



European Maritime Safety Agency

**- EMSA -**

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

**- 2016 -**

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*Art 96 of the EMSA Financial Regulation.*

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## **REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2016**

*Art 96 of the EMSA Financial Regulation*

## **INTRODUCTION:**

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

The annual accounts of the European Maritime Safety Agency for the year 2016 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 May 30, 2017.



**Raul Gonzalez**  
Accounting Officer ad interim

# 1. EMSA – STATEMENT OF FINANCIAL POSITION 2016 – ASSETS

Consolidation account			31.12.2016	31.12.2015
	<b>ASSETS</b>			
	<b>A. NON CURRENT ASSETS</b>			
210000	<b>Intangible assets</b>		<b>8,060,317.55</b>	<b>7,200,819.44</b>
200000	<b>Property, plant and equipment</b>		<b>24,917,063.01</b>	<b>22,494,375.50</b>
221000	Land and buildings		31,934.00	37,038.00
230000	Plant and equipment		17,733,160.00	14,177,058.00
241000	Computer hardware		1,648,811.00	1,876,228.00
240000	Furniture and vehicles		419,540.01	429,487.50
242000	Other fixtures and fittings		5,083,618.00	5,974,564.00
299000	<b>Long-term pre-financing</b>		<b>290,136.00</b>	<b>290,136.00</b>
range	Long-term pre-financing		290,136.00	290,136.00
	<b>TOTAL NON CURRENT ASSETS</b>		<b>33,267,516.56</b>	<b>29,985,330.94</b>
	<b>B. CURRENT ASSETS</b>			
310000	<b>Inventories</b>		<b>2,137,960.00</b>	<b>1,072,320.00</b>
405000	<b>Short-term pre-financing</b>		<b>595,608.01</b>	<b>3,892,864.51</b>
range	Short-term pre-financing		595,608.01	3,892,864.51
400000	<b>Short-term receivables</b>		<b>3,048,354.34</b>	<b>6,195,213.40</b>
401000	Current receivables		1,014,550.80	1,022,413.17
410900	Sundry receivables		8,861.17	51,127.29
490000	Other		2,024,942.37	5,121,672.78
490010	Accrued income		145,669.91	120,244.54
490011	Deferred charges		1,199,657.70	1,379,662.34
490090	<i>Accrued income with consolidated EU entities</i>		679,614.76	3,621,765.90
490091	<i>Deferred charges with consolidated EU entities</i>		0.00	0.00
400009	<i>Short-term receivables with consolidated EU entities</i>		0.00	0.16
500000	<b>Cash and cash equivalents</b>		<b>16,530,292.75</b>	<b>12,244,227.83</b>
	<b>TOTAL CURRENT ASSETS</b>		<b>22,312,215.10</b>	<b>23,404,625.74</b>
	<b>TOTAL</b>		<b>55,579,731.66</b>	<b>53,389,956.68</b>

## EMSA – STATEMENT OF FINANCIAL POSITION 2016 – LIABILITIES

Consolidation account			31.12.2016	31.12.2015
	<b>LIABILITIES</b>			
	<b>A. Net Assets</b>		<b>38,529,999.32</b>	<b>36,294,648.55</b>
100000	Reserves		0.00	0.00
140000	Accumulated surplus/deficit		36,294,648.55	38,440,196.18
141000	Economic outturn for the year - profit+/loss-		2,235,350.77	-2,145,547.63
	<b>B. Minority interest</b>			
	<b>C. NON CURRENT LIABILITIES</b>		<b>105,510.17</b>	<b>110,285.29</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	110,285.29
172100		Other long-term liabilities	105,510.17	110,285.29
	<b>TOTAL A+B+C</b>		<b>38,635,509.49</b>	<b>36,404,933.84</b>
	<b>D. CURRENT LIABILITIES</b>		<b>16,994,222.17</b>	<b>16,985,022.84</b>
481000	Employee benefits			
483000	Provisions for risks and charges		0.00	46,000.00
440000	Accounts payable		16,944,222.17	16,939,022.84
441000		Current payables	808,289.77	634,210.46
441109		<i>Consolidated - Current payables</i>		
442000		Long-term liabilities falling due within the year	0.00	0.00
443000		Sundry payables	95,844.76	118,671.60
491000		Other	2,717,206.00	2,204,022.77
491010		Accrued charges	2,398,691.69	2,182,594.91
491011		Deferred income	0.00	3,246.90
491012		Other	5,918.48	18,180.96
491090		<i>Accrued charges with consolidated EU entities</i>	312,596.73	0.00
491091		<i>Deferred income with consolidated EU entities</i>	0.00	0.00
440009		<i>Accounts payable with consolidated EU entities</i>	13,322,880.74	13,982,118.01
440019		<i>Pre-financing received from consolidated EU entities</i>	13,322,880.74	13,644,389.02
440029		<i>Other accounts payable against consolidated EU entities</i>	0.00	337,728.99
	<b>TOTAL D. CURRENT LIABILITIES</b>		<b>16,944,222.17</b>	<b>16,985,022.84</b>
	<b>TOTAL</b>		<b>55,579,731.66</b>	<b>53,389,956.68</b>

## 2. EMSA – STATEMENT OF FINANCIAL PERFORMANCE 2016

Consolidation account		2016	2015
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	4,775,959.48	2,983,607.77
745000	Other operating revenue	61,419,722.39	51,968,890.27
777777	<b>TOTAL OPERATING REVENUE</b>	<b>66,195,681.87</b>	<b>54,952,498.04</b>
610000	Administrative expenses	-32,600,638.87	-33,206,896.67
6201,,	All Staff expenses	-18,809,212.61	-17,599,973.17
630100	Fixed asset related expenses	-8,919,460.50	-9,358,772.40
611000	Other administrative expenses	-4,871,965.76	-6,248,151.10
600000	Operational expenses	-31,359,711.01	-23,910,920.30
606000	Other operational expenses	-31,359,711.01	-23,910,920.30
666666	<b>TOTAL OPERATING EXPENSES</b>	<b>-63,960,349.88</b>	<b>-57,117,816.97</b>
	<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>	<b>2,235,331.99</b>	<b>-2,165,318.93</b>
750000	Financial revenues	164.35	20,136.59
650000	Financial expenses	-145.57	-365.29
	<b>SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES</b>	<b>18.78</b>	<b>19,771.30</b>
	<b>SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES</b>	<b>2,235,350.77</b>	<b>-2,145,547.63</b>
800008	Minority interest		
790000	Extraordinary gains (+)		
690000	Extraordinary losses (-)		
	<b>SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS</b>	<b>0.00</b>	<b>0.00</b>
	<b>ECONOMIC OUTTURN FOR THE YEAR</b>	<b>2,235,350.77</b>	<b>-2,145,547.63</b>

### 3. EMSA – CASH FLOW 2015 TABLE (INDIRECT METHOD)

	2016	2015
<b>Cash Flows from ordinary activities</b>		
<b>Surplus/(deficit) from ordinary activities</b>	<b>2,235,350.77</b>	<b>-2,145,547.63</b>
<b>Operating activities</b>		
Adjustments		
Amortization (intangible fixed assets) +	1,595,632.24	2,206,137.34
Depreciation (tangible fixed assets) +	3,097,451.93	6,068,420.73
Increase/(decrease) in Provisions for risks and liabilities	-46,000.00	46,000.00
Increase/(decrease) in Value reduction for doubtful debts	0.00	0.00
(Increase)/decrease in Stock	-1,065,640.00	-806,820.00
(Increase)/decrease in Long term Pre-financing	0.00	0.00
(Increase)/decrease in Short term Pre-financing	3,297,256.50	1,557,466.76
(Increase)/decrease in Long term Receivables	0.00	0.00
(Increase)/decrease in Short term Receivables	3,146,858.90	-2,231,099.38
(Increase)/decrease in Receivables related to consolidated EU entities	0.16	-0.16
Increase/(decrease) in Other Long term liabilities	-4,775.12	-513.39
Increase/(decrease) in Accounts payable	664,436.60	-372,177.75
Increase/(decrease) in Liabilities related to consolidated EU entities	-659,237.27	6,144,587.44
Other non-cash movements	5,262,506.12	0.00
<b>Net cash Flow from operating activities</b>	<b>17,523,840.83</b>	<b>10,466,453.96</b>
<b>Cash Flows from investing activities</b>		
Increase of tangible and intangible fixed assets (-)	-13,237,775.91	-6,790,662.03
Proceeds from tangible and intangible fixed assets (+)	0.00	0.00
<b>Net cash flow from investing activities</b>	<b>-13,237,775.91</b>	<b>-6,790,662.03</b>
Net increase/(decrease) in cash and cash equivalents	4,286,064.92	3,675,791.93
<b>Cash and cash equivalents at the beginning of the period</b>	<b>12,244,227.83</b>	<b>8,568,435.90</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>16,530,292.75</b>	<b>12,244,227.83</b>

4. **STATEMENT OF CHANGES IN NET ASSETS – 2016**

Net assets	Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
<b>Balance as of 31 December 2015</b>	38,440,196.18	-2,145,547.63	36,294,648.55
Changes in accounting policies 1)			0.00
<b>Balance as of 1 January 2016</b>	<b>38,440,196.18</b>	<b>-2,145,547.63</b>	<b>36,294,648.55</b>
Other 2)			0.00
Fair value movements			0.00
Movement in Guarantee Fund reserve			0.00
Allocation of the Economic Result of Previous Year	-2,145,547.63	2,145,547.63	0.00
Amounts credited to Member States			0.00
Economic result of the year		2,235,350.77	930,542.55
<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>
<b>Account</b>	<b>140000</b>	<b>141000</b>	



## **5. SIGNIFICANT ACCOUNTING POLICIES**

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

The EMSA Financial Statement 2016 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 2016

In accordance with articles 94- 95-96 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 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>	
Type of asset	Straight line depreciation rate
Buildings	4%
Plant, machinery and equipment	10% to 25%
Furniture	10% to 25%
Fixtures and fittings	10% to 25%
Vehicles	25%
Computer hardware	25%
Other tangible assets	10% to 25%

c) Pre-financing amounts

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

d) Receivables

Receivables are carried at original amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that EMSA will not be able to collect all amounts due according to the original terms of receivables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the 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 equivalent

