

**- EMSA -**

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

**- 2015 -**

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*Art 96 of the EMSA Financial Regulation.*

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*Art 97 of the EMSA Financial Regulation*

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## **REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2015**

*Art 96 of the EMSA Financial Regulation*

## **INTRODUCTION:**

### **CERTIFICATION LETTER FROM THE EMSA ACCOUNTING OFFICER.**

The annual accounts of the European Maritime Safety Agency for the year 2015 have been prepared in accordance with the Title IX of the Financial Regulation applicable to the general budget of the European Union, the accounting rules adopted by the Commission's Accounting Officer and the accounting principles and methods adopted by myself.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Maritime Safety Agency in accordance with Article 68 of the Financial Regulation.

I have obtained from the authorising officer, who certified its reliability, all the information necessary for the production of the accounts that show the European Maritime Safety Agency's assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the European Maritime Safety Agency.

Done in Lisbon on April 28, 2016.

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

**Michel Metzger**  
Accounting Officer

## 1. EMSA – STATEMENT OF FINANCIAL POSITION 2015 – ASSETS

Consolidation account		31.12.2015	31.12.2014
	<b>ASSETS</b>		
	<b>A. NON CURRENT ASSETS</b>		
210000	<b>Intangible assets</b>	<b>7,200,819.44</b>	<b>7,965,813.14</b>
200000	<b>Property, plant and equipment</b>	<b>22,494,375.50</b>	<b>23,213,277.84</b>
221000	Land and buildings	37,038.00	42,142.00
230000	Plant and equipment	14,177,058.00	16,224,057.00
241000	Computer hardware	1,876,228.00	1,408,149.00
240000	Furniture and vehicles	429,487.50	410,865.84
242000	Other fixtures and fittings	5,974,564.00	5,128,064.00
299000	<b>Long-term pre-financing</b>	<b>290,136.00</b>	<b>290,136.00</b>
range	Long-term pre-financing	290,136.00	290,136.00
	<b>TOTAL NON CURRENT ASSETS</b>	<b>29,985,330.94</b>	<b>31,469,226.98</b>
	<b>B. CURRENT ASSETS</b>		
310000	<b>Inventories</b>	<b>1,072,320.00</b>	<b>265,500.00</b>
405000	<b>Short-term pre-financing</b>	<b>3,892,864.51</b>	<b>5,450,331.27</b>
range	Short-term pre-financing	3,892,864.51	5,450,331.27
400000	<b>Short-term receivables</b>	<b>6,195,213.40</b>	<b>3,964,113.86</b>
401000	Current receivables	1,022,413.17	557,276.73
410900	Sundry receivables	51,127.29	50,438.33
490000	Other	5,121,672.78	3,356,398.80
490010	Accrued income	120,244.54	182,214.06
490011	Deferred charges	1,379,662.34	711,095.46
490090	<i>Accrued income with consolidated EU entities</i>	3,621,765.90	2,463,089.28
400009	<i>Short-term receivables with consolidated EU entities</i>	0.16	0.00
500000	<b>Cash and cash equivalents</b>	<b>12,244,227.83</b>	<b>8,568,435.90</b>
	<b>TOTAL CURRENT ASSETS</b>	<b>23,404,625.74</b>	<b>18,248,381.03</b>
	<b>TOTAL</b>	<b>53,389,956.68</b>	<b>49,717,608.01</b>

## EMSA – STATEMENT OF FINANCIAL POSITION 2015 – LIABILITIES

Consolidation account		31.12.2015	31.12.2014
	<b>LIABILITIES</b>		
	<b>A. Net Assets</b>	<b>36,294,648.55</b>	<b>38,440,196.18</b>
100000	Reserves	0.00	0.00
140000	Accumulated surplus/deficit	38,440,196.18	39,106,160.62
141000	Economic outturn for the year - profit+/loss-	-2,145,547.63	-665,964.44
	<b>B. Minority interest</b>		
	<b>C. NON CURRENT LIABILITIES</b>	<b>110,285.29</b>	<b>110,798.68</b>
172000	Other long-term liabilities	110,285.29	110,798.68
172100	Other long-term liabilities	110,285.29	110,798.68
	<b>TOTAL A+B+C</b>	<b>36,404,933.84</b>	<b>38,550,994.86</b>
	<b>D. CURRENT LIABILITIES</b>	<b>16,985,022.84</b>	<b>11,166,613.15</b>
483000	Provisions for risks and charges	46,000.00	0.00
440000	Accounts payable	16,939,022.84	11,166,613.15
441000	Current payables	634,210.46	395,014.31
443000	Sundry payables	118,671.60	175,869.74
491000	Other	2,204,022.77	2,758,198.53
491010	Accrued charges	2,182,594.91	2,756,886.15
491011	Deferred income	3,246.90	1,312.38
491090	Accrued charges with consolidated EU entities	18,180.96	0.00
440009	Accounts payable with consolidated EU entities	13,982,118.01	7,837,530.57
440019	Pre-financing received from consolidated EU entities	13,644,389.02	7,837,530.57
440029	Other accounts payable against consolidated EU entities	337,728.99	0.00
	<b>TOTAL D. CURRENT LIABILITIES</b>	<b>16,985,022.84</b>	<b>11,166,613.15</b>
	<b>TOTAL</b>	<b>53,389,956.68</b>	<b>49,717,608.01</b>

2. **EMSA – STATEMENT OF FINANCIAL PERFORMANCE 2015**

Consolidation account		2015	2014
744000	Revenues from administrative operations	2,983,607.77	2,929,705.51
745000	Other operating revenue	51,968,890.27	51,214,499.85
777777	<b>TOTAL OPERATING REVENUE</b>	<b>54,952,498.04</b>	<b>54,144,205.36</b>
610000	Administrative expenses	-33,206,896.67	-32,297,930.50
620100	All Staff expenses	-17,599,973.17	-17,502,135.25
630100	Fixed asset related expenses	-9,358,772.40	-8,036,797.10
611000	Other administrative expenses	-6,248,151.10	-6,758,998.15
600000	Operational expenses	-23,910,920.30	-22,555,774.23
606000	Other operational expenses	-23,910,920.30	-22,555,774.23
666666	<b>TOTAL OPERATING EXPENSES</b>	<b>-57,117,816.97</b>	<b>-54,853,704.73</b>
	<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>	<b>-2,165,318.93</b>	<b>-709,499.37</b>
750000	Financial revenues	20,136.59	43,854.87
650000	Financial expenses	-365.29	-319.94
	<b>SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES</b>	<b>19,771.30</b>	<b>43,534.93</b>
	<b>SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES</b>	<b>-2,145,547.63</b>	<b>-665,964.44</b>
800008	Minority interest		
790000	Extraordinary gains (+)		
690000	Extraordinary losses (-)		
	<b>SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS</b>	<b>0.00</b>	<b>0.00</b>
	<b>ECONOMIC OUTTURN FOR THE YEAR</b>	<b>-2,145,547.63</b>	<b>-665,964.44</b>

### 3. **EMSA – CASH FLOW 2015 TABLE (INDIRECT METHOD)**

	2015	2014
<b>Cash Flows from ordinary activities</b>		
<b>Surplus/(deficit) from ordinary activities</b>	<b>-2,145,547.63</b>	<b>-665,964.44</b>
<b>Operating activities</b>		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	2,206,137.34	1,351,636.90
Depreciation (tangible fixed assets) +	6,068,420.73	4,659,194.13
Increase/(decrease) in Provisions for risks and liabilities	46,000.00	277,265.81
Increase/(decrease) in Value reduction for doubtful debts	0.00	1,869.68
(Increase)/decrease in Stock	-806,820.00	0.00
(Increase)/decrease in Long term Pre-financing	0.00	0.00
(Increase)/decrease in Short term Pre-financing	1,557,466.76	-783,947.16
(Increase)/decrease in Short term Receivables	-2,231,099.38	-436,285.12
(Increase)/decrease in Receivables related to consolidated EU entities	-0.16	58,198.13
Increase/(decrease) in Other Long term liabilities	-513.39	2,124.69
Increase/(decrease) in Accounts payable	-372,177.75	-363,944.58
Increase/(decrease) in Liabilities related to consolidated EU entities	6,144,587.44	-1,340,717.52
<b>Net cash Flow from operating activities</b>	<b>10,466,453.96</b>	<b>2,759,430.52</b>
<b>Cash Flows from investing activities</b>		
Increase of tangible and intangible fixed assets (-)	-6,790,662.03	-8,188,304.29
Proceeds from tangible and intangible fixed assets (+)	0.00	1,495,956.63
	0.00	
<b>Net cash flow from investing activities</b>	<b>-6,790,662.03</b>	<b>-6,692,347.66</b>
Net increase/(decrease) in cash and cash equivalents	3,675,791.93	-3,932,917.14
<b>Cash and cash equivalents at the beginning of the period</b>	<b>8,568,435.90</b>	<b>5,993,813.94</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>12,244,227.83</b>	<b>8,568,435.90</b>

4. **STATEMENT OF CHANGES IN NET ASSETS – 2015**

Net assets	Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
<b>Balance as of 31 December 2014</b>	39,106,160.62	-665,964.44	38,440,196.18
Changes in accounting policies 1)			0.00
<b>Balance as of 1 January 2015</b>	<b>39,106,160.62</b>	<b>-665,964.44</b>	<b>38,440,196.18</b>
Other 2)			0.00
Fair value movements			0.00
Movement in Guarantee Fund reserve			0.00
Allocation of the Economic Result of Previous Year	-665,964.44	665,964.44	0.00
Amounts credited to Member States			0.00
Economic result of the year		-2,145,547.63	-2,145,547.63
<b>Balance as of 31 December 2015</b>	<b>38,440,196.18</b>	<b>-2,145,547.63</b>	<b>36,294,648.55</b>
<b>Account</b>	<b>140000</b>	<b>141000</b>	



## **5. SIGNIFICANT ACCOUNTING POLICIES**

### **A) LEGAL BASIS AND ACCOUNTING RULES**

The EMSA Financial Statement 2015 has been drafted based on:

- EMSA Founding Regulation (Regulation 1406/2002/EC as amended)
- EMSA Financial Regulation (December 18 - 2013)
- EMSA Implementing Rules of the Financial Regulation as last amended by the Administrative Board (November 18 – 2014)
- EMSA Decision No 2009/30 on inventory rules (based on relevant Commission Regulations and guidelines)
- “Accounting Guidelines” as provided by the Commission Accountant and closing instructions for 2015

In accordance with articles 94- 95-96 of the EMSA Financial Regulation, EMSA prepares its financial statements on the basis of accrual-based accounting rules that are derived from International Public Sector Accounting Standards (IPSAS) or by default, International Financial Reporting Standards (IFRS).

