



- EFCA -

FINAL  
ANNUAL ACCOUNTS  
OF  
THE EUROPEAN FISHERIES CONTROL  
AGENCY

FINANCIAL YEAR 2011

Vlgo, 29<sup>th</sup> of June 2012

EFCA

**Annual Accounts  
Financial Year 2011**

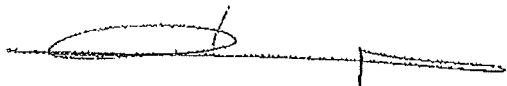
These accounts have been prepared by the Accounting Officer on 12/06/2012 and drawn up by the Executive Director on 12/06/2012. The opinion of the Administrative Board was given on 29/06/2012.

The present annual accounts, together with the opinion of the Administrative Board, have been sent to the Commission's Accounting Officer, the European Court of Auditors, the European Parliament and the Council on 29/06/2012.

The accounts will be published on the EFCA website: <http://efca.europa.eu/>.

Vlgo, 29<sup>th</sup> of June 2012

Pascal SAVOURET  
The Executive Director



Malvine TOMUSCA  
The Accounting Officer



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CERTIFICATION LETTER FROM THE EFCA ACCOUNTING OFFICER.

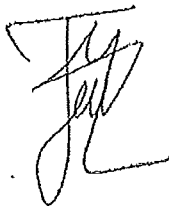
The Annual accounts of the European Fisheries Control Agency for the year 2011 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Union and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings.

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 certified 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 Vigo, 29<sup>th</sup> of June, 2012



Malvine Tomusca  
Accounting Officer

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## 1 - PRESENTATION OF THE ORGANISATION

### 1.1- Introduction

The Community Fisheries Control Agency was established by Council Regulation (EC) n° 768/2005 of 26 April 2005 establishing a Community Fisheries Control Agency and amending Regulation (EEC) n° 2847/93 establishing a control system applicable to the common fisheries policy.

#### Change of name

- Taking into account the Lisbon Treaty laying down that the European Union shall replace and succeed the European Community, at its meeting on 19 October 2010, the CFCA Administrative Board expressed a preference to change the name of the CFCA to "European Fisheries Control Agency" and thereafter on 15 March 2011, they decided the procedure and the target date of implementation.
- Moreover, the Commission has agreed with the new name and has used the new name in new legislation, such as the Implementing Regulation (EU) No 404/2011 of 8 April 2011 laying down detailed rules for the implementation of Council Regulation (EC) No 1224/2009 establishing a Community control system for ensuring compliance with the rules of the Common Fisheries Policy.

Therefore, starting with 01<sup>st</sup> of January 2012, the Community Fisheries Control Agency (CFCA) has become the European Fisheries Control Agency (EFCA).

### 1.2- Mission

The objective of the Agency is to organise operational coordination of fisheries control and inspection activities by the Member States and to assist them to cooperate so as to comply with the rules of the Common Fisheries Policy in order to ensure its effective and uniform application.

Details are provided in article 3 of Council Regulation n°768/2005<sup>1</sup>. Some of the current tasks of the Agency are:

- to coordinate control and inspection by Member States relating to the control and inspection obligations of the Community;
- to coordinate the deployment of the national means of control and inspection pooled by the Member States concerned in accordance with this Regulation;
- to assist Member States in reporting information on fishing activities and control and inspection activities to the Commission and third parties;
- to contribute to the coordination of inspector training and the exchange of experience between Member States

### 1.3- Legal status and principal office

The Agency is a body of the Community as referred to at article 185 of The Financial Regulation (EC, Euratom) n°1605/2002 of the Council of 25 June 2002, amended by Council Regulation (EC, Euratom) n° 1995/2006 of 13 December 2006. It has legal personality. It is represented by its Executive Director, Mr Pascal SAVOURET, appointed by the Agency Administrative Board. The Agency started on 1<sup>st</sup> July 2008 to operate from its provisional headquarters at Edificio Odrizola, Avenida García Barbón 4 – 36201 Vigo. The Protocol on the Privileges and Immunities of the European Communities applies to the Agency.

