

**- EMSA -**

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

**- 2008 -**

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## **REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2008**

*Art 76 EMSA Financial Regulation*

## **INTRODUCTION:**

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


The Annual accounts of the European Maritime Safety Agency for the year 2008 have been prepared in accordance with the Financial Regulation of the EC and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and community bodies.

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

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

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

Done in Lisbon on May 7, 2009.

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

**Michel Metzger**  
Accounting Officer

## 1. EMSA – BALANCE SHEET 2008 - ASSETS

Consolidation account			31.12.2008	31.12.2007
	<b>ASSETS</b>			
	<b>A. NON CURRENT ASSETS</b>			
210000	<b>Intangible fixed assets</b>		<b>331,553.00</b>	<b>256,803.00</b>
200000	<b>Tangible fixed assets</b>		<b>807,658.00</b>	<b>554,611.00</b>
221000	Land and buildings		0.00	0.00
230000	Plant and equipment		1,749.00	0.00
241000	Computer hardware		553,475.00	417,689.00
240000	Furniture and vehicles		89,152.00	110,763.00
242000	Other fixtures and fittings		163,282.00	26,159.00
	<b>TOTAL NON CURRENT ASSETS</b>		<b>1,139,211.00</b>	<b>811,414.00</b>
	<b>B. CURRENT ASSETS</b>			
310000	<b>Stocks</b>		<b>0.00</b>	<b>0.00</b>
405000	<b>Short-term pre-financing</b>		<b>14,008,591.60</b>	<b>10,002,868.21</b>
range	Short-term pre-financing		14,008,591.60	10,002,868.21
range	<i>ST pre-financing with consolidated EC entities</i>		0.00	0.00
400000	<b>Short-term receivables</b>		<b>335,620.98</b>	<b>254,184.98</b>
401000	Current receivables		235,335.37	171,541.03
410900	Sundry receivables		22,318.25	11,786.68
490000	Other		59,926.03	53,431.01
490010	Accrued income		47,346.92	48,678.10
490011	Deferred charges		5,162.71	4,752.91
490090	<i>Deferrals and Accruals with consolidated EC entities</i>		7,416.40	
400009	<i>Short-term receivables with consolidated EC entities</i>		18,041.33	17,426.26
500000	<b>Cash and cash equivalents</b>		<b>3,610,677.41</b>	<b>15,165,873.90</b>
	<b>TOTAL CURRENT ASSETS</b>		<b>17,954,889.99</b>	<b>25,422,927.09</b>
	<b>TOTAL</b>		<b>19,094,100.99</b>	<b>26,234,341.09</b>

## EMSA – BALANCE SHEET 2008 – LIABILITIES

Consolidation account		31.12.2008	31.12.2007
	<b>LIABILITIES</b>		
	<b>A. CAPITAL</b>	<b>13,527,717.46</b>	<b>10,697,777.24</b>
100000	<b>Reserves</b>	<b>0.00</b>	<b>0.00</b>
140000	<b>Accumulated surplus/deficit</b>	<b>10,697,777.24</b>	<b>5,028,414.76</b>
141000	<b>Economic result of the year - profit+/loss-</b>	2,829,940.22	5,669,362.48
	<b>TOTAL NON CURRENT LIABILITIES</b>	<b>13,527,717.46</b>	<b>10,697,777.24</b>
	<b>D. CURRENT LIABILITIES</b>	<b>5,566,383.53</b>	<b>15,536,563.85</b>
482000	<b>Provisions for risks and charges</b>	<b>16,412.97</b>	<b>35,000.00</b>
440000	<b>Accounts payable</b>	<b>5,549,970.56</b>	<b>15,501,563.85</b>
441000	Current payables	8,462.40	606,854.35
443000	Sundry payables	214,337.02	108,278.72
491000	Other	4,739,916.66	2,909,678.31
491010	Accrued charges	4,739,916.66	2,909,678.31
491011	Deferred income	0.00	0.00
491090	<i>Deferrals and accruals with consolidated EC entities</i>	0.00	0.00
440009	<i>Accounts payable with consolidated EC entities</i>	587,254.48	11,876,752.47
440019	<i>Pre-financing received from consolidated EC entities</i>	21,991.09	3,641,148.00
440029	<i>Other accounts payable against consolidated EC entities</i>	565,263.39	8,235,604.47
	<b>TOTAL CURRENT LIABILITIES</b>	<b>5,566,383.53</b>	<b>15,536,563.85</b>
	<b>TOTAL</b>	<b>19,094,100.99</b>	<b>26,234,341.09</b>

## 2. EMSA – ECONOMIC OUTTURN ACCOUNT 2008

Consolidation account		2008	2007
744000	Revenues from administrative operations	21,889.80	1,110,785.88
745000	Other operating revenue	38,473,404.56	33,800,751.89
777777	<b>TOTAL OPERATING REVENUE</b>	<b>38,495,294.36</b>	<b>34,911,537.77</b>
610000	Administrative expenses	-17,923,852.53	-14,399,302.57
620100	Staff expenses	-12,335,352.44	-10,791,434.34
630100	Fixed asset related expenses	-496,395.18	-355,866.05
611000	Other administrative expenses	-5,092,104.91	-3,252,002.18
600000	Operational expenses	-17,741,119.39	-14,842,442.08
606000	Other operational expenses	-17,741,119.39	-14,842,442.08
666666	<b>TOTAL OPERATING EXPENSES</b>	<b>-35,664,971.92</b>	<b>-29,241,744.65</b>
	<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>	<b>2,830,322.44</b>	<b>5,669,793.12</b>
750000	Financial revenues	0.00	0.00
650000	Financial expenses	-382.22	-430.64
	<b>SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES</b>	<b>-382.22</b>	<b>-430.64</b>
	<b>SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES</b>	<b>2,829,940.22</b>	<b>5,669,362.48</b>
790000	Extraordinary gains (+)		
690000	Extraordinary losses (-)		
	<b>SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS</b>	<b>0.00</b>	<b>0.00</b>
	<b>ECONOMIC RESULT OF THE YEAR</b>	<b>2,829,940.22</b>	<b>5,669,362.48</b>

### 3. EMSA – CASH FLOW 2008 TABLE (INDIRECT METHOD)

	2008	2007
<b>Cash Flows from ordinary activities</b>		
<b>Surplus/(deficit) from ordinary activities</b>	<b>2,829,940.22</b>	<b>5,669,362.48</b>
<b>Operating activities</b>		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	157,103.73	104,087.60
Depreciation (tangible fixed assets) +	341,612.37	250,471.79
Increase/(decrease) in Provisions for risks and liabilities	-18,587.03	40,897.37
(Increase)/decrease in Short term Pre-financing	-4,005,723.39	-5,154,153.91
(Increase)/decrease in Long term Receivables	0.00	
(Increase)/decrease in Short term Receivables	-80,820.93	31,946.81
(Increase)/decrease in Receivables related to consolidated EC entities	-615.07	-16,177.68
Increase/(decrease) in Accounts payable	1,337,904.70	-85,737.75
Increase/(decrease) in Liabilities related to consolidated EC entities	-11,289,497.99	3,279,982.47
<b>Net cash Flow from operating activities</b>	<b>-10,728,683.39</b>	<b>4,120,679.18</b>
<b>Cash Flows from investing activities</b>		
Increase of tangible and intangible fixed assets (-)	-826,513.10	-589,485.66
Proceeds from tangible and intangible fixed assets (+)		1,291.90
<b>Net cash flow from investing activities</b>	<b>-826,513.10</b>	<b>-588,193.76</b>
Net increase/(decrease) in cash and cash equivalents	-11,555,196.49	3,532,485.42
<b>Cash and cash equivalents at the beginning of the period</b>	<b>15,165,873.90</b>	<b>11,633,388.48</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>3,610,677.41</b>	<b>15,165,873.90</b>

#### 4. STATEMENT OF CHANGES IN CAPITAL - 2008

Capital	Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
<b>Balance as of 31 December 2007</b>	5,028,414.76	5,669,362.48	10,697,777.24
Changes in accounting policies 1)			0.00
<b>Balance as of 1 January 2008 (if restated)</b>	<b>5,028,414.76</b>	<b>5,669,362.48</b>	<b>10,697,777.24</b>
Allocation of the Economic Result of Previous Year	5,669,362.48	-5,669,362.48	0.00
Economic result of the year		2,829,940.22	2,829,940.22
<b>Balance as of 31 December 2008</b>	<b>10,697,777.24</b>	<b>2,829,940.22</b>	<b>13,527,717.46</b>
<b>Account</b>	<b>140000</b>	<b>141000</b>	



## 5. ANNEXES

### a. Accounting principles

The EMSA Financial Statement 2008 has been drafted based on:

- « EMSA Founding Regulation » (CE N°1406/2002 modified by 1644/2003),
- « EMSA Financial Regulation » (adopted by the EMSA Administrative Board on July 3 - 2003),
- «EC Regulation 643/2005» (Inventory guidelines)
- « Financial Regulation - Implementing Rules » (CE 2342/2002).
- « Accounting Guidelines» as provided by the Commission Accountant (Note BUDG C2/HJ/MRAB/jve D(2008) 61099

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

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

**b) Additional information**

**I. Fixed assets**

The variation of the intangible fixed assets in 2008 is composed of:

2008	Computer Software	Total
<b>Gross carrying amounts 01.01.2008</b>	<b>443,083.59</b>	<b>443,083.59</b>
Additions	231,853.73	231,853.73
Disposals		0.00
Transfer between headings	0.00	0.00
Other changes (2)	0.00	0.00
<b>Gross carrying amounts 31.12.2008</b>	<b>674,937.32</b>	<b>674,937.32</b>
<b>Accumulated amortization and impairment 01.01.2008</b>	<b>-186,280.59</b>	<b>-186,280.59</b>
Amortization	-157,103.73	-157,103.73
Write-back of amortization		0.00
Disposals		0.00
Impairment (2)		0.00
Write-back of impairment		0.00
Transfer between headings	0.00	0.00
Other changes (2)		0.00
<b>Accumulated amortization and impairment 31.12.2008</b>	<b>-343,384.32</b>	<b>-343,384.32</b>
<b>Net carrying amounts 31.12.2008</b>	<b>331,553.00</b>	<b>331,553.00</b>
Accounts	211000	210000

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

The variation of the tangible fixed assets in 2008 is composed of:

2008	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
<b>Gross carrying amounts 01.01.2008</b>		<b>951,770.13</b>	<b>131,101.84</b>	<b>52,920.91</b>	<b>1,135,792.88</b>
Additions	1,845.00	434,078.11	2,093.53	156,642.73	<b>594,659.37</b>
Disposals					<b>0.00</b>
Transfer between headings					<b>0.00</b>
Other changes (1)					<b>0.00</b>
<b>Gross carrying amounts 31.12.2008</b>	<b>1,845.00</b>	<b>1,385,848.24</b>	<b>133,195.37</b>	<b>209,563.64</b>	<b>1,730,452.25</b>
					<b>0.00</b>
<b>Accumulated amortization and impairment 01.01.2008</b>		<b>-534,081.13</b>	<b>-20,338.84</b>	<b>-26,761.91</b>	<b>-581,181.88</b>
Depreciation	-96.00	-298,292.11	-23,704.53	-19,519.73	<b>-341,612.37</b>
Write-back of depreciation					<b>0.00</b>
Disposals					<b>0.00</b>
Impairment (1)					<b>0.00</b>
Write-back of impairment					<b>0.00</b>
Transfer between headings					<b>0.00</b>
Other changes (1)					<b>0.00</b>
<b>Accumulated amortization and impairment 31.12.2008</b>	<b>-96.00</b>	<b>-832,373.24</b>	<b>-44,043.37</b>	<b>-46,281.64</b>	<b>-922,794.25</b>
<b>Net carrying amounts 31.12.2008</b>	<b>1,749.00</b>	<b>553,475.00</b>	<b>89,152.00</b>	<b>163,282.00</b>	<b>807,658.00</b>
Accounts					
	230000	241000	240000	242000	200000

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

II. **Inventory**

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

III. **Short-term pre-financing**

IV.