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

f) Provision

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

g) Payables

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

h) Accrued and deferred incomes and charges

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

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

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

## **E) 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 (former ELARG), DG GROW (former DG ENTR), DG ENV, 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 Assets**

The variation of the intangible fixed assets in 2016 is composed of:

2016		Internally generated Computer Software	Other Computer Software	Total Computer Software	Intangible assets under construction	Total
<b>Gross carrying amounts 01.01.2016</b>	+	<b>7,351,019.67</b>	<b>4,779,792.46</b>	<b>12,130,812.13</b>	<b>2,859,211.44</b>	<b>14,990,023.57</b>
Additions	+	0.00	220,854.25	220,854.25	2,234,276.10	2,455,130.35
Disposals	-			0.00		0.00
Transfer between headings	+/-			0.00		0.00
Other changes (2)	+/-			0.00		-94,440.00
<b>Gross carrying amounts 31.12.2016</b>		<b>7,351,019.67</b>	<b>5,000,646.71</b>	<b>12,351,666.38</b>	<b>5,093,487.54</b>	<b>17,445,153.92</b>
<b>Accumulated amortization and impairment 01.01.2016</b>	-	<b>-3,177,620.27</b>	<b>-4,611,583.86</b>	<b>-7,789,204.13</b>	<b>0.00</b>	<b>-7,789,204.13</b>
Amortization	-	-1,690,072.40	0.00	-1,690,072.40		-1,690,072.40
Write-back of amortization	+			0.00		0.00
Disposals	+			0.00		0.00
Impairment (2)	-			0.00		0.00
Write-back of impairment	+		94,440.16	94,440.16		94,440.16
Transfer between headings	+/-			0.00		0.00
Other changes (2)	+/-		0.00	0.00		0.00
<b>Accumulated amortization and impairment 31.12.2016</b>		<b>-4,867,692.67</b>	<b>-4,517,143.70</b>	<b>-9,384,836.37</b>	<b>0.00</b>	<b>-9,384,836.53</b>
<b>Net carrying amounts 31.12.2016</b>		<b>2,483,327.00</b>	<b>483,503.01</b>	<b>2,966,830.01</b>	<b>5,093,487.54</b>	<b>8,060,317.55</b>
Accounts				211000	214000	210000

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

As requested by the European Commission Rule 6, intangible assets under construction have been recorded from January 1<sup>st</sup> 2010. All projects starting after 1/1/2010 and having an estimated value exceeding 250,000 EUR (full costs) have been included in the account 214000.



## B) Tangible Fixed Assets

The variation of the tangible fixed assets in 2016 is composed of:

2016		Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
<b>Gross carrying amounts 01.01.2016</b>	+	<b>51,037.72</b>	<b>41,298,115.94</b>	<b>7,375,985.56</b>	<b>790,301.48</b>	<b>13,341,394.71</b>	<b>62,856,835.41</b>
Additions	+	0.00	8,980,060.76	629,921.86	90,598.59	1,082,064.35	<b>10,782,645.56</b>
Disposals	-		-1,628,262.00	-1,178,185.29	-145,288.56	-1,704,982.27	<b>-4,656,718.12</b>
Transfer between headings	+/-						<b>0.00</b>
Other changes (1)	+/-						<b>0.00</b>
<b>Gross carrying amounts 31.12.2016</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>
							<b>0.00</b>
<b>Accumulated amortization and impairment 01.01.2016</b>	-	<b>-13,999.72</b>	<b>-27,121,057.94</b>	<b>-5,499,757.56</b>	<b>-360,813.98</b>	<b>-7,366,830.71</b>	<b>-40,362,459.91</b>
Depreciation	-	-5,104.00	-4,313,416.76	-857,338.86	-64,818.08	-1,408,623.40	<b>-6,649,301.10</b>
Write-back of depreciation	+		618,754.00	1,178,185.29	109,560.56	1,140,595.32	<b>3,047,095.17</b>
Disposals	+						<b>0.00</b>
Impairment (1)	-						<b>0.00</b>
Write-back of impairment	+		504,754.00				<b>504,754.00</b>
Transfer between headings	+/-						<b>0.00</b>
Other changes (1)	+/-		-605,788.00 (1)				<b>-605,788.00</b>
<b>Accumulated amortization and impairment 31.12.2016</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>
<b>Net carrying amounts 31.12.2016</b>		<b>31,934.00</b>	<b>17,733,160.00</b>	<b>1,648,811.00</b>	<b>419,540.01</b>	<b>5,083,618.00</b>	<b>24,917,063.01</b>
Accounts		221010					
		230000	241000	240000	242000	200000	

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

(1) It corresponds to the stock takes (accumulated depreciation on 01.01.2016)

### C) Long-term pre-financing

		31.12.2016	31.12.2015
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.

### D) Inventories

Account	Receivables from	Acquisition Value	Value Reduction (-)	31.12.2016	31.12.2015
310500	Anti pollution measures - dispersent/chemical products	2,137,960.00		2,137,960.00	1,072,320.00
292000	<b>Total</b>	<b>2,137,960.00</b>	-	<b>2,137,960.00</b>	<b>1,072,320.00</b>

### E) Short-term pre-financing

	Pre-financing without interest for the EU entity <1 yr	31.12.2016	31.12.2015
405290	PF Implemented by other EU entities than the Commission (pre-financing given to third parties)	595,608.01	3,892,864.51
405297	Accrued charges on PF TP - Implemented by other EU entities than the Commission		
405200	<b>Total</b>	<b>595,608.01</b>	<b>3,892,864.51</b>

These pre-financings are mainly related to the anti-pollution call for tenders and other operational activities. The difference is mainly due to the fact that assets were delivered earlier and that there was no PF for new ships in 2016.

## Short-term receivables

Current receivables	31.12.2016			31.12.2015		
	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)	Net Value
Customers	42,940.90	-5,914.51	<b>37,026.39</b>	369,139.25	-5,914.51	<b>363,224.74</b>
Member States	852,488.70		<b>852,488.70</b>	638,124.45		<b>638,124.45</b>
EFTA	0.00		<b>0.00</b>	0.00		<b>0.00</b>
Third States	17,276.26		<b>17,276.26</b>	15,108.21		<b>15,108.21</b>
Other current receivables (1)	107,759.45		<b>107,759.45</b>	5,955.77		<b>5,955.77</b>
<b>Total</b>	<b>1,020,465.31</b>	<b>-5,914.51</b>	<b>1,014,550.51</b>	<b>1,028,327.68</b>	<b>-5,914.51</b>	<b>1,022,413.17</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.**

Sundry receivables (account: 410900) totalling € **8,861.17** are composed of:

Sundry receivables	31.12.2016			
	Receivables from	Gross Total	Amounts written down (-)	Net Value
Staff		8,861.17		8,861.17
Other (2)				<b>0.00</b>
<b>Total</b>		<b>8,861.17</b>	<b>0.00</b>	<b>8,861.17</b>

Other – deferrals and accruals totalling € **1,345,327.61** are mainly composed of:

€ 145,669.91 (accrued incomes such as LRIT, etc.)

€ 823,339.77 (deferred charges such prepaid software maintenance 2016, etc)

€ 376,260.00 (paid invoice related to the Q1/2017 rent, etc.)

#### F) Cash and cash equivalents

Account	Description	31.12.2016	31.12.2015
505000	<i>Unrestricted cash:</i>	16,530,292.75	12,244,227.83
505300	Current accounts (bank accounts)	16,519,053.43	12,228,295.12
505400	Imprest accounts	11,239.32	15,932.71
500000	<b>Total</b>	<b>16,530,292.75</b>	<b>12,244,227.83</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 while three imprest accounts are also organised via a bank accounts opened with Novo Banco Portugal.

## G) Capital

The EMSA capital is increased by the positive economic outturn of the year 2016 (€ 2,235,350.77) to reach € 38,529,999.32

## H) 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.)

## I) Provisions for risks and charges (short-term)

Accounts	Description	31.12.2015	Unused amounts reversed	31.12.2016
		400	410	
		(+)	(-)	
483100	Legal cases			0.00
483900	Other *	46,000.00	-46,000.00	0.00
483000	<b>Total</b>	<b>46,000.00</b>	<b>-46,000.00</b>	<b>0.00</b>

The provision linked to staff expenditures was cancelled.

## J) Short-term liabilities

Current payables are reaching € 808,289.77 and are constituted of:

Account	Current payables	31.12.2016	31.12.2015
441100	Vendors	9,170.14	4,768.25
441200	Member States	769,350.00	0.00
441300	EFTA	0.00	0.00
441600	Third States	0.00	589,350.00
441700	Other (1)	29,769.63	40,092.21
441000	<b>Total</b>	<b>808,289.77</b>	<b>634,210.46</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":	31.12.2016	31.12.2015
Payables from public bodies	224.80	6,110.21
Other items (debtors creditors)	29,544.83	33,982.00
<b>Total</b>	<b>29,769.63</b>	<b>40,092.21</b>

### Sundry payables

Account	Sundry payables	31.12.2016	31.12.2015
443000	Staff	87,127.88	80,990.73
	Other (2)	8,716.88	37,680.87
	<b>Total</b>	<b>95,844.76</b>	<b>118,671.60</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":	31.12.2016	31.12.2015
ABAC Assets goods received	0.02	32,832.39
Payments to be resent	6,847.02	2,978.64
ONSS & others	1,869.84	1,869.84
<b>Total</b>	<b>8,716.88</b>	<b>37,680.87</b>

Deferrals and accruals are totalling **€ 2,398,691.69** and represent mainly invoices to be received in 2017 for services rendered or goods delivered in 2016 (accrued charges: € 2.062.135,77) and staff untaken holidays at 31/12/2016 (€ 336.555,92).

Account	Description	31.12.2016	31.12.2015
491010	Accrued charges	<b>2,398,691.69</b>	<b>2,182,594.91</b>
	Untaken annual leave *	336,555.92	321,764.90
	other accrued charges	2,062,135.77	1,860,830.01
491011	Deferred income	<b>0.00</b>	<b>3,246.90</b>
491000	<b>Total</b>	<b>2,398,691.69</b>	<b>2,185,841.81</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 2016-2017).

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).

