

**- EMSA -**

**FINAL  
FINANCIAL STATEMENT**

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

**- 2017 -**

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## **REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2017**

*Art 96 of the EMSA Financial Regulation*

## **INTRODUCTION**

### **CERTIFICATION LETTER FROM THE EMSA ACCOUNTING OFFICER a.i..**

The annual accounts of the European Maritime Safety Agency for the year 2017 have been prepared in accordance with the Title IX of the Financial Regulation applicable to the general budget of the European Union, the accounting rules adopted by the Commission's Accounting Officer and the accounting principles and methods adopted by myself.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Maritime Safety Agency in accordance with Article 68 of the Financial Regulation.

I have obtained from the authorising officer, who certified its reliability, all the information necessary for the production of the accounts that show the European Maritime Safety Agency's assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the European Maritime Safety Agency.

Done in Lisbon on 11 June, 2018.



**Malvine Tomusca**  
Accounting Officer a.i.

## 1. EMSA – STATEMENT OF FINANCIAL POSITION 2017 – ASSETS

Consolidation account			31.12.2017	31.12.2016
	<b>ASSETS</b>			
	<b>A. NON CURRENT ASSETS</b>			
210000	Intangible assets		<b>8,546,263.70</b>	<b>8,060,317.55</b>
200000	Tangible assets		<b>23,440,226.01</b>	<b>24,917,063.01</b>
221000		Land and buildings	26,830.00	31,934.00
230000		Plant and equipment	16,795,297.00	17,733,160.00
241000		Computer hardware	1,963,302.00	1,648,811.00
240000		Furniture and vehicles	359,273.01	419,540.01
242000		Other fixtures and fittings	4,295,524.00	5,083,618.00
299000	Long-term pre-financing		<b>290,136.00</b>	<b>290,136.00</b>
range		Long-term pre-financing	290,136.00	290,136.00
	<b>TOTAL NON CURRENT ASSETS</b>		<b>32,276,625.71</b>	<b>33,267,516.56</b>
	<b>B. CURRENT ASSETS</b>			
310000	Inventories		<b>2,137,960.00</b>	<b>2,137,960.00</b>
405000	Short-term pre-financing		1,259,044.41	<b>595,608.01</b>
range		Short-term pre-financing	<b>1,259,044.41</b>	<b>595,608.01</b>
400000	Short-term receivables		<b>3,193,658.18</b>	<b>3,048,354.34</b>
401000		Current receivables	1,330,081.09	1,014,550.80
410900		Sundry receivables	34,789.29	8,861.17
490000		Other	<b>1,822,969.53</b>	<b>2,024,942.37</b>
490010		Accrued income	167,596.53	145,669.91
490011		Deferred charges	1,655,373.00	1,199,657.70
490090		Accrued income with consolidated EU entities	0.00	679,614.76
490091		Deferred charges with consolidated EU entities	0.00	0.00
400009		Short-term receivables with consolidated EU entities	5,818.27	0.00
500000	Cash and cash equivalents		<b>22,258,757.89</b>	<b>16,530,292.75</b>
	<b>TOTAL CURRENT ASSETS</b>		<b>28,849,420.48</b>	<b>22,312,215.10</b>
	<b>TOTAL</b>		<b>61,126,046.19</b>	<b>55,579,731.66</b>

## EMSA – STATEMENT OF FINANCIAL POSITION 2017 – LIABILITIES

Consolidation account			31.12.2017	31.12.2016
	<b>LIABILITIES</b>			
	<b>A. Net Assets</b>		<b>36,014,937.96</b>	<b>38,529,999.32</b>
100000	Reserves		0.00	0.00
140000	Accumulated surplus/deficit		38,529,999.32	36,294,648.55
141000	Economic outturn for the year - profit+/loss-		-2,515,061.36	2,235,350.77
	<b>C. NON CURRENT LIABILITIES</b>		<b>105,510.17</b>	<b>105,510.17</b>
161000	Employee benefits		0.00	0.00
163000	Provisions for risks and charges		0.00	0.00
172000	Other long-term liabilities		105,510.17	105,510.17
172100		Other long-term liabilities	105,510.17	105,510.17
	<b>TOTAL A+B+C</b>		<b>36,120,448.13</b>	<b>38,635,509.49</b>
	<b>D. CURRENT LIABILITIES</b>		<b>25,005,598.06</b>	<b>16,944,222.17</b>
481000	Employee benefits		0.00	0.00
483000	Provisions for risks and charges		0.00	0.00
440000	Accounts payable		25,005,598.06	16,944,222.17
441000		Current payables	963,796.94	808,289.77
441109		<i>Consolidated - Current payables</i>	0.00	0.00
442000		Long-term liabilities falling due within the year	0.00	0.00
443000		Sundry payables	941,426.14	95,844.76
491000		Other	4,909,502.34	2,717,206.00
491010		Accrued charges	4,899,854.00	2,398,691.69
491011		Deferred income	0.00	0.00
491012		Other	9,648.34	5,918.48
491090		<i>Accrued charges with consolidated EU entities</i>	0.00	312,596.73
491091		<i>Deferred income with consolidated EU entities</i>	0.00	0.00
440009		<i>Accounts payable with consolidated EU entities</i>	18,190,872.64	13,322,880.74
440019		<i>Pre-financing received from consolidated EU entities</i>	18,190,080.61	13,322,880.74
440029		<i>Other accounts payable against consolidated EU entities</i>	792.03	0.00
	<b>TOTAL D. CURRENT LIABILITIES</b>		<b>25,005,598.06</b>	<b>16,944,222.17</b>
	<b>TOTAL</b>		<b>61,126,046.19</b>	<b>55,579,731.66</b>

## 2. EMSA – STATEMENT OF FINANCIAL PERFORMANCE 2017

Consolidation account		2017	2016
706199	Funds transferred from the Commission to other Institutions	0.00	0.00
740100	Contributions of EFTA countries belonging to the EEA	0.00	0.00
743000	Recovery of expenses	0.00	0.00
744000	Revenues from administrative operations	8,979,955.45	4,775,959.48
745000	Other operating revenue	63,830,938.14	61,419,722.39
777777	<b>TOTAL OPERATING REVENUE</b>	<b>72,810,893.59</b>	<b>66,195,681.87</b>
610000	Administrative expenses	-35,718,754.31	-32,600,638.87
6201,,	All Staff expenses	-19,976,297.81	-18,809,212.61
630100	Fixed asset related expenses	-8,216,369.02	-8,919,460.50
611000	Other administrative expenses	-7,526,087.48	-4,871,965.76
600000	Operational expenses	-39,604,640.39	-31,359,711.01
606000	Other operational expenses	-39,604,640.39	-31,359,711.01
666666	<b>TOTAL OPERATING EXPENSES</b>	<b>-75,323,394.70</b>	<b>-63,960,349.88</b>
	<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>	<b>-2,512,501.11</b>	<b>2,235,331.99</b>
750000	Financial revenues	0.00	164.35
650000	Financial expenses	-2,560.25	-145.57
	<b>SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES</b>	<b>-2,560.25</b>	<b>18.78</b>
	<b>SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES</b>	<b>-2,515,061.36</b>	<b>2,235,350.77</b>
800008	Minority interest	0.00	0.00
790000	Extraordinary gains (+)	0.00	0.00
690000	Extraordinary losses (-)	0.00	0.00
	<b>SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS</b>	<b>0.00</b>	<b>0.00</b>
	<b>ECONOMIC OUTTURN FOR THE YEAR</b>	<b>-2,515,061.36</b>	<b>2,235,350.77</b>

### 3. **EMSA – CASH FLOW 2017 TABLE (INDIRECT METHOD) – FOR INFORMATION PURPOSE ONLY**

	2017	2016
<b>Cash Flows from ordinary activities</b>		
<b>Surplus/(deficit) from ordinary activities</b>	<b>-2,515,061.36</b>	<b>2,235,350.77</b>
<b>Operating activities</b>		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	1,677,298.85	1,595,632.24
Depreciation (tangible fixed assets) +	6,224,689.40	3,097,451.93
Increase/(decrease) in Provisions for risks and liabilities	0.00	-46,000.00
Increase/(decrease) in Value reduction for doubtful debts	0.00	0.00
(Increase)/decrease in Stock	0.00	-1,065,640.00
(Increase)/decrease in Long term Pre-financing	0.00	0.00
(Increase)/decrease in Short term Pre-financing	-663,436.40	3,297,256.50
(Increase)/decrease in Long term Receivables	0.00	0.00
(Increase)/decrease in Short term Receivables	-139,485.57	3,146,858.90
(Increase)/decrease in Receivables related to consolidated EU entities	-5,818.27	0.16
Increase/(decrease) in Other Long term liabilities	0.00	-4,775.12
Increase/(decrease) in Accounts payable	3,193,383.99	664,436.60
Increase/(decrease) in Liabilities related to consolidated EU entities	4,867,991.90	-659,237.27
Other non-cash movements	311,980.00	5,262,506.12
<b>Net cash Flow from operating activities</b>	<b>12,951,542.54</b>	<b>17,523,840.83</b>
<b>Cash Flows from investing activities</b>		
Increase of tangible and intangible fixed assets (-)	-7,223,077.40	-13,237,775.91
Proceeds from tangible and intangible fixed assets (+)	0.00	0.00
<b>Net cash flow from investing activities</b>	<b>-7,223,077.40</b>	<b>-13,237,775.91</b>
Net increase/(decrease) in cash and cash equivalents	5,728,465.14	4,286,064.92
<b>Cash and cash equivalents at the beginning of the period</b>	<b>16,530,292.75</b>	<b>12,244,227.83</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>22,258,757.89</b>	<b>16,530,292.75</b>

4. **STATEMENT OF CHANGES IN NET ASSETS – 2017**

Net assets	Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
<b>Balance as of 31 December 2016</b>	<b>36,294,648.55</b>	<b>2,235,350.77</b>	<b>38,529,999.32</b>
Changes in accounting policies 1)	0.00	0.00	0.00
<b>Balance as of 1 January 2017</b>	<b>36,294,648.55</b>	<b>2,235,350.77</b>	<b>38,529,999.32</b>
Other 2)	0.00	0.00	0.00
Fair value movements	0.00	0.00	0.00
Movement in Guarantee Fund reserve	0.00	0.00	0.00
Allocation of the Economic Result of Previous Year	2,235,350.77	-2,235,350.77	0.00
Amounts credited to Member States	0.00	0.00	0.00
Economic result of the year	0.00	-2,515,061.36	<b>-2,515,061.36</b>
<b>Balance as of 31 December 2017</b>	<b>38,529,999.32</b>	<b>-2,515,061.36</b>	<b>36,014,937.96</b>
<b>Account</b>	<b>140000</b>	<b>141000</b>	



## **5. SIGNIFICANT ACCOUNTING POLICIES**

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

The EMSA Financial Statement 2017 has been drafted based on:

- EMSA Founding Regulation (Regulation 1406/2002/EC as amended);
- EMSA Financial Regulation (December 18 - 2013);
- EMSA Implementing Rules of the Financial Regulation as last amended by the Administrative Board (November 18 – 2014);
- EMSA Decision No 2009/30 on inventory rules (based on relevant Commission Regulations and guidelines);
- “Accounting Guidelines” as provided by the Commission Accountant and closing instructions for 2017.