Account	Pre-financing without interest for the EC entity <1 yr	31.12.2008	31.12.2007
405290	PF Implemented by other EC entities than the Commission (pre-financing given to third parties)	14,008,591.60	10,002,868.21
405297	Accrued charges on PF TP - Implemented by other EC entities than the Commission		
405200	<b>Total</b>	<b>14,008,591.60</b>	<b>10,002,868.21</b>
405000	<b>Total</b>	<b>14,008,591.60</b>	<b>10,002,868.21</b>

These pre-financings are mainly related to the anti-pollution call for tenders and other operational activities recorded in 2008.

v. **Short-term receivables**

Current receivables totalling € **235.335,37** are composed of:

			<b>Current receivables</b>	<b>31.12.2008</b>			<b>31.12.2007</b>		
Account			<b>Receivables from</b>	<b>Gross Total</b>	<b>Amounts written down (-)</b>	<b>Net Value</b>	<b>Gross Total</b>	<b>Amounts written down (-)</b>	<b>Net Value</b>
401100	401101	401102	Customers	82,208.26	-51,449.79	<b>30,758.47</b>	97,201.31	-51,449.79	<b>45,751.52</b>
401200	401201	401202	Member States	204,573.95		<b>204,573.95</b>	125,686.49		<b>125,686.49</b>
401300	401301	401302	EFTA			<b>0.00</b>			<b>0.00</b>
401600	401601	401602	Third States			<b>0.00</b>			<b>0.00</b>
401700	401701	401702	Other current receivables	2.95		<b>2.95</b>	103.02		<b>103.02</b>
<b>401000</b>			<b>Total</b>	<b>286,785.16</b>	<b>-51,449.79</b>	<b>235,335.37</b>	<b>222,990.82</b>	<b>-51,449.79</b>	<b>171,541.03</b>

Receivables from Member States are mainly composed of VAT to be recovered.

Sundry receivables totalling € 22.318,25 composed of:

- € 1.674,97 (amount receivable - staff)
- € 837,23 (EMSA corporate credit card)
- € 13.646,49 (salary advances - staff)
- € 4.528,80 (staff – global current account)
- € 754,81 (driver - permanent cash advance)
- € 875,95 (family allowances)

Other – deferrals and accruals totalling € 59.926,03 are composed of:

- € 47.346,92 (interests to be received from ING)
- € 5.162,71 (prepayments - deferred charges)
- € 7.416,40 (Accrued income with the FISH Agency)

Short-term receivables with consolidated EC entities totalling € 18.041,33 and composed of several receivables against EU Agencies mainly for holidays expenditures paid to newly recruited staff on their behalf:

- € 160,28 (European Centre for Disease Prevention)
- € 1.036,98 (Fusion for Energy - ITER)
- € 1.637,29 (European Agency for Reconstruction)
- € 21,49 (European Agency for Safety and Health at Work)
- € 15.185,29 (DG PMO)

## VI. Cash and cash equivalents

Account	Description	31.12.2008	31.12.2007
505000	<i>Unrestricted cash:</i>	3,610,677.41	15,165,873.90
505200	Treasury and Central Bank accounts		
505300	Current accounts (bank accounts)	3,610,677.41	15,165,873.83
500000	<b>Total</b>	<b>3,610,677.41</b>	<b>15,165,873.90</b>

The important variation between 2007 and 2008 is due to the reimbursement of the 2006 and 2007 budgetary outturns during the second semester 2008.

## VII. Capital

The EMSA capital is increased by the positive economic outturn of the year 2008 (€ 2.829.940,22) to reach **€ 13.527.717,46**.

## VIII. Short-term liabilities

A provision for risks and liabilities of **€ 16.412,97** to cover two potential Court case losses.

Current payables are reaching **€ 8.462,40** and are constituted of invoices received, found eligible (the verification process being completed) but not paid at year end.

Account	Current payables	31.12.2008	31.12.2007
441100	Vendors & Member States	8,462.40	605,405.88
441200			
441300	EFTA		
441600	Third States		
441700	Other (3)		1,448.47
441000	<b>Total</b>	<b>8,462.40</b>	<b>606,854.35</b>

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

Account	Sundry payables	31.12.2008	31.12.2007
	Staff	52,412.42	31,123.48
	Other (5)	161,924.60	77,155.24
443000	<b>Total</b>	<b>214,337.02</b>	<b>108,278.72</b>

Staff payables include mainly debt towards EMSA staff and EC social security system for € 52.412.42 plus a technical account linked to the ABAC system for assets delivered in 2008 (€ 32.308,02). Miscellaneous items (€ 57.440.80) include social security debts, and taxes to be paid to the European Commission.

(5) Please specify "Other Sundry payables":	31.12.2008	31.12.2007
ONSS+Insurance accident+Insurance unemployment	12,592.32	31,739.08
ABAC Assets - Goods received	91,450.41	32,308.02
Other items (payments to be re-sent, ONSS, etc.)	57,881.87	13,108.14
Total	161,924.60	77,155.24

Deferrals and accruals including

€ 4.739.916,66 which represent mainly invoices to be received early 2009 for services rendered or goods delivered in 2008 (accrued charges) and staff untaken holidays at 31/12/2008.

Account	Description	31.12.2008	31.12.2007
491010	Accrued charges	4,739,916.66	2,909,678.31
	Untaken annual leave *	204,787.54	196,687.61
	other accrued charges	4,535,129.12	2,712,990.70
491000	<b>Total</b>	<b>4,739,916.66</b>	<b>2,909,678.31</b>

Pre-financing received from consolidated EC entities reached € 21.991,09 and is exclusively composed of the PHARE outstanding pre-financing received since the budgetary outturn 2008 was negative.

Other accounts payable against consolidated EC entities totalling € 565.263,39 include debts towards different DG's of the Commission and Agencies:

€ 472.251,18	(DG TREN - financial interests 2008)
€ 7.500,00	(DG EPSO)
€ 84.171,25	(European Translation Centre - CDT)
€ 416,01	(Border Security Control Agency - FRONTEX)
€ 196,06	(Economic and Social Committee)
€ 322,67	(DG PMO)
€ 170,78	(Council of the European Union)
€ 84,96	(European Railways Agency)
€ 95,44	(Fusion for Energy - ITER)
€ 55,04	(European Air Safety Agency)

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€ 565.263,39



**IX. Contigent liabilities**

Account	Commitments for future fundings	31.12.2008	31.12.2007
902500	RAL - Commitments against appropriations not yet consumed	33,206,247.58	32,181,047.40
903200	Operating lease	0.00	
903300	Contractual commitment ( for which budget commitments have not yet been made) *)	0.00	0.00
903100	Other		
	<b>TOTAL</b>	<b>33,206,247.58</b>	<b>32,181,047.40</b>

**X. Contigent assets**

Account	Description	31.12.2008	31.12.2007
901100	Guarantees received	16,804,400.80	10,658,321.80
901120	Guarantees for pre-financing	16,804,400.80	10,658,321.80
901900	Other contingent assets	16,470,731.71	8,749,772.79
901000	<b>TOTAL</b>	<b>33,275,132.51</b>	<b>19,408,094.59</b>

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

The current amount of equipment installed on board is €18.957.463,87 (acquisition value) and is amortised in a linear manner on an 8 year period as foreseen by the EC Inventory Regulation.

## 6. A) BUDGET IMPLEMENTATION 2008 – European Court of Auditors format

REVENUE			EXPENDITURE								
Origin of revenue	Revenue entered in the final budget for the financial year	Revenue received	Allocation of expenditure	Final budget appropriations for the financial year (C1-R0)					Appropriations carried over from the previous Financial Year		
				entered	committed	paid	carried over	cancelled	entered	paid	cancelled
Community subsidies	50,227,866	38,327,227	Title I Staff (NDA)	16,004,394	14,047,193	13,540,072	507,121	1,957,201	193,826	111,033	82,793
			Title II Administration (NDA)	4,971,606	4,731,179	1,932,353	2,798,825	240,427	1,267,281	1,172,111	95,170
Other income		11,211	Title III Operating activities (DA)								
			- CA	29,226,879	27,687,975	0	67,881	1,471,024	141,404	141,403	0
			- PA	29,251,866	0	21,740,922	67,881	7,443,064	141,404	141,403	0
Total	50,227,866	38,338,438	Total CA	50,202,879	46,466,346	0	3,373,827	3,668,652	1,743,915	1,565,950	177,963
			Total PA	50,227,866	0	37,213,347	3,373,827	9,640,692			

NDA: non differentiated appropriations (commitment appropriations equal payment appropriations).

DA: differentiated appropriations (commitment and payment appropriations may differ).

CA: commitment appropriations in a system of differentiated appropriations.

CP: payment appropriations in a system of differentiated appropriations.

Carried over appropriations for the financial year linked to Title III are exclusively for re-used income (6.500,00 EUR) and earmarked revenues/PHARE (61.380,58 EUR)

## 6. B) Budget Implementation 2008 – Summary (DG BUDG format)

		2008	2007	
<b>REVENUE</b>				
	Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency)	+	38,209,716.00	37,257,874.13
	PHARE funds from Commission	+	117,510.50	129,049.50
	Other contributions and funding received via the Commission	+		
	Other donors	+		
	Fee income	+		
	Other revenue	+	11,211.43	157,183.85
<b>TOTAL REVENUE (a)</b>			<b>38,338,437.93</b>	<b>37,544,107.48</b>
<b>EXPENDITURE</b>				
	<i>Title I: Staff</i>			
	Payments	-	13,540,071.67	11,805,306.67
	Appropriations carried over	-	507,121.30	193,825.60
	<i>Title II: Administrative Expenses</i>			
	Payments	-	1,932,353.25	1,881,438.99
	Appropriations carried over	-	2,798,825.35	1,267,281.46
	<i>Title III: Operating Expenditure</i>			
	Payments	-	21,781,325.42	19,294,910.15
	Appropriations carried over	-	37,447.44	141,403.82
<b>TOTAL EXPENDITURE (b)</b>			<b>40,603,644.44</b>	<b>34,584,166.69</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>			<b>-2,265,206.51</b>	<b>2,959,940.79</b>
	Cancellation of unused payment appropriations carried over from previous year	+	177,963.26	502,098.40
	Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	141,403.82	0.00
	Exchange differences for the year (gain +/-loss -)	+/-	-3,028.92	-2,553.30
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>			<b>-1,948,868.35</b>	<b>3,459,485.89</b>
	Balance year N-1	+/-	3,459,485.89	
	Positive balance from year N-1 reimbursed in year N to the Commission	-	-3,459,485.89	
<b>Result used for determining amounts in general accounting</b>			<b>-1,948,868.35</b>	<b>3,459,485.89</b>
<b>Commission subsidy - agency registers accrued revenue and Commission accrued expense</b>				
<b>Pre-financing remaining open to be reimbursed by agency to Commission in year N+1</b>			<b>0.00</b>	
Not included in the budget outturn:				
	Interest generated by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission (liability)	+	472,251.18	534,322.25