<sup>1</sup> Amended by Council Regulation 1224/2009, in force as of 01/01/2010

#### 1.4- The Administrative Board

The Administrative Board is composed of one representative per Member States and six representatives of the Commission. The duration of office of each member shall be five years as from the date of appointment. The Administrative Board elects for a 3-year term of office, a Chairperson from the Commission representatives, and elects a Deputy Chairperson from among its members.

The Administrative Board meets twice a year. It has among others, the powers

- to appoint and dismiss the Executive Director
- to appoint and dismiss the Accounting Officer
- to adopt the general report of the Agency for the previous year
- to adopt the work programme of the Agency for the coming year.

#### 1.5- Further information sources

More information on the Agency administrative and operational activities, organizational chart, applicable legislation, Administrative Board is available on the web site <http://www.efca.europa.eu>.

## 2 – LEGAL BASE FOR DRAWING UP THE ANNUAL ACCOUNTS

The annual accounts of EFCA have been established in accordance with the following legislation:

- The Financial Regulation and the Implementing Rules on the Financial Regulation of EFCA as adopted by its Administrative Board on 9<sup>th</sup> January 2009.
- The "Framework Financial Regulation" Commission Regulation (EC, EURATOM) No 652/2008 of July 2008 amending Regulation (EC, EURATOM) No 2343/2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, EURATOM) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities.
- The accounting rules, methods and guidelines as adopted and provided by the Accountant of the Commission.

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# PART I

## FINAL FINANCIAL STATEMENTS

- 1 - BALANCE SHEET - ASSETS
- 2 - BALANCE SHEET - LIABILITIES
- 3 - ECONOMIC OUTTURN ACCOUNT
- 4 - CASH FLOW TABLE
- 5 - STATEMENT OF CHANGES IN CAPITAL
- 6 - NOTES TO THE FINANCIAL STATEMENTS

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# 1 - EFCA-BALANCE SHEET - ASSETS

1	2	3	4	5
Consolidation account		Note	31.12.2011	31.12.2010
	<b>ASSETS</b>			
	<b>A. NON CURRENT ASSETS</b>			
210000	Intangible assets	1	84,342.00	41,688.00
200000	Property, plant and equipment	1	372,265.50	401,559.00
221000	Land and buildings		0.00	0.00
230000	Plant and equipment		15,879.00	12,895.00
241000	Computer hardware		159,094.24	165,089.00
240000	Furniture and vehicles		118,375.26	131,701.00
242000	Other fixtures and fittings		78,917.00	91,874.00
250000	Assets under Finance lease		0.00	0.00
244000	Property, plant and equipment under construction		0.00	0.00
280000	Investments		0.00	0.00
290000	Loans		0.00	0.00
299000	Long-term pre-financing		0.00	0.00
Range	Long-term pre-financing		0.00	0.00
Range	LT pre-financing with consolidated EU entities		0.00	0.00
292000	Long-term receivables		0.00	0.00
Range	Long-term receivables		0.00	0.00
292009	LT receivables with consolidated EU entities		0.00	0.00
	<b>TOTAL NON CURRENT ASSETS</b>	1	466,607.50	443,227.00
	<b>B. CURRENT ASSETS</b>			
310000	Inventories		0.00	0.00
405000	Short-term pre-financing		0.00	17,009.10
Range	Short-term pre-financing		0.00	17,009.10
Range	ST pre-financing with consolidated EU entities		0.00	0.00
400000	Short-term receivables		98,918.56	85,140.37
401000	Current receivables		0.00	0.00
420300	Term Deposits between 3 months & 1 year		0.00	0.00
420900	LT receivables falling due within a year		0.00	0.00
410900	Sundry receivables	2	23,401.44	512.57
490000	Other	2	42,462.62	84,627.80
490010	Accrued income		0.00	8,887.20
490011	Deferred charges		42,462.62	75,940.60
490090	Accrued income with consolidated EU entities		0.00	0.00
490091	Deferred charges with consolidated EU entities		0.00	0.00
400009	Short-term receivables with consolidated EU entities	2	33,064.50	0.00
501000	Short-term Investments		0.00	0.00
600000	Cash and cash equivalents	3	2,152,572.42	1,392,388.43
605300	Cash held at bank		1,452,572.42	1,392,388.43
605600	Cash in Transit		700,000.00	0.00
	<b>TOTAL CURRENT ASSETS</b>		2,231,490.98	1,494,637.90
	<b>TOTAL ASSETS</b>		2,708,098.48	1,937,864.90