In accordance with articles 94, 95 and 96 of the EMSA Financial Regulation, EMSA prepares its financial statements on the basis of accrual-based accounting rules that are derived from International Public Sector Accounting Standards (IPSAS) or by default, International Financial Reporting Standards (IFRS).

These accounting rules, adopted by the Accounting Officer of the Commission, have to be applied by all the institutions and EU bodies falling within the scope of consolidation in order to establish a uniform set of rules for accounting, valuation and presentation of the accounts with a view to harmonising the process for drawing up the financial statements and consolidation. The accounts are kept in Euro on the basis of the calendar year.

### **B) ACCOUNTING PRINCIPLES**

The objective of the financial statements is to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU accounting rule No 2 and are the same as those described in IPSAS 1, that is: fair presentation, accrual basis, going concern, consistency of presentation, aggregation, offsetting and comparative information.

Preparation of the financial statements in accordance with the above mentioned rules and principles requires management to make estimates that affect the reported amounts of certain items in the statement of financial position and statement of financial performance, as well as the disclosures of contingent assets and liabilities.

### **C) BASIS OF PREPARATION**

#### *a) Currency and basis for conversion*

The financial statements are presented in Euros, the Euro being the European Union's functional and reporting currency.

#### *b) Transactions and balances*

Foreign currency transactions are translated into Euros using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance.

#### *c) Use of estimates*

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to: provisions, financial risk accounts receivables, accrued income and charges, contingent assets and liabilities, and degree of impairment of intangible assets and property, plant and equipment. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

## D) STATEMENT OF FINANCIAL POSITION

### a) Intangible assets

Acquired computer software licences are stated at historical cost less accumulated amortisation and impairment losses. The assets are amortised on a straight-line basis over their estimated useful lives. Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met. The costs capitalisable include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalisable development costs and maintenance costs are recognised as expenses as incurred.

### b) Property, Plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition or construction of the asset.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to EMSA and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. As EMSA does not borrow money to fund the acquisition of property, plant and equipment, there are no borrowing costs related to such purchases.

Land and works of art are not depreciated as they are deemed to have an indefinite useful life. Assets under construction are not depreciated as these assets are not yet available for use. Depreciation on other assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives, as follows:

<b>DEPRECIATION RATES</b>	
<b>Type of asset</b>	<b>Straight line depreciation rate</b>
Buildings	4%
Plant, machinery and equipment	10% to 25%
Furniture	10% to 25%
Fixtures and fittings	10% to 25%
Vehicles	25%
Computer hardware	25%
Other tangible assets	10% to 25%

c) Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular pre-financing agreement. The float or advance is repaid or used for the purpose for which it was provided during the period defined in the agreement. If the beneficiary does not incur eligible expenditures, he has the obligation to return the pre-financing advance to the European Union. The amount of the pre-financing is reduced (wholly or partially) by the acceptance of eligible costs and amounts returned, and this amount is recognised as an expense.

d) Receivables

Receivables are carried at original amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that EMSA will not be able to collect all amounts due according to the original terms of receivables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance. A general write-down, based on past experience, is also made for outstanding recovery orders not already subject to a specific write-down.

e) Cash and cash equivalents

Cash and cash equivalents are financial instruments and defined as current assets. They include cash at hand, deposits held at call with banks.

f) Provisions

Provisions are recognised when EMSA has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognised for future operating losses. The amount of the provision is the best estimate of the expenditures expected to be required to settle the present obligation at the reporting date. Where the provision involves a large number of items, the obligation is estimated by weighting all possible outcomes by their associated probabilities (“expected value” method).

g) Payables

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the European Union.

h) Accrued and deferred incomes and charges

According to the European Union accounting rules, transactions and events are recognised in the financial statements in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Accounting Officer which aim at ensuring that the financial statements reflect a true and fair view.

Revenue is also accounted for in the period to which it relates. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by EMSA or a contractual agreement exists, an accrued income will be recognised in the financial statements.

In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

## **E) STATEMENT OF FINANCIAL PERFORMANCE**

### *a) Revenues*

#### - Non exchange revenues

This makes up the vast majority of the EMSA revenue and includes mainly the subvention paid by DG MOVE and the grants paid by DG NEAR, DG GROW, DG ENV and DG CLIMA.

#### - Exchange revenues

Revenue from the sale of goods and services is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

EMSA main exchange revenues include LRIT fees and charges, Equasis and diverse services delivered to other Agencies.

### *b) Expenditures*

Exchange expenses arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the EMSA. They are valued at original invoice cost.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expenses.

## **F) CONTINGENT ASSETS AND LIABILITIES**

### **a) Contingent assets**

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the European Union. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

### **b) Contingent liabilities**

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of EMSA; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

## **6. NOTES TO THE STATEMENT OF FINANCIAL POSITION**

### **A) Intangible and Tangible assets**

The variation of the intangible assets in 2017 is composed of:

2017		Computer Software	Intangible assets under construction	Total
<b>Gross carrying amounts 01.01.2017</b>	+	<b>12,351,666.38</b>	<b>5,093,487.55</b>	<b>17,445,153.93</b>
Additions	+	301,380.85	1,861,864.15	2,163,245.00
Disposals	-	-1,002,244.64	0.00	-1,002,244.64
Transfer between headings	+/-	0.00	0.00	0.00
Other changes (2)	+/-	0.00	0.00	0.00
<b>Gross carrying amounts 31.12.2017</b>		<b>11,650,802.59</b>	<b>6,955,351.70</b>	<b>18,606,154.29</b>
<b>Accumulated amortization and impairment 01.01.2017</b>	-	<b>-9,384,836.38</b>	<b>0.00</b>	<b>-9,384,836.38</b>
Amortization	-	-1,677,298.85	0.00	-1,677,298.85
Write-back of amortization	+	0.00	0.00	0.00
Disposals	+	1,002,244.64	0.00	1,002,244.64
Impairment (2)	-	0.00	0.00	0.00
Write-back of impairment	+	0.00	0.00	0.00
Transfer between headings	+/-	0.00	0.00	0.00
Other changes (2)	+/-	0.00	0.00	0.00
<b>Accumulated amortization and impairment 31.12.2017</b>		<b>-10,059,890.59</b>	<b>0.00</b>	<b>-10,059,890.59</b>
<b>Net carrying amounts 31.12.2017</b>		<b>1,590,912.00</b>	<b>6,955,351.70</b>	<b>8,546,263.70</b>
Accounts		211000	214000	210000

In conformity with the EC Accounting Rule No 7, amortisations have been recorded on a monthly basis in SAP.

As requested by the European Commission Rule No 6, intangible assets under construction have been recorded from January 1<sup>st</sup> 2010. All projects starting after 1/1/2010 and having an estimated value exceeding € 250,000.00 (full costs) have been included in the account 214000.



The variation of the tangible assets in 2017 is composed of:

2017		Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
<b>Gross carrying amounts 01.01.2017</b>	+	<b>51,037.72</b>	<b>48,649,914.70</b>	<b>6,827,722.13</b>	<b>735,611.51</b>	<b>12,718,476.79</b>	<b>68,982,762.85</b>
Additions	+	0.00	3,209,860.86	1,254,719.94	4,965.00	590,256.60	<b>5,059,832.40</b>
Disposals	-	0.00	-507,100.00	-664,840.67	0.00	-610,904.00	<b>-1,802,844.67</b>
Transfer between headings	+/-	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
Other changes (1)	+/-	0.00	177,482.00	0.00	0.00	0.00	<b>177,482.00</b>
<b>Gross carrying amounts 31.12.2017</b>		<b>51,037.72</b>	<b>51,530,157.56</b>	<b>7,397,601.40</b>	<b>740,576.51</b>	<b>12,697,859.39</b>	<b>72,417,232.58</b>
<b>Accumulated amortization and impairment 01.01.2017</b>	-	<b>-19,103.72</b>	<b>-30,916,754.70</b>	<b>-5,178,911.13</b>	<b>-316,071.50</b>	<b>-7,634,858.79</b>	<b>-44,065,699.84</b>
Depreciation	-	-5,104.00	-4,147,723.86	-940,228.94	-65,232.00	-1,066,400.60	<b>-6,224,689.40</b>
Write-back of depreciation	+	0.00	0.00	0,00	0,00	0.00	<b>0,00</b>
Disposals	+	0.00	507,100.00	684,840.67	0.00	298,924.00	<b>1,490,864.67</b>
Impairment (1)	-	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
Write-back of impairment	+	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
Transfer between headings	+/-	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
Other changes (1)	+/-	0.00	-177,482.00	0.00	0.00	0.00	<b>-177,482.00</b>
<b>Accumulated amortization and impairment 31.12.2017</b>		<b>-24,207.72</b>	<b>-34,734,860.56</b>	<b>-5,434,299.40</b>	<b>-381,303.50</b>	<b>-8,402,335.39</b>	<b>-48,977,006.57</b>
<b>Net carrying amounts 31.12.2017</b>		<b>26,830.00</b>	<b>16,795,297.00</b>	<b>1,963,320.00</b>	<b>359,273.01</b>	<b>4,295,529.00</b>	<b>23,440,226.01</b>
Accounts		230000	241000	240000	242000	200000	

In conformity with the EC Accounting rule No 7, depreciations have been recorded on a monthly basis in SAP.

## B) Long-term pre-financing

		31.12.2017	31.12.2016
299290	PF implemented by other EU entities than the Commission (pre-financing given to third parties)	290,136.00	290,136.00
299000	<b>Total</b>	<b>290,136.00</b>	<b>290,136.00</b>

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

## C) Inventories

		31.12.2017		
Account	Receivables from	Gross Total	Value Reduction (-)	Net Value
310500	Anti-pollution measures - dispersant/chemical products	2,137,960.00	0.00	2,137,960.00
292000	<b>Total</b>	<b>2,137,960.00</b>	<b>0.00</b>	<b>2,137,960.00</b>

## D) Short-term pre-financing and receivables

Pre-financing without interest for the EU entity <1 yr		31.12.2017	31.12.2016
405290	PF Implemented by other EU entities than the Commission (pre-financing given to third parties)	1,259,044.41	595,608.01
405200	<b>Total</b>	<b>1,259,044.41</b>	<b>595,608.01</b>

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

### Short-term receivables

Current receivables	31.12.2017			31.12.2016		
	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)	Net Value
Receivables from						
Customers	24,509.12	-5,914.51	<b>18,594.61</b>	42,940.90	-5,914.51	<b>37,026.39</b>
Member States	1,248,980.72	0.00	<b>1,248,980.72</b>	852,488.70	0.00	<b>852,488.70</b>
EFTA	0.00	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>
Third States	48,156.23	0.00	<b>48,156.23</b>	17,276.26	0.00	<b>17,276.26</b>
Other current receivables	14,349.53	0.00	<b>14,349.53</b>	107,759.45	0.00	<b>107,759.45</b>
<b>Total</b>	<b>1,335,995.60</b>	<b>-5,914.51</b>	<b>1,330,081.09</b>	<b>1,020,465.31</b>	<b>-5,914.51</b>	<b>1,014,550.80</b>

- All receivables are carried out at the original amount less write-down for impairment when there is objective evidence that the Agency will not be able to collect all amounts due according to the original terms of receivables. This analysis is carried out on the situation of year end balances as they exist when preparing the financial statements.
- The amount of write-down is charged to the statement of financial performance.
- Current receivables from Member States are composed of VAT to be recovered (Portugal) while current receivables with Third States are mainly linked to LRIT fees and charges to be collected.
- Other current receivables are mainly related to staff mobility and inter-agencies regularisations.