## 6. C) Budget Implementation 2008 – Overview – All Titles – All Credit Types

Titre Officiel ABB(Query 1 : cred comm)	Fund Source(Query 1 : cred comm)	Approp. Transaction Amount (Euro)(Query 1 : cred comm)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)(Query 4 : cred pay)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-1	C1	16,004,394.00	14,047,192.98	14,047,192.98	87.77 %	16,004,394.00	13,540,071.67	13,540,071.67	84.60 %
	C4	6,500.00				6,500.00			
	C8	193,825.60	123,209.94	123,209.94	63.57 %	193,825.60	111,032.61	111,032.61	57.28 %
	C9	26,706.82	10,995.29	10,995.29	41.17 %				
A-1	<b>Sum:</b>	16,231,426.42	14,181,398.21	14,181,398.21	87.37 %	16,204,719.60	13,651,104.28	13,651,104.28	84.24 %
Titre Officiel ABB(Query 1 : cred comm)	Fund Source(Query 1 : cred comm)	Approp. Transaction Amount (Euro)(Query 1 : cred comm)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)(Query 4 : cred pay)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-2	C1	4,971,606.00	4,731,178.60	4,731,178.60	95.16 %	4,971,606.00	1,932,353.25	1,932,353.25	38.87 %
	C8	1,267,281.46	1,245,499.29	1,245,499.29	98.28 %	1,267,281.46	1,172,111.19	1,172,111.19	92.49 %
A-2	<b>Sum:</b>	6,267,596.59	5,976,677.89	5,976,677.89	95.36 %	6,238,887.46	3,104,464.44	3,104,464.44	49.76 %
Titre Officiel ABB(Query 1 : cred comm)	Fund Source(Query 1 : cred comm)	Approp. Transaction Amount (Euro)(Query 1 : cred comm)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)(Query 4 : cred pay)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
B0-3	C1	29,091,879.00	27,588,186.70	27,588,186.70	94.83 %	29,116,866.00	21,641,133.60	21,641,133.60	74.33 %
	C5	101,000.00				101,000.00	101,000.00	101,000.00	100.00 %
	C8	30,719,940.34	30,325,353.55	30,325,353.55	98.72 %				
	R0	201,572.40	140,191.82	140,191.82	69.55 %	177,639.26	140,191.82	140,191.82	78.92 %
B0-3	<b>Sum:</b>	60,114,391.74	58,053,732.07	58,053,732.07	96.57 %	29,395,505.26	21,882,325.42	21,882,325.42	74.44 %
<b>Total</b>	<b>Sum:</b>	82,613,414.75	78,211,808.17	78,211,808.17	94.67 %	51,839,112.32	38,637,894.14	38,637,894.14	74.53 %

## 6 D) Budget Implementation 2008 – Budget lines – All Budget Lines – All Credit Types

(C1 – Credits of the year, C8 – Carried-over credits, C4 – Re-used-incomes, R0 – Earmarked revenues)

### A-110 Staff in active employment

Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-1100	Basic salaries	C1	8,599,499.00	8,015,006.41	8,015,006	93.20 %	8,599,499.00	8,015,006.41	8,015,006	93.20 %
	Basic salaries	C4	6,500.00				6,500.00			
			<b>8,605,999.00</b>	<b>8,015,006.41</b>	<b>8,015,006.41</b>	<b>93.13 %</b>	<b>8,605,999.00</b>	<b>8,015,006.41</b>	<b>8,015,006.41</b>	<b>93.13 %</b>
A-1101	Family allowances	C1	1,005,513.00	952,623.06	952,623	94.74 %	1,005,513.00	952,623.06	952,623	94.74 %
			<b>1,005,513.00</b>	<b>952,623.06</b>	<b>952,623.06</b>	<b>94.74 %</b>	<b>1,005,513.00</b>	<b>952,623.06</b>	<b>952,623.06</b>	<b>94.74 %</b>
A-1102	Expatriation allowa	C1	1,345,000.00	1,315,929.84	1,315,930	97.84 %	1,345,000.00	1,315,929.84	1,315,930	97.84 %
			<b>1,345,000.00</b>	<b>1,315,929.84</b>	<b>1,315,929.84</b>	<b>97.84 %</b>	<b>1,345,000.00</b>	<b>1,315,929.84</b>	<b>1,315,929.84</b>	<b>97.84 %</b>
A-1103	Secretarial allowanc	C1	4,000.00	1,506.30	1,506	37.66 %	4,000.00	1,506.30	1,506	37.66 %
			<b>4,000.00</b>	<b>1,506.30</b>	<b>1,506.30</b>	<b>37.66 %</b>	<b>4,000.00</b>	<b>1,506.30</b>	<b>1,506.30</b>	<b>37.66 %</b>
A-110 Total Article			<b>10,960,512.00</b>	<b>10,285,065.61</b>	<b>10,285,065.61</b>	<b>93.84 %</b>	<b>10,960,512.00</b>	<b>10,285,065.61</b>	<b>10,285,065.61</b>	<b>93.84 %</b>

### A-111 Auxiliary staff and local staff

Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-1110	Auxiliary staff	C1								
A-1113	Contract staff	C1	605,882.00	539,907.10	539,907	89.11 %	605,882.00	539,907.10	539,907	89.11 %
			<b>605,882.00</b>	<b>539,907.10</b>	<b>539,907.10</b>	<b>89.11 %</b>	<b>605,882.00</b>	<b>539,907.10</b>	<b>539,907.10</b>	<b>89.11 %</b>

A-1114	Agency staff	C1	25,000.00				25,000.00			
			<b>25,000.00</b>				<b>25,000.00</b>			
A-1115	Seconded national ex	C1	725,000.00	597,731.00	597,731	82.45 %	725,000.00	597,731.00	597,731	82.45 %
			<b>725,000.00</b>	<b>597,731.00</b>	<b>597,731.00</b>	<b>82.45 %</b>	<b>725,000.00</b>	<b>597,731.00</b>	<b>597,731.00</b>	<b>82.45 %</b>
A-1116	Trainees	C1	42,000.00	7,903.65	7,904	18.82 %	42,000.00	7,903.65	7,904	18.82 %
			<b>42,000.00</b>	<b>7,903.65</b>	<b>7,903.65</b>	<b>18.82 %</b>	<b>42,000.00</b>	<b>7,903.65</b>	<b>7,903.65</b>	<b>18.82 %</b>
<b>A-111 Total Article</b>			<b>1,397,882.00</b>	<b>1,145,541.75</b>	<b>1,145,541.75</b>	<b>81.95 %</b>	<b>1,397,882.00</b>	<b>1,145,541.75</b>	<b>1,145,541.75</b>	<b>81.95 %</b>

**A-113**      **Employer's social security contributions**

Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-1130	Insurance against si	C1	400,000.00	300,215.10	300,215	75.05 %	400,000.00	300,215.10	300,215	75.05 %
			<b>400,000.00</b>	<b>300,215.10</b>	<b>300,215.10</b>	<b>75.05 %</b>	<b>400,000.00</b>	<b>300,215.10</b>	<b>300,215.10</b>	<b>75.05 %</b>
A-1131	Insurance against ac	C1	80,000.00	62,673.14	62,673	78.34 %	80,000.00	62,673.14	62,673	78.34 %
			<b>80,000.00</b>	<b>62,673.14</b>	<b>62,673.14</b>	<b>78.34 %</b>	<b>80,000.00</b>	<b>62,673.14</b>	<b>62,673.14</b>	<b>78.34 %</b>
A-1132	Insurance against un	C1	140,000.00	106,809.05	106,809	76.29 %	140,000.00	106,809.05	106,809	76.29 %
			<b>140,000.00</b>	<b>106,809.05</b>	<b>106,809.05</b>	<b>76.29 %</b>	<b>140,000.00</b>	<b>106,809.05</b>	<b>106,809.05</b>	<b>76.29 %</b>
<b>A-113 Total Article</b>			<b>620,000.00</b>	<b>469,697.29</b>	<b>469,697.29</b>	<b>75.76 %</b>	<b>620,000.00</b>	<b>469,697.29</b>	<b>469,697.29</b>	<b>75.76 %</b>

**A-114**      **Miscellaneous allowances and grants**

Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-1140	Childbirth and death	C1	3,000.00	991.55	992	33.05 %	3,000.00	991.55	992	33.05 %
			<b>3,000.00</b>	<b>991.55</b>	<b>991.55</b>	<b>33.05 %</b>	<b>3,000.00</b>	<b>991.55</b>	<b>991.55</b>	<b>33.05 %</b>

A-1141	Travel expenses for	C1	500,000.00	349,312.63	349,313	69.86 %	500,000.00	349,312.63	349,313	69.86 %
			<b>500,000.00</b>	<b>349,312.63</b>	<b>349,312.63</b>	<b>69.86 %</b>	<b>500,000.00</b>	<b>349,312.63</b>	<b>349,312.63</b>	<b>69.86 %</b>
A-1147	Stand by duty	C1	35,000.00	15,890.57	15,891	45.40 %	35,000.00	15,890.57	15,891	45.40 %
			<b>35,000.00</b>	<b>15,890.57</b>	<b>15,890.57</b>	<b>45.40 %</b>	<b>35,000.00</b>	<b>15,890.57</b>	<b>15,890.57</b>	<b>45.40 %</b>
<b>A-114 Total Article</b>			<b>538,000.00</b>	<b>366,194.75</b>	<b>366,194.75</b>	<b>68.07 %</b>	<b>538,000.00</b>	<b>366,194.75</b>	<b>366,194.75</b>	<b>68.07 %</b>

<b>A-115</b>	<b>Overtime</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percenta ge commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percenta ge pay
A-1150	Overtime	C1	1,500.00				1,500.00			
			<b>1,500.00</b>				<b>1,500.00</b>			
<b>A-115 Total Article</b>			<b>1,500.00</b>				<b>1,500.00</b>			

<b>A-117</b>	<b>Supplementary services</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percenta ge commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percenta ge pay
A-1170	Freelance interprest	C1	15,770.00	15,770.00	15,770	100.00 %	15,770.00	15,770.00	15,770	100.00 %
	Freelance interprest	C8	5,823.35	5,823.35	5,823	100.00 %	5,823.35	5,800.00	5,800	99.60 %
	Freelance interprest	C9	10,995.29	10,995.29	10,995	100.00 %				
				<b>32,588.64</b>	<b>32,588.64</b>	<b>32,588.64</b>	<b>100.00 %</b>	<b>21,593.35</b>	<b>21,570.00</b>	<b>21,570.00</b>
A-1172	Services of the Tran	C1	335,230.00	330,000.00	330,000	98.44 %	335,230.00	86,211.25	86,211	25.72 %
	Services of the Tran	C8	9,205.46	9,205.46	9,205	100.00 %	9,205.46	4,592.72	4,593	49.89 %
	Services of the Tran	C9	2,169.50		0	0.00 %				
				<b>346,604.96</b>	<b>339,205.46</b>	<b>339,205.46</b>	<b>97.87 %</b>	<b>344,435.46</b>	<b>90,803.97</b>	<b>90,803.97</b>

