

**- EMSA -**

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

**- 2007 -**

# **SUMMARY**

## **FINANCIAL STATEMENT 2007**

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

Introduction: Certification letter from the EMSA Accounting Officer

1. Balance sheet
2. Economic outturn account
3. Cash-flow table
4. Statement of changes in capital
5. Annexes

## **BUDGET IMPLEMENTATION 2007**

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

6. Budgetary implementation 2007
  - a. Budgetary outturn 2007 (European Court of Auditors format)
  - b. Budgetary outturn 2007 (DG BUDG format)
  - c. Budgetary outturn details (C1/R0 – credits of the year)
  - d. Budgetary outturn details (C8 – carried over credits)
  - e. Reconciliation of the accrual based result with the budget result
7. 2007 Establishment plan

## **REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2007**

*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 2007 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 June 11, 2008.

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

**Michel Metzger**  
Accounting Officer

## 1. EMSA – BALANCE SHEET 2007 - ASSETS

Consolidation account		Annexe n°	31.12.2007	31.12.2006
	<b>ASSETS</b>			
	<b>A. NON CURRENT ASSETS</b>	<b>I</b>		
210000	<b>Intangible fixed assets</b>		<b>256.803,00</b>	<b>54.665,07</b>
200000	<b>Tangible fixed assets</b>		<b>554.611,00</b>	<b>523.114,56</b>
230000	Plant and equipment		0,00	132.303,04
241000	Computer hardware		417.689,00	362.672,42
240000	Furniture and vehicles		110.763,00	28.139,10
242000	Other fixtures and fittings		26.159,00	0,00
	<b>TOTAL NON CURRENT ASSETS</b>		<b>811.414,00</b>	<b>577.779,63</b>
	<b>B. CURRENT ASSETS</b>			
310000	<b>Stocks</b>	<b>II</b>	<b>0,00</b>	<b>0,00</b>
405000	<b>Short-term pre-financing</b>	<b>III</b>	<b>10.002.868,21</b>	<b>4.848.714,30</b>
range	Short-term pre-financing		10.002.868,21	4.848.714,30
range	<i>ST pre-financing with consolidated EC entities</i>		0,00	0,00
400000	<b>Short-term receivables</b>	<b>IV</b>	<b>254.184,98</b>	<b>269.954,11</b>
401000	Current receivables		171.541,03	216.521,53
410900	Sundry receivables		11.786,68	43.951,76
490000	Other		53.431,01	8.232,24
490010	Accrued income		48.678,10	4.920,93
490011	Deferred charges		4.752,91	2.034,90
490090	<i>Deferrals and Accruals with consolidated EC entities</i>		0,00	1.276,41
400009	<i>Short-term receivables with consolidated EC entities</i>		17.426,26	1.248,58
500000	<b>Cash and cash equivalents</b>	<b>V</b>	<b>15.165.873,90</b>	<b>11.633.388,48</b>
	<b>TOTAL CURRENT ASSETS</b>		<b>25.422.927,09</b>	<b>16.752.056,89</b>
	<b>TOTAL</b>		<b>26.234.341,09</b>	<b>17.329.836,52</b>

## EMSA – BALANCE SHEET 2007 – LIABILITIES

Consolidation account		Annexe n°	31.12.2007	31.12.2006
	<b>LIABILITIES</b>			
	<b>A. CAPITAL</b>	<b>VI</b>	<b>10.697.777,24</b>	<b>5.028.414,76</b>
140000	<b>Accumulated surplus/deficit</b>		<b>5.028.414,76</b>	<b>7.185.447,99</b>
141000	<b>Economic result of the year - profit+/-loss-</b>		5.669.362,48	-2.157.033,23
	<b>TOTAL NON CURRENT LIABILITIES</b>		<b>10.697.777,24</b>	<b>5.028.414,76</b>
	<b>D. CURRENT LIABILITIES</b>	<b>VII</b>	<b>15.536.563,85</b>	<b>12.301.421,76</b>
482000	<b>Provisions for risks and charges</b>		<b>231.687,61</b>	<b>190.790,24</b>
440000	<b>Accounts payable</b>		<b>15.304.876,24</b>	<b>12.110.631,52</b>
441000	Current payables		606.854,35	419.362,77
443000	Sundry payables		108.278,72	25.350,33
491000	Other		2.712.990,70	3.069.148,42
491010	Accrued charges		2.712.990,70	3.069.148,42
491011	Deferred income			
491090	<i>Deferrals and accruals with consolidated EC entities</i>		0,00	
440009	<i>Accounts payable with consolidated EC entities</i>		11.876.752,47	8.596.770,00
440019	<i>Pre-financing received from consolidated EC entities</i>		3.641.148,00	7.932.649,06
440029	<i>Other accounts payable against consolidated EC entities</i>		8.235.604,47	664.120,94
	<b>TOTAL CURRENT LIABILITIES</b>		<b>15.536.563,85</b>	<b>12.301.421,76</b>
	<b>TOTAL</b>		<b>26.234.341,09</b>	<b>17.329.836,52</b>

## 2. EMSA – ECONOMIC OUTTURN ACCOUNT 2007

Consolidation account		2007	2006
744000	Revenues from administrative operations	1.110.785,88	677.808,06
745000	Other operating revenue	33.800.751,89	24.716.448,53
777777	<b>TOTAL OPERATING REVENUE</b>	<b>34.911.537,77</b>	<b>25.394.256,59</b>
610000	Administrative expenses	-14.399.302,57	-13.400.133,06
620100	Staff expenses	-10.791.434,34	-9.616.190,59
630100	Fixed asset related expenses	-355.866,05	-236.276,06
611000	Other administrative expenses	-3.252.002,18	-3.547.666,41
600000	Operational expenses	-14.842.442,08	-14.151.156,76
606000	Other operational expenses	-14.842.442,08	-14.151.156,76
666666	<b>TOTAL OPERATING EXPENSES</b>	<b>-29.241.744,65</b>	<b>-27.551.289,82</b>
	<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>	<b>5.669.793,13</b>	<b>-2.157.033,23</b>
750000	Financial revenues	0,00	0,00
650000	Financial expenses	-430,64	0,00
	<b>SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES</b>	<b>-430,64</b>	<b>0,00</b>
	<b>SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES</b>	<b>5.669.362,48</b>	<b>-2.157.033,23</b>
790000	Extraordinary gains (+)		
690000	Extraordinary losses (-)		
	<b>SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS</b>	<b>0,00</b>	<b>0,00</b>
	<b>ECONOMIC RESULT OF THE YEAR</b>	<b>5.669.362,48</b>	<b>-2.157.033,23</b>