**Sundry receivables** (account: 410900) consist of:

Sundry receivables	31.12.2017	31.12.2016
Staff-related receivables	34,789.29	8,861.17
Other sundry receivables	0.00	0,00
<b>Total</b>	<b>34,789.29</b>	<b>8,861.17</b>

Other deferrals and accruals totalling **€ 1,822,969.53** are composed at yearend of:

€ 167,596.53 (accrued income regarding exchange revenues from LRIT)

€ 1,655,373.00 (deferred charges such prepaid software maintenance, rent, etc.)

### E) Cash and cash equivalents

Account	Description	31.12.2017	31.12.2016
505000	<i>Unrestricted cash:</i>	22,258,757.89	16,530,292.75
505300	Current accounts (bank accounts)	22,242,816.29	16,519,053.43
505400	Imprest accounts	15,941.60	11,239.32
500000	<b>Total</b>	<b>22,258,757.89</b>	<b>16,530,292.75</b>

Cash include only cash in hands as there are no other cash equivalents or liquid investments to be reported. Currently, the Agency uses one core bank (ING Belgium) where the main account is used for all payments and all incomes linked to the EC subsidy. Other accounts have been opened with ING for earmarked revenues management, BBVA Portugal while three imprest accounts are also organised via a bank accounts opened with Novo Banco Portugal.

### F) Capital

The EMSA capital has decreased with the result of the year 2017 (loss of: **€ 2,515,061.36**) to reach **€ 36,014,937.96**.

## G) Other long term liabilities

Totalling € 105,510.17 this account is composed of:

€ 82,618.09 - LRIT long term deposits and interests collected from the different customers

€ 22,892.08 – Financial interests linked to diverse earmarked revenues projects (Equasis, Frontex, etc.)

## H) Short-term liabilities

Current payables at yearend consisted of:

Account	Current payables	31.12.2017	31.12.2016
441100	Vendors	579,673.22	9,170.14
441200	Member States	383,898.92	769,350.00
441300	EFTA	0.00	0.00
441600	Third States	0.00	0.00
441700	Other (1)	224.80	29,769.63
441000	<b>Total</b>	<b>963,796.94</b>	<b>808,289.77</b>

Payables arising from the purchase of goods and services are recognized at invoices reception for the original amount and corresponding expenses are entered in the accounts when the supplies are delivered and accepted by the Agency.

Other (1) is composed of:

(1) Please specify "Other Current payables":	31.12.2017	31.12.2016
Payables to staff under the current carry-on of activities	224.80	224,80
Other items (debtors creditors)	0.00	29,544.83
<b>Total</b>	<b>224.80</b>	<b>29,769.63</b>

## Sundry payables

Account	Sundry payables	31.12.2017	31.12.2016
443000	Staff	843,418.85	87,127.88
	Other (2)	98,007.29	8,716.88
	<b>Total</b>	<b>941,426.14</b>	<b>95,844.76</b>

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

(2) Please specify "Other Sundry payables":	31.12.2017	31.12.2016
ABAC Assets goods received	9,207.88	0.02
Payments to be resent	11,581.00	6,847.02
ONSS & others	77,218.41	1,869.84
<b>Total</b>	<b>98,007.29</b>	<b>8,716.88</b>

Deferrals and accruals are totalling € **4,899,854.00** and represent mainly invoices to be received in 2018 for services rendered or goods delivered in 2017 and staff untaken holidays at 31 December 2017.as explained below:

Account	Description	31.12.2017	31.12.2016
491010	Accrued charges	<b>4,899,854.00</b>	<b>2,398,691.69</b>
	Untaken annual leave *	289,581.00	336,555.92
	other accrued charges	4,610,273.00	2,062,135.77
491011	Deferred income	0.00	0.00
491000	<b>Total</b>	<b>4,899,854.00</b>	<b>2,398,691.69</b>

In accordance with EC Accounting Rules No 10 complemented by chapter 19 under IPSAS 19 (Provisions, contingent liabilities and contingent assets) accruals are made to recognize the amounts to be paid for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees (for example, amounts relating to accrued vacation pay). The accruals are determined based on estimates received from the authorizing officers (assessed based on the part of the carry-overs to be applied to 2017-2018).

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

The remaining pre-financing received from consolidated EC entities after deducting the consumption of the year and the corresponding accrued expenses has totalled **€18,190,080.61** and is composed of:

- € 952,586.57 (DG MOVE– budget outturn 2017)
- € 200,820.17 (pre-financing received from DG MARE)
- € 4,923,701.30 (pre-financing received from DG GROW)
- € 3,702,928.02 (pre-financing received from DG NEAR)
- € 7,991,640.58 (pre-financing received from FRONTEX)
- € 418,403.97 (pre-financing received from EFCA)

#### I) Contingent assets

Account	Description	31.12.2017	31.12.2016
901100	Guarantees received	2,505,075.30	386,217.00
901120	Guarantees for pre-financing *	2,505,075.30	386,217.00
901180	Performance guarantees	0.00	0.00
901190	Other Guarantees a)	0.00	0.00
901900	Other contingent assets b)	0.00	0.00
901000	<b>TOTAL</b>	<b>2,505,075.30</b>	<b>386,217.00</b>

#### J) Other significant disclosures

Account	Other Significant Disclosures	31.12.2017	31.12.2016
904200	RAL - Commitments against appropriations not yet consumed	46,979,784.51	33,955,394.91
904370	Contractual commitment ( for which budget commitments have not yet been made) *)	768,992.12	0.00
904400	Contributions to related organisations	0.00	0.00
904100	Undrawn commitments	0.00	0.00
904500	Operating lease commitments	0.00	0.00
904000	<b>TOTAL</b>	<b>47,748,776.43</b>	<b>33,955,394.91</b>

## K) Note to Annual Accounts related to payroll charges calculated by PMO

### Note related to Payroll charges:

All salary calculations giving the total staff expenses included in the Statement of financial performance of the Agency are externalized to the Office for administration and payment of individual entitlements (also known as the Paymaster's Office-PMO) which is a central office of the European Commission.

The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, to calculate and to pay their salaries and other financial entitlements. The PMO provides these services to other EU institutions and agencies as well. The PMO is also responsible for managing the health insurance fund of the Institutions, together with processing and paying the claims of reimbursement from staff members. The PMO also manages the pension fund and pays the pensions of retired staff members. PMO is being audited by the European Court of Auditors.

The Agency is only responsible for the communication to the PMO of reliable information allowing the calculation of the staff costs. It is also responsible to check that this information has been correctly handled in the monthly payroll report used for accounting payroll costs. It is not responsible for the calculation of the payroll costs performed by PMO.

## 7. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

### A) Revenues

Account	Operating Revenues	2017	2016
744000	Revenue from administrative operations	8,979,955.45	4,775,959.48
760000	Staff	0.00	0.00
744100	Fixed assets related revenue	0.00	7,812.75
744900	Other administrative revenue	8,979,955.45	4,768,146.73
744910	Other	0.00	0.00
744919	<i>Adm revenue with consolidated EU entities</i>	8,979,955.45	4,768,146.73
745000	Other operating revenues	63,830,938.14	61,419,722.39
745100	Adjustments of provisions	0.00	0.00
745200	Exchange rate gains	2,937.64	9,102.98
745900	Other	63,828,000.50	61,410,619.41
745910	Other	1,001,289.36	1,372,960.86
745909	<i>Operating revenue with consolidated EU entities (2)</i>	63,516,541.48	60,037,658.55
745919	<i>EU Subsidy</i>	55,329,771.25	54,898,550.86
		7,496,939.89	5,139,107.69
777777	<b>Total</b>	<b>72,810,893.59</b>	<b>66,195,681.87</b>



The account 744919 is related to administrative revenues linked to projects in progress with other EU agencies and booked in the inter-entity regularisation accounts.

Total revenues increased (+10%) due to the increase of earmarked projects.

## B) Expenditures

Account		2017	2016
610000	<b>Administrative Expenses</b>	<b>35,718,754.31</b>	<b>32,600,638.87</b>
6201,,	All Staff expenses	19,976,297.81	18,809,212.61
620100	Staff expenses	19,976,297.81	18,809,212.61
620109	Staff expenses with consolidated entities	0.00	0.00
630100	Fixed Assets Expenses	8,216,369.02	8,919,460.50
611000	Other Administrative Expenses	7,526,087.48	4,871,965.76
611100	Land and Buildings	2,857,636.08	3,073,609.68
611109	Land and Buildings with consolidated entities	212,156.75	149,094.49
611900	All Other	4,456,294.65	1,649,261.59
611910	Other	3,910,212.72	1,241,798.54
611919	<i>Administrative expenses with consolidated entities</i>	546,081.93	407,463.05
600000	<b>Operational Expenses</b>	<b>39,604,640.39</b>	<b>31,359,711.01</b>
606000	Other operational expenses	39,604,640.39	31,359,711.01
630000	Provisions for risks and liabilities	0.00	0.00
640000	Exchange rate losses	4,440.48	-1,370.55
606900	Other operational expenses	39,600,199.91	31,361,081.56
606910	Other	39,600,199.91	29,221,700.31
606919	<i>Other - Consolidated entities</i>	0.00	2,139,381.25
666666	<b>Total</b>	<b>75,323,394.70</b>	<b>63,960,349.88</b>

Total expenditure increased by almost 18% between 2016 and 2017 due mainly to operational costs increase by 26% as a result of some additional activities carried on during 2017.

