1,036,886.00	0.00	0.00	0.00	0.00	0.00
3200	Information and publishing	51,014.24	26,332.83	0.00	24,681.41	24,681.41	0.00	0.00	0.00	0.00	0.00
	Total Article 320	51,014.24	26,332.83	0.00	24,681.41	24,681.41	0.00	0.00	0.00	0.00	0.00

	Total Chapter 32	51,014.24	26,332.83	0.00	24,681.41	24,681.41	0.00	0.00	0.00	0.00	0.00
3300	Organisation of experts' meetings on maritime safety	134,582.15	91,117.89	446.74	43,464.26	43,911.00	0.00	0.00	0.00	0.00	0.00
3301	Organisation of experts' meetings on maritime safety - PHARE	48,142.89	44,529.96	44,529.96	3,612.93	48,142.89	0.00	0.00	0.00	0.00	0.00
	Total Article 330	182,725.04	135,647.85	44,976.70	47,077.19	92,053.89	0.00	0.00	0.00	0.00	0.00
	Total Chapter 33	182,725.04	135,647.85	44,976.70	47,077.19	92,053.89	0.00	0.00	0.00	0.00	0.00
3400	Translation costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Chapter 34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3500	Studies	1,073,506.44	705,483.94	705,483.94	368,022.50	1,073,506.44	0.00	0.00	0.00	0.00	0.00
	Total Article 350	1,073,506.44	705,483.94	705,483.94	368,022.50	1,073,506.44	0.00	0.00	0.00	0.00	0.00
	Total Chapter 35	1,073,506.44	705,483.94	705,483.94	368,022.50	1,073,506.44	0.00	0.00	0.00	0.00	0.00
3600	Mission expenses linked to maritime affairs	29,562.36	10,724.76	6,918.46	18,687.00	25,605.46	0.00	0.00	0.00	0.00	0.00
	Total Article 360	29,562.36	10,724.76	6,918.46	18,687.00	25,605.46	0.00	0.00	0.00	0.00	0.00
	Total Chapter 36	29,562.36	10,724.76	6,918.46	18,687.00	25,605.46	0.00	0.00	0.00	0.00	0.00
3700	Training actions linked to maritime affairs	100,720.18	49,190.03	14,787.69	51,530.15	66,317.84	0.00	0.00	0.00	0.00	0.00
	Total Article 370	100,720.18	49,190.03	14,787.69	51,530.15	66,317.84	0.00	0.00	0.00	0.00	0.00
	Total Chapter 37	100,720.18	49,190.03	14,787.69	51,530.15	66,317.84	0.00	0.00	0.00	0.00	0.00
3800	Anti-pollution measures	13,532,111.38	13,443,521.08	13,382,614.07	0.00	13,382,614.07	0.00	0.00	0.00	0.00	0.00
	Total Article 380	13,532,111.38	13,443,521.08	13,382,614.07	0.00	13,382,614.07	0.00	0.00	0.00	0.00	0.00
	Total Chapter 38	13,532,111.38	13,443,521.08	13,382,614.07	0.00	13,382,614.07	0.00	0.00	0.00	0.00	0.00
	Total Title 3	16,006,525.64	15,213,125.59	14,997,005.96	704,659.15	15,701,665.11	0.00	0.00	0.00	0.00	0.00
	GRAND TOTAL (C8)	16,500,628.02	15,553,982.03	15,234,228.28	844,429.81	16,078,658.09	494,102.38	340,856.44	139,770.66	170,514.82	310,285.48