Pre-financing received from consolidated EC entities reached **€ 13,322,880.74** and is composed of:

- € 790,699.12 (DG MOVE– outturn 2016)
- € 420,000.00 (pre-financing received from DG MARE)
- € 4,207,073.03 (pre-financing received from DG GROW)
- € 972,372.37 (pre-financing received from DG NEAR)
- € 6,932,736.22 (pre-financing received from FRONTEX)

#### **K) Contingent assets**

Account	Description	31.12.2016	31.12.2015
901100	Guarantees received	386,217.00	3,875,763.20
901120	Guarantees for pre-financing *	386,217.00	3,875,763.20
901180	Performance guarantees	0.00	0.00
901190	Other Guarantees a)		
901900	Other contingent assets b)		
901000	<b>TOTAL</b>	<b>386,217.00</b>	<b>3,875,763.20</b>

#### **L) Other significant disclosures**

Account	Other Significant Disclosures	31.12.2016	31.12.2015
904200	RAL - Commitments against appropriations not yet consumed	33,955,394.91	36,730,365.26
904370	Contractual commitment ( for which budget commitments have not yet been made) *)		
904400	Contributions to related organisations		
904100	Undrawn commitments		
904500	Operating lease commitments		
904000	<b>TOTAL</b>	<b>33,955,394.91</b>	<b>36,730,365.26</b>

**M) 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	2016	2015
744000	Revenue from administrative operations	4,775,959.48	2,983,607.77
760000	Staff		
744100	Fixed assets related revenue	7,812.75	96,877.66
744900	Other administrative revenue	4,768,146.73	2,886,730.11
744910	Other	0.00	85,172.31
744919	<i>Adm revenue with consolidated EU entities</i>	4,768,146.73	2,801,557.80
745000	Other operating revenues	61,419,722.39	51,968,890.27
745100	Adjustments of provisions		
745200	Exchange rate gains	9,102.98	2,565.70
745900	Other	61,410,619.41	51,966,324.57
745910	Other	1,372,960.86	262,717.60
745909	<i>Operating revenue with consolidated EU entities (2)</i>	60,037,658.55	51,703,606.97
745919	<i>EU Subsidy</i>	54,898,550.86	51,703,606.97
	<i>Other operating revenue with consolidated EU entities</i>	5,139,107.69	0.00
777777	<b>Total</b>	<b>66,195,681.87</b>	<b>54,952,498.04</b>

The account 744919 is related to administrative revenues linked to projects in progress financed by either the EC or FRONTEX and booked in the enter entity regularisation accounts.

Operational incomes increased (+18%) due to the increase of earmarked projects.

## B) Expenditures

Account		2016	2015
610000	<b>Administrative Expenses</b>	<b>32,600,638.87</b>	<b>33,206,896.67</b>
6201,,	All Staff expenses	18,809,212.61	17,599.973,17
620100	Staff expenses	18,809,212.61	17,599.973,17
620109	Staff expenses with consolidated entities	0.00	0.00
630100	Fixed Assets Expenses	8,919,460.50	9,358,772.40
611000	Other Administrative Expenses	4,871,965.76	6,248.151,10
611100	Land and Buildings	3,073,609.68	2,904,002.23
611109	Land and Buildings with consolidated entities	149,094.49	129,452.46
611900	All Other	1,649,261.59	3,214,696.41
611910	Other	1,241,798.54	2,717,496.42
611919	<i>Administrative expenses with consolidated entities</i>	407,463.05	497,199.99
600000	<b>Operational Expenses</b>	<b>31,359,711.01</b>	<b>23,910,920.30</b>
606000	Other operational expenses	31,359,711.01	23,910,920.30
630000	Provisions for risks and liabilities		0.00
640000	Exchange rate losses	-1,370.55	18,423.55
606900	Other operational expenses	31,361,081.56	23,892,496.75
606910	Other	29,221,700.31	23,704,743.75
606919	<i>Other - Consolidated entities</i>	2,139,381.25	187,753.00
666666	<b>Total</b>	<b>63,960,349.88</b>	<b>57,117,816.97</b>

Globally, expenditures increased by 12% between 2015 and 2016 due mainly to operational costs increase by 31% due to some additional activities during 2016.

## 8. BUDGETARY IMPLEMENTATION 2016

### A) Budget Implementation 2016 – Summary (DG BUDG format)

		2016	2015
<b>REVENUE</b>			
Balancing Commission subsidy	+	55,689,249.98	52,500,437.96
COPERNICUS	+	3,434,000.00	2,500,000.00
EC Funds for candidate and potential countries	+	0.00	300,000.00
EC Funds Implementation of SAFEMED III	+	0.00	2,089,367.50
EU Funds Implementation for SLA FRONTEX	+	10,159,277.64	4,421,756.02
TRACECA	+	414.86	325,680.59
Greenland CSN	+	180,000.00	360,000.00
BES Islands CSN	+	0.00	49,350.00
THETIS S	+	40,000.00	60,000.00
Emission Inventories Project	+	0.00	105,000.00
LRIT	+	381,587.78	313,357.42
EQUASIS	+	450,000.00	416,000.00
THETIS MRV		200,000.00	0.00
CG Pilot Project		420,000.00	0.00
Miscellaneous	+	29,826.64	1,014,088.70
EMCDDA	+	128,964.64	90,000.00
Financial interests generated by the 2016 subvention (MOVE)	+	164.35	16,776.68
<b>TOTAL REVENUE (a)</b>		<b>71,113,485.89</b>	<b>64,561,814.87</b>
<b>EXPENDITURE</b>			
<i>Title I: Staff</i>			
Payments	-	20,888,168.38	20,007,457.83
Appropriations carried over	-	184,195.48	204,851.80
<i>Title II: Administrative Expenses</i>			
Payments	-	3,468,175.65	3,929,211.75
Appropriations carried over	-	388,790.79	747,565.22
<i>Title III: Operating Expenditure</i>			
Payments	-	40,772,313.33	33,488,799.65
Appropriations carried over	-	14,259,367.81	9,467,833.02
<b>TOTAL EXPENDITURE (b)</b>		<b>79,961,011.44</b>	<b>67,845,719.27</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>		<b>-8,847,525.55</b>	<b>-3,283,904.40</b>
Cancellation of unused payment appropriations carried over from previous year	+	101,510.91	153,450.39
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	9,528,981.33	4,108,142.85
Exchange differences for the year (gain +/-loss -)	+/-	7,732.43	-15,857.85
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>		<b>790,699.12</b>	<b>961,830.99</b>
Balance year N-1	+/-	961,830.99	2,230,339.98
Positive balance from year N-1 reimbursed in year N to the Commission	-	-961,830.99	-2,230,339.98
<b>Result used for determining amounts in general accounting</b>		<b>790,699.12</b>	<b>961,830.99</b>
<b>Commission subsidy - agency registers accrued revenue and Commission accrued expense</b>		<b>54,898,550.86</b>	
<b>Pre-financing remaining open to be reimbursed by agency to Commission in year N+1</b>		<b>790,699.12</b>	

## 8. B) Budget Implementation 2016 – Global/Overview – All Titles – All Credit Types

Official Budget Title	Fund Source	Commitment			Payment		
		Credit Available Com Amount	Commitment Accepted Amount (Euro)	% Commit	Credit Available Pay Amount	Payment Request Accepted Amount (Euro)	% Payment
A-1	C1	21,018,525.00	20,994,792.21	99.89 %	21,018,525.00	20,810,642.91	99.01 %
	C4	48,971.65	48,971.65	100.00 %	48,971.65	48,925.47	99.91 %
	C5	28,600.00	28,600.00	100.00 %	28,600.00	28,600.00	100.00 %
	C8	176,251.80	133,287.93	75.62 %	176,251.80	121,462.28	68.91 %
		<b>21,272,348.45</b>	<b>21,205,651.79</b>	<b>99.69 %</b>	<b>21,272,348.45</b>	<b>21,009,630.66</b>	<b>98.76 %</b>
A-2	C1	3,743,268.00	3,741,521.98	99.95 %	3,743,268.00	3,352,731.19	89.57 %
	C4	101,964.64	101,964.64	100.00 %	101,964.64	101,964.64	100.00 %
	C5	16,017.16	16,017.16	100.00 %	16,017.16	13,479.82	84.16 %
	C8	731,578.06	685,108.06	93.65 %	731,578.06	684,856.15	93.61 %
		<b>4,592,827.86</b>	<b>4,544,611.84</b>	<b>98.95 %</b>	<b>4,592,827.86</b>	<b>4,153,031.80</b>	<b>90.42 %</b>
B0-3	C1	8,810,879.78	8,640,484.91	98.07 %	8,809,044.78	8,451,451.68	95.94 %
	C4	7,462.29	3,803.17	50.97 %	7,462.29	4,972.29	66.63 %
	C5	139.51			339.53	339.53	100.00 %
	C8	4,178,664.92	3,703,469.72	88.63 %	0.00		0.00 %
		<b>12,997,146.50</b>	<b>12,347,757.80</b>	<b>95.00 %</b>	<b>8,816,846.60</b>	<b>8,456,763.50</b>	<b>95.92 %</b>
B0-4	C1	21,600,000.00	20,729,174.01	95.97 %	22,500,000.00	22,220,848.95	98.76 %
	C4	392.70			392.70	392.70	100.00 %
	C5	234,898.00	179,863.34	76.57 %	234,898.00	234,898.00	100.00 %
	C8	31,364,215.81	31,038,793.50	98.96 %	0.00		0.00 %
		<b>53,199,506.51</b>	<b>51,947,830.85</b>	<b>97.65 %</b>	<b>22,735,290.70</b>	<b>22,456,139.65</b>	<b>98.77 %</b>
B0-5	R0	24,116,287.99	17,246,976.95	71.52 %	24,116,287.99	9,859,410.18	40.88 %
		<b>24,116,287.99</b>	<b>17,246,976.95</b>	<b>71.52 %</b>	<b>24,116,287.99</b>	<b>9,859,410.18</b>	<b>40.88 %</b>
<b>Total</b>		<b>116,178,117.31</b>	<b>107,292,829.23</b>	<b>92.35 %</b>	<b>81,533,601.60</b>	<b>65,934,975.79</b>	<b>80.87 %</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 2016 – Detailed – All Titles – All Credit Types