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

### **B) ACCOUNTING PRINCIPLES**

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

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

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

### **C) BASIS OF PREPARATION**

#### *a) Currency and basis for conversion*

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

#### *b) Transactions and balances*

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

#### *c) Use of estimates*

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

## D) STATEMENT OF FINANCIAL POSITION

### a) Intangible assets

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

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

c) Pre-financing amounts

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

d) Receivables

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

e) Cash and cash equivalent

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

f) Provision

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

g) Payables

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

h) Accrued and deferred incomes and charges

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

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

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

## **E) STATEMENT OF FINANCIAL PERFORMANCE**

### *a) Revenues*

- Non exchange revenues.

This makes up the vast majority of the EMSA revenue and includes mainly the subvention paid by DG MOVE and the grants paid by DG ELARG, DG DEVCO.

- Exchange revenues

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

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

### *b) Expenditures*

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

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

## F) **CONTINGENT ASSETS AND LIABILITIES**

### a) *Contingent assets*

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

### b) *Contingent liabilities*

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of EMSA; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

## 6. NOTES TO THE STATEMENT OF FINANCIAL POSITION

### A) Fixed assets

The variation of the intangible fixed assets in 2015 is composed of:

2015		Internally generated Computer Software	Other Computer Software	Total Computer Software	Intangible assets under construction	Total
<b>Gross carrying amounts 01.01.2015</b>	+	<b>7,351,019.67</b>	<b>4,513,150.12</b>	<b>11,864,169.79</b>	<b>1,684,710.14</b>	<b>13,548,879.93</b>
Additions	+	0.00	266,642.34	266,642.34	1,174,501.30	1,441,143.64
Disposals	-			0.00		0.00
Transfer between headings	+/-	0.00	0.00	0.00	0.00	0.00
Other changes (2)	+/-			0.00		0.00
<b>Gross carrying amounts 31.12.2015</b>		<b>7,351,019.67</b>	<b>4,779,792.46</b>	<b>12,130,812.13</b>	<b>2,859,211.44</b>	<b>14,990,023.57</b>
<b>Accumulated amortization and impairment 01.01.2015</b>	-	<b>-1,339,865.36</b>	<b>-4,243,201.43</b>	<b>-5,583,066.79</b>	<b>0.00</b>	<b>-5,583,066.79</b>
Amortization	-	-1,837,754.91	-368,382.43	-2,206,137.34		-2,206,137.34
Write-back of amortization	+			0.00		0.00
Disposals	+			0.00		0.00
Write-back of impairment	+			0.00		0.00
Transfer between headings	+/-			0.00		0.00
<b>Accumulated amortization and impairment 31.12.2015</b>		<b>-3,177,620.27</b>	<b>-4,611,583.86</b>	<b>-7,789,204.13</b>	<b>0.00</b>	<b>-7,789,204.13</b>
<b>Net carrying amounts 31.12.2015</b>		<b>4,173,399.40</b>	<b>168,208.60</b>	<b>4,341,608.00</b>	<b>2,859,211.44</b>	<b>7,200,819.44</b>
Accounts				211000	214000	210000

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

As requested by the European Commission Rule 6, intangible assets under construction have been recorded from January 1<sup>st</sup> 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 2015 is composed of:

2015		Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
<b>Gross carrying amounts 01.01.2015</b>	+	<b>51.037,72</b>	<b>39.272.491,92</b>	<b>6.150.862,61</b>	<b>703.195,25</b>	<b>11.329.729,52</b>	<b>57.507.317,02</b>
Additions	+	0,00	2.025.624,02	1.225.122,95	87.106,23	2.011.665,19	<b>5.349.518,39</b>
Disposals	-						<b>0,00</b>
Transfer between headings	+/-						<b>0,00</b>
Other changes (1)	+/-						<b>0,00</b>
<b>Gross carrying amounts 31.12.2015</b>		<b>51.037,72</b>	<b>41.298.115,94</b>	<b>7.375.985,56</b>	<b>790.301,48</b>	<b>13.341.394,71</b>	<b>62.856.835,41</b>
							<b>0,00</b>
<b>Accumulated amortization and impairment 01.01.2015</b>	-	<b>-8.895,72</b>	<b>-23.048.434,92</b>	<b>-4.742.713,61</b>	<b>-292.329,41</b>	<b>-6.201.665,52</b>	<b>-34.294.039,18</b>
Depreciation	-	-5.104,00	-4.072.623,02	-757.043,95	-68.484,57	-1.165.165,19	<b>-6.068.420,73</b>
Write-back of depreciation	+		0,00				<b>0,00</b>
Disposals	+						<b>0,00</b>
Impairment (1)	-		0,00	0,00	0,00		<b>0,00</b>
Write-back of impairment	+		0,00	0,00	0,00	0,00	<b>0,00</b>
Transfer between headings	+/-						<b>0,00</b>
Other changes (1)	+/-						<b>0,00</b>
<b>Accumulated amortization and impairment 31.12.2015</b>		<b>-13.999,72</b>	<b>-27.121.057,94</b>	<b>-5.499.757,56</b>	<b>-360.813,98</b>	<b>-7.366.830,71</b>	<b>-40.362.459,91</b>
<b>Net carrying amounts 31.12.2015</b>		<b>37.038,00</b>	<b>14.177.058,00</b>	<b>1.876.228,00</b>	<b>429.487,50</b>	<b>5.974.564,00</b>	<b>22.494.375,50</b>
Accounts		230000	241000	240000	242000	250000	

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

**B) Long-term pre-financing**

		31.12.2015	31.12.2014
299290	PF implemented by other EU entities than the Commission (pre-financing given to third parties)	290,136.00	290,136.00
299000	<b>TOTAL</b>	<b>290,136.00</b>	<b>290,136.00</b>

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

**C) Inventories**

		31.12.2015		
Account	Receivables from	Gross Total	Value Reduction (-)	Net Value
310500	Anti-pollution measures - dispersant/chemical products	1.072.320,00		1.072.320,00
292000	<b>Total</b>	<b>1.072.320,00</b>	<b>0.00</b>	<b>1.072.320,00</b>

**D) Short-term pre-financing**

	Pre-financing without interest for the EU entity <1 yr	31.12.2015	31.12.2014
405290	<b>PF Implemented by other EU entities than the Commission (pre-financing given to third parties)</b>	3.892.864,51	5.450.331,27
405297	Accrued charges on PF TP - Implemented by other EU entities than the Commission		
405200	<b>Total</b>	<b>3.892.864,51</b>	<b>5.450.331,27</b>

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

## Short-term receivables

Current receivables	31.12.2015			31.12.2014		
	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)	Net Value
Customers	369.139,25	-5.914,51	<b>363.224,74</b>	55.301,46	-5.914,51	<b>49.386,95</b>
Member States	638.124,45		<b>638.124,45</b>	459.703,43		<b>459.703,43</b>
EFTA	0,00		<b>0,00</b>	0,00		<b>0,00</b>
Third States	15.108,21		<b>15.108,21</b>	47.488,99		<b>47.488,99</b>
Other current receivables (1)	5.955,77		<b>5.955,77</b>	697,36		<b>697,36</b>
<b>Total</b>	<b>1.028.327,68</b>	<b>-5.914,51</b>	<b>1.022.413,17</b>	<b>563.191,24</b>	<b>-5.914,51</b>	<b>557.276,73</b>

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 € 51,127.29 are composed of:

Sundry receivables	31.12.2015			
	Receivables from	Gross Total	Amounts written down (-)	Net Value
Staff		51.127,29		51.127,29
Other (2)				0,00
<b>Total</b>		<b>51.127,29</b>	<b>0,00</b>	<b>51.127,29</b>

Other – deferrals and accruals totalling € 5,121,672,78 are mainly composed of:

- € 120,244,54 (accrued incomes such as LRIT, etc.)
- € 1,004,025,86 (deferred charges such prepaid software maintenance 2016)
- € 375,636,48 (paid invoice related to the Q1/2015 rent, etc.)
- € 3,621,765,90 (accrued income with consolidated entities)

#### **E) Cash and cash equivalents**

Account	Description	31.12.2015	31.12.2014
505000	<i>Unrestricted cash:</i>	12.244.227,83	8.568.435,90
505300	Current accounts (bank accounts)	12.228.295,12	8.552.693,54
505400	Imprest accounts	15.932,71	15.742,36
500000	<b>Total</b>	<b>12.244.227,83</b>	<b>8.568.435,90</b>

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

## F) Capital

The EMSA capital is decreased by the negative economic outturn of the year 2015 (€ 2,145,547.63) to reach **€ 36,294,648.55**

## G) Other long term liabilities

Totalling **€ 110,798.68** this account is composed of:

€ 82,446,72 - LRIT long term deposits and interests collected from the different customers

€ 28,351.96 – Financial interests linked to diverse earmarked revenues projects (Equasis, Frontex, etc.)

## H) Provisions for risks and charges (short-term)

Accounts	Description	31.12.2014	Additional provisions	31.12.2015
		400	410	
		(+)	(+)	
483100	Legal cases	0,00		<b>0,00</b>
483900	Other *	0,00	46.000,00	<b>46.000,00</b>
483000	<b>Total</b>	<b>0,00</b>	<b>46.000,00</b>	<b>46.000,00</b>

The provision is linked to staff expenditures.

## I) Short-term liabilities

Current payables are reaching **€ 694,210,46** and are constituted of:

Account	Current payables	31.12.2015	31.12.2014
441100	Vendors	4.768,25	33.496,63
441200	Member States	0,00	322.477,23
441300	EFTA		
441600	Third States	589.350,00	0,00
441700	Other (1)	40.092,21	39.040,45
441000	<b>Total</b>	<b>634.210,46</b>	<b>395.014,31</b>

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":	31.12.2015	31.12.2014
Payables from public bodies	6.110,21	1.537,48
Other items (debtors creditors)	33.982,00	37.502,97
<b>Total</b>	<b>40.092,21</b>	<b>39.040,45</b>

### Sundry payables

Account	Sundry payables	31.12.2015	31.12.2014
443000	Staff	80.990,73	79.735,15
	Other (2)	37.680,87	96.134,59
	<b>Total</b>	<b>118.671,60</b>	<b>175.869,74</b>

Staff payables include mainly debt towards EMSA staff (composed mainly of GALP individual down payments) while Other (2) is composed of:

(2) Please specify "Other Sundry payables":	31.12.2015	31.12.2014
ABAC Assets goods received	32.832,39	89.075,99
Payments to be resent	2.978,64	5.188,76
ONSS & others	1.869,84	1.869,84
<b>Total</b>	<b>37.680,87</b>	<b>96.134,59</b>

Deferrals and accruals are totalling **€ 2,185,841.81** and represent mainly invoices to be received in 2016 for services rendered or goods delivered in 2015 (accrued charges: €1,860,830.01) and staff untaken holidays at 31/12/2015 (€ 321,764.90) and deferred income (€ 3,246.90).