A-1178	External Services	C1	95,000.00	95,000.00	95,000	100.00 %	95,000.00	79,042.86	79,043	83.20 %
	External Services	C8	9,976.00	2,813.25	2,813	28.20 %	9,976.00	2,813.25	2,813	28.20 %
			<b>104,976.00</b>	<b>97,813.25</b>	<b>97,813.25</b>	<b>93.18 %</b>	<b>104,976.00</b>	<b>81,856.11</b>	<b>81,856.11</b>	<b>77.98 %</b>
A-117 Total Article			<b>484,169.60</b>	<b>469,607.35</b>	<b>469,607.35</b>	<b>96.99 %</b>	<b>471,004.81</b>	<b>194,230.08</b>	<b>194,230.08</b>	<b>41.24 %</b>

<b>A-119</b>	<b>Salary weightings</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-1190	Salary weightings	C1	25,000.00	19,567.14	19,567	78.27 %	25,000.00	19,567.14	19,567	78.27 %
			<b>25,000.00</b>	<b>19,567.14</b>	<b>19,567.14</b>	<b>78.27 %</b>	<b>25,000.00</b>	<b>19,567.14</b>	<b>19,567.14</b>	<b>78.27 %</b>
A-119 Total Article			<b>25,000.00</b>	<b>19,567.14</b>	<b>19,567.14</b>	<b>78.27 %</b>	<b>25,000.00</b>	<b>19,567.14</b>	<b>19,567.14</b>	<b>78.27 %</b>

<b>A-120</b>	<b>Miscellaneous expenditure on staff recruitment and</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-1200	Miscellaneous expend	C1	187,000.00	179,543.60	179,544	96.01 %	187,000.00	140,583.69	140,584	75.18 %
	Miscellaneous expend	C8	51,663.26	31,909.24	31,909	61.76 %	51,663.26	31,909.24	31,909	61.76 %
			<b>238,663.26</b>	<b>211,452.84</b>	<b>211,452.84</b>	<b>88.60 %</b>	<b>238,663.26</b>	<b>172,492.93</b>	<b>172,492.93</b>	<b>72.27 %</b>
A-120 Total Article			<b>238,663.26</b>	<b>211,452.84</b>	<b>211,452.84</b>	<b>88.60 %</b>	<b>238,663.26</b>	<b>172,492.93</b>	<b>172,492.93</b>	<b>72.27 %</b>

<b>A-121</b>	<b>Miscellaneous expenditure on staff recruitment and</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-1210	Expenses on Taking U	C1	43,000.00	22,987.00	22,987	53.46 %	43,000.00	18,706.29	18,706	43.50 %
	Expenses on Taking U	C8	9,503.87	1,981.39	1,981	20.85 %	9,503.87	1,981.39	1,981	20.85 %
			<b>52,503.87</b>	<b>24,968.39</b>	<b>24,968.39</b>	<b>47.56 %</b>	<b>52,503.87</b>	<b>20,687.68</b>	<b>20,687.68</b>	<b>39.40 %</b>
<b>A-121 Total Article</b>			<b>52,503.87</b>	<b>24,968.39</b>	<b>24,968.39</b>	<b>47.56 %</b>	<b>52,503.87</b>	<b>20,687.68</b>	<b>20,687.68</b>	<b>39.40 %</b>

**A-122**      **Miscellaneous expenditure on staff recruitment and**

Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-1220	Installation, resett	C1	290,000.00	145,875.71	145,876	50.30 %	290,000.00	145,875.71	145,876	50.30 %
			<b>290,000.00</b>	<b>145,875.71</b>	<b>145,875.71</b>	<b>50.30 %</b>	<b>290,000.00</b>	<b>145,875.71</b>	<b>145,875.71</b>	<b>50.30 %</b>
<b>A-122 Total Article</b>			<b>290,000.00</b>	<b>145,875.71</b>	<b>145,875.71</b>	<b>50.30 %</b>	<b>290,000.00</b>	<b>145,875.71</b>	<b>145,875.71</b>	<b>50.30 %</b>

**A-123**      **Miscellaneous expenditure on staff recruitment and**

Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay

A-1230	Removal expenses	C1	250,000.00	137,908.00	137,908	55.16 %	250,000.00	96,547.09	96,547	38.62 %	
	Removal expenses	C8	27,000.00	15,308.17	15,308	56.70 %	27,000.00	15,308.17	15,308	56.70 %	
	Removal expenses	C9	714.87		0	0.00 %					
				<b>277,714.87</b>	<b>153,216.17</b>	<b>153,216.17</b>	<b>55.17 %</b>	<b>277,000.00</b>	<b>111,855.26</b>	<b>111,855.26</b>	<b>40.38 %</b>
<b>A-123 Total Article</b>				<b>277,714.87</b>	<b>153,216.17</b>	<b>153,216.17</b>	<b>55.17 %</b>	<b>277,000.00</b>	<b>111,855.26</b>	<b>111,855.26</b>	<b>40.38 %</b>

<b>A-124</b>	<b>Miscellaneous expenditure on staff recruitment and</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment				
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay	
A-1240	Temporary daily subs	C1	120,000.00	69,858.89	69,859	58.22 %	120,000.00	69,858.89	69,859	58.22 %	
			<b>120,000.00</b>	<b>69,858.89</b>	<b>69,858.89</b>	<b>58.22 %</b>	<b>120,000.00</b>	<b>69,858.89</b>	<b>69,858.89</b>	<b>58.22 %</b>	
<b>A-124 Total Article</b>				<b>120,000.00</b>	<b>69,858.89</b>	<b>69,858.89</b>	<b>58.22 %</b>	<b>120,000.00</b>	<b>69,858.89</b>	<b>69,858.89</b>	<b>58.22 %</b>

<b>A-130</b>	<b>MISSIONS AND DUTY TRAVEL</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment				
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay	
A-1300	Mission expenses, du	C1	150,000.00	117,918.99	117,919	78.61 %	150,000.00	91,398.33	91,398	60.93 %	
	Mission expenses, du	C8	22,737.97	20,198.79	20,199	88.83 %	22,737.97	12,657.55	12,658	55.67 %	
	Mission expenses, du	C9	6,369.09		0	0.00 %					
			<b>179,107.06</b>	<b>138,117.78</b>	<b>138,117.78</b>	<b>77.11 %</b>	<b>172,737.97</b>	<b>104,055.88</b>	<b>104,055.88</b>	<b>60.24 %</b>	
<b>A-130 Total Article</b>				<b>179,107.06</b>	<b>138,117.78</b>	<b>138,117.78</b>	<b>77.11 %</b>	<b>172,737.97</b>	<b>104,055.88</b>	<b>104,055.88</b>	<b>60.24 %</b>

<b>A-140</b>	<b>SOCIOMEDICAL STRUCTURE</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-1400	Restaurants and cant	C1	2,500.00				2,500.00			
			<b>2,500.00</b>				<b>2,500.00</b>			
<b>A-140 Total Article</b>			<b>2,500.00</b>				<b>2,500.00</b>			

<b>A-141</b>	<b>SOCIOMEDICAL STRUCTURE</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-1410	Medical service	C1	40,000.00	4,217.00	4,217	10.54 %	40,000.00	3,818.79	3,819	9.55 %
	Medical service	C8	2,185.44	1,066.10	1,066	48.78 %	2,185.44	1,066.10	1,066	48.78 %
				<b>42,185.44</b>	<b>5,283.10</b>	<b>5,283.10</b>	<b>12.52 %</b>	<b>42,185.44</b>	<b>4,884.89</b>	<b>4,884.89</b>
<b>A-141 Total Article</b>			<b>42,185.44</b>	<b>5,283.10</b>	<b>5,283.10</b>	<b>12.52 %</b>	<b>42,185.44</b>	<b>4,884.89</b>	<b>4,884.89</b>	<b>11.58 %</b>

<b>A-142</b>	<b>SOCIOMEDICAL STRUCTURE</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-1420	Language courses, tr	C1	496,500.00	281,940.02	281,940	56.79 %	496,500.00	174,763.97	174,764	35.20 %

	Language courses, tr	C8	45,361.22	25,420.96	25,421	56.04 %	45,361.22	25,420.96	25,421	56.04 %
	Language courses, tr	C9	44.37		0	0.00 %				
			<b>541,905.59</b>	<b>307,360.98</b>	<b>307,360.98</b>	<b>56.72 %</b>	<b>541,861.22</b>	<b>200,184.93</b>	<b>200,184.93</b>	<b>36.94 %</b>
<b>A-142 Total Article</b>			<b>541,905.59</b>	<b>307,360.98</b>	<b>307,360.98</b>	<b>56.72 %</b>	<b>541,861.22</b>	<b>200,184.93</b>	<b>200,184.93</b>	<b>36.94 %</b>

<b>A-160</b>	<b>SOCIAL MEASURES</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percenta ge commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percenta ge pay
A-1600	Social measures and	C1	375,000.00	309,940.00	309,940	82.65 %	375,000.00	289,506.14	289,506	77.20 %
	Social measures and	C8	8,025.00	7,862.24	7,862	97.97 %	8,025.00	7,862.24	7,862	97.97 %
			<b>383,025.00</b>	<b>317,802.24</b>	<b>317,802.24</b>	<b>82.97 %</b>	<b>383,025.00</b>	<b>297,368.38</b>	<b>297,368.38</b>	<b>77.64 %</b>
<b>A-160 Total Article</b>			<b>383,025.00</b>	<b>317,802.24</b>	<b>317,802.24</b>	<b>82.97 %</b>	<b>383,025.00</b>	<b>297,368.38</b>	<b>297,368.38</b>	<b>77.64 %</b>

<b>A-170</b>	<b>ENTERTAINMENT AND REPRESENTATION</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percenta ge commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percenta ge pay
A-1700	Entertainment and re	C1	68,000.00	50,167.23	50,167	73.78 %	68,000.00	41,922.12	41,922	61.65 %
	Entertainment and re	C8	2,344.03	1,620.99	1,621	69.15 %	2,344.03	1,620.99	1,621	69.15 %
	Entertainment and re	C9	6,413.70		0	0.00 %				
			<b>76,757.73</b>	<b>51,788.22</b>	<b>51,788.22</b>	<b>67.47 %</b>	<b>70,344.03</b>	<b>43,543.11</b>	<b>43,543.11</b>	<b>61.90 %</b>
<b>A-170 Total Article</b>			<b>76,757.73</b>	<b>51,788.22</b>	<b>51,788.22</b>	<b>67.47 %</b>	<b>70,344.03</b>	<b>43,543.11</b>	<b>43,543.11</b>	<b>61.90 %</b>

<b>A-200</b>	<b>RENTAL OF BUILDINGS AND ASSOCIATED</b>
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	<b>COSTS</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-2000	Rent	C1	1,223,000.00	1,223,000.00	1,223,000	100.00 %	1,223,000.00	1,023,589.34	1,023,589	83.69 %
			<b>1,223,000.00</b>	<b>1,223,000.00</b>	<b>1,223,000.00</b>	<b>100.00 %</b>	<b>1,223,000.00</b>	<b>1,023,589.34</b>	<b>1,023,589.34</b>	<b>83.69 %</b>
A-200 Total Article			1,223,000.00	1,223,000.00	1,223,000.00	100.00 %	1,223,000.00	1,023,589.34	1,023,589.34	83.69 %