### 3. EMSA – CASH FLOW 2007 TABLE (INDIRECT METHOD)

	2007	2006
<b>Cash Flows from ordinary activities</b>		
<b>Surplus/(deficit) from ordinary activities</b>	<b>5.669.362,48</b>	<b>-2.157.033,23</b>
<b>Operating activities</b>		
Adjustments		
Amortization (intangible fixed assets) +	104.087,60	38.244,06
Depreciation (tangible fixed assets) +	250.471,79	198.032,00
Increase/(decrease) in Provisions for risks and liabilities	40.897,37	84.104,73
Increase/(decrease) in Value reduction for doubtful debts	0,00	51.449,79
(Increase)/decrease in Short term Pre-financing	-5.154.153,91	502.616,63
(Increase)/decrease in Long term Receivables	0,00	
(Increase)/decrease in Short term Receivables	31.946,81	-222.113,27
(Increase)/decrease in Receivables related to consolidated EC entities	-16.177,68	5.735,04
Increase/(decrease) in Other Long term liabilities	0,00	
Increase/(decrease) in Accounts payable	-85.737,75	2.405.626,35
Increase/(decrease) in Liabilities related to consolidated EC entities	3.279.982,47	2.150.484,92
<b>Net cash Flow from operating activities</b>	<b>4.120.679,18</b>	<b>3.057.147,02</b>
<b>Cash Flows from investing activities</b>		
Purchase of tangible and intangible fixed assets (-)	-589.485,66	-290.054,87
Proceeds from tangible and intangible fixed assets (+)	1.291,90	
<b>Net cash flow from investing activities</b>	<b>-588.193,76</b>	<b>-290.054,87</b>
Net increase/(decrease) in cash and cash equivalents	3.532.485,42	2.767.092,15
<b>Cash and cash equivalents at the beginning of the period</b>	<b>11.633.388,48</b>	<b>8.866.296,33</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>15.165.873,90</b>	<b>11.633.388,48</b>

#### 4. STATEMENT OF CHANGES IN CAPITAL - 2007

Capital	Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
<b>Balance as of 31 December 2006</b>	7.185.447,99	-2.157.033,23	5.028.414,76
Changes in accounting policies 1)			0,00
<b>Balance as of 1 January 2007 (if restated)</b>	<b>7.185.447,99</b>	<b>-2.157.033,23</b>	<b>5.028.414,76</b>
Other			0,00
Fair value movements			0,00
Movement in Guarantee Fund reserve			0,00
Allocation of the Economic Result of Previous Year	-2.157.033,23	2.157.033,23	0,00
Amounts credited to Member States			0,00
Economic result of the year		5.669.362,48	5.669.362,48
<b>Balance as of 31 December 2007</b>	<b>5.028.414,76</b>	<b>5.669.362,48</b>	<b>10.697.777,24</b>
<b>Account</b>	<b>140000</b>	<b>141000</b>	



## 5. ANNEXES

### a. Accounting principles

The EMSA Financial Statement 2007 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(2007) 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**

ABAC Assets has been in production from the Fall of 2007 and all items present in the former Ms Access inventory database have been transferred to the ABAC system. ABAC Assets has been developed to meet the requirements of the EC “Inventory Directive” (CE n° 2909/2000) and its content is replicated in SAP Assets Accounting module. The variation of the intangible fixed assets in 2007 is composed of:

2007		Computer Software	Total
<b>Gross carrying amounts 01.01.2007</b>	+	<b>132.859,79</b>	<b>132.859,79</b>
Additions	+	267.775,87	267.775,87
Disposals	-		0,00
Transfer between headings	+/-		0,00
Other changes (reclassification as tangible assets due to ABAC Assets migration)	+/-	42.447,93	42.447,93
<b>Gross carrying amounts 31.12.2007</b>		<b>443.083,59</b>	<b>443.083,59</b>
<b>Accumulated amortization and impairment 01.01.2007</b>	-	<b>-78.194,72</b>	<b>-78.194,72</b>
Amortization	-	-104.087,60	-104.087,60
Write-back of amortization	+		0,00
Disposals	+		0,00
Transfer between headings	+/-		0,00
Other changes	+/-	-3.998,27	-3.998,27
<b>Accumulated amortization and impairment 31.12.2007</b>		<b>-186.280,59</b>	<b>-186.280,59</b>
<b>Net carrying amounts 31.12.2007</b>		<b>256.803,00</b>	<b>256.803,00</b>
Accounts		211000	210000

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

The variation of the tangible fixed assets in 2007 is composed of:

2007		Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
<b>Gross carrying amounts 01.01.2007</b>	+	<b>172.042,91</b>	<b>675.282,60</b>	<b>28.901,76</b>	<b>0,00</b>	<b>876.227,27</b>
Additions	+		224.279,46	97.430,33	0,00	<b>321.709,79</b>
Disposals	-					<b>0,00</b>
Transfer between headings (reclassification due to ABAC Assets migration)	+/-	-172.042,91	114.352,25	4.769,75	52.920,91	<b>0,00</b>
Other changes (transfer to intangible assets due to ABAC Assets migration and differences due to system migration)	+/-		-62.144,18			<b>-62.144,18</b>
<b>Gross carrying amounts 31.12.2007</b>		<b>0,00</b>	<b>951.770,13</b>	<b>131.101,84</b>	<b>52.920,91</b>	<b>1.135.792,88</b>
						<b>0,00</b>
<b>Accumulated amortization and impairment 01.01.2007</b>	-	<b>-39.739,87</b>	<b>-312.610,18</b>	<b>-762,66</b>	<b>0,00</b>	<b>-353.112,71</b>
Depreciation	-		-218.536,46	-18.713,33	-13.222,00	<b>-250.471,79</b>
Write-back of depreciation	+					<b>0,00</b>
Disposals	+					<b>0,00</b>
Transfer between headings	+/-	39.739,87	-25.337,11	-862,85	-13.539,91	<b>0,00</b>
Other changes	+/-		22.402,62			<b>22.402,62</b>
<b>Accumulated amortization and impairment 31.12.2007</b>		<b>0,00</b>	<b>-534.081,13</b>	<b>-20.338,84</b>	<b>-26.761,91</b>	<b>-581.181,88</b>
<b>Net carrying amounts 31.12.2007</b>		<b>0,00</b>	<b>417.689,00</b>	<b>110.763,00</b>	<b>26.159,00</b>	<b>554.611,00</b>
Accounts						
		230000	241000	240000	242000	200000

In conformity with the IPSAS 17, amortisations have been recorded on a monthly basis in SAP and the transfer between headings has been automatically generated by ABAC Assets when some items previously recorded in the Ms Access "Inventory database" have been reclassified by the "ABAC Catalogue" module. The EMSA conference room equipment acquisition cost is € 82.996,00. While EMSA enjoys the exclusive use of the equipment, the Authority of the Port of Lisbon have financed half of the costs that have been activated for an amount of € 33.005,14 in the EMSA accounts (some items being under the asset threshold of € 420).