Account	Description	31.12.2015	31.12.2014
491010	Accrued charges	<b>2.182.594,91</b>	<b>2.756.886,15</b>
	Untaken annual leave *	321.764,90	238.503,03
	other accrued charges	1.860.830,01	2.518.383,12
491011	Deferred income	<b>3.246,90</b>	<b>1.312,38</b>
491000	<b>Total</b>	<b>2.185.841,81</b>	<b>2.758.198,53</b>

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 2015-2016).

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

Pre-financing received from consolidated EC entities reached **€ 13,644,389.02** and is composed of:

- € 961,830.99 (DG MOVE– outturn 2015)
- € 2,500,000,00 (pre-financing received from DG ENTR)
- € 4,044,553.09 (pre-financing received from DG DEVCO)
- € 6,138,004.94 (pre-financing received from FRONTEX)

Other accounts payable against consolidated EU entities reached **€ 337,728.99** and is composed of a discount to be collected from a supplier on behalf of FRONTEX.

#### **J) Contingent assets**

Account	Description	31.12.2015	31.12.2014
901100	Guarantees received	3.875.763,20	5.065.544,39
901120	Guarantees for pre-financing *	3.875.763,20	4.665.544,39
901180	Performance guarantees	0,00	400.000,00
901190	Other Guarantees a)		
901900	Other contingent assets b)		
901000	<b>TOTAL</b>	<b>3.875.763,20</b>	<b>5.065.544,39</b>

#### **K) Other significant disclosures**

Account	Other Significant Disclosures	31.12.2015	31.12.2014
904200	RAL - Commitments against appropriations not yet consumed	36.730.365,26	35.987.100,69
904370	Contractual commitment ( for which budget commitments have not yet been made) *)		
904400	Contributions to related organisations		
904100	Undrawn commitments		
904500	Operating lease commitments	0,00	
904000	<b>TOTAL</b>	<b>36.730.365,26</b>	<b>35.987.100,69</b>

**L) Note to Annual Accounts related to payroll charges calculated by PMO**

Note related to Payroll charges:

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

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

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



## 7. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

### A) Revenues

Account	Operating Revenues	2015	2014
744000	Revenue from administrative operations	2,983,607.77	2,929,705.51
760000	Staff		
744100	Fixed assets related revenue	96,877.66	133,371.92
744900	Other administrative revenue	2,886,730.11	2,796,333.59
744910	Other	85,172.31	2,446,628.54
744919	<i>Adm revenue with consolidated EU entities</i>	2,801,557.80	349,705.05
745000	Other operating revenues	51,968,890.27	51,214,499.85
745100	Adjustments of provisions		
745200	Exchange rate gains	2,565.70	2,855.79
745900	Other	51,966,324.57	51,211,644.06
745910	Other	262,717.60	1,414,170.37
745909	<i>Operating revenue with consolidated EU entities (2)</i>	51,703,606.97	49,797,473.69
745919	<i>EU Subsidy</i>	51,703,606.97	49,797,473.69
777777	<b>Total</b>	<b>54,952,498.04</b>	<b>54,144,205.36</b>

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

Operational incomes are globally stable (+1.5%) to a good budget planning within the Agency.

## B) Expenditures

Account		2015	2014
610000	<b>Administrative Expenses</b>	<b>33,206,896.67</b>	<b>32,297,930.50</b>
6201x	All Staff expenses	17,599,973.17	17,502,135.25
620100	Staff expenses	17,599,973.17	17,502,135.25
620109	Staff expenses with consolidated entities	0.00	0.00
630100	Fixed Assets Expenses	9,358,772.40	8,036,797.10
611000	Other Administrative Expenses	6,248,151.10	6,758,998.15
611100	Land and Buildings	2,904,002.23	2,797,462.67
611109	Land and Buildings with consolidated entities	129,452.46	159,142.19
611900	All Other	3,214,696.41	3,802,393.29
611910	Other	2,717,496.42	3,142,324.80
611919	<i>Administrative expenses with consolidated entities</i>	497,199.99	660,068.49
600000	<b>Operational Expenses</b>	<b>23,910,920.30</b>	<b>22,555,774.23</b>
606000	Other operational expenses	23,910,920.30	22,555,774.23
640000	Exchange rate losses	18,423.55	34,714.18
606900	Other operational expenses	23,892,496.75	22,521,060.05
606910	Other	23,704,743.75	22,468,145.05
606919	<i>Other - Consolidated entities</i>	187,753.00	52,915.00
666666	<b>Total</b>	<b>57,117,816.97</b>	<b>54,853,704.73</b>

**Globally, expenditures increased by 4% between 2014 and 2015** due mainly to:

**Fixed assets expenses (+14.2%)** due to loss in pre-fitting and APM investments (AW Tanker bankruptcy).

**Operational costs have increased by 5.7%** due to some additional activities during 2015.

## 8. BUDGETARY IMPLEMENTATION 2015

### A) Budget Implementation 2015 – Summary (DG BUDG format)

	2015	2014
<b>REVENUE</b>		
EU Subsidy	+ 52,500,437.96	52,027,813.67
COPERNICUS	+ 2,500,000.00	0.00
EC Funds for candidate and potential countries	+ 300,000.00	100,000.00
EC Funds Implementation of SAFEMED III	+ 2,089,367.50	0.00
EU Funds Implementation for SLA FRONTEX	+ 4,421,756.02	3,571,077.19
TRACECA	+ 325,680.59	425,000.00
Greenland CSN	+ 360,000.00	415,000.00
BES Islands CSN	+ 49,350.00	0.00
THETIS S	+ 60,000.00	0.00
Emission Inventories Project	+ 105,000.00	0.00
LRIT	+ 313,357.42	281,072.97
EQUASIS	+ 416,000.00	416,000.00
Miscellaneous	+ 1,014,088.70	406,222.59
EMCDDA	+ 90,000.00	0.00
Financial interests generated by the 2015 subvention (MOVE)	+ 16,776.68	43,854.87
<b>TOTAL REVENUE (a)</b>	<b>64,561,814.87</b>	<b>57,686,041.29</b>
<b>EXPENDITURE</b>		
<i>Title I: Staff</i>		
Payments	- 20,007,457.83	19,479,297.69
Appropriations carried over	- 204,851.80	139,202.96
<i>Title II: Administrative Expenses</i>		
Payments	- 3,929,211.75	3,646,592.81
Appropriations carried over	- 747,565.22	951,716.75
<i>Title III: Operating Expenditure</i>		
Payments	- 33,488,799.65	29,778,103.00
Appropriations carried over	- 9,467,833.02	4,087,571.07
<b>TOTAL EXPENDITURE (b)</b>	<b>67,845,719.27</b>	<b>58,082,484.28</b>
<b>RESULT FOR THE FINANCIAL YEAR (a-b)</b>	<b>-3,283,904.40</b>	<b>-396,442.99</b>
Cancellation of unused payment appropriations carried over from previous year	+ 153,450.39	196,794.51
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+ 4,108,142.85	2,461,846.85
Exchange differences for the year (gain +/-loss -)	+/- -15,857.85	-31,858.39
<b>BALANCE OF THE RESULT ACCOUNT FOR THE FINANCIAL YEAR</b>	<b>961,830.99</b>	<b>2,230,339.98</b>
Balance year N-1	+/- 2,230,339.98	1,773,676.80
Positive balance from year N-1 reimbursed in year N to the Commission	- 2,230,339.98	-1,773,676.80
<b>Result used for determining amounts in general accounting</b>	<b>961,830.99</b>	<b>2,230,339.98</b>
<b>Commission subsidy - agency registers accrued revenue and Commission accrued expense</b>	<b>51,538,606.97</b>	
<b>Pre-financing remaining open to be reimbursed by agency to Commission in year N+1</b>	<b>961,830.99</b>	

## 8. B) Budget Implementation 2015 – Global/Overview – All Titles – All Credit Types

Official Budget Title	Fund Source	Commitment			Payment		
		Credit Available Com Amount	Commitment Accepted Amount (Euro)	% Commit	Credit Available Pay Amount	Payment Request Accepted Amount (Euro)	% Payment
A-1	C1	20,442,244.76	20,170,267.57	98.67 %	20,442,244.76	19,999,693.24	97.84 %
	C4	42,042.06	13,442.06	31.97 %	42,042.06	7,764.59	18.47 %
	C8	189,914.48	133,251.72	70.16 %	189,914.48	133,251.72	70.16 %
	C9	50,928.82	0.00	0.00 %	3,076.13		
		<b>20,725,130.12</b>	<b>20,316,961.35</b>	<b>98.03 %</b>	<b>20,677,277.43</b>	<b>20,140,709.55</b>	<b>97.41 %</b>
A-2	C1	4,651,926.29	4,649,897.63	99.96 %	4,651,926.29	3,929,173.25	84.46 %
	C4	26,909.34	10,892.18	40.48 %	26,909.34	38.50	0.14 %
	C8	951,716.75	854,929.12	89.83 %	951,716.75	854,929.12	89.83 %
	C9	4,218.27	0.00	0.00 %	17,495.65		
		<b>5,634,770.65</b>	<b>5,515,718.93</b>	<b>97.89 %</b>	<b>5,648,048.03</b>	<b>4,784,140.87</b>	<b>84.70 %</b>
B0-3	C1	29,517,712.60	29,371,970.25	99.51 %	28,028,763.60	27,347,990.64	97.57 %
	C4	900,249.25	665,211.74	73.89 %	900,249.25	665,011.72	73.87 %
	C5	116,552.55	116,552.55	100.00 %	61,818.25	61,818.25	100.00 %
	C8	34,845,469.46	33,463,966.80	96.04 %	0.00		0.00 %
	R0	14,646,574.53	8,772,744.65	59.90 %	14,646,574.53	5,413,979.04	36.96 %
		<b>80,026,558.39</b>	<b>72,390,445.99</b>	<b>90.46 %</b>	<b>43,637,405.63</b>	<b>33,488,799.65</b>	<b>76.74 %</b>
<b>Total</b>		<b>106,386,459.16</b>	<b>98,223,126.27</b>	<b>92.33 %</b>	<b>69,962,731.09</b>	<b>58,413,650.07</b>	<b>83.49 %</b>

