

- EMSA -

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

- 2010 -

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REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2010

Art 76 EMSA Financial Regulation

INTRODUCTION:

CERTIFICATION LETTER FROM THE EMSA ACCOUNTING OFFICER.

The Annual accounts of the European Maritime Safety Agency for the year 2010 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 February 28, 2011.

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

Michel Metzger
Accounting Officer

1. EMSA – BALANCE SHEET 2010 - ASSETS

| Consolidation account | | 31.12.2010 | 31.12.2009 |
|-----------------------|---|----------------------|----------------------|
| | ASSETS | | |
| | A. NON CURRENT ASSETS | | |
| 210000 | Intangible fixed assets | 2,076,049.96 | 1,219,998.00 |
| 200000 | Tangible fixed assets | 26,927,602.01 | 23,400,389.54 |
| 230000 | Plant and equipment | 18,788,214.00 | 16,227,531.59 |
| 241000 | Computer hardware | 1,235,296.00 | 1,217,042.31 |
| 240000 | Furniture and vehicles | 223,612.00 | 237,472.00 |
| 242000 | Other fixtures and fittings | 6,680,480.01 | 5,718,343.64 |
| 299000 | Long-term pre-financing | 290,136.00 | 1,525,000.00 |
| range | Long-term pre-financing | 290,136.00 | 1,525,000.00 |
| | TOTAL NON CURRENT ASSETS | 29,293,787.97 | 26,145,387.54 |
| | B. CURRENT ASSETS | | |
| 310000 | Stocks | 0.00 | 0.00 |
| 405000 | Short-term pre-financing | 4,077,038.50 | 9,514,289.00 |
| range | Short-term pre-financing | 4,077,038.50 | 9,514,289.00 |
| range | <i>ST pre-financing with consolidated EU entities</i> | 0.00 | 0.00 |
| 400000 | Short-term receivables | 591,343.36 | 752,067.12 |
| 401000 | Current receivables | 505,491.34 | 446,751.42 |
| 410900 | Sundry receivables | 20,527.77 | 235,460.10 |
| 490000 | Other | 43,427.40 | 63,361.95 |
| 490010 | Accrued income | 43,427.40 | 56,883.59 |
| 490011 | Deferred charges | 0.00 | 6,478.36 |
| 490090 | <i>Deferrals and Accruals with consolidated EU entities</i> | 0.00 | |
| 400009 | <i>Short-term receivables with consolidated EU entities</i> | 21,896.85 | 6,493.65 |
| 500000 | Cash and cash equivalents | 2,915,564.70 | 8,277,429.56 |
| | TOTAL CURRENT ASSETS | 7,583,946.56 | 18,543,785.68 |
| | TOTAL | 36,877,734.53 | 44,689,173.22 |

EMSA – BALANCE SHEET 2010 – LIABILITIES

| Consolidation account | | | 31.12.2010 | 31.12.2009 |
|-----------------------|---|---|----------------------|----------------------|
| | LIABILITIES | | | |
| | A. Net Assets | | 32,944,333.28 | 37,030,302.15 |
| 140000 | Accumulated surplus/deficit | | 37,030,302.15 | 31,408,241.58 |
| 141000 | Economic result of the year - profit+/loss- | | -4,085,968.87 | 5,622,060.57 |
| | B. NON CURRENT LIABILITIES | | 79,652.50 | 204,689.74 |
| 161000 | Employee benefits | | 0.00 | 0.00 |
| 163000 | Provisions for risks and charges | | 0.00 | 128,168.98 |
| 172000 | Other long-term liabilities | | 79,652.50 | 76,520.76 |
| 172100 | | Other long-term liabilities | 79,652.50 | 76,520.76 |
| 172009 | | Other LT liabilities with consolidated EU entities | 0.00 | 0.00 |
| 172019 | | Pre-financing received from consolidated EU entities | 0.00 | 0.00 |
| 172029 | | Other LT liabilities from consolidated EU entities | 0.00 | 0.00 |
| | TOTAL A+B+C | | 33,023,985.78 | 37,234,991.89 |
| | C. CURRENT LIABILITIES | | 3,853,748.75 | 7,454,181.33 |
| 483000 | Provisions for risks and charges | | 16,412.97 | 31,412.97 |
| 440000 | Accounts payable | | 3,837,335.78 | 7,422,768.36 |
| 441000 | | Current payables | 177,255.88 | 302,059.95 |
| 443000 | | Sundry payables | 156,349.52 | 124,229.89 |
| 491000 | | Other | 3,227,777.35 | 2,355,183.58 |
| 491010 | | Accrued charges | 3,227,777.35 | 2,343,555.01 |
| 491011 | | Deferred income | 0.00 | 1,322.32 |
| 491090 | | Deferrals and accruals with consolidated EU entities | 0.00 | 10,306.25 |
| 440009 | | Accounts payable with consolidated EU entities | 275,953.03 | 4,641,294.94 |
| 440019 | | Pre-financing received from consolidated EU entities | 126,559.48 | 4,456,539.40 |
| 440029 | | Other accounts payable against consolidated EU entities | 149,393.55 | 184,755.54 |
| | TOTAL D. CURRENT LIABILITIES | | 3,853,748.75 | 7,454,181.33 |
| | TOTAL | | 36,877,734.53 | 44,689,173.22 |

2. EMSA – ECONOMIC OUTTURN ACCOUNT 2010

| Consolidation account | | 2010 | 2009 |
|-----------------------|---|-----------------------|-----------------------|
| 743000 | Recovery of expenses | 0.00 | 0.00 |
| 744000 | Revenues from administrative operations | 110,488.34 | 120,091.49 |
| 745000 | Other operating revenue | 45,491,899.00 | 46,611,637.52 |
| 777777 | TOTAL OPERATING REVENUE | 45,602,387.34 | 46,731,729.01 |
| 610000 | Administrative expenses | -30,640,531.43 | -22,115,839.83 |
| 6201,, | All Staff expenses | -16,652,741.20 | -15,264,742.04 |
| 630100 | Fixed asset related expenses | -5,206,967.23 | -4,132,878.54 |
| 611000 | Other administrative expenses | -8,780,823.00 | -2,718,219.25 |
| 600000 | Operational expenses | -19,047,267.14 | -18,993,808.61 |
| 606000 | Other operational expenses | -19,047,267.14 | -18,993,808.61 |
| 666666 | TOTAL OPERATING EXPENSES | -49,687,798.57 | -41,109,648.44 |
| | SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES | -4,085,411.23 | 5,622,080.57 |
| 750000 | Financial revenues | 0.00 | 0.00 |
| 650000 | Financial expenses | -557.64 | -20.00 |
| 680000 | Movement in pensions (- expense, + revenue) | | |
| | SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES | -557.64 | -20.00 |
| | SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES | -4,085,968.87 | 5,622,060.57 |
| 790000 | Extraordinary gains (+) | | |
| 690000 | Extraordinary losses (-) | | |
| | SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS | 0.00 | 0.00 |
| | ECONOMIC RESULT OF THE YEAR | -4,085,968.87 | 5,622,060.57 |

3. EMSA – CASH FLOW 2010 TABLE (INDIRECT METHOD)

| | | 2010 | 2009 |
|---|--|----------------------|----------------------|
| Cash Flows from ordinary activities | | | |
| Surplus/(deficit) from ordinary activities | | -4,085,968.87 | 5,622,060.57 |
| Operating activities | | | |
| <u>Adjustments</u> | | | |
| | Amortization (intangible fixed assets) + | 494,377.42 | 341,185.52 |
| | Depreciation (tangible fixed assets) + | 4,419,530.60 | 3,810,183.21 |
| | Increase/(decrease) in Provisions for risks and liabilities | -143,168.98 | 143,168.98 |
| | Increase/(decrease) in Value reduction for doubtful debts | -51,449.79 | |
| | (Increase)/decrease in Long term Pre-financing | 1,234,864.00 | -1,525,000.00 |
| | (Increase)/decrease in Short term Pre-financing | 5,437,250.50 | 4,494,302.60 |
| | (Increase)/decrease in Short term Receivables | 227,576.75 | -427,993.82 |
| | (Increase)/decrease in Receivables related to consolidated EU entities | -15,403.20 | 11,547.68 |
| | Increase/(decrease) in Other Long term liabilities | 3,131.74 | 76,520.76 |
| | Increase/(decrease) in Accounts payable | 779,909.33 | -2,181,242.66 |
| | Increase/(decrease) in Liabilities related to consolidated EU entities | -4,365,341.91 | 4,054,040.46 |
| | Other non-cash movements | 146,306.56 | |
| Net cash Flow from operating activities | | 4,081,614.15 | 14,418,773.30 |
| Cash Flows from investing activities | | | |
| | Increase of tangible and intangible fixed assets (-) | -9,443,479.01 | -9,752,021.15 |
| | Proceeds from tangible and intangible fixed assets (+) | | |
| Net cash flow from investing activities | | -9,443,479.01 | -9,752,021.15 |
| Increase/(decrease) in Employee benefits | | 0.00 | |
| Net increase/(decrease) in cash and cash equivalents | | -5,361,864.86 | 4,666,752.15 |
| Cash and cash equivalents at the beginning of the period | | 8,277,429.56 | 3,610,677.41 |
| Cash and cash equivalents at the end of the period | | 2,915,564.70 | 8,277,429.56 |