## 8. BUDGETARY IMPLEMENTATION 2017

### 8.a) Budget Implementation 2017 – Summary (DG BUDG format)

	2017	2016
<b>REVENUE</b>		
Balancing Commission subsidy	+ 56,282,357.85	55,689,249.98
COPERNICUS	+ 7,111,000.00	3,434,000.00
EC Funds for candidate and potential countries	+ 200,000.00	0.00
EC Funds Implementation of SAFEMED III	+ 1,211,422.00	0.00
EU Funds Implementation for SLA FRONTEX	+ 9,118,667.05	10,159,277.64
EU Funds Implementation for SLA EFCA	+ 1,026,000.00	0.00
TRACECA	+ 2,001,367.37	414.86
Greenland CSN	+ 300,000.00	180,000.00
THETIS S	+ 100,000.00	40,000.00
Emission Inventories Project	+ 22,500.00	0.00
LRIT	+ 404,767.79	381,587.78
EQUASIS	+ 400,000.00	450,000.00
THETIS MRV	+ 0.00	200,000.00
CG Pilot Project	+ 0.00	420,000.00
Miscellaneous	+ 20,871.88	29,826.64
EMCDDA	+ 99,000.00	128,964.64
Financial interests generated by the 2016 subvention (MOVE)	+ 1.71	164.35
<b>TOTAL REVENUE (a)</b>	<b>78,297,955.65</b>	<b>71,113,485.89</b>
<b>EXPENDITURE</b>		
<i>Title I: Staff</i>		
Payments	- 22,145,313.07	20,888,168.38
Appropriations carried over	- 226,171.94	184,195.48
<i>Title II: Administrative Expenses</i>		
Payments	- 3,508,808.68	3,468,175.65
Appropriations carried over	- 525,847.51	388,790.79
<i>Title III: Operating Expenditure</i>		
Payments	- 45,907,878.06	40,772,313.33
Appropriations carried over	- 19,423,371.64	14,259,367.81
<b>TOTAL EXPENDITURE (b)</b>	<b>91,737,390.90</b>	<b>79,961,011.44</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>	<b>-13,439,435.25</b>	<b>-8,847,525.55</b>
Cancellation of unused payment appropriations carried over from previous year	+ 132,498.37	101,510.91
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+ 14,259,413.99	9,528,981.33
Exchange differences for the year (gain +/-loss -)	+/- 109.46	7,732.43
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>	<b>952,586.57</b>	<b>790,699.12</b>
Balance year N-1	+/- 790,699.12	961,830.99
Positive balance from year N-1 reimbursed in year N to the Commission	- 790,699.12	-961,830.99
<b>Result used for determining amounts in general accounting</b>	<b>952,586.57</b>	<b>790,699.12</b>
<b>Commission subsidy - agency registers accrued revenue and Commission accrued expense</b>	<b>55,329,771.28</b>	
<b>Pre-financing remaining open to be reimbursed by agency to Commission in year N+1</b>	<b>952,586.57</b>	

## 8.b) Budget Implementation 2017 – Global/Overview – All Titles – All Credit Types

Official Budget Title	Fund Source	Commitment				Payment			
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	% Commit	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)	% Payment
A-1	C1	22,371,548.80	22,335,774.13		99.84 %	22,371,548.80	22,112,213.75	0.00	98.84 %
	C4	35,710.88	33,099.32		92.69 %	35,710.88	33,099.32	0.00	92.69 %
	C8	177,329.46	119,521.59		67.40 %	177,329.46	119,521.59	0.00	67.40 %
	C9	18,691.67	0.00		0.00 %	0.00			0.00 %
		<b>22,603,280.81</b>	<b>22,488,395.04</b>	<b>0.00</b>	<b>99.49 %</b>	<b>22,584,589.14</b>	<b>22,264,834.66</b>	<b>0.00</b>	<b>98.58 %</b>
A-2	C1	3,956,487.20	3,950,495.19		99.85 %	3,956,487.20	3,440,647.73	0.00	86.96 %
	C4	116,161.00	84,160.95		72.45 %	116,161.00	68,160.95	0.00	58.68 %
	C8	391,328.13	316,637.63		80.91 %	391,328.13	316,637.63	0.00	80.91 %
	C9	251.91	0.00		0.00 %	0.00			0.00 %
		<b>4,464,228.24</b>	<b>4,351,293.77</b>	<b>0.00</b>	<b>97.47 %</b>	<b>4,463,976.33</b>	<b>3,825,446.31</b>	<b>0.00</b>	<b>85.70 %</b>
B0-3	C1	15,537,790.03	14,863,030.91		95.66 %	10,710,782.57	9,658,571.44	0.00	90.18 %
	C5	3,659.12	3,659.12		100.00 %	2,490.00	2,490.00	0.00	100.00 %
	C8	3,890,994.30	3,463,026.79		89.00 %	0.00			0.00 %
		<b>19,432,443.45</b>	<b>18,329,716.82</b>	<b>0.00</b>	<b>94.33 %</b>	<b>10,713,272.57</b>	<b>9,661,061.44</b>	<b>0.00</b>	<b>90.18 %</b>
B0-4	C1	22,800,000.00	22,246,974.34		97.57 %	20,245,132.00	19,922,354.03	0.00	98.41 %
	C5	392.70	392.70		100.00 %	0.00			0.00 %
	C8	29,491,691.20	29,259,975.07		99.21 %	0.00			0.00 %
		<b>52,292,083.90</b>	<b>51,507,342.11</b>	<b>0.00</b>	<b>98.50 %</b>	<b>20,245,132.00</b>	<b>19,922,354.03</b>	<b>0.00</b>	<b>98.41 %</b>
B0-5	R0	35,747,834.23	27,579,358.92		77.15 %	35,747,834.23	16,324,462.59	0.00	45.67 %
		<b>35,747,834.23</b>	<b>27,579,358.92</b>	<b>0.00</b>	<b>77.15 %</b>	<b>35,747,834.23</b>	<b>16,324,462.59</b>	<b>0.00</b>	<b>45.67 %</b>
<b>Total</b>		<b>134,539,870.63</b>	<b>124,256,106.66</b>	<b>0.00</b>	<b>92.36 %</b>	<b>93,754,804.27</b>	<b>71,998,159.03</b>	<b>0.00</b>	<b>76.79 %</b>

Credit types – DG BUDG nomenclature:

- C1: credits of the year
- C4: re-used credits
- C5: re-used credits (carried-over)
- C8: carried over credits
- C9: cancelled credits
- R0: assigned revenues

### 8.c) Budget Implementation 2017 – Detailed – All Titles – All Credit Types

C1

Budget line	Official Budget Item Desc (Fr)	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)
A-1100	Basic salaries	12,492,161.38	12,492,161.38	100.00 %	12,492,161.38	12,492,161.38	100.00 %
A-1101	Family allowances	2,305,809.87	2,305,809.87	100.00 %	2,305,809.87	2,305,809.87	100.00 %
A-1102	Expatriation and foreign-residence allowances	2,147,557.61	2,147,557.61	100.00 %	2,147,557.61	2,147,557.61	100.00 %
A-1103	Secretarial allowances	1,800.00	1,699.50	94.42 %	1,800.00	1,699.50	94.42 %
	<b>Total</b>	<b>16,947,328.86</b>	<b>16,947,228.36</b>		<b>16,947,328.86</b>	<b>16,947,228.36</b>	
A-1113	Contract staff	1,294,341.52	1,294,341.52	100.00 %	1,294,341.52	1,294,341.52	100.00 %
A-1115	Seconded national experts	688,000.00	685,642.48	99.66 %	688,000.00	685,642.48	99.66 %
A-1116	Trainees	78,000.00	77,746.10	99.67 %	78,000.00	77,746.10	99.67 %
	<b>Total</b>	<b>2,060,341.52</b>	<b>2,057,730.10</b>		<b>2,060,341.52</b>	<b>2,057,730.10</b>	
A-1130	Insurance against sickness	552,000.00	548,213.39	99.31 %	552,000.00	548,213.39	99.31 %
A-1131	Insurance against accidents and occupational disea	63,000.00	61,731.57	97.99 %	63,000.00	61,731.57	97.99 %
A-1132	Insurance against unemployment	210,000.00	206,645.05	98.40 %	210,000.00	206,645.05	98.40 %
	<b>Total</b>	<b>825,000.00</b>	<b>816,590.01</b>		<b>825,000.00</b>	<b>816,590.01</b>	
A-1140	Childbirth and death allowances and grants	2,000.00	1,586.48	79.32 %	2,000.00	1,586.48	79.32 %
A-1141	Travel expenses for annual leave	471,000.00	469,911.42	99.77 %	471,000.00	469,911.42	99.77 %
A-1147	Stand by duty	27,000.00	22,788.50	84.40 %	27,000.00	22,788.50	84.40 %
A-1148	Shift work	56,000.00	55,596.28	99.28 %	56,000.00	55,596.28	99.28 %
	<b>Total</b>	<b>556,000.00</b>	<b>549,882.68</b>		<b>556,000.00</b>	<b>549,882.68</b>	

A-1170	Freelance interpreters and conference technicians	42,000.00	39,259.14	93.47 %	42,000.00	39,259.14	93.47 %
A-1172	Services of the Translation Centre Luxembourg	15,000.00	15,000.00	100.00 %	15,000.00	6,505.70	43.37 %
A-1175	Interim Staff	53,000.00	48,619.83	91.74 %	53,000.00	25,312.89	47.76 %
A-1176	Consultants	7,360.00	7,355.00	99.93 %	7,360.00	900.00	12.23 %
A-1178	External Services	145,000.00	145,000.00	100.00 %	145,000.00	127,467.47	87.91 %
	<b>Total</b>	<b>262,360.00</b>	<b>255,233.97</b>		<b>262,360.00</b>	<b>199,445.20</b>	
A-1190	Salary weightings	42,000.00	39,698.75	94.52 %	42,000.00	39,698.75	94.52 %
	<b>Total</b>	<b>42,000.00</b>	<b>39,698.75</b>		<b>42,000.00</b>	<b>39,698.75</b>	
A-1200	Miscellaneous expenditure on staff recruitment	115,018.42	115,018.42	100.00 %	115,018.42	68,252.50	59.34 %
	<b>Total</b>	<b>115,018.42</b>	<b>115,018.42</b>		<b>115,018.42</b>	<b>68,252.50</b>	
A-1210	Expenses on Taking Up Duty and on End of Contract	20,000.00	18,734.53	93.67 %	20,000.00	18,734.53	93.67 %
	<b>Total</b>	<b>20,000.00</b>	<b>18,734.53</b>		<b>20,000.00</b>	<b>18,734.53</b>	
A-1220	Installation resettlement and transfer allowances	113,000.00	112,874.18	99.89 %	113,000.00	112,874.18	99.89 %
	<b>Total</b>	<b>113,000.00</b>	<b>112,874.18</b>		<b>113,000.00</b>	<b>112,874.18</b>	
A-1230	Removal expenses	30,000.00	30,000.00	100.00 %	30,000.00	6,612.00	22.04 %
	<b>Total</b>	<b>30,000.00</b>	<b>30,000.00</b>		<b>30,000.00</b>	<b>6,612.00</b>	
A-1240	Temporary daily subsistence allowances	40,000.00	37,457.96	93.64 %	40,000.00	37,457.96	93.64 %
	<b>Total</b>	<b>40,000.00</b>	<b>37,457.96</b>		<b>40,000.00</b>	<b>37,457.96</b>	
A-1300	Mission expenses duty travel expenses and other an	95,000.00	95,000.00	100.00 %	95,000.00	80,666.41	84.91 %
	<b>Total</b>	<b>95,000.00</b>	<b>95,000.00</b>		<b>95,000.00</b>	<b>80,666.41</b>	
A-1410	Medical service	30,000.00	26,477.30	88.26 %	30,000.00	11,437.00	38.12 %
	<b>Total</b>	<b>30,000.00</b>	<b>26,477.30</b>		<b>30,000.00</b>	<b>11,437.00</b>	

