

**- EMSA -**

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

**- 2012 -**

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*Art 76 (a) & 80 EMSA Financial Regulation.*

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*Art 76 (b) & 81 EMSA Financial Regulation*

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## **REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2012**

*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 2012 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Union and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint-undertakings.

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 May 22, 2013.

A handwritten signature in black ink, consisting of a large, stylized 'M' and 'Z' followed by a horizontal line extending to the right.

**Michel Metzger**  
Accounting Officer

## 1. EMSA – BALANCE SHEET 2012 - ASSETS

Consolidation account			31.12.2012	31.12.2011
	<b>ASSETS</b>			
	<b>A. NON CURRENT ASSETS</b>			
210000	<b>Intangible assets</b>		<b>4.039.250,73</b>	<b>3.342.202,98</b>
200000	<b>Property, plant and equipment</b>		<b>23.552.903,92</b>	<b>23.568.435,04</b>
221000		Land and buildings	23.366,00	0,00
230000		Plant and equipment	16.771.094,00	16.406.759,00
241000		Computer hardware	1.346.644,00	1.043.783,71
240000		Furniture and vehicles	353.987,92	315.815,33
242000		Other fixtures and fittings	5.057.812,00	5.802.077,00
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
range		<i>LT pre-financing with consolidated EU entities</i>	0,00	0,00
	<b>TOTAL NON CURRENT ASSETS</b>		<b>27.882.290,65</b>	<b>27.200.774,02</b>
	<b>B. CURRENT ASSETS</b>			
310000	<b>Inventories</b>		<b>0,00</b>	<b>0,00</b>
405000	<b>Short-term pre-financing</b>		<b>7.625.880,66</b>	<b>6.841.933,50</b>
range		Short-term pre-financing	7.625.880,66	6.841.933,50
range		<i>ST pre-financing with consolidated EU entities</i>	0,00	0,00
400000	<b>Short-term receivables</b>		<b>1.324.963,49</b>	<b>948.746,18</b>
401000		Current receivables	681.800,87	415.313,47
410900		Sundry receivables	14.018,15	18.609,20
490000		Other	629.144,47	456.625,38
490010		Accrued income	219.379,95	93.175,13
490011		Deferred charges	374.164,52	356.553,92
490090		<i>Accrued income with consolidated EU entities</i>	35.600,00	6.896,33
490091		<i>Deferred charges with consolidated EU entities</i>	0,00	
400009		<i>Short-term receivables with consolidated EU entities</i>	0,00	58.198,13
500000	<b>Cash and cash equivalents</b>		<b>3.579.567,03</b>	<b>5.993.813,94</b>
	<b>TOTAL CURRENT ASSETS</b>		<b>12.530.411,18</b>	<b>13.784.493,62</b>
	<b>TOTAL</b>		<b>40.412.701,83</b>	<b>40.985.267,64</b>

## EMSA – BALANCE SHEET 2012 – LIABILITIES

Consolidation account			31.12.2012	31.12.2011
	<b>LIABILITIES</b>			
	<b>A. Net Assets</b>		<b>36,950,410.82</b>	<b>36,097,705.03</b>
100000	Reserves		0.00	0.00
140000	Accumulated surplus/deficit		36,097,705.03	32,944,333.28
141000	Economic outturn for the year - profit+/loss-		852,705.79	3,153,371.75
	<b>B. Minority interest</b>			
	<b>C. NON CURRENT LIABILITIES</b>		<b>86,773.80</b>	<b>84,649.11</b>
161000	Employee benefits		0.00	0.00
163000	Provisions for risks and charges		0.00	0.00
172000	Other long-term liabilities		86,773.80	84,649.11
172100		Other long-term liabilities	86,773.80	84,649.11
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
	<b>TOTAL A+B+C</b>		<b>37,037,184.62</b>	<b>36,182,354.14</b>
	<b>D. CURRENT LIABILITIES</b>		<b>3,375,517.21</b>	<b>4,802,913.50</b>
483000	Provisions for risks and charges		387,265.81	110,000.00
440000	Accounts payable		2,988,251.40	4,692,913.50
441000		Current payables	247,909.25	480,069.95
443000		Sundry payables	69,667.24	71,523.35
491000		Other	1,575,833.47	1,705,761.24
491010		Accrued charges	1,574,193.34	1,687,151.80
491011		Deferred income	1,640.13	0.00
491090		Accrued charges with consolidated EU entities	0.00	18,609.44
491091		Deferred income with consolidated EU entities	0.00	
440009		Accounts payable with consolidated EU entities	1,094,841.44	2,435,558.96
440019		Pre-financing received from consolidated EU entities	1,021,604.15	2,149,731.12
440029		Other accounts payable against consolidated EU entities	73,237.29	285,827.84
	<b>TOTAL D. CURRENT LIABILITIES</b>		<b>3,375,517.21</b>	<b>4,802,913.50</b>
	<b>TOTAL</b>		<b>40,412,701.83</b>	<b>40,985,267.64</b>

2. **EMSA – ECONOMIC OUTTURN ACCOUNT 2012**

Consolidation account		2012	2011
744000	Revenues from administrative operations	642,013.64	634,640.79
745000	Other operating revenue	52,424,090.09	50,222,649.52
777777	<b>TOTAL OPERATING REVENUE</b>	<b>53,066,103.73</b>	<b>50,857,290.31</b>
610000	Administrative expenses	-35,270,589.42	-30,801,553.84
6201,,	All Staff expenses	-18,271,642.75	-16,683,039.56
630100	Fixed asset related expenses	-7,443,912.57	-6,196,438.67
611000	Other administrative expenses	-9,555,034.10	-7,922,075.61
600000	Operational expenses	-16,942,548.40	-16,900,322.72
606000	Other operational expenses	-16,942,548.40	-16,900,322.72
666666	<b>TOTAL OPERATING EXPENSES</b>	<b>-52,213,137.82</b>	<b>-47,701,876.56</b>
	<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>	<b>852,965.91</b>	<b>3,155,413.75</b>
750000	Financial revenues	0.00	0.00
650000	Financial expenses	-260.12	-2,042.00
680000	Movement in pensions (- expense, + revenue)		
750530	Share of net surpluses or deficits of associates and joint ventures accounted for using the equity method		
	<b>SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES</b>	<b>-260.12</b>	<b>-2,042.00</b>
	<b>SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES</b>	<b>852,705.79</b>	<b>3,153,371.75</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>852,705.79</b>	<b>3,153,371.75</b>

### 3. EMSA – CASH FLOW 2012 TABLE (INDIRECT METHOD)

		2012	2011
<b>Cash Flows from ordinary activities</b>			
<b>Surplus/(deficit) from ordinary activities</b>		<b>852,705.79</b>	<b>3,153,371.75</b>
<b>Operating activities</b>			
<u>Adjustments</u>			
	Amortization (intangible fixed assets) +	1,351,636.90	657,269.05
	Depreciation (tangible fixed assets) +	4,659,194.13	5,079,181.83
	Increase/(decrease) in Provisions for risks and liabilities	277,265.81	93,587.03
	Increase/(decrease) in Value reduction for doubtful debts	1,869.68	
	(Increase)/decrease in Long term Pre-financing	0.00	-2,764,895.00
	(Increase)/decrease in Short term Pre-financing	-783,947.16	
	(Increase)/decrease in Long term Receivables	0.00	-321,101.54
	(Increase)/decrease in Short term Receivables	-436,285.12	-36,301.28
	(Increase)/decrease in Receivables related to consolidated EU entities	58,198.13	
	Increase/(decrease) in Other Long term liabilities	2,124.69	4,996.61
	Increase/(decrease) in Accounts payable	-363,944.58	-1,304,028.21
	Increase/(decrease) in Liabilities related to consolidated EU entities	-1,340,717.52	2,159,605.93
	Other non-cash movements	0.00	
<b>Net cash Flow from operating activities</b>		<b>4,278,100.75</b>	<b>6,721,686.17</b>
<b>Cash Flows from investing activities</b>			
	Increase of tangible and intangible fixed assets (-)	-8,188,304.29	-3,643,436.93
	Proceeds from tangible and intangible fixed assets (+)	1,495,956.63	
<b>Net cash flow from investing activities</b>		<b>-6,692,347.66</b>	<b>-3,643,436.93</b>
Net increase/(decrease) in cash and cash equivalents		-2,414,246.91	3,078,249.24
<b>Cash and cash equivalents at the beginning of the period</b>		<b>5,993,813.94</b>	<b>2,915,564.70</b>
<b>Cash and cash equivalents at the end of the period</b>		<b>3,579,567.03</b>	<b>5,993,813.94</b>

4. **STATEMENT OF CHANGES IN NET ASSETS - 2012**

Net assets	Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
<b>Balance as of 31 December 2011</b>	32,944,333.28	3,153,371.75	36,097,705.03
Changes in accounting policies 1)			0.00
<b>Balance as of 1 January 2012</b>	<b>32,944,333.28</b>	<b>3,153,371.75</b>	<b>36,097,705.03</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	3,153,371.75	-3,153,371.75	0.00
Amounts credited to Member States			0.00
Economic result of the year		852,705.79	852,705.79
<b>Balance as of 31 December 2012</b>	<b>36,097,705.03</b>	<b>852,705.79</b>	<b>36,950,410.82</b>
<b>Account</b>	<b>140000</b>	<b>141000</b>	



## **5. SIGNIFICANT ACCOUNTING POLICIES**

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

The EMSA Financial Statement 2012 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 for 2012

In accordance with article 133 of the 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 balance sheet and economic outturn account, 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 economic outturn account.