C1	
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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	11,717,725.00	11,717,725.00	100.00 %	11,717,725.00	11,717,671.85	100.00 %
A-1101	Family allowances	2,189,500.00	2,189,500.00	100.00 %	2,189,500.00	2,189,119.85	99.98 %
A-1102	Expatriation and foreign-residence allowances	2,069,500.00	2,069,500.00	100.00 %	2,069,500.00	2,069,116.50	99.98 %
A-1103	Secretarial allowances	1,800.00	1,800.00	100.00 %	1,800.00	1,659.90	92.22 %
	<b>Total</b>	<b>15,978,525.00</b>	<b>15,978,525.00</b>		<b>15,978,525.00</b>	<b>15,977,568.10</b>	
A-1113	Contract staff	1,119,000.00	1,119,000.00	100.00 %	1,119,000.00	1,118,529.41	99.96 %
A-1115	Seconded national experts	662,500.00	662,000.00	99.92 %	662,500.00	660,229.95	99.66 %
A-1116	Trainees	62,500.00	62,377.88	99.80 %	62,500.00	62,377.88	99.80 %
	<b>Total</b>	<b>1,844,000.00</b>	<b>1,843,377.88</b>		<b>1,844,000.00</b>	<b>1,841,137.24</b>	
A-1130	Insurance against sickness	524,000.00	524,000.00	100.00 %	524,000.00	523,670.71	99.94 %
A-1131	Insurance against accidents and occupational disea	77,500.00	77,500.00	100.00 %	77,500.00	77,402.76	99.87 %
A-1132	Insurance against unemployment	197,500.00	197,500.00	100.00 %	197,500.00	197,152.62	99.82 %
	<b>Total</b>	<b>799,000.00</b>	<b>799,000.00</b>		<b>799,000.00</b>	<b>798,226.09</b>	
A-1140	Childbirth and death allowances and grants	2,000.00	1,800.00	90.00 %	2,000.00	1,784.79	89.24 %
A-1141	Travel expenses for annual leave	447,500.00	447,500.00	100.00 %	447,500.00	447,385.46	99.97 %
A-1147	Stand by duty	25,000.00	25,000.00	100.00 %	25,000.00	24,190.28	96.76 %
A-1148	Shift work	60,000.00	60,000.00	100.00 %	60,000.00	59,302.99	98.84 %
	<b>Total</b>	<b>534,500.00</b>	<b>534,300.00</b>		<b>534,500.00</b>	<b>532,663.52</b>	

A-1170	Freelance interpreters and conference technicians	39,500.00	37,274.00	94.36 %	39,500.00	37,138.06	94.02 %
A-1172	Services of the Translation Centre Luxembourg	9,000.00	7,000.00	77.78 %	9,000.00	4,715.00	52.39 %
A-1175	Interim Staff	32,000.00	31,138.33	97.31 %	32,000.00	20,044.42	62.64 %
A-1176	Consultants	32,500.00	32,288.00	99.35 %	32,500.00	2,500.00	7.69 %
A-1178	External Services	148,300.00	147,718.19	99.61 %	148,300.00	124,592.09	84.01 %
	<b>Total</b>	<b>261,300.00</b>	<b>255,418.52</b>		<b>261,300.00</b>	<b>188,989.57</b>	
A-1190	Salary weightings	41,500.00	41,500.00	100.00 %	41,500.00	41,283.31	99.48 %
	<b>Total</b>	<b>41,500.00</b>	<b>41,500.00</b>		<b>41,500.00</b>	<b>41,283.31</b>	
A-1200	Miscellaneous expenditure on staff recruitment	43,000.00	42,907.80	99.79 %	43,000.00	31,784.89	73.92 %
	<b>Total</b>	<b>43,000.00</b>	<b>42,907.80</b>		<b>43,000.00</b>	<b>31,784.89</b>	
A-1210	Expenses on Taking Up Duty and on End of Contract	15,000.00	14,250.00	95.00 %	15,000.00	12,253.15	81.69 %
	<b>Total</b>	<b>15,000.00</b>	<b>14,250.00</b>		<b>15,000.00</b>	<b>12,253.15</b>	
A-1220	Installation resettlement and transfer allowances	68,500.00	68,500.00	100.00 %	68,500.00	67,795.21	98.97 %
	<b>Total</b>	<b>68,500.00</b>	<b>68,500.00</b>		<b>68,500.00</b>	<b>67,795.21</b>	
A-1230	Removal expenses	78,000.00	78,000.00	100.00 %	78,000.00	44,538.63	57.10 %
	<b>Total</b>	<b>78,000.00</b>	<b>78,000.00</b>		<b>78,000.00</b>	<b>44,538.63</b>	
A-1240	Temporary daily subsistence allowances	49,000.00	49,000.00	100.00 %	49,000.00	48,663.39	99.31 %
	<b>Total</b>	<b>49,000.00</b>	<b>49,000.00</b>		<b>49,000.00</b>	<b>48,663.39</b>	
A-1300	Mission expenses duty travel expenses and other an	75,000.00	75,000.00	100.00 %	75,000.00	69,608.71	92.81 %
	<b>Total</b>	<b>75,000.00</b>	<b>75,000.00</b>		<b>75,000.00</b>	<b>69,608.71</b>	
A-1410	Medical service	20,700.00	20,688.70	99.95 %	20,700.00	9,334.80	45.10 %
	<b>Total</b>	<b>20,700.00</b>	<b>20,688.70</b>		<b>20,700.00</b>	<b>9,334.80</b>	
A-1500	Training	266,000.00	249,964.31	93.97 %	266,000.00	232,925.79	87.57 %

		<b>Total</b>	<b>266,000.00</b>	<b>249,964.31</b>		<b>266,000.00</b>	<b>232,925.79</b>	
A-1600	Social measures and associated costs		919,000.00	919,000.00	100.00 %	919,000.00	901,485.90	98.09 %
A-1601	Special assistance and associated costs		7,500.00	7,500.00	100.00 %	7,500.00		
		<b>Total</b>	<b>926,500.00</b>	<b>926,500.00</b>		<b>926,500.00</b>	<b>901,485.90</b>	
A-1700	Reception and events		18,000.00	17,860.00	99.22 %	18,000.00	12,384.61	68.80 %
		<b>Total</b>	<b>18,000.00</b>	<b>17,860.00</b>		<b>18,000.00</b>	<b>12,384.61</b>	
A-2000	Rent		2,203,830.32	2,203,830.32	100.00 %	2,203,830.32	2,203,830.32	100.00 %
		<b>Total</b>	<b>2,203,830.32</b>	<b>2,203,830.32</b>		<b>2,203,830.32</b>	<b>2,203,830.32</b>	
A-2020	Water gas electricity and heating		284,995.59	284,995.59	100.00 %	284,995.59	248,818.30	87.31 %
		<b>Total</b>	<b>284,995.59</b>	<b>284,995.59</b>		<b>284,995.59</b>	<b>248,818.30</b>	
A-2030	Cleaning and maintenance		230,712.44	230,712.44	100.00 %	230,712.44	164,865.24	71.46 %
		<b>Total</b>	<b>230,712.44</b>	<b>230,712.44</b>		<b>230,712.44</b>	<b>164,865.24</b>	
A-2040	Fitting-out of premises		129,683.97	129,683.97	100.00 %	129,683.97	104,621.01	80.67 %
		<b>Total</b>	<b>129,683.97</b>	<b>129,683.97</b>		<b>129,683.97</b>	<b>104,621.01</b>	
A-2050	Security and surveillance of buildings		255,783.29	255,783.29	100.00 %	255,783.29	150,344.00	58.78 %
		<b>Total</b>	<b>255,783.29</b>	<b>255,783.29</b>		<b>255,783.29</b>	<b>150,344.00</b>	
A-2100	Computer equipment		159,238.44	157,492.42	98.90 %	159,238.44	117,394.56	73.72 %
A-2101	Software development		150,948.45	150,948.45	100.00 %	150,948.45	138,375.00	91.67 %
A-2102	Other external data processing services		21,980.00	21,980.00	100.00 %	21,980.00	1,980.00	9.01 %
		<b>Total</b>	<b>332,166.89</b>	<b>330,420.87</b>		<b>332,166.89</b>	<b>257,749.56</b>	
A-2200	Technical equipment and installations		10,317.94	10,317.94	100.00 %	10,317.94	9,869.94	95.66 %
		<b>Total</b>	<b>10,317.94</b>	<b>10,317.94</b>		<b>10,317.94</b>	<b>9,869.94</b>	
A-2210	Purchase of furniture		18,955.27	18,955.27	100.00 %	18,955.27	18,955.27	100.00



							%
	<b>Total</b>	<b>18,955.27</b>	<b>18,955.27</b>		<b>18,955.27</b>	<b>18,955.27</b>	
A-2230	Vehicle	7,000.00	7,000.00	100.00 %	7,000.00	3,757.48	53.68 %
	<b>Total</b>	<b>7,000.00</b>	<b>7,000.00</b>		<b>7,000.00</b>	<b>3,757.48</b>	
A-2250	Library stocks purchase of books	4,002.75	4,002.75	100.00 %	4,002.75	2,168.91	54.19 %
A-2252	Subscriptions to newspapers and periodicals	3,480.00	3,480.00	100.00 %	3,480.00	3,480.00	100.00 %
	<b>Total</b>	<b>7,482.75</b>	<b>7,482.75</b>		<b>7,482.75</b>	<b>5,648.91</b>	
A-2300	Stationery and office supplies	18,400.00	18,400.00	100.00 %	18,400.00	13,069.93	71.03 %
	<b>Total</b>	<b>18,400.00</b>	<b>18,400.00</b>		<b>18,400.00</b>	<b>13,069.93</b>	
A-2320	Bank charges	1,000.00	1,000.00	100.00 %	1,000.00		
	<b>Total</b>	<b>1,000.00</b>	<b>1,000.00</b>		<b>1,000.00</b>		
A-2330	Legal expenses	6,000.00	6,000.00	100.00 %	6,000.00		
	<b>Total</b>	<b>6,000.00</b>	<b>6,000.00</b>		<b>6,000.00</b>		
A-2340	Damages	0.00			0.00		
	<b>Total</b>	<b>0.00</b>			<b>0.00</b>		
A-2350	Miscellaneous insurance	21,722.23	21,722.23	100.00 %	21,722.23	20,381.26	93.83 %
A-2353	Departmental removals and associated handling	2,719.02	2,719.02	100.00 %	2,719.02	2,719.02	100.00 %
A-2354	Archiving documents	8,000.00	8,000.00	100.00 %	8,000.00		
A-2355	Uniforms	7,850.85	7,850.85	100.00 %	7,850.85	3,398.85	43.29 %
	<b>Total</b>	<b>40,292.10</b>	<b>40,292.10</b>		<b>40,292.10</b>	<b>26,499.13</b>	
A-2400	Postage and delivery charges	21,100.00	21,100.00	100.00 %	21,100.00	9,072.84	43.00 %
	<b>Total</b>	<b>21,100.00</b>	<b>21,100.00</b>		<b>21,100.00</b>	<b>9,072.84</b>	
A-2410	Telecommunication charges	52,547.44	52,547.44	100.00 %	52,547.44	30,825.27	58.66 %