### Credit types – DG BUDG nomenclature:

C1: credits of the year

C4: re-used credits

C5: re-used credits (carried-over)

C8: carried over credits

C9: cancelled credits

R0: assigned revenues

## 8. C) Budget Implementation 2015 – Detailed – All Titles – All Credit Types

C1

Budget line	Official Budget Item Desc (Fr)	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)
A-1100	Basic salaries	11,363,850.00	11,288,885.16	99.34 %	11,363,850.00	11,288,885.16	99.34 %
A-1101	Family allowances	2,165,000.00	2,122,892.02	98.06 %	2,165,000.00	2,122,892.02	98.06 %
A-1102	Expatriation and foreign-residence allowances	1,975,000.00	1,964,486.12	99.47 %	1,975,000.00	1,964,486.12	99.47 %
A-1103	Secretarial allowances	1,800.00	1,545.78	85.88 %	1,800.00	1,545.78	85.88 %
	<b>Total</b>	<b>15,505,650.00</b>	<b>15,377,809.08</b>		<b>15,505,650.00</b>	<b>15,377,809.08</b>	
A-1113	Contract staff	1,030,000.00	1,028,234.10	99.83 %	1,030,000.00	1,028,234.10	99.83 %
A-1115	Seconded national experts	641,000.00	632,988.64	98.75 %	641,000.00	632,988.64	98.75 %
A-1116	Trainees	64,000.00	62,973.84	98.40 %	64,000.00	62,973.84	98.40 %
	<b>Total</b>	<b>1,735,000.00</b>	<b>1,724,196.58</b>		<b>1,735,000.00</b>	<b>1,724,196.58</b>	
A-1130	Insurance against sickness	500,000.00	495,841.08	99.17 %	500,000.00	495,841.08	99.17 %
A-1131	Insurance against accidents and occupational disea	75,000.00	73,357.05	97.81 %	75,000.00	73,357.05	97.81 %
A-1132	Insurance against unemployment	190,000.00	185,250.19	97.50 %	190,000.00	185,250.19	97.50 %
	<b>Total</b>	<b>765,000.00</b>	<b>754,448.32</b>		<b>765,000.00</b>	<b>754,448.32</b>	
A-1140	Childbirth and death allowances and grants	2,000.00	1,388.17	69.41 %	2,000.00	1,388.17	69.41 %
A-1141	Travel expenses for annual leave	460,000.00	442,304.79	96.15 %	460,000.00	442,304.79	96.15 %
A-1147	Stand by duty	25,000.00	24,760.28	99.04 %	25,000.00	24,760.28	99.04 %
A-1148	Shift work	64,000.00	58,341.66	91.16 %	64,000.00	58,341.66	91.16 %
	<b>Total</b>	<b>551,000.00</b>	<b>526,794.90</b>		<b>551,000.00</b>	<b>526,794.90</b>	
A-1170	Freelance interpreters and conference technicians	42,000.00	35,336.88	84.14 %	42,000.00	35,336.88	84.14 %
A-1172	Services of the Translation Centre Luxembourg	20,000.00	5,000.00	25.00 %	20,000.00	3,648.00	18.24 %

A-1175	Interim Staff	2,000.00			2,000.00		
A-1176	Consultants	52,000.00	50,955.00	97.99 %	52,000.00		
A-1178	External Services	150,000.00	150,000.00	100.00 %	150,000.00	127,987.80	85.33 %
	<b>Total</b>	<b>266,000.00</b>	<b>241,291.88</b>		<b>266,000.00</b>	<b>166,972.68</b>	
A-1190	Salary weightings	31,000.00	30,386.28	98.02 %	31,000.00	30,386.28	98.02 %
	<b>Total</b>	<b>31,000.00</b>	<b>30,386.28</b>		<b>31,000.00</b>	<b>30,386.28</b>	
A-1200	Miscellaneous expenditure on staff recruitment	60,000.00	57,229.62	95.38 %	60,000.00	52,799.24	88.00 %
	<b>Total</b>	<b>60,000.00</b>	<b>57,229.62</b>		<b>60,000.00</b>	<b>52,799.24</b>	
A-1210	Expenses on Taking Up Duty and on End of Contract	15,000.00	9,528.55	63.52 %	15,000.00	9,528.55	63.52 %
	<b>Total</b>	<b>15,000.00</b>	<b>9,528.55</b>		<b>15,000.00</b>	<b>9,528.55</b>	
A-1220	Installation resettlement and transfer allowances	79,000.00	62,082.65	78.59 %	79,000.00	62,082.65	78.59 %
	<b>Total</b>	<b>79,000.00</b>	<b>62,082.65</b>		<b>79,000.00</b>	<b>62,082.65</b>	
A-1230	Removal expenses	40,000.00	31,250.00	78.13 %	40,000.00	3,600.00	9.00 %
	<b>Total</b>	<b>40,000.00</b>	<b>31,250.00</b>		<b>40,000.00</b>	<b>3,600.00</b>	
A-1240	Temporary daily subsistence allowances	20,000.00	15,485.71	77.43 %	20,000.00	15,485.71	77.43 %
	<b>Total</b>	<b>20,000.00</b>	<b>15,485.71</b>		<b>20,000.00</b>	<b>15,485.71</b>	
A-1300	Mission expenses duty travel expenses and other an	88,594.76	88,594.76	100.00 %	88,594.76	84,375.67	95.24 %
	<b>Total</b>	<b>88,594.76</b>	<b>88,594.76</b>		<b>88,594.76</b>	<b>84,375.67</b>	
A-1410	Medical service	21,000.00	20,823.90	99.16 %	21,000.00	16,774.50	79.88 %
	<b>Total</b>	<b>21,000.00</b>	<b>20,823.90</b>		<b>21,000.00</b>	<b>16,774.50</b>	
A-1420	Language courses training	320,000.00	299,145.34	93.48 %	320,000.00	267,983.13	83.74 %
	<b>Total</b>	<b>320,000.00</b>	<b>299,145.34</b>		<b>320,000.00</b>	<b>267,983.13</b>	
A-1600	Social measures and associated costs	905,000.00	905,000.00	100.00 %	905,000.00	897,301.72	99.15 %
A-1601	Special assistance and associated costs	10,000.00			10,000.00		
	<b>Total</b>	<b>915,000.00</b>	<b>905,000.00</b>		<b>915,000.00</b>	<b>897,301.72</b>	
A-1700	Entertainment and representation expenses	30,000.00	26,200.00	87.33 %	30,000.00	9,154.23	30.51 %
	<b>Total</b>	<b>30,000.00</b>	<b>26,200.00</b>		<b>30,000.00</b>	<b>9,154.23</b>	
A-2000	Rent	2,301,359.00	2,301,348.32	100.00 %	2,301,359.00	2,301,334.50	100.00 %
	<b>Total</b>	<b>2,301,359.00</b>	<b>2,301,348.32</b>		<b>2,301,359.00</b>	<b>2,301,334.50</b>	

A-2020	Water gas electricity and heating	259,500.00	259,500.00	100.00 %	259,500.00	235,658.41	90.81 %
	<b>Total</b>	<b>259,500.00</b>	<b>259,500.00</b>		<b>259,500.00</b>	<b>235,658.41</b>	
A-2030	Cleaning and maintenance	221,195.42	221,195.42	100.00 %	221,195.42	181,803.92	82.19 %
	<b>Total</b>	<b>221,195.42</b>	<b>221,195.42</b>		<b>221,195.42</b>	<b>181,803.92</b>	
A-2040	Fitting-out of premises	87,894.29	87,894.29	100.00 %	87,894.29	52,098.08	59.27 %
	<b>Total</b>	<b>87,894.29</b>	<b>87,894.29</b>		<b>87,894.29</b>	<b>52,098.08</b>	
A-2050	Security and surveillance of buildings	186,553.00	186,504.96	99.97 %	186,553.00	154,363.75	82.75 %
	<b>Total</b>	<b>186,553.00</b>	<b>186,504.96</b>		<b>186,553.00</b>	<b>154,363.75</b>	
A-2100	Computer equipment	834,235.30	834,235.30	100.00 %	834,235.30	584,638.06	70.08 %
A-2101	Software development	323,241.00	322,991.50	99.92 %	323,241.00	176,625.62	54.64 %
A-2102	Other external data processing services	20,000.00	20,000.00	100.00 %	20,000.00		
	<b>Total</b>	<b>1,177,476.30</b>	<b>1,177,226.80</b>		<b>1,177,476.30</b>	<b>761,263.68</b>	
A-2200	New purchases of technical equipment and installat	4,898.00	4,896.00	99.96 %	4,898.00	2,909.91	59.41 %
	<b>Total</b>	<b>4,898.00</b>	<b>4,896.00</b>		<b>4,898.00</b>	<b>2,909.91</b>	
A-2210	New purchases	75,600.00	75,595.28	99.99 %	75,600.00		
	<b>Total</b>	<b>75,600.00</b>	<b>75,595.28</b>		<b>75,600.00</b>		
A-2230	Vehicle	5,650.00	5,650.00	100.00 %	5,650.00	4,557.79	80.67 %
	<b>Total</b>	<b>5,650.00</b>	<b>5,650.00</b>		<b>5,650.00</b>	<b>4,557.79</b>	
A-2250	Library stocks purchase of books	2,000.00	2,000.00	100.00 %	2,000.00	626.18	31.31 %
A-2252	Subscriptions to newspapers and periodicals	2,500.00	843.00	33.72 %	2,500.00	843.00	33.72 %
	<b>Total</b>	<b>4,500.00</b>	<b>2,843.00</b>		<b>4,500.00</b>	<b>1,469.18</b>	
A-2300	Stationery and office supplies	6,472.92	6,428.23	99.31 %	6,472.92	5,740.88	88.69 %
	<b>Total</b>	<b>6,472.92</b>	<b>6,428.23</b>		<b>6,472.92</b>	<b>5,740.88</b>	
A-2320	Bank charges	2,500.00	2,500.00	100.00 %	2,500.00	126.94	5.08 %
	<b>Total</b>	<b>2,500.00</b>	<b>2,500.00</b>		<b>2,500.00</b>	<b>126.94</b>	
A-2330	Legal expenses	35,765.00	35,764.42	100.00 %	35,765.00	21,577.52	60.33 %
	<b>Total</b>	<b>35,765.00</b>	<b>35,764.42</b>		<b>35,765.00</b>	<b>21,577.52</b>	
A-2340	Damages	0.00			0.00		
	<b>Total</b>	<b>0.00</b>			<b>0.00</b>		