#### *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) BALANCE SHEET

### 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 economic outturn account 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 economic outturn account. 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) ECONOMIC OUTTURN ACCOUNT**

### *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.

- 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 BALANCE SHEET

### A) Fixed assets

The variation of the intangible fixed assets in 2012 is composed of:

2012		Internally generated Computer Software	Other Computer Software	Total Computer Software	Intangible assets under construction	Total
<b>Gross carrying amounts 01.01.2012</b>	+	<b>1,854,428.65</b>	<b>2,740,730.73</b>	<b>4,595,159.38</b>	<b>583,259.91</b>	<b>5,178,419.29</b>
Additions	+		943,205.83	943,205.83	1,105,478.82	2,048,684.65
Disposals	-			0.00		0.00
Transfer between headings	+/-			0.00		0.00
Other changes	+/-			0.00		0.00
<b>Gross carrying amounts 31.12.2012</b>		<b>1,854,428.65</b>	<b>3,683,936.56</b>	<b>5,538,365.21</b>	<b>1,688,738.73</b>	<b>7,227,103.94</b>
<b>Accumulated amortization and impairment 01.01.2012</b>	-	<b>0.00</b>	<b>-1,836,216.31</b>	<b>-1,836,216.31</b>		<b>-1,836,216.31</b>
Amortization	-	-463,607.65	-888,029.25	-1,351,636.90		-1,351,636.90
Write-back of amortization	+			0.00		0.00
Disposals	+			0.00		0.00
Impairment	-			0.00		0.00
Write-back of impairment	+			0.00		0.00
Transfer between headings	+/-			0.00		0.00
Other changes	+/-			0.00		0.00
<b>Accumulated amortization and impairment 31.12.2012</b>		<b>-463,607.65</b>	<b>-2,724,245.56</b>	<b>-3,187,853.21</b>	<b>0.00</b>	<b>-3,187,853.21</b>
<b>Net carrying amounts 31.12.2012</b>		<b>1,390,821.00</b>	<b>959,691.00</b>	<b>2,350,512.00</b>	<b>1,688,738.73</b>	<b>4,039,250.73</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 2012 is composed of:

2012		Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
<b>Gross carrying amounts 01.01.2012</b>	+	<b>0.00</b>	<b>27,108,963.36</b>	<b>3,812,196.90</b>	<b>454,797.29</b>	<b>9,568,379.30</b>	<b>40,944,336.85</b>
Additions	+	24,172.20	4,036,150.59	1,008,574.14	77,975.02	992,747.69	6,139,619.64
Disposals	-		0.00			-1,433,081.54	-1,433,081.54
Transfer between headings	+/-						0.00
Other changes	+/-		319,050.00				319,050.00
<b>Gross carrying amounts 31.12.2012</b>		<b>24,172.20</b>	<b>31,464,163.95</b>	<b>4,820,771.04</b>	<b>532,772.31</b>	<b>9,128,045.45</b>	<b>45,969,924.95</b>
							0.00
<b>Accumulated amortization and impairment 01.01.2012</b>	-	<b>0.00</b>	<b>-10,702,204.36</b>	<b>-2,768,413.19</b>	<b>-138,981.96</b>	<b>-3,766,302.30</b>	<b>-17,375,901.81</b>
Depreciation	-	-806.20	-3,671,815.59	-705,713.85	-39,802.43	-1,232,007.60	-5,650,145.67
Write-back of depreciation	+						0.00
Disposals	+		0.00				0.00
Impairment	-					990,951.54	990,951.54
Write-back of impairment	+						0.00
Transfer between headings	+/-						0.00
Other changes	+/-		-319,050.00			-62,875.09	-381,925.09
<b>Accumulated amortization and impairment 31.12.2012</b>		<b>-806.20</b>	<b>-14,693,069.95</b>	<b>-3,474,127.04</b>	<b>-178,784.39</b>	<b>-4,070,233.45</b>	<b>-22,417,021.03</b>
<b>Net carrying amounts 31.12.2012</b>		<b>23,366.00</b>	<b>16,771,094.00</b>	<b>1,346,644.00</b>	<b>353,987.92</b>	<b>5,057,812.00</b>	<b>23,552,903.92</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

		31.12.2012	31.12.2011
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) Short-term pre-financing

	Pre-financing without interest for the EU entity <1 yr	31.12.2012	31.12.2011
405290	<b>PF Implemented by other EU entities than the Commission (pre-financing given to third parties)</b>	7,625,880.66	6,841,933.50
405297	Accrued charges on PF TP - Implemented by other EU entities than the Commission		
405000	<b>Total</b>	<b>7,625,880.66</b>	<b>6,841,933.50</b>

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

**D) Short-term receivables**

			<b>Current receivables</b>	<b>31.12.2012</b>		
<b>Account</b>			<b>Receivables from</b>	<b>Gross Total</b>	<b>Amounts written down (-)</b>	<b>Net Value</b>
401100	401101	401102	Customers	45,462.65	-1,869.68	<b>43,592.97</b>
401200	401201	401202	Member States	576,374.47		<b>576,374.47</b>
401300	401301	401302	EFTA	193.30		<b>193.30</b>
401600	401601	401602	Third States	61,139.74		<b>61,139.74</b>
401700	401701	401702	Other current receivables (1)	500.39		<b>500.39</b>
401000			<b>Total</b>	<b>683,670.55</b>	<b>-1,869.68</b>	<b>681,800.87</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 Economic Outturn Account.

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

Sundry receivables totalling € **14,018.15** are composed of:

			Sundry receivables	31.12.2012		
Account			Receivables from	Gross Total	Amounts written down (-)	Net Value
			Staff	14,018.15		<b>14,018.15</b>
410900			<b>Total</b>	<b>14,018.15</b>	<b>0.00</b>	<b>14,018.15</b>

The amount of € **14,018.15** is linked to some salary regularisation and other receivables from the staff.

Other – deferrals and accruals totalling € **629.144,47** are composed of:

€ 219.379.95 (MDA rebate to be received – LRIT operations & financial interests to be received)

€ 374.164,52 (paid invoice related to the Q1/2013 rent & miscellaneous expenses)

€ 35.600,00 (accrued income with a consolidated entity)

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

Account	Description	31.12.2012	31.12.2011
505000	<i>Unrestricted cash:</i>	3,579,567.03	5,993,813.94
505200	Treasury and Central Bank accounts		
505300	Current accounts (bank accounts)	3,579,567.03	5,993,813.94
505400	Imprest accounts		
505500	Cash in hand ("Caisses")		
505600	Transfers (Cash in transit) *)	0.00	
505700	Short-term deposits and other cash equivalents < 3 months		
506000	<i>Restricted cash:</i>	0.00	0.00
506100	Fines		
506200	Other		
500000	<b>Total</b>	<b>3,579,567.03</b>	<b>5,993,813.94</b>

Cash include only cash in hands as there are no other cash equivalents or liquid investments to be reported. Currently, the Agency uses two core banks, one to collect the revenue from fees and charges and the subsidy (BBVA Portugal) while the other executes all other payments (ING Belgium).

## F) Capital

The EMSA capital is increased by the positive economic outturn of the year 2012 (€ 852.705,79) to reach **€ 36.950.410,82**

## G) Provisions for risks and charges (long-term)

No long term provision was necessary in 2012.

## H) Other long term liabilities

Totalling **€ 86,773.80** this account is composed of:

€ 78,662.60 - LRIT long term deposits and interests collected from the different customers

€ 8,111.20 – Financial interests to be reimbursed at the end of the Equasis project

## I) Short-term liabilities

A provision for risks and liabilities (short term) of **€ 387,265.81** has been constituted to cover the future payment of the 2011 & 2012 salary increase refused by the Council.

Current payables are reaching **€ 247,909.25** and are constituted of invoices received, found eligible (the verification process being completed) but unpaid at year end.

Account	Current payables	31.12.2012	31.12.2011
441100	Vendors	179,335.87	20,046.53
441200	Member States	33,911.51	436,381.56
441300	EFTA		
441600	Third States	34,088.60	0.00
441700	Other (1)	573.27	23,641.86
441000	<b>Total</b>	<b>247,909.25</b>	<b>480,069.95</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.

## Sundry payables

Account	Sundry payables	31.12.2012	31.12.2011
	Staff	67,781.02	69,609.25
	Other (2)	1,886.22	1,914.10
443000	<b>Total</b>	<b>69,667.24</b>	<b>71,523.35</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":	31.12.2012	31.12.2011
ONSS - insurance unempl. - pension - caisse maladie - GALP	1,886.22	1,914.10
Other	0.00	0.00
<b>Total</b>	<b>1,886.22</b>	<b>1,914.10</b>

Deferrals and accruals are totalling **€ 1,575,883.47** and represent mainly invoices to be received in 2013 for services rendered or goods delivered in 2012 (accrued charges: € 1.262.907,74) and staff untaken holidays at 31/12/2012 (€ 311,285.60).

Account	Description	31.12.2012	31.12.2011
491010	Accrued charges	<b>1,574,193.34</b>	<b>1,687,151.80</b>
	Untaken annual leave *	311,285.60	205,162.40
	other accrued charges	1,262,907.74	1,481,989.40
491011	Deferred income	<b>1,640.13</b>	
491000	<b>Total</b>	<b>1,575,833.47</b>	<b>1,687,151.80</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 2013).

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

Pre-financing received from consolidated EC entities reached **€ 1,021,604.15** and is composed of two DG MOVE outstanding pre-financings remaining open at year end (€ 774,202.15) plus a pre-financing received from DG ELARG (€ 247,402.00)

Other accounts payable against consolidated EC entities totalling **€ 285.827,84** include debts towards DG MOVE:

€ 73,237.29 (DG MOVE - financial interests 2012)

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

Account	Description	31.12.2012	31.12.2011
901100	Guarantees received	6,747,851.29	5,779,375.39
901120	Guarantees for pre-financing *	6,747,851.29	5,979,375.39
901130	Guarantees for fines pending		
901180	Performance guarantees	0.00	-200,000.00
901190	Other Guarantees a)		
901200	Borrowing agreements signed		
901300	EAGGF guarantees		
901400	Fraud and irregularities - structural actions		
901900	Other contingent assets b)		
901000	<b>TOTAL</b>	<b>6,747,851.29</b>	<b>5,779,375.39</b>

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

Account	Other Significant Disclosures	31.12.2012	31.12.2011
904200	RAL - Commitments against appropriations not yet consumed	33,874,442.32	36,459,681.08
904370	Contractuel 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>33,874,442.32</b>	<b>36,459,681.08</b>

## 7. NOTES TO THE ECONOMIC OUTTURN ACCOUNT

### A) Revenues

Account	Operating Revenues	2012	2011
744000	Revenue from administrative operations	642.013,64	634.640,79
744100	Fixed assets related revenue	444.809,09	448.189,08
744900	Other administrative revenue	197.204,55	186.451,71
744910	Other		
744919	<i>Adm revenue with consolidated EU entities</i>	197.204,55	186.451,71
745000	Other operating revenues	52.424.090,09	50.222.649,52
745100	Adjustments of provisions		16.412,97
745200	Exchange rate gains	2.589,24	3.697,11
745900	Other	52.421.500,85	50.202.539,44
745910	Other	910.553,64	967.620,84
745909	<i>Operating revenue with consolidated EU entities (2)</i>	51.510.947,21	49.234.918,60
745919	<i>EU Subsidy</i>	51.488.349,21	49.186.034,76
745929	<i>Other operating revenue with consolidated EU entities</i>	22.598,00	48.883,84
777777	<b>Total</b>	<b>53.066.103,73</b>	<b>50.857.290,31</b>

### Exchange – non exchange transactions:

2012	Operating revenue		
	with non-consolidated entities	with consolidated entities	Total
Non exchange revenue	447.398,33	51.510.947,21	51.958.345,54
Exchange revenue	910.553,64	197.204,55	1.107.758,19
<b>Total</b>	<b>1.357.951,97</b>	<b>51.708.151,76</b>	<b>53.066.103,73</b>

In 2012, revenues from administrative operations were constant and mainly constituted of incomes linked to the rent of the conference centre to EMCDDA (€ 125,756.64), services delivered to CFCA Vigo (€ 56,113.61) and stock takes linked to the fixed income management (€ 444,809.09).

Operational incomes increased slightly in 2012 due to an increase of the EU subsidy (+4.7%) necessary to cover the 2012 expenditures.



Other incomes (EU and non EU) are totalling € 933,151.64 and are mainly constituted of the collection of Equasis 2012 fees (€ 416,000.00) and LRIT related incomes (€ 506,803.87).