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**

Account	Pre-financing without interest for the EC entity <1 yr	31.12.2007	31.12.2006
405290	<b>PF Implemented by other EC entities than the Commission (pre-financing given to third parties)</b>	10.002.868,21	4.848.714,30
405297	Accrued charges on PF TP - Implemented by other EC entities than the Commission		
405200	<b>Total</b>	<b>10.002.868,21</b>	<b>4.848.714,30</b>

These pre-financings are related to the anti-pollution call for tenders and other operational activities recorded in 2007.

IV.

## Short-term receivables

Current receivables totalling **€171.541,03** are composed of:

			<b>Current receivables</b>	<b>31.12.2007</b>			<b>31.12.2006</b>		
Account			<b>Receivables from</b>	<b>Gross Total</b>	<b>Amounts written down (-)</b>	<b>Net Value</b>	<b>Gross Total</b>	<b>Amounts written down (-)</b>	<b>Net Value</b>
401100	401101	401102	Customers	97.201,31	-51.449,79	<b>45.751,52</b>	59.574,10	-51.449,79	<b>8.124,31</b>
401200	401201	401202	Member States	125.686,49		<b>125.686,49</b>	208.397,22		<b>208.397,22</b>
401700	401701	401702	Other current receivables (3)	103,02		<b>103,02</b>			<b>0,00</b>
<b>401000</b>			<b>Total</b>	<b>222.990,82</b>	<b>-51.449,79</b>	<b>171.541,03</b>	<b>267.971,32</b>	<b>-51.449,79</b>	<b>216.521,53</b>

Sundry receivables totalling **€11.786,68** composed of:

- €2.417,24 (amount receivable - staff)
- €2.672,31 (EMSA corporate credit card)
- €5.679,38 (salary advances - staff)
- € 323,84 (driver - permanent cash advance)
- € 693,91 (family allowances)

Other – deferrals and accruals totalling **€53.430,74** mainly composed of:

- €48.678,10 (interests to be received from ING)
- € 4.752,64 (prepayments - deferred charges)

Short-term receivables with consolidated EC entities totalling **€17.426,26** and composed of several receivables against EU Agencies mainly for holidays expenditure paid to newly recruited staff on their behalf:

- €12.355,16 (OSHA)
- € 5.071,10 (EUROFOUND)

#### **v. Cash and cash equivalents**

Account	Description	31.12.2007	31.12.2006
505000	<i>Unrestricted cash:</i>	15.165.873,90	11.633.388,48
505200	Treasury and Central Bank accounts		
505300	Current accounts (bank accounts)	15.165.873,83	11.633.388,48
505600	Transfers (Cash in transit) *)	0,07	
500000	<b>Total</b>	<b>15.165.873,90</b>	<b>11.633.388,48</b>

Please specify Transfers (cash in transit):	31.12.2007	31.12.2006
1. Cash received at what date:		
28/12/2007		
Cash sent at what date and by which consolidated EC entity:		
	0,07	
Total	0,07	0,00

The important cash position at the end of 2007 (**€15.165.873,90**) was justified by the reimbursement of the 2006 subvention. Two debit notes related to this debt and totalling €7.658.64480 have been created by DG TREN on 21/12/2007 and are payable by EMSA within 30 days.

## VI. Capital

The EMSA capital is increased by the positive economic outturn of the year 2007 (€ 5.669.362,48) to reach **€10.697.777,24**.

## VII. Short-term liabilities

A provision for risks and liabilities of **€ 196.687,61** has been established to cover the EMSA staff's untaken leave as at the end of December 2007. Another provision of **€ 35.000,00** has been constituted to cover two potential Court case losses.

Current payables are reaching **€ 606.854,35** and are constituted of supplier's invoices received but not paid at year end.

Account	Current payables	31.12.2007	31.12.2006
441100	Vendors	324.735,59	2.177,67
441200	Member States	280.670,29	403.042,28
441700	Other	1.448,47	14.142,82
441000	<b>Total</b>	<b>606.854,35</b>	<b>419.362,77</b>

"Other" include several small debts towards other public bodies for an amount of € 1.448,47.

Sundry payables (**€108.278,72**) are constituted of several debts towards different EU national social security systems and operations to be regularised (€5.157,41).

Account	Sundry payables	31.12.2007	31.12.2006
	Staff related	31.123,48	1.225,87
	Other	77.155,24	24.124,46
443000	<b>Total</b>	<b>108.278,72</b>	<b>25.350,33</b>

Staff payables include mainly debt towards EMSA staff and EC social security system for € 31.739,08 plus a technical account linked to the ABAC system for assets delivered in 2007 (€ 32.308,02). Miscellaneous items (€ 13.108,14) include ABAC payments to be re-sent, taxes, etc.

Deferrals and accruals including

€2.712.990,70 which represent mainly invoices to be received early 2008 for services rendered in 2007.

Pre-financing received from consolidated EC entities reached €3.641.148,00 at the end of 2007 and is composed of the budgetary outturn 2007 (including PHARE debt towards the Commission of €181.662,11).

Other accounts payable against consolidated EC entities totalling €8.235.604,47 include debts towards different DG's of the Commission and Agencies:

€ 322.896,84	(DG TREN - financial interests of 2006)
€7.335.747,96	(DG TREN - subvention 2006)
€ 534.322,25	(DG TREN - financial interests of 2007)
€ 14.691,29	(DG PMO)
€ 9.286,00	(DG ADMIN )
€ 17.661,02	(CDT)
€ 812,85	(EASA)
€ 186,26	(GNSS)
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€8.235.604,47	

VIII. Contigent liabilities

Account	Description	31.12.2007	31.12.2006
	<i>Contingent liabilities:</i>	0,00	0,00
903000	Amounts relating to legal cases		
	<i>Commitments for future funding:</i>	32.181.047,40	21.879.036,46
902500	RAL - Commitments against appropriations not yet consumed	32.181.047,40	21.879.036,46
902600	Legal Commitments ( for which budget commitments have not yet been made)	99.700,00	
902000	<b>TOTAL</b>	<b>32.280.747,40</b>	<b>21.879.036,46</b>



IX. **Contigent assets**

Account	Description	31.12.2007	31.12.2006
901100	Guarantees received	10.658.321,80	4.597.995,00
901120	Guarantees for pre-financing	10.658.321,80	4.597.995,00
901900	Other contingent assets **)	8.749.772,79	5.109.132,10
901000	<b>TOTAL</b>	<b>19.408.094,59</b>	<b>9.707.127,10</b>

“Other contingent assets” include a “call option” allowing the Agency to buy back the anti-pollution equipment installed on board contractor’s ships for single EURO if auctioned at the end of the contracting period (normal contracting period being 3 years - renewable).