A-2411	Telecommunications equipment	5,000.00	5,000.00	100.00 %	5,000.00	1,462.71	29.25 %
	<b>Total</b>	<b>57,547.44</b>	<b>57,547.44</b>		<b>57,547.44</b>	<b>32,287.98</b>	
A-2500	Meetings in general	118,000.00	118,000.00	100.00 %	118,000.00	103,341.28	87.58 %
	<b>Total</b>	<b>118,000.00</b>	<b>118,000.00</b>		<b>118,000.00</b>	<b>103,341.28</b>	
B3-102	Information Services & databases	4,467,115.34	4,409,185.39	98.70 %	4,668,927.33	4,553,786.07	97.53 %
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>4,517,115.34</b>	<b>4,459,185.39</b>		<b>4,718,927.33</b>	<b>4,603,786.07</b>	
B3-200	Information & Communication	68,884.57	68,884.57	100.00 %	67,640.00	66,900.42	98.91 %
B3-201	Operational translation costs	70,000.00	70,000.00	100.00 %	55,000.00	46,772.00	85.04 %
	<b>Total</b>	<b>138,884.57</b>	<b>138,884.57</b>		<b>122,640.00</b>	<b>113,672.42</b>	
B3-300	Operational Workshops & Training	1,336,600.00	1,318,560.49	98.65 %	1,075,663.00	981,162.85	91.21 %
B3-304	Op. entertainment/representation expenses	41,500.00	40,210.68	96.89 %	60,000.00	33,351.43	55.59 %
	<b>Total</b>	<b>1,378,100.00</b>	<b>1,358,771.17</b>		<b>1,135,663.00</b>	<b>1,014,514.28</b>	
B3-500	Studies in support of the Agency's operations	530,980.00	530,970.00	100.00 %	611,310.00	611,263.48	99.99 %
	<b>Total</b>	<b>530,980.00</b>	<b>530,970.00</b>		<b>611,310.00</b>	<b>611,263.48</b>	
B3-600	Operational missions	661,242.00	649,704.12	98.26 %	601,273.00	591,722.62	98.41 %
	<b>Total</b>	<b>661,242.00</b>	<b>649,704.12</b>		<b>601,273.00</b>	<b>591,722.62</b>	
B3-700	LRIT	1,584,557.87	1,502,969.66	94.85 %	1,619,231.45	1,516,492.81	93.66 %
	<b>Total</b>	<b>1,584,557.87</b>	<b>1,502,969.66</b>		<b>1,619,231.45</b>	<b>1,516,492.81</b>	
B4-100	Pollution response services	16,170,685.00	15,891,807.86	98.28 %	18,636,521.00	18,581,672.46	99.71 %
	<b>Total</b>	<b>16,170,685.00</b>	<b>15,891,807.86</b>		<b>18,636,521.00</b>	<b>18,581,672.46</b>	
B4-200	CleanSeaNet	5,035,515.00	4,538,116.22	90.12 %	3,507,882.00	3,386,884.71	96.55 %

		<b>Total</b>	<b>5,035,515.00</b>	<b>4,538,116.22</b>		<b>3,507,882.00</b>	<b>3,386,884.71</b>	
B4-300	Co-operation & Co-ordination and Information		393,800.00	299,249.93	75.99 %	355,597.00	252,291.78	70.95 %
		<b>Total</b>	<b>393,800.00</b>	<b>299,249.93</b>		<b>355,597.00</b>	<b>252,291.78</b>	
			<b>55,172,672.78</b>	<b>54,105,973.11</b>	<b>98.07 %</b>	<b>56,070,837.78</b>	<b>54,835,674.73</b>	<b>97.80 %</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	24,275.00	24,275.00	100.00 %	24,275.00	24,275.00	100.00 %
	<b>Total</b>	<b>24,275.00</b>	<b>24,275.00</b>		<b>24,275.00</b>	<b>24,275.00</b>	
A-1300	Mission expenses duty travel expenses and other an	24,696.65	24,696.65	100.00 %	24,696.65	24,650.47	99.81 %
	<b>Total</b>	<b>24,696.65</b>	<b>24,696.65</b>		<b>24,696.65</b>	<b>24,650.47</b>	
A-2000	Rent	101,964.64	101,964.64	100.00 %	101,964.64	101,964.64	100.00 %
	<b>Total</b>	<b>101,964.64</b>	<b>101,964.64</b>		<b>101,964.64</b>	<b>101,964.64</b>	
A-2040	Fitting-out of premises	0.00			0.00		
	<b>Total</b>	<b>0.00</b>			<b>0.00</b>		
A-2100	Computer equipment	0.00			0.00		
	<b>Total</b>	<b>0.00</b>			<b>0.00</b>		
B3-102	Information Services & databases	5,010.00	1,350.88	26.96 %	5,010.00	2,520.00	50.30 %
	<b>Total</b>	<b>5,010.00</b>	<b>1,350.88</b>		<b>5,010.00</b>	<b>2,520.00</b>	
B3-600	Operational missions	2,452.29	2,452.29	100.00 %	2,452.29	2,452.29	100.00 %
	<b>Total</b>	<b>2,452.29</b>	<b>2,452.29</b>		<b>2,452.29</b>	<b>2,452.29</b>	

B4-200	CleanSeaNet	392.70			392.70	392.70	100.00 %
	<b>Total</b>	<b>392.70</b>			<b>392.70</b>	<b>392.70</b>	
		<b>158,791.28</b>	<b>154,739.46</b>	<b>97.45 %</b>	<b>158,791.28</b>	<b>156,255.10</b>	<b>98.40 %</b>

**C5**

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	28,600.00	28,600.00	100.00 %	28,600.00	28,600.00	100.00 %
	<b>Total</b>	<b>28,600.00</b>	<b>28,600.00</b>		<b>28,600.00</b>	<b>28,600.00</b>	
A-2100	Computer equipment	16,017.16	16,017.16	100.00 %	16,017.16	13,479.82	84.16 %
	<b>Total</b>	<b>16,017.16</b>	<b>16,017.16</b>		<b>16,017.16</b>	<b>13,479.82</b>	
B3-102	Information Services & databases	139.51			339.53	339.53	100.00 %
	<b>Total</b>	<b>139.51</b>			<b>339.53</b>	<b>339.53</b>	
B4-100	Pollution response services	234,898.00	179,863.34	76.57 %	234,898.00	234,898.00	100.00 %
	<b>Total</b>	<b>234,898.00</b>	<b>179,863.34</b>		<b>234,898.00</b>	<b>234,898.00</b>	
		<b>279,654.67</b>	<b>224,480.50</b>	<b>80.27 %</b>	<b>279,854.69</b>	<b>277,317.35</b>	<b>99.09 %</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)
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A-1172	Services of the Translation Centre Luxembourg	1,352.00	0.00	0.00 %	1,352.00		
A-1176	Consultants	50,955.00	50,955.00	100.00 %	50,955.00	50,955.00	100.00 %
A-1178	External Services	22,012.20	16,071.72	73.01 %	22,012.20	16,071.72	73.01 %
	<b>Total</b>	<b>74,319.20</b>	<b>67,026.72</b>		<b>74,319.20</b>	<b>67,026.72</b>	
A-1200	Miscellaneous expenditure on staff recruitment	4,430.38	1,880.54	42.45 %	4,430.38	1,880.54	42.45 %
	<b>Total</b>	<b>4,430.38</b>	<b>1,880.54</b>		<b>4,430.38</b>	<b>1,880.54</b>	
A-1230	Removal expenses	27,650.00	27,650.00	100.00 %	27,650.00	20,922.63	75.67 %
	<b>Total</b>	<b>27,650.00</b>	<b>27,650.00</b>		<b>27,650.00</b>	<b>20,922.63</b>	
A-1300	Mission expenses duty travel expenses and other an	9,896.56	2,339.13	23.64 %	9,896.56	2,339.13	23.64 %
	<b>Total</b>	<b>9,896.56</b>	<b>2,339.13</b>		<b>9,896.56</b>	<b>2,339.13</b>	
A-1410	Medical service	4,049.40	488.90	12.07 %	4,049.40	488.90	12.07 %
	<b>Total</b>	<b>4,049.40</b>	<b>488.90</b>		<b>4,049.40</b>	<b>488.90</b>	
A-1500	Training	31,162.21	19,583.11	62.84 %	31,162.21	19,583.11	62.84 %
	<b>Total</b>	<b>31,162.21</b>	<b>19,583.11</b>		<b>31,162.21</b>	<b>19,583.11</b>	
A-1600	Social measures and associated costs	7,698.28	7,698.28	100.00 %	7,698.28	2,600.00	33.77 %
	<b>Total</b>	<b>7,698.28</b>	<b>7,698.28</b>		<b>7,698.28</b>	<b>2,600.00</b>	
A-1700	Reception and events	17,045.77	6,621.25	38.84 %	17,045.77	6,621.25	38.84 %
	<b>Total</b>	<b>17,045.77</b>	<b>6,621.25</b>		<b>17,045.77</b>	<b>6,621.25</b>	
A-2000	Rent	13.82	0.00	0.00 %	13.82		
	<b>Total</b>	<b>13.82</b>	<b>0.00</b>		<b>13.82</b>		
A-2020	Water gas electricity and heating	23,841.59	18,705.19	78.46 %	23,841.59	18,705.19	78.46 %
	<b>Total</b>	<b>23,841.59</b>	<b>18,705.19</b>		<b>23,841.59</b>	<b>18,705.19</b>	