## B) Expenditures

Account		2012	2011
610000	<b>Administrative Expenses</b>	<b>35,270,589.42</b>	<b>30,801,553.84</b>
6201,,	All Staff expenses	18,271,642.75	16,683,039.56
620100	Staff expenses	18,271,642.75	16,683,039.56
630100	Fixed Assets Expenses	7,443,912.57	6,196,438.67
611000	Other Administrative Expenses	9,555,034.10	7,922,075.61
611100	Land and Buildings	3,081,836.57	2,968,399.32
611900	All Other	6,473,197.53	4,953,676.29
611910	Other	5,723,479.42	4,473,236.64
611919	<i>Administrative expenses with consolidated entities</i>	749,718.11	480,439.65
600000	<b>Operational Expenses</b>	<b>16,942,548.40</b>	<b>16,900,322.72</b>
606000	Other operational expenses	16,942,548.40	16,900,322.72
630000	Provisions for risks and liabilities	1,869.68	0.00
640000	Exchange rate losses	11,093.62	5,629.23
606900	Other operational expenses	16,929,585.10	16,894,693.49
606910	Other	16,770,864.60	16,470,119.99
606919	<i>Other - Consolidated entities</i>	158,720.50	424,573.50
666666	<b>Total</b>	<b>52,213,137.82</b>	<b>47,701,876.56</b>

**Globally, expenditures increased by 9.46% between 2011 and 2012** due mainly to:

**Fixed assets expenses (+20.1%)** due to several impairments triggering losses in our vessel's pre-fitting investments (non-renewal of ship contract). In this regard, the asset class "other fixtures and fittings" (account 2420xxxx) decreased from 5.8 million to 5.05 million EUR in 2012.

**Staff expenses (+9.52%)** have increased due to some additional costs linked to the social measures (a fund intended to cover international schools fees) and other human resources expenditures. It must be underlined that the comparison between 2011 and 2012 has been affected (in a range of 3%) by the recovery of a drop in coefficient for Lisbon (the recovery of the coefficient linked to the second semester 2010 has been completed during 02/2011), making 2011 cheaper than it was in real term.

**Other administrative expenses (+20.6%)** have increased in 2012 due to important IT costs linked to project reaching their completion stage and started before 1/1/2010.

**Operational costs are stable between 2011 and 2012.**

## 8. BUDGETARY IMPLEMENTATION 2012

### A) Budget Implementation 2012 – Summary (DG BUDG format)

1.0

#### BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2012

		2012	2011
<b>REVENUE</b>			
Balancing Commission subsidy - IC1	+	51,562,551.36	51,206,615.88
Other subsidy from Commission (Phare, IPA, MOVE special project, etc.) - IR1	+	840,850.00	159,150.00
Fee income (LRIT) - IC1	+	374,057.67	300,985.85
Equasis - IR1	+	416,000.00	416,000.00
Other income - IC1/IC4	+	265,442.08	420,742.45
<b>TOTAL REVENUE (a)</b>		<b>53,458,901.11</b>	<b>52,503,494.18</b>
<b>EXPENDITURE</b>			
<i>Title I: Staff</i>			
Payments	-	19,367,095.87	18,596,298.32
Appropriations carried over	-	174,784.14	354,157.36
<i>Title II: Administrative Expenses</i>			
Payments	-	3,477,632.96	3,526,428.71
Appropriations carried over	-	1,015,319.57	834,965.75
<i>Title III: Operating Expenditure</i>			
Payments	-	29,248,209.86	26,860,478.29
Appropriations carried over	-	1,157,004.85	683,807.84
<b>TOTAL EXPENDITURE (b)</b>		<b>54,440,047.25</b>	<b>50,856,136.27</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>		<b>-981,146.14</b>	<b>1,647,357.91</b>
Cancellation of unused payment appropriations carried over from previous year	+	215,838.68	174,758.62
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	848,013.99	502,487.27
Exchange differences for the year (gain +/- loss -)	+/-	-8,504.38	-1,932.12
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>		<b>74,202.15</b>	<b>2,322,671.68</b>
Balance year N-1	+/-	2,322,671.68	-302,090.56
Positive balance from year N-1 reimbursed in year N to the Commission	-	-2,322,671.68	
<b>Result used for determining amounts in general accounting</b>		<b>74,202.15</b>	<b>2,020,581.12</b>
<b>Commission subsidy - agency registers accrued revenue and Commission accrued expense</b>		<b>51,488,349.21</b>	
<b>Pre-financing remaining open to be reimbursed by agency to Commission in year N+1</b>		<b>74,202.15</b>	
Not included in the budget outturn:			
Interest generated by 31/12/2012 on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)	+	71,588.29	157,341.75

## 8. B) Budget Implementation 2012 – Global/Overview – All Titles – All Credit Types

Official Budget Title	Fund Source	Commitment				Payment			
		Credit Available Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	% Commit	Credit Available Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)	% Payment
A-1	C1	20,569,840.92	19,442,721.78		94.52 %	20,569,840.92	19,284,021.78	0.00	93.75 %
	C4	46,987.50	42,636.19		90.74 %	46,987.50	34,382.27	0.00	73.17 %
	C5	48,691.82	48,691.82		100.00 %	52,170.73	48,691.82	0.00	93.33 %
	C8	305,306.71	166,785.51		54.63 %	305,306.71	166,785.51	0.00	54.63 %
	C9	4,951.68	0.00		0.00 %	0.00			0.00 %
			<b>20,975,778.63</b>	<b>19,700,835.30</b>	<b>0.00</b>	<b>93.92 %</b>	<b>20,974,305.86</b>	<b>19,533,881.38</b>	<b>0.00</b>
A-2	C1	4,723,929.88	4,323,576.81		91.52 %	4,723,929.88	3,385,293.62	0.00	71.66 %
	C4	86,477.81	67,598.15		78.17 %	86,477.81	64,215.94	0.00	74.26 %
	C5	28,123.40	28,123.40		100.00 %	82,897.91	28,123.40	0.00	33.93 %
	C8	786,842.35	709,524.87		90.17 %	786,842.35	709,524.87	0.00	90.17 %
	C9	58,948.58	0.00		0.00 %	0.00			0.00 %
			<b>5,684,322.02</b>	<b>5,128,823.23</b>	<b>0.00</b>	<b>90.23 %</b>	<b>5,680,147.95</b>	<b>4,187,157.83</b>	<b>0.00</b>
B0-3	C1	29,833,734.67	27,934,933.97		93.64 %	32,202,843.67	28,451,772.72	0.00	88.35 %
	C4	12,784.15	12,784.15		100.00 %	12,784.15	12,784.15	0.00	100.00 %
	C5	227,639.54	212,215.29		93.22 %	225,482.89	225,482.89	0.00	100.00 %
	C8	35,367,532.02	33,295,929.35		94.14 %	0.00			0.00 %
	R0	1,715,174.95	727,609.89		42.42 %	1,715,174.95	558,170.10	0.00	32.54 %
			<b>67,156,865.33</b>	<b>62,183,472.65</b>	<b>0.00</b>	<b>92.59 %</b>	<b>34,156,285.66</b>	<b>29,248,209.86</b>	<b>0.00</b>
<b>Total</b>		<b>93,816,965.98</b>	<b>87,013,131.18</b>	<b>0.00</b>	<b>92.75 %</b>	<b>60,810,739.47</b>	<b>52,969,249.07</b>	<b>0.00</b>	<b>87.11 %</b>

### 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

## 8. C) Budget Implementation 2012 – 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)	Credit Not Used (1-2)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)	R A L (2-4)
A-1100	Basic salaries	11,449,811.92	11,076,298.06	96.74 %	373513.86	11,449,811.92	11,076,298.06	96.74 %	0.00
A-1101	Family allowances	1,856,290.00	1,810,922.78	97.56 %	45367.22	1,856,290.00	1,810,922.78	97.56 %	0.00
A-1102	Expatriation and foreign-residence allowances	1,970,010.00	1,856,711.12	94.25 %	113298.88	1,970,010.00	1,856,711.12	94.25 %	0.00
A-1103	Secretarial allowances	1,727.00	1,582.08	91.61 %	144.92	1,727.00	1,582.08	91.61 %	0.00
	<b>Total</b>	<b>15,277,838.92</b>	<b>14,745,514.04</b>		<b>532324.88</b>	<b>15,277,838.92</b>	<b>14,745,514.04</b>	<b>Sum:</b>	<b>0.00</b>
A-1113	Contract staff	954,272.00	898,043.66	94.11 %	56228.34	954,272.00	898,043.66	94.11 %	0.00
A-1115	Seconded national experts	667,800.00	621,583.47	93.08 %	46216.53	667,800.00	621,583.47	93.08 %	0.00
A-1116	Trainees	57,240.00	48,287.34	84.36 %	8952.66	57,240.00	48,287.34	84.36 %	0.00
	<b>Total</b>	<b>1,679,312.00</b>	<b>1,567,914.47</b>		<b>111397.53</b>	<b>1,679,312.00</b>	<b>1,567,914.47</b>	<b>Sum:</b>	<b>0.00</b>
A-1130	Insurance against sickness	485,000.00	462,128.66	95.28 %	22871.34	485,000.00	462,128.66	95.28 %	0.00
A-1131	Insurance against accidents and occupational disease	101,124.00	68,271.44	67.51 %	32852.56	101,124.00	68,271.44	67.51 %	0.00
A-1132	Insurance against unemployment	175,536.00	168,644.51	96.07 %	6891.49	175,536.00	168,644.51	96.07 %	0.00
	<b>Total</b>	<b>761,660.00</b>	<b>699,044.61</b>		<b>62615.39</b>	<b>761,660.00</b>	<b>699,044.61</b>	<b>Sum:</b>	<b>0.00</b>
A-1140	Childbirth and death allowances and grants	3,385.00	2,776.34	82.02 %	608.66	3,385.00	2,776.34	82.02 %	0.00
A-1141	Travel expenses for annual leave	546,642.00	501,903.91	91.82 %	44738.09	546,642.00	501,903.91	91.82 %	0.00