4. STATEMENT OF CHANGES IN CAPITAL - 2010

| Net assets | Accumulated Surplus / Deficit | Economic result of the year | Net assets (total) |
|--|-------------------------------|-----------------------------|----------------------|
| Balance as of 31 December 2009 | 31,408,241.58 | 5,622,060.57 | 37,030,302.15 |
| Changes in accounting policies 1) | | | 0.00 |
| Balance as of 1 January 2010 (if restated) | 31,408,241.58 | 5,622,060.57 | 37,030,302.15 |
| Other 2) | | | 0.00 |
| Fair value movements | | | 0.00 |
| Movement in Guarantee Fund reserve | | | 0.00 |
| Allocation of the Economic Result of Previous Year | 5,622,060.57 | -5,622,060.57 | 0.00 |
| Amounts credited to Member States | | | 0.00 |
| Economic result of the year | | -4,085,968.87 | -4,085,968.87 |
| Balance as of 31 December 2010 | 37,030,302.15 | -4,085,968.87 | 32,944,333.28 |
| Account | 140000 | 141000 | |

5. ANNEXES

a. Accounting principles

The EMSA Financial Statement 2010 has been drafted based on:

- EMSA Founding Regulation (Regulation 1406/2002/EC as amended)
- EMSA Financial Regulation as last amended by the Administrative Board on 18 December 2008
- EMSA Implementing Rules of the Financial Regulation as last amended by the Administrative Board on 15 June 2009
- 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

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 variation of the intangible fixed assets in 2010 is composed of:

| 2010 | | Total Computer Software | Intangible fixed assets under construction | Total |
|---|-----|-------------------------|--|----------------------|
| Gross carrying amounts 01.01.2010 | + | 1.904.567,84 | | 1.904.567,84 |
| Additions | + | 335.699,42 | 1.014.729,96 | 1.350.429,38 |
| Disposals | - | 0,00 | | 0,00 |
| Transfer between headings | +/- | 0,00 | | 0,00 |
| Other changes (2) | +/- | 0,00 | | 0,00 |
| Gross carrying amounts 31.12.2010 | | 2.240.267,26 | 1.014.729,96 | 3.254.997,22 |
| Accumulated amortization and impairment 01.01.2010 | - | -684.569,84 | | -684.569,84 |
| Amortization | - | -494.377,42 | | -494.377,42 |
| Write-back of amortization | + | 0,00 | | 0,00 |
| Disposals | + | 0,00 | | 0,00 |
| Impairment (2) | - | 0,00 | | 0,00 |
| Write-back of impairment | + | 0,00 | | 0,00 |
| Transfer between headings | +/- | 0,00 | | 0,00 |
| Accumulated amortization and impairment 31.12.2010 | | -1.178.947,26 | 0,00 | -1.178.947,26 |
| Net carrying amounts 31.12.2010 | | 1.061.320,00 | 1.014.729,96 | 2.076.049,96 |
| Accounts | | 211000 | 214000 | 210000 |

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

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

The variation of the tangible fixed assets in 2010 is composed of:

| 2010 | | Plant and Equipment | Computer hardware | Furniture and vehicles | Other Fixtures and Fittings | Total |
|---|-----|----------------------|----------------------|------------------------|-----------------------------|-----------------------|
| Gross carrying amounts 01.01.2010 | + | 21,269,090.17 | 2,492,773.80 | 314,750.63 | 7,520,014.32 | 31,596,628.92 |
| Additions | + | 5,739,098.75 | 576,427.30 | 30,681.31 | 1,746,842.27 | 8,093,049.63 |
| Disposals | - | | | | | 0.00 |
| Transfer between headings | +/- | | | | | 0.00 |
| Other changes (1) | +/- | -60,119.67 | | | -86,186.89 | -146,306.56 |
| Gross carrying amounts 31.12.2010 | | 26,948,069.25 | 3,069,201.10 | 345,431.94 | 9,180,669.70 | 39,543,371.99 |
| | | | | | | 0.00 |
| Accumulated amortization and impairment 01.01.2010 | - | -5,041,558.58 | -1,275,731.49 | -77,278.63 | -1,801,670.68 | -8,196,239.38 |
| Depreciation | - | -3,118,296.67 | -558,173.61 | -44,541.31 | -698,519.01 | -4,419,530.60 |
| Write-back of depreciation | + | | | | | 0.00 |
| Disposals | + | | | | | 0.00 |
| Impairment (1) | - | | | | | 0.00 |
| Write-back of impairment | + | | | | | 0.00 |
| Transfer between headings | +/- | | | | | 0.00 |
| Other changes (1) | +/- | | | | | 0.00 |
| Accumulated amortization and impairment 31.12.2010 | | -8,159,855.25 | -1,833,905.10 | -121,819.94 | -2,500,189.69 | -12,615,769.98 |
| Net carrying amounts 31.12.2010 | | 18,788,214.00 | 1,235,296.00 | 223,612.00 | 6,680,480.01 | 26,927,602.01 |
| Accounts | | | | | | |
| | | 230000 | 241000 | 240000 | 242000 | 200000 |

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

Following the use of ABAC Assets as core inventory system for the Anti-pollution equipments and pre-fittings (from 21/12/2010), the adjustments in value of the assets as recalculated by the system have been directly recorded in the account 23008000 "Plant, Machinery – Depreciation" and 24208000 "Other Fixtures and Fittings – Depreciation".

II. Long-term pre-financing

| Account | Pre-financing with interest for the EU entity >1 yr | 31.12.2010 | 31.12.2009 |
|---------|--|------------|--------------|
| 299290 | PF implemented by other EU entities than the Commission (pre-financing given to third parties) | 290,136.00 | 1,525,000.00 |
| 299200 | Total | 290,136.00 | 1,525,000.00 |
| 299000 | TOTAL | 290,136.00 | 1,525,000.00 |

The amount of € 1,525,000.00 EUR present at the end of 2009 was related to a pre-financing given to a major LRIT supplier. This contract finishing in November 2011, it has been decided to reclassify this pre-financing given to short-term pre-financing.

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 given after the formal recognition of this debt by the Equasis Management Board.

III. Short-term pre-financing

| | Pre-financing without interest for the EU entity <1 yr | 31.12.2010 | 31.12.2009 |
|--------|--|--------------|--------------|
| 405290 | PF Implemented by other EU entities than the Commission (pre-financing given to third parties) | 4.077.038,50 | 9.514.289,00 |
| 405297 | Accrued charges on PF TP - Implemented by other EU entities than the Commission | | |
| 405000 | Total | 4.077.038,50 | 9.514.289,00 |

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

IV. **Short-term receivables**

| | | | Current receivables | 31.12.2010 | | |
|---------|--------|--------|-------------------------------|-------------------|--------------------------|-------------------|
| Account | | | Receivables from | Gross Total | Amounts written down (-) | Net Value |
| 401100 | 401101 | 401102 | Customers | 110.151,52 | | 110.151,52 |
| 401200 | 401201 | 401202 | Member States | 264.993,03 | | 264.993,03 |
| 401300 | 401301 | 401302 | EFTA | | | 0,00 |
| 401600 | 401601 | 401602 | Third States | 37.900,98 | | 37.900,98 |
| 401700 | 401701 | 401702 | Other current receivables (1) | 18.969,76 | | 18.969,76 |
| 401000 | | | Total | 432.015,29 | 0,00 | 432.015,29 |

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

(1) Other current receivables are composed of:

| | Gross Total | Amounts written down (-) | Net Value |
|---|------------------|--------------------------|------------------|
| Amounts receivable from public bodies (40004000) | 13.535,53 | | 13.535,53 |
| Receivable from Agencies or Institutions (account 47901000) | 5.350,73 | | 5.350,73 |
| Suppliers debtors | 83,50 | | 83,50 |
| Total | 18.969,76 | 0,00 | 18.969,76 |

Sundry receivables totalling € 20,577.77 are composed of:

| Sundry receivables | 31.12.2010 | | | |
|--------------------|------------------|------------------|--------------------------|------------------|
| | Receivables from | Gross Total | Amounts written down (-) | Net Value |
| Staff | | 20.527,77 | | 20.527,77 |
| Other (2) | | | | 0,00 |
| Total | | 20.527,77 | 0,00 | 20.527,77 |

The amount of € 20,527.77 is linked to some salary regularisation and other receivables from the staff.

Other – deferrals and accruals totalling € 43.427,40 are composed of:

€ 9.860,57 (Interests to be received from banks)

€ 26.566,83 (Accrued income – LRIT operations)

€ 7.000,00 (Others)

Short-term receivables with consolidated EC entities totalling € 21.896,85 and composed of several receivables against:

€ 10.779,65 (EMCDDA)

€ 8.735,00 (DG MOVE)

€ 2.381,75 (ITER)

v. Cash and cash equivalents

| Account | Description | 31.12.2010 | 31.12.2009 |
|---------|---|---------------------|---------------------|
| 505000 | <i>Unrestricted cash:</i> | 2.915.564,70 | 8.277.429,56 |
| | Treasury and Central Bank accounts | | |
| 505200 | Current accounts | | |
| 505300 | (bank accounts) | 2.915.564,70 | 8.277.429,56 |
| | Short-term deposits and other cash equivalents < 3 months | | |
| 505700 | | | |
| 500000 | Total | 2.915.564,70 | 8.277.429,56 |

The important variation between 2009 and 2010 is mainly due to the excellent budget execution recorded in 2010.