The current amount of equipment installed is €10.044.917,22 (acquisition value) and is amortised in a linear manner on an 8 year period as foreseen by the EC Inventory Regulation.

6. A) BUDGET IMPLEMENTATION 2007 – European Court of Auditors format

<b>Table 2 - European Maritime Safety Agency (Lisbon) - Implementation of the budget for the financial year 2007</b>											
REVENUE			EXPENDITURE								
Origin of revenue	Revenue entered in the final budget for the financial year	Revenue received	Allocation of expenditure	Final budget appropriations for the financial year					Appropriations carried over from the previous Financial Year		
				entered	committed	paid	carried over	cancelled	entered	paid	cancelled
Community subsidies	48,249,058.00	37,386,923.63	Title I Staff (NDA)	15,320,296.93	11,999,132.27	11,805,306.67	193,825.60	3,321,164.66	663,840.98	244,693.66	419,147.32
			Title II Administration (NDA)	3,179,703.07	3,148,720.45	1,881,438.99	1,267,281.46	30,982.62	605,818.18	522,867.10	82,951.08
Other income		157,183.85	Title III Operating activities (DA)								
			- CA	29,749,058.00	28,131,888.28	0.00	141,403.82	1,617,169.72	0.00	0.00	0.00
			- PA	29,749,058.00	0.00	19,294,910.15	141,403.82	10,454,147.85	0.00	0.00	0.00
Total	48,249,058.00	37,544,107.48	Total CA	48,249,058.00	43,279,741.00	0.00	1,602,510.88	4,969,317.00	1,269,659.16	767,560.76	502,098.40
			Total PA	48,249,058.00	0.00	32,981,655.81	1,602,510.88	13,806,295.13			
NDA: non differentiated appropriations (commitment appropriations equal payment appropriations).											
DA: differentiated appropriations (commitment and payment appropriations may differ).											
CA: commitment appropriations in a system of differentiated appropriations.											
CP: payment appropriations in a system of differentiated appropriations.											
Carried over appropriations for the financial year linked to Title III are exclusively for re-used income (101.000 EUR) and earmarked revenues/PHARE (40.403,82 EUR)											
<i>Source:</i> Data supplied by the Agency. This table summarises the data provided by the Agency in its annual accounts. Revenue collected and payments are estimated on a cash basis.											



## 6. C) Budget Implementation 2007 – Details

### BUDGET IMPLEMENTATION CREDIT OF THE YEAR – 2007 (C1 / credits of the year – R0 / earmarked revenues)



#### Budget Execution Report from 1-JAN to 31-DEC 2007 C1 funds & R0 funds

Budget Line (TITLE 1)	Fund type	Budget Line Description	Commimtent	Payment	Commimtent	Payment	Commimtent	Commitment Execution	%	Payment	Payment Execution	%
			Appropriations	Appropriations	Appropriations	Appropriations	Appropriations			Appropriations		
			INITIAL	INITIAL	(with RESERVE + PHARE amendment)	(with RESERVE + PHARE amendment)	(with APM amendment) FINAL	FINAL		(with APM amendment) FINAL	FINAL	
A-1100	C1	Basic salary	8,381,940	8,381,940	9,263,285	9,263,285	8,570,084	6,725,889	78%	8,570,084	6,725,889	78%
A-1101	C1	Family allowances	922,053	922,053	922,053	922,053	922,053	716,418	78%	922,053	716,418	78%
A-1102	C1	Expatriation and foreign-residence allowances	988,556	988,556	1,300,000	1,300,000	1,300,000	1,111,826	86%	1,300,000	1,111,826	86%
A-1103	C1	Secretarial allowances	15,000	15,000	15,000	15,000	15,000	2,962	20%	15,000	2,962	20%
A-1110	C1	Auxiliary staff	431,370	431,370	431,370	431,370	431,370	317,697	74%	431,370	317,697	74%
A-1113	C1	Contract staff	323,527	323,527	323,527	323,527	323,527	213,275	66%	323,527	213,275	66%
A-1114	C1	Agency staff	10,000	10,000	10,000	10,000	10,000	0	0%	10,000	0	0%
A-1115	C1	Seconded national experts	630,878	630,878	691,050	691,050	691,050	580,735	84%	691,050	580,735	84%
A-1130	C1	Insurance against sickness	256,665	256,665	285,600	285,600	285,600	250,147	88%	285,600	250,147	88%
A-1131	C1	Insurance against accidents and occupational disease	66,431	66,431	66,431	66,431	66,431	52,252	79%	66,431	52,252	79%
A-1132	C1	Insurance against unemployment	90,588	90,588	90,588	90,588	90,588	88,771	98%	90,588	88,771	98%
A-1140	C1	Childbirth and death allowances and grants	2,696	2,696	2,696	2,696	2,696	1,190	44%	2,696	1,190	44%
A-1141	C1	Travel expenses for annual leave	269,606	269,606	345,000	345,000	345,000	305,127	88%	345,000	305,127	88%
A-1150	C1	Overtime	token entry	token entry	6,000	6,000	6,000	0	0%	6,000	0	0%
A-1170	C1	Freelance interpreters and conference technicians	17,974	17,974	17,974	17,974	17,974	7,988	44%	17,974	2,164	12%
A-1172	C1	Services of the Translation Centre, Luxembourg	35,947	35,947	35,947	35,947	35,947	35,947	100%	35,947	26,742	74%
A-1178	C1	External Services	67,402	67,402	90,000	90,000	90,000	73,402	82%	90,000	63,426	70%
A-1190	C1	Salary weightings	18,500	18,500	18,500	18,500	18,500	18,500	100%	18,500	18,500	100%
A-1200	C1	Miscellaneous expenditure on staff recruitment	71,895	71,895	191,895	191,895	191,895	174,837	91%	191,895	123,174	64%
A-1210	C1	Travel expenses	35,947	35,947	35,947	35,947	35,947	35,500	99%	35,947	25,996	72%
A-1220	C1	Installation, resettlement and transfer allowances	269,606	269,606	360,000	360,000	360,000	276,131	77%	360,000	276,131	77%
A-1230	C1	Removal expenses	251,632	251,632	251,632	251,632	251,632	238,179	95%	251,632	211,179	84%
A-1240	C1	Temporary daily subsistence allowances	179,737	179,737	179,737	179,737	179,737	143,935	80%	179,737	143,935	80%
A-1300	C1	Mission expenses, duty travel expenses and other ancillary expenditure	179,737	179,737	190,281	190,281	190,281	100,758	53%	190,281	78,020	41%
A-1400	C1	Restaurants	10,000	10,000	10,000	10,000	10,000	0	0%	10,000	0	0%
A-1410	C1	Medical service	125,816	125,816	140,000	140,000	140,000	6,589	5%	140,000	4,404	3%
A-1420	C1	Language courses, training	314,540	314,540	314,540	314,540	314,540	227,439	72%	314,540	182,077	58%
A-1600	C1	Social measures and associated costs	375,000	375,000	375,000	375,000	375,000	271,640	72%	375,000	263,615	70%
A-1700	C1	Entertainment and representation expenses	35,945	35,945	35,945	35,945	49,445	22,000	44%	49,445	19,656	40%
		<b>Total Title 1</b>	<b>14,378,990</b>	<b>14,378,990</b>	<b>16,000,000</b>	<b>16,000,000</b>	<b>15,320,297</b>	<b>11,999,132</b>	<b>78%</b>	<b>15,320,297</b>	<b>11,805,307</b>	<b>77%</b>