A-1147	Stand by duty	18,612.00	17,695.45	95.08 %	916.55	18,612.00	17,695.45	95.08 %	0.00
A-1148	Shift work	130,664.00	121,960.04	93.34 %	8703.96	130,664.00	121,960.04	93.34 %	0.00
	<b>Total</b>	<b>699,303.00</b>	<b>644,335.74</b>		<b>54967.26</b>	<b>699,303.00</b>	<b>644,335.74</b>	<b>Sum:</b>	<b>0.00</b>
A-1170	Freelance interpreters and conference technicians	55,545.00	35,485.58	63.89 %	20059.42	55,545.00	35,485.58	63.89 %	0.00
A-1172	Services of the Translation Centre Luxembourg	19,080.00	12,750.00	66.82 %	6330.00	19,080.00	8,972.50	47.03 %	3,777.50
A-1175	Interim Staff	4,770.00			4770.00	4,770.00			
A-1176	Consultants	28,620.00	15,884.80	55.50 %	12735.20	28,620.00			15,884.80
A-1178	External Services	132,000.00	132,000.00	100.00 %	0.00	132,000.00	127,944.32	96.93 %	4,055.68
	<b>Total</b>	<b>240,015.00</b>	<b>196,120.38</b>		<b>43894.62</b>	<b>240,015.00</b>	<b>172,402.40</b>	<b>Sum:</b>	<b>23,717.98</b>
A-1190	Salary weightings	26,712.00	17,425.62	65.24 %	9286.38	26,712.00	17,425.62	65.24 %	0.00
	<b>Total</b>	<b>26,712.00</b>	<b>17,425.62</b>		<b>9286.38</b>	<b>26,712.00</b>	<b>17,425.62</b>	<b>Sum:</b>	<b>0.00</b>
A-1200	Miscellaneous expenditure on staff recruitment	130,000.00	67,595.89	52.00 %	62404.11	130,000.00	61,076.30	46.98 %	6,519.59
	<b>Total</b>	<b>130,000.00</b>	<b>67,595.89</b>		<b>62404.11</b>	<b>130,000.00</b>	<b>61,076.30</b>	<b>Sum:</b>	<b>6,519.59</b>
A-1210	Expenses on Taking Up Duty and on End of Contract	20,000.00	9,879.67	49.40 %	10120.33	20,000.00	9,879.67	49.40 %	0.00
	<b>Total</b>	<b>20,000.00</b>	<b>9,879.67</b>		<b>10120.33</b>	<b>20,000.00</b>	<b>9,879.67</b>	<b>Sum:</b>	<b>0.00</b>
A-1220	Installation resettlement and transfer allowances	150,000.00	136,634.16	91.09 %	13365.84	150,000.00	136,634.16	91.09 %	0.00
	<b>Total</b>	<b>150,000.00</b>	<b>136,634.16</b>		<b>13365.84</b>	<b>150,000.00</b>	<b>136,634.16</b>	<b>Sum:</b>	<b>0.00</b>
A-1230	Removal expenses	120,000.00	97,500.00	81.25 %	22500.00	120,000.00	72,657.21	60.55 %	24,842.79
	<b>Total</b>	<b>120,000.00</b>	<b>97,500.00</b>		<b>22500.00</b>	<b>120,000.00</b>	<b>72,657.21</b>	<b>Sum:</b>	<b>24,842.79</b>
A-1240	Temporary daily subsistence allowances	105,000.00	44,962.02	42.82 %	60037.98	105,000.00	44,962.02	42.82 %	0.00

		<b>Total</b>	<b>105,000.00</b>	<b>44,962.02</b>		<b>60037.98</b>	<b>105,000.00</b>	<b>44,962.02</b>	<b>Sum:</b>	<b>0.00</b>
A-1300	Mission expenses duty travel expenses and other an		105,000.00	52,663.81	50.16 %	52336.19	105,000.00	47,147.22	44.90 %	5,516.59
		<b>Total</b>	<b>105,000.00</b>	<b>52,663.81</b>		<b>52336.19</b>	<b>105,000.00</b>	<b>47,147.22</b>	<b>Sum:</b>	<b>5,516.59</b>
A-1410	Medical service		20,000.00	9,733.84	48.67 %	10266.16	20,000.00	7,041.82	35.21 %	2,692.02
		<b>Total</b>	<b>20,000.00</b>	<b>9,733.84</b>		<b>10266.16</b>	<b>20,000.00</b>	<b>7,041.82</b>	<b>Sum:</b>	<b>2,692.02</b>
A-1420	Language courses training		380,000.00	316,290.69	83.23 %	63709.31	380,000.00	270,205.20	71.11 %	46,085.49
		<b>Total</b>	<b>380,000.00</b>	<b>316,290.69</b>		<b>63709.31</b>	<b>380,000.00</b>	<b>270,205.20</b>	<b>Sum:</b>	<b>46,085.49</b>
A-1600	Social measures and associated costs		815,000.00	815,000.00	100.00 %	0.00	815,000.00	777,979.13	95.46 %	37,020.87
		<b>Total</b>	<b>815,000.00</b>	<b>815,000.00</b>		<b>0.00</b>	<b>815,000.00</b>	<b>777,979.13</b>	<b>Sum:</b>	<b>37,020.87</b>
A-1700	Entertainment and representation expenses		40,000.00	22,106.84	55.27 %	17893.16	40,000.00	9,802.17	24.51 %	12,304.67
		<b>Total</b>	<b>40,000.00</b>	<b>22,106.84</b>		<b>17893.16</b>	<b>40,000.00</b>	<b>9,802.17</b>	<b>Sum:</b>	<b>12,304.67</b>
A-2000	Rent		2,190,023.16	2,190,023.16	100.00 %	0.00	2,190,023.16	2,190,023.16	100.00 %	0.00
		<b>Total</b>	<b>2,190,023.16</b>	<b>2,190,023.16</b>		<b>0.00</b>	<b>2,190,023.16</b>	<b>2,190,023.16</b>	<b>Sum:</b>	<b>0.00</b>
A-2020	Water gas electricity and heating		391,167.23	375,553.48	96.01 %	15613.75	391,167.23	260,269.65	66.54 %	115,283.83
		<b>Total</b>	<b>391,167.23</b>	<b>375,553.48</b>		<b>15613.75</b>	<b>391,167.23</b>	<b>260,269.65</b>	<b>Sum:</b>	<b>115,283.83</b>
A-2030	Cleaning and maintenance		272,734.91	258,307.86	94.71 %	14427.05	272,734.91	127,679.93	46.81 %	130,627.93
		<b>Total</b>	<b>272,734.91</b>	<b>258,307.86</b>		<b>14427.05</b>	<b>272,734.91</b>	<b>127,679.93</b>	<b>Sum:</b>	<b>130,627.93</b>
A-2040	Fitting-out of premises		292,196.38	176,436.96	60.38 %	115759.42	292,196.38	103,818.49	35.53 %	72,618.47

	<b>Total</b>	<b>292,196.38</b>	<b>176,436.96</b>		<b>115759.42</b>	<b>292,196.38</b>	<b>103,818.49</b>	<b>Sum:</b>	<b>72,618.47</b>
A-2050	Security and surveillance of buildings	192,000.00	176,792.64	92.08 %	15207.36	192,000.00	101,275.59	52.75 %	75,517.05
	<b>Total</b>	<b>192,000.00</b>	<b>176,792.64</b>		<b>15207.36</b>	<b>192,000.00</b>	<b>101,275.59</b>	<b>Sum:</b>	<b>75,517.05</b>
A-2080	Preliminary expenditure relating to the acquisitio	50,000.00	41,350.00	82.70 %	8650.00	50,000.00			41,350.00
	<b>Total</b>	<b>50,000.00</b>	<b>41,350.00</b>		<b>8650.00</b>	<b>50,000.00</b>		<b>Sum:</b>	<b>41,350.00</b>
A-2100	Computer equipment	449,399.00	446,014.06	99.25 %	3384.94	449,399.00	127,216.74	28.31 %	318,797.32
A-2101	Software development	190,000.00	162,650.00	85.61 %	27350.00	190,000.00	150,650.00	79.29 %	12,000.00
A-2102	Other external data processing services	8,300.00	8,265.00	99.58 %	35.00	8,300.00			8,265.00
	<b>Total</b>	<b>647,699.00</b>	<b>616,929.06</b>		<b>30769.94</b>	<b>647,699.00</b>	<b>277,866.74</b>	<b>Sum:</b>	<b>339,062.32</b>
A-2200	New purchases of technical equipment and installat	32,000.00	26,267.84	82.09 %	5732.16	32,000.00	21,716.32	67.86 %	4,551.52
A-2204	Electronic office equipment	6,000.00	3,975.60	66.26 %	2024.40	6,000.00	2,790.00	46.50 %	1,185.60
	<b>Total</b>	<b>38,000.00</b>	<b>30,243.44</b>		<b>7756.56</b>	<b>38,000.00</b>	<b>24,506.32</b>	<b>Sum:</b>	<b>5,737.12</b>
A-2210	New purchases	40,000.00	32,769.04	81.92 %	7230.96	40,000.00	25,531.34	63.83 %	7,237.70
A-2211	Replacement	5,000.00			5000.00	5,000.00			
A-2213	Maintenance use and repair	5,000.00	2,940.00	58.80 %	2060.00	5,000.00	2,940.00	58.80 %	0.00
	<b>Total</b>	<b>50,000.00</b>	<b>35,709.04</b>		<b>14290.96</b>	<b>50,000.00</b>	<b>28,471.34</b>	<b>Sum:</b>	<b>7,237.70</b>
A-2230	Vehicle	7,000.00	7,000.00	100.00 %	0.00	7,000.00	5,202.54	74.32 %	1,797.46
	<b>Total</b>	<b>7,000.00</b>	<b>7,000.00</b>		<b>0.00</b>	<b>7,000.00</b>	<b>5,202.54</b>	<b>Sum:</b>	<b>1,797.46</b>
A-2250	Library stocks purchase of books	5,500.00	3,380.85	61.47 %	2119.15	5,500.00	3,212.85	58.42 %	168.00

A-2252	Subscriptions to newspapers and periodicals	7,500.00	3,569.04	47.59 %	3930.96	7,500.00	2,739.04	36.52 %	830.00
	<b>Total</b>	<b>13,000.00</b>	<b>6,949.89</b>		<b>6050.11</b>	<b>13,000.00</b>	<b>5,951.89</b>	<b>Sum:</b>	<b>998.00</b>
A-2300	Stationery and office supplies	120,000.00	42,151.70	35.13 %	77848.30	120,000.00	32,189.97	26.82 %	9,961.73
	<b>Total</b>	<b>120,000.00</b>	<b>42,151.70</b>		<b>77848.30</b>	<b>120,000.00</b>	<b>32,189.97</b>	<b>Sum:</b>	<b>9,961.73</b>
A-2320	Bank charges	5,000.00	2,500.00	50.00 %	2500.00	5,000.00	303.04	6.06 %	2,196.96
	<b>Total</b>	<b>5,000.00</b>	<b>2,500.00</b>		<b>2500.00</b>	<b>5,000.00</b>	<b>303.04</b>	<b>Sum:</b>	<b>2,196.96</b>
A-2330	Legal expenses	14,476.00	650.00	4.49 %	13826.00	14,476.00	57.38	0.40 %	592.62
	<b>Total</b>	<b>14,476.00</b>	<b>650.00</b>		<b>13826.00</b>	<b>14,476.00</b>	<b>57.38</b>	<b>Sum:</b>	<b>592.62</b>
A-2340	Damages	5,000.00			5000.00	5,000.00			
	<b>Total</b>	<b>5,000.00</b>			<b>5000.00</b>	<b>5,000.00</b>		<b>Sum:</b>	
A-2350	Miscellaneous insurance	51,307.24	25,944.00	50.57 %	25363.24	51,307.24	19,146.42	37.32 %	6,797.58
A-2352	Miscellaneous expenditures	2,325.96	2,270.58	97.62 %	55.38	2,325.96	2,270.58	97.62 %	0.00
A-2353	Departmental removals and associated handling	3,000.00			3000.00	3,000.00			
A-2354	Archiving documents	5,000.00			5000.00	5,000.00			
A-2355	Uniforms	3,000.00	1,458.40	48.61 %	1541.60	3,000.00	1,360.80	45.36 %	97.60
	<b>Total</b>	<b>64,633.20</b>	<b>29,672.98</b>		<b>34960.22</b>	<b>64,633.20</b>	<b>22,777.80</b>	<b>Sum:</b>	<b>6,895.18</b>
A-2400	Postage and delivery charges	41,000.00	35,750.00	87.20 %	5250.00	41,000.00	19,266.57	46.99 %	16,483.43
	<b>Total</b>	<b>41,000.00</b>	<b>35,750.00</b>		<b>5250.00</b>	<b>41,000.00</b>	<b>19,266.57</b>	<b>Sum:</b>	<b>16,483.43</b>
A-2410	Telecommunication charges	191,000.00	160,510.68	84.04 %	30489.32	191,000.00	61,715.19	32.31 %	98,795.49