VI. Capital

The EMSA capital is decreased by the negative economic outturn of the year 2010 (€-4,085,968.87) to reach **€ 32,944,333.28**.

VII. Provisions for risks and charges (long-term)

Following the European Court of Justice decision in 2010, the former provision of €128.168,98 has been fully used to settle the salary pay hike originally refused by the European Council.

VIII. Other long term liabilities

Totalling **€ 79.652,50** this account is composed of:

€ 76.133,65 - LRIT long term deposits and interests collected from the different customers

€ 3.518,85 – Financial interests to be reimbursed at the end of the Equasis project

IX. Short-term liabilities

A provision for risks and liabilities (short term) of **€ 16.412,97** has been constituted to cover potential losses related to different legal court cases.

Current payables are reaching **€ 177,255.88** and are constituted of invoices received, found eligible (the verification process being completed) but unpaid at year end.

| Account | Current payables | 31.12.2010 | 31.12.2009 |
|---------|---------------------------|--------------------|--------------------|
| 441100 | Vendors | 496.473,59 | 928.439,09 |
| 441200 | Member States | 426.724,77 | 118.159,98 |
| 441300 | EFTA | 0,00 | |
| 441600 | Third States | 0,00 | 32.994,00 |
| 441700 | Other (1) | 87.290,18 | 2.775,72 |
| | Verification stage | -833.232,66 | -780.308,84 |
| 441000 | Total | 177.255,88 | 302.059,95 |

Other current payables are composed of:

| | | |
|--|------------------|-----------------|
| (1) Please specify "Other Current payables": | 31.12.2010 | 31.12.2009 |
| Debts linked to holidays paid on behalf of EMSA | 10.669,80 | 2.775,72 |
| Debts towards public bodies & reclass creditors debtor | 76.620,38 | |
| Total | 87.290,18 | 2.775,72 |

Sundry payables

| Account | Sundry payables | 31.12.2010 | 31.12.2009 |
|---------|-----------------|-------------------|-------------------|
| 443000 | Staff | 56.110,87 | 74.116,06 |
| | Other (2) | 100.238,65 | 50.113,83 |
| | Total | 156.349,52 | 124.229,89 |

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": | 31.12.2010 | 31.12.2009 |
| ONSS - Insurance accident - Insurance unemployment - Pension, Caisse mal. | 83.409,76 | 46.047,22 |
| ABAC Assets (technical account) | 0,02 | |
| Other items (payment to be resent, ONSS, etc.) | 16.828,87 | 4.066,61 |
| Total | 100.238,65 | 50.113,83 |

Deferrals and accruals are totalling € **3.227.777,35** and represent mainly invoices to be received in 2011 for services rendered or goods delivered in 2010 (accrued charges: € 2.996.202,59) and staff untaken holidays at 31/12/2010 (€ 231.574,76).

| Account | Description | 31.12.2010 | 31.12.2009 |
|---------|------------------------|---------------------|---------------------|
| 491010 | Accrued charges | 3,227,777.35 | 2,343,555.01 |
| | Untaken annual leave * | 231,574.76 | 241,031.76 |
| | other accrued charges | 2,996,202.59 | 2,102,523.25 |
| 491011 | Deferred income | 0.00 | 1,322.32 |
| | | | |
| 491000 | Total | 3,227,777.35 | 2,344,877.33 |

Pre-financing received from consolidated EC entities reached **€ 126.559,48** and is composed of the DG ELARG outstanding pre-financing remaining open at year end. Due to the 2010 negative budgetary outturn, there is no amount linked to the 2010 subvention and to be repaid to DG MOVE.

Other accounts payable against consolidated EC entities totalling **€ 149.393,55** include debts towards DG MOVE, DIGIT and EMCDDA:

€ 79.341,71 (DG MOVE - financial interests 2010)
 € 5.000,00 (DIGIT)
 € 65.051,84 (EMCDDA)

X. Contingent liabilities

| Account | Other Significant Disclosures | 31.12.2010 | 31.12.2009 |
|---------|--|----------------------|----------------------|
| 904200 | RAL - Commitments against appropriations not yet consumed | 33.555.847,72 | 30.644.185,60 |
| 904370 | Contractuel commitment (for which budget commitments have not yet been made) *) | | |
| 904400 | Contributions to related organisations | | |
| 904500 | Operating lease commitments | 0,00 | |
| 904000 | TOTAL | 33.555.847,72 | 30.644.185,60 |

XI. Contingent assets

| Account | Description | 31.12.2010 | 31.12.2009 |
|---------|--------------------------------|---------------------|---------------------|
| 901100 | Guarantees received | 3.621.021,30 | 7.950.869,00 |
| 901120 | * Guarantees for pre-financing | 3.621.021,30 | 7.950.869,00 |
| 901130 | Guarantees for fines pending | | |
| 901180 | Performance guarantees | | |
| 901190 | Guarantees for other a) | | |
| 901900 | Other contingent assets b) | | 290.136,00 |
| 901000 | TOTAL | 3.621.021,30 | 8.190.005,00 |

Following the formal recognition of the debt by the Equasis Management Board early 2010, the 290.136,00 EUR originally pre-financed by EMSA in 2009 have been transferred to the account long term pre-financing given (account: 299000).

6. BUDGETARY IMPLEMENTATION 2010

6. A) Budget Implementation 2010 – Summary (DG BUDG format)

| | | 2010 | 2009 |
|---|-----|----------------------|----------------------|
| REVENUE | | | |
| Commission subsidy (IC1) | + | 44.324.089,43 | 50.345.333,98 |
| Phare funds from Commission (IR1) | + | 6.490,70 | 272.226,73 |
| Other contributions - EQUASIS (IR1) | + | 415.961,00 | 359.184,00 |
| Other donors | + | | 58.660,31 |
| Fee income (IC1 - LRIT) | + | 163.965,36 | 22.624,13 |
| Miscellaneous revenue (IC4-IC1) | + | 126.824,98 | 65.172,28 |
| TOTAL REVENUE (a) | | 45.037.331,47 | 51.123.201,43 |
| EXPENDITURE | | | |
| <i>Title I: Staff</i> | | | |
| Payments | - | 18.733.374,59 | 16.426.823,03 |
| Appropriations carried over | - | 249.456,80 | 290.686,81 |
| <i>Title II: Administrative Expenses</i> | | | |
| Payments | - | 2.913.543,34 | 2.534.185,11 |
| Appropriations carried over | - | 590.901,38 | 1.354.859,67 |
| <i>Title III: Operating Expenditure</i> | | | |
| Payments | - | 23.281.460,80 | 24.279.623,49 |
| Appropriations carried over | - | 373.914,74 | 467.933,80 |
| TOTAL EXPENDITURE (b) | | 46.142.651,65 | 45.354.111,91 |
| OUTTURN FOR THE FINANCIAL YEAR (a-b) | | -1.105.320,18 | 5.769.089,52 |
| Cancellation of unused payment appropriations carried over from previous year | + | 281.385,37 | 378.511,91 |
| Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue | + | 524.990,01 | 43.947,44 |
| Exchange differences for the year (gain +/-loss -) | +/- | -3.145,76 | -2.700,60 |
| BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR | | -302.090,56 | 6.188.848,27 |
| Balance year N-1 | +/- | 4.239.979,92 | -1.948.868,35 |
| Positive balance from year N-1 reimbursed in year N to the Commission | - | -4.239.979,92 | |
| Result used for determining amounts in general accounting | | -302.090,56 | 4.239.979,92 |
| Commission subsidy - agency registers accrued revenue and Commission accrued expense | | 44.324.089,43 | |
| Pre-financing remaining open to be reimbursed by agency to Commission in year N+1 | | 0,00 | |
| Not included in the budget outturn: | | | |
| Interest generated by 31/12/2010 on the Commission subsidy funds and to be reimbursed to the Commission (liability) | + | 79.341,73 | 179.314,04 |

6. B) Budget Implementation 2010 – Global/Overview – All Titles – All Credit Types

| Title | Fund Source | Commitment | | | Payment | | |
|---------------------------------|-------------|-----------------------------|-----------------------------------|----------------------|-----------------------------|---------------------------------|----------------------|
| | | Credit Available Com Amount | Commitment Accepted Amount (Euro) | % Commit | Credit Available Pay Amount | Payment Request Accepted Amount | % Paym. |
| A-1 Staff | C1 | 19.100.000,00 | 18.889.164,87 | 98,90 % | 19.100.000,00 | 18.689.919,95 | 97,85 % |
| | C4 | 35.510,31 | | | 35.510,31 | | |
| | C5 | 58.156,21 | 47.074,63 | 80,95 % | 58.156,21 | 43.454,64 | 74,72 % |
| | C8 | 239.030,60 | 136.176,69 | 56,97 % | 239.030,60 | 136.176,69 | 56,97 % |
| | | | 19.432.697,12 | 19.072.416,19 | 98,15 % | 19.432.697,12 | 18.869.551,28 |
| A-2 Administrative expenditures | C1 | 3.578.248,00 | 3.424.538,07 | 95,70 % | 3.578.248,00 | 2.911.997,34 | 81,38 % |
| | C4 | 74.506,65 | 51.260,00 | 68,80 % | 74.506,65 | 1.546,00 | 2,07 % |
| | C5 | 5.400,00 | | | 5.400,00 | | |
| | C8 | 1.349.459,67 | 1.266.689,94 | 93,87 % | 1.349.459,67 | 1.170.928,21 | 86,77 % |
| | | | 5.007.614,32 | 4.742.488,01 | 94,71 % | 5.007.614,32 | 4.084.471,55 |
| B0-3 Operations | C1 | 31.180.595,44 | 30.298.152,02 | 97,17 % | 27.403.809,44 | 22.779.788,17 | 83,13 % |
| | C4 | 473,14 | | | 473,14 | | |
| | C5 | 1.604,10 | | | 745,99 | | |
| | C8 | 29.055.695,33 | 25.015.548,19 | 86,10 % | 0,00 | | 0,00 % |
| | R0 | 898.301,38 | 576.130,01 | 64,14 % | 874.368,24 | 501.672,63 | 57,38 % |
| | | | 61.136.669,39 | 55.889.830,22 | 91,42 % | 28.279.396,81 | 23.281.460,80 |