A-1500	Training	215,000.00	213,564.37	99.33 %	215,000.00	162,617.18	75.64 %
	<b>Total</b>	<b>215,000.00</b>	<b>213,564.37</b>		<b>215,000.00</b>	<b>162,617.18</b>	
A-1600	Social measures and associated costs	1,000,000.00	1,000,000.00	100.00 %	1,000,000.00	995,260.78	99.53 %
A-1601	Special assistance and associated costs	8,500.00	8,500.00	100.00 %	8,500.00	2,243.76	26.40 %
	<b>Total</b>	<b>1,008,500.00</b>	<b>1,008,500.00</b>		<b>1,008,500.00</b>	<b>997,504.54</b>	
A-1700	Reception and events	12,000.00	11,783.50	98.20 %	12,000.00	5,482.35	45.69 %
	<b>Total</b>	<b>12,000.00</b>	<b>11,783.50</b>		<b>12,000.00</b>	<b>5,482.35</b>	
A-2000	Rent	2,225,968.58	2,225,968.58	100.00 %	2,225,968.58	2,225,968.58	100.00 %
	<b>Total</b>	<b>2,225,968.58</b>	<b>2,225,968.58</b>		<b>2,225,968.58</b>	<b>2,225,968.58</b>	
A-2020	Water gas electricity and heating	272,300.00	272,300.00	100.00 %	272,300.00	242,979.43	89.23 %
	<b>Total</b>	<b>272,300.00</b>	<b>272,300.00</b>		<b>272,300.00</b>	<b>242,979.43</b>	
A-2030	Cleaning and maintenance	226,170.89	226,170.89	100.00 %	226,170.89	140,394.55	62.07 %
	<b>Total</b>	<b>226,170.89</b>	<b>226,170.89</b>		<b>226,170.89</b>	<b>140,394.55</b>	
A-2040	Fitting-out of premises	173,202.64	173,200.19	100.00 %	173,202.64	115,520.96	66.70 %
	<b>Total</b>	<b>173,202.64</b>	<b>173,200.19</b>		<b>173,202.64</b>	<b>115,520.96</b>	
A-2050	Security and surveillance of buildings	219,923.25	219,923.25	100.00 %	219,923.25	158,601.31	72.12 %
	<b>Total</b>	<b>219,923.25</b>	<b>219,923.25</b>		<b>219,923.25</b>	<b>158,601.31</b>	
A-2100	Computer equipment	342,976.54	339,412.11	98.96 %	342,976.54	165,497.00	48.25 %
A-2101	Software development	145,425.00	145,425.00	100.00 %	145,425.00	145,425.00	100.00 %
A-2102	Other external data processing services	63,960.00	63,960.00	100.00 %	63,960.00	42,200.00	65.98 %
	<b>Total</b>	<b>552,361.54</b>	<b>548,797.11</b>		<b>552,361.54</b>	<b>353,122.00</b>	
A-2200	Technical equipment and installations	0.00			0.00		

		<b>Total</b>	<b>0.00</b>			<b>0.00</b>	
A-2210	Purchase of furniture		30,785.05	30,785.05	100.00 %	30,785.05	19,375.51 62.94 %
		<b>Total</b>	<b>30,785.05</b>	<b>30,785.05</b>		<b>30,785.05</b>	<b>19,375.51</b>
A-2230	Vehicle		2,750.00	2,750.00	100.00 %	2,750.00	1,787.59 65.00 %
		<b>Total</b>	<b>2,750.00</b>	<b>2,750.00</b>		<b>2,750.00</b>	<b>1,787.59</b>
A-2250	Library stocks purchase of books		2,200.00	2,200.00	100.00 %	2,200.00	897.27 40.79 %
A-2252	Subscriptions to newspapers and periodicals		3,525.00	3,525.00	100.00 %	3,525.00	3,525.00 100.00 %
		<b>Total</b>	<b>5,725.00</b>	<b>5,725.00</b>		<b>5,725.00</b>	<b>4,422.27</b>
A-2300	Stationery and office supplies		17,000.00	17,000.00	100.00 %	17,000.00	7,443.93 43.79 %
		<b>Total</b>	<b>17,000.00</b>	<b>17,000.00</b>		<b>17,000.00</b>	<b>7,443.93</b>
A-2320	Bank charges		650.00	650.00	100.00 %	650.00	89.40 13.75 %
		<b>Total</b>	<b>650.00</b>	<b>650.00</b>		<b>650.00</b>	<b>89.40</b>
A-2330	Legal expenses		1,000.00	1,000.00	100.00 %	1,000.00	625.00 62.50 %
		<b>Total</b>	<b>1,000.00</b>	<b>1,000.00</b>		<b>1,000.00</b>	<b>625.00</b>
A-2340	Damages		5,000.00	5,000.00	100.00 %	5,000.00	840.37 16.81 %
		<b>Total</b>	<b>5,000.00</b>	<b>5,000.00</b>		<b>5,000.00</b>	<b>840.37</b>
A-2350	Miscellaneous insurance		27,776.59	27,670.63	99.62 %	27,776.59	26,834.59 96.61 %
A-2353	Departmental removals and associated handling		1,059.58	1,059.58	100.00 %	1,059.58	1,059.58 100.00 %
A-2354	Archiving documents		0.00			0.00	
A-2355	Uniforms		3,350.00	3,350.00	100.00 %	3,350.00	3,081.19 91.98 %
		<b>Total</b>	<b>32,186.17</b>	<b>32,080.21</b>		<b>32,186.17</b>	<b>30,975.36</b>
A-2400	Postage and delivery charges		23,000.00	20,844.18	90.63 %	23,000.00	11,429.97 49.70 %

		<b>Total</b>	<b>23,000.00</b>	<b>20,844.18</b>		<b>23,000.00</b>	<b>11,429.97</b>	
A-2410	Telecommunication charges		52,764.08	52,764.08	100.00 %	52,764.08	32,252.46	61.13 %
A-2411	Telecommunication equipment		5,700.00	5,700.00	100.00 %	5,700.00	1,382.79	24.26 %
		<b>Total</b>	<b>58,464.08</b>	<b>58,464.08</b>		<b>58,464.08</b>	<b>33,635.25</b>	
A-2500	Meetings in general		110,000.00	109,836.65	99.85 %	110,000.00	93,436.25	84.94 %
		<b>Total</b>	<b>110,000.00</b>	<b>109,836.65</b>		<b>110,000.00</b>	<b>93,436.25</b>	
B3-102	Information Services and databases		5,399,681.65	5,387,830.32	99.78 %	5,814,060.36	5,216,796.22	89.73 %
B3-103	EQUASIS (C1 Funds)		50,000.00	50,000.00	100.00 %	50,000.00	50,000.00	100.00 %
		<b>Total</b>	<b>5,449,681.65</b>	<b>5,437,830.32</b>		<b>5,864,060.36</b>	<b>5,266,796.22</b>	
B3-200	Information and Communication		70,000.00	62,264.21	88.95 %	70,000.00	55,197.73	78.85 %
B3-201	Operational translation costs		77,910.00	77,910.00	100.00 %	71,165.00	59,763.00	83.98 %
		<b>Total</b>	<b>147,910.00</b>	<b>140,174.21</b>		<b>141,165.00</b>	<b>114,960.73</b>	
B3-300	Operational Workshops and Training		1,123,925.37	1,076,356.08	95.77 %	971,886.00	915,348.09	94.18 %
B3-304	Op. entertainment and representation		45,200.00	45,040.26	99.65 %	45,200.00	36,919.36	81.68 %
		<b>Total</b>	<b>1,169,125.37</b>	<b>1,121,396.34</b>		<b>1,017,086.00</b>	<b>952,267.45</b>	
B3-500	Studies in support of Agency operations		591,069.50	591,069.50	100.00 %	372,654.35	297,654.35	79.87 %
		<b>Total</b>	<b>591,069.50</b>	<b>591,069.50</b>		<b>372,654.35</b>	<b>297,654.35</b>	
B3-600	Operational missions		645,000.00	635,000.00	98.45 %	620,000.00	501,141.82	80.83 %
		<b>Total</b>	<b>645,000.00</b>	<b>635,000.00</b>		<b>620,000.00</b>	<b>501,141.82</b>	
B3-700	LRIT		1,604,403.92	1,499,636.13	93.47 %	1,609,961.08	1,504,541.32	93.45 %
		<b>Total</b>	<b>1,604,403.92</b>	<b>1,499,636.13</b>		<b>1,609,961.08</b>	<b>1,504,541.32</b>	
B3-900	Cooperation on Coast Guard Functions		5,930,599.59	5,437,924.41	91.69 %	1,085,855.78	1,021,209.55	94.05 %



	<b>Total</b>	<b>5,930,599.59</b>	<b>5,437,924.41</b>		<b>1,085,855.78</b>	<b>1,021,209.55</b>	
B4-100	Pollution response services	18,065,800.00	17,748,896.83	98.25 %	15,896,930.00	15,740,467.93	99.02 %
	<b>Total</b>	<b>18,065,800.00</b>	<b>17,748,896.83</b>		<b>15,896,930.00</b>	<b>15,740,467.93</b>	
B4-200	CleanSeaNet	4,310,000.00	4,160,709.94	96.54 %	3,830,290.00	3,772,009.35	98.48 %
	<b>Total</b>	<b>4,310,000.00</b>	<b>4,160,709.94</b>		<b>3,830,290.00</b>	<b>3,772,009.35</b>	
B4-300	Co-operation and Co-ordination and Information	424,200.00	337,367.57	79.53 %	517,912.00	409,876.75	79.14 %
	<b>Total</b>	<b>424,200.00</b>	<b>337,367.57</b>		<b>517,912.00</b>	<b>409,876.75</b>	
		<b>64,665,826.03</b>	<b>63,396,274.57</b>	<b>98.04 %</b>	<b>57,283,950.57</b>	<b>55,133,786.95</b>	<b>96.25 %</b>