A-2411	Telecommunications equipment	19,000.00	17,045.92	89.72 %	1954.08	19,000.00	14,668.70	77.20 %	2,377.22
	<b>Total</b>	<b>210,000.00</b>	<b>177,556.60</b>		<b>32443.40</b>	<b>210,000.00</b>	<b>76,383.89</b>	<b>Sum:</b>	<b>101,172.71</b>
A-2500	Meetings in general	120,000.00	120,000.00	100.00 %	0.00	120,000.00	109,249.32	91.04 %	10,750.68
	<b>Total</b>	<b>120,000.00</b>	<b>120,000.00</b>		<b>0.00</b>	<b>120,000.00</b>	<b>109,249.32</b>	<b>Sum:</b>	<b>10,750.68</b>
B3-010	Satellite AIS	500,000.00	309,301.00	61.86 %	190699.00	250,000.00	85,468.00	34.19 %	223,833.00
	<b>Total</b>	<b>500,000.00</b>	<b>309,301.00</b>		<b>190699.00</b>	<b>250,000.00</b>	<b>85,468.00</b>	<b>Sum:</b>	<b>223,833.00</b>
B3-102	Document Management System	3,776,844.00	3,631,379.84	96.15 %	145464.16	5,016,795.00	4,853,711.65	96.75 %	1,689,248.39
B3-103	EQUASIS	52,000.00	52,000.00	100.00 %	0.00	52,000.00	52,000.00	100.00 %	0.00
	<b>Total</b>	<b>3,828,844.00</b>	<b>3,683,379.84</b>		<b>145464.16</b>	<b>5,068,795.00</b>	<b>4,905,711.65</b>	<b>Sum:</b>	<b>1,689,248.39</b>
B3-200	Information & Communication	80,000.00	67,517.59	84.40 %	12482.41	80,000.00	69,801.02	87.25 %	25,190.67
	<b>Total</b>	<b>80,000.00</b>	<b>67,517.59</b>		<b>12482.41</b>	<b>80,000.00</b>	<b>69,801.02</b>	<b>Sum:</b>	<b>25,190.67</b>
B3-300	Operational meetings	788,583.00	469,851.24	59.58 %	318731.76	783,439.00	463,384.24	59.15 %	42,036.23
B3-304	Operational entertainment and representation expen	50,000.00	48,479.11	96.96 %	1520.89	50,000.00	37,804.11	75.61 %	13,333.97
	<b>Total</b>	<b>838,583.00</b>	<b>518,330.35</b>		<b>320252.65</b>	<b>833,439.00</b>	<b>501,188.35</b>	<b>Sum:</b>	<b>55,370.20</b>
B3-400	Operational translation costs	200,000.00	80,960.25	40.48 %	119039.75	200,000.00	145,771.00	72.89 %	12,000.00
	<b>Total</b>	<b>200,000.00</b>	<b>80,960.25</b>		<b>119039.75</b>	<b>200,000.00</b>	<b>145,771.00</b>	<b>Sum:</b>	<b>12,000.00</b>
B3-500	Studies in support of the Agency's operations	362,250.00	204,661.25	56.50 %	157588.75	314,000.00	238,742.00	76.03 %	132,639.25
	<b>Total</b>	<b>362,250.00</b>	<b>204,661.25</b>		<b>157588.75</b>	<b>314,000.00</b>	<b>238,742.00</b>	<b>Sum:</b>	<b>132,639.25</b>
B3-600	Operational missions	770,000.00	714,583.85	92.80 %	55416.15	770,000.00	618,261.98	80.29 %	170,295.62
	<b>Total</b>	<b>770,000.00</b>	<b>714,583.85</b>		<b>55416.15</b>	<b>770,000.00</b>	<b>618,261.98</b>	<b>Sum:</b>	<b>170,295.62</b>
B3-700	Training linked to maritime affairs	800,000.00	705,585.95	88.20 %	94414.05	778,000.00	665,110.87	85.49 %	96,067.43
	<b>Total</b>	<b>800,000.00</b>	<b>705,585.95</b>		<b>94414.05</b>	<b>778,000.00</b>	<b>665,110.87</b>	<b>Sum:</b>	<b>96,067.43</b>

B3-810	At sea oil recovery service network	15,991,515.00	15,377,453.61	96.16 %	614061.39	16,363,378.00	14,801,947.34	90.46 %	10,272,356.00
	<b>Total</b>	<b>15,991,515.00</b>	<b>15,377,453.61</b>		<b>614061.39</b>	<b>16,363,378.00</b>	<b>14,801,947.34</b>	<b>Sum:</b>	<b>10,272,356.00</b>
B3-820	CleanSeaNet	4,093,485.00	4,033,542.43	98.54 %	59942.57	4,240,148.00	3,731,732.03	88.01 %	2,115,864.75
	<b>Total</b>	<b>4,093,485.00</b>	<b>4,033,542.43</b>		<b>59942.57</b>	<b>4,240,148.00</b>	<b>3,731,732.03</b>	<b>Sum:</b>	<b>2,115,864.75</b>
B3-830	Co-operation & Co-ordination and Information	435,000.00	330,435.86	75.96 %	104564.14	429,474.00	273,223.53	63.62 %	144,805.48
	<b>Total</b>	<b>435,000.00</b>	<b>330,435.86</b>		<b>104564.14</b>	<b>429,474.00</b>	<b>273,223.53</b>	<b>Sum:</b>	<b>144,805.48</b>
B3-900	LRIT	1,934,057.67	1,909,181.99	98.71 %	24875.68	2,875,609.67	2,414,814.95	83.98 %	1,102,259.56
	<b>Total</b>	<b>1,934,057.67</b>	<b>1,909,181.99</b>		<b>24875.68</b>	<b>2,875,609.67</b>	<b>2,414,814.95</b>	<b>Sum:</b>	<b>1,102,259.56</b>
		55,127,505.47	51,701,232.56	5380.24 %	3426272.91	57,496,614.47	51,121,088.12	4478.22 %	17,136,913.54
	<b>Sum:</b>	<b>55,127,505.47</b>	<b>51,701,232.56</b>		<b>3426272.91</b>	<b>57,496,614.47</b>	<b>51,121,088.12</b>		<b>17,136,913.54</b>

**C4**

Budget line	Official Budget Item Desc (Fr)	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Credit Not Used (1-2)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)	R A L (2-4)
A-1100	Basic salaries	15,600.00	15,600.00	100.00 %	0.00	15,600.00	15,600.00	100.00 %	0.00
	<b>Total</b>	<b>15,600.00</b>	<b>15,600.00</b>		<b>0.00</b>	<b>15,600.00</b>	<b>15,600.00</b>	<b>Sum:</b>	<b>0.00</b>
A-1300	Mission expenses duty travel expenses and other an	24,187.50	19,836.19	82.01 %	4351.31	24,187.50	11,582.27	47.89 %	8,253.92
	<b>Total</b>	<b>24,187.50</b>	<b>19,836.19</b>		<b>4351.31</b>	<b>24,187.50</b>	<b>11,582.27</b>	<b>Sum:</b>	<b>8,253.92</b>
A-1600	Social measures and	7,200.00	7,200.00	100.00 %	0.00	7,200.00	7,200.00	100.00	0.00

	associated costs							%	
	<b>Total</b>	<b>7,200.00</b>	<b>7,200.00</b>		<b>0.00</b>	<b>7,200.00</b>	<b>7,200.00</b>	<b>Sum:</b>	<b>0.00</b>
A-2000	Rent	42,598.15	42,598.15	100.00 %	0.00	42,598.15	42,598.15	100.00 %	0.00
	<b>Total</b>	<b>42,598.15</b>	<b>42,598.15</b>		<b>0.00</b>	<b>42,598.15</b>	<b>42,598.15</b>	<b>Sum:</b>	<b>0.00</b>
A-2040	Fitting-out of premises	5,000.00	5,000.00	100.00 %	0.00	5,000.00	5,000.00	100.00 %	0.00
	<b>Total</b>	<b>5,000.00</b>	<b>5,000.00</b>		<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>Sum:</b>	<b>0.00</b>
A-2330	Legal expenses	37,990.66	20,000.00	52.64 %	17990.66	37,990.66	16,617.79	43.74 %	3,382.21
	<b>Total</b>	<b>37,990.66</b>	<b>20,000.00</b>		<b>17990.66</b>	<b>37,990.66</b>	<b>16,617.79</b>	<b>Sum:</b>	<b>3,382.21</b>
A-2500	Meetings in general	889.00			889.00	889.00			
	<b>Total</b>	<b>889.00</b>			<b>889.00</b>	<b>889.00</b>		<b>Sum:</b>	
B3-600	Operational missions	321.15	321.15	100.00 %	0.00	321.15	321.15	100.00 %	321.15
	<b>Total</b>	<b>321.15</b>	<b>321.15</b>		<b>0.00</b>	<b>321.15</b>	<b>321.15</b>	<b>Sum:</b>	<b>321.15</b>
B3-820	CleanSeaNet	12,463.00	12,463.00	100.00 %	0.00	12,463.00	12,463.00	100.00 %	1,297.80
	<b>Total</b>	<b>12,463.00</b>	<b>12,463.00</b>		<b>0.00</b>	<b>12,463.00</b>	<b>12,463.00</b>	<b>Sum:</b>	<b>1,297.80</b>
		<b>146,249.46</b>	<b>123,018.49</b>	<b>734.65 %</b>	<b>23230.97</b>	<b>146,249.46</b>	<b>111,382.36</b>	<b>691.63 %</b>	<b>13,255.08</b>
	<b>Sum:</b>	<b>146,249.46</b>	<b>123,018.49</b>		<b>23230.97</b>	<b>146,249.46</b>	<b>111,382.36</b>		<b>13,255.08</b>

