



European Maritime Safety Agency

- EMSA -

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

- 2005 -

SUMMARY

FINANCIAL STATEMENT 2005

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REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2005

Art 76 EMSA Financial Regulation

1. EMSA – BALANCE SHEET 2005 - ASSETS

	31.12.2005	1.1.2005
ASSETS		
A. NON CURRENT ASSETS		
Intangible fixed assets	69,062.85	19,429.65
Tangible fixed assets	454,937.97	186,943.00
Land and buildings	0.00	0.00
Plant and equipment	20,609.32	23,807.65
Computer hardware	433,229.00	163,135.35
Furniture and vehicles	1,099.65	0.00
Other fixtures and fittings	0.00	0.00
Leasing	0.00	0.00
Tangible fixed assets under construction	0.00	0.00
TOTAL NON CURRENT ASSETS	524,000.82	206,372.65
B. CURRENT ASSETS		
Stock	0.00	0.00
Short-term pre-financing	5,351,330.93	55,844.40
Short-term pre-financing	5,351,330.93	55,844.40
ST pre-financing with consolidated EC entities	0.00	0.00
Short-term receivables	105,025.67	81,837.76
Current receivables	4,949.93	26,198.35
Long term receivables falling due within a year		
Sundry receivables	32,184.20	19,160.36
Other	60,907.92	36,479.05
Deferrals and accruals	60,907.92	36,479.05
Short-term receivables with consolidated EC entities	6,983.62	0.00
Short-term investments	0.00	0.00
Cash and cash equivalents	8,866,296.33	9,754,401.30
TOTAL CURRENT ASSETS	14,322,652.93	9,892,083.46
TOTAL	14,846,653.75	10,098,456.11

EMSA – BALANCE SHEET 2005 – LIABILITIES

	31.12.2005	1.1.2005
LIABILITIES		
A. CAPITAL		
Reserves	7,185,447.99	2,750,023.28
Accumulated surplus/deficit	0.00	0.00
Economic result of the year - profit+/loss-	2,750,023.28	0.00
	4,435,424.71	2,750,023.28
B. Minority interest		
C. NON CURRENT LIABILITIES		
Employee benefits	0.00	0.00
Provisions for risks and liabilities	0.00	0.00
TOTAL NON CURRENT LIABILITIES	0.00	0.00
	7,185,447.99	2,750,023.28
D. CURRENT LIABILITIES		
Employee benefits	7,661,205.76	7,348,432.83
Provisions for risks and liabilities	106,685.51	0.00
Accounts payable	7,554,520.25	7,348,432.83
Current payables	1,102,325.85	413,293.53
Long-term liabilities falling due within the year	0.00	0.00
Sundry payables	5,729.50	30,642.90
Other	179.82	0.00
Deferrals and accruals	179.82	
Accounts payable with consolidated EC entities	6,446,285.08	6,904,496.40
Pre-financing received from consolidated EC entities	6,063,456.82	6,686,737.20
Other accounts payable against consolidated EC entities	382,828.26	217,759.20
TOTAL CURRENT LIABILITIES	7,661,205.76	7,348,432.83
TOTAL	14,846,653.75	10,098,456.11

2. EMSA – ECONOMIC OUTTURN ACCOUNT 2005

	2005
Other operating revenue	15,655,900.23
TOTAL OPERATING REVENUE	15,655,900.23
Administrative expenses	-8,292,683.06
Staff expenses	-6,098,879.04
Fixed asset related expenses	-151,376.88
Pensions	0.00
Other administrative expenses	-2,042,427.14
Operational expenses	-2,924,680.06
Other operational expenses	-2,924,680.06
TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES	-11,217,363.12
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	4,438,537.11
Financial revenues	0.00
Financial expenses	-3,112.40
Share of net surpluses or deficits of associates and joint ventures accounted for using the equity method	
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	-3,112.40
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	4,435,424.71
Minority interest	
Extraordinary gains (+)	
Extraordinary losses (-)	
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	0.00
ECONOMIC RESULT OF THE YEAR	4,435,424.71

3. EMSA – CASH FLOW TABLE (INDIRECT METHOD)

	2005
Cash Flows from operating activities	
Surplus/(deficit) from operating activities	4,438,537.11
Adjustments	
Amortization (intangible fixed assets) +	29,284.94
Depreciation (tangible fixed assets) +	122,091.94
Increase/(decrease) in Provisions for risks and liabilities	106,685.51
Increase/(decrease) in Employee benefits	0.00
Increase/(decrease) in Value reduction for doubtful debts	0.00
(Increase)/decrease in Stock	0.00
(Increase)/decrease in Long term Pre-financing	0.00
(Increase)/decrease in Short Term Pre-financing	-5,295,486.53
(Increase)/decrease in Long term Receivables	0.00
(Increase)/decrease in Short term Receivables	-16,204.29
(Increase)/decrease in Receivables related to consolidated EC entities	-6,983.62
Increase/(decrease) in Other Long term liabilities	0.00
Increase/(decrease) in Accounts payable	664,298.74
Increase/(decrease) in Liabilities related to consolidated EC entities	-458,211.32
Net cash Flow from operating activities	-415,987.52
Cash Flows from investing activities	
Purchase of tangible and intangible fixed assets (-)	-469,005.05
Net cash flow from investing activities	-469,005.05
Financing activities	
Financial expenses	-3,112.40
Net Cash Flow from financing activities	-3,112.40
Net increase/(decrease) in cash and cash equivalents	-888,104.97
Cash and cash equivalents at the beginning of the period	9,754,401.30
Cash and cash equivalents at the end of the period	8,866,296.33

4. STATEMENT OF CHANGES IN CAPITAL

Capital	Accumulated Surplus / Deficit 1)	Economic result of the year 1)	Capital (total)
Balance as of 31 December 2004 2)		2,750,023.28	2,750,023.28
Changes in accounting policies 3)			0.00
Balance as of 1 January 2005 (restated) 2)	0.00	2,750,023.28	2,750,023.28
Other revaluations			0.00
Reclassifications			0.00
Allocation of the Economic Result of Previous Year	2,750,023.28	-2,750,023.28	0.00
Amounts credited to Member States			0.00
Economic result of the year		4,435,424.71	4,435,424.71
Balance as of 31 December 2005	2,750,023.28	4,435,424.71	7,185,447.99

5. ANNEXES

a. Accounting principles

The EMSA Financial Statement 2005 has been drafted based on:

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

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

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

b) Additional information

i. Fixed assets

The software EXACT "Assets Management" module has been used in 2005 to record the purchase and amortisation of all assets having a nominal value of €420 or more. The variation of the intangible fixed assets in 2005 is composed of:

		Computer Software	Others	Total
Gross carrying amounts 1.1.2005	+	30,095.37		30,095.37
Additions	+	78,918.14		78,918.14
Disposals	-			0.00
Transfer between headings	+/-			0.00
Other changes	+/-			0.00
Gross carrying amounts 31.12.2005		109,013.51	0.00	109,013.51
Accumulated amortization and impairment 1.1.2005	-	-10,665.72		-10,665.72
Amortizations 2005	-	-29,284.94		-29,284.94
Write-back of amortization	+			0.00
Disposals	+			0.00
Impairment	-			0.00
Write-back of impairment	+			0.00
Transfer between headings	+/-			0.00
Other changes	+/-			0.00
Accumulated amortization and impairment 31.12.2005		-39,950.66	0.00	-39,950.66
Net carrying amounts 31.12.2005		69,062.85	0.00	69,062.85

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

The variation of the tangible fixed assets in 2005 is composed of:

		Plant and Equipment	Computer hardware	Furniture and vehicles	Total
Gross carrying amounts 1.1.2005	+	26,575.78	193,355.99	0.00	219,931.77
Additions	+	4,522.05	384,397.10	1,167.76	390,086.91
Disposals	-				0.00
Transfer between headings	+/-				0.00
Other changes	+/-				0.00
Gross carrying amounts 31.12.2005		31,097.83	577,753.09	1,167.76	610,018.68
					0.00
Accumulated depreciation and impairment 1.1.2005	-	-2,768.13	-30,220.64		-32,988.77
Depreciation	-	-7,720.38	-114,303.45	-68.11	-122,091.94
Write-back of depreciation	+				0.00
Disposals	+				0.00
Impairment	-				0.00
Write-back of impairment	+				0.00
Transfer between headings	+/-				0.00
Other changes	+/-				0.00
Accumulated depreciation and impairment 31.12.2005		-10,488.51	-144,524.09	-68.11	-155,080.71
Net carrying amounts 31.12.2005		20,609.32	433,229.00	1,099.65	454,937.97

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

II. Inventory

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

III. Short-term pre-financing

	Pre-financing without interest for the EC entity <1 yr	31.12.2005	1.1.2005
CDM		0.00	0.00
PF Implemented by other EC entities than the Commission (pre-financing given to third parties)		5,351,330.93	55,844.40
Accrued charges on PF TP - Implemented by other EC entities than the Commission			
Total		5,351,330.93	55,844.40
Total		5,351,330.93	55,844.40

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

IV. Short-term receivables

Current receivables totalling € 4,949.93 and composed of:

€ 3,247.22 (two amounts of VAT receivables against the Member States)

€ 1,235.40 (one receivable against the Lithuanian Maritime Administration)

€ 440.81 (receivable against a supplier)

€ 26.5 (receivable against our house bank)

Receivables from	31.12.2005			1.1.2005		
	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)	Net Value
Customers	1,261.90		1,261.90	23,530.21		23,530.21
Member States	3,247.22		3,247.22	1,836.02		1,836.02
EFTA			0.00			0.00
Non consolidated EC entities *)			0.00			0.00
Staff			0.00			0.00
Third States			0.00			0.00
Other **)	440.81		440.81	832.12		832.12
Intra-Commission			0.00			0.00
Consolidated EC entities ***)	0.00		0.00	0.00		0.00
Total	4,949.93	0.00	4,949.93	26,198.35	0.00	26,198.35

Sundry receivables totalling € 32,184.20 and composed of:

€ 4,536.54 (current account staff)

€ 27,182.66 (salary advances – temporary agents)

€ 465.00 (family allowances)

Other – deferrals and accruals totalling € 60,907.92 and mainly composed of:

€ 1,139.40 (prepayments – deferred charges)

€ 59,686.68 (interests to be received from ING)

€ 81.84 (exchange gains/losses)

Short-term receivables with consolidated EC entities totalling € 6,983.62

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

Cash and cash equivalent composed of our two bank accounts for a total of € 8,866,296.33 (31/12/2005).

v. Capital

The EMSA capital is consolidated by the economic outturn of the year 2005 (€ 4,435,424.71) to reach € 7,185,447.99

vi. Short-term liabilities

A provision for risks and liabilities of € 106,685.51 has been established to cover the EMSA staff untaken holidays at the end of December 2005.

Current payables is reaching € 1,102,325.85 and are constituted of goods and services rendered in 2005 and for which the invoice was not yet received at the end of the year.

	31.12.2005	1.1.2005
Vendors	1,102,325.85	413,293.53
Member States		
EFTA		
Non consolidated EC entities *)		
Staff		
Third States		
Other **)		
Current payables with consolidated entities ***)	0.00	0.00
Total	1,102,325.85	413,293.53

Sundry payables (€ 5,729.50) are constituted of a debt towards the Belgian social security (€ 5,211.60) some PHARE financial interests to be received (€ 522.99) and a financial system technical adjustment of € 5.09

Deferrals and accruals are reaching € 179.82 and are constituted of expenditures linked to the Pay Master Office monthly salary calculation.

Pre-financings received from consolidated EC entities are reaching € 6,063,456.82 and is constituted of:

€ 5,488,771.02 (DG TREN – subsidy to be repaid 2004)

€ 514,685.80 (DG TREN – subsidy to be repaid 2005)

€ 60,000.00 (DG ELARG - subsidy to be repaid 2005)

€ 6,063,456.82

Other accounts payable against consolidated EC entities are including debts towards different DG's of the Commission:

€ 215,357.75 (DG PMO)

€ 167,470.51 (DG TREN)

€ 382,828.26

VII. Contingent liabilities

Description	31.12.2005	1.1.2005
Guarantees given		
Loan commitments		
EAGGF		
Fines - Appeals to the Court of Justice		
Commitments against differentiated appropriations	16.059.784,79	2.074.948,82
Legal Commitments (for which budget commitments have not yet been made)		
Contributions to related organisations		
Emergency veterinary fund		
Amounts relating to legal cases		
Other *)		
TOTAL	16.059.784,79	2.074.948,82

VIII. Contingent assets

Description	31.12.2005	1.1.2005
Guarantees received	8.754.218,60	0,00
Guarantees for pre-financing	8.754.218,60	
Guarantees for fines pending		
Guarantees for other *)		
Borrowing agreements signed		
EAGGF guarantees		
Fraud and irregularities - structural actions		
Other contingent assets **)		
TOTAL	8.754.218,60	0,00