A-2030	Cleaning and maintenance	39,391.50	36,653.52	93.05 %	39,391.50	36,653.52	93.05 %
	<b>Total</b>	<b>39,391.50</b>	<b>36,653.52</b>		<b>39,391.50</b>	<b>36,653.52</b>	
A-2040	Fitting-out of premises	46,571.94	45,263.16	97.19 %	46,571.94	45,263.16	97.19 %
	<b>Total</b>	<b>46,571.94</b>	<b>45,263.16</b>		<b>46,571.94</b>	<b>45,263.16</b>	
A-2050	Security and surveillance of buildings	32,141.21	29,275.84	91.09 %	32,141.21	29,275.84	91.09 %
	<b>Total</b>	<b>32,141.21</b>	<b>29,275.84</b>		<b>32,141.21</b>	<b>29,275.84</b>	
A-2100	Computer equipment	249,675.19	246,435.21	98.70 %	249,675.19	246,435.21	98.70 %
A-2101	Software development	146,365.88	143,680.19	98.17 %	146,365.88	143,679.88	98.16 %
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>416,041.07</b>	<b>410,115.40</b>		<b>416,041.07</b>	<b>410,115.09</b>	
A-2200	Technical equipment and installations	1,986.09	1,981.00	99.74 %	1,986.09	1,981.00	99.74 %
	<b>Total</b>	<b>1,986.09</b>	<b>1,981.00</b>		<b>1,986.09</b>	<b>1,981.00</b>	
A-2210	Purchase of furniture	75,595.28	75,595.28	100.00 %	75,595.28	75,595.28	100.00 %
	<b>Total</b>	<b>75,595.28</b>	<b>75,595.28</b>		<b>75,595.28</b>	<b>75,595.28</b>	
A-2230	Vehicle	1,092.21	798.58	73.12 %	1,092.21	798.58	73.12 %
	<b>Total</b>	<b>1,092.21</b>	<b>798.58</b>		<b>1,092.21</b>	<b>798.58</b>	
A-2250	Library stocks purchase of books	1,373.82	1,373.82	100.00 %	1,373.82	1,373.82	100.00 %
	<b>Total</b>	<b>1,373.82</b>	<b>1,373.82</b>		<b>1,373.82</b>	<b>1,373.82</b>	
A-2300	Stationery and office supplies	687.35	283.39	41.23 %	687.35	283.39	41.23 %
	<b>Total</b>	<b>687.35</b>	<b>283.39</b>		<b>687.35</b>	<b>283.39</b>	
A-2320	Bank charges	2,373.06	109.27	4.60 %	2,373.06	109.27	4.60 %
	<b>Total</b>	<b>2,373.06</b>	<b>109.27</b>		<b>2,373.06</b>	<b>109.27</b>	

A-2330	Legal expenses	14,186.90	8,433.28	59.44 %	14,186.90	8,433.28	59.44 %
	<b>Total</b>	<b>14,186.90</b>	<b>8,433.28</b>		<b>14,186.90</b>	<b>8,433.28</b>	
A-2350	Miscellaneous insurance	1,208.00	922.30	76.35 %	1,208.00	922.30	76.35 %
A-2353	Departmental removals and associated handling	623.94	556.06	89.12 %	623.94	556.06	89.12 %
A-2355	Uniforms	16,971.53	16,902.25	99.59 %	16,971.53	16,902.25	99.59 %
	<b>Total</b>	<b>18,803.47</b>	<b>18,380.61</b>		<b>18,803.47</b>	<b>18,380.61</b>	
A-2400	Postage and delivery charges	13,233.31	10,256.12	77.50 %	13,233.31	10,064.72	76.06 %
	<b>Total</b>	<b>13,233.31</b>	<b>10,256.12</b>		<b>13,233.31</b>	<b>10,064.72</b>	
A-2410	Telecommunication charges	27,626.52	24,092.87	87.21 %	27,626.52	24,032.67	86.99 %
A-2411	Telecommunications equipment	2,295.67	417.80	18.20 %	2,295.67	417.80	18.20 %
	<b>Total</b>	<b>29,922.19</b>	<b>24,510.67</b>		<b>29,922.19</b>	<b>24,450.47</b>	
A-2500	Meetings in general	14,323.25	3,372.93	23.55 %	14,323.25	3,372.93	23.55 %
	<b>Total</b>	<b>14,323.25</b>	<b>3,372.93</b>		<b>14,323.25</b>	<b>3,372.93</b>	
B3-102	Information Services & databases	2,468,088.18	2,397,130.22	97.12 %	0.00		
	<b>Total</b>	<b>2,468,088.18</b>	<b>2,397,130.22</b>		<b>0.00</b>		
B3-200	Information & Communication	14,848.56	6,184.99	41.65 %	0.00		
B3-201	Operational translation costs	14,805.00	11,849.00	80.03 %	0.00		
	<b>Total</b>	<b>29,653.56</b>	<b>18,033.99</b>		<b>0.00</b>		
B3-300	Operational Workshops & Training	472,690.45	149,712.23	31.67 %	0.00		
B3-304	Op. entertainment/representation expenses	4,388.51	132.00	3.01 %	0.00		
	<b>Total</b>	<b>477,078.96</b>	<b>149,844.23</b>		<b>0.00</b>		
B3-500	Studies in support of the Agency's operations	212,487.36	210,133.48	98.89 %	0.00		
	<b>Total</b>	<b>212,487.36</b>	<b>210,133.48</b>		<b>0.00</b>		

B3-600	Operational missions	82,142.27	37,325.54	45.44 %	0.00		
	<b>Total</b>	<b>82,142.27</b>	<b>37,325.54</b>		<b>0.00</b>		
B3-700	LRIT	909,214.59	891,002.26	98.00 %	0.00		
	<b>Total</b>	<b>909,214.59</b>	<b>891,002.26</b>		<b>0.00</b>		
B4-100	Pollution response services	29,270,784.18	29,076,220.51	99.34 %	0.00		
	<b>Total</b>	<b>29,270,784.18</b>	<b>29,076,220.51</b>		<b>0.00</b>		
B4-200	CleanSeaNet	1,809,318.90	1,724,659.75	95.32 %	0.00		
	<b>Total</b>	<b>1,809,318.90</b>	<b>1,724,659.75</b>		<b>0.00</b>		
B4-300	Co-operation & Co-ordination and Information	284,112.73	237,913.24	83.74 %	0.00		
	<b>Total</b>	<b>284,112.73</b>	<b>237,913.24</b>		<b>0.00</b>		
		<b>36,450,710.59</b>	<b>35,560,659.21</b>	<b>97.56 %</b>	<b>907,829.86</b>	<b>806,318.43</b>	<b>88.82 %</b>

<b>R0</b>	
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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)
B5-100	Integrated Maritime Policy Project	12,142.55	12,142.55	100.00 %	12,142.55	12,142.55	100.00 %
	<b>Total</b>	<b>12,142.55</b>	<b>12,142.55</b>		<b>12,142.55</b>	<b>12,142.55</b>	
B5-200	SAFEMED III	1,797,366.28	1,458,697.07	81.16 %	1,797,366.28	1,007,507.05	56.05 %
B5-201	TRACECA II	417,627.83	409,548.63	98.07 %	417,627.83	351,077.18	84.06 %
B5-203	EU Funds for candidate and potential candidate cou	300,000.00	211,870.54	70.62 %	300,000.00	141,261.03	47.09 %
	<b>Total</b>	<b>2,514,994.11</b>	<b>2,080,116.24</b>		<b>2,514,994.11</b>	<b>1,499,845.26</b>	
B5-300	FRONTEX SLA	13,557,899.87	9,503,237.99	70.09 %	13,557,899.87	5,916,156.34	43.64 %



	<b>Total</b>	<b>13,557,899.87</b>	<b>9,503,237.99</b>		<b>13,557,899.87</b>	<b>5,916,156.34</b>	
B5-400	Greenland CleanSeaNet	409,700.34	382,282.74	93.31 %	409,700.34	302,864.57	73.92 %
B5-401	CSN Dutch Islands	49,350.00	49,350.00	100.00 %	49,350.00	35,831.39	72.61 %
	<b>Total</b>	<b>459,050.34</b>	<b>431,632.74</b>		<b>459,050.34</b>	<b>338,695.96</b>	
B5-500	COPERNICUS	5,934,000.00	4,453,999.93	75.06 %	5,934,000.00	1,494,202.51	25.18 %
	<b>Total</b>	<b>5,934,000.00</b>	<b>4,453,999.93</b>		<b>5,934,000.00</b>	<b>1,494,202.51</b>	
B5-600	EQUASIS (R0 Funds)	830,676.83	586,175.50	70.57 %	830,676.83	473,855.50	57.04 %
	<b>Total</b>	<b>830,676.83</b>	<b>586,175.50</b>		<b>830,676.83</b>	<b>473,855.50</b>	
B5-700	THETIS S	82,524.29	33,828.93	40.99 %	82,524.29	20,088.99	24.34 %
B5-701	THETIS MRV	200,000.00	41,830.57	20.92 %	200,000.00	410.57	0.21 %
B5-702	Emissions Inventories Project	105,000.00	104,012.50	99.06 %	105,000.00	104,012.50	99.06 %
	<b>Total</b>	<b>387,524.29</b>	<b>179,672.00</b>		<b>387,524.29</b>	<b>124,512.06</b>	
B5-900	CG Pilot Project	420,000.00			420,000.00		
	<b>Total</b>	<b>420,000.00</b>			<b>420,000.00</b>		
		<b>24,116,287.99</b>	<b>17,246,976.95</b>	<b>71.52 %</b>	<b>24,116,287.99</b>	<b>9,859,410.18</b>	<b>40.88 %</b>