C4

Budget line	Official Budget Item Desc (Fr)	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)
A-1100	Basic salaries	30,839.00	30,839.00	100.00 %	30,839.00	30,839.00	100.00 %
	<b>Total</b>	<b>30,839.00</b>	<b>30,839.00</b>		<b>30,839.00</b>	<b>30,839.00</b>	
A-1178	External Services	609.35			609.35		
	<b>Total</b>	<b>609.35</b>			<b>609.35</b>		
A-1300	Mission expenses duty travel expenses and other an	4,262.53	2,260.32	53.03 %	4,262.53	2,260.32	53.03 %
	<b>Total</b>	<b>4,262.53</b>	<b>2,260.32</b>		<b>4,262.53</b>	<b>2,260.32</b>	
A-2000	Rent	100,161.00	68,160.95	68.05 %	100,161.00	68,160.95	68.05 %
	<b>Total</b>	<b>100,161.00</b>	<b>68,160.95</b>		<b>100,161.00</b>	<b>68,160.95</b>	
A-2100	Computer equipment	16,000.00	16,000.00	100.00 %	16,000.00		
	<b>Total</b>	<b>16,000.00</b>	<b>16,000.00</b>		<b>16,000.00</b>		
		<b>151,871.88</b>	<b>117,260.27</b>	<b>77.21 %</b>	<b>151,871.88</b>	<b>101,260.27</b>	<b>66.67 %</b>

**C5**

<b>Budget line</b>	<b>Official Budget Item Desc (Fr)</b>	<b>Commit. Approp. Transact. Amnt. (1)</b>	<b>Executed Commitment Amnt. (2)</b>	<b>% Committed (2/1)</b>	<b>Payment Approp. Transact. Amnt. (3)</b>	<b>Executed Payment Amnt. (4)</b>	<b>% Paid (4/3)</b>
B3-102	Information Services and databases	3,659.12	3,659.12	100.00 %	2,490.00	2,490.00	100.00 %
	<b>Total</b>	<b>3,659.12</b>	<b>3,659.12</b>		<b>2,490.00</b>	<b>2,490.00</b>	
B4-200	CleanSeaNet	392.70	392.70	100.00 %	0.00		
	<b>Total</b>	<b>392.70</b>	<b>392.70</b>		<b>0.00</b>		
		<b>4,051.82</b>	<b>4,051.82</b>	<b>100.00 %</b>	<b>2,490.00</b>	<b>2,490.00</b>	<b>100.00 %</b>

C8

Budget line	Official Budget Item Desc (Fr)	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)
A-1170	Freelance interpreters and conference technicians	135.94	0.00	0.00 %	135.94		
A-1172	Services of the Translation Centre Luxembourg	2,285.00	0.00	0.00 %	2,285.00		
A-1175	Interim Staff	11,093.91	9,256.71	83.44 %	11,093.91	9,256.71	83.44 %
A-1176	Consultants	29,788.00	29,788.00	100.00 %	29,788.00	29,788.00	100.00 %
A-1178	External Services	23,126.10	19,937.56	86.21 %	23,126.10	19,937.56	86.21 %
	<b>Total</b>	<b>66,428.95</b>	<b>58,982.27</b>		<b>66,428.95</b>	<b>58,982.27</b>	
A-1200	Miscellaneous expenditure on staff recruitment	11,122.91	1,602.40	14.41 %	11,122.91	1,602.40	14.41 %
	<b>Total</b>	<b>11,122.91</b>	<b>1,602.40</b>		<b>11,122.91</b>	<b>1,602.40</b>	
A-1210	Expenses on Taking Up Duty and on End of Contract	1,996.85	0.00	0.00 %	1,996.85		
	<b>Total</b>	<b>1,996.85</b>	<b>0.00</b>		<b>1,996.85</b>		
A-1230	Removal expenses	33,461.37	25,623.24	76.58 %	33,461.37	25,623.24	76.58 %
	<b>Total</b>	<b>33,461.37</b>	<b>25,623.24</b>		<b>33,461.37</b>	<b>25,623.24</b>	
A-1300	Mission expenses duty travel expenses and other an	5,437.47	2,268.31	41.72 %	5,437.47	2,268.31	41.72 %
	<b>Total</b>	<b>5,437.47</b>	<b>2,268.31</b>		<b>5,437.47</b>	<b>2,268.31</b>	
A-1410	Medical service	11,353.90	8,347.94	73.52 %	11,353.90	8,347.94	73.52 %
	<b>Total</b>	<b>11,353.90</b>	<b>8,347.94</b>		<b>11,353.90</b>	<b>8,347.94</b>	
A-1500	Training	17,038.52	6,245.86	36.66 %	17,038.52	6,245.86	36.66 %
	<b>Total</b>	<b>17,038.52</b>	<b>6,245.86</b>		<b>17,038.52</b>	<b>6,245.86</b>	

A-1600	Social measures and associated costs	17,514.10	15,613.16	89.15 %	17,514.10	15,613.16	89.15 %
A-1601	Special assistance and associated costs	7,500.00	0.00	0.00 %	7,500.00		
	<b>Total</b>	<b>25,014.10</b>	<b>15,613.16</b>		<b>25,014.10</b>	<b>15,613.16</b>	
A-1700	Reception and events	5,475.39	838.41	15.31 %	5,475.39	838.41	15.31 %
	<b>Total</b>	<b>5,475.39</b>	<b>838.41</b>		<b>5,475.39</b>	<b>838.41</b>	
A-2020	Water gas electricity and heating	36,177.29	19,048.61	52.65 %	36,177.29	19,048.61	52.65 %
	<b>Total</b>	<b>36,177.29</b>	<b>19,048.61</b>		<b>36,177.29</b>	<b>19,048.61</b>	
A-2030	Cleaning and maintenance	65,847.20	44,400.31	67.43 %	65,847.20	44,400.31	67.43 %
	<b>Total</b>	<b>65,847.20</b>	<b>44,400.31</b>		<b>65,847.20</b>	<b>44,400.31</b>	
A-2040	Fitting-out of premises	25,062.96	23,888.44	95.31 %	25,062.96	23,888.44	95.31 %
	<b>Total</b>	<b>25,062.96</b>	<b>23,888.44</b>		<b>25,062.96</b>	<b>23,888.44</b>	
A-2050	Security and surveillance of buildings	105,439.29	95,729.11	90.79 %	105,439.29	95,729.11	90.79 %
	<b>Total</b>	<b>105,439.29</b>	<b>95,729.11</b>		<b>105,439.29</b>	<b>95,729.11</b>	
A-2100	Computer equipment	42,635.20	39,980.44	93.77 %	42,635.20	39,980.44	93.77 %
A-2101	Software development	12,573.45	12,555.78	99.86 %	12,573.45	12,555.78	99.86 %
A-2102	Other external data processing services	20,000.00	20,000.00	100.00 %	20,000.00	20,000.00	100.00 %
	<b>Total</b>	<b>75,208.65</b>	<b>72,536.22</b>		<b>75,208.65</b>	<b>72,536.22</b>	
A-2200	Technical equipment and installations	448.00	448.00	100.00 %	448.00	448.00	100.00 %
	<b>Total</b>	<b>448.00</b>	<b>448.00</b>		<b>448.00</b>	<b>448.00</b>	
A-2230	Vehicle	3,242.52	1,746.52	53.86 %	3,242.52	1,746.52	53.86 %
	<b>Total</b>	<b>3,242.52</b>	<b>1,746.52</b>		<b>3,242.52</b>	<b>1,746.52</b>	
A-2250	Library stocks purchase of books	1,833.84	72.82	3.97 %	1,833.84	72.82	3.97 %

		<b>Total</b>	<b>1,833.84</b>	<b>72.82</b>		<b>1,833.84</b>	<b>72.82</b>	
A-2300	Stationery and office supplies		5,330.07	4,340.21	81.43 %	5,330.07	4,340.21	81.43 %
		<b>Total</b>	<b>5,330.07</b>	<b>4,340.21</b>		<b>5,330.07</b>	<b>4,340.21</b>	
A-2320	Bank charges		1,000.00	97.14	9.71 %	1,000.00	97.14	9.71 %
		<b>Total</b>	<b>1,000.00</b>	<b>97.14</b>		<b>1,000.00</b>	<b>97.14</b>	
A-2330	Legal expenses		6,000.00	5,330.00	88.83 %	6,000.00	5,330.00	88.83 %
		<b>Total</b>	<b>6,000.00</b>	<b>5,330.00</b>		<b>6,000.00</b>	<b>5,330.00</b>	
A-2350	Miscellaneous insurance		1,340.97	1,002.34	74.75 %	1,340.97	1,002.34	74.75 %
A-2354	Archiving documents		8,000.00	8,000.00	100.00 %	8,000.00	8,000.00	100.00 %
A-2355	Uniforms		4,452.00	4,452.00	100.00 %	4,452.00	4,452.00	100.00 %
		<b>Total</b>	<b>13,792.97</b>	<b>13,454.34</b>		<b>13,792.97</b>	<b>13,454.34</b>	
A-2400	Postage and delivery charges		12,027.16	6,965.63	57.92 %	12,027.16	6,965.63	57.92 %
		<b>Total</b>	<b>12,027.16</b>	<b>6,965.63</b>		<b>12,027.16</b>	<b>6,965.63</b>	
A-2410	Telecommunication charges		21,722.17	17,927.57	82.53 %	21,722.17	17,927.57	82.53 %
A-2411	Telecommunication equipment		3,537.29	634.07	17.93 %	3,537.29	634.07	17.93 %
		<b>Total</b>	<b>25,259.46</b>	<b>18,561.64</b>		<b>25,259.46</b>	<b>18,561.64</b>	
A-2500	Meetings in general		14,658.72	10,018.64	68.35 %	14,658.72	10,018.64	68.35 %
		<b>Total</b>	<b>14,658.72</b>	<b>10,018.64</b>		<b>14,658.72</b>	<b>10,018.64</b>	
B3-102	Information Services and databases		2,251,020.89	2,186,901.24	97.15 %	0.00		
		<b>Total</b>	<b>2,251,020.89</b>	<b>2,186,901.24</b>		<b>0.00</b>		
B3-200	Information and Communication		8,169.14	3,901.93	47.76 %	0.00		
B3-201	Operational translation costs		35,077.00	2,952.00	8.42 %	0.00		

		<b>Total</b>	<b>43,246.14</b>	<b>6,853.93</b>		<b>0.00</b>		
B3-300	Operational Workshops and Training		487,109.87	243,110.05	49.91 %	0.00		
B3-304	Op. entertainment and representation		6,991.25	0.00	0.00 %	0.00		
		<b>Total</b>	<b>494,101.12</b>	<b>243,110.05</b>		<b>0.00</b>		
B3-500	Studies in support of Agency operations		129,840.00	129,840.00	100.00 %	0.00		
		<b>Total</b>	<b>129,840.00</b>	<b>129,840.00</b>		<b>0.00</b>		
B3-600	Operational missions		95,307.04	19,848.98	20.83 %	0.00		
		<b>Total</b>	<b>95,307.04</b>	<b>19,848.98</b>		<b>0.00</b>		
B3-700	LRIT		877,479.11	876,472.59	99.89 %	0.00		
		<b>Total</b>	<b>877,479.11</b>	<b>876,472.59</b>		<b>0.00</b>		
B4-100	Pollution response services		26,331,321.25	26,198,878.79	99.50 %	0.00		
		<b>Total</b>	<b>26,331,321.25</b>	<b>26,198,878.79</b>		<b>0.00</b>		
B4-200	CleanSeaNet		2,875,498.56	2,856,487.04	99.34 %	0.00		
		<b>Total</b>	<b>2,875,498.56</b>	<b>2,856,487.04</b>		<b>0.00</b>		
B4-300	Co-operation and Co-ordination and Information		284,871.39	204,609.24	71.83 %	0.00		
		<b>Total</b>	<b>284,871.39</b>	<b>204,609.24</b>		<b>0.00</b>		
			<b>33,951,343.09</b>	<b>33,159,161.08</b>	<b>97.67 %</b>	<b>568,657.59</b>	<b>436,159.22</b>	<b>76.70 %</b>