C5

Budget line	Official Budget Item Desc (Fr)	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committe d (2/1)	Credit Not Used (1-2)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)	R A L (2-4)
A-1100	Basic salaries	40,388.13	40,388.13	100.00 %	0.00	40,388.13	40,388.13	100.00 %	0.00
	<b>Total</b>	<b>40,388.13</b>	<b>40,388.13</b>		<b>0.00</b>	<b>40,388.13</b>	<b>40,388.13</b>	<b>Sum:</b>	<b>0.00</b>
A-1210	Expenses on Taking Up Duty and on End of Contract	0.00			0.00	402.78			
	<b>Total</b>	<b>0.00</b>			<b>0.00</b>	<b>402.78</b>		<b>Sum:</b>	
A-1300	Mission expenses duty travel expenses and other an	8,303.69	8,303.69	100.00 %	0.00	11,379.82	8,303.69	72.97 %	0.00
	<b>Total</b>	<b>8,303.69</b>	<b>8,303.69</b>		<b>0.00</b>	<b>11,379.82</b>	<b>8,303.69</b>	<b>Sum:</b>	<b>0.00</b>
A-2000	Rent	0.00			0.00	6,300.00			
	<b>Total</b>	<b>0.00</b>			<b>0.00</b>	<b>6,300.00</b>		<b>Sum:</b>	
A-2020	Water gas electricity and heating	0.00			0.00	11,195.65			
	<b>Total</b>	<b>0.00</b>			<b>0.00</b>	<b>11,195.65</b>		<b>Sum:</b>	
A-2030	Cleaning and maintenance	0.00			0.00	5,622.26			
	<b>Total</b>	<b>0.00</b>			<b>0.00</b>	<b>5,622.26</b>		<b>Sum:</b>	
A-2040	Fitting-out of premises	28,123.40	28,123.40	100.00 %	0.00	59,780.00	28,123.40	47.04 %	0.00
	<b>Total</b>	<b>28,123.40</b>	<b>28,123.40</b>		<b>0.00</b>	<b>59,780.00</b>	<b>28,123.40</b>	<b>Sum:</b>	<b>0.00</b>
A-2230	Vehicle	0.00			0.00	0.00			
	<b>Total</b>	<b>0.00</b>			<b>0.00</b>	<b>0.00</b>		<b>Sum:</b>	

B3-600	Operational missions	1,618.50	1,618.50	100.00 %	0.00	382.21	382.21	100.00 %	707.44
	<b>Total</b>	<b>1,618.50</b>	<b>1,618.50</b>		<b>0.00</b>	<b>382.21</b>	<b>382.21</b>	<b>Sum:</b>	<b>707.44</b>
B3-810	At sea oil recovery service network	226,021.04	210,596.79	93.18 %	15424.25	225,100.00	225,100.00	100.00 %	33,684.49
	<b>Total</b>	<b>226,021.04</b>	<b>210,596.79</b>		<b>15424.25</b>	<b>225,100.00</b>	<b>225,100.00</b>	<b>Sum:</b>	<b>33,684.49</b>
B3-820	CleanSeaNet	0.00			0.00	0.68	0.68	100.00 %	
	<b>Total</b>	<b>0.00</b>			<b>0.00</b>	<b>0.68</b>	<b>0.68</b>	<b>Sum:</b>	
		<b>304,454.76</b>	<b>289,030.51</b>	<b>493.18 %</b>	<b>15424.25</b>	<b>360,551.53</b>	<b>302,298.11</b>	<b>520.01 %</b>	<b>34,391.93</b>
	<b>Sum:</b>	<b>304,454.76</b>	<b>289,030.51</b>		<b>15424.25</b>	<b>360,551.53</b>	<b>302,298.11</b>		<b>34,391.93</b>

C8

Budget line	Official Budget Item Desc (Fr)	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committe d (2/1)	Credit Not Used (1-2)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)	R A L (2-4)
A-1170	Freelance interpreters and conference technicians	3,336.40	0.00	0.00 %	3336.40	3,336.40			0.00
A-1172	Services of the Translation Centre Luxembourg	9,588.00	2,328.00	24.28 %	7260.00	9,588.00	2,328.00	24.28 %	0.00
A-1176	Consultants	30,872.00	30,872.00	100.00 %	0.00	30,872.00	30,872.00	100.00 %	0.00
A-1178	External Services	1,769.22	95.20	5.38 %	1674.02	1,769.22	95.20	5.38 %	0.00
	<b>Total</b>	<b>45,565.62</b>	<b>33,295.20</b>		<b>12270.42</b>	<b>45,565.62</b>	<b>33,295.20</b>	<b>Sum:</b>	<b>0.00</b>
A-1200	Miscellaneous expenditure on staff recruitment	27,584.41	7,183.41	26.04 %	20401.00	27,584.41	7,183.41	26.04 %	0.00
	<b>Total</b>	<b>27,584.41</b>	<b>7,183.41</b>		<b>20401.00</b>	<b>27,584.41</b>	<b>7,183.41</b>	<b>Sum:</b>	<b>0.00</b>

A-1210	Expenses on Taking Up Duty and on End of Contract	423.49	0.00	0.00 %	423.49	423.49			0.00
	<b>Total</b>	<b>423.49</b>	<b>0.00</b>		<b>423.49</b>	<b>423.49</b>		<b>Sum:</b>	<b>0.00</b>
A-1230	Removal expenses	31,438.37	12,115.06	38.54 %	19323.31	31,438.37	12,115.06	38.54 %	0.00
	<b>Total</b>	<b>31,438.37</b>	<b>12,115.06</b>		<b>19323.31</b>	<b>31,438.37</b>	<b>12,115.06</b>	<b>Sum:</b>	<b>0.00</b>
A-1300	Mission expenses duty travel expenses and other an	21,473.19	2,743.82	12.78 %	18729.37	21,473.19	2,743.82	12.78 %	0.00
	<b>Total</b>	<b>21,473.19</b>	<b>2,743.82</b>		<b>18729.37</b>	<b>21,473.19</b>	<b>2,743.82</b>	<b>Sum:</b>	<b>0.00</b>
A-1410	Medical service	6,446.73	1,609.50	24.97 %	4837.23	6,446.73	1,609.50	24.97 %	0.00
	<b>Total</b>	<b>6,446.73</b>	<b>1,609.50</b>		<b>4837.23</b>	<b>6,446.73</b>	<b>1,609.50</b>	<b>Sum:</b>	<b>0.00</b>
A-1420	Language courses training	139,667.08	105,853.62	75.79 %	33813.46	139,667.08	105,853.62	75.79 %	0.00
	<b>Total</b>	<b>139,667.08</b>	<b>105,853.62</b>		<b>33813.46</b>	<b>139,667.08</b>	<b>105,853.62</b>	<b>Sum:</b>	<b>0.00</b>
A-1600	Social measures and associated costs	28,497.59	3,700.00	12.98 %	24797.59	28,497.59	3,700.00	12.98 %	0.00
	<b>Total</b>	<b>28,497.59</b>	<b>3,700.00</b>		<b>24797.59</b>	<b>28,497.59</b>	<b>3,700.00</b>	<b>Sum:</b>	<b>0.00</b>
A-1700	Entertainment and representation expenses	4,210.23	284.90	6.77 %	3925.33	4,210.23	284.90	6.77 %	0.00
	<b>Total</b>	<b>4,210.23</b>	<b>284.90</b>		<b>3925.33</b>	<b>4,210.23</b>	<b>284.90</b>	<b>Sum:</b>	<b>0.00</b>
A-2000	Rent	21,673.91	21,004.75	96.91 %	669.16	21,673.91	21,004.75	96.91 %	0.00
	<b>Total</b>	<b>21,673.91</b>	<b>21,004.75</b>		<b>669.16</b>	<b>21,673.91</b>	<b>21,004.75</b>	<b>Sum:</b>	<b>0.00</b>
A-2020	Water gas electricity and heating	95,477.63	86,156.88	90.24 %	9320.75	95,477.63	86,156.88	90.24 %	0.00
	<b>Total</b>	<b>95,477.63</b>	<b>86,156.88</b>		<b>9320.75</b>	<b>95,477.63</b>	<b>86,156.88</b>	<b>Sum:</b>	<b>0.00</b>

A-2030	Cleaning and maintenance	157,116.54	150,498.21	95.79 %	6618.33	157,116.54	150,498.21	95.79 %	0.00
	<b>Total</b>	<b>157,116.54</b>	<b>150,498.21</b>		<b>6618.33</b>	<b>157,116.54</b>	<b>150,498.21</b>	<b>Sum:</b>	<b>0.00</b>
A-2040	Fitting-out of premises	33,068.43	33,068.43	100.00 %	0.00	33,068.43	33,068.43	100.00 %	0.00
	<b>Total</b>	<b>33,068.43</b>	<b>33,068.43</b>		<b>0.00</b>	<b>33,068.43</b>	<b>33,068.43</b>	<b>Sum:</b>	<b>0.00</b>
A-2050	Security and surveillance of buildings	77,078.27	73,284.55	95.08 %	3793.72	77,078.27	73,284.55	95.08 %	0.00
	<b>Total</b>	<b>77,078.27</b>	<b>73,284.55</b>		<b>3793.72</b>	<b>77,078.27</b>	<b>73,284.55</b>	<b>Sum:</b>	<b>0.00</b>
A-2100	Computer equipment	203,870.11	199,404.48	97.81 %	4465.63	203,870.11	199,404.48	97.81 %	0.00
A-2102	Other external data processing services	55,026.40	54,726.40	99.45 %	300.00	55,026.40	54,726.40	99.45 %	0.00
	<b>Total</b>	<b>258,896.51</b>	<b>254,130.88</b>		<b>4765.63</b>	<b>258,896.51</b>	<b>254,130.88</b>	<b>Sum:</b>	<b>0.00</b>
A-2200	New purchases of technical equipment and installat	857.00	492.00	57.41 %	365.00	857.00	492.00	57.41 %	0.00
	<b>Total</b>	<b>857.00</b>	<b>492.00</b>		<b>365.00</b>	<b>857.00</b>	<b>492.00</b>	<b>Sum:</b>	<b>0.00</b>
A-2210	New purchases	3,448.24	3,448.24	100.00 %	0.00	3,448.24	3,448.24	100.00 %	0.00
	<b>Total</b>	<b>3,448.24</b>	<b>3,448.24</b>		<b>0.00</b>	<b>3,448.24</b>	<b>3,448.24</b>	<b>Sum:</b>	<b>0.00</b>
A-2230	Vehicle	295.01	56.99	19.32 %	238.02	295.01	56.99	19.32 %	0.00
	<b>Total</b>	<b>295.01</b>	<b>56.99</b>		<b>238.02</b>	<b>295.01</b>	<b>56.99</b>	<b>Sum:</b>	<b>0.00</b>
A-2250	Library stocks purchase of books	607.00	607.00	100.00 %	0.00	607.00	607.00	100.00 %	0.00
	<b>Total</b>	<b>607.00</b>	<b>607.00</b>		<b>0.00</b>	<b>607.00</b>	<b>607.00</b>	<b>Sum:</b>	<b>0.00</b>