## 8 D) Reconciliation of the accrual based result with the budget result – EMSA 2016

	sign +/-	amount
<b>Economic result (- for loss) of the consolidation reporting package including table M2</b>	<b>+/-</b>	<b>2,235,350.77</b>
<b>Ajustment for accrual items (items not in the budgetary result but included in the economic result)</b>		
<b>A</b> Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-2,859,236.47
<b>B</b> Adjustments for Accrual Cut-off (cut- off 31.12.N )	+	1,000,540.38
<b>C</b> Amount from liaison account with Commission booked in the Economic Outturn Account	-	0.00
<b>D</b> Unpaid invoices at year end but booked in charges (class 6)	+	38,939.77
<b>E</b> Depreciation of intangible and tangible assets (1)	+	8,319,959.50
<b>F</b> Provisions (1)	+	46,000.00
<b>G</b> Value reductions (1)	+	599,501.00
<b>H</b> Recovery Orders issued in 2016 in class 7 and not yet cashed	-	-206,347.29
<b>la</b> Prefinancing given in previous year and cleared in the year	+	3,802,755.40
<b>lb</b> Prefinancing received in previous year and cleared in the year	-	-3,734,861.09
<b>J</b> Payments made from carry over of payment appropriations	+	806,318.43
<b>K</b> Other	+/-	0.00
<b>L</b> Exchange rate differences (2) (3)	+/-	7,732.43
<b>Ajustment for budgetary items (item included in the budgetary result but not in the economic result)</b>		
<b>M</b> Asset acquisitions (less unpaid amounts)	-	-13,237,775.91
<b>N</b> New pre-financing paid in the year 2016 and remaining open as at 31.12.2016	-	-505,498.90
<b>O</b> New pre-financing received in the year 2016 and remaining open as at 31.12.2016	+	9,239,809.25
<b>P</b> Budgetary recovery orders issued before 2016 and cashed in the year	+	420,144.94
<b>Q</b> Budgetary recovery orders issued in 2016 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	0.00
<b>R</b> Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	0.00
<b>S</b> Payment appropriations carried over to 2017	-	-14,832,354.08
<b>T</b> Cancellation of unused carried over payment appropriations from previous year	+	101,510.91
<b>U</b> Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	9,528,981.33
<b>V</b> Payments for pensions ( they are budgetary payments but booked against provisions)	-	0.00
<b>W</b> Paiements for stocks of leave and supplementary hours ( they are budgetary payments but booked against provisions)	-	19,228.75
<b>X</b> Other:	+/-	0.00
<b>total</b>		<b>790,699.12</b>
<b>Budgetary result (+ for surplus) (4)</b>		<b>790,699.12</b>
Delta not explained		0.00
(1) it's the impact of the year		
(2) if it's a loss: sign +, if it's a gain: sign -		
(3) To be filled in only if not included in the Budget result (Institutions)		
(4) Equals line "BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR" of the budget outturn table for the Agencies		

## 9. Establishment plan 2016

### Statutory positions

	<b>31.12.2016 staff employed</b>	<b>Authorised 2016</b>
<b>Permanent AD</b>	<b>3</b>	<b>4</b>
<b>Permanent AST</b>	<b>0</b>	<b>0</b>
<b>Total Permanent</b>	<b>3</b>	<b>4</b>
<b>Temporary AD</b>	<b>133</b>	<b>135</b>
<b>Temporary AST</b>	<b>59</b>	<b>63</b>
<b>Total Temporary</b>	<b>192</b>	<b>198</b>
<b>Total statutory staff</b>	<b>195</b>	<b>202</b>

As concerns statutory posts, EMSA has taken into consideration the target of 198 posts which is the target as from 01/01/17. The occupation rate against a target of 198 for the existing establishment plan is 98.48%.

For the increase of 14 statutory positions (Temporary agents 2f) from 2017 in line with Regulation (EU) No 2016/1625 of 14 September 2016 amending Regulation (EC) No 1406/2002 the vacancy rate is unknown at this stage.

### Non-statutory positions

	<b>31.12.2016 staff employed</b>	<b>Authorised 2016</b>
<b>FG IV</b>	<b>10</b>	<b>11</b>
<b>FG III</b>	<b>4</b>	<b>4</b>
<b>FG II</b>	<b>16</b>	<b>16</b>
<b>FG I</b>	<b>2</b>	<b>2</b>
<b>Total Contract Agents</b>	<b>32</b>	<b>33</b>
<b>Total Seconded National Experts</b>	<b>16</b>	<b>18</b>

In addition to these contract agents, the Agency also recruited 7 additional project financed contract agents.

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

### **C1 Funds**

From 1st January to 31st December 2016, the Agency executed 54,105,973€ in Commitment Appropriations (CA), representing 98.07% of the total budget of the year, and 54,835,675€ in Payment Appropriations (PA), amounting to 97.80% of the total budget.

The budgetary execution has been high. Compared to 2015, there is a decrease in commitment execution (98.07% in 2016 compared to 99.23% in 2015) and an increase in payment execution (97.80% in 2016 compared to 96.52% in 2015). Therefore, the target set by the Commission (DG BUDG) for the year (95%) was reached as concerns Commitment execution.

The Payment Execution has been rated at 97.80% when only counting C1 Funds, but after taking into account automatic carry-overs of payment appropriations (C8 Funds: appropriations carried over automatically), the Agency reached 97.65% of payment execution (97.96% in 2015) and is thereby meeting the target set by the Commission (DG BUDG) for the year (95%), too.

From 1st January to 31st December 2015, the Agency executed 54,192,135€ in Commitment Appropriations (CA), representing 99.23% of the total budget of the year, and 51,276,857€ in Payment Appropriations (PA), amounting to 96.52% of the total budget.

Budget Execution 2016 - C1 Funds							
	CA	Committed	%	PA	Paid	%	
<b>Title 1</b>	<b>Staff Expenditure</b>	21,018,525	20,994,792	<b>99.89%</b>	21,018,525	20,810,643	<b>99.01%</b>
<b>Title 2</b>	<b>Infrastructure &amp; operating expenditure</b>	3,743,268	3,741,522	<b>99.95%</b>	3,743,268	3,352,731	<b>89.57%</b>
<b>Title 3</b>	<b>Operational expenditure</b>	8,810,880	8,640,485	<b>98.07%</b>	8,809,045	8,451,452	<b>95.94%</b>
<b>Title 4</b>	<b>Anti-Pollution Measures</b>	21,600,000	20,729,174	<b>95.97%</b>	22,500,000	22,220,849	<b>98.76%</b>
<b>Grand Total</b>		<b>55,172,673</b>	<b>54,105,973</b>	<b>98.07%</b>	<b>56,070,838</b>	<b>54,835,675</b>	<b>97.80%</b>

C1 Funds (appropriations voted in the current budget)

CA: Commitment Appropriations

PA: Payment Appropriations

Title 3 Traditional (C1 funds) implemented 98.07% of its commitment appropriations, leaving 1.93% unused and implemented 95.94% of its payment appropriations, therefore leaving 4.06% unused. Anti-Pollution Measures implemented 95.97% of its commitment appropriations, leaving 4.03% unused and implemented 98.76% of its payment appropriations, therefore leaving 1.24% unused.

For Commitment Appropriations, the only main budget lines performing below 95% have been:

BL4200 – CleanSeaNet, 90.12% committed 497,399€ unused

BL4300 – Co-operation & Co-ordination and Information, 75.99 %, 94,550€ unused

Eventually, this is irrelevant in the context the entire budget scope.

For Payment Appropriations, the main budget lines performing below 95% have been:

3201 – Operational translation costs, 84.04%, 8,228€ unused

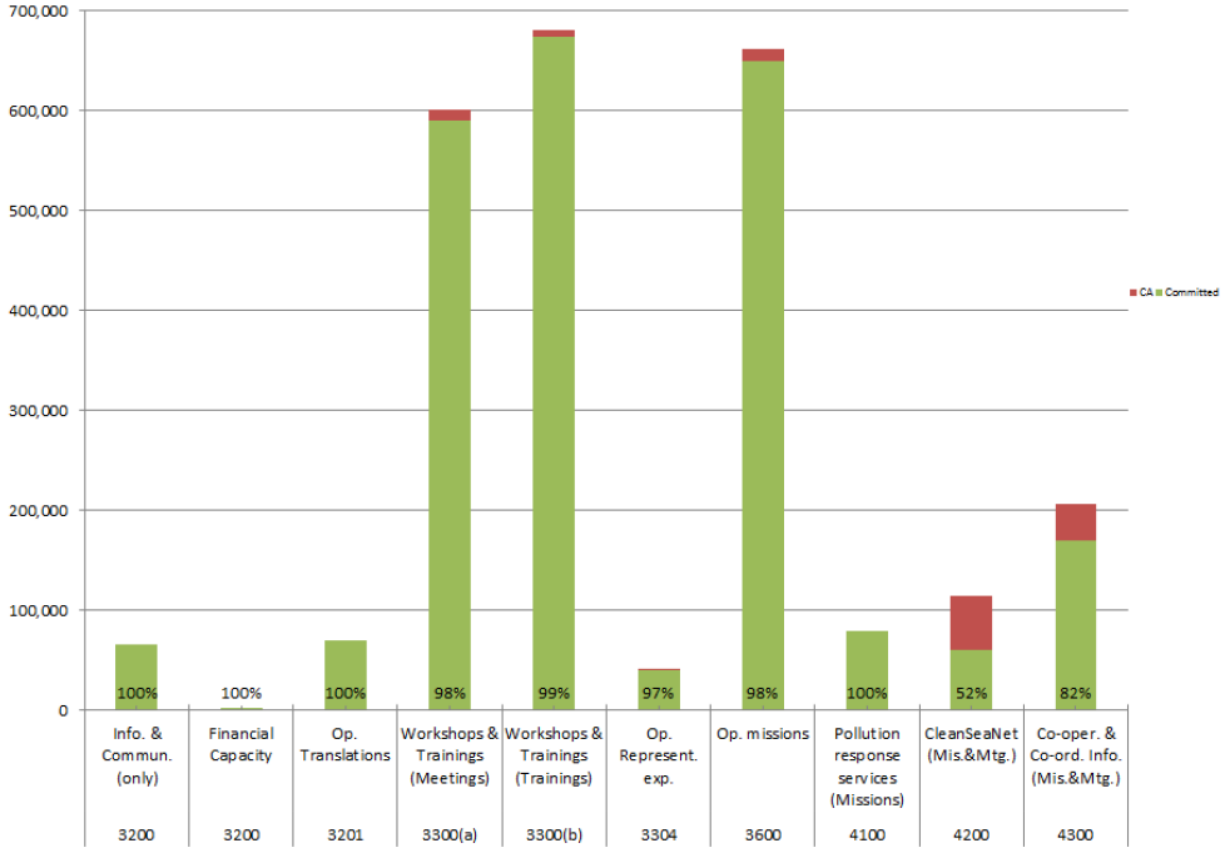
3300 – Workshops & Trainings, 91.21%, 94,500€ unused