C9

Budget line	Official Budget Item Desc (Fr)	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)
A-1100	Basic salaries	53.15	0.00	0.00 %	0.00		
A-1101	Family allowances	380.15	0.00	0.00 %	0.00		
A-1102	Expatriation and foreign-residence allowances	383.50	0.00	0.00 %	0.00		
A-1103	Secretarial allowances	140.10	0.00	0.00 %	0.00		
	<b>Total</b>	<b>956.90</b>	<b>0.00</b>		<b>0.00</b>		
A-1113	Contract staff	470.59	0.00	0.00 %	0.00		
A-1115	Seconded national experts	1,770.05	0.00	0.00 %	0.00		
	<b>Total</b>	<b>2,240.64</b>	<b>0.00</b>		<b>0.00</b>		
A-1130	Insurance against sickness	329.29	0.00	0.00 %	0.00		
A-1131	Insurance against accidents and occupational disea	97.24	0.00	0.00 %	0.00		
A-1132	Insurance against unemployment	347.38	0.00	0.00 %	0.00		
	<b>Total</b>	<b>773.91</b>	<b>0.00</b>		<b>0.00</b>		
A-1140	Childbirth and death allowances and grants	15.21	0.00	0.00 %	0.00		
A-1141	Travel expenses for annual leave	114.54	0.00	0.00 %	0.00		
A-1147	Stand by duty	809.72	0.00	0.00 %	0.00		
A-1148	Shift work	697.01	0.00	0.00 %	0.00		
	<b>Total</b>	<b>1,636.48</b>	<b>0.00</b>		<b>0.00</b>		
A-1190	Salary weightings	216.69	0.00	0.00 %	0.00		
	<b>Total</b>	<b>216.69</b>	<b>0.00</b>		<b>0.00</b>		



A-1220	Installation resettlement and transfer allowances	704.79	0.00	0.00 %	0.00		
	<b>Total</b>	<b>704.79</b>	<b>0.00</b>		<b>0.00</b>		
A-1230	Removal expenses	6,727.37	0.00	0.00 %	0.00		
	<b>Total</b>	<b>6,727.37</b>	<b>0.00</b>		<b>0.00</b>		
A-1240	Temporary daily subsistence allowances	336.61	0.00	0.00 %	0.00		
	<b>Total</b>	<b>336.61</b>	<b>0.00</b>		<b>0.00</b>		
A-1600	Social measures and associated costs	5,098.28	0.00	0.00 %	0.00		
	<b>Total</b>	<b>5,098.28</b>	<b>0.00</b>		<b>0.00</b>		
A-2101	Software development	0.31	0.00	0.00 %	0.00		
	<b>Total</b>	<b>0.31</b>	<b>0.00</b>		<b>0.00</b>		
A-2400	Postage and delivery charges	191.40	0.00	0.00 %	0.00		
	<b>Total</b>	<b>191.40</b>	<b>0.00</b>		<b>0.00</b>		
A-2410	Telecommunication charges	60.20	0.00	0.00 %	0.00		
	<b>Total</b>	<b>60.20</b>	<b>0.00</b>		<b>0.00</b>		
		<b>18,943.58</b>	<b>0.00</b>	<b>0.00 %</b>	<b>0.00</b>		

R0

Budget line	Official Budget Item Desc (Fr)	Commit. Approp. Transact. Amnt. (1)	Executed Commitment Amnt. (2)	% Committed (2/1)	Payment Approp. Transact. Amnt. (3)	Executed Payment Amnt. (4)	% Paid (4/3)
B5-200	SAFEMED	2,001,281.23	1,096,951.27	54.81 %	2,001,281.23	431,008.63	21.54 %
B5-201	Black and Caspian Sea Project	2,067,918.02	788,746.67	38.14 %	2,067,918.02	165,655.48	8.01 %
B5-203	EU Funds for IPA countries	358,738.97	155,335.83	43.30 %	358,738.97	113,373.99	31.60 %
	<b>Total</b>	<b>4,427,938.22</b>	<b>2,041,033.77</b>		<b>4,427,938.22</b>	<b>710,038.10</b>	
B5-300	FRONTEX SLA	16,760,410.58	12,116,818.61	72.29 %	16,760,410.58	8,112,494.53	48.40 %
	<b>Total</b>	<b>16,760,410.58</b>	<b>12,116,818.61</b>		<b>16,760,410.58</b>	<b>8,112,494.53</b>	
B5-310	SLA EFCA	1,026,000.00	935,835.68	91.21 %	1,026,000.00	592,486.43	57.75 %
	<b>Total</b>	<b>1,026,000.00</b>	<b>935,835.68</b>		<b>1,026,000.00</b>	<b>592,486.43</b>	
B5-400	CleanSeaNet Greenland	406,835.77	330,310.79	81.19 %	406,835.77	240,983.63	59.23 %
B5-401	CleanSeaNet Dutch Islands	13,518.61	13,518.61	100.00 %	13,518.61		
	<b>Total</b>	<b>420,354.38</b>	<b>343,829.40</b>		<b>420,354.38</b>	<b>240,983.63</b>	
B5-500	COPERNICUS	11,550,797.49	11,083,809.74	95.96 %	11,550,797.49	6,109,236.18	52.89 %
	<b>Total</b>	<b>11,550,797.49</b>	<b>11,083,809.74</b>		<b>11,550,797.49</b>	<b>6,109,236.18</b>	
B5-600	EQUASIS (R0 Funds)	756,821.33	514,198.00	67.94 %	756,821.33	254,640.00	33.65 %
	<b>Total</b>	<b>756,821.33</b>	<b>514,198.00</b>		<b>756,821.33</b>	<b>254,640.00</b>	
B5-700	THETIS EU	62,435.30	43,983.89	70.45 %	62,435.30	43,983.89	70.45 %
B5-701	THETIS MRV	299,589.43	265,670.00	88.68 %	299,589.43	41,420.00	13.83 %
B5-702	Emissions Inventories Project	23,487.50	15,000.00	63.86 %	23,487.50		

		<b>Total</b>	<b>385,512.23</b>	<b>324,653.89</b>		<b>385,512.23</b>	<b>85,403.89</b>	
B5-900	CG PILOT PROJECT		420,000.00	219,179.83	52.19 %	420,000.00	219,179.83	52.19 %
		<b>Total</b>	<b>420,000.00</b>	<b>219,179.83</b>		<b>420,000.00</b>	<b>219,179.83</b>	
			<b>35,747,834.23</b>	<b>27,579,358.92</b>	<b>77.15 %</b>	<b>35,747,834.23</b>	<b>16,324,462.59</b>	<b>45.67 %</b>

## 8.d) Reconciliation of the accrual based result with the budgetary outturn result

The economic result of the year is calculated on the basis of accrual accounting principles. However, the budget result is based on modified cash accounting rules, in accordance with the Financial Regulation. As the economic result and the budget result both cover the same underlying operational transactions, it is a useful control to ensure that they are reconcilable.

### FOR INFORMATION PURPOSES ONLY

	Economic result ( +surplus/-loss) of the year	+/-	-2,515,061.36
<b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b>			
<b>A</b>	Adjustments for Accrual Cut-off (reversal 31.12.2016)	-	-2,711,288.42
<b>B</b>	Adjustments for Accrual Cut-off (cut- off 31.12.2017)	+	4,899,854.00
<b>C</b>	Amount from liaison account with Commission booked in the Statement of Financial Performance	-	-
<b>D</b>	Unpaid invoices at year end but booked in charges (class 6)	+	1,149,197.19
<b>E</b>	Depreciation of intangible and tangible fixed assets	+	7,901,988.25
<b>F</b>	Provisions	+/-	-
<b>G</b>	Value reductions	+	-
<b>H</b>	Recovery Orders issued in 2017 in class 7 and not yet cashed	-	-112,290.87
<b>la</b>	Pre-financing given in previous year and cleared in the year	+	405,498.90
<b>lb</b>	Pre-financing received in previous year and cleared in the year	-	-13,258,170.29
<b>J</b>	Payments made from carry-over of payment appropriations	+	539,909.49
<b>K</b>	Other(*) – manual adjustments without budgetary impact (deferred charges and income, etc)	+/-	551,628.84
<b>L</b>	Exchange rate differences not included in the budgetary result	+/-	1,612.30
<b>M</b>			
<b>M</b>	Asset acquisitions (less unpaid amounts)	-	-7,223,077.40
<b>N</b>	New pre-financing paid in the year 2017 and remaining open as at 31.12.2017	-	-1,068,935.30
<b>O</b>	New pre-financing received in the year 2017 and remaining open as at 31.12.2017	+	17,707,140.09
<b>P</b>	Budgetary recovery orders issued before 2017 and cashed in the year	+	521,399.73
<b>Q</b>	Budgetary recovery orders issued in 2017 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	-
<b>R</b>	Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	-
<b>S</b>	Payment appropriations carried over to 2017	-	-20,175,391.09
<b>T</b>	Cancellation of unused carried over payment appropriations from previous year	+	132,498.37
<b>U</b>	Adjustment for carry-over from the previous year of appropriations available at 31.12.2017 arising from assigned revenue	+	14,259,413.99
<b>V</b>	Payments for pensions ( they are budgetary payments but booked against provisions)	-	-
<b>W</b>	Payments for stocks of leave and supplementary hours ( they are budgetary payments but booked against provisions)	-	-
<b>X</b>	Other(**)	+/-	-
	<b>Total</b>		1,005,926.42
	<b>Budgetary result (+ for surplus) (2)</b>		<b>952,586.57</b>
	<b>Delta not explained</b>		-53,339.85

## 9. Establishment Plan 2017

### Statutory positions

	31.12.2017 staff employed	Authorised 2017
Permanent AD	3	3
Permanent AST	0	0
<b>Total Permanent</b>	<b>3</b>	<b>3</b>
Temporary AD	147*	149
Temporary AST	59	60
<b>Total Temporary</b>	<b>206</b>	<b>209</b>
<b>Total Statutory staff</b>	<b>209</b>	<b>212</b>

\*This figure includes 4 offer letters that were sent out for candidates joining at the beginning of 2018.

Against an establishment plan of 212 posts, the occupancy rate at the end of 2017 was 98.58%, which includes the above mentioned offer letters.