Credit types – BUDG nomenclature:

C1: credits of the year

C4: re-used credits

C5: re-used credits (carried-over)

C8: carried over credits

R0: assigned revenues

6. C) Budget Implementation 2010 – Detailed – All Titles – All Credit Types

| Official Budget Item | Official Budget Item Desc (En) | Fund Source | Commitment | | | Payment | | |
|----------------------|---|-------------|-----------------------------|-----------------------------------|----------------------|-----------------------------|--|----------------------|
| | | | Credit Available Com Amount | Commitment Accepted Amount (Euro) | %COM | Credit Available Pay Amount | Payment Request Accepted Amount (Euro) | % PAY |
| A-1100 | Basic salaries | C1 | 10.964.900,00 | 10.900.772,19 | 99,42 % | 10.964.900,00 | 10.900.772,19 | 99,42 % |
| | Basic salaries | C4 | 25.350,00 | | | 25.350,00 | | |
| | Basic salaries | C5 | 38.350,00 | 38.350,00 | 100,00 % | 38.350,00 | 38.350,00 | 100,00 % |
| | | | | 11.028.600,00 | 10.939.122,19 | 99,19 % | 11.028.600,00 | 10.939.122,19 |
| A-1101 | Family allowances | C1 | 1.565.000,00 | 1.553.343,70 | 99,26 % | 1.565.000,00 | 1.553.343,70 | 99,26 % |
| | | | | 1.565.000,00 | 1.553.343,70 | 99,26 % | 1.565.000,00 | 1.553.343,70 |
| A-1102 | Expatriation and foreign-residence allowances | C1 | 1.806.000,00 | 1.802.998,01 | 99,83 % | 1.806.000,00 | 1.802.998,01 | 99,83 % |
| | | | | 1.806.000,00 | 1.802.998,01 | 99,83 % | 1.806.000,00 | 1.802.998,01 |
| A-1103 | Secretarial allowances | C1 | 1.600,00 | 1.594,62 | 99,66 % | 1.600,00 | 1.594,62 | 99,66 % |
| | | | | 1.600,00 | 1.594,62 | 99,66 % | 1.600,00 | 1.594,62 |
| A-1113 | Contract staff | C1 | 840.000,00 | 839.222,76 | 99,91 % | 840.000,00 | 839.222,76 | 99,91 % |
| | | | | 840.000,00 | 839.222,76 | 99,91 % | 840.000,00 | 839.222,76 |
| A-1115 | Seconded national experts | C1 | 601.500,00 | 579.926,96 | 96,41 % | 601.500,00 | 579.926,96 | 96,41 % |

| | | | | | | | | |
|--------|--|----|-------------------|-------------------|----------------|-------------------|-------------------|----------------|
| | | | 601.500,00 | 579.926,96 | 96,41 % | 601.500,00 | 579.926,96 | 96,41 % |
| A-1116 | Trainees | C1 | 60.000,00 | 51.194,87 | 85,32 % | 60.000,00 | 51.194,87 | 85,32 % |
| | | | 60.000,00 | 51.194,87 | 85,32 % | 60.000,00 | 51.194,87 | 85,32 % |
| A-1130 | Insurance against sickness | C1 | 436.000,00 | 434.412,72 | 99,64 % | 436.000,00 | 434.412,72 | 99,64 % |
| | | | 436.000,00 | 434.412,72 | 99,64 % | 436.000,00 | 434.412,72 | 99,64 % |
| A-1131 | Insurance against accidents and occupational disea | C1 | 92.000,00 | 90.564,23 | 98,44 % | 92.000,00 | 90.564,23 | 98,44 % |
| | | | 92.000,00 | 90.564,23 | 98,44 % | 92.000,00 | 90.564,23 | 98,44 % |
| A-1132 | Insurance against unemployment | C1 | 159.000,00 | 157.789,45 | 99,24 % | 159.000,00 | 157.789,45 | 99,24 % |
| | | | 159.000,00 | 157.789,45 | 99,24 % | 159.000,00 | 157.789,45 | 99,24 % |
| A-1140 | Childbirth and death allowances and grants | C1 | 3.000,00 | 1.784,79 | 59,49 % | 3.000,00 | 1.784,79 | 59,49 % |
| | | | 3.000,00 | 1.784,79 | 59,49 % | 3.000,00 | 1.784,79 | 59,49 % |
| A-1141 | Travel expenses for annual leave | C1 | 551.000,00 | 536.736,54 | 97,41 % | 551.000,00 | 536.736,54 | 97,41 % |
| | | | 551.000,00 | 536.736,54 | 97,41 % | 551.000,00 | 536.736,54 | 97,41 % |
| A-1147 | Stand by duty | C1 | 7.500,00 | 4.302,62 | 57,37 % | 7.500,00 | 4.302,62 | 57,37 % |
| | | | 7.500,00 | 4.302,62 | 57,37 % | 7.500,00 | 4.302,62 | 57,37 % |
| A-1148 | Shift work | C1 | 120.000,00 | 109.136,85 | 90,95 % | 120.000,00 | 109.136,85 | 90,95 % |

| | | | | | | | | |
|--------|---|----|-------------------|-------------------|-----------------|-------------------|-------------------|----------------|
| | | | 120.000,00 | 109.136,85 | 90,95 % | 120.000,00 | 109.136,85 | 90,95 % |
| A-1170 | Freelance interpreters and conference technicians | C1 | 42.500,00 | 42.222,25 | 99,35 % | 42.500,00 | 39.807,46 | 93,66 % |
| | | | 42.500,00 | 42.222,25 | 99,35 % | 42.500,00 | 39.807,46 | 93,66 % |
| A-1172 | Services of the Translation Centre Luxembourg | C1 | 15.000,00 | 10.000,00 | 66,67 % | 15.000,00 | 3.145,00 | 20,97 % |
| | Services of the Translation Centre Luxembourg | C8 | 3.855,00 | 0,00 | 0,00 % | 3.855,00 | | |
| | | | 18.855,00 | 10.000,00 | 53,04 % | 18.855,00 | 3.145,00 | 16,68 % |
| A-1175 | Interim Staff | C1 | 5.000,00 | | | 5.000,00 | | |
| | Interim Staff | C8 | 28,71 | 0,00 | 0,00 % | 28,71 | | |
| | | | 5.028,71 | 0,00 | 0,00 % | 5.028,71 | | |
| A-1176 | Consultants | C1 | 30.726,00 | 30.726,00 | 100,00 % | 30.726,00 | | |
| | Consultants | C8 | 24.300,00 | 24.300,00 | 100,00 % | 24.300,00 | 24.300,00 | 100,00 % |
| | | | 55.026,00 | 55.026,00 | 100,00 % | 55.026,00 | 24.300,00 | 44,16 % |
| A-1178 | External Services | C1 | 115.000,00 | 115.000,00 | 100,00 % | 115.000,00 | 112.628,70 | 97,94 % |
| | External Services | C8 | 18.114,16 | 4.407,32 | 24,33 % | 18.114,16 | 4.407,32 | 24,33 % |
| | | | 133.114,16 | 119.407,32 | 89,70 % | 133.114,16 | 117.036,02 | 87,92 % |
| A-1190 | Salary weightings | C1 | 23.500,00 | 20.246,86 | 86,16 % | 23.500,00 | 20.246,86 | 86,16 % |