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**2- EFCA-BALANCE SHEET - LIABILITIES**

1	2	3	4	5
Consolidation account		Note	31.12.2011	31.12.2010
	<b>LIABILITIES</b>			
	<b>A. Net Assets</b>	4	982,180.97	922,018.17
100000	Reserves		0.00	0.00
140000	Accumulated surplus/déficit		922,018.17	443,854.97
141000	Economic outturn for the year - profit+/loss-		60,162.80	478,163.20
	<b>B. Minority Interest</b>		0.00	0.00
	<b>C. NON CURRENT LIABILITIES</b>		0.00	0.00
161000	Employee benefits		0.00	0.00
163000	Provisions for risks and charges		0.00	0.00
170000	Financial liabilities		0.00	0.00
170200	Borrowings		0.00	0.00
170300	Held-for-trading liabilities		0.00	0.00
172000	Other long-term liabilities		0.00	0.00
172100	Other long-term liabilities		0.00	0.00
172009	Other LT liabilities with consolidated EU entities		0.00	0.00
172019	Pre-financing received from consolidated EU entities		0.00	0.00
172029	Other LT liabilities from consolidated EU entities		0.00	0.00
	<b>TOTAL A+B+C</b>		982,180.97	922,018.17
	<b>D. CURRENT LIABILITIES</b>			
483000	Provisions for risks and charges	5	42,703.77	0.00
430000	Financial liabilities		0.00	0.00
431000	Borrowings falling due within the year		0.00	0.00
432000	Held-for-trading liabilities due within the year		0.00	0.00
433000	Other current financial liabilities			
440000	Accounts payable		1,883,213.74	1,015,746.73
441000	Current payables	6	718,025.66	-8,270.51
442000	Long-term liabilities falling due within the year		0.00	0.00
443000	Sundry payables	6	50,593.76	90,094.31
491000	Other	7	566,304.93	706,773.91
491010	Accrued charges		536,877.37	700,632.72
491011	Deferred income		0.00	0.00
491090	Accrued charges with consolidated EU entities		29,427.56	6,141.19
491091	Deferred income with consolidated EU entities		0.00	0.00
440009	Accounts payable with consolidated EU entities		348,289.39	227,149.02
440019	Pre-financing received from consolidated EU entities	8	283,647.13	186,495.23
440029	Other accounts payable against consolidated EU entities	8	64,842.26	40,653.79
	<b>TOTAL D CURRENT LIABILITIES</b>		1,725,917.51	1,015,746.73
	<b>TOTAL LIABILITIES</b>		2,708,098.48	1,937,764.90

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3 – EFCA – ECONOMIC OUTTURN ACCOUNT