6. BUDGET IMPLEMENTATION 2005 – DG BUDG Format

BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2005

	2005	2004
REVENUE		
Commission subsidy (for the operating budget of the agency)		
Fee income	16,060,000.00	12,800,000.00
Other revenue		5,488.10
TOTAL REVENUE (a)	16,060,000.00	12,805,488.10
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	-6,062,652.95	-3,593,516.34
Appropriations carried over	-161,143.09	-142,568.64
<i>Title II: Administrative Expenses</i>		
Payments	-1,597,548.78	-635,065.95
Appropriations carried over	-332,959.29	-683,581.64
<i>Title III: Operating Expenditure</i>		
Payments	-7,515,198.92	-437,442.37
Appropriations carried over		-2,074,948.82
TOTAL EXPENDITURE (b)	-15,669,503.03	-7,567,123.76
OUTTURN FOR THE FINANCIAL YEAR (a-b)	390,496.97	5,238,364.34
Cancellation of unused payment appropriations carried over from previous year		
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assign	125,346.55	251,219.50
Exchange differences for the year (gain +/-)	-1,157.72	-812.82
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	514,685.80	5,488,771.02

Budget Implementation 2005 – Details

BUDGET IMPLEMENTATION CREDIT OF THE YEAR – 2005 COMMITMENTS

Budget Line	Budget Line Description	Budget (C1)	Outturn (2)	% (3=2/1)	Additional appropriations (C8)	Outturn (5)	Total appropriations (6=1+4)	Total outturn (7=2+5)	% (8=7/6)
1100	Basic salary	5.340.165,00	3.406.343,08	63,79%	0,00	0,00	5.340.165,00	3.406.343,08	63,79%
1101	Family allowances	300.000,00	273.560,91	91,19%	0,00	0,00	300.000,00	273.560,91	91,19%
1102	Expatriation and foreign-residence allowances	500.000,00	482.725,60	96,55%	0,00	0,00	500.000,00	482.725,60	96,55%
1103	Secretarial allowances	40.000,00	9.809,00	24,52%	0,00	0,00	40.000,00	9.809,00	24,52%
	Total Article 110	6.180.165,00	4.172.438,59	67,51%	0,00	0,00	6.180.165,00	4.172.438,59	67,51%
1110	Auxiliary staff	600.000,00	570.629,13	95,10%	0,00	0,00	600.000,00	570.629,13	95,10%
1113	Contract staff	150.000,00	0,00	0,00%	0,00	0,00	150.000,00	0,00	0,00%
1114	Agency staff	15.000,00	0,00	0,00%	0,00	0,00	15.000,00	0,00	0,00%
1115	Seconded national experts	575.000,00	574.546,85	99,92%	0,00	0,00	575.000,00	574.546,85	99,92%
	Total Article 111	1.340.000,00	1.145.175,98	85,46%	0,00	0,00	1.340.000,00	1.145.175,98	85,46%
1130	Insurance against sickness	125.000,00	115.870,01	92,70%	0,00	0,00	125.000,00	115.870,01	92,70%
1131	Insurance against accidents and occupational disease	50.000,00	29.638,68	59,28%	0,00	0,00	50.000,00	29.638,68	59,28%
1132	Insurance against unemployment	48.000,00	40.956,79	85,33%	0,00	0,00	48.000,00	40.956,79	85,33%
	Total Article 113	223.000,00	186.465,48	83,62%	0,00	0,00	223.000,00	186.465,48	83,62%
1140	Childbirth and death allowances and grants	3.000,00	396,62	13,22%	0,00	0,00	3.000,00	396,62	13,22%
1141	Travel expenses for annual leave	51.500,00	51.393,85	99,79%	0,00	0,00	51.500,00	51.393,85	99,79%
	Total Article 114	54.500,00	51.790,47	95,03%	0,00	0,00	54.500,00	51.790,47	95,03%
1150	Overtime	500,00	0,00	0,00%	0,00	0,00	500,00	0,00	0,00%
	Total Article 115	500,00	0,00	0,00%	0,00	0,00	500,00	0,00	0,00%
1170	Freelance interpreters and conference technicians	61.000,00	14.600,00	23,93%	0,00	0,00	61.000,00	14.600,00	23,93%
1172	Services of the Translation Centre, Luxembourg	90.000,00	89.927,23	99,92%	22.034,00	22.034,00	112.034,00	111.961,23	99,94%