Budget Line (TITLE 2)	Fund type	Budget Line Description	Commimtent	Payment	Commimtent	Payment	Commimtent	Commitment Execution	%	Payment Appropriations	Payment Execution	%
			Appropriations	Appropriations	Appropriations	Appropriations	Appropriations	FINAL	FINAL	(with APM amendment)	FINAL	FINAL
			INITIAL	INITIAL	(with RESERVE + PHARE amendment)	(with RESERVE + PHARE amendment)	(with APM amendment) FINAL	FINAL		(with APM amendment) FINAL	FINAL	
A-2000	C1	Rent	1,161,235	1,161,235	1,161,235	1,161,235	1,261,544	1,261,544	100%	1,261,544	1,261,544	100%
A-2010	C1	Insurance	26,964	26,964	0	0	0	0				
A-2020	C1	Water, gas, electricity	35,952	35,952	85,880	85,880	149,853	149,853	100%	149,853	117,044	78%
A-2030	C1	Cleaning and maintenance	26,964	26,964	120,000	120,000	0	0				
A-2040	C1	Fitting-out of premises	8,988	8,988	8,988	8,988	2,717	2,717	100%	2,717	2,717	100%
A-2050	C1	Security	35,952	35,952	40,000	40,000	0	0				
A-2080	C1	Preliminary expenditure relating to the acquisition or construction of a building	44,940	44,940	14,940	14,940	0	0				
A-2100	C1	Computer equipment	251,665	251,665	251,665	251,665	783,048	783,048	100%	783,048	78,032	10%
A-2101	C1	Software development	101,403	101,403	201,403	201,403	501,642	495,392	99%	501,642	108,750	22%
A-2102	C1	Other external data processing services	35,952	35,952	35,952	35,952	0	0				
A-2200	C1	New purchases of technical equipment and installations	8,988	8,988	8,988	8,988	4,528	4,528	100%	4,528	4,528	100%
A-2204	C1	Electronic office equipment	8,988	8,988	8,988	8,988	1,000	1,000	100%	1,000	0	0%
A-2210	C1	New purchases	44,940	44,940	34,940	34,940	14,951	13,842	93%	14,951	13,842	93%
A-2212	C1	Furniture hire	4,494	4,494	4,494	4,494	0	0				
A-2213	C1	Maintenance, use and repair	4,494	4,494	4,494	4,494	0	0				
A-2230	C1	Vehicle hire	8,988	8,988	38,988	38,988	38,988	37,021	95%	38,988	34,687	89%
A-2250	C1	Library stocks, purchase of books	3,595	3,595	11,595	11,595	11,595	10,500	91%	11,595	10,343	89%
A-2251	C1	Special library, documentation and reproduction equipment	2,696	2,696	2,696	2,696	2,696	0	0%	2,696	0	0%
A-2252	C1	Subscriptions to newspapers and periodicals	2,696	2,696	4,696	4,696	4,696	4,615	98%	4,696	4,212	90%
A-2300	C1	Stationery and office supplies	35,952	35,952	56,194	56,194	61,194	60,155	98%	61,194	47,483	78%
A-2320	C1	Bank charges	4,494	4,494	4,494	4,494	4,494	0	0%	4,494	0	0%
A-2329	C1	Other financial charges	899	899	899	899	899	0	0%	899	0	0%
A-2330	C1	Legal expenses	4,494	4,494	41,100	41,100	28,909	28,909	100%	28,909	9,845	34%
A-2340	C1	Damages	2,696	2,696	2,696	2,696	2,696	0	0%	2,696	0	0%
A-2350	C1	Miscellaneous insurance	8,763	8,763	12,763	12,763	12,763	12,763	100%	12,763	4,124	32%
A-2352	C1	Miscellaneous expenditure on internal meetings	13,482	13,482	13,482	13,482	6,500	6,500	100%	6,500	4,638	71%
A-2353	C1	Departmental removals and associated handling	40,500	40,500	36,500	36,500	10,806	10,663	99%	10,806	10,663	99%
A-2355	C1	Uniforms	1,250	1,250	5,250	5,250	5,250	3,900	74%	5,250	1,725	33%
A-2400	C1	Postage and delivery charges	17,976	17,976	17,976	17,976	19,810	19,810	100%	19,810	10,959	55%
A-2410	C1	Telecommunication charges	134,821	134,821	106,915	106,915	97,054	93,339	96%	97,054	77,614	80%
A-2411	C1	Telecom equipments	26,964	26,964	26,964	26,964	17,249	17,249	100%	17,249	15,809	92%
A-2500	C1	Meetings in general	134,821	134,821	134,821	134,821	134,821	131,373	97%	134,821	62,880	47%
A-2501	C1	Meetings in general - PHARE	0	0	0	0	0	0				
		<b>Total Title 2</b>	<b>2,247,010</b>	<b>2,247,010</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>3,179,703</b>	<b>3,148,720</b>	<b>99%</b>	<b>3,179,703</b>	<b>1,881,439</b>	<b>59%</b>