<b>A-202</b>	<b>RENTAL OF BUILDINGS AND ASSOCIATED COSTS</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-2020	Water, gas, electric	C1	161,130.68	158,770.00	158,770	98.53 %	161,130.68	112,992.46	112,992	70.12 %
	Water, gas, electric	C8	32,809.23	32,809.23	32,809	100.00 %	32,809.23	25,760.38	25,760	78.52 %
			<b>193,939.91</b>	<b>191,579.23</b>	<b>191,579.23</b>	<b>98.78 %</b>	<b>193,939.91</b>	<b>138,752.84</b>	<b>138,752.84</b>	<b>71.54 %</b>
A-202 Total Article			193,939.91	191,579.23	191,579.23	98.78 %	193,939.91	138,752.84	138,752.84	71.54 %

<b>A-203</b>	<b>RENTAL OF BUILDINGS AND ASSOCIATED COSTS</b>
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Commitment	Payment
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-2030	Cleaning and mainten	C1	2,000.00	975.00	975	48.75 %	2,000.00			
			<b>2,000.00</b>	<b>975.00</b>	<b>975.00</b>	<b>48.75 %</b>	<b>2,000.00</b>			
<b>A-203 Total Article</b>			<b>2,000.00</b>	<b>975.00</b>	<b>975.00</b>	<b>48.75 %</b>	<b>2,000.00</b>			

<b>A-204</b>	<b>RENTAL OF BUILDINGS AND ASSOCIATED COSTS</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-2040	Fitting-out of premi	C1	2,247.00	251.60	252	11.20 %	2,247.00	251.60	252	11.20 %
			<b>2,247.00</b>	<b>251.60</b>	<b>251.60</b>	<b>11.20 %</b>	<b>2,247.00</b>	<b>251.60</b>	<b>251.60</b>	<b>11.20 %</b>
<b>A-204 Total Article</b>			<b>2,247.00</b>	<b>251.60</b>	<b>251.60</b>	<b>11.20 %</b>	<b>2,247.00</b>	<b>251.60</b>	<b>251.60</b>	<b>11.20 %</b>

<b>A-205</b>	<b>RENTAL OF BUILDINGS AND ASSOCIATED COSTS</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-2050	Security and surveil	C1								
<b>A-205 Total Article</b>										

<b>A-208</b>	<b>RENTAL OF BUILDINGS AND ASSOCIATED COSTS</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-2080	Preliminary expendit	C1	12,938.75	12,264.75	12,265	94.79 %	12,938.75	2,938.75	2,939	22.71 %
	Preliminary expendit	C9	17,899.41		0	0.00 %				
			<b>30,838.16</b>	<b>12,264.75</b>	<b>12,264.75</b>	<b>39.77 %</b>	<b>12,938.75</b>	<b>2,938.75</b>	<b>2,938.75</b>	<b>22.71 %</b>
<b>A-208 Total Article</b>			<b>30,838.16</b>	<b>12,264.75</b>	<b>12,264.75</b>	<b>39.77 %</b>	<b>12,938.75</b>	<b>2,938.75</b>	<b>2,938.75</b>	<b>22.71 %</b>

<b>A-210</b>	<b>Data processing</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-2100	Computer equipment	C1	2,738,065.00	2,611,218.81	2,611,219	95.37 %	2,738,065.00	314,959.47	314,959	11.50 %
	Computer equipment	C8	705,016.39	705,016.39	705,016	100.00 %	705,016.39	695,333.47	695,333	98.63 %
			<b>3,443,081.39</b>	<b>3,316,235.20</b>	<b>3,316,235.20</b>	<b>96.32 %</b>	<b>3,443,081.39</b>	<b>1,010,292.94</b>	<b>1,010,292.94</b>	<b>29.34 %</b>
A-2101	Software development	C1	185,000.00	185,000.00	185,000	100.00 %	185,000.00	185,000.00	185,000	100.00 %
	Software development	C8	386,642.00	386,642.00	386,642	100.00 %	386,642.00	367,642.00	367,642	95.09 %
			<b>571,642.00</b>	<b>571,642.00</b>	<b>571,642.00</b>	<b>100.00 %</b>	<b>571,642.00</b>	<b>552,642.00</b>	<b>552,642.00</b>	<b>96.68 %</b>
A-2102	Other external data	C1								
<b>A-210 Total Article</b>			<b>4,014,723.39</b>	<b>3,887,877.20</b>	<b>3,887,877.20</b>	<b>96.84 %</b>	<b>4,014,723.39</b>	<b>1,562,934.94</b>	<b>1,562,934.94</b>	<b>38.93 %</b>

<b>A-220</b>	<b>Technical installations and electronic office equi</b>
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		Commitment					Payment				
Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay	
A-2200	New purchases of tec	C1	4,394.00	4,139.29	4,139	94.20 %	4,394.00	4,139.29	4,139	94.20 %	
			<b>4,394.00</b>	<b>4,139.29</b>	<b>4,139.29</b>	<b>94.20 %</b>	<b>4,394.00</b>	<b>4,139.29</b>	<b>4,139.29</b>	<b>94.20 %</b>	
A-2204	Electronic office eq	C1	2,247.00	1,582.94	1,583	70.45 %	2,247.00	865.00	865	38.50 %	
	Electronic office eq	C8	1,000.00	1,000.00	1,000	100.00 %	1,000.00				
			<b>3,247.00</b>	<b>2,582.94</b>	<b>2,582.94</b>	<b>79.55 %</b>	<b>3,247.00</b>	<b>865.00</b>	<b>865.00</b>	<b>26.64 %</b>	
A-220 Total Article			<b>7,641.00</b>	<b>6,722.23</b>	<b>6,722.23</b>	<b>87.98 %</b>	<b>7,641.00</b>	<b>5,004.29</b>	<b>5,004.29</b>	<b>65.49 %</b>	

<b>A-221</b>	<b>Furniture</b>
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		Commitment					Payment				
Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay	
A-2210	New purchases	C1	8,005.00	6,148.85	6,149	76.81 %	8,005.00	2,779.26	2,779	34.72 %	
			<b>8,005.00</b>	<b>6,148.85</b>	<b>6,148.85</b>	<b>76.81 %</b>	<b>8,005.00</b>	<b>2,779.26</b>	<b>2,779.26</b>	<b>34.72 %</b>	
A-2212	Furniture hire	C1	1,124.00				1,124.00				
			<b>1,124.00</b>				<b>1,124.00</b>				
A-2213	Maintenance, use and	C1	3,124.00	2,491.66	2,492	79.76 %	3,124.00	2,491.66	2,492	79.76 %	
			<b>3,124.00</b>	<b>2,491.66</b>	<b>2,491.66</b>	<b>79.76 %</b>	<b>3,124.00</b>	<b>2,491.66</b>	<b>2,491.66</b>	<b>79.76 %</b>	
A-221 Total Article			<b>12,253.00</b>	<b>8,640.51</b>	<b>8,640.51</b>	<b>70.52 %</b>	<b>12,253.00</b>	<b>5,270.92</b>	<b>5,270.92</b>	<b>43.02 %</b>	

<b>A-223</b>	<b>Vehicle</b>
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		Commitment					Payment				
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-2230	Vehicle	C1	6,104.57	6,104.57	6,105	100.00 %	6,104.57	4,410.66	4,411	72.25 %
	Vehicle	C8	2,334.26	2,334.26	2,334	100.00 %	2,334.26	883.97	884	37.87 %
			<b>8,438.83</b>	<b>8,438.83</b>	<b>8,438.83</b>	<b>100.00 %</b>	<b>8,438.83</b>	<b>5,294.63</b>	<b>5,294.63</b>	<b>62.74 %</b>
A-223 Total Article			<b>8,438.83</b>	<b>8,438.83</b>	<b>8,438.83</b>	<b>100.00 %</b>	<b>8,438.83</b>	<b>5,294.63</b>	<b>5,294.63</b>	<b>62.74 %</b>

<b>A-225</b>	<b>Documentation and library expenditure</b>
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		Commitment					Payment			
Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-2250	Library stocks, purc	C1	8,261.32	8,213.01	8,213	99.42 %	8,261.32	6,049.13	6,049	73.22 %
	Library stocks, purc	C8	157.00	157.00	157	100.00 %	157.00			
	Library stocks, purc	C9	187.50		0	0.00 %				
			<b>8,605.82</b>	<b>8,370.01</b>	<b>8,370.01</b>	<b>97.26 %</b>	<b>8,418.32</b>	<b>6,049.13</b>	<b>6,049.13</b>	<b>71.86 %</b>
A-2251	Special library, doc	C1								
A-2252	Subscriptions to new	C1	5,938.68	5,938.68	5,939	100.00 %	5,938.68	5,938.68	5,939	100.00 %
	Subscriptions to new	C8	402.77	402.77	403	100.00 %	402.77			
			<b>6,341.45</b>	<b>6,341.45</b>	<b>6,341.45</b>	<b>100.00 %</b>	<b>6,341.45</b>	<b>5,938.68</b>	<b>5,938.68</b>	<b>93.65 %</b>
A-225 Total Article			<b>14,947.27</b>	<b>14,711.46</b>	<b>14,711.46</b>	<b>98.42 %</b>	<b>14,759.77</b>	<b>11,987.81</b>	<b>11,987.81</b>	<b>81.22 %</b>

<b>A-230</b>	<b>Stationery and office supplies</b>
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Commitment	Payment
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-2300	Stationery and offic	C1	78,801.00	77,725.49	77,725	98.64 %	78,801.00	58,058.03	58,058	73.68 %
	Stationery and offic	C8	12,671.42	12,671.42	12,671	100.00 %	12,671.42	8,697.62	8,698	68.64 %
			<b>91,472.42</b>	<b>90,396.91</b>	<b>90,396.91</b>	<b>98.82 %</b>	<b>91,472.42</b>	<b>66,755.65</b>	<b>66,755.65</b>	<b>72.98 %</b>
A-230 Total Article			<b>91,472.42</b>	<b>90,396.91</b>	<b>90,396.91</b>	<b>98.82 %</b>	<b>91,472.42</b>	<b>66,755.65</b>	<b>66,755.65</b>	<b>72.98 %</b>

<b>A-232</b>	<b>Financial charges</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-2320	Bank charges	C1	5,000.00				5,000.00			
			<b>5,000.00</b>				<b>5,000.00</b>			
A-2329	Other financial char	C1	1,000.00				1,000.00			
			<b>1,000.00</b>				<b>1,000.00</b>			
A-232 Total Article			<b>6,000.00</b>				<b>6,000.00</b>			

<b>A-233</b>	<b>Legal expenses</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-2330	Legal expenses	C1	11,075.00	11,075.00	11,075	100.00 %	11,075.00	9,447.50	9,448	85.30 %
	Legal expenses	C8	19,063.91	19,063.91	19,064	100.00 %	19,063.91	17,234.24	17,234	90.40 %
	Legal expenses	C9	7,500.00		0	0.00 %				

		<b>37,638.91</b>	<b>30,138.91</b>	<b>30,138.91</b>	<b>80.07 %</b>	<b>30,138.91</b>	<b>26,681.74</b>	<b>26,681.74</b>	<b>88.53 %</b>
<b>A-233 Total Article</b>		<b>37,638.91</b>	<b>30,138.91</b>	<b>30,138.91</b>	<b>80.07 %</b>	<b>30,138.91</b>	<b>26,681.74</b>	<b>26,681.74</b>	<b>88.53 %</b>

<b>A-234</b>	<b>Damages</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
<b>A-2340</b>	<b>Damages</b>	<b>C1</b>								
<b>A-234 Total Article</b>										