A-2350	Miscellaneous insurance	21,532.00	21,525.55	99.97 %	21,532.00	20,317.55	94.36 %
A-2353	Departmental removals and associated handling	1,500.00	1,500.00	100.00 %	1,500.00	876.06	58.40 %
A-2354	Archiving documents	27,780.00	27,780.00	100.00 %	27,780.00	27,780.00	100.00 %
A-2355	Uniforms	18,355.36	18,355.36	100.00 %	18,355.36	1,383.83	7.54 %
	<b>Total</b>	<b>69,167.36</b>	<b>69,160.91</b>		<b>69,167.36</b>	<b>50,357.44</b>	
A-2400	Postage and delivery charges	27,400.00	27,400.00	100.00 %	27,400.00	14,166.69	51.70 %
	<b>Total</b>	<b>27,400.00</b>	<b>27,400.00</b>		<b>27,400.00</b>	<b>14,166.69</b>	
A-2410	Telecommunication charges	62,995.00	62,990.00	99.99 %	62,995.00	35,363.48	56.14 %
A-2411	Telecommunications equipment	6,000.00	6,000.00	100.00 %	6,000.00	3,704.33	61.74 %
	<b>Total</b>	<b>68,995.00</b>	<b>68,990.00</b>		<b>68,995.00</b>	<b>39,067.81</b>	
A-2500	Meetings in general	117,000.00	117,000.00	100.00 %	117,000.00	102,676.75	87.76 %
	<b>Total</b>	<b>117,000.00</b>	<b>117,000.00</b>		<b>117,000.00</b>	<b>102,676.75</b>	
B3-102	Information Services & databases	4,879,085.00	4,864,004.48	99.69 %	4,587,480.00	4,121,452.69	89.84 %
B3-103	EQUASIS	52,000.00	52,000.00	100.00 %	52,000.00	52,000.00	100.00 %
	<b>Total</b>	<b>4,931,085.00</b>	<b>4,916,004.48</b>		<b>4,639,480.00</b>	<b>4,173,452.69</b>	
B3-200	Information & Communication	80,000.00	79,993.35	99.99 %	80,000.00	73,077.51	91.35 %
B3-201	Operational translation costs	82,000.00	81,553.00	99.45 %	92,000.00	87,487.00	95.09 %
	<b>Total</b>	<b>162,000.00</b>	<b>161,546.35</b>		<b>172,000.00</b>	<b>160,564.51</b>	
B3-300	Workshops & Trainings	1,333,990.00	1,331,943.85	99.85 %	1,106,100.00	1,026,288.27	92.78 %
B3-304	OPERATIONAL ENTERTAINMENT	30,500.00	30,500.00	100.00 %	60,000.00	26,170.29	43.62 %
	<b>Total</b>	<b>1,364,490.00</b>	<b>1,362,443.85</b>		<b>1,166,100.00</b>	<b>1,052,458.56</b>	
B3-500	Studies in support of the Agency's operations	322,640.00	311,421.57	96.52 %	668,350.00	654,644.61	97.95 %
	<b>Total</b>	<b>322,640.00</b>	<b>311,421.57</b>		<b>668,350.00</b>	<b>654,644.61</b>	
B3-600	Operational missions	570,000.00	567,000.00	99.47 %	571,500.00	531,246.66	92.96 %
	<b>Total</b>	<b>570,000.00</b>	<b>567,000.00</b>		<b>571,500.00</b>	<b>531,246.66</b>	
B3-800	Economic & Financial Capacity Assessment	9,000.00	7,636.05	84.85 %	4,249.35	4,249.35	100.00 %
	<b>Total</b>	<b>9,000.00</b>	<b>7,636.05</b>		<b>4,249.35</b>	<b>4,249.35</b>	
B3-810	At sea oil recovery service network	16,080,400.00	16,048,247.17	99.80 %	15,152,535.31	15,151,133.00	99.99 %



		<b>Total</b>	<b>16,080,400.00</b>	<b>16,048,247.17</b>		<b>15,152,535.31</b>	<b>15,151,133.00</b>	
B3-820	CleanSeaNet		4,200,000.00	4,164,657.13	99.16 %	3,884,632.58	3,881,114.38	99.91 %
		<b>Total</b>	<b>4,200,000.00</b>	<b>4,164,657.13</b>		<b>3,884,632.58</b>	<b>3,881,114.38</b>	
B3-830	Co-operation & Co-ordination and Information		310,600.00	306,225.87	98.59 %	112,579.76	112,579.76	100.00 %
		<b>Total</b>	<b>310,600.00</b>	<b>306,225.87</b>		<b>112,579.76</b>	<b>112,579.76</b>	
B3-900	LRIT		1,567,497.60	1,526,787.78	97.40 %	1,657,336.60	1,626,547.12	98.14 %
		<b>Total</b>	<b>1,567,497.60</b>	<b>1,526,787.78</b>		<b>1,657,336.60</b>	<b>1,626,547.12</b>	
			54,611,883.65	54,192,135.45	99.23 %	53,122,934.65	51,276,857.13	96.52 %

**C4**

Budget line	Official Budget Item Desc (Fr)	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)
A-1100	Basic salaries	28,600.00	0.00	0.00 %	28,600.00		
	<b>Total</b>	<b>28,600.00</b>	<b>0.00</b>		<b>28,600.00</b>		
A-1300	Mission expenses duty travel expenses and other an	13,442.06	13,442.06	100.00 %	13,442.06	7,764.59	57.76 %
	<b>Total</b>	<b>13,442.06</b>	<b>13,442.06</b>		<b>13,442.06</b>	<b>7,764.59</b>	
A-2040	Fitting-out of premises	10,775.73	10,775.73	100.00 %	10,775.73		
	<b>Total</b>	<b>10,775.73</b>	<b>10,775.73</b>		<b>10,775.73</b>		
A-2100	Computer equipment	16,095.11	77.95	0.48 %	16,095.11		
	<b>Total</b>	<b>16,095.11</b>	<b>77.95</b>		<b>16,095.11</b>		
A-2400	Postage and delivery charges	38.50	38.50	100.00 %	38.50	38.50	100.00 %
	<b>Total</b>	<b>38.50</b>	<b>38.50</b>		<b>38.50</b>	<b>38.50</b>	
B3-102	Information Services & databases	1,589.51	1,450.00	91.22 %	1,589.51	1,249.98	78.64 %
	<b>Total</b>	<b>1,589.51</b>	<b>1,450.00</b>		<b>1,589.51</b>	<b>1,249.98</b>	

B3-201	Operational translation costs	0.00	0.00	#DIV/0	0.00		
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>		
B3-810	At sea oil recovery service network	891,814.92	656,916.92	73.66 %	891,814.92	656,916.92	73.66 %
	<b>Total</b>	<b>891,814.92</b>	<b>656,916.92</b>		<b>891,814.92</b>	<b>656,916.92</b>	
B3-820	CleanSeaNet	6,844.82	6,844.82	100.00 %	6,844.82	6,844.82	100.00 %
	<b>Total</b>	<b>6,844.82</b>	<b>6,844.82</b>		<b>6,844.82</b>	<b>6,844.82</b>	
		<b>969,200.65</b>	<b>689,545.98</b>	<b>71.15 %</b>	<b>969,200.65</b>	<b>672,814.81</b>	<b>69.42 %</b>

**C5**

Budget line	Official Budget Item Desc (Fr)	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)
B3-102	Information Services & databases	62,525.00	62,525.00	100.00 %	31,025.00	31,025.00	100.00 %
	<b>Total</b>	<b>62,525.00</b>	<b>62,525.00</b>		<b>31,025.00</b>	<b>31,025.00</b>	
B3-820	CleanSeaNet	54,027.55	54,027.55	100.00 %	30,793.25	30,793.25	100.00 %
	<b>Total</b>	<b>54,027.55</b>	<b>54,027.55</b>		<b>30,793.25</b>	<b>30,793.25</b>	
		<b>116,552.55</b>	<b>116,552.55</b>	<b>100.00 %</b>	<b>61,818.25</b>	<b>61,818.25</b>	<b>100.00 %</b>

**C8**

Budget line	Official Budget Item Desc (Fr)	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)
A-1176	Consultants	84,222.50	84,222.50	100.00 %	84,222.50	84,222.50	100.00 %
A-1178	External Services	11,771.67	5,593.36	47.52 %	11,771.67	5,593.36	47.52 %
	<b>Total</b>	<b>95,994.17</b>	<b>89,815.86</b>		<b>95,994.17</b>	<b>89,815.86</b>	
A-1200	Miscellaneous expenditure on staff recruitment	3,570.22	408.64	11.45 %	3,570.22	408.64	11.45 %
	<b>Total</b>	<b>3,570.22</b>	<b>408.64</b>		<b>3,570.22</b>	<b>408.64</b>	
A-1210	Expenses on Taking Up Duty and on End of Contract	1,837.38	1,432.13	77.94 %	1,837.38	1,432.13	77.94 %
	<b>Total</b>	<b>1,837.38</b>	<b>1,432.13</b>		<b>1,837.38</b>	<b>1,432.13</b>	
A-1230	Removal expenses	21,000.00	20,690.35	98.53 %	21,000.00	20,690.35	98.53 %
	<b>Total</b>	<b>21,000.00</b>	<b>20,690.35</b>		<b>21,000.00</b>	<b>20,690.35</b>	
A-1300	Mission expenses duty travel expenses and other an	11,317.20	3,279.48	28.98 %	11,317.20	3,279.48	28.98 %
	<b>Total</b>	<b>11,317.20</b>	<b>3,279.48</b>		<b>11,317.20</b>	<b>3,279.48</b>	
A-1410	Medical service	6,890.81	0.00	0.00 %	6,890.81		
	<b>Total</b>	<b>6,890.81</b>	<b>0.00</b>		<b>6,890.81</b>		
A-1420	Language courses training	22,980.62	13,440.26	58.49 %	22,980.62	13,440.26	58.49 %
	<b>Total</b>	<b>22,980.62</b>	<b>13,440.26</b>		<b>22,980.62</b>	<b>13,440.26</b>	
A-1600	Social measures and associated costs	20,000.00	1,470.00	7.35 %	20,000.00	1,470.00	7.35 %
	<b>Total</b>	<b>20,000.00</b>	<b>1,470.00</b>		<b>20,000.00</b>	<b>1,470.00</b>	
A-1700	Entertainment and representation expenses	6,324.08	2,715.00	42.93 %	6,324.08	2,715.00	42.93 %
	<b>Total</b>	<b>6,324.08</b>	<b>2,715.00</b>		<b>6,324.08</b>	<b>2,715.00</b>	
A-2020	Water gas electricity and heating	25,740.69	17,790.18	69.11 %	25,740.69	17,790.18	69.11 %
	<b>Total</b>	<b>25,740.69</b>	<b>17,790.18</b>		<b>25,740.69</b>	<b>17,790.18</b>	
A-2030	Cleaning and maintenance	66,435.85	45,843.69	69.00 %	66,435.85	45,843.69	69.00 %
	<b>Total</b>	<b>66,435.85</b>	<b>45,843.69</b>		<b>66,435.85</b>	<b>45,843.69</b>	
A-2040	Fitting-out of premises	110,364.00	108,644.09	98.44 %	110,364.00	108,644.09	98.44 %
	<b>Total</b>	<b>110,364.00</b>	<b>108,644.09</b>		<b>110,364.00</b>	<b>108,644.09</b>	