| | | | | | | | | |
|--------|---|----|-------------------|-------------------|----------------|-------------------|-------------------|----------------|
| | | | 23.500,00 | 20.246,86 | 86,16 % | 23.500,00 | 20.246,86 | 86,16 % |
| A-1200 | Miscellaneous expenditure on staff recruitment | C1 | 123.214,53 | 110.359,65 | 89,57 % | 123.214,53 | 103.970,93 | 84,38 % |
| | Miscellaneous expenditure on staff recruitment | C8 | 32.958,01 | 15.810,16 | 47,97 % | 32.958,01 | 15.810,16 | 47,97 % |
| | | | 156.172,54 | 126.169,81 | 80,79 % | 156.172,54 | 119.781,09 | 76,70 % |
| A-1210 | Expenses on Taking Up Duty and on End of Contract | C1 | 15.000,00 | 15.000,00 | 100,00 % | 15.000,00 | 13.125,07 | 87,50 % |
| | Expenses on Taking Up Duty and on End of Contract | C8 | 5.137,74 | 632,14 | 12,30 % | 5.137,74 | 632,14 | 12,30 % |
| | | | 20.137,74 | 15.632,14 | 77,63 % | 20.137,74 | 13.757,21 | 68,32 % |
| A-1220 | Installation resettlement and transfer allowances | C1 | 201.700,00 | 200.388,94 | 99,35 % | 201.700,00 | 200.388,94 | 99,35 % |
| | | | 201.700,00 | 200.388,94 | 99,35 % | 201.700,00 | 200.388,94 | 99,35 % |
| A-1230 | Removal expenses | C1 | 170.285,47 | 170.285,47 | 100,00 % | 170.285,47 | 101.586,42 | 59,66 % |
| | Removal expenses | C8 | 35.803,06 | 19.306,75 | 53,92 % | 35.803,06 | 19.306,75 | 53,92 % |
| | | | 206.088,53 | 189.592,22 | 92,00 % | 206.088,53 | 120.893,17 | 58,66 % |
| A-1240 | Temporary daily subsistence allowances | C1 | 115.500,00 | 109.144,25 | 94,50 % | 115.500,00 | 109.144,25 | 94,50 % |
| | | | 115.500,00 | 109.144,25 | 94,50 % | 115.500,00 | 109.144,25 | 94,50 % |

| | | | | | % | | | |
|--------|--|----|------------|-------------------|-------------------|----------------|-------------------|-------------------|
| A-1300 | Mission expenses duty travel expenses and other an | C1 | 87.500,00 | 87.500,00 | 100,00 % | 87.500,00 | 76.863,74 | 87,84 % |
| | Mission expenses duty travel expenses and other an | C4 | 10.001,48 | | | 10.001,48 | | |
| | Mission expenses duty travel expenses and other an | C5 | 19.806,21 | 8.724,63 | 44,05 % | 19.806,21 | 5.104,64 | 25,77 % |
| | Mission expenses duty travel expenses and other an | C8 | 13.166,20 | 10.564,14 | 80,24 % | 13.166,20 | 10.564,14 | 80,24 % |
| | | | | 130.473,89 | 106.788,77 | 81,85 % | 130.473,89 | 92.532,52 |
| A-1410 | Medical service | C1 | 20.000,00 | 3.450,23 | 17,25 % | 20.000,00 | 3.250,23 | 16,25 % |
| | Medical service | C8 | 4.036,56 | 3.233,86 | 80,11 % | 4.036,56 | 3.233,86 | 80,11 % |
| | | | | 24.036,56 | 6.684,09 | 27,81 % | 24.036,56 | 6.484,09 |
| A-1420 | Language courses training | C1 | 299.574,00 | 295.021,21 | 98,48 % | 299.574,00 | 240.767,04 | 80,37 % |
| | Language courses training | C4 | 158,83 | | | 158,83 | | |
| | Language courses training | C8 | 47.398,15 | 35.820,78 | 75,57 % | 47.398,15 | 35.820,78 | 75,57 % |
| | | | | 347.130,98 | 330.841,99 | 95,31 % | 347.130,98 | 276.587,82 |
| A-1600 | Social measures and associated costs | C1 | 588.000,00 | 588.000,00 | 100,00 % | 588.000,00 | 578.748,18 | 98,43 % |
| | Social measures and associated costs | C8 | 31.768,96 | 4.509,36 | 14,19 % | 31.768,96 | 4.509,36 | 14,19 % |

| | | | | | | | | |
|--------|---|----|---------------------|---------------------|----------------|---------------------|---------------------|----------------|
| | | | 619.768,96 | 592.509,36 | 95,60 % | 619.768,96 | 583.257,54 | 94,11 % |
| A-1700 | Entertainment and representation expenses | C1 | 40.000,00 | 28.039,70 | 70,10 % | 40.000,00 | 22.466,82 | 56,17 % |
| | Entertainment and representation expenses | C8 | 22.464,05 | 17.592,18 | 78,31 % | 22.464,05 | 17.592,18 | 78,31 % |
| | | | 62.464,05 | 45.631,88 | 73,05 % | 62.464,05 | 40.059,00 | 64,13 % |
| A-2000 | Rent | C1 | 1.435.000,00 | 1.435.000,00 | 100,00 % | 1.435.000,00 | 1.399.544,64 | 97,53 % |
| | Rent | C4 | 900,00 | | | 900,00 | | |
| | Rent | C5 | 5.400,00 | | | 5.400,00 | | |
| | Rent | C8 | 987,54 | 987,54 | 100,00 % | 987,54 | | |
| | | | 1.442.287,54 | 1.435.987,54 | 99,56 % | 1.442.287,54 | 1.399.544,64 | 97,04 % |
| A-2020 | Water gas electricity and heating | C1 | 380.000,00 | 380.000,00 | 100,00 % | 380.000,00 | 262.625,22 | 69,11 % |
| | Water gas electricity and heating | C4 | 1.106,65 | | | 1.106,65 | | |
| | Water gas electricity and heating | C8 | 149.805,21 | 149.805,21 | 100,00 % | 149.805,21 | 132.027,93 | 88,13 % |
| | | | 530.911,86 | 529.805,21 | 99,79 % | 530.911,86 | 394.653,15 | 74,33 % |
| A-2030 | Cleaning and maintenance | C1 | 230.000,00 | 221.961,32 | 96,50 % | 230.000,00 | 172.041,88 | 74,80 % |
| | Cleaning and maintenance | C8 | 11.822,24 | 11.822,24 | 100,00 % | 11.822,24 | 10.803,50 | 91,38 % |
| | | | 241.822,24 | 233.783,56 | 96,68 % | 241.822,24 | 182.845,38 | 75,61 % |

| | | | | | | | | |
|--------|--|----|---------------------|---------------------|----------------|---------------------|---------------------|----------------|
| | | | | | % | | | |
| A-2040 | Fitting-out of premises | C1 | 82.450,00 | 82.367,45 | 99,90 % | 82.450,00 | 72.296,34 | 87,69 % |
| | Fitting-out of premises | C4 | 52.500,00 | 31.260,00 | 59,54 % | 52.500,00 | 1.546,00 | 2,94 % |
| | Fitting-out of premises | C8 | 4.870,10 | 4.870,10 | 100,00 % | 4.870,10 | 4.657,77 | 95,64 % |
| | | | 139.820,10 | 118.497,55 | 84,75 % | 139.820,10 | 78.500,11 | 56,14 % |
| A-2050 | Security and surveillance of buildings | C1 | 135.000,00 | 118.954,27 | 88,11 % | 135.000,00 | 104.693,36 | 77,55 % |
| | Security and surveillance of buildings | C8 | 52.101,53 | 52.101,53 | 100,00 % | 52.101,53 | 52.025,99 | 99,86 % |
| | | | 187.101,53 | 171.055,80 | 91,42 % | 187.101,53 | 156.719,35 | 83,76 % |
| A-2080 | Preliminary expenditure relating to the acquisitio | C1 | 10.000,00 | 4.932,00 | 49,32 % | 10.000,00 | 4.932,00 | 49,32 % |
| | | | 10.000,00 | 4.932,00 | 49,32 % | 10.000,00 | 4.932,00 | 49,32 % |
| A-2100 | Computer equipment | C1 | 481.550,00 | 474.230,49 | 98,48 % | 481.550,00 | 342.965,74 | 71,22 % |
| | Computer equipment | C8 | 937.054,75 | 880.006,93 | 93,91 % | 937.054,75 | 832.025,75 | 88,79 % |
| | | | 1.418.604,75 | 1.354.237,42 | 95,46 % | 1.418.604,75 | 1.174.991,49 | 82,83 % |
| A-2101 | Software development | C1 | 127.248,00 | 125.000,00 | 98,23 % | 127.248,00 | 125.000,00 | 98,23 % |
| | Software development | C8 | 59.329,00 | 59.329,00 | 100,00 % | 59.329,00 | 59.329,00 | 100,00 % |
| | | | 186.577,00 | 184.329,00 | 98,80 % | 186.577,00 | 184.329,00 | 98,80 % |