1178	External Services	104,000,00	55,000,00	52,88%	23,000,00	23,000,00	127,000,00	78,000,00	61,42%
	Total Article 117	255,000,00	159,527,23	62,56%	45,034,00	45,034,00	300,034,00	204,561,23	68,18%
1190	Salary weightings	50,000,00	16,320,05	32,64%	0,00	0,00	50,000,00	16,320,05	32,64%
	Total Article 119	50,000,00	16,320,05	32,64%	0,00	0,00	50,000,00	16,320,05	32,64%
	Total Chapter 11	8,103,165,00	5,731,717,80	70,73%	45,034,00	45,034,00	8,148,199,00	5,776,751,80	70,90%
1200	Miscellaneous expenditure on staff recruitment	180,000,00	109,128,77	60,63%	26,889,37	26,889,37	206,889,37	136,018,14	65,74%
	Total Article 120	180,000,00	109,128,77	60,63%	26,889,37	26,889,37	206,889,37	136,018,14	65,74%
1210	Travel expenses	220,000,00	11,412,10	5,19%	0,00	0,00	220,000,00	11,412,10	5,19%
	Total Article 121	220,000,00	11,412,10	5,19%	0,00	0,00	220,000,00	11,412,10	5,19%
1220	Installation, resettlement and transfer allowances	190,000,00	121,157,02	63,77%	0,00	0,00	190,000,00	121,157,02	63,77%
	Total Article 122	190,000,00	121,157,02	63,77%	0,00	0,00	190,000,00	121,157,02	63,77%
1230	Removal expenses	400,000,00	18,226,46	4,56%	0,00	0,00	400,000,00	18,226,46	4,56%
	Total Article 123	400,000,00	18,226,46	4,56%	0,00	0,00	400,000,00	18,226,46	4,56%
1240	Temporary daily subsistence allowances	360,000,00	86,209,21	23,95%	0,00	0,00	360,000,00	86,209,21	23,95%
	Total Article 124	360,000,00	86,209,21	23,95%	0,00	0,00	360,000,00	86,209,21	23,95%
	Total Chapter 12	1,350,000,00	346,133,56	25,64%	26,889,37	26,889,37	1,376,889,37	373,022,93	27,09%
1300	Mission expenses, duty travel expenses and other ancillary expenditure	150,000,00	59,719,04	39,81%	9,225,27	9,225,27	159,225,27	68,944,31	43,30%
	Total Article 130	150,000,00	59,719,04	39,81%	9,225,27	9,225,27	159,225,27	68,944,31	43,30%
	Total Chapter 13	150,000,00	59,719,04	39,81%	9,225,27	9,225,27	159,225,27	68,944,31	43,30%
1400	Restaurants	5,000,00	0,00	0,00%	0,00	0,00	5,000,00	0,00	0,00%
	Total Article 140	5,000,00	0,00	0,00%	0,00	0,00	5,000,00	0,00	0,00%
1410	Medical service	40,000,00	9,422,00	23,56%	5,000,00	5,000,00	45,000,00	14,422,00	32,05%
	Total Article 141	40,000,00	9,422,00	23,56%	5,000,00	5,000,00	45,000,00	0,00	0,00%
1420	Language courses, training	112,000,00	53,693,40	47,94%	52,420,00	52,420,00	164,420,00	106,113,40	64,54%
	Total Article 142	112,000,00	53,693,40	47,94%	52,420,00	2,495,00	164,420,00	106,113,40	64,54%
	Total Chapter 14	157,000,00	63,115,40	40,20%	57,420,00	57,420,00	209,420,00	106,113,40	50,67%
1700	Entertainment and representation expenses	28,000,00	23,110,24	82,54%	4,000,00	4,000,00	32,000,00	27,110,24	84,72%
	Total Article 170	28,000,00	23,110,24	82,54%	4,000,00	4,000,00	32,000,00	27,110,24	84,72%
	Total Chapter 17	28,000,00	23,110,24	82,54%	4,000,00	4,000,00	32,000,00	27,110,24	84,72%

Total Title 1		9,788,165.00	6,223,796.04	142,568.64	142,568.64	9,930,733.64	6,366,364.68	64.11%
Budget Line	Budget Line Description	Budget (C)(1)	Outturn(2)	Additional appropriations (C)(4)	Outturn(5)	Total appropriations(6=1+4)	Total outturn(7=2+5)	%(8=7/6)
2000	Rent	1,252,500.00	1,252,483.61	31,433.74	31,433.74	1,283,933.74	1,283,917.35	100.00%
	Total Article 200	1,252,500.00	1,252,483.61	31,433.74	31,433.74	1,283,933.74	1,283,917.35	100.00%
2010	Insurance	30,000.00	0.00	12,776.41	12,776.41	42,776.41	12,776.41	29.87%
	Total Article 201	30,000.00	0.00	12,776.41	12,776.41	42,776.41	12,776.41	29.87%
2020	Water, gas, electricity	50,000.00	0.00	0.00	0.00	50,000.00	0.00	0.00%
	Total Article 202	50,000.00	0.00	0.00	0.00	50,000.00	0.00	0.00%
2030	Cleaning and maintenance	30,000.00	0.00	0.00	0.00	30,000.00	0.00	0.00%
	Total Article 203	30,000.00	0.00	0.00	0.00	30,000.00	0.00	0.00%
2040	Fitting-out of premises	40,000.00	0.00	0.00	0.00	40,000.00	0.00	0.00%
	Total Article 208	40,000.00	0.00	0.00	0.00	40,000.00	0.00	0.00%
2050	Fitting-out of premises	23,750.00	0.00	0.00	0.00	23,750.00	0.00	0.00%
	Total Article 205	23,750.00	0.00	0.00	0.00	23,750.00	0.00	0.00%
2080	Preliminary expenditure relating to the acquisition or construction of a building	66,250.00	46,481.10	20,000.00	20,000.00	86,250.00	66,481.10	77.08%
	Total Article 208	66,250.00	46,481.10	20,000.00	20,000.00	86,250.00	66,481.10	77.08%
	Total Chapter 20	1,492,500.00	1,298,964.71	64,210.15	64,210.15	1,556,710.15	1,363,174.86	87.57%
2100	Computer equipment	400,000.00	266,752.83	576,234.77	576,234.77	976,234.77	842,987.60	86.35%
2101	Software development	210,000.00	114.40	4,500.00	4,500.00	214,500.00	4,614.40	2.15%
2102	Other external data processing services	90,000.00	86,492.00	11,678.80	11,678.80	101,678.80	98,170.80	96.55%
	Total Article 210	700,000.00	353,359.23	592,413.57	592,413.57	1,292,413.57	945,772.80	73.18%
	Total Chapter 21	700,000.00	353,359.23	592,413.57	592,413.57	1,292,413.57	945,772.80	73.18%
2200	New purchases of technical equipment and installations	15,000.00	0.00	0.00	0.00	15,000.00	0.00	0.00%
2204	Electronic office equipment	10,000.00	1,093.08	0.00	0.00	10,000.00	1,093.08	10.93%
	Total Article 220	25,000.00	1,093.08	0.00	0.00	25,000.00	1,093.08	4.37%
2210	New purchases	23,000.00	1,167.76	0.00	0.00	23,000.00	1,167.76	5.08%
2212	Furniture hire	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00%