1	2	3	4	5
Consolidation account		Note n°	2011	2010
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		1,677.00	12,325.00
745000	Other operating revenue		11,566,828.90	10,219,485.88
777777	<b>TOTAL OPERATING REVENUE</b>	1	<b>11,568,505.90</b>	<b>10,231,810.88</b>
610000	Administrative expenses	2	-7,732,302.04	-7,315,105.28
6201,,	All Staff expenses		-5,420,976.00	-5,451,799.70
630100	Fixed asset related expenses		-170,790.01	-130,290.61
611000	Other administrative expenses		-2,140,536.03	-1,733,014.97
600000	Operational expenses	3	-3,772,950.09	-2,438,271.20
605000	Other operational expenses		-3,772,950.09	-2,438,271.20
666666	<b>TOTAL OPERATING EXPENSES</b>		<b>-11,505,252.16</b>	<b>-9,753,376.48</b>
750000	<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>		<b>63,253.74</b>	<b>778,434.40</b>
650000	Financial revenues	4	0.00	0.00
680000	Financial expenses		-3,090.97	-271.20
750530	Movement in pensions (- expense, + revenue)		0.00	0.00
	Share of net surpluses or deficits of associates and joint ventures accounted for using the equity method		0.00	0.00
	<b>SURPLUS/(DEFICIT) FROM NON OPERATING ACTIVITIES</b>		<b>-3,090.97</b>	<b>-271.20</b>
800008	<b>SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES</b>	5	<b>60,162.80</b>	<b>478,163.20</b>
790000	Minority interest		0.00	0.00
690000	Extraordinary gains (+)		0.00	0.00
	Extraordinary losses (-)		0.00	0.00
	<b>SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS</b>		<b>0.00</b>	<b>0.00</b>
	<b>ECONOMIC OUTTURN FOR THE YEAR</b>	5	<b>60,162.80</b>	<b>478,163.20</b>

4 – EFCA – CASH FLOW TABLE (indirect method)

	2011	2010
<b>Cash Flows from ordinary activities</b>		
<b>Surplus/(deficit) from ordinary activities</b>	<b>60,162.80</b>	<b>478,163.20</b>
<b>Operating activities</b>		
<b>Adjustments</b>		
Amortization (intangible fixed assets) +	20,614.56	10,083.26
Depreciation (tangible fixed assets) +	149,074.57	120,207.35
Increase/(decrease) in Provisions for risks and liabilities	42,703.77	-45,081.15
Increase/(decrease) in Value reduction for doubtful debts	0.00	0.00
(Increase)/decrease in Stock	0.00	0.00
(Increase)/decrease in Long term Pre-financing	0.00	0.00
(Increase)/decrease in Short term Pre-financing	17,009.10	-17,009.10
(Increase)/decrease in Long term Receivables	0.00	0.00
(Increase)/decrease in Short term Receivables	19,276.31	-54,570.80
(Increase)/decrease in Receivables related to consolidated EU entities	-33,054.50	19,642.65
Increase/(decrease) in Other Long term liabilities	0.00	0.00
Increase/(decrease) in Accounts payable	542,912.04	-3,555.72
Increase/(decrease) in Liabilities related to consolidated EU entities	124,554.97	-6,196.94
Other non-cash movements	15,116.88	0.00
<b>Net cash Flow from operating activities</b>	<b>958,370.50</b>	<b>501,682.75</b>
<b>Cash Flows from investing activities</b>		
Increase of tangible and intangible fixed assets (-)	-198,186.51	-195,933.38
Proceeds from tangible and intangible fixed assets (+)	0.00	0.00
<b>Net cash flow from investing activities</b>	<b>-198,186.51</b>	<b>-195,933.38</b>
<b>Increase/(decrease) in Employee benefits</b>	<b>0.00</b>	<b>0.00</b>
Net increase/(decrease) in cash and cash equivalents	760,183.99	305,749.37
<b>Cash and cash equivalents at the beginning of the period</b>	<b>1,392,388.43</b>	<b>1,086,639.06</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>2,152,572.42</b>	<b>1,392,388.43</b>

5 - EFCA -- STATEMENT OF CHANGES IN CAPITAL

Capital	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
	Fair value reserve	Other reserves			
Balance as of 31 December 2010	0.00	0.00	443,854.97	478,163.20	922,018.17
Changes in accounting policies 1)	0.00	0.00	0.00	0.00	0.00
Balance as of 1 January 2011 (restated)	0.00	0.00	443,854.97	478,163.20	922,018.17
Other 2)	0.00	0.00	0.00	0.00	0.00
Fair value movements	0.00	0.00	0.00	0.00	0.00
Movement in Guarantee Fund reserve	0.00	0.00	0.00	0.00	0.00
Allocation of the Economic Result of Previous Year	0.00	0.00	478,163.20	-478,163.20	0.00
Amounts credited to Member States	0.00	0.00	0.00	0.00	0.00
Economic result of the year	0.00	0.00	0.00	60,162.80	60,162.80
Balance as of 31 December 2011	0.00	0.00	922,018.17	60,162.80	982,180.97