| | | | | | | | | |
|--------|--|----|------------------|------------------|----------------|------------------|------------------|----------------|
| A-2102 | Other external data processing services | C1 | 50.000,00 | 9.015,00 | 18,03 % | 50.000,00 | 150,00 | 0,30 % |
| | | | 50.000,00 | 9.015,00 | 18,03 % | 50.000,00 | 150,00 | 0,30 % |
| A-2200 | New purchases of technical equipment and installat | C1 | 13.000,00 | 10.150,42 | 78,08 % | 13.000,00 | 3.721,41 | 28,63 % |
| | New purchases of technical equipment and installat | C8 | 5.842,50 | 5.842,50 | 100,00 % | 5.842,50 | 3.723,31 | 63,73 % |
| | | | 18.842,50 | 15.992,92 | 84,88 % | 18.842,50 | 7.444,72 | 39,51 % |
| A-2204 | Electronic office equipment | C1 | 10.000,00 | 3.502,58 | 35,03 % | 10.000,00 | 3.502,58 | 35,03 % |
| | | | 10.000,00 | 3.502,58 | 35,03 % | 10.000,00 | 3.502,58 | 35,03 % |
| A-2210 | New purchases | C1 | 28.475,00 | 21.455,79 | 75,35 % | 28.475,00 | 17.677,40 | 62,08 % |
| | New purchases | C8 | 14.577,87 | 14.577,87 | 100,00 % | 14.577,87 | 14.577,87 | 100,00 % |
| | | | 43.052,87 | 36.033,66 | 83,70 % | 43.052,87 | 32.255,27 | 74,92 % |
| A-2211 | Replacement | C1 | 5.000,00 | | | 5.000,00 | | |
| | | | 5.000,00 | | | 5.000,00 | | |
| A-2213 | Maintenance use and repair | C1 | 5.000,00 | 4.346,00 | 86,92 % | 5.000,00 | 4.346,00 | 86,92 % |
| | | | 5.000,00 | 4.346,00 | 86,92 % | 5.000,00 | 4.346,00 | 86,92 % |
| A-2230 | Vehicle | C1 | 16.525,00 | 16.524,44 | 100,00 % | 16.525,00 | 4.763,46 | 28,83 % |
| | Vehicle | C4 | 20.000,00 | 20.000,00 | 100,00 % | 20.000,00 | | |

| | | | | | | | | |
|--------|---|----|-------------------|-------------------|-----------------|-------------------|-------------------|----------------|
| | Vehicle | C8 | 766,46 | 766,46 | 100,00 % | 766,46 | 223,72 | 29,19 % |
| | | | | | | | | |
| | | | 37.291,46 | 37.290,90 | 100,00 % | 37.291,46 | 4.987,18 | 13,37 % |
| A-2250 | Library stocks purchase of books | C1 | 10.000,00 | 6.415,40 | 64,15 % | 10.000,00 | 5.164,40 | 51,64 % |
| | Library stocks purchase of books | C8 | 557,44 | 557,44 | 100,00 % | 557,44 | 557,44 | 100,00 % |
| | | | | | | | | |
| | | | 10.557,44 | 6.972,84 | 66,05 % | 10.557,44 | 5.721,84 | 54,20 % |
| A-2252 | Subscriptions to newspapers and periodicals | C1 | 12.000,00 | 6.470,00 | 53,92 % | 12.000,00 | 6.333,00 | 52,78 % |
| | | | | | | | | |
| | | | 12.000,00 | 6.470,00 | 53,92 % | 12.000,00 | 6.333,00 | 52,78 % |
| A-2300 | Stationery and office supplies | C1 | 120.000,00 | 120.000,00 | 100,00 % | 120.000,00 | 96.279,16 | 80,23 % |
| | Stationery and office supplies | C8 | 18.449,22 | 18.449,22 | 100,00 % | 18.449,22 | 17.109,52 | 92,74 % |
| | | | | | | | | |
| | | | 138.449,22 | 138.449,22 | 100,00 % | 138.449,22 | 113.388,68 | 81,90 % |
| A-2320 | Bank charges | C1 | 5.000,00 | | | 5.000,00 | | |
| | | | | | | | | |
| | | | 5.000,00 | | | 5.000,00 | | |
| A-2321 | Exchange rate losses | C1 | 5.000,00 | | | 5.000,00 | | |
| | | | | | | | | |
| | | | 5.000,00 | | | 5.000,00 | | |
| A-2329 | Other financial charges | C1 | 0,00 | | | 0,00 | | 0,00 % |
| | | | | | | | | |
| | | | 0,00 | | | 0,00 | | 0,00 % |
| A-2330 | Legal expenses | C1 | 52.550,00 | 52.475,00 | 99,86 % | 52.550,00 | 32.825,00 | 62,46 % |
| | Legal expenses | C8 | 8.750,00 | 8.750,00 | 100,00 % | 8.750,00 | 7.397,87 | 84,55 % |

| | | | | | | | | |
|--------|---|----|-------------------|-------------------|----------------|-------------------|-------------------|----------------|
| | | | | | % | | | |
| | | | 61.300,00 | 61.225,00 | 99,88 % | 61.300,00 | 40.222,87 | 65,62 % |
| A-2350 | Miscellaneous insurance | C1 | 35.000,00 | 30.551,67 | 87,29 % | 35.000,00 | 12.534,90 | 35,81 % |
| | Miscellaneous insurance | C8 | 8.042,08 | 3.304,42 | 41,09 % | 8.042,08 | 2.951,44 | 36,70 % |
| | | | 43.042,08 | 33.856,09 | 78,66 % | 43.042,08 | 15.486,34 | 35,98 % |
| A-2353 | Departmental removals and associated handling | C1 | 10.000,00 | 214,78 | 2,15 % | 10.000,00 | 214,78 | 2,15 % |
| | Departmental removals and associated handling | C8 | 324,00 | 324,00 | 100,00 % | 324,00 | 324,00 | 100,00 % |
| | | | 10.324,00 | 538,78 | 5,22 % | 10.324,00 | 538,78 | 5,22 % |
| A-2355 | Uniforms | C1 | 6.000,00 | 2.944,20 | 49,07 % | 6.000,00 | 979,84 | 16,33 % |
| | Uniforms | C8 | 1.971,22 | 1.971,22 | 100,00 % | 1.971,22 | 248,40 | 12,60 % |
| | | | 7.971,22 | 4.915,42 | 61,66 % | 7.971,22 | 1.228,24 | 15,41 % |
| A-2400 | Postage and delivery charges | C1 | 45.000,00 | 35.000,00 | 77,78 % | 45.000,00 | 30.086,84 | 66,86 % |
| | Postage and delivery charges | C8 | 3.478,51 | 3.295,38 | 94,74 % | 3.478,51 | 3.295,38 | 94,74 % |
| | | | 48.478,51 | 38.295,38 | 78,99 % | 48.478,51 | 33.382,22 | 68,86 % |
| A-2410 | Telecommunication charges | C1 | 139.450,00 | 139.450,00 | 100,00 % | 139.450,00 | 107.985,02 | 77,44 % |
| | Telecommunication charges | C8 | 54.058,80 | 33.257,68 | 61,52 % | 54.058,80 | 26.226,99 | 48,52 % |
| | | | 193.508,80 | 172.707,68 | 89,25 % | 193.508,80 | 134.212,01 | 69,36 % |

| | | | | | | | | |
|--------|------------------------------|----|---------------------|---------------------|----------------|---------------------|---------------------|-----------------|
| | | | | | % | | | |
| A-2411 | Telecommunications equipment | C1 | 9.000,00 | 5.510,06 | 61,22 % | 9.000,00 | 4.332,12 | 48,13 % |
| | Telecommunications equipment | C8 | 2.370,08 | 2.370,08 | 100,00 % | 2.370,08 | | |
| | | | 11.370,08 | 7.880,14 | 69,31 % | 11.370,08 | 4.332,12 | 38,10 % |
| A-2500 | Meetings in general | C1 | 120.000,00 | 118.067,20 | 98,39 % | 120.000,00 | 97.002,25 | 80,84 % |
| | Meetings in general | C8 | 14.301,12 | 14.301,12 | 100,00 % | 14.301,12 | 3.422,33 | 23,93 % |
| | | | 134.301,12 | 132.368,32 | 98,56 % | 134.301,12 | 100.424,58 | 74,78 % |
| B3-101 | Database development | C1 | 0,00 | | | 381.487,00 | 381.487,00 | 100,00 % |
| | Database development | C8 | 666.061,00 | 426.061,00 | 63,97 % | 0,00 | | 0,00 % |
| | | | 666.061,00 | 426.061,00 | 63,97 % | 381.487,00 | 381.487,00 | 100,00 % |
| B3-102 | Document Management System | C1 | 4.615.695,69 | 4.525.649,67 | 98,05 % | 4.309.401,00 | 3.985.337,62 | 92,48 % |
| | Document Management System | C8 | 2.856.879,59 | 2.823.294,53 | 98,82 % | 0,00 | | 0,00 % |
| | | | 7.472.575,28 | 7.348.944,20 | 98,35 % | 4.309.401,00 | 3.985.337,62 | 92,48 % |
| B3-103 | EQUASIS | C1 | 59.423,00 | 59.423,00 | 100,00 % | 59.423,00 | 59.423,00 | 100,00 % |
| | EQUASIS | R0 | 729.414,72 | 459.811,64 | 63,04 % | 729.414,72 | 397.967,00 | 54,56 % |
| | | | 788.837,72 | 519.234,64 | 65,82 % | 788.837,72 | 457.390,00 | 57,98 % |
| B3-200 | Information & Communication | C1 | 150.000,00 | 70.423,03 | 46,95 % | 150.000,00 | 72.802,52 | 48,54 % |
| | Information & Communication | C8 | 55.421,38 | 43.278,99 | 78,09 % | 0,00 | | 0,00 % |