Budget Line (TITLE 3)	Fund type	Budget Line Description	Commimtent Appropriations	Payment Appropriations	Commimtent Appropriations	Payment Appropriations	Commimtent Appropriations	Commitment Execution	%	Payment Appropriations	Payment Execution	%
			INITIAL	INITIAL	(with RESERVE + PHARE amendment)	(with RESERVE + PHARE amendment)	(with APM amendment) FINAL	FINAL	(with APM amendment) FINAL	FINAL	FINAL	FINAL
<b>B0-3100</b>	C1	Maintenance of existing databases	100,000	100,000	141,210	141,210	158,596	141,210	89%	199,940	199,930	100%
<b>B0-3101</b>	C1	Database development	800,000	800,000	1,185,710	1,185,710	1,240,710	1,191,963	96%	994,234	723,897	73%
<b>B0-3200</b>	C1	Information and publishing	250,000	250,000	114,290	114,290	132,590	76,557	58%	132,590	60,544	46%
<b>B0-3300</b>	C1	Organisation of experts' meetings on maritime safety	1,100,000	1,100,000	1,073,138	1,073,138	1,070,731	824,127	77%	1,020,731	722,929	71%
<b>B0-3301</b>	C1	Participation of Romania and Bulgaria in expert's meetings on maritime safety	token entry	token entry	0	0	0	0	-	44,129	35,769	81%
<b>B0-3302</b>	C1	Participation of Croatia and Turkey in expert's meetings on maritime safety	131,560	131,560	131,560	131,560	18,105	18,105	100%	44,274	29,433	66%
	R0						113,455	113,455	100%	87,286	62,179	71%
<b>B0-3303</b>	C1	EC Funds for candidate, potential candidate countries and European Neighbourhood policy countries							-			-
	R0				17,498	17,498	17,498	17,498	100%	17,498	2,201	13%
<b>B0-3400</b>	C1	Translation costs	200,000	200,000	137,300	137,300	130,000	130,000	100%	130,000	91,143	70%
<b>B0-3500</b>	C1	Studies	860,000	860,000	1,022,700	1,022,700	982,607	826,633	84%	1,193,610	1,193,580	100%
<b>B0-3600</b>	C1	Mission expenses linked to maritime affairs	850,000	850,000	727,490	727,490	723,990	677,204	94%	723,990	702,642	97%
<b>B0-3700</b>	C1	Training actions linked to maritime affairs	200,000	200,000	198,163	198,163	160,777	135,431	84%	160,777	156,402	97%
		<b>Total Title 3 (without APM)</b>	<b>4,491,560</b>	<b>4,491,560</b>	<b>4,749,058</b>	<b>4,749,058</b>	<b>4,749,058</b>	<b>4,152,182</b>	<b>87%</b>	<b>4,749,058</b>	<b>3,980,648</b>	<b>84%</b>

Budget Line (TITLE 3)	Fund type	Budget Line Description	Commitment Appropriations INITIAL	Payment Appropriations INITIAL	Commitment Appropriations (with RESERVE + PHARE amendment)	Payment Appropriations (with RESERVE + PHARE amendment)	Commitment Appropriations (with APM amendment) FINAL	Commitment Execution FINAL	%	Payment Appropriations (with APM amendment) FINAL	Payment Execution FINAL	%
B0-3800	C1	Anti-pollution measures	0	0		8,900,000	0	0		8,900,000	5,001,656	56%
B0-3801	C1	Vessels contracts	23,500,000	20,500,000	22,800,000	14,800,000	121,058	121,058	100%	121,058	121,058	100%
B0-3802	C1	Satellite monitoring	0	3,500,000	700,000	300,000	131,274	131,274	100%	131,274	131,274	100%
B0-3803	C1	Marine pollution co-operation & co-ordination and information	1,500,000	1,000,000	1,500,000	1,000,000	42,218	42,218	100%	42,218	42,218	100%
B0-3810	R0	At sea oil recovery service network					9,322,443	9,322,443	100%	9,322,443		
	C1						9,428,157	9,112,056	97%	3,678,157	0	0%
B0-3811	R0	Operational fund					0	0		0	0	
	C1						2,500,000	2,280,454	91%	0	0	
B0-3812	R0	Other technical support					463,391	463,391	100%	463,391	463,391	100%
	C1						1,946,197	1,806,286	93%	1,436,197	0	0%
B0-3813	R0	Missions - APM - Operational support					2,105	2,105	100%	2,105	2,105	100%
	C1						32,895	27,895	85%	32,895	0	0%
B0-3820	R0	Service operation					33,352	33,352	100%	33,352	33,352	100%
	C1						68,881	12,000	17%	68,881	0	0%
B0-3821	R0	Service development					105,000	105,000	100%	105,000	105,000	100%
	C1						245,000	245,000	100%	105,000	0	0%
B0-3822	R0	Expert meetings & training					16,038	16,038	100%	16,038	16,038	100%
	C1						90,456	28,000	31%	90,456	0	0%
B0-3823	R0	Missions - APM - Satellite Imagery Service					1,438	1,438	100%	1,438	1,438	100%
	C1						8,562	8,562	100%	8,562	0	0%
B0-3830	R0	Co-operation & Co-ordination and Information					27,872	27,872	100%	27,872	27,872	100%
	C1						285,819	121,780	43%	285,819	0	0%
B0-3840	R0	Missions - APM - Other Activities					7,682	7,682	100%	7,682	7,682	100%
B0-3841*	C1	Missions - APM - Other Activities					2,318	2,318	100%	2,318	0	0%
B0-3841	R0	Meetings, workshops					38,679	38,679	100%	38,679	38,679	100%
B0-3842*	C1	Meetings, workshops**					69,167	21,806	32%	69,167	0	0%
B0-3842	R0	Others					58	58	100%	58	58	100%
B0-3843*	C1	Others***					9,942	942	9%	9,942	0	0%
		<b>APM</b>	<b>25,000,000</b>	<b>25,000,000</b>	<b>25,000,000</b>	<b>25,000,000</b>	<b>25,000,000</b>	<b>23,979,706</b>	<b>96%</b>	<b>25,000,000</b>	<b>15,314,262</b>	<b>61%</b>
		<b>Total Title 3</b>	<b>29,491,560</b>	<b>29,491,560</b>	<b>29,749,058</b>	<b>29,749,058</b>	<b>29,749,058</b>	<b>28,131,888</b>	<b>95%</b>	<b>29,749,058</b>	<b>19,294,910</b>	<b>65%</b>
Budget Line	Fund type	Budget Line Description	Commitment Appropriations INITIAL	Payment Appropriations INITIAL	Commitment Appropriations (with RESERVE + PHARE amendment)	Payment Appropriations (with RESERVE + PHARE amendment)	Commitment Appropriations (with APM amendment) FINAL	Commitment Execution FINAL	%	Payment Appropriations (with APM amendment) FINAL	Payment Execution FINAL	%
		<b>GRAND TOTAL (C1 &amp; R0)</b>	<b>46,117,560</b>	<b>46,117,560</b>	<b>48,249,058</b>	<b>48,249,058</b>	<b>48,249,058</b>	<b>43,279,741</b>	<b>90%</b>	<b>48,249,058</b>	<b>32,981,656</b>	<b>68%</b>
						RESERVE: + 2 114 000 EUR						
						PHARE: + 17 498 EUR						

**IMPORTANT**

\* Budget lines 3840-R0, 3841-R0 and 3842-R0 shifted down one position at the creation of the new budgetary structure for the changeover from R0 to C1 funding on the 21-Dec-2007.