3304 – Operational entertainment and representation expenses, 55.59%, 26,649€ unused

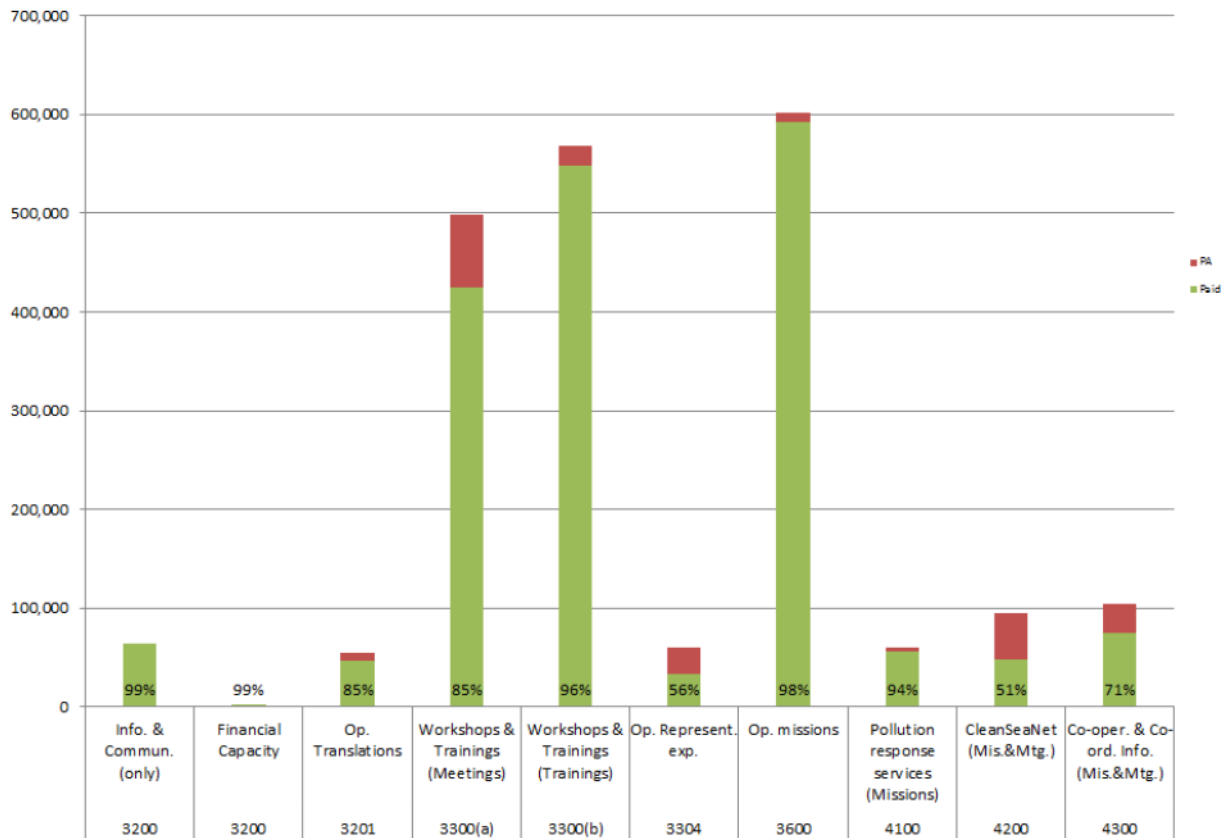
4300 – Co-operation & Co-ordination and Information, 70.95%, 103,305€ unused

Eventually, this is irrelevant in the context the entire budget scope.

**T3 Routine Administrative Expenditure Budget Lines  
CA vs. Committed**



**T3 Routine Administrative Expenditure Budget Lines  
PA vs. Paid**



## R0 funds

Other external assigned revenues (R0 funds) of the Agency are specified below. These funds do not follow the annuality of the budget. Committed and Paid figures include amounts in the workflow.

28% of of Project Financed Actions appropriations in chapter 30 were received at year end, which contributed to the low consumption of R0 funds.

BL	Fund Source	Headings	Local & Sub-local Position	CA	Committed	%	PA	Paid	%
5100		Integrated Maritime Policy Project		12,143	12,143	100%	12,143	12,143	100%
5200		SAFEMED III		1,797,366	1,458,697	81%	1,797,366	1,007,507	56%
5201		TRACECA II		417,628	409,549	98%	417,628	351,077	84%
5203		EU Funds for candidate and potential candidate countries		300,000	211,871	71%	300,000	141,261	47%
5300		FRONTEX SLA		13,557,900	9,503,238	70%	13,557,900	5,916,156	44%
5400		Greenland CleanSeaNet		409,700	382,283	93%	409,700	302,865	74%
5401		CSN Dutch Islands		49,350	49,350	100%	49,350	35,831	73%
5500		COPERNICUS		5,934,000	4,454,000	75%	5,934,000	1,494,203	25%
5600		EQUASIS (R0 Funds)		830,677	586,176	71%	830,677	473,856	57%
5700		THETIS S		82,524	33,829	41%	82,524	20,089	24%
5701		THETIS MRV		200,000	41,831	21%	200,000	411	0%
5702		Emissions Inventories Project		105,000	104,013	99%	105,000	104,013	99%
5900		CG Pilot Project		420,000	0	0%	420,000	0	0%
	R0	Total Title 5 "Project Financed Actions"		24,116,288	17,246,977	72%	24,116,288	9,859,410	41%

## 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. Out of the total amount carried forward from 2016 to 2017 (36,450,711€), 54% were used (consumed), 43% remained as “open amount” (amount due, not yet paid) and 2% of the total has been de-committed (cancelled). See below breakdown:

- Title 1 consumed 69% of the carry forward, 7% was left as open amount and 24% was de-committed (cancelled).
- Title 2 consumed 94% of the carry forward, 0% was left as open amount and 6% was de-committed (cancelled).
- Title 3 consumed 84% of the carry forward, 5% was left as open amount and 11% was de-committed (cancelled).
- Title 4 consumed 49% of the carry forward, 50% was left as open amount and 1% was de-committed (cancelled).

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.

Budget Execution 2016 - C8 Funds					
	Carried Forward	Commitment	Consumption	Open Amount (RAL)	De-commitment
<b>Title 1 Staff Expenditure</b>	176,252	133,288	-121,462	11,826	-42,964
<b>Title 2 Infrastructure &amp; operating expenditure</b>	731,578	685,108	-684,856	252	-46,470
<b>Title 3 Operational expenditure</b>	4,178,665	3,703,470	-3,505,668	197,802	-475,195
<b>Title 4 Anti-Pollution Measures</b>	31,364,216	31,038,794	-15,442,024	15,596,770	-325,422
<b>Grand Total</b>	<b>36,450,711</b>	<b>35,560,659</b>	<b>-19,754,010</b>	<b>15,806,649</b>	<b>-890,051</b>

**1 Carried forward:** 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. **2 Commitment:** Executed commitments. **3 Consumption:** Executed payments. **4 Open Amount (RAL):** Amount left to either be paid or to be de-committed. **5 De-commitment:** C8 unused commitment amounts



## Other funds type (C2, C4, C5 funds)

See below list of items for the **other type of funds** (C21, C42 and C53). These funds are earmarked for a specific purpose. The Agency currently only has C4 and C5 funds. C5 funds are the carry-forward of the C4 funds which are appropriations from internal assigned revenue.

Priority use of funds (a) for commitment appropriations use C5 appropriations before C1 and C4 appropriations, (b) for payment appropriations, use first C5, then C1, C2, C4 or C6 and do not use C2 if C1 still available.

Official Budget Title	Official Budget Chapter	Official Budget Item	Fund Source	Official Budget Item Desc (En)	Commitment Appropriations (Euro)	Commitment Accepted + Workflow (Euro)	% Committed	Payment Appropriations (Euro)	Payment Accepted + Workflow (Euro)	% Paid	Open Amount (RAL) (Euro)
A-1	A-11	A-1100	C4	Basic salaries	24,275.00	24,275.00	100.00 %	24,275.00	24,275.00	100.00 %	0.00
A-1	A-11	A-1100	C5	Basic salaries	28,600.00	28,600.00	100.00 %	28,600.00	28,600.00	100.00 %	0.00
A-1	A-13	A-1300	C4	Mission expenses duty travel expenses and other an	24,696.65	24,696.65	100.00 %	24,696.65	24,650.47	99.81 %	46.18
A-2	A-20	A-2000	C4	Rent	101,964.64	101,964.64	100.00 %	101,964.64	101,964.64	100.00 %	0.00
A-2	A-20	A-2040	C4	Fitting-out of premises	0.00	-	#DIV/0	0.00		0.00 %	
A-2	A-21	A-2100	C4	Computer equipment	0.00	-	#DIV/0	0.00		0.00 %	
A-2	A-21	A-2100	C5	Computer equipment	16,017.16	16,017.16	100.00 %	16,017.16	13,479.82	84.16 %	2,537.34
B0-3	B3-1	B3-102	C4	Information Services & databases	5,010.00	1,350.88	26.96 %	5,010.00	2,520.00	50.30 %	0.00
B0-3	B3-1	B3-102	C5	Information Services & databases	139.51			339.53	339.53	100.00 %	
B0-3	B3-6	B3-600	C4	Operational missions	2,452.29	2,452.29	100.00 %	2,452.29	2,452.29	100.00 %	0.00
B0-4	B4-1	B4-100	C5	Pollution response services	234,898.00	179,863.34	76.57 %	234,898.00	234,898.00	100.00 %	0.00
B0-4	B4-2	B4-200	C4	CleanSeaNet	392.70			392.70	392.70	100.00 %	
<b>Total</b>					<b>438,445.95</b>	<b>379,219.96</b>	<b>86.49 %</b>	<b>438,645.97</b>	<b>433,572.45</b>	<b>98.84 %</b>	<b>2,583.52</b>

BL B4-100:

After the clearing of a recovery order, 234,898€ of 2015 BL3810-C4 appropriations became visible in the financial supporting system used by the Agency (ABAC) only on 25 January 2016, while actually belonging to the year 2015.

1 C2 funds: Non-automatic carryovers of appropriations

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

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