| | | | | | | | | |
|--------|--|----|-------------------|-------------------|-----------------|-------------------|-------------------|----------------|
| | | | 205.421,38 | 113.702,02 | 55,35 % | 150.000,00 | 72.802,52 | 48,54 % |
| B3-300 | Operational meetings | C1 | 563.562,86 | 481.928,85 | 85,51 % | 700.128,00 | 321.139,35 | 45,87 % |
| | Operational meetings | C8 | 44.862,04 | 5.645,84 | 12,58 % | 0,00 | | 0,00 % |
| | | | 608.424,90 | 487.574,69 | 80,14 % | 700.128,00 | 321.139,35 | 45,87 % |
| B3-302 | Participation of Croatia (PHARE) | R0 | 24.092,54 | | | 159,40 | | |
| | | | 24.092,54 | | | 159,40 | | |
| B3-303 | EC Funds for candidate potential candidate countri | R0 | 144.794,12 | 116.318,37 | 80,33 % | 144.794,12 | 103.705,63 | 71,62 % |
| | | | 144.794,12 | 116.318,37 | 80,33 % | 144.794,12 | 103.705,63 | 71,62 % |
| B3-304 | Operational entertainment and representation expen | C1 | 80.000,00 | 66.500,00 | 83,13 % | 80.000,00 | 40.525,68 | 50,66 % |
| | Operational entertainment and representation expen | C8 | 9.782,14 | 1.517,63 | 15,51 % | 0,00 | | 0,00 % |
| | | | 89.782,14 | 68.017,63 | 75,76 % | 80.000,00 | 40.525,68 | 50,66 % |
| B3-400 | Operational translation costs | C1 | 200.000,00 | 200.000,00 | 100,00 % | 300.000,00 | 159.991,25 | 53,33 % |
| | Operational translation costs | C8 | 117.166,50 | 117.166,50 | 100,00 % | 0,00 | | 0,00 % |
| | | | 317.166,50 | 317.166,50 | 100,00 % | 300.000,00 | 159.991,25 | 53,33 % |
| B3-500 | Studies in support of the Agency's operations | C1 | 261.441,90 | 260.533,06 | 99,65 % | 391.332,00 | 296.342,09 | 75,73 % |

| | | | | | | | | |
|--------|---|----|----------------------|----------------------|----------------|----------------------|---------------------|----------------|
| | Studies in support of the Agency's operations | C8 | 518.698,03 | 516.273,03 | 99,53 % | 0,00 | | 0,00 % |
| | | | | | | | | |
| | | | 780.139,93 | 776.806,09 | 99,57 % | 391.332,00 | 296.342,09 | 75,73 % |
| B3-600 | Operational missions | C1 | 768.500,00 | 753.218,87 | 98,01 % | 768.500,00 | 617.704,98 | 80,38 % |
| | Operational missions | C4 | 473,14 | | | 473,14 | | |
| | Operational missions | C5 | 683,06 | | | 100,95 | | |
| | Operational missions | C8 | 139.068,12 | 22.584,37 | 16,24 % | 0,00 | | 0,00 % |
| | | | | | | | | |
| | | | 908.724,32 | 775.803,24 | 85,37 % | 769.074,09 | 617.704,98 | 80,32 % |
| B3-700 | Training linked to maritime affairs | C1 | 700.391,55 | 662.973,20 | 94,66 % | 673.924,00 | 592.621,19 | 87,94 % |
| | Training linked to maritime affairs | C8 | 106.653,35 | 68.136,87 | 63,89 % | 0,00 | | 0,00 % |
| | | | | | | | | |
| | | | 807.044,90 | 731.110,07 | 90,59 % | 673.924,00 | 592.621,19 | 87,94 % |
| B3-800 | Anti-pollution measures | C1 | 0,00 | | | 330.000,00 | 110.139,00 | 33,38 % |
| | Anti-pollution measures | C8 | 505.991,85 | 110.139,00 | 21,77 % | 0,00 | | 0,00 % |
| | | | | | | | | |
| | | | 505.991,85 | 110.139,00 | 21,77 % | 330.000,00 | 110.139,00 | 33,38 % |
| B3-810 | At sea oil recovery service network | C1 | 13.511.515,00 | 13.511.514,94 | 100,00 % | 10.806.000,00 | 9.741.095,56 | 90,15 % |
| | At sea oil recovery service network | C5 | 921,04 | | | 645,04 | | |
| | At sea oil recovery service network | C8 | 18.643.818,24 | 16.303.751,02 | 87,45 % | 0,00 | | 0,00 % |
| | | | | | | | | |
| | | | 32.156.254,28 | 29.815.265,96 | 92,72 | 10.806.645,04 | 9.741.095,56 | 90,14 % |

| | | | | | | | | |
|--------|--|----|---------------------|---------------------|-----------------|---------------------|---------------------|----------------|
| | | | | | % | | | |
| B3-811 | Operational fund | C1 | 639.934,00 | 536.649,47 | 83,86 % | 800.000,00 | 499.649,47 | 62,46 % |
| | Operational fund | C8 | 33.536,91 | 0,00 | 0,00 % | 0,00 | | 0,00 % |
| | | | 673.470,91 | 536.649,47 | 79,68 % | 800.000,00 | 499.649,47 | 62,46 % |
| B3-813 | Missions (Unit C1) | C1 | 80.000,00 | 80.000,00 | 100,00 % | 130.000,00 | 48.840,86 | 37,57 % |
| | | | 80.000,00 | 80.000,00 | 100,00 % | 130.000,00 | 48.840,86 | 37,57 % |
| B3-820 | CleanSeaNet | C1 | 5.918.710,00 | 5.868.689,19 | 99,15 % | 4.629.400,00 | 3.868.166,73 | 83,56 % |
| | CleanSeaNet | C8 | 2.938.129,87 | 2.263.762,78 | 77,05 % | 0,00 | | 0,00 % |
| | | | 8.856.839,87 | 8.132.451,97 | 91,82 % | 4.629.400,00 | 3.868.166,73 | 83,56 % |
| B3-821 | CSN Service development | C1 | 0,00 | | | 84.600,00 | 84.565,19 | 99,96 % |
| | CSN Service development | C8 | 84.565,19 | 84.565,19 | 100,00 % | 0,00 | | 0,00 % |
| | | | 84.565,19 | 84.565,19 | 100,00 % | 84.600,00 | 84.565,19 | 99,96 % |
| B3-822 | CSN User Group | C1 | 0,00 | | | 0,00 | | 0,00 % |
| | | | 0,00 | | | 0,00 | | 0,00 % |
| B3-823 | Missions (Unit C3) | C1 | 50.000,00 | 40.000,00 | 80,00 % | 50.000,00 | 22.264,76 | 44,53 % |
| | | | 50.000,00 | 40.000,00 | 80,00 % | 50.000,00 | 22.264,76 | 44,53 % |
| B3-830 | Co-operation & Co-ordination and Information | C1 | 299.841,00 | 293.112,02 | 97,76 % | 670.000,00 | 159.767,50 | 23,85 % |
| | Co-operation & Co-ordination and Information | C8 | 144.697,01 | 39.007,33 | 26,96 % | 0,00 | | 0,00 % |
| | | | | | | | | |

| | | | | | | | | |
|--------------|------|----|----------------------|----------------------|----------------|----------------------|----------------------|----------------|
| | | | 444.538,01 | 332.119,35 | 74,71 % | 670.000,00 | 159.767,50 | 23,85 % |
| B3-900 | LRIT | C1 | 3.281.580,44 | 2.887.536,72 | 87,99 % | 2.089.614,44 | 1.717.924,42 | 82,21 % |
| | LRIT | C8 | 2.190.364,11 | 2.190.364,11 | 100,00 % | 0,00 | | 0,00 % |
| | | | | | | | | |
| | | | 5.471.944,55 | 5.077.900,83 | 92,80 % | 2.089.614,44 | 1.717.924,42 | 82,21 % |
| Total | | | 85.576.980,83 | 79.704.734,42 | 93,14 % | 52.719.708,25 | 46.235.483,63 | 87,70 % |

6 D) Reconciliation of the accrual based result with the budget result – EMSA 2010

| | sign +/- | amount |
|--|-------------|----------------------|
| Economic result (- for loss) of the consolidation reporting package including table M2 | +/- | -4,085,968.87 |
| <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) | - | -2,292,429.10 |
| B Adjustments for Accrual Cut-off (cut- off 31.12.N) | + | 3,226,721.36 |
| D Unpaid invoices at year end but booked in charges (class 6) | + | 177,255.88 |
| E Depreciation of intangible and tangible fixed assets (1) | + | 4,913,907.42 |
| F Provisions (1) | + | -128,168.98 |
| G Value reductions (1) | + | -15,000.00 |
| H Recovery Orders issued in 2010 in class 7 and not yet cashed | - | -211,293.80 |
| la Prefinancing given in previous year and cleared in the year | + | 9,114,289.00 |
| lb Prefinancing received in previous year and cleared in the year | - | -90,000.00 |
| J Payments made from carry over of payment appropriations | + | 1,852,232.17 |
| K Other *) | +/- | -669,218.98 |
| L Exchange rate differences (2) (3) | +/- | 3,145.55 |
| <i>Ajustment for budgetary items (item included in the budgetary result but not in the economic result)</i> | | |
| M Asset acquisitions (less unpaid amounts) | - | -9,443,479.01 |
| N New pre-financing paid in the year 2010 and remaining open as at 31.12.2010 | - | -2,152,038.50 |
| P Budgetary recovery orders issued before 2010 and cashed in the year | + | 45,391.56 |
| S Payment appropriations carried over to 2011 | - | -1,214,272.92 |
| T Cancellation of unused carried over payment appropriations from previous year | + | 281,385.37 |
| U Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue | + | 524,990.01 |
| total | | -162,551.84 |
| Budgetary result (+ for surplus) (4) | | -302,090.56 |
| Delta not explained | | -139,538.72 |

K (others) includes an amount of 290.136,00 EUR related to the recognition of a receivable related to the Equasis project (this amount is in the P&L and balance sheet as LT receivable but not in the budgetary outturn)

K (others) includes the difference between the partial clearing of a prefinancing given for an amount of 616.685,68 EUR and the RAL on the related commitment of 237.782,70 EUR. The difference between the economic impact and the budgetary impact must be reconciled.