Reconciliation of the accrual based result with the budget result

	sign +/-	amount
Economic result (- for loss) of the consolidation reporting package including table M2	+/-	-2.157.033,23
<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)	-	-1.041.597,75
B Adjustments for Accrual Cut-off (cut- off 31.12.N)	+	3.076.104,25
C Amount from liaison account with Commission booked in the Economic Outturn Account	-	
D Unpaid invoices at year end but booked in charges (class 6)	+	
E Depreciation of intangible and tangible fixed assets	+	236.276,06
F Provisions	+	84.104,73
G Value reductions	+	51.449,79
H Recovery Orders issued in 2006 in class 7 and not yet cashed	-	-64.511,10
I Cleared Prefinancing in the year (they are in the economic result but not in the budgetary result)	+	5.214.530,93
J Payments made from carry over of payment appropriations	+	310.285,48
K Other	+/-	354.355,99
L Exchange rate differences	+/-	
<i>Ajustment for budgetary items (item included in the budgetary result but not in the economic result)</i>		
M Asset acquisitions (less unpaid amounts)	-	-266.208,59
N New pre-financing paid in the year 2006	-	-4.711.914,30
O New pre-financing received in the year 2006 and remaining open as at 31.12.2006	+	7.335.747,96
P Budgetary recovery orders issued before 2006 and cashed in the year	+	
Q Budgetary recovery orders issued in 2006 on balance sheet accounts (not 7 accounts) and cashed	+	
R Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	
S Payment appropriations carried over to 2007	-	-1.269.659,16
T Cancellation of unused carried over payment appropriations from previous year	+	183.816,90
U Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	
V Payments for pensions (they are budgetary payments but booked against provisions)	-	
W Paiements for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-	
X Other	+/-	
total		7.335.747,96
Budgetary result (+ for surplus) (4)		7.335.747,96
Delta not explained		0,00

7. Establishment plan 2006

Category and Grade	2006	
	Authorised Permanent	Authorised Temporary
AD16		
AD15		1
AD14		1
AD13		1
AD12	1	5
AD11	1	6
AD10	2	9
AD9		18
AD8		9
AD7	5	9
AD6		8
AD5		7
Total AD	9	74
AST11		
AST10		
AST9		
AST8	1	1
AST7		2
AST6		3
AST5		3
AST4		10
AST3		11
AST2		12
AST1		6
Total AST	1	48
Total AD + AST	10	122
Grand Total		132

Report on Budgetary & Financial Management

A. Legal Framework – Accrual accounting standards in EMSA

EMSA being fully consolidated in the Commission accounts, the 2006 EMSA financial statement has been established by using the consolidation package provided by the European Commission. The accounting rules and regulations used in this report are edicted by the European Commission, are on an accrual basis and are compliant with the International Public Sector Accounting Standards (IPSAS).

B. Financial Information System

SI2 is being phased out in 2007, and EMSA requested to be the pilot project for the new generation of financial systems called ABAC (Accrual Based Accounting). Following this request and from April 28th 2006, EMSA has been using the same set of financial systems as the European Commission which is composed of:

- ABAC Workflow (budgetary management system replacing SI2)
- ABAC Accounting – SAP R/3 (general ledger system)
- Business Objects (reporting system)
- SWIFT (electronic payment system)

in an outsourcing scheme, with all systems being hosted and maintained by the Commission's DG (DIGIT).

EMSA has presented the successful ABAC pilot project to all EU Agencies during a live presentation and a two days seminar held in Lisbon in mid July 2006.

C. Budget execution

Again, the anti-pollution tender has been the main event of 2006 by representing approximately 50% of the total budget of the year. Started in the early Spring but delayed by the move to Lisbon (April-July 2006), the related commitments were signed in November/December with some down payments (pre-financings) paid in December and totalling € 4.711.914,30.

Whilst the budget execution in commitments has reached 76,6% for the year 2006 (C1 credits of the year), the payments execution has only reached 53,6% due to two unsuccessful lot allocations (anti-pollution tenders).

By considering the anti-pollution credits and their related multi-annual financial scheme (granted by the Budgetary Authorities on 31.12.2006) as "earmarked revenues" in 2007, EMSA should be able to secure the funds for later allocation and therefore avoid unused credit cancellation.

Regarding the execution of Title I, it must be underlined that although EMSA's recruitment effort has been particularly important during the whole of 2006, the establishment plan and its related budget execution has suffered due to numerous staff resignations triggered by the move to Lisbon.