<b>A-235</b>	<b>Other operating expenditure</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
<b>A-2350</b>	<b>Miscellaneous insura</b>	<b>C1</b>	12,437.00	10,737.00	10,737	86.33 %	12,437.00	3,476.14	3,476	27.95 %
	<b>Miscellaneous insura</b>	<b>C8</b>	8,638.94	6,872.77	6,873	79.56 %	8,638.94	3,629.76	3,630	42.02 %
	<b>Miscellaneous insura</b>	<b>C9</b>	579.72		0	0.00 %				
				<b>21,655.66</b>	<b>17,609.77</b>	<b>17,609.77</b>	<b>81.32 %</b>	<b>21,075.94</b>	<b>7,105.90</b>	<b>7,105.90</b>
<b>A-2352</b>	<b>Miscellaneous expend</b>	<b>C1</b>	15,000.00	375.00	375	2.50 %	15,000.00	375.00	375	2.50 %
	<b>Miscellaneous expend</b>	<b>C8</b>	1,862.49	814.81	815	43.75 %	1,862.49	814.81	815	43.75 %
				<b>16,862.49</b>	<b>1,189.81</b>	<b>1,189.81</b>	<b>7.06 %</b>	<b>16,862.49</b>	<b>1,189.81</b>	<b>1,189.81</b>
<b>A-2353</b>	<b>Departmental removal</b>	<b>C1</b>	126,500.00	119,534.81	119,535	94.49 %	126,500.00	2,400.00	2,400	1.90 %
			<b>126,500.00</b>	<b>119,534.81</b>	<b>119,534.81</b>	<b>94.49 %</b>	<b>126,500.00</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>1.90 %</b>
<b>A-2355</b>	<b>Uniforms</b>	<b>C1</b>	4,713.00	4,668.16	4,668	99.05 %	4,713.00	3,115.86	3,116	66.11 %
	<b>Uniforms</b>	<b>C8</b>	2,174.75	2,174.75	2,175	100.00 %	2,174.75			

		6,887.75	6,842.91	6,842.91	99.35 %	6,887.75	3,115.86	3,115.86	45.24 %
<b>A-235 Total Article</b>		<b>171,905.90</b>	<b>145,177.30</b>	<b>145,177.30</b>	<b>84.45 %</b>	<b>171,326.18</b>	<b>13,811.57</b>	<b>13,811.57</b>	<b>8.06 %</b>

<b>A-240</b>	<b>Postage</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
<b>A-2400</b>	<b>Postage and delivery</b>	<b>C1</b>	25,000.00	22,933.95	22,934	91.74 %	25,000.00	13,712.88	13,713	54.85 %
	<b>Postage and delivery</b>	<b>C8</b>	8,850.56	8,850.56	8,851	100.00 %	8,850.56	7,026.74	7,027	79.39 %
	<b>Postage and delivery</b>	<b>C9</b>	500.00		0	0.00 %				
				<b>34,350.56</b>	<b>31,784.51</b>	<b>31,784.51</b>	<b>92.53 %</b>	<b>33,850.56</b>	<b>20,739.62</b>	<b>20,739.62</b>
<b>A-240 Total Article</b>			<b>34,350.56</b>	<b>31,784.51</b>	<b>31,784.51</b>	<b>92.53 %</b>	<b>33,850.56</b>	<b>20,739.62</b>	<b>20,739.62</b>	<b>61.27 %</b>

<b>A-241</b>	<b>Telecommunications</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
<b>A-2410</b>	<b>Telecommunication ch</b>	<b>C1</b>	153,000.00	149,871.93	149,872	97.96 %	153,000.00	83,685.58	83,686	54.70 %
	<b>Telecommunication ch</b>	<b>C8</b>	15,724.53	15,724.53	15,725	100.00 %	15,724.53	13,803.99	13,804	87.79 %
	<b>Telecommunication ch</b>	<b>C9</b>	2,042.50		0	0.00 %				
				<b>170,767.03</b>	<b>165,596.46</b>	<b>165,596.46</b>	<b>96.97 %</b>	<b>168,724.53</b>	<b>97,489.57</b>	<b>97,489.57</b>
<b>A-2411</b>	<b>Telecommunications e</b>	<b>C1</b>	5,500.00	1,367.19	1,367	24.86 %	5,500.00	460.95	461	8.38 %
	<b>Telecommunications e</b>	<b>C8</b>	1,440.00	1,440.00	1,440	100.00 %	1,440.00	1,440.00	1,440	100.00 %
			<b>6,940.00</b>	<b>2,807.19</b>	<b>2,807.19</b>	<b>40.45 %</b>	<b>6,940.00</b>	<b>1,900.95</b>	<b>1,900.95</b>	<b>27.39 %</b>
<b>A-241 Total Article</b>			<b>177,707.03</b>	<b>168,403.65</b>	<b>168,403.65</b>	<b>94.76 %</b>	<b>175,664.53</b>	<b>99,390.52</b>	<b>99,390.52</b>	<b>56.58 %</b>

<b>A-250</b>	<b>Expenditure on formal and other meetings</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
A-2500	Meetings in general	C1	170,000.00	106,790.91	106,791	62.82 %	170,000.00	91,216.01	91,216	53.66 %
	Meetings in general	C8	68,493.21	49,524.89	49,525	72.31 %	68,493.21	29,844.21	29,844	43.57 %
			<b>238,493.21</b>	<b>156,315.80</b>	<b>156,315.80</b>	<b>65.54 %</b>	<b>238,493.21</b>	<b>121,060.22</b>	<b>121,060.22</b>	<b>50.76 %</b>
<b>A-250 Total Article</b>			<b>238,493.21</b>	<b>156,315.80</b>	<b>156,315.80</b>	<b>65.54 %</b>	<b>238,493.21</b>	<b>121,060.22</b>	<b>121,060.22</b>	<b>50.76 %</b>

<b>B0-310</b>	<b>Subject-related databases and report generation</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
B0-3100	Maintenance of exist	C8	6,900.00		0	0.00 %				
			<b>6,900.00</b>			<b>0.00 %</b>				
B0-3101	Database development	C8	2,119,558.37	2,116,258.37	2,116,258	99.84 %				
			<b>2,119,558.37</b>	<b>2,116,258.37</b>	<b>2,116,258.37</b>	<b>99.84 %</b>				
B0-3102	Database management	C1	3,394,750.00	3,262,182.92	3,262,183	96.09 %	2,374,750.00	831,369.38	831,369	35.01 %
			<b>3,394,750.00</b>	<b>3,262,182.92</b>	<b>3,262,182.92</b>	<b>96.09 %</b>	<b>2,374,750.00</b>	<b>831,369.38</b>	<b>831,369.38</b>	<b>35.01 %</b>
<b>B0-310 Total Article</b>			<b>5,521,208.37</b>	<b>5,378,441.29</b>	<b>5,378,441.29</b>	<b>97.41 %</b>	<b>2,374,750.00</b>	<b>831,369.38</b>	<b>831,369.38</b>	<b>35.01 %</b>

<b>B0-320</b>	<b>Information &amp; Communication</b>
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Commitment	Payment
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
B0-3200	Information & Commun	C1	200,000.00	107,433.12	107,433	53.72 %	200,000.00	96,512.23	96,512	48.26 %
	Information & Commun	C8	23,202.85	18,250.03	18,250	78.65 %				
			<b>223,202.85</b>	<b>125,683.15</b>	<b>125,683.15</b>	<b>56.31 %</b>	<b>200,000.00</b>	<b>96,512.23</b>	<b>96,512.23</b>	<b>48.26 %</b>
<b>B0-320 Total Article</b>			<b>223,202.85</b>	<b>125,683.15</b>	<b>125,683.15</b>	<b>56.31 %</b>	<b>200,000.00</b>	<b>96,512.23</b>	<b>96,512.23</b>	<b>48.26 %</b>

<b>B0-330</b>	<b>OPERATIONAL MEETINGS &amp; RELATED EXPENSES</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
B0-3300	Operational meetings	C1	590,711.00	431,638.28	431,638	73.07 %	590,711.00	507,770.64	507,771	85.96 %
	Operational meetings	C8	553,515.07	410,780.55	410,781	74.21 %				
			<b>1,144,226.07</b>	<b>842,418.83</b>	<b>842,418.83</b>	<b>73.62 %</b>	<b>590,711.00</b>	<b>507,770.64</b>	<b>507,770.64</b>	<b>85.96 %</b>
B0-3301	Participation of Rom	C8	19,517.83		0	0.00 %				
			<b>19,517.83</b>			<b>0.00 %</b>				
B0-3302	Participation of Cro	C1	23,933.14	13,551.57	13,552	56.62 %	23,933.14	13,551.57	13,552	56.62 %
	Participation of Cro	R0	51,275.45	27,182.91	27,183	53.01 %	27,342.31	27,182.91	27,183	99.42 %
			<b>75,208.59</b>	<b>40,734.48</b>	<b>40,734.48</b>	<b>54.16 %</b>	<b>51,275.45</b>	<b>40,734.48</b>	<b>40,734.48</b>	<b>79.44 %</b>
B0-3303	EC Funds for candida	C1								
	EC Funds for candida	R0	150,296.95	113,008.91	113,009	75.19 %	150,296.95	113,008.91	113,009	75.19 %
			<b>150,296.95</b>	<b>113,008.91</b>	<b>113,008.91</b>	<b>75.19 %</b>	<b>150,296.95</b>	<b>113,008.91</b>	<b>113,008.91</b>	<b>75.19 %</b>
B0-3304	Operational entertai	C1	100,000.00	72,837.72	72,838	72.84 %	100,000.00	65,152.68	65,153	65.15 %
			<b>100,000.00</b>	<b>72,837.72</b>	<b>72,837.72</b>	<b>72.84 %</b>	<b>100,000.00</b>	<b>65,152.68</b>	<b>65,152.68</b>	<b>65.15 %</b>
<b>B0-330 Total Article</b>			<b>1,489,249.44</b>	<b>1,068,999.94</b>	<b>1,068,999.94</b>	<b>71.78 %</b>	<b>892,283.40</b>	<b>726,666.71</b>	<b>726,666.71</b>	<b>81.44 %</b>

<b>B0-340</b>	<b>Operational translation costs</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
B0-3400	Operational translat	C1	200,000.00	200,000.00	200,000	100.00 %	200,000.00	196,554.95	196,555	98.28 %
	Operational translat	C8	48,370.82	44,702.32	44,702	92.42 %				
			<b>248,370.82</b>	<b>244,702.32</b>	<b>244,702.32</b>	<b>98.52 %</b>	<b>200,000.00</b>	<b>196,554.95</b>	<b>196,554.95</b>	<b>98.28 %</b>
<b>B0-340 Total Article</b>			<b>248,370.82</b>	<b>244,702.32</b>	<b>244,702.32</b>	<b>98.52 %</b>	<b>200,000.00</b>	<b>196,554.95</b>	<b>196,554.95</b>	<b>98.28 %</b>

<b>B0-350</b>	<b>Studies in support of the Agency's operations</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
B0-3500	Studies in support o	C1	675,539.00	599,678.00	599,678	88.77 %	775,539.00	634,179.83	634,180	81.77 %
	Studies in support o	C8	721,941.79	663,100.37	663,100	91.85 %				
			<b>1,397,480.79</b>	<b>1,262,778.37</b>	<b>1,262,778.37</b>	<b>90.36 %</b>	<b>775,539.00</b>	<b>634,179.83</b>	<b>634,179.83</b>	<b>81.77 %</b>
<b>B0-350 Total Article</b>			<b>1,397,480.79</b>	<b>1,262,778.37</b>	<b>1,262,778.37</b>	<b>90.36 %</b>	<b>775,539.00</b>	<b>634,179.83</b>	<b>634,179.83</b>	<b>81.77 %</b>