Consequently, appropriations and commitments were moved down one position and one budget line amount has been missed from the budget

\*\* The appropriations and commitment shown correspond to "Missions-APM-Other activities"

\*\*\* The appropriations and commitment shown correspond to "Meetings, workshops"

Note that a total of €679 703 commitment and payment appropriations were transferred from Title 1 to Title 2 during 2007.

## 6 D) BUDGET IMPLEMENTATION CREDIT OF THE YEAR – 2007 - C8 (carried over credits)

2007 - C8 FUNDS										
A-1	Commitment					Payment				
	Budget Poste	Fund Source	Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-1170	C8	4.816,00	4.816,00	4.816,00	100,00 %	4.816,00				
A-1172	C8	2.169,50	2.169,50	2.169,50	100,00 %	2.169,50				
A-1178	C8	12.000,00	8.916,66	8.916,66	74,31 %	12.000,00	8.916,66	8.916,66	74,31 %	
A-1200	C8	15.744,95	11.244,98	11.244,98	71,42 %	15.744,95	11.244,98	11.244,98	71,42 %	
A-1210	C8	31.834,52	9.376,05	9.376,05	29,45 %	31.834,52	9.376,05	9.376,05	29,45 %	
A-1230	C8	290.895,14	162.908,26	162.908,26	56,00 %	290.895,14	162.193,39	162.193,39	55,76 %	
A-1300	C8	28.424,65	28.424,65	28.424,65	100,00 %	28.424,65	22.055,56	22.055,56	77,59 %	
A-1410	C8	4.313,00		0,00	0,00 %	4.313,00				
A-1420	C8	257.915,72	21.341,35	21.341,35	8,27 %	257.915,72	21.296,98	21.296,98	8,26 %	
A-1700	C8	15.727,50	15.727,50	15.727,50	100,00 %	15.727,50	9.610,04	9.610,04	61,10 %	
<b>Total A-1</b>		<b>663.840,98</b>	<b>264.924,95</b>	<b>264.924,95</b>	<b>39,91%</b>	<b>663.840,98</b>	<b>244.693,66</b>	<b>244.693,66</b>	<b>36,86 %</b>	

2007 - C8 FUNDS										
A-2	Commitment					Payment				
	Budget Poste	Fund Source	Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-2000	C8									
A-2020	C8	80.000,00	80.000,00	80.000,00	100,00 %	80.000,00	80.000,00	80.000,00	100,00 %	
A-2040	C8	5.336,22	5.333,22	5.333,22	99,94 %	5.336,22	5.333,22	5.333,22	99,94 %	
A-2050	C8									
A-2080	C8									
A-2100	C8	279.854,47	274.086,46	274.086,46	97,94 %	279.854,47	274.086,46	274.086,46	97,94 %	
A-2101	C8	38.274,00	38.274,00	38.274,00	100,00 %	38.274,00	38.274,00	38.274,00	100,00 %	
A-2102	C8	10.000,00	10.000,00	10.000,00	100,00 %	10.000,00	10.000,00	10.000,00	100,00 %	
A-2200	C8	837,00	655,00	655,00	78,26 %	837,00	655,00	655,00	78,26 %	
A-2204	C8									
A-2210	C8	63.017,90	62.568,99	62.568,99	99,29 %	63.017,90	62.568,99	62.568,99	99,29 %	
A-2213	C8	239,60		0,00	0,00 %	239,60				
A-2230	C8	2.055,57	284,86	284,86	13,86 %	2.055,57	284,86	284,86	13,86 %	
A-2250	C8									
A-2251	C8									
A-2252	C8	133,00	133,00	133,00	100,00 %	133,00	133,00	133,00	100,00 %	
A-2300	C8	9.523,84	8.228,91	8.228,91	86,40 %	9.523,84	8.228,91	8.228,91	86,40 %	
A-2320	C8	4.731,24	404,23	404,23	8,54 %	4.731,24	404,23	404,23	8,54 %	
A-2329	C8									
A-2340	C8									
A-2350	C8	5.309,84	5.309,84	5.309,84	100,00 %	5.309,84	5.309,84	5.309,84	100,00 %	
A-2352	C8	5.557,81	46,20	46,20	0,83 %	5.557,81	46,20	46,20	0,83 %	
A-2353	C8									
A-2355	C8	429,20		0,00	0,00 %	429,20				
A-2400	C8	5.248,05	1.156,58	1.156,58	22,04 %	5.248,05	1.156,58	1.156,58	22,04 %	
A-2410	C8	21.749,56	11.655,64	11.655,64	53,59 %	21.749,56	11.655,64	11.655,64	53,59 %	
A-2411	C8	375,00	375,00	375,00	100,00 %	375,00	375,00	375,00	100,00 %	
A-2500	C8	73.145,88	24.355,17	24.355,17	33,30 %	73.145,88	24.355,17	24.355,17	33,30 %	
A-2501	C8									
<b>Total A-2</b>		<b>605.818,18</b>	<b>522.867,10</b>	<b>522.867,10</b>	<b>86,31%</b>	<b>605.818,18</b>	<b>522.867,10</b>	<b>522.867,10</b>	<b>86,31 %</b>	



<b>B0-3</b>									
	Commitment					Payment			
Budget Poste	Fund Source	Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
<b>B0-3100</b>	<b>C8</b>	65.620,00	65.620,00	65.620,00	100,00 %				
<b>B0-3101</b>	<b>C8</b>	1.666.675,27	1.651.492,63	1.651.492,63	99,09 %				
<b>B0-3200</b>	<b>C8</b>	7.189,87	7.189,87	7.189,87	100,00 %				
<b>B0-3300</b>	<b>C8</b>	661.026,68	452.317,28	452.317,28	68,43 %				
<b>B0-3301</b>	<b>C8</b>	55.286,71	55.286,71	55.286,71	100,00 %				
<b>B0-3302</b>	<b>C8</b>	16.000,00	11.327,56	11.327,56	70,80 %				
<b>B0-3400</b>	<b>C8</b>	9.513,50	9.513,50	9.513,50	100,00 %				
<b>B0-3500</b>	<b>C8</b>	1.172.904,36	1.088.888,10	1.088.888,10	92,84 %				
<b>B0-3600</b>	<b>C8</b>	192.865,99	169.459,59	169.459,59	87,86 %				
<b>B0-3700</b>	<b>C8</b>	120.980,76	68.676,25	68.676,25	56,77 %				
<b>B0-3800</b>	<b>C8</b>	18.423.126,45	18.369.763,12	18.369.763,12	99,71 %				
<b>Total B0-3</b>		<b>22.391.189,59</b>	<b>21.949.534,61</b>	<b>21.949.534,61</b>	<b>98,03%</b>				