2213	Maintenance, use and repair	4,000,00	0,00	0,00%	0,00	0,00	4,000,00	0,00	0,00%
	Total Article 221	37,000,00	1.167,76	3,16%	0,00	0,00	37,000,00	1.167,76	3,16%
2230	Vehicle hire	10,000,00	0,00	0,00%	0,00	0,00	10,000,00	0,00	0,00%
	Total Article 221	10,000,00	0,00	0,00%	0,00	0,00	10,000,00	0,00	0,00%
2250	Library stocks, purchase of books	14,000,00	2,069,69	14,78%	272,00	272,00	14,272,00	2,341,69	16,41%
2251	Special library, documentation and reproduction equipment	5,000,00	0,00	0,00%	0,00	0,00	5,000,00	0,00	0,00%
2252	Subscriptions to newspapers and periodicals	3,000,00	2,757,00	91,90%	684,00	684,00	3,684,00	3,441,00	93,40%
	Total Article 225	22,000,00	4.826,69	21,94%	956,00	956,00	22.956,00	5.782,69	25,19%
	Total Chapter 22	94,000,00	7.087,53	7,54%	956,00	956,00	94.956,00	8.043,53	8,47%
2300	Stationery and office supplies	62,000,00	42.135,94	67,96%	3.961,62	3.961,62	65.961,62	46.097,56	69,89%
	Total Article 230	62,000,00	42.135,94	67,96%	3.961,62	3.961,62	65.961,62	46.097,56	69,89%
2320	Bank charges	13,000,00	4.330,38	33,31%	500,00	500,00	13.500,00	4.830,38	35,78%
2329	Other financial charges	1,000,00	0,00	0,00%	0,00	0,00	1.000,00	0,00	0,00%
	Total Article 232	14,000,00	4.330,38	30,93%	500,00	500,00	14.500,00	4.830,38	33,31%
2330	Legal expenses	40,000,00	15.000,00	37,50%	0,00	0,00	40.000,00	15.000,00	37,50%
	Total Article 233	40,000,00	15.000,00	37,50%	0,00	0,00	40.000,00	15.000,00	37,50%
2340	Damages	3,000,00	0,00	0,00%	0,00	0,00	3.000,00	0,00	0,00%
	Total Article 234	3,000,00	0,00	0,00%	0,00	0,00	3.000,00	0,00	0,00%
2350	Miscellaneous insurance	24,000,00	9.300,00	38,75%	0,00	0,00	24.000,00	9.300,00	38,75%
2352	Miscellaneous expenditure on internal meetings	12,000,00	7.411,45	61,76%	200,01	200,01	12.200,01	7.611,46	62,39%
2353	Departmental removals and associated handling	151.500,00	0,00	0,00%	0,00	0,00	151.500,00	0,00	0,00%
2354	Archiving documents	2,000,00	0,00	0,00%	0,00	0,00	2.000,00	0,00	0,00%
2355	Uniforms	17.500,00	9.131,14	52,18%	0,00	0,00	17.500,00	9.131,14	52,18%
	Total Article 235	207,000,00	25.842,59	12,48%	200,01	200,01	207.200,01	28.042,60	13,53%
	Total Chapter 23	326,000,00	87.308,91	26,78%	4.661,63	4.661,63	330.661,63	93.970,54	28,42%
2400	Postage and delivery charges	15,000,00	500,00	3,33%	0,00	0,00	15.000,00	500,00	3,33%
	Total Article 240	15,000,00	500,00	3,33%	0,00	0,00	15.000,00	500,00	3,33%
2410	Telecommunication charges	145,000,00	90.103,54	62,14%	3.697,82	3.697,82	148.697,82	93.801,36	63,08%
	Total Article 241	145,000,00	90.103,54	62,14%	3.697,82	3.697,82	148.697,82	93.801,36	63,08%
	Total Chapter 24	160,000,00	90.603,54	56,63%	3.697,82	3.697,82	163.697,82	94.301,36	57,61%

	Total Article 370	200,000,00	180,309,29	90,15%	0,00	0,00	200,000,00	180,309,29	90,15%
	Total Chapter 37	200,000,00	180,309,29	90,15%	0,00	0,00	200,000,00	180,309,29	90,15%
3800	Anti-pollution measures	18,989,335,00	18,921,993,48	99,65%	0,00	0,00	18,989,335,00	18,921,993,48	99,65%
	Total Article 380	18,989,335,00	18,921,993,48	99,65%	0,00	0,00	18,989,335,00	18,921,993,48	99,65%
	Total Chapter 38	18,989,335,00	18,921,993,48	99,65%	0,00	0,00	18,989,335,00	18,921,993,48	99,65%
	Total Title 3	22,674,335,00	21,550,720,94	95,04%	0,00	0,00	22,674,335,00	21,550,720,94	95,04%
	GRAND TOTAL (C1)	35,360,000,00	29,713,635,33	84,03%	826,650,28	826,650,28	36,186,650,28	30,542,285,61	84,40%

BUDGET IMPLEMENTATION CREDIT OF THE YEAR – 2005 PAYMENTS

Budget Line	Budget Line Description	Budget (C1)	Outturn	%	Additional appropriations (C8)	Outturn	Total appropriations	Total outturn	%
		(1)	(2)	(3=2/1)	(4)	(5)	(6=1+4)	(7=2+5)	(8=7/6)
1100	Basic salary	5.340.165,00	3.406.343,08	63,79%	0,00	0,00	5.340.165,00	3.406.343,08	63,79%
1101	Family allowances	300.000,00	273.560,91	91,19%	0,00	0,00	300.000,00	273.560,91	91,19%
1102	Expatriation and foreign-residence allowances	500.000,00	482.725,60	96,55%	0,00	0,00	500.000,00	482.725,60	96,55%
1103	Secretarial allowances	40.000,00	9.809,00	24,52%	0,00	0,00	40.000,00	9.809,00	24,52%
	Total Article 110	6.180.165,00	4.172.438,59	67,51%	0,00	0,00	6.180.165,00	4.172.438,59	67,51%
1110	Auxiliary staff	600.000,00	570.629,13	95,10%	0,00	0,00	600.000,00	570.629,13	95,10%
1113	Contract staff	150.000,00	0,00	0,00%	0,00	0,00	150.000,00	0,00	0,00%
1114	Agency staff	15.000,00	0,00	0,00%	0,00	0,00	15.000,00	0,00	0,00%
1115	Seconded national experts	575.000,00	574.546,85	99,92%	0,00	0,00	575.000,00	574.546,85	99,92%
	Total Article 111	1.340.000,00	1.145.175,98	85,46%	0,00	0,00	1.340.000,00	1.145.175,98	85,46%
1130	Insurance against sickness	125.000,00	115.870,01	92,70%	0,00	0,00	125.000,00	115.870,01	92,70%
1131	Insurance against accidents and occupational disease	50.000,00	29.638,68	59,28%	0,00	0,00	50.000,00	29.638,68	59,28%
1132	Insurance against unemployment	48.000,00	40.956,79	85,33%	0,00	0,00	48.000,00	40.956,79	85,33%
	Total Article 113	223.000,00	186.465,48	83,62%	0,00	0,00	223.000,00	186.465,48	83,62%
1140	Childbirth and death allowances and grants	3.000,00	396,62	13,22%	0,00	0,00	3.000,00	396,62	13,22%
1141	Travel expenses for annual leave	51.500,00	51.393,85	99,79%	0,00	0,00	51.500,00	51.393,85	99,79%
	Total Article 114	54.500,00	51.790,47	95,03%	0,00	0,00	54.500,00	51.790,47	95,03%
1150	Overtime	500,00	0,00	0,00%	0,00	0,00	500,00	0,00	0,00%
	Total Article 115	500,00	0,00	0,00%	0,00	0,00	500,00	0,00	0,00%
1170	Freelance interpreters and conference technicians	61.000,00	0,00	0,00%	0,00	0,00	61.000,00	0,00	0,00%
1172	Services of the Translation Centre, Luxembourg	90.000,00	54.601,32	60,67%	22.034,00	4.325,25	112.034,00	58.926,57	52,60%
1178	External Services	104.000,00	20.500,00	19,71%	23.000,00	9.791,67	127.000,00	30.291,67	23,85%
	Total Article 117	255.000,00	75.101,32	29,45%	45.034,00	14.116,92	300.034,00	89.218,24	29,74%
1190	Salary weightings	50.000,00	16.320,05	32,64%	0,00	0,00	50.000,00	16.320,05	32,64%