<b>B0-360</b>	<b>Operational missions</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay

B0-3600	Operational missions	C1	683,000.00	609,650.48	609,650	89.26 %	683,000.00	579,701.74	579,702	84.88 %
	Operational missions	C8	144,021.63	32,682.10	32,682	22.69 %				
			<b>827,021.63</b>	<b>642,332.58</b>	<b>642,332.58</b>	<b>77.67 %</b>	<b>683,000.00</b>	<b>579,701.74</b>	<b>579,701.74</b>	<b>84.88 %</b>
<b>B0-360 Total Article</b>			<b>827,021.63</b>	<b>642,332.58</b>	<b>642,332.58</b>	<b>77.67 %</b>	<b>683,000.00</b>	<b>579,701.74</b>	<b>579,701.74</b>	<b>84.88 %</b>

<b>B0-370</b>	<b>Training actions linked to maritime affairs</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percenta ge commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percenta ge pay
B0-3700	Training linked to m	C1	596,366.86	574,486.55	574,487	96.33 %	596,366.86	567,113.15	567,113	95.09 %
	Training linked to m	C8	47,705.00	37,676.11	37,676	78.98 %				
			<b>644,071.86</b>	<b>612,162.66</b>	<b>612,162.66</b>	<b>95.05 %</b>	<b>596,366.86</b>	<b>567,113.15</b>	<b>567,113.15</b>	<b>95.09 %</b>
<b>B0-370 Total Article</b>			<b>644,071.86</b>	<b>612,162.66</b>	<b>612,162.66</b>	<b>95.05 %</b>	<b>596,366.86</b>	<b>567,113.15</b>	<b>567,113.15</b>	<b>95.09 %</b>

<b>B0-380</b>	<b>Anti-pollution measures</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percenta ge commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percenta ge pay
B0-3800	Anti-pollution measu	C5	101,000.00				101,000.00	101,000.00	101,000	100.00 %
	Anti-pollution measu	C8	13,368,107.58	13,368,107.58	13,368,108	100.00 %				
			<b>13,469,107.58</b>	<b>13,368,107.58</b>	<b>13,368,107.58</b>	<b>99.25 %</b>	<b>101,000.00</b>	<b>101,000.00</b>	<b>101,000.00</b>	<b>100.00 %</b>
<b>B0-380 Total Article</b>			<b>13,469,107.58</b>	<b>13,368,107.58</b>	<b>13,368,107.58</b>	<b>99.25 %</b>	<b>101,000.00</b>	<b>101,000.00</b>	<b>101,000.00</b>	<b>100.00 %</b>

<b>B0-381</b>	<b>APM - Operational support</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
B0-3810	At sea oil recovery	C1	16,554,212.00	15,904,211.37	15,904,211	96.07 %	7,816,927.00	7,233,009.12	7,233,009	92.53 %
	At sea oil recovery	C8	9,112,056.40	9,112,056.40	9,112,056	100.00 %				
			<b>25,666,268.40</b>	<b>25,016,267.77</b>	<b>25,016,267.77</b>	<b>97.47 %</b>	<b>7,816,927.00</b>	<b>7,233,009.12</b>	<b>7,233,009.12</b>	<b>92.53 %</b>
B0-3811	Operational fund	C1					1,723,999.00	784,610.77	784,611	45.51 %
	Operational fund	C8	2,280,454.00	2,280,454.00	2,280,454	100.00 %				
			<b>2,280,454.00</b>	<b>2,280,454.00</b>	<b>2,280,454.00</b>	<b>100.00 %</b>	<b>1,723,999.00</b>	<b>784,610.77</b>	<b>784,610.77</b>	<b>45.51 %</b>
B0-3812	Other technical supp	C1	60,000.00				2,312,286.00	1,739,522.99	1,739,523	75.23 %
	Other technical supp	C8	1,806,286.00	1,799,522.99	1,799,523	99.63 %				
			<b>1,866,286.00</b>	<b>1,799,522.99</b>	<b>1,799,522.99</b>	<b>96.42 %</b>	<b>2,312,286.00</b>	<b>1,739,522.99</b>	<b>1,739,522.99</b>	<b>75.23 %</b>
B0-3813	Missions	C1	130,000.00	106,000.00	106,000	81.54 %	130,000.00	104,601.35	104,601	80.46 %
	Missions	C8	27,895.02	27,895.02	27,895	100.00 %				
			<b>157,895.02</b>	<b>133,895.02</b>	<b>133,895.02</b>	<b>84.80 %</b>	<b>130,000.00</b>	<b>104,601.35</b>	<b>104,601.35</b>	<b>80.46 %</b>
<b>B0-381 Total Article</b>			<b>29,970,903.42</b>	<b>29,230,139.78</b>	<b>29,230,139.78</b>	<b>97.53 %</b>	<b>11,983,212.00</b>	<b>9,861,744.23</b>	<b>9,861,744.23</b>	<b>82.30 %</b>

<b>B0-382</b>	<b>APM - Satellite Imagery Service</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
B0-3820	Service operation	C1	461,822.00	461,821.40	461,821	100.00 %	943,822.00	45,821.40	45,821	4.85 %
	Service operation	C8	12,000.00	12,000.00	12,000	100.00 %				
			<b>473,822.00</b>	<b>473,821.40</b>	<b>473,821.40</b>	<b>100.00 %</b>	<b>943,822.00</b>	<b>45,821.40</b>	<b>45,821.40</b>	<b>4.85 %</b>
B0-3821	Service development	C1	140,000.00	118,979.43	118,979	84.99 %	585,000.00	34,193.71	34,194	5.85 %
	Service development	C8	245,000.00	245,000.00	245,000	100.00 %				
			<b>385,000.00</b>	<b>363,979.43</b>	<b>363,979.43</b>	<b>94.54 %</b>	<b>585,000.00</b>	<b>34,193.71</b>	<b>34,193.71</b>	<b>5.85 %</b>
B0-3822	Expert meetings & tr	C1	100,000.00	94,515.00	94,515	94.52 %	300,000.00	49,546.52	49,547	16.52 %

	Expert meetings & tr	C8	28,000.00	28,000.00	28,000	100.00 %				
			<b>128,000.00</b>	<b>122,515.00</b>	<b>122,515.00</b>	<b>95.71 %</b>	<b>300,000.00</b>	<b>49,546.52</b>	<b>49,546.52</b>	<b>16.52 %</b>
B0-3823	Missions	C1	40,000.00	32,000.00	32,000	80.00 %	40,000.00	26,593.76	26,594	66.48 %
	Missions	C8	8,562.33	8,562.33	8,562	100.00 %				
			<b>48,562.33</b>	<b>40,562.33</b>	<b>40,562.33</b>	<b>83.53 %</b>	<b>40,000.00</b>	<b>26,593.76</b>	<b>26,593.76</b>	<b>66.48 %</b>
<b>B0-382 Total Article</b>			<b>1,035,384.33</b>	<b>1,000,878.16</b>	<b>1,000,878.16</b>	<b>96.67 %</b>	<b>1,868,822.00</b>	<b>156,155.39</b>	<b>156,155.39</b>	<b>8.36 %</b>

<b>B0-383</b>	<b>APM - Co-operation &amp; Co-ordination and Information</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percenta ge commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percenta ge pay
B0-3830	Co-operation & Co-or	C1	446,000.00	328,810.08	328,810	73.72 %	500,000.00	138,629.69	138,630	27.73 %
	Co-operation & Co-or	C8	121,779.79	98,499.22	98,499	80.88 %				
			<b>567,779.79</b>	<b>427,309.30</b>	<b>427,309.30</b>	<b>75.26 %</b>	<b>500,000.00</b>	<b>138,629.69</b>	<b>138,629.69</b>	<b>27.73 %</b>
<b>B0-383 Total Article</b>			<b>567,779.79</b>	<b>427,309.30</b>	<b>427,309.30</b>	<b>75.26 %</b>	<b>500,000.00</b>	<b>138,629.69</b>	<b>138,629.69</b>	<b>27.73 %</b>

<b>B0-384</b>	<b>APM - Other Activities</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percenta ge commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percenta ge pay
B0-3841	Missions	C1	30,000.00	15,500.00	15,500	51.67 %	30,000.00	2,794.84	2,795	9.32 %
	Missions	C8	2,317.81		0	0.00 %				
			<b>32,317.81</b>	<b>15,500.00</b>	<b>15,500.00</b>	<b>47.96 %</b>	<b>30,000.00</b>	<b>2,794.84</b>	<b>2,794.84</b>	<b>9.32 %</b>
B0-3842	Meetings, workshops	C1	35,000.00	31,483.84	31,484	89.95 %	35,000.00	17,000.50	17,001	48.57 %
	Meetings, workshops	C8	21,806.16	21,806.16	21,806	100.00 %				

			<b>56,806.16</b>	<b>53,290.00</b>	<b>53,290.00</b>	<b>93.81 %</b>	<b>35,000.00</b>	<b>17,000.50</b>	<b>17,000.50</b>	<b>48.57 %</b>
<b>B0-3843</b>	<b>Others</b>	<b>C1</b>	2,966.00	1,107.35	1,107	37.33 %	2,966.00	612.35	612	20.65 %
	<b>Others</b>	<b>C8</b>	941.89		0	0.00 %				
			<b>3,907.89</b>	<b>1,107.35</b>	<b>1,107.35</b>	<b>28.34 %</b>	<b>2,966.00</b>	<b>612.35</b>	<b>612.35</b>	<b>20.65 %</b>
<b>B0-384 Total Article</b>			<b>93,031.86</b>	<b>69,897.35</b>	<b>69,897.35</b>	<b>75.13 %</b>	<b>67,966.00</b>	<b>20,407.69</b>	<b>20,407.69</b>	<b>30.03 %</b>

<b>B0-390</b>	<b>LRIT</b>
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Budget Poste	Budget Line Description(Query 1 : cred comm)	Fund Source	Commitment				Payment			
			Approp. Transaction Amount (Euro)	Consumed Comm. Appropriation(Euro)	Executed Comm. Appropriation(Euro)	percentage commit	Approp. Transaction Amount (Euro)	Consumed Pay. Appropriation(Euro)	Executed Pay. Appropriation(Euro)	percentage pay
<b>B0-3900</b>	<b>LRIT</b>	<b>C1</b>	4,627,579.00	4,622,299.59	4,622,300	99.89 %	2,062,566.00	1,677,827.59	1,677,828	81.35 %
			<b>4,627,579.00</b>	<b>4,622,299.59</b>	<b>4,622,299.59</b>	<b>99.89 %</b>	<b>2,062,566.00</b>	<b>1,677,827.59</b>	<b>1,677,827.59</b>	<b>81.35 %</b>
<b>B0-390 Total Article</b>			<b>4,627,579.00</b>	<b>4,622,299.59</b>	<b>4,622,299.59</b>	<b>99.89 %</b>	<b>2,062,566.00</b>	<b>1,677,827.59</b>	<b>1,677,827.59</b>	<b>81.35 %</b>