<b>Grand Total</b>		<b>23.660.848,75</b>	<b>22.737.326,66</b>	<b>22.737.326,66</b>	<b>96,10%</b>	<b>1.269.659,16</b>	<b>767.560,76</b>	<b>767.560,76</b>	<b>60,45 %</b>
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## 6 E) Reconciliation of the accrual based result with the budget result

	sign +/-	amount
<b>Economic result (- for loss) of the consolidation reporting package including table M2</b>	<b>+/-</b>	<b>5.669.362,48</b>
<b><i>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</i></b>		
<b>A</b> Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-3.076.104,25
<b>B</b> Adjustments for Accrual Cut-off (cut- off 31.12.N )	+	2.712.990,70
<b>C</b> Amount from liaison account with Commission booked in the Economic Outturn Account	-	
<b>D</b> Unpaid invoices at year end but booked in charges (class 6)	+	377.354,97
<b>E</b> Depreciation of intangible and tangible fixed assets (1)	+	355.866,05
<b>F</b> Provisions (1)	+	40.897,37
<b>G</b> Value reductions (1)	+	
<b>H</b> Recovery Orders issued in 2007 in class 7 and not yet cashed	-	-1.323,00
<b>I</b> Cleared Prefinancing in the year ( they are in the economic result but not in the budgetary result)	+	4.848.714,30
<b>J</b> Payments made from carry over of payment appropriations	+	767.560,76
<b>K</b> Other *)	+/-	
<b>L</b> Exchange rate differences (2) (3)	+/-	-2.553,30
<b><i>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</i></b>		
<b>M</b> Asset acquisitions (less unpaid amounts)	-	-589.485,39
<b>N</b> New pre-financing paid in the year 2007	-	-10.002.868,21
<b>O</b> New pre-financing received in the year 2007 and remaining open as at 31.12.2007	+	3.459.485,89
<b>P</b> Budgetary recovery orders issued before 2007 and cashed in the year	+	0,00
<b>R</b> Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	
<b>S</b> Payment appropriations carried over to 2008	-	-1.602.510,88
<b>T</b> Cancellation of unused carried over payment appropriations from previous year	+	502.098,40
<b>X</b> Other **)	+/-	
<b>total</b>		<b>3.459.485,89</b>
<b>Budgetary result (+ for surplus) (4)</b>		<b>3.459.485,89</b>
Delta not explained		0,00

## 7. Establishment plan 2007

Category and Grade	2007 Authorised	
	Permanent	Temporary
AD16		
AD15		1
AD14		1
AD13	1	1
AD12	2	6
AD11	1	7
AD10	5	12
AD9		15
AD8		14
AD7		12
AD6		9
AD5		7
<b>Total AD</b>	<b>9</b>	<b>85</b>
AST11		
AST10		
AST9		
AST8	1	1
AST7		1
AST6		3
AST5		8
AST4		10
AST3		15
AST2		14
AST1		6
<b>Total AST</b>	<b>1</b>	<b>58</b>
<b>Total AD + AST</b>	<b>10</b>	<b>143</b>
<b>Grand Total</b>		<b>153</b>

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

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

EMSA being fully consolidated in the Commission accounts, the 2007 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 are edicted by the European Commission, are on an accrual basis and are compliant with the International Public Sector Accounting Standards (IPSAS).

The assurance statement related to the accounts 2007 has been transmitted to the Accountant of the Commission in a separate note. It includes no reservation to any of the 15 listed points.

### **B. Financial Information System**

EMSA has reinforced its ABAC deployment by installing the new version of the ABAC Assets module (Java version) specifically designed to run on wide area network such as Testa II.

During this project, EMSA played again a pioneer role by being the first Agency to adopt this new software and our feedback helped to create a fully functional version by the Fall 2007 (the production date). After its production status, the system has been immediately used to organise a global stock take (December 2007) whose results were critical to establish the Financial Statement 2007.

By being directly linked to the SAP central accounting system for either acquisition or retirement procedures, ABAC Assets has strongly improved the cohesiveness of the overall ABAC system.

Other positives elements include a better control of the supply chain (ABAC Assets requires to place the order and record the goods reception via the system) and some modern means to manage inventory (infra red bar code readers, etc.)

Thanks to the ABAC full outsourcing scheme (DG BUDG being the system supplier), EMSA has benefited from a high standard financial system for a small fraction of its potential acquisition price (EMSA 2007 ABAC contribution to DG BUDG has been 120 KEURO whilst a comparable system deployment would have been in the range of at least 3-5 million EUR). With the exception of the maintenance of the Testa II router linking EMSA to DIGIT, EMSA IT department has been able to focus on its core maritime business and avoid spending time on financial applications maintenance. The ABAC Service Level Agreement between DG BUDG and EMSA has been signed on November 2007.

While the financial system is now close to the completion stage (the only missing module being ABAC Contracts), it must be noted that the underlying business processes have not been formalised and have not been validated by the Accountant.

This formalisation issue is critical for the internal control and should be addressed in 2008.

### 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 50% of the total budget of the year. Contrarily to 2006, the outcome of the anti-pollution tenders have been positive and 96% of the budget 2007 was committed by year end.

The overall 2007 budget execution is substantially better both in commitment and payment appropriation:

#### Commitment appropriation – credits of the year (C1-R0):

Title	Budget 2007 (COM)	Realised 2007 (COM)	%
I Staff	15,320,296.93	11,999,132.27	78%
II Administrative exp.	3,179,703.07	3,148,720.45	99%
III Operational exp.	4,749,058.00	4,152,182.28	87%
Anti-pollution measures	25,000,000.00	23,979,706.00	96%
<b>Total</b>	<b>48,249,058.00</b>	<b>43,279,741.00</b>	<b>90%</b>

#### Payment appropriation - credits of the year (C1-R0):

Title	Budget 2007 (PAY)	Realised 2007 (PAY)	%
I Staff	15,320,296.93	11,805,306.67	77%
II Administrative exp.	3,179,703.07	1,881,438.99	59%
III Operational exp.	4,749,058.00	3,980,548.15	84%
Anti-pollution measures	25,000,000.00	15,314,362.00	61%
<b>Total</b>	<b>48,249,058.00</b>	<b>32,981,655.81</b>	<b>68%</b>

Early 2007 and following a suggestion of DG TREN, EMSA requested to its Administrative Board the possibility to manage the anti-pollution funds under via the earmarked revenues method.

The particularity of the earmarked revenues scheme is to avoid the cancellation of the payment appropriation if not used during the same year. Earmarked revenues are widely used by the Commission and the Agencies to manage DG ELARG (Phare) and DG RELEX projects

Introduced in June following the acceptance of the Administrative Board, this earmarked revenues scheme has been withdrawn in December following some objections from the Central Financial Services of DG BUDG.

Since earmarked revenues have been used for only a part of the year and have not influenced the carry-over/carry-forward 2007-08, their introduction and withdrawal have not affected the 2007 budgetary outturn result in any manner.



**Michel Metzger**  
Accounting Officer