7. Establishment plan 2010

Statutory positions

| | 31.12.2010 staff employed | Authorised 2010 |
|------------------------|----------------------------------|------------------------|
| Permanent AD | 3 | 5 |
| Permanent AST | 1 | 1 |
| Total Permanent | 4 | 6 |
| Temporary AD | 129 | 129 |
| Temporary AST | 63 | 65 |
| Total Temporary | 196 | 200 |

Non-statutory positions

| | |
|--|-----------|
| FG IV | 3 |
| FG III | 2 |
| FG II | 16 |
| FG I | 2 |
| Total Contract Agents | 23 |
| Total Seconded National Experts | 12 |

As concerns statutory posts, the occupation rate by 31.12.2010 – with 196 posts filled – is **98% which is a substantial increase from 2009 (occupation rate: 94%)**.

Report on Budgetary & Financial Management

A. Legal Framework – Accrual accounting standards in EMSA

The 2010 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 and stipulated by the European Commission are on an accrual basis and are compliant with the International Public Sector Accounting Standards (IPSAS).

B. Accounting Information System (ABAC/SAP and related softwares)

Throughout 2010, EMSA has reinforced its financial systems by using:

- **ABAC Assets** for managing anti-pollution equipments.

The anti-pollution equipments representing more than 2/3 of the total balance sheet at the end of 2010, it was of the highest importance to implement this module to track and manage the most valuable items of the Agency.

Originally managed in a local excel inventory system, all anti-pollution items (and boat pre-fitting investments) have been transferred to ABAC by the Department for Operations last December 21.

- **SAP/HighDeal billing system.** This has been implemented to follow and control all costs related to LRIT messages (> 40.000 billable messages per day). This system is the backbone of the EMSA “fees and charges” system and was chosen for its references in the telecom industry (the closest possible industry for LRIT). For integration purposes, the acquisition of HighDeal by SAP is positive news for the overall EMSA financial system, since the core module of ABAC is SAP. Following one year of production status, the system has been validated by the Accounting Officer as requested by the EMSA Financial Regulation (art. 44 EMSA Financial Regulation).

C. Budget execution

As usual, the Anti-Pollution Measures (chapter 38 of the budget) have been the main driver of success by representing more than 38% of the total budget of the year in commitment appropriations. The outcome of the anti-pollution tenders has been highly positive and 99.1% of the related budget 2010 was committed by year end. The remaining operational budget was committed up to 93%.

Global 2010 budget execution for the credit of the year is:

Commitment appropriations – credits of the year (C1):

| Title | Budget 2010 (COM) | Realised 2010 (COM) | % |
|-------------------------|----------------------|----------------------|------------|
| I Staff | 19.100.000,00 | 18.889.164,87 | 99% |
| II Administrative exp. | 3.578.248,00 | 3.424.538,07 | 96% |
| III Operational exp. | 10.680.595,44 | 9.968.186,40 | 93% |
| Anti-Pollution Measures | 20.500.000,00 | 20.329.965,62 | 99% |
| Total | 53.858.843,44 | 52.611.854,96 | 98% |

Payment appropriations - credits of the year (C1):

| Title | Budget 2010 (PAY) | Realised 2010 (PAY) | % |
|-------------------------|----------------------|----------------------|------------|
| I Staff | 19.100.000,00 | 18.689.919,95 | 98% |
| II Administrative exp. | 3.578.248,00 | 2.911.997,34 | 81% |
| III Operational exp. | 9.903.809,44 | 8.245.299,10 | 83% |
| Anti-Pollution Measures | 17.500.000,00 | 14.534.489,07 | 83% |
| Total | 50.082.057,44 | 44.381.705,46 | 89% |

Regarding Title III and Anti-pollution Measures, both managed under a differentiated appropriations scheme, € 14.480.307,10 of credits of the year (C1 – payment appropriations) have been necessary to cover carried-over commitments coming from:

| | |
|-------------------|----------------|
| 2006 (or before): | € 170.139,00 |
| 2007: | € 3.108.232,57 |
| 2008: | € 4.935.920,60 |
| 2009: | € 6.266.014,93 |
| | ----- |
| | €14.480.307,10 |

Due to their budgetary size, the multi-annual component and the differentiated appropriation mechanism chosen, the Anti-pollution Measures are subject to specific and close financial monitoring by the Agency.

In comparison with 2009, 2010 budget execution figures are better for both commitment appropriations and payment appropriations.

The following key figures support this statement:

Commitment appropriations – credits of the year (C1) – evolution 2009-2010

| Title | 2009 | 2010 | Evol. |
|-------------------------|-------------|-------------|--------------|
| I Staff | 90% | 99% | +9% |
| II Administrative exp. | 95% | 96% | +1% |
| III Operational exp. | 88% | 93% | +5% |
| Anti-Pollution Measures | 99% | 99% | 0% |
| Total | 94% | 98% | +4% |

For commitment appropriations, the global improvement (+4%) came from almost all sectors with a particularly outstanding performance in Title I (Staff exp.).

Payment appropriations – credits of the year (C1) – evolution 2009-2010

| Title | 2009 | 2010 | Evol. |
|-------------------------|-------------|-------------|--------------|
| I Staff | 89% | 98% | +9% |
| II Administrative exp. | 62% | 81% | +19% |
| III Operational exp. | 78% | 83% | +5% |
| Anti-pollution Measures | 78% | 83% | +5% |
| Total | 81% | 89% | +8% |

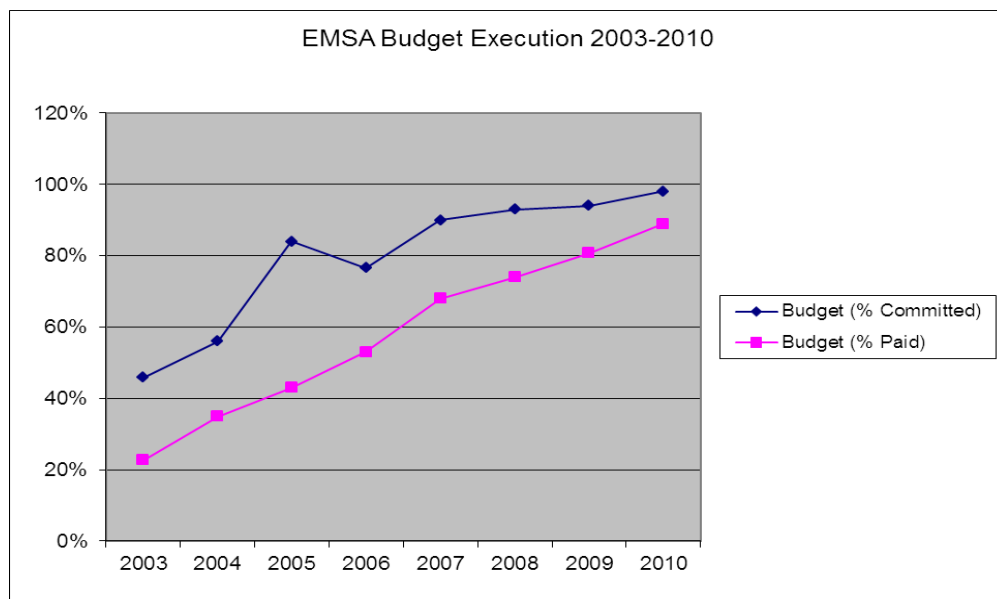
For payment appropriations, the global improvement (+8%) came from all sectors with a particular performance in Title II (Administrative exp. +19%).

Due to the overall excellent performance in payment, the amount of credit transferred from 2010 to 2011 (€ 1.214.272,92) to cover unpaid commitments at year end is 43% lower than the year before (€ 2.113.480,28).

This performance helps us to better meet the concept of “annuality of the budget”.

D. Conclusions

Eight years after the launch of the Agency, it is useful to note that EMSA budget execution (both in commitments and payments) has been gradually increased by approximately 5-10% per year to reach its current level.



Based on the experience of comparable European Agencies or Institutions where major calls for tender are organised and important pre-financing is given, EMSA has reached “financial maturity” with a budget execution of >95% in commitment appropriations and 89% in payment appropriations.

While managing the financial resources of Anti-Pollution Measures will remain a critical business factor for EMSA, it must be noted that the LRIT “fees and charges” and its related income model has considerably modified the level of accounting complexity of the Agency.

To strengthen control of the supply chain (particularly in the operational area), EMSA is still considering a possible extension of the use of ABAC SAP via the implementation of its Material Management module (DG BUDG project “Supply and Asset Management - SAM”). If jointly decided with DG BUDG during the second half of 2011, this project shall considerably strengthen control of procurement and would bring the benefit of a SAP integrated solution without having to bear the important costs of a local SAP implementation.

Michel Metzger
Accounting Officer