## 6 E) Reconciliation of the accrual based result with the budget result – EMSA 2008

	sign +/-	amount
<b>Economic result (- for loss) of the consolidation reporting package including table M2</b>	<b>+/-</b>	<b>2,829,940.22</b>
<b><i>Ajustment for accrual items (items not in the budgetary result but included in the economic result)</i></b>		
<b>A</b> Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-2,661,344.00
<b>B</b> Adjustments for Accrual Cut-off (cut- off 31.12.N )	+	4,689,780.59
<b>D</b> Unpaid invoices at year end but booked in charges (class 6)	+	8,462.40
<b>E</b> Depreciation of intangible and tangible fixed assets (1)	+	496,395.18
<b>F</b> Provisions (1)	+	-18,587.03
<b>H</b> Recovery Orders issued in 2008 in class 7 and not yet cashed	-	-5,027.00
<b>la</b> Prefinancing given in previous year and cleared in the year	+	4,490,705.61
<b>lb</b> Prefinancing received in previous year and cleared in the year	-	-843,235.92
<b>J</b> Payments made from carry over of payment appropriations	+	1,283,143.80
<b>K</b> Other *)	+/-	
<b>L</b> Exchange rate differences (2) (3)	+/-	
<b><i>Ajustment for budgetary items (item included in the budgetary result but not in the economic result)</i></b>		
<b>M</b> Asset acquisitions (less unpaid amounts)	-	-735,062.69
<b>N</b> New pre-financing paid in the year 2008 and remaining open as at 31.12.2008	-	-8,496,429.00
<b>O</b> New pre-financing received in the year 2008 and remaining open as at 31.12.2008	+	122,593.51
<b>P</b> Budgetary recovery orders issued before 2008 and cashed in the year	+	1,323.00
<b>S</b> Payment appropriations carried over to 2009	-	-3,349,894.10
<b>T</b> Cancellation of unused carried over payment appropriations from previous year	+	177,963.26
<b>U</b> Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	141,403.82
<b>total</b>		-1,867,868.35
<b>Budgetary result (+ for surplus) (4)</b>		<b>-1,867,868.35</b>
Delta not explained		0.00

## 7. Establishment plan 2008

### Statutory positions

	<b>31.12.2008 staff employed</b>	<b>Authorised 2008</b>
<b>Permanent AD</b>	<b>3</b>	<b>5</b>
<b>Permanent AST</b>	<b>1</b>	<b>1</b>
<b>Total Permanent</b>	<b>4</b>	<b>6</b>
<b>Temporary AD</b>	<b>93</b>	<b>114</b>
<b>Temporary AST</b>	<b>52</b>	<b>61</b>
<b>Total Temporary</b>	<b>145</b>	<b>175</b>

### Non-statutory positions

<b>FG IV</b>	<b>2</b>
<b>FG III</b>	<b>2</b>
<b>FG II</b>	<b>11</b>
<b>FG I</b>	<b>2</b>
<b>Total Contract Agents</b>	<b>17</b>
<b>Total Seconded National Experts</b>	<b>13</b>

As concerns statutory posts, the occupation rate by 31.12.2008 – with 149 posts filled - is 83%. 2008 has been a challenging year for the Agency. The amending budget with an increase in the establishment plan (13 Administrators and 3 Assistant posts) to perform the new LRIT tasks was only authorised on 22 May 2008. It has to be noted that a recruitment process, if successful, on average takes about six months to be completed.

With the exception of 2 permanent AD posts, all 2008 statutory positions unfilled are allocated and the recruitment is well advanced for these positions.

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

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

EMSA being fully consolidated in the Commission accounts, the 2008 EMSA financial statement has been established by using the consolidation package provided by the European Commission. The accounting rules and regulations used in this report and edicted by the European Commission, are on an accrual basis and are compliant with the International Public Sector Accounting Standards (IPSAS).

The assurance statement related to the accounts 2008 has been transmitted to the Accountant of the European Commission in a separate note. It includes no reservations from the EMSA Accountant.

### **B. Accounting Information System (ABAC)**

EMSA has substantially reinforced its financial system by adopting the SAP Budget Control System module in late 2007. This system has greatly contributed to a smooth ending to the year (carry-over/carry-forward procedures) and 2008 re-opening (97% of the carry-forward of commitments 2007 being successfully processed early January 2008 – causing no financial disruption to the EMSA operations).

Other substantial accounting system developments include the use of posting criteria to provide a better trace and value activities and link the work programme to the budgetary execution (all 2008 commitments & payments having an activity tag). This project links the work programme, the budgetary accounting, the annual report and should improve EMSA financial transparency. Posting criteria having technical limitations, EMSA has asked DG BUDG to become the pilot project for using the SAP Controlling module (CO) to record activities and expenditures (SAP CO being the industry standard). Requirements for SAP CO module have been defined during Q4-2008 and this module should be delivering activity/management accounting information from the second quarter 2009.

During the second Semester 2008, EMSA has been actively searching for a billing system able to support LRIT activities. The tender launched early 2008 has been successful and the billing system (originated from the Telecom industry) should be in production mid-2009 before being linked to ABAC during the second semester 2009.

By creating an automatic link between ABAC and the LRIT billing system (a new EMSA pilot project with DG BUDG), EMSA should be able to minimise the necessary manpower involved in the billing activity while improving the overall security and processes of this new activity.

Regarding the accounting systems, we have been informed that the current ABAC deployment may see some of its in-house/tailor made components (ABAC Assets, etc.) replaced by some standard SAP modules customised to meet the European Commission and Agency requirements. This integration will undoubtedly enhance the quality of the

accounting information since all data should be hosted within a single instance/database (the industry standard).

With these new developments and the economies of scale offered by ABAC, EMSA is benefiting from a fully fledged accrual accounting system able to record assets and liabilities in real time and at limited cost.

### C. Budget execution

As usual, the Anti-Pollution Measures (chapter 38 of the budget) have been the main drivers of success by representing more than 36% of the total budget of the year. The outcome of the anti-pollution tenders has been positive and 95% of the related budget 2008 was committed by the years end. The remaining operational budget (representing 22% of the total Agency resources) was also committed up to 94% due (partly) to an excellent LRIT performance (99.89%).

Regarding LRIT, it must be underlined that the additional funds granted by the European Parliament (in the framework of the amending budget 2008 – Title III LRIT budget line) have been successfully committed (99%) and paid (81%).

Global 2008 budget execution for the credit of the year is:

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

Title	Budget 2008 (COM)	Realised 2008 (COM)	%
I Staff	16,004,394	14,047,193	88%
II Administrative exp.	4,971,606	4,731,179	95%
III Operational exp.	11,226,879	10,591,470	94%
Anti-Pollution Measures	18,000,000	17,094,428	95%
<b>Total</b>	<b>50,202,879</b>	<b>46,464,270</b>	<b>93%</b>

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

Title	Budget 2008 (PAY)	Realised 2008 (PAY)	%
I Staff	16,004,394	13,540,072	85%
II Administrative exp.	4,971,606	1,932,353	39%
III Operational exp.	9,001,866	6,285,868	70%
Anti-Pollution Measures	20,250,000	15,452,978	76%
<b>Total</b>	<b>50,227,866</b>	<b>43,279,741</b>	<b>74%</b>

Regarding Title III and Anti-pollution Measures, both managed under the differentiated appropriations scheme, € 9.909.452,89 of credits of the year (C1 – payment appropriations) have been necessary to cover carried-over commitments coming from:

2006 (or before): € 5.751.365,65  
 2007: € 4.158.087,24  
 -----  
 € 9.909.452,89

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

**In comparison with 2007, 2008 budget execution figures are better for both commitment appropriations and payment appropriations.** Following key figures support this statement:

Commitment appropriation – credits of the year (C1-R0) – evolution 2007-2008

Title	2007	2008	Evol.
I Staff	78%	88%	10%
II Administrative exp.	99%	95%	-4%
III Operational exp.	87%	94%	7%
Anti-Pollution Measures	96%	95%	-1%
<b>Total</b>	<b>90%</b>	<b>93%</b>	<b>3%</b>

Since Title II and Anti-Pollution Measures were already at >95% execution in 2007, the performance came from a very substantial jump in budget execution in Title I (staff) due to faster recruitment procedures and a better follow-up of the Title III tendering procedures and resources allocation.

Payment appropriation – credits of the year (C1-R0) – evolution 2007-2008

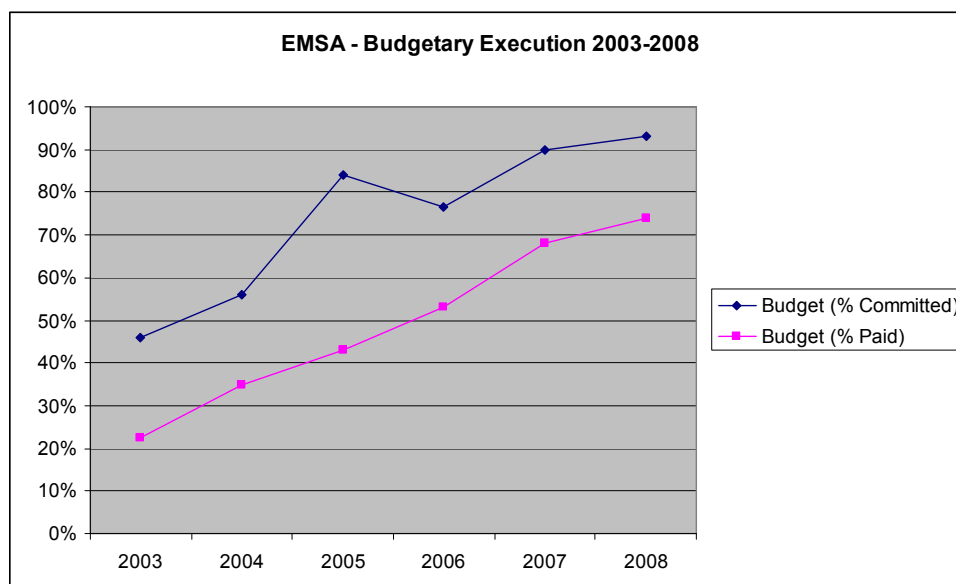
Title	2007	2008	Evol.
I Staff	77%	85%	8%
II Administrative exp.	59%	39%	-20%
III Operational exp.	84%	70%	-14%
Anti-pollution Measures	61%	76%	15%
<b>Total</b>	<b>68%</b>	<b>74%</b>	<b>6%</b>

For payment appropriations, the global improvement (+6%) came from some better performances of Title I and Anti-Pollution Measures (totalling 72% of the 2008 payment appropriations) although both Title II and Title III had some decreasing budget execution.



## D. Conclusions

Six years after the launch of the Agency, it is useful to note that EMSA budget execution (both in commitment and payment) has been gradually increased by 10% per year to reach its current level.



Based on the experience of comparable European Agencies or Institutions where major call for tenders are organised and important pre-financing is given, EMSA will likely reach its “financial maturity” level in 2009-2010 with an execution of 95% of its budget of the year in commitment and 85% of its budget of the year in payment.

While managing the financial resources of Anti-Pollution Measures will remain a critical business factor for EMSA, it must be noted that the introduction of LRIT “fees and charges” (mid 2009) will greatly increase the financial complexity of the Agency. Indeed, LRIT “fees and charges” will require the management of a very large number of transactions having very little individual monetary value to be summed in all possible financial processes (recovery orders, pre-financing given and received, cash flow forecasts, payment orders, etc.) within and outside ABAC.

The simultaneous management of these two opposite business models (and their accounting implications) will be a very interesting challenge for the year 2009 and beyond and will require the full expertise and dedication of all EMSA financial actors.

**Michel Metzger**  
Accounting Officer