A-2300	Stationery and office supplies	43,479.06	29,759.19	68.44 %	13719.87	43,479.06	29,759.19	68.44 %	0.00
	<b>Total</b>	<b>43,479.06</b>	<b>29,759.19</b>		<b>13719.87</b>	<b>43,479.06</b>	<b>29,759.19</b>	<b>Sum:</b>	<b>0.00</b>
A-2320	Bank charges	924.87	0.00	0.00 %	924.87	924.87			0.00
	<b>Total</b>	<b>924.87</b>	<b>0.00</b>		<b>924.87</b>	<b>924.87</b>		<b>Sum:</b>	<b>0.00</b>
A-2330	Legal expenses	6,764.42	6,000.00	88.70 %	764.42	6,764.42	6,000.00	88.70 %	0.00
	<b>Total</b>	<b>6,764.42</b>	<b>6,000.00</b>		<b>764.42</b>	<b>6,764.42</b>	<b>6,000.00</b>	<b>Sum:</b>	<b>0.00</b>
A-2350	Miscellaneous insurance	4,256.23	652.97	15.34 %	3603.26	4,256.23	652.97	15.34 %	0.00
A-2353	Departmental removals and associated handling	2,073.00	2,073.00	100.00 %	0.00	2,073.00	2,073.00	100.00 %	0.00
A-2355	Uniforms	463.82	0.00	0.00 %	463.82	463.82			0.00
	<b>Total</b>	<b>6,793.05</b>	<b>2,725.97</b>		<b>4067.08</b>	<b>6,793.05</b>	<b>2,725.97</b>	<b>Sum:</b>	<b>0.00</b>
A-2400	Postage and delivery charges	15,199.79	6,765.38	44.51 %	8434.41	15,199.79	6,765.38	44.51 %	0.00
	<b>Total</b>	<b>15,199.79</b>	<b>6,765.38</b>		<b>8434.41</b>	<b>15,199.79</b>	<b>6,765.38</b>	<b>Sum:</b>	<b>0.00</b>
A-2410	Telecommunication charges	51,353.85	39,798.76	77.50 %	11555.09	51,353.85	39,798.76	77.50 %	0.00
A-2411	Telecommunications equipment	2,692.00	0.00	0.00 %	2692.00	2,692.00			0.00
	<b>Total</b>	<b>54,045.85</b>	<b>39,798.76</b>		<b>14247.09</b>	<b>54,045.85</b>	<b>39,798.76</b>	<b>Sum:</b>	<b>0.00</b>
A-2500	Meetings in general	11,116.77	1,727.64	15.54 %	9389.13	11,116.77	1,727.64	15.54 %	0.00
	<b>Total</b>	<b>11,116.77</b>	<b>1,727.64</b>		<b>9389.13</b>	<b>11,116.77</b>	<b>1,727.64</b>	<b>Sum:</b>	<b>0.00</b>
B3-102	Document Management System	3,368,335.02	3,321,004.20	98.59 %	47330.82	0.00			409,424.00
	<b>Total</b>	<b>3,368,335.02</b>	<b>3,321,004.20</b>		<b>47330.82</b>	<b>0.00</b>		<b>Sum:</b>	<b>409,424.00</b>



B3-200	Information & Communication	29,768.56	28,511.13	95.78 %	1257.43	0.00			1,037.03
	<b>Total</b>	<b>29,768.56</b>	<b>28,511.13</b>		<b>1257.43</b>	<b>0.00</b>		<b>Sum:</b>	<b>1,037.03</b>
B3-300	Operational meetings	140,279.06	35,569.23	25.36 %	104709.83	0.00			0.00
B3-304	Operational entertainment and representation expen	11,851.69	2,658.97	22.44 %	9192.72	0.00			0.00
	<b>Total</b>	<b>152,130.75</b>	<b>38,228.20</b>		<b>113902.55</b>	<b>0.00</b>		<b>Sum:</b>	<b>0.00</b>
B3-400	Operational translation costs	90,662.00	76,810.75	84.72 %	13851.25	0.00			0.00
	<b>Total</b>	<b>90,662.00</b>	<b>76,810.75</b>		<b>13851.25</b>	<b>0.00</b>		<b>Sum:</b>	<b>0.00</b>
B3-500	Studies in support of the Agency's operations	166,720.00	166,720.00	100.00 %	0.00	0.00			0.00
	<b>Total</b>	<b>166,720.00</b>	<b>166,720.00</b>		<b>0.00</b>	<b>0.00</b>		<b>Sum:</b>	<b>0.00</b>
B3-600	Operational missions	182,711.05	73,766.05	40.37 %	108945.00	0.00			0.00
	<b>Total</b>	<b>182,711.05</b>	<b>73,766.05</b>		<b>108945.00</b>	<b>0.00</b>		<b>Sum:</b>	<b>0.00</b>
B3-700	Training linked to maritime affairs	103,082.89	55,592.35	53.93 %	47490.54	0.00			0.00
	<b>Total</b>	<b>103,082.89</b>	<b>55,592.35</b>		<b>47490.54</b>	<b>0.00</b>		<b>Sum:</b>	<b>0.00</b>
B3-810	At sea oil recovery service network	26,604,148.11	25,058,134.16	94.19 %	1546013.95	0.00			15,313,096.73
	<b>Total</b>	<b>26,604,148.11</b>	<b>25,058,134.16</b>		<b>1546013.95</b>	<b>0.00</b>		<b>Sum:</b>	<b>15,313,096.73</b>
B3-820	CleanSeaNet	1,980,969.39	1,955,352.83	98.71 %	25616.56	0.00			140,000.00
	<b>Total</b>	<b>1,980,969.39</b>	<b>1,955,352.83</b>		<b>25616.56</b>	<b>0.00</b>		<b>Sum:</b>	<b>140,000.00</b>
B3-830	Co-operation & Co-ordination and Information	167,038.13	104,593.15	62.62 %	62444.98	0.00			17,000.00
	<b>Total</b>	<b>167,038.13</b>	<b>104,593.15</b>		<b>62444.98</b>	<b>0.00</b>		<b>Sum:</b>	<b>17,000.00</b>
B3-900	LRIT	2,521,966.12	2,417,216.53	95.85 %	104749.59	0.00			809,324.01
	<b>Total</b>	<b>2,521,966.12</b>	<b>2,417,216.53</b>		<b>104749.59</b>	<b>0.00</b>		<b>Sum:</b>	<b>809,324.01</b>
		<b>36,459,681.08</b>	<b>34,172,239.73</b>	<b>2562.11 %</b>	<b>2287441.35</b>	<b>1,092,149.06</b>	<b>876,310.38</b>	<b>1689.57</b>	<b>16,689,881.77</b>

									%
	<b>Sum:</b>	<b>36,459,681.08</b>	<b>34,172,239.73</b>		<b>2287441.35</b>	<b>1,092,149.06</b>	<b>876,310.38</b>		<b>16,689,881.77</b>

**C9**

Budget line	Official Budget Item Desc (Fr)	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committe d (2/1)	Credit Not Used (1-2)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)	R A L (2-4)
A-1420	Language courses training	4,951.68	0.00	0.00 %	4951.68	0.00			0.00
	<b>Total</b>	<b>4,951.68</b>	<b>0.00</b>		<b>4951.68</b>	<b>0.00</b>		<b>Sum:</b>	<b>0.00</b>
A-2000	Rent	35,455.36	0.00	0.00 %	35455.36	0.00			0.00
	<b>Total</b>	<b>35,455.36</b>	<b>0.00</b>		<b>35455.36</b>	<b>0.00</b>		<b>Sum:</b>	<b>0.00</b>
A-2020	Water gas electricity and heating	17,193.22	0.00	0.00 %	17193.22	0.00			0.00
	<b>Total</b>	<b>17,193.22</b>	<b>0.00</b>		<b>17193.22</b>	<b>0.00</b>		<b>Sum:</b>	<b>0.00</b>
A-2030	Cleaning and maintenance	6,300.00	0.00	0.00 %	6300.00	0.00			0.00
	<b>Total</b>	<b>6,300.00</b>	<b>0.00</b>		<b>6300.00</b>	<b>0.00</b>		<b>Sum:</b>	<b>0.00</b>
		<b>63,900.26</b>	<b>0.00</b>	<b>0.00 %</b>	<b>63900.26</b>	<b>0.00</b>			<b>0.00</b>
	<b>Sum:</b>	<b>63,900.26</b>	<b>0.00</b>		<b>63900.26</b>	<b>0.00</b>			<b>0.00</b>

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Budget line	Official Budget Item Desc (Fr)	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committe d (2/1)	Credit Not Used (1-2)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)	R A L (2-4)
B3-103	EQUASIS	745,174.95	572,289.38	76.80 %	172885.57	745,174.95	445,183.92	59.74 %	127,105.46
B3-104	Integrated Maritime Policy project. Evolution and	700,000.00			700000.00	700,000.00			
	<b>Total</b>	<b>1,445,174.95</b>	<b>572,289.38</b>		<b>872885.57</b>	<b>1,445,174.95</b>	<b>445,183.92</b>	<b>Sum:</b>	<b>127,105.46</b>
B3-303	EC Funds for candidate potential candidate countri	270,000.00	155,320.51	57.53 %	114679.49	270,000.00	112,986.18	41.85 %	42,334.33
	<b>Total</b>	<b>270,000.00</b>	<b>155,320.51</b>		<b>114679.49</b>	<b>270,000.00</b>	<b>112,986.18</b>	<b>Sum:</b>	<b>42,334.33</b>
		<b>1,715,174.95</b>	<b>727,609.89</b>	<b>134.33 %</b>	<b>987565.06</b>	<b>1,715,174.95</b>	<b>558,170.10</b>	<b>101.59 %</b>	<b>169,439.79</b>
	<b>Sum:</b>	<b>1,715,174.95</b>	<b>727,609.89</b>		<b>987565.06</b>	<b>1,715,174.95</b>	<b>558,170.10</b>		<b>169,439.79</b>

## 8 D) Reconciliation of the accrual based result with the budget result – EMSA 2012

	sign +/-	amount
<b>Economic result (- for loss) of the consolidation reporting package including table M2</b>	<b>+/-</b>	<b>852,705.79</b>
<b>Ajustment for accrual items (items not in the budgetary result but included in the economic result)</b>		
<b>A</b> Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-1,248,232.19
<b>B</b> Adjustments for Accrual Cut-off (cut- off 31.12.N )	+	946,689.20
<b>C</b> Amount from liaison account with Commission booked in the Economic Outturn Account	-	0.00
<b>D</b> Unpaid invoices at year end but booked in charges (class 6)	+	181,451.07
<b>E</b> Depreciation of intangible and tangible assets (1)	+	7,001,782.57
<b>F</b> Provisions (1)	+	277,265.81
<b>G</b> Value reductions (1)	+	442,130.00
<b>H</b> Recovery Orders issued in 2012 in class 7 and not yet cashed	-	-85,258.20
<b>la</b> Prefinancing given in previous year and cleared in the year	+	4,014,505.61
<b>lb</b> Prefinancing received in previous year and cleared in the year	-	-135,584.18
<b>J</b> Payments made from carry over of payment appropriations	+	1,178,608.49
<b>K</b> Other *)	+/-	-17,646.00
<b>L</b> Exchange rate differences (2) (3)	+/-	8,504.38
<b>Ajustment for budgetary items (item included in the budgetary result but not in the economic result)</b>		
<b>M</b> Asset acquisitions (less unpaid amounts)	-	-8,188,304.29
<b>N</b> New pre-financing paid in the year 2012 and remaining open as at 31.12.2012	-	-5,078,713.77
<b>O</b> New pre-financing received in the year 2012 and remaining open as at 31.12.2012	+	947,402.00
<b>P</b> Budgetary recovery orders issued before 2012 and cashed in the year	+	273,233.02
<b>Q</b> Budgetary recovery orders issued in 2012 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	
<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 2013	-	-2,347,108.56
<b>T</b> Cancellation of unused carried over payment appropriations from previous year	+	215,838.68
<b>U</b> Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	848,013.99
<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 **)	+/-	-13,081.27
<b>total</b>		<b>74,202.15</b>
<b>Budgetary result (+ for surplus) (4)</b>		<b>74,202.15</b>
Delta not explained		0.00