## 6 – APPENDIX TO THE FINANCIAL STATEMENTS

### 6.1 Accounting principles (summary)

The generally accepted accounting principles as defined by the Agency Financial Regulation are as follows:

#### 1. Going-concern principle

The going-concern principle means that the Agency is deemed to be established for an indefinite duration. Would there be objective indications that the Agency is to cease its activities; the accounting officer shall present this information in the annex, indicating the reasons. She shall apply the accounting rules with a view to determining its liquidation value.

#### 2. Principle of prudence

The principle of prudence means that assets and income shall not be overstated and liabilities and charges shall not be understated. However, the principle of prudence does not allow the creation of hidden reserves or undue provisions.

#### 3. Principle of consistent accounting methods

The principle of consistent accounting methods means that the structure of the components of the financial statements and the accounting methods and valuation rules may not be changed from one year to the next.

The Agency's accounting officer may not depart from the principle of consistent accounting methods other than in exceptional circumstances, in particular:

- (a) In the event of a significant change in the nature of the entity's operations;
- (b) where the change made is for the sake of a more appropriate presentation of the accounting operations.

#### 4. Principle of comparability of information

The principle of comparability of information means that for each item the financial statements shall also show the amount of the corresponding item in the previous year. Where, the presentation or the classification of one of the components of the financial statements is changed, the corresponding amounts for the previous year shall be made comparable and reclassified. Where it is impossible to reclassify items, this shall be explained in the annex to the financial statements.

#### 5. Principle of Materiality

The materiality principle means that all operations which are of significance for the information sought shall be taken into account in the financial statements. Materiality shall be assessed in particular by reference to the nature of the transaction or the amount.

Transactions may be aggregated where:

- (a) the transactions are identical in nature, even if the amounts are large;
- (b) the amounts are negligible;
- (c) aggregation makes for clarity in the financial statements.

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6. Principle of No-netting

The no-netting principle means that receivables and debts may not be offset against each other, nor may charges and income, save where charges and income derive from the same transaction, from similar transactions or from hedging operations and provided that they are not individually material.

7. Principle of reality over appearance

The principle of reality over appearance means that accounting events recorded in the financial statements shall be presented by reference to their economic nature.

8. Accrual-based accounting Principle

The accrual-based accounting principle means that transactions and events shall be entered in the accounts when they occur and not when amounts are actually paid or recovered. They shall be booked to the financial years to which they relate.

**Exceptions to the accounting principles**

Where, in a specific case, the accounting officer considers that an exception should be made to the content of one of the accounting principles defined above this exception must be duly substantiated and reported in the notes to the financial statements.

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## 6.2 Notes to the Balance Sheet

### 1. Fixed Assets

In compliance with the Accounting Rules of EC, assets are considered as such when their nominal value is equal or above €420. At year end the assets are reflected in the balance sheet at their net book value. The depreciation method used is the straight-line method and pro-rata temporis from the month of first use or delivery of the asset at the Agency's premises. The amortisation/depreciation rates used are presented in the table below.

The assets registration system, integrated in the Agency's accounting systems, is identical to the one used by the European Commission (ABAC Assets) and it is operational since July 2008. The amortisation and depreciation are automatically calculated and posted in SAP on a monthly basis.

The intangible assets of the Agency consist mainly in computer software, whereas the tangible assets concern computer hardware, office equipment and furniture.

Considering the nature of the assets owned by the Agency, there are no indicators of impairment as at the end of 2011 in addition to their normal amortization/depreciation.

The last physical inventory of the Agency's assets took place in the autumn of 2010. Based on the result of these procedures, some minor write-offs and corrections were posted in the accounts of 2011.