	Total Article 119	50,000.00	16,320.05	32.64%	0.00	0.00	50,000.00	16,320.05	32.64%
	Total Chapter 11	8,103,165.00	5,647,291.89	69.69%	45,034.00	14,116.92	8,148,199.00	5,661,408.81	69.48%
1200	Miscellaneous expenditure on staff recruitment	180,000.00	96,478.77	53.60%	26,889.37	20,009.32	206,889.37	116,488.09	56.30%
	Total Article 120	180,000.00	96,478.77	53.60%	26,889.37	20,009.32	206,889.37	116,488.09	56.30%
1210	Travel expenses	220,000.00	8,412.10	3.82%	0.00	0.00	220,000.00	8,412.10	3.82%
	Total Article 121	220,000.00	8,412.10	3.82%	0.00	0.00	220,000.00	8,412.10	3.82%
1220	Installation, resettlement and transfer allowances	190,000.00	121,157.02	63.77%	0.00	0.00	190,000.00	121,157.02	63.77%
	Total Article 122	190,000.00	121,157.02	63.77%	0.00	0.00	190,000.00	121,157.02	63.77%
1230	Removal expenses	400,000.00	17,231.46	4.31%	0.00	0.00	400,000.00	17,231.46	4.31%
	Total Article 123	400,000.00	17,231.46	4.31%	0.00	0.00	400,000.00	17,231.46	4.31%
1240	Temporary daily subsistence allowances	360,000.00	86,209.21	23.95%	0.00	0.00	360,000.00	86,209.21	23.95%
	Total Article 124	360,000.00	86,209.21	23.95%	0.00	0.00	360,000.00	86,209.21	23.95%
	Total Chapter 12	1,350,000.00	329,488.56	24.41%	26,889.37	20,009.32	1,376,889.37	349,497.88	25.38%
1300	Mission expenses, duty travel expenses and other ancillary expenditure	150,000.00	48,971.85	32.65%	9,225.27	1,618.56	159,225.27	50,590.41	31.77%
	Total Article 130	150,000.00	48,971.85	32.65%	9,225.27	1,618.56	159,225.27	50,590.41	31.77%
	Total Chapter 13	150,000.00	48,971.85	32.65%	9,225.27	1,618.56	159,225.27	50,590.41	31.77%
1400	Restaurants	5,000.00	0.00	0.00%	0.00	0.00	5,000.00	0.00	0.00%
	Total Article 140	5,000.00	0.00	0.00%	0.00	0.00	5,000.00	0.00	0.00%
1410	Medical service	40,000.00	9,300.00	23.25%	5,000.00	0.00	45,000.00	9,300.00	20.67%
	Total Article 141	40,000.00	9,300.00	23.25%	5,000.00	0.00	45,000.00	9,300.00	20.67%
1420	Language courses, training	112,000.00	10,025.41	8.95%	52,420.00	22,143.00	164,420.00	62,445.41	37.98%
	Total Article 142	112,000.00	10,025.41	8.95%	52,420.00	22,143.00	164,420.00	62,445.41	37.98%
	Total Chapter 14	157,000.00	19,325.41	12.31%	57,420.00	22,143.00	209,420.00	62,445.41	29.82%
1700	Entertainment and representation expenses	28,000.00	17,575.24	62.77%	4,000.00	3,721.94	32,000.00	21,575.24	67.42%
	Total Article 170	28,000.00	17,575.24	62.77%	4,000.00	3,721.94	32,000.00	21,575.24	67.42%
	Total Chapter 17	28,000.00	17,575.24	62.77%	4,000.00	3,721.94	32,000.00	21,575.24	67.42%
	Total Title 1	9,783,165.00	6,062,852.95	61.94%	142,588.64	61,509.74	9,930,733.64	6,124,262.69	61.67%