(1) Impact of the year – (2) If it is a loss sign in positive - (3) Budget outturn

## 9. Establishment plan 2012

### Statutory positions

	<b>31.12.2012 staff employed*</b>	<b>Authorised 2012</b>
<b>Permanent AD</b>	<b>3</b>	<b>4</b>
<b>Permanent AST</b>	<b>1</b>	<b>0</b>
<b>Total Permanent</b>	<b>4</b>	<b>4</b>
<b>Temporary AD</b>	<b>136</b>	<b>142</b>
<b>Temporary AST</b>	<b>64</b>	<b>67</b>
<b>Total Temporary</b>	<b>200</b>	<b>209</b>

\*One official is undergoing the process of certification from AST to AD

### Non-statutory positions

	<b>31.12.2012 staff employed</b>	<b>Authorised 2012</b>
<b>FG IV</b>	<b>3</b>	<b>3</b>
<b>FG III</b>	<b>3</b>	<b>5</b>
<b>FG II</b>	<b>17</b>	<b>19</b>
<b>FG I</b>	<b>2</b>	<b>2</b>
<b>Total Contract Agents</b>	<b>25</b>	<b>29</b>
<b>Total Seconded National Experts</b>	<b>12</b>	<b>15</b>

As concerns statutory posts, the occupation rate by 31.12.2012 – with 200 posts filled – is **95.7%**.

## **Report on Budgetary & Financial Management**

### **A. Legal Framework – Accrual accounting standards in EMSA**

The 2012 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 2012, EMSA has reinforced its financial system by using:

- **ABAC Assets** for managing anti-pollution equipment and other assets.

Given that anti-pollution equipment represented more than 50% of the total balance sheet at the end of 2012, it was of the highest importance to have the inventory managed via ABAC Assets. Throughout 2012, APM materials have been acquired, recognised, amortised and sometimes written off by using this application. ABAC Assets is now the backbone of the inventory management system (art. 90 EMSA Financial Regulation).

During 2012, EMSA has completed a full inventory of all items located in the “Cais de Sodre” building. Following this complete verification process, several declassification committees have been organised to write off and/or declassify items.

- **ABAC SAP.** Mid 2011, the dunning functionality was requested from DG BUDG to improve the collection of unpaid LRIT fees and charges. The dunning functionality has been tested from December 2011 and has gone into production during Q1-2012. This dunning functionality consists of a battery of reminder letters (all languages) and automatic late interest calculation. Since it is the first time that an Agency is granted access to this functionality, the EMSA experience will benefit other Agencies at a later stage. This functionality is important to provide the Accounting Officer with the right tool to comply with the article 55 §2 “Recovery” of the EMSA Financial Regulation.

- **Business Objects XI.** Business Objects is the reporting system used to collect data and draw reports for all ABAC applications. This pilot project is intended to allow the Agencies to migrate at the same time as the European Commission to this new

technological platform. This new software will also allow the Agencies to modify the numerous existing reports built by the European Commission and will give Agencies some “agility” in reporting. After having faced some very strong technical problems due to the S-Testa environment, solutions were found during Q4-2011 and the system went into production during Q2-2012.

### C. Budget execution

As usual, the Anti-Pollution Measures (chapter 38 of the budget) have been the main driver of success by representing approximately 37% of the total budget of the year in commitment appropriations. The outcome of the anti-pollution tenders has been positive and 96% of the related budget 2012 was committed by year end. The remaining operational budget was committed up to 88%.

Global 2012 budget execution for the credit of the year is:

Commitment appropriations – credits of the year (C1):  
(in EUR – rounded)

Title	Budget 2012 (COM)	Realised 2012 (COM)	%
I Staff	20.569.841	19.442.722	95%
II Administrative exp.	4.723.930	4.323.577	92%
III Operational exp.	9.313.735	8.193.502	88%
Anti-Pollution Measures	20.520.000	19.741.432	96%
<b>Total</b>	<b>55.127.505</b>	<b>51.701.233</b>	<b>94%</b>

Payment appropriations - credits of the year (C1):

Title	Budget 2012 (PAY)	Realised 2012 (PAY)	%
I Staff	20.569.841	19.284.022	94%
II Administrative exp.	4.723.930	3.385.294	72%
III Operational exp.	11.169.844	9.644.870	86%
Anti-Pollution Measures	21.033.000	18.806.903	89%
<b>Total</b>	<b>57.496.614</b>	<b>51.121.088</b>	<b>89%</b>

Regarding Title III and Anti-pollution Measures, both managed under a differentiated appropriations scheme, € 16.380.941,69 of credits of the year (C1 – payment appropriations) have been necessary to cover carried-over commitments coming from:

2008:	€ 212.974,65
2009:	€ 2.514.764,42
2010:	€ 5.044.275,52
2011:	€ 8.608.927,10
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	€16.380.941,69

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.

#### D. Evolution and conclusion

**In comparison with 2011, 2012 budget execution figures are comparable for commitment appropriations (-1%) and slightly improving for payment appropriations (+3%).**

The following key figures support this statement:

#### Commitment appropriations – credits of the year (C1) – evolution 2011-2012

Title	2011	2012	Evol.
I Staff	96%	95%	-1%
II Administrative exp.	99%	92%	-7%
III Operational exp.	85%	88%	+3%
Anti-Pollution Measures	98%	96%	-2%
<b>Total</b>	<b>95%</b>	<b>94%</b>	<b>-1%</b>



Payment appropriations – credits of the year (C1) – evolution 2011-2012

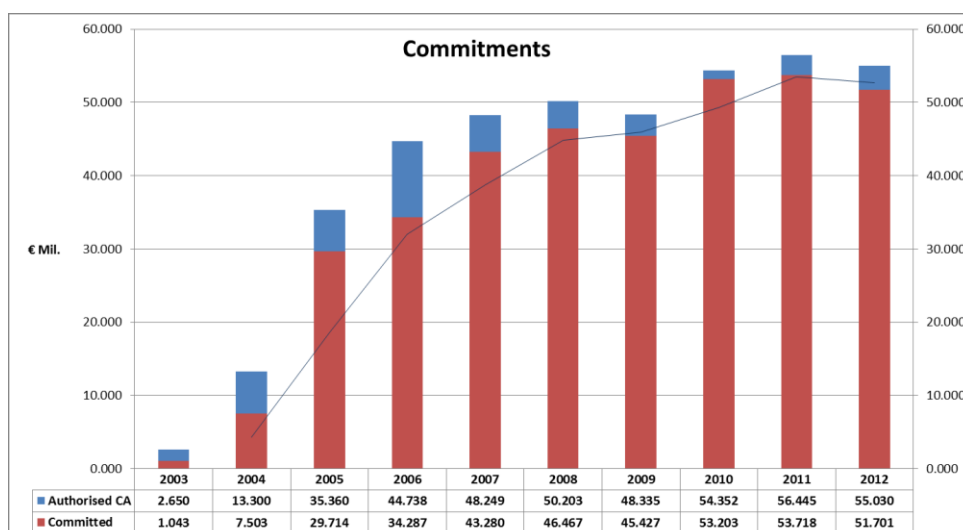
Title	2011	2012	Evol.
I Staff	95%	94%	-1%
II Administrative exp.	81%	72%	-9%
III Operational exp.	91%	86%	-5%
Anti-pollution Measures	77%	89%	+12%
<b>Total</b>	<b>86%</b>	<b>89%</b>	<b>+3%</b>

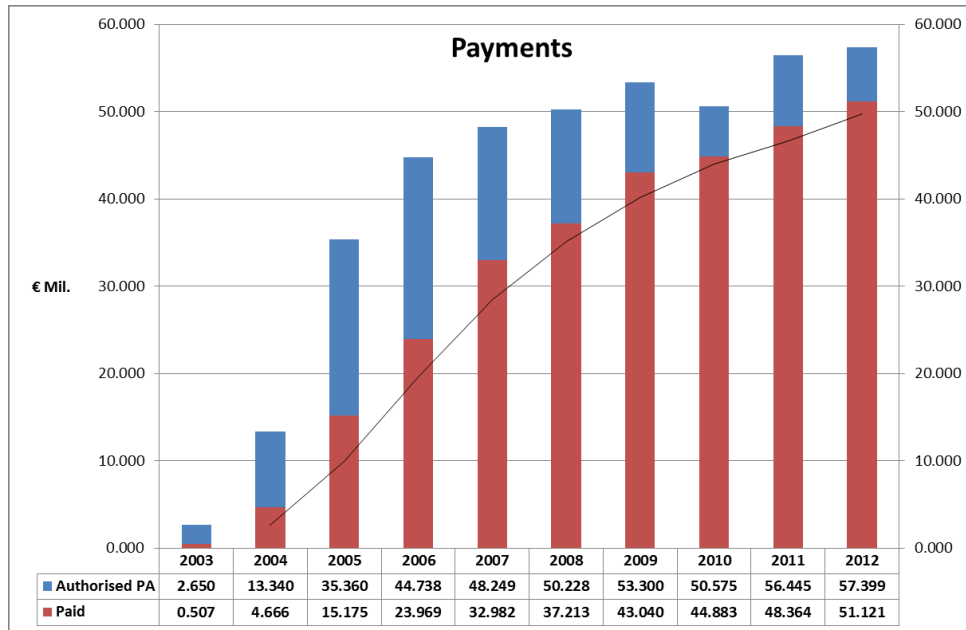
The execution rate of Title I (95% in commitment – 94% in payment) is slightly lower than 2011 (-1%) and is due mainly to the current court case between the Commission and Council regarding the refusal by the latter to grant the automatic salary increase (impact estimated at 1.7% for 2012).

In 2012, Title II execution decreased in both commitment (-7%) and payment (-9%) due to an increase in 2012/2013 carry-forward (€ 786.842,35 or 18.5% of the total budget title in 2011/2012 versus € 938.283,19 or 20% in 2012/2013) and the cancellation of € 400.353,08 unused carry-forwards at year end.

Title III operational expenditures, excluding APM, were globally comparable in 2012 by recording +3% in commitment and -5% in payment while the best performance recorded was the Anti-Pollution Measures chapter where payment execution increased by +12% in 2012.

Overview 2003-2012:





After a decade of constant improvement, EMSA budget execution 2012 is now at cruising speed with an execution in commitment close to 95% and an execution in payment close to 90%.