A-2050	Security and surveillance of buildings	29,524.78	25,524.78	86.45 %	29,524.78	25,524.78	86.45 %
	<b>Total</b>	<b>29,524.78</b>	<b>25,524.78</b>		<b>29,524.78</b>	<b>25,524.78</b>	
A-2100	Computer equipment	413,271.92	409,756.31	99.15 %	413,271.92	409,756.31	99.15 %
A-2101	Software development	75,650.00	71,706.26	94.79 %	75,650.00	71,706.26	94.79 %
A-2102	Other external data processing services	41,000.00	38,590.00	94.12 %	41,000.00	38,590.00	94.12 %
	<b>Total</b>	<b>529,921.92</b>	<b>520,052.57</b>		<b>529,921.92</b>	<b>520,052.57</b>	
A-2200	New purchases of technical equipment and installat	2,107.39	1,608.00	76.30 %	2,107.39	1,608.00	76.30 %
	<b>Total</b>	<b>2,107.39</b>	<b>1,608.00</b>		<b>2,107.39</b>	<b>1,608.00</b>	
A-2210	New purchases	10,018.28	10,018.28	100.00 %	10,018.28	10,018.28	100.00 %
	<b>Total</b>	<b>10,018.28</b>	<b>10,018.28</b>		<b>10,018.28</b>	<b>10,018.28</b>	
A-2230	Vehicle	1,850.61	1,095.68	59.21 %	1,850.61	1,095.68	59.21 %
	<b>Total</b>	<b>1,850.61</b>	<b>1,095.68</b>		<b>1,850.61</b>	<b>1,095.68</b>	
A-2250	Library stocks purchase of books	2,882.68	1,387.79	48.14 %	2,882.68	1,387.79	48.14 %
	<b>Total</b>	<b>2,882.68</b>	<b>1,387.79</b>		<b>2,882.68</b>	<b>1,387.79</b>	
A-2300	Stationery and office supplies	17,516.88	16,247.48	92.75 %	17,516.88	16,247.48	92.75 %
	<b>Total</b>	<b>17,516.88</b>	<b>16,247.48</b>		<b>17,516.88</b>	<b>16,247.48</b>	
A-2320	Bank charges	1,895.20	144.25	7.61 %	1,895.20	144.25	7.61 %
	<b>Total</b>	<b>1,895.20</b>	<b>144.25</b>		<b>1,895.20</b>	<b>144.25</b>	
A-2330	Legal expenses	31,814.00	19,799.00	62.23 %	31,814.00	19,799.00	62.23 %
	<b>Total</b>	<b>31,814.00</b>	<b>19,799.00</b>		<b>31,814.00</b>	<b>19,799.00</b>	
A-2350	Miscellaneous insurance	2,573.20	406.36	15.79 %	2,573.20	406.36	15.79 %
A-2354	Archiving documents	54,663.20	54,587.00	99.86 %	54,663.20	54,587.00	99.86 %
A-2355	Uniforms	1,000.00	527.00	52.70 %	1,000.00	527.00	52.70 %
	<b>Total</b>	<b>58,236.40</b>	<b>55,520.36</b>		<b>58,236.40</b>	<b>55,520.36</b>	
A-2400	Postage and delivery charges	8,353.50	6,634.22	79.42 %	8,353.50	6,634.22	79.42 %
	<b>Total</b>	<b>8,353.50</b>	<b>6,634.22</b>		<b>8,353.50</b>	<b>6,634.22</b>	
A-2410	Telecommunication charges	38,468.37	23,333.69	60.66 %	38,468.37	23,333.69	60.66 %
A-2411	Telecommunications equipment	660.86	0.00	0.00 %	660.86		

		<b>Total</b>	<b>39,129.23</b>	<b>23,333.69</b>		<b>39,129.23</b>	<b>23,333.69</b>	
A-2500	Meetings in general		15,925.34	1,285.06	8.07 %	15,925.34	1,285.06	8.07 %
		<b>Total</b>	<b>15,925.34</b>	<b>1,285.06</b>		<b>15,925.34</b>	<b>1,285.06</b>	
B3-102	Information Services & databases		1,647,341.18	1,598,841.37	97.06 %	0.00		
		<b>Total</b>	<b>1,647,341.18</b>	<b>1,598,841.37</b>		<b>0.00</b>		
B3-200	Information & Communication		11,016.09	7,932.72	72.01 %	0.00		
B3-201	Operational translation costs		59,020.00	20,739.00	35.14 %	0.00		
		<b>Total</b>	<b>70,036.09</b>	<b>28,671.72</b>		<b>0.00</b>		
B3-300	Workshops & Trainings		328,741.69	167,034.87	50.81 %	0.00		
B3-304	OPERATIONAL ENTERTAINMENT		16,494.50	58.80	0.36 %	0.00		
		<b>Total</b>	<b>345,236.19</b>	<b>167,093.67</b>		<b>0.00</b>		
B3-500	Studies in support of the Agency's operations		556,846.91	555,710.40	99.80 %	0.00		
		<b>Total</b>	<b>556,846.91</b>	<b>555,710.40</b>		<b>0.00</b>		
B3-600	Operational missions		107,035.44	46,388.93	43.34 %	0.00		
		<b>Total</b>	<b>107,035.44</b>	<b>46,388.93</b>		<b>0.00</b>		
B3-810	At sea oil recovery service network		29,323,707.56	28,370,283.31	96.75 %	0.00		
		<b>Total</b>	<b>29,323,707.56</b>	<b>28,370,283.31</b>		<b>0.00</b>		
B3-820	CleanSeaNet		1,515,943.07	1,502,541.85	99.12 %	0.00		
		<b>Total</b>	<b>1,515,943.07</b>	<b>1,502,541.85</b>		<b>0.00</b>		
B3-830	Co-operation & Co-ordination and Information		175,354.09	90,466.62	51.59 %	0.00		
		<b>Total</b>	<b>175,354.09</b>	<b>90,466.62</b>		<b>0.00</b>		
B3-900	LRIT		1,103,968.93	1,103,968.93	100.00 %	0.00		
		<b>Total</b>	<b>1,103,968.93</b>	<b>1,103,968.93</b>		<b>0.00</b>		
			<b>35,987,100.69</b>	<b>34,452,147.64</b>	<b>95.73 %</b>	<b>1,141,631.23</b>	<b>988,180.84</b>	<b>86.56 %</b>

R0

Budget line	Official Budget Item Desc (Fr)	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)
B3-000	Integrated Maritime Policy project	220,163.20	220,163.20	100.00 %	220,163.20	208,020.65	94.48 %
	<b>Total</b>	<b>220,163.20</b>	<b>220,163.20</b>		<b>220,163.20</b>	<b>208,020.65</b>	
B3-015	Safemed III	2,341,318.46	1,155,817.56	49.37 %	2,341,318.46	543,952.18	23.23 %
	<b>Total</b>	<b>2,341,318.46</b>	<b>1,155,817.56</b>		<b>2,341,318.46</b>	<b>543,952.18</b>	
B3-020	EU Funds for SLA FRONTEX	6,863,196.57	5,658,703.30	82.45 %	6,863,196.57	3,464,574.34	50.48 %
	<b>Total</b>	<b>6,863,196.57</b>	<b>5,658,703.30</b>		<b>6,863,196.57</b>	<b>3,464,574.34</b>	
B3-030	Greenland CleanSeaNet	682,477.23	502,477.23	73.63 %	682,477.23	452,776.89	66.34 %
B3-035	BES Islands CSN	49,350.00	49,350.00	100.00 %	49,350.00		
	<b>Total</b>	<b>731,827.23</b>	<b>551,827.23</b>		<b>731,827.23</b>	<b>452,776.89</b>	
B3-040	TRACECA II	657,617.87	402,370.24	61.19 %	657,617.87	240,404.90	36.56 %
	<b>Total</b>	<b>657,617.87</b>	<b>402,370.24</b>		<b>657,617.87</b>	<b>240,404.90</b>	
B3-050	COPERNICUS	2,500,000.00			2,500,000.00		
	<b>Total</b>	<b>2,500,000.00</b>			<b>2,500,000.00</b>		
B3-060	EQUASIS (only RO funds)	840,076.83	571,720.00	68.06 %	840,076.83	459,400.00	54.69 %
	<b>Total</b>	<b>840,076.83</b>	<b>571,720.00</b>		<b>840,076.83</b>	<b>459,400.00</b>	
B3-070	THETIS S	87,374.37	57,130.62	65.39 %	87,374.37	44,850.08	51.33 %
B3-075	Emissions Inventories Project	105,000.00	104,012.50	99.06 %	105,000.00		
	<b>Total</b>	<b>192,374.37</b>	<b>161,143.12</b>		<b>192,374.37</b>	<b>44,850.08</b>	
B3-080	EC Funds for candidate and potential countries	300,000.00	51,000.00	17.00 %	300,000.00		
	<b>Total</b>	<b>300,000.00</b>	<b>51,000.00</b>		<b>300,000.00</b>		
		<b>14,646,574.53</b>	<b>8,772,744.65</b>	<b>59.90 %</b>	<b>14,646,574.53</b>	<b>5,413,979.04</b>	<b>36.96 %</b>