### Non-statutory positions

	31.12.2017 staff employed	Authorised 2017
FG IV	5	11
FG III	3	4
FG II	16	16
FG I	2	2
<b>Total Contract Agents</b>	<b>26</b>	<b>33</b>
<b>Total Seconded National Experts</b>	<b>15</b>	<b>18</b>

In addition to these contract agents and seconded national experts, in 2017 the Agency also recruited 11 additional contract agents and 1 SNE financed by external projects.

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

### C1 Funds

The 2017 budgetary execution has been high. The Agency executed € 63,396,275 € in Commitment Appropriations (CA), representing 98.04% of the total budget of the year, and € 55,133,787 in Payment Appropriations (PA), amounting to 96.25% of the total budget.

Therefore, the target set by the Commission (DG BUDG) for the year (more than 95% execution) was reached as concerns commitment execution. The payment execution is rated at 96.25% when only counting C1 funds, but after taking into account automatic carry-overs of PA (C8 funds: appropriations carried over automatically), the Agency reached 97.32% of payment execution, equalling a cancellation of 2.68% (2.35% in 2016) and is thereby meeting the target set by the Commission (DG BUDG) for the year (less than 5% cancellation), too. The final figures will be part of the 2017 Financial Statement by the Accounting Officer ad interim.

The calculation is considering the decrease of appropriations related to the European Cooperation on Coast Guard Functions which the Administrative Board approved via the 2017 1st amending budget. Without that decrease of appropriations, the implementation of C1 commitment appropriations would have been 85.07% and the cancellation of payment appropriations would have equalled 15.17%, respectively.

Budget Execution - C1 Funds						
Title	CA	Committed	%	PA	Paid	%
1	22,371,549	22,335,774	99.84%	22,371,549	22,112,214	98.84%
2	3,956,487	3,950,495	99.85%	3,956,487	3,440,648	86.96%
3	15,537,790	14,863,031	95.66%	10,710,783	9,658,571	90.18%
4	22,800,000	22,246,974	97.57%	20,245,132	19,922,354	98.41%
<b>Grand Total</b>	<b>64,665,826</b>	<b>63,396,275</b>	<b>98.04%</b>	<b>57,283,951</b>	<b>55,133,787</b>	<b>96.25%</b>

Of which Cooperation on Coast Guard Functions:

Budget Execution - C1 Funds						
Chapter	CA	Committed	%	PA	Paid	%
39	5,930,600	5,437,924	91.69%	1,085,856	1,021,210	94.05%

C1 Funds (appropriations voted in the current budget)  
 Committed and paid amounts shown in the table include amounts in the workflow  
 CA: Commitment Appropriations  
 PA: Payment Appropriations

# R0 Funds

Fund Source	Title	Title Desc	Ch.	Chapter Desc	BL	BL Desc	Local Position	CA	Committed	%	PA	Paid	%							
R0	5	PROJECT FINANCED ACTIONS	52	ASSISTANCE TO IPA AND ENP COUNTRIES	5200	SAFEMED	*NA*	744,793	287,579	38.61%	744,793	288,102	38.68%							
							ADMIN 2017	220,750	220,750	100.00%	220,750	80,986	36.69%							
							ADMINISTRATIVE	45,066	21,856	48.50%	45,066	12,788	28.38%							
							OPERAT 2017	990,672	566,766	57.21%	990,672	49,133	4.96%							
					5201	Black and Caspian Sea Project	*NA*	46,002	5,210	11.32%	46,002	5,210	11.32%							
							ADMIN 2017	220,750	219,029	99.22%	220,750	86,922	39.38%							
							ADMINISTRATIVE	21,341	339	1.59%	21,341	339	1.59%							
					5203	EU Funds for IPA countries	OPERAT 2017	1,779,825	564,169	31.70%	1,779,825	73,184	4.11%							
							*NA*	358,739	155,336	43.30%	358,739	113,374	31.60%							
					<b>52 Total</b>								<b>4,427,938</b>	<b>2,041,034</b>	<b>46.09%</b>	<b>4,427,938</b>	<b>710,038</b>	<b>16.04%</b>		
			53	Surveillance SLAs	5300	FRONTEX SLA	*NA*	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!				
							2016 ADMIN	5,613	5,613	100.00%	5,613	5,613	100.00%							
							2016 OPERATIONS	390,798	390,798	100.00%	390,798	390,798	100.00%							
							2017 ADMIN	385,000	355,155	92.25%	385,000	344,830	89.57%							
							2017 OPERATIONS	8,908,000	8,906,735	99.99%	8,908,000	7,371,254	82.75%							
							2018 ADMIN	510,000	-	0.00%	510,000	-	0.00%							
							2018 OPERATIONS	6,561,000	2,458,518	37.47%	6,561,000	-	0.00%							
							5310	SLA EFCA	*NA*	1,026,000	935,836	91.21%	1,026,000	592,486	57.75%					
							<b>53 Total</b>								<b>17,786,411</b>	<b>13,052,654</b>	<b>73.39%</b>	<b>17,786,411</b>	<b>8,704,981</b>	<b>48.94%</b>
							54	CleanSeaNet Services to Third Parties	5400	CleanSeaNet Greenland	*NA*	406,836	330,311	81.19%	406,836	240,984	59.23%			
			5401	CleanSeaNet Dutch Islands	*NA*	13,519					13,519	100.00%	13,519	-	0.00%					
			<b>54 Total</b>								<b>420,354</b>	<b>343,829</b>	<b>81.80%</b>	<b>420,354</b>	<b>240,984</b>	<b>57.33%</b>				
			55	COPERNICUS	5500	COPERNICUS	*NA*	11,550,797	11,083,810	95.96%	11,550,797	6,109,236	52.89%							
			<b>55 Total</b>								<b>11,550,797</b>	<b>11,083,810</b>	<b>95.96%</b>	<b>11,550,797</b>	<b>6,109,236</b>	<b>52.89%</b>				
			56	EQUASIS	5600	EQUASIS (R0 Funds)	*NA*	756,821	514,198	67.94%	756,821	254,640	33.65%							
			<b>56 Total</b>								<b>756,821</b>	<b>514,198</b>	<b>67.94%</b>	<b>756,821</b>	<b>254,640</b>	<b>33.65%</b>				
			57	THETIS MODULES	5700	THETIS EU	*NA*	62,435	43,984	70.45%	62,435	43,984	70.45%							
							5701	THETIS MRV	*NA*	299,589	265,670	88.68%	299,589	41,420	13.83%					
							5702	Emissions Inventories Project	*NA*	23,488	15,000	63.86%	23,488	-	0.00%					
			<b>57 Total</b>								<b>385,512</b>	<b>324,654</b>	<b>84.21%</b>	<b>385,512</b>	<b>85,404</b>	<b>22.15%</b>				
			59	CG PILOT PROJECT	5900	CG PILOT PROJECT	*NA*	-	-	#DIV/0!	-	-	#DIV/0!							
							DEPT-B MEETING	110,000	48,610	44.19%	110,000	48,610	44.19%							
							DEPT-C DEMONSTRATION	310,000	170,570	55.02%	310,000	170,570	55.02%							
			<b>59 Total</b>								<b>420,000</b>	<b>219,180</b>	<b>52.19%</b>	<b>420,000</b>	<b>219,180</b>	<b>52.19%</b>				
			<b>5 Total</b>								<b>35,747,834</b>	<b>27,579,359</b>	<b>77.15%</b>	<b>35,747,834</b>	<b>16,324,463</b>	<b>45.67%</b>				
			<b>R0 Total</b>								<b>35,747,834</b>	<b>27,579,359</b>	<b>77.15%</b>	<b>35,747,834</b>	<b>16,324,463</b>	<b>45.67%</b>				



## C8 Funds

In below table, the column “Carried Forward” shows the amounts carried forward from previous year(s) which are still due to be paid.

Budget Execution – C8 Funds					
Title	Carried Forward	Commitment	Consumption	Open Amount (RAL)	De-Commitment
1	177,329	119,522	(119,522)	-	(57,808)
2	391,328	316,638	(316,638)	-	(74,691)
3	3,890,994	3,463,027	(3,211,021)	252,006	(427,968)
4	29,491,691	29,259,975	(15,608,605)	13,651,370	(231,716)
<b>Grand Total</b>	<b>33,951,343</b>	<b>33,159,161</b>	<b>(19,255,785)</b>	<b>13,903,376</b>	<b>(792,182)</b>

<b>Carried forward:</b>	At the end of year N, commitments unused or partially unused (i.e. outstanding payments) may - under certain conditions - be carried forward to the year N+1.
<b>Commitment:</b>	Executed commitments.
<b>Consumption:</b>	Executed payments
<b>Open Amount (RAL):</b>	Amounts left to either be paid or to be de-committed.
<b>De-commitment:</b>	Unused commitment amounts

Out of the 33,951,343€ carried forward from 2017 to 2018, 57% were used (consumed), 41% remained as “open amount” (amount due, not yet paid) and 2% of the total has been de-committed (cancelled). See below breakdown by Title:

Title	Consumption of Carry-Forward	Left Open	De-committed (Cancelled)
1	67%	0%	33%
2	81%	0%	19%
3	83%	6%	11%
4	53%	46%	1%
<b>Grand Total</b>	<b>57%</b>	<b>41%</b>	<b>2%</b>

Title 3 and 4 amounts are multi-annual, therefore not expiring at the end of the year, and being partially or fully carried forward again to the following year as deemed necessary.

#### Other Funds Type (C2, C4, C5 Funds)

See below list of items for the other type of funds (C2<sup>1</sup>, C4<sup>2</sup>, C5<sup>3</sup> and E0<sup>4</sup>). These funds are earmarked for a specific purpose. The Agency has only C4 and C5 funds. C5 funds are the carry-forward of the C4 funds which are appropriations from internal assigned revenue. For using appropriations, the priority rule is C5-E0-C1-C4-C2.

Title	Fund Source	CA	Committed	%	PA	Paid	%
1	C4	35,711	33,099	92.69%	35,711	33,099	92.69%
2	C4	116,161	84,161	72.45%	116,161	68,161	58.68%
3	C5	3,659	3,659	100.00%	2,490	2,490	100.00%
4	C5	393	393	100.00%	-	-	-
<b>Grand Total</b>		<b>155,924</b>	<b>121,312</b>	<b>77.80%</b>	<b>154,362</b>	<b>103,750</b>	<b>67.21%</b>

Note: EUR 32.000 of unused CA and PA under Title 2 relate to BL 2000-C4 (Rent). In line with the 2nd amended budget approved by the Administrative Board, these appropriations were not carried over to 2018 in order to offset actual annual income at year-end against anticipated income loaded upfront at the beginning of the year.

1 C2 funds: Non-automatic carry-overs of appropriations

2 C4 funds: Appropriations from internal assigned revenues of the year

3 C5 funds: Appropriations from internal assigned revenues (carried over)

4 E0 funds: EFTA appropriations as of 1.1.2017 (external assigned revenues)