

- EMSA -

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

- 2010 -

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REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2010

Art 76 EMSA Financial Regulation

INTRODUCTION:

CERTIFICATION LETTER FROM THE EMSA ACCOUNTING OFFICER.

The Annual accounts of the European Maritime Safety Agency for the year 2010 have been prepared in accordance with the Financial Regulation of the EC and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and community bodies.

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

I have obtained from the Authorising Officer, who guaranteed its reliability, all the information necessary for the production of the accounts that show the Agency's assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present a true and fair view of the financial position of the Agency in all material aspects.

Done in Lisbon on February 28, 2011.

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

Michel Metzger
Accounting Officer

1. EMSA – BALANCE SHEET 2010 - ASSETS

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

EMSA – BALANCE SHEET 2010 – LIABILITIES

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

2. EMSA – ECONOMIC OUTTURN ACCOUNT 2010

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

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

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

4. STATEMENT OF CHANGES IN CAPITAL - 2010

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

5. ANNEXES

a. Accounting principles

The EMSA Financial Statement 2010 has been drafted based on:

- EMSA Founding Regulation (Regulation 1406/2002/EC as amended)
- EMSA Financial Regulation as last amended by the Administrative Board on 18 December 2008
- EMSA Implementing Rules of the Financial Regulation as last amended by the Administrative Board on 15 June 2009
- EMSA Decision No 2009/30 on inventory rules (based on relevant Commission Regulations and guidelines)
- “Accounting Guidelines” as provided by the Commission Accountant and closing instructions

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

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

b) Additional information

I. Fixed assets

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

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

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

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

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

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

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

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

II. Long-term pre-financing

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

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

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

III. Short-term pre-financing

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

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

IV. **Short-term receivables**

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

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

(1) Other current receivables are composed of:

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

Sundry receivables totalling € 20,577.77 are composed of:

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

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

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

- € 9.860,57 (Interests to be received from banks)
- € 26.566,83 (Accrued income – LRIT operations)
- € 7.000,00 (Others)

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

- € 10.779,65 (EMCDDA)
- € 8.735,00 (DG MOVE)
- € 2.381,75 (ITER)

v. Cash and cash equivalents

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

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

VI. Capital

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

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

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

VIII. Other long term liabilities

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

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

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

IX. Short-term liabilities

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

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

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

Other current payables are composed of:

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

Sundry payables

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

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

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

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

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

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

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

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

X. Contingent liabilities

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

XI. Contingent assets

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

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

6. BUDGETARY IMPLEMENTATION 2010

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

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

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

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

Credit types – BUDG nomenclature:

C1: credits of the year

C4: re-used credits

C5: re-used credits (carried-over)

C8: carried over credits

R0: assigned revenues

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

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

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

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

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

					%			
A-1300	Mission expenses duty travel expenses and other an	C1	87.500,00	87.500,00	100,00 %	87.500,00	76.863,74	87,84 %
	Mission expenses duty travel expenses and other an	C4	10.001,48			10.001,48		
	Mission expenses duty travel expenses and other an	C5	19.806,21	8.724,63	44,05 %	19.806,21	5.104,64	25,77 %
	Mission expenses duty travel expenses and other an	C8	13.166,20	10.564,14	80,24 %	13.166,20	10.564,14	80,24 %
			130.473,89	106.788,77	81,85 %	130.473,89	92.532,52	70,92 %
A-1410	Medical service	C1	20.000,00	3.450,23	17,25 %	20.000,00	3.250,23	16,25 %
	Medical service	C8	4.036,56	3.233,86	80,11 %	4.036,56	3.233,86	80,11 %
			24.036,56	6.684,09	27,81 %	24.036,56	6.484,09	26,98 %
A-1420	Language courses training	C1	299.574,00	295.021,21	98,48 %	299.574,00	240.767,04	80,37 %
	Language courses training	C4	158,83			158,83		
	Language courses training	C8	47.398,15	35.820,78	75,57 %	47.398,15	35.820,78	75,57 %
			347.130,98	330.841,99	95,31 %	347.130,98	276.587,82	79,68 %
A-1600	Social measures and associated costs	C1	588.000,00	588.000,00	100,00 %	588.000,00	578.748,18	98,43 %
	Social measures and associated costs	C8	31.768,96	4.509,36	14,19 %	31.768,96	4.509,36	14,19 %

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

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

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

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

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

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

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

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

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

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

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

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

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

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

7. Establishment plan 2010

Statutory positions

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

Non-statutory positions

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

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

Report on Budgetary & Financial Management

A. Legal Framework – Accrual accounting standards in EMSA

The 2010 EMSA financial statement has been established by using the consolidation package provided by the European Commission. The accounting rules and regulations used in this report and stipulated by the European Commission are on an accrual basis and are compliant with the International Public Sector Accounting Standards (IPSAS).

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

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

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

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

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

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

C. Budget execution

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

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

Commitment appropriations – credits of the year (C1):

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

Payment appropriations - credits of the year (C1):

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

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

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

	€14.480.307,10

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

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

The following key figures support this statement:

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

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

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

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

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

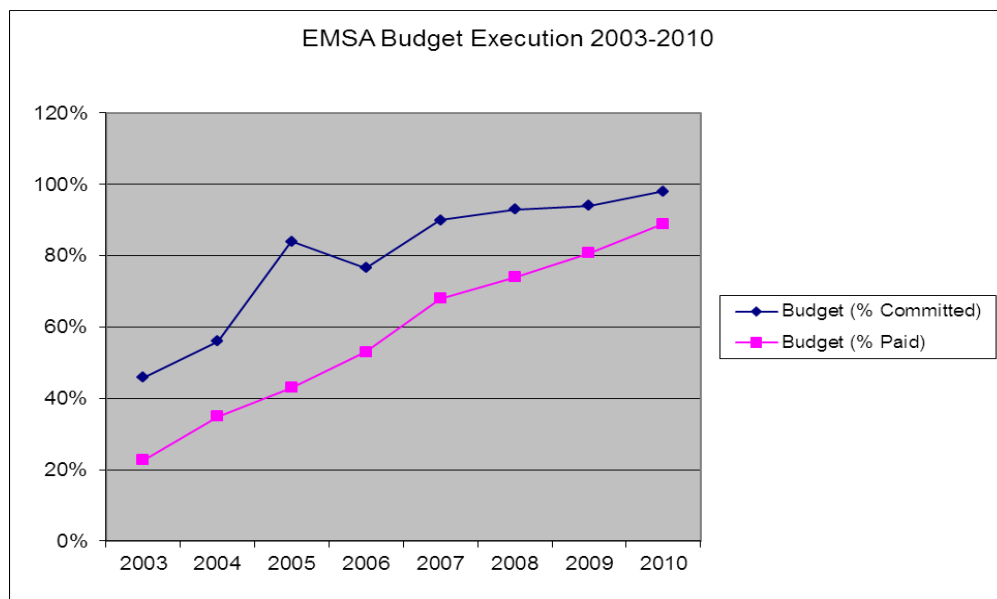
For payment appropriations, the global improvement (+8%) came from all sectors with a particular performance in Title II (Administrative exp. +19%).

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

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

D. Conclusions

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



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

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

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

Michel Metzger
Accounting Officer