## 8 D) Reconciliation of the accrual based result with the budget result – EMSA 2015

	sign +/-	amount
<b>Economic result (+ for surplus and - for deficit) of the consolidation reporting package</b>	<b>+/-</b>	<b>-2,611,261.62</b>
<i>Ajustment for accrual items (items not in the budgetary result but included in the economic result)</i>		
<b>A</b> Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-598,200.27
<b>B</b> Adjustments for Accrual Cut-off (cut- off 31.12.N )	+	5,121,622.78
<b>C</b> Amount from liaison account with Commission booked in the economic revenue	-	
<b>D</b> Unpaid invoices at year end but booked in charges ( class 6)	+	
<b>E</b> Depreciation of intangible and tangible assets (1)	+	8,274,558.07
<b>F</b> Provisions (1)	+	46,000.00
<b>G</b> Value reductions (1)	+	332,326.00
<b>H</b> Recovery Orders issued in 2015 in class 7 and not yet cashed	-	-769,854.96
<b>la</b> Prefinancing given in previous year and cleared in the year	+	1,557,466.76
<b>lb</b> Prefinancing received in previous year and cleared in the year	-	-941,332.40
<b>J</b> Payments made from carry over of payment appropriations	+	1,049,999.09
<b>K</b> Other *)	+/-	-2,806.41
<i>Ajustment for budgetary items (item included in the budgetary result but not in the economic result)</i>		
<b>M</b> Asset acquisitions (less unpaid amounts)	-	-6,324,948.04
<b>N</b> New pre-financing paid in the year 2015 and remaining open as at 31.12.2015	-	-3,847,864.51
<b>O</b> New pre-financing received in the year 2015 and remaining open as at. 31.12.2015	+	5,806,858.45
<b>P</b> Budgetary recovery orders issued before 2015 and cashed in the year	+	79,052.14
<b>Q</b> Budgetary recovery orders issued in 2015 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	0.00
<b>R</b> Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	
<b>S</b> Payment appropriations carried over to 2016	-	-10,420,250.04
<b>T</b> Cancellation of unused carried over payment appropriations from previous year	+	153,450.39
<b>U</b> Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	4,108,142.85
<b>V</b> Payments for pensions ( they are budgetary payments but booked against provisions)	-	
<b>W</b> Paiements for stocks of leave and supplementary hours ( they are budgetary payments but booked against provisions)	-	
<b>X</b> Other **)	+/-	-51,127.29
<b>total</b>		<b>961,830.99</b>
<b>Budgetary result (+ for surplus) (2) including amount of exchange rate differences</b>		<b>961,830.99</b>
<b>Amount of exchange rate differences (3) included in the budgetary result</b>		<b>-15,857.85</b>
Delta not explained		0.00
		<b>Control of Exchange rate differences</b>
(1) it's the impact of the year	<b>Trial balance</b>	<b>amount</b>
(2) Equals line "Balance of the result account for the financial year" of the budget result table for the Agencies	745200	-2,565.70
(3) if it's a gain: sign + ; if it's a loss: sign -	640000	18,423.55
	<b>Total</b>	<b>15,857.85</b>
	<b>difference</b>	<b>0.00</b>

\*\*) Please specify X 'Other':

Receivable against the staff following adjustment of the Lisbon coefficient

## 9. Establishment plan 2015

### Statutory positions

	<b>31.12.2015 staff employed</b>	<b>Authorised 2015</b>
<b>Permanent AD</b>	<b>3</b>	<b>4</b>
<b>Permanent AST</b>	<b>0</b>	<b>0</b>
<b>Total Permanent</b>	<b>3</b>	<b>4</b>
<b>Temporary AD</b>	<b>133</b>	<b>140</b>
<b>Temporary AST</b>	<b>62</b>	<b>63</b>
<b>Total Temporary</b>	<b>195</b>	<b>203</b>
<b>Total statutory staff</b>	<b>198*</b>	<b>207</b>

\*3 offer letters were sent at the end of 2015: 2 for ADs and 1 for an AST

As concerns statutory posts, EMSA has taken into consideration the target of 202 posts to be implemented on 1 January 2016 rather than the number of posts (207) authorised in the establishment plan for 2015. The occupation rate against a target of 202 by 01/01/2016 is 98.02%

In addition to these contract agents, the Agency also recruited 7 additional project financed contract agents.

### Non-statutory positions

	<b>31.12.2015 staff employed</b>	<b>Authorised 2015</b>
<b>FG IV</b>	<b>5</b>	<b>6</b>
<b>FG III</b>	<b>3</b>	<b>4</b>
<b>FG II</b>	<b>17</b>	<b>18</b>
<b>FG I</b>	<b>2</b>	<b>2</b>
<b>Total Contract Agents</b>	<b>27</b>	<b>30</b>
<b>Total Seconded National Experts</b>	<b>14</b>	<b>18</b>



## Report on Budgetary & Financial Management

### C1 Funds

From 1st January to 31st December 2015, the Agency executed 54,192,135€ in Commitment Appropriations (CA), representing 99.23% of the total budget of the year, and 51,276,857€ in Payment Appropriations (PA), amounting to 96.52% of the total budget.

The budgetary execution has been high. Compared to 2014, there is an increase in both **commitment execution (99.23% in 2015 compared to 94.78% in 2014)** and payment execution (96.52% in 2015 compared to 93.77% in 2014); the target set by the Commission (DG BUDG) for the year (95%) was reached as concerns Commitment execution. Although the Payment Execution has been rated at 96.52% when only counting C1 Funds, after taking into account automatic carry-overs of payment appropriations (C8 Funds: appropriations carried over automatically), the Agency **reaches 97.96% of payment execution**, thus meeting the target set by the Commission (DG BUDG) for the year (95%).

Budget Execution 2015 - C1 Funds						
	CA	Committed	%	PA	Paid	%
<b>Title 1 Staff Expenditure</b>	20,442,245	20,170,268	<b>98.67%</b>	20,442,245	19,999,693	<b>97.84%</b>
<b>Title 2 Infrastructure &amp; operating expenditure</b>	4,651,926	4,649,898	<b>99.96%</b>	4,651,926	3,929,173	<b>84.46%</b>
<b>Title 3 Operational expenditure</b>	29,517,713	29,371,970	<b>99.51%</b>	28,028,764	27,347,991	<b>97.57%</b>
<b>Traditional (incl.LRIT)</b>	8,917,713	8,845,204	<b>99.19%</b>	8,874,767	8,198,914	<b>92.38%</b>
<b>Anti-Pollution Measures</b>	20,600,000	20,526,766	<b>99.64%</b>	19,153,997	19,149,076	<b>99.97%</b>
<b>Grand Total</b>	<b>54,611,884</b>	<b>54,192,135</b>	<b>99.23%</b>	<b>53,122,935</b>	<b>51,276,857</b>	<b>96.52%</b>

C1 Funds (appropriations voted in the current budget)

CA: Commitment Appropriations

PA: Payment Appropriations

Title 3 Traditional (C1 funds) implemented 99.51% of its commitment appropriations, leaving 0.49% unused and implemented 97.57% of its payment appropriations, therefore leaving 2.43% unused. Anti-Pollution Measures implemented 99.64% of its commitment appropriations, leaving 0.36% unused and implemented 99.97% of its payment appropriations, therefore leaving 0.03% unused.

For Commitment Appropriations, the only main budget line performing below 95% has been:

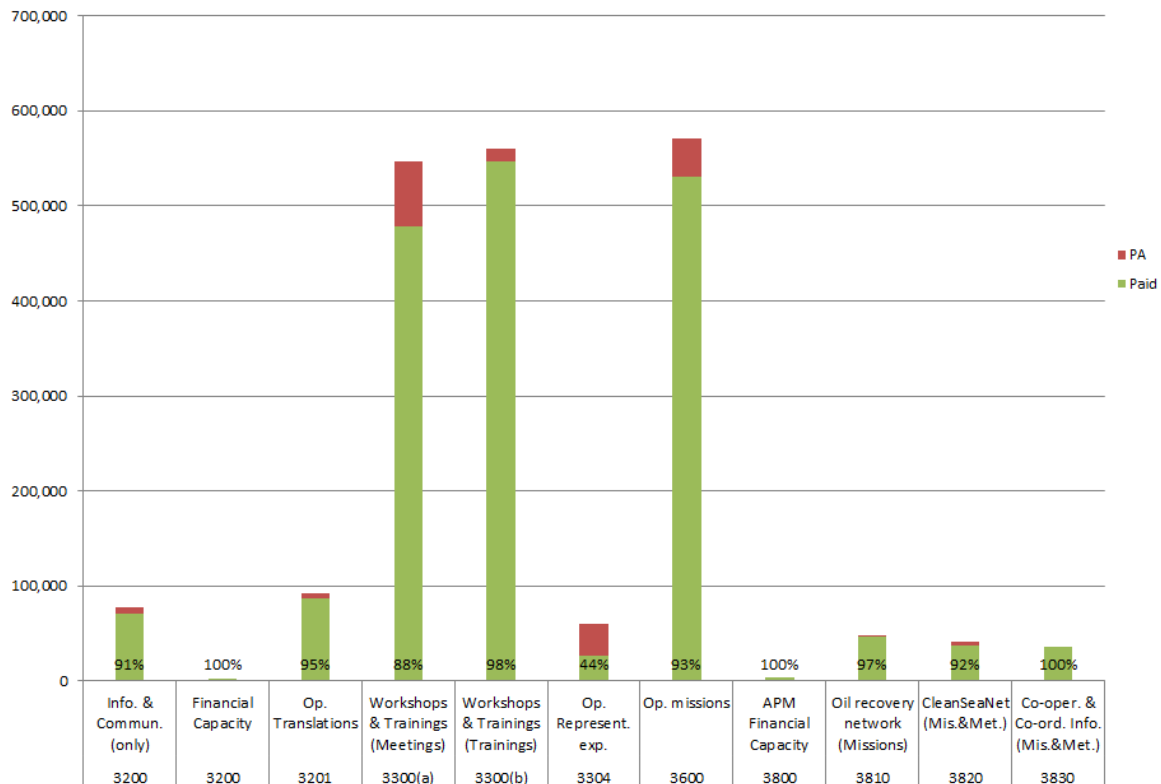
BL3800 “Economic & Financial Capacity Assessment”, 85% committed (1,364€ PA unused); eventually this is irrelevant in the context the entire budget scope.