Budget Line	Budget Line Description	Budget (C1)(C)	Outturn(2)	% (3=2/1)	Additional appropriations (C8)(4)	Outturn(5)	Total appropriations(6=1+4)	Total outturn(7=2+5)	% (8=7/6)
2000	Rent	1.252.500,00	1.252.483,61	100,00%	31.433,74	31.433,74	1.283.933,74	1.283.917,35	100,00%
	Total Article 200	1.252.500,00	1.252.483,61	100,00%	31.433,74	31.433,74	1.283.933,74	1.283.917,35	100,00%
2010	Insurance	30.000,00	0,00	0,00%	12.776,41	3.300,75	42.776,41	3.300,75	7,72%
	Total Article 201	30.000,00	0,00	0,00%	12.776,41	3.300,75	42.776,41	3.300,75	7,72%
2020	Water, gas, electricity	50.000,00	0,00	0,00%	0,00	0,00	50.000,00	0,00	0,00%
	Total Article 202	50.000,00	0,00	0,00%	0,00	0,00	50.000,00	0,00	0,00%
2030	Cleaning and maintenance	30.000,00	0,00	0,00%	0,00	0,00	30.000,00	0,00	0,00%
	Total Article 203	30.000,00	0,00	0,00%	0,00	0,00	30.000,00	0,00	0,00%
2040	Fitting-out of premises	40.000,00	0,00	0,00%	0,00	0,00	40.000,00	0,00	0,00%
	Total Article 208	40.000,00	0,00	0,00%	0,00	0,00	40.000,00	0,00	0,00%
2050	Fitting-out of premises	23.750,00	0,00	0,00%	0,00	0,00	23.750,00	0,00	0,00%
	Total Article 205	23.750,00	0,00	0,00%	0,00	0,00	23.750,00	0,00	0,00%
2080	Preliminary expenditure relating to the acquisition or construction of a building	66.250,00	12.850,15	19,40%	20.000,00	9.568,32	86.250,00	22.418,47	25,99%
	Total Article 208	66.250,00	12.850,15	19,40%	20.000,00	9.568,32	86.250,00	22.418,47	25,99%
	Total Chapter 20	1.492.500,00	1.265.333,76	84,78%	64.210,15	44.302,81	1.556.710,15	1.309.636,57	84,13%
2100	Computer equipment	400.000,00	146.401,68	36,60%	576.234,77	564.471,78	976.234,77	710.873,46	72,82%
2101	Software development	210.000,00	114,40	0,05%	4.500,00	225,00	214.500,00	339,40	0,16%
2102	Other external data processing services	90.000,00	25.000,00	27,78%	11.678,80	7.778,80	101.678,80	32.778,80	32,24%
	Total Article 210	700.000,00	171.516,08	24,50%	592.413,57	572.475,58	1.292.413,57	743.991,66	57,57%
	Total Chapter 21	700.000,00	171.516,08	24,50%	592.413,57	572.475,58	1.292.413,57	743.991,66	57,57%
2200	New purchases of technical equipment and installations	15.000,00	0,00	0,00%	0,00	0,00	15.000,00	0,00	0,00%
2204	Electronic office equipment	10.000,00	333,08	3,33%	0,00	0,00	10.000,00	333,08	3,33%
	Total Article 220	25.000,00	333,08	1,33%	0,00	0,00	25.000,00	333,08	1,33%
2210	New purchases	23.000,00	1.167,76	5,08%	0,00	0,00	23.000,00	1.167,76	5,08%
2212	Furniture hire	10.000,00	0,00	0,00%	0,00	0,00	10.000,00	0,00	0,00%
2213	Maintenance, use and repair	4.000,00	0,00	0,00%	0,00	0,00	4.000,00	0,00	0,00%

	Total Article 221	37,000,00	1,167,76	3,16%	0,00	0,00	37,000,00	1,167,76	3,16%
2230	Vehicle hire	10,000,00	0,00	0,00%	0,00	0,00	10,000,00	0,00	0,00%
	Total Article 221	10,000,00	0,00	0,00%	0,00	0,00	10,000,00	0,00	0,00%
2250	Library stocks, purchase of books	14,000,00	1,717,69	12,27%	272,00	0,00	14,272,00	1,717,69	12,04%
2251	Special library, documentation and reproductions equipment	5,000,00	0,00	0,00%	0,00	0,00	5,000,00	0,00	0,00%
2252	Subscriptions to newspapers and periodicals	3,000,00	1,440,00	48,00%	684,00	684,00	3,684,00	2,124,00	57,65%
	Total Article 225	22,000,00	3,157,69	14,35%	956,00	684,00	22,956,00	3,841,69	16,74%
	Total Chapter 22	94,000,00	4,656,53	4,96%	956,00	684,00	94,956,00	5,342,53	5,63%
2300	Stationery and office supplies	62,000,00	39,221,94	63,26%	3,961,62	3,596,46	65,961,62	42,818,40	64,91%
	Total Article 230	62,000,00	39,221,94	63,26%	3,961,62	3,596,46	65,961,62	42,818,40	64,91%
2320	Bank charges	13,000,00	4,270,12	32,85%	500,00	0,00	13,500,00	4,270,12	31,63%
2329	Other financial charges	1,000,00	0,00	0,00%	0,00	0,00	1,000,00	0,00	0,00%
	Total Article 232	14,000,00	4,270,12	30,50%	500,00	0,00	14,500,00	4,270,12	29,45%
2330	Legal expenses	40,000,00	7,500,00	18,75%	0,00	0,00	40,000,00	7,500,00	18,75%
	Total Article 233	40,000,00	7,500,00	18,75%	0,00	0,00	40,000,00	7,500,00	18,75%
2340	Damages	3,000,00	0,00	0,00%	0,00	0,00	3,000,00	0,00	0,00%
	Total Article 234	3,000,00	0,00	0,00%	0,00	0,00	3,000,00	0,00	0,00%
2350	Miscellaneous insurance	24,000,00	1,531,64	6,38%	0,00	0,00	24,000,00	1,531,64	6,38%
2352	Miscellaneous expenditure on internal meetings	12,000,00	5,044,67	42,04%	200,01	185,00	12,200,01	5,229,67	42,87%
2353	Departmental removals and associated handling	151,500,00	0,00	0,00%	0,00	0,00	151,500,00	0,00	0,00%
2354	Archiving documents	2,000,00	0,00	0,00%	0,00	0,00	2,000,00	0,00	0,00%
2355	Uniforms	17,500,00	2,193,60	12,53%	0,00	0,00	17,500,00	2,193,60	12,53%
	Total Article 235	207,000,00	8,769,91	4,24%	200,01	185,00	207,200,01	8,954,91	4,32%
	Total Chapter 23	326,000,00	59,761,97	18,33%	4,661,63	3,781,46	330,661,63	63,543,43	19,22%
2400	Postage and delivery charges	15,000,00	0,00	0,00%	0,00	0,00	15,000,00	0,00	0,00%
	Total Article 240	15,000,00	0,00	0,00%	0,00	0,00	15,000,00	0,00	0,00%
2410	Telecommunication charges	145,000,00	73,383,66	50,61%	3,697,82	307,67	148,697,82	73,691,33	49,56%
	Total Article 241	145,000,00	73,383,66	50,61%	3,697,82	307,67	148,697,82	73,691,33	49,56%
	Total Chapter 24	160,000,00	73,383,66	45,86%	3,697,82	307,67	163,697,82	74,191,33	45,32%
2500	Meetings in general	120,000,00	22,894,78	19,08%	18,142,47	18,142,47	138,142,47	41,037,25	29,71%