For Payment Appropriations, the main budget lines performing below 95% have been:

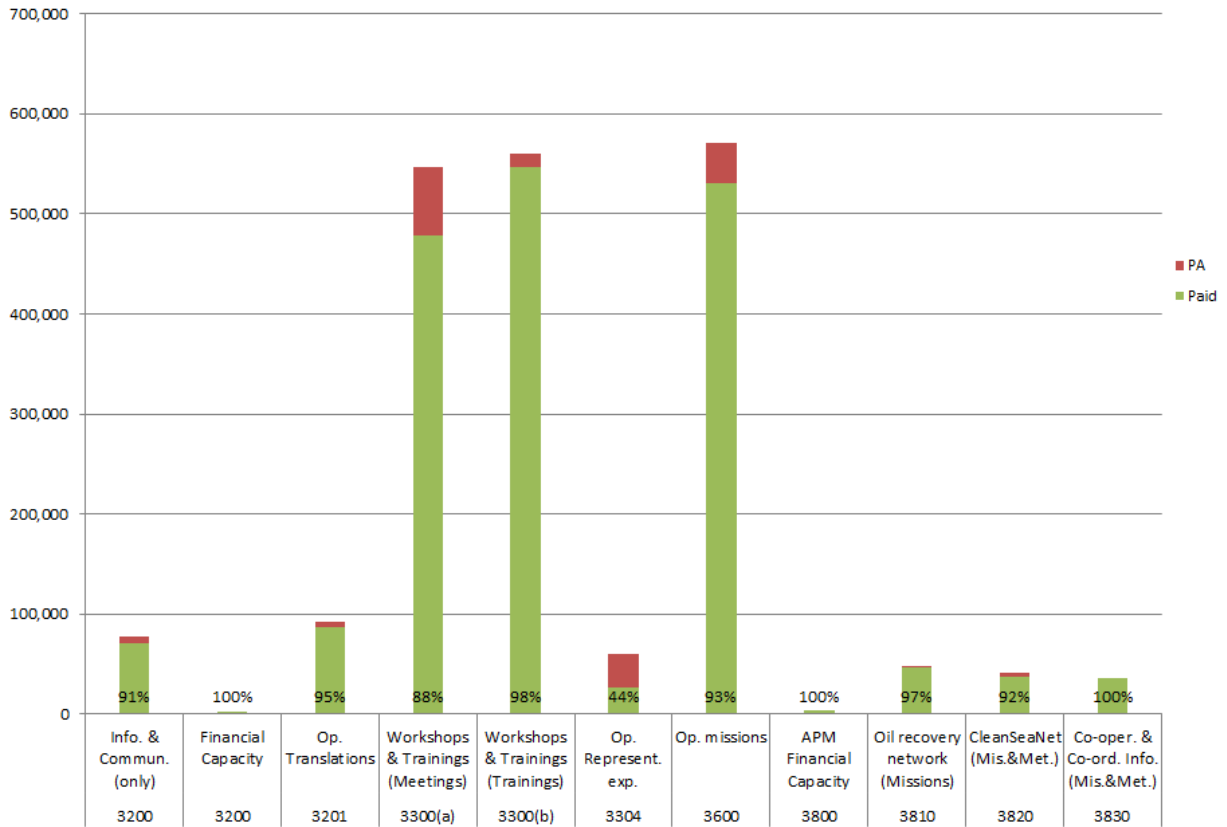
BL3102 “Information Services & databases”, 90% committed (466,027€ unused of which 136,778€ were on the general budget line not allocated as a result of the Budget Release Exercises of 2015).

BL3200 “Information and Communication”, 91% paid (6,922€ unused); eventually this is irrelevant in the context the entire budget scope.

**T3 Routine Administrative Expenditure Budget Lines  
PA vs. Paid**



**T3 Routine Administrative Expenditure Budget Lines  
PA vs.Paid**



**R0 funds**

Other external assigned revenues (R0 funds) of the Agency are specified below. These funds do not follow the annuality of the budget. Committed and Paid figures include amounts in the workflow.

More than one fifth of Project Financed Actions appropriations in chapter 30 were only received at year-end, which contributed to the low consumption of R0 funds.

Budget Execution 2015 - R0 Funds									
BL	Heading	CA	Committed	%	PA	Paid	%	Duration	Comment
3000	Integrated Maritime Policy project	220,163	220,163	100%	220,163	208,021	94%	31/08/2012-30/08/2014	
3015	Safemed III	2,341,318	1,155,818	49%	2,341,318	543,952	23%	16/06/2013-16/06/2016	
3020	EU Funds for SLA FRONTEX	6,863,197	5,658,703	82%	6,863,197	3,464,574	50%	30/04/2013-30/04/2016	New SLA by 01/05/2016
3030	Greenland CleanSeaNet	682,477	502,477	74%	682,477	452,777	66%	25/03/2014-31/12/2016	Amendment ongoing
3035	BES Islands CSN	49,350	49,350	100%	49,350	0	0%	05/08/2015-29/02/2016	
3040	TRACECA II	657,618	402,370	61%	657,618	240,405	37%	16/06/2014-15/06/2016	
3050	COPERNICUS	2,500,000	0	0%	2,500,000	0	0%	03/12/2015-31/12/2021	Closure phase until 31/12/2026
3060	EQUASIS (only R0 funds)	840,077	571,720	68%	840,077	459,400	55%	27/02/2009-indefinite	
3070	THETIS S	87,374	57,131	65%	87,374	44,850	51%	03/09/2014-02/09/2017	Refers to SLA duration
3075	Emissions Inventories	105,000	104,013	99%	105,000	0	0%	06/10/2015-05/10/2018	
3080	EU Funds for candidate and potential candidate	300,000	51,000	17%	300,000	0	0%	23/10/2015-22/04/2018	
<b>Grand Total</b>		<b>14,646,575</b>	<b>8,772,745</b>	<b>60%</b>	<b>14,646,575</b>	<b>5,413,979</b>	<b>37%</b>		

R0 funds (other external assigned revenue). These funds do not follow the annuality of the budget. Committed and Paid amounts shown in the table include amounts in the workflow

## C8 funds

In the table of next page referring to C8 funds, the column “Carried Forward” shows the amounts carried forward from previous year(s) which are still due to be paid. Out of the total amount carried forward from 2014 to 2015 (35,987,101€), 46% were used (consumed), 50% remained as “open amount” (amount due, not yet paid) and 4% of the total has been de-committed (cancelled). See below breakdown:

- Title 1 consumed 70% of the carry forward, 0% was left as open amount and 30% was de-committed (cancelled).
- Title 2 consumed 90% of the carry forward, 0% was left as open amount and 10% was de-committed (cancelled).
- Title 3 Traditional consumed 85% of the carry forward, 7% was left as open amount and 9% was de-committed (cancelled).
- Title 3 APM consumed 39% of the carry forward, 57% was left as open amount and 4% was de-committed (cancelled).

Title 3 amounts are multi-annual, therefore not expiring at the end of the year, and being partially or fully carried forward again to the following year as deemed necessary. Title 3 “open amount” total is 18,069,721€.

Budget Execution 2015 - C8 Funds					
	Carried Forward <sup>1</sup>	Commitments <sup>2</sup>	Consumptions <sup>3</sup>	Open Amount (RAL) <sup>4</sup>	De-commitments <sup>5</sup>
<b>Title 1 Staff Expenditure</b>	189,914	133,252	-133,252	0	56,663
<b>Title 2 Infrastructure &amp; operating expenditure</b>	951,717	854,929	-854,929	0	96,788
<b>Title 3 Operational expenditure</b>	34,845,469	33,463,967	-15,394,246	18,069,721	1,381,503
<b>Traditional (incl.LRIT)</b>	3,830,465	3,500,675	-3,242,034	258,641	329,790
<b>Anti-Pollution Measures</b>	31,015,005	29,963,292	-12,152,212	17,811,080	1,051,713
<b>Grand Total</b>	<b>35,987,101</b>	<b>34,452,148</b>	<b>-16,382,427</b>	<b>18,069,721</b>	<b>1,534,953</b>

**1 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. **2 Commitment:** Executed commitments. **3 Consumption:** Executed payments. **4 Open Amount (RAL):** Amount left to either be paid or to be de-committed. **5 De-commitment:** C8 unused commitment amounts

## Other funds type (C2, C4, C5 funds)

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

Priority use of funds (a) for commitment appropriations use C5 appropriations before C1 and C4 appropriations, (b) for payment appropriations, use first C5, then C1, C2, C4 or C6 and do not use C2 if C1 still available.

Official Budget Item	Fund Source	Official Budget Item Desc (En)	Credit Available Com Amount	Executed Commitments	percentage Commit	Credit Available Pay Amount	Executed Payments	percentage Payment
A-1100	C4	Basic salaries	28.600.00	0.00	0.00 %	28.600.00		
A-1300	C4	Mission expenses duty travel at	13.442.06	13.442.06	100.00 %	13.442.06	7.764.59	57.76 %
A-2040	C4	Fitting-out of premises	10.775.73	10.775.73	100.00 %	10.775.73		
A-2100	C4	Computer equipment	16.095.11	77.95	0.48 %	16.095.11		
A-2400	C4	Postage and delivery charges	38.50	38.50	100.00 %	38.50	38.50	100.00 %
B3-102	C4	Information Services & database	1.589.51	1.450.00	91.22 %	1.589.51	1.249.98	78.64 %
B3-102	C5	Information Services & database	62.525.00	62.525.00	100.00 %	31.025.00	31.025.00	100.00 %
B3-201	C4	Operational translation costs	0.00	0.00		0.00		
B3-810	C4	At sea oil recovery service netw	891.814.92	656.916.92	73.66 %	891.814.92	656.916.92	73.66 %
B3-820	C4	CleanSeaNet	6.844.82	6.844.82	100.00 %	6.844.82	6.844.82	100.00 %
B3-820	C5	CleanSeaNet	54.027.55	54.027.55	100.00 %	30.793.25	30.793.25	100.00 %
	Sum:		1,085,753.20	806,098.53		1,031,018.90	734,633.06	

After the clearing of a recovery order, 234,898€ of BL3810-C4 appropriations became visible in the financial supporting system used by the Agency (ABAC) only on 25 January 2016, which explains the respective low consumption in that budget line.

1 C2 funds: Non-automatic carryovers of appropriations

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

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