2501	Meetings in general - PHARE	5,000.00	0,00	0,00%	0,00	0,00	0,00	0,00	5,000.00	0,00	0,00%
	Total Article 250	125,000.00	22,894,78	18,32%	18,142,47	18,142,47	18,142,47	18,142,47	143,142,47	41,037,25	28,67%
	Total Chapter 25	125,000.00	22,894,78	18,32%	18,142,47	18,142,47	18,142,47	18,142,47	143,142,47	41,037,25	28,67%
	Total Title 2	2,897,500.00	1,597,548,78	55,14%	684,031,64	639,633,99	639,633,99	639,633,99	3,581,581,64	2,237,742,77	62,48%
	Budget Line	Budget (C1)(€)	Outturn(2)	%(3=2/1)	Additional appropriations (C8)(4)	Outturn(5)	Total appropriations(6=1+4)	Total outturn(7=2+5)	%(8=7/6)		
3100	Maintenance of existing databases	292,000.00	260,551,60	89,23%	0,00	0,00	292,000.00	260,551,60	89,23%		
3101	Database development	1,150,000.00	545,209,26	47,41%	0,00	0,00	1,150,000.00	545,209,26	47,41%		
	Total Article 310	1,442,000.00	805,760,86	55,88%	0,00	0,00	1,442,000.00	805,760,86	55,88%		
	Total Chapter 31	1,442,000.00	805,760,86	55,88%	0,00	0,00	1,442,000.00	805,760,86	55,88%		
3200	Information and publishing	200,000.00	81,165,08	40,58%	0,00	0,00	200,000.00	81,165,08	40,58%		
	Total Article 320	200,000.00	81,165,08	40,58%	0,00	0,00	200,000.00	81,165,08	40,58%		
	Total Chapter 32	200,000.00	81,165,08	40,58%	0,00	0,00	200,000.00	81,165,08	40,58%		
3300	Organisation of experts' meetings on maritime safety	400,000.00	200,832,88	50,21%	0,00	0,00	400,000.00	200,832,88	50,21%		
3301	Organisation of experts' meetings on maritime safety - PHARE	55,000.00	6,857,11	12,47%	0,00	0,00	55,000.00	6,857,11	12,47%		
	Total Article 330	455,000.00	207,689,99	45,65%	0,00	0,00	455,000.00	207,689,99	45,65%		
	Total Chapter 33	455,000.00	207,689,99	45,65%	0,00	0,00	455,000.00	207,689,99	45,65%		
3400	Translation costs	100,000.00	12,779,79	12,78%	0,00	0,00	100,000.00	12,779,79	12,78%		
	Total Article 340	100,000.00	12,779,79	12,78%	0,00	0,00	100,000.00	12,779,79	12,78%		
	Total Chapter 34	100,000.00	12,779,79	12,78%	0,00	0,00	100,000.00	12,779,79	12,78%		
3500	Studies	920,000.00	599,183,79	65,13%	0,00	0,00	920,000.00	599,183,79	65,13%		
	Total Article 350	920,000.00	599,183,79	65,13%	0,00	0,00	920,000.00	599,183,79	65,13%		
	Total Chapter 35	920,000.00	599,183,79	65,13%	0,00	0,00	920,000.00	599,183,79	65,13%		
3600	Mission expenses linked to maritime affairs	738,000.00	235,873,32	31,96%	0,00	0,00	738,000.00	235,873,32	31,96%		
	Total Article 360	738,000.00	235,873,32	31,96%	0,00	0,00	738,000.00	235,873,32	31,96%		
	Total Chapter 36	738,000.00	235,873,32	31,96%	0,00	0,00	738,000.00	235,873,32	31,96%		
3700	Training actions linked to maritime affairs	200,000.00	79,589,11	39,79%	0,00	0,00	200,000.00	79,589,11	39,79%		
	Total Article 370	200,000.00	79,589,11	39,79%	0,00	0,00	200,000.00	79,589,11	39,79%		

3800	Total Chapter 37	200,000,00	79,589,11	39,79%	0,00	200,000,00	79,589,11	39,79%
	Anti-pollution measures	18,619,335,00	5,493,156,98	29,50%	0,00	18,619,335,00	5,493,156,98	29,50%
	Total Article 380	18,619,335,00	5,493,156,98	29,50%	0,00	18,619,335,00	5,493,156,98	29,50%
	Total Chapter 38	18,619,335,00	5,493,156,98	29,50%	0,00	18,619,335,00	5,493,156,98	29,50%
	Total Title 3	22,674,335,00	7,515,198,92	33,14%	0,00	22,674,335,00	7,515,198,92	33,14%
	GRAND TOTAL (C1)	35,360,000,00	15,175,400,65	42,92%	826,650,28	36,186,650,28	15,877,204,38	43,88%

7. Establishment plan 2005

	ESTABLISHMENT PLAN 2005*	
<i>Category and Grade</i>	<i>Permanent</i>	<i>Temporary</i>
AD*15		1
AD*14		1
AD*12	1	4
AD*11	1	5
AD*10	2	6
AD*9		8
AD*8		6
AD*7	3	15
AD*5		2
TOTAL GRADE AD	7	48
AST*8	1	
AST*7		1
AST*6		2
AST*5		2
AST*4		9
AST*3		10
AST*2		6
AST*1		9
TOTAL GRADE AST	1	39
TOTAL	8	87

GRAND TOTAL

95

* As amended by the Administrative board, March 2005, at its 10th meeting

Report on Budgetary & Financial Management

A. Legal Framework – Accrual accounting standards in EMSA

EMSA having adopted accrual accounting standards from 2004, the 2005 opening balance required very minimal adjustments. The consolidation package of the Commission has been used for drafting this financial statement as EMSA will be fully consolidated in the Commission accounts for 2005.

B. Financial Information System

SI2 being phased out in 2007, EMSA has requested to be the pilot project for the new generation of financial systems called ABAC (acronym of "Accrual Based ACcounting) in the Agencies. From April 1st 2006 (scheduled date of production), EMSA will be using the same set of systems than the Commission including:

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

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

C. Budget execution

The anti-pollution tender has been the main event of 2005 by representing approximately 50% of the total budget of the year. Started in the late Spring, the related commitments have been signed in November/December with some down payments (pre-financings) paid in December and totalling € 5,351,330.

While the budget execution in commitment has reached 84% for the year 2005, the payments execution has only reached 43% due to the importance of the unused anti-pollution payment credits.

By doing full use of the differentiated appropriations system and by having a multi-annual financial scheme (requested to the Budgetary Authorities), EMSA should be able to avoid similar situation in the future.

Regarding the under execution of Title I, it must be stressed that EMSA recruitment effort has been particularly important during the second Semester of 2005 which has allowed to fill the establishment plan at year end. The administrative expenditures (Title II) have been influenced by the decision to move to Lisbon during the Spring 2006. In this regard, both acquisition of computer hardware's and furniture's have been delayed as much as possible.

Signed in Brussels on June 27 - 2006

(signed)
Michel Metzger
Accounting Officer