Asset type	A Depreciation rate, consolidation manual	B Depreciation rate used by reporting entity
<b>Intangible assets</b>		
Software for personal computers and servers	25%	25.0%
<b>Tangible assets</b>		
<b>Land</b>	0%	0.0%
<b>Buildings</b>	4%	4.0%
<b>Plant and equipment</b>		
Scientific and laboratory equipment	25%	25.0%
Tools for industry and workshops	12.5%	12.5%
Lifting and mechanical handling equipment for public works, prospecting and mining	12.5%	12.5%
Control and transmission devices, motors, compression, vacuum and pumping equipment	12.5%	12.5%
Equipment for the supply and treatment of electric power	12.5%, 25%	12.5%, 25%
Specific electric equipment	25%	25.0%
<b>Furniture and vehicles</b>		
Office, laboratory and workshop furniture	10%	10.0%
Electrical office equipment, printing and mailing equipment	25%	25.0%
Printshop and postroom equipment	12.5%	12.5%
Equipment and decorations for garden, kitchen, canteen, restaurant, crèche and school	12.5%	12.5%
Motorised outdoor equipment	25%	25.0%
Specific furniture and equipment for schools, crèches and childcare centres	25%	25.0%
Furniture for restaurant/cafeteria/bar area	10%, 12.5%	10%, 12.5%
Cash registers and card acceptor devices	25%	25.0%
Antiques, artistic works, collectors' items	0%	0.0%
Transport equipment (vehicles and accessories)	25%	25.0%
<b>Computer hardware</b>		
Computers, servers, accessories, data transfer equipment, printers, screens	25%	25.0%
Copying equipment, digitising and scanning equipment	25%	25.0%
<b>Other fixtures and fittings</b>		
Telecommunications equipment	25%	25.0%
Audiovisual equipment	25%	25.0%
Computer, scientific and general books, documentation		
Computer books, CDs, DVDs	33%	33.0%
Scientific books, general books, CDs, DVDs	25%	25.0%
Health, safety and protective equipment, medical equipment,	12.5%	12.5%
fire-fighting equipment, equipment for surveillance and security services		
Medical and nursing equipment	25%	25.0%
other	10%	10.0%
<b>Tangible fixed assets under construction</b>	0%	0.0%

**MOVEMENTS IN FIXED ASSETS DURING 2011**

	Carrying Amounts				Accumulated Depreciation				Net carrying amounts 31.12.11
	Opening Balance 01.01.11	Additions	Disposals	Closing Balance 31.12.11	Opening Balance 01.01.11	Amortisation and depreciation charge of the year	Amort / deprt related to disposals	Closing Balance 31.12.11	
Computer Software	66,236.94	38,312.56	-	104,549.50	-24,568.94	-20,614.56	-	-45,183.50	59,366.00
Intangibles under construction	-	24,976.00	-	24,976.00	-	-	-	-	24,976.00
<b>Intangible Fixed Assets</b>	<b>66,236.94</b>	<b>63,288.56</b>		<b>129,525.50</b>	<b>-24,568.94</b>	<b>-20,614.56</b>		<b>-45,183.50</b>	<b>84,342.00</b>
Plant and Equipment	18,468.24	6,308.30	-	24,776.54	-5,573.24	-3,324.30	-	-8,897.54	15,879.00
Furniture	172,393.96	3,572.64	-	175,966.60	-40,692.96	-16,898.38	-	-57,591.34	118,375.26
Computer hardware	317,986.96	102,643.78	-15,116.88	405,513.89	-152,897.99	-101,783.54	8,261.88	-246,419.65	159,094.24
Fixtures & Fittings	134,568.09	22,373.23	-	156,941.32	-42,694.09	-35,330.23	-	-78,024.32	78,917.00
Fixed assets under construction	-	-	-	-	-	-	-	-	-
<b>Tangible Fixed Assets</b>	<b>643,417.26</b>	<b>134,397.95</b>	<b>-15,116.88</b>	<b>763,198.35</b>	<b>-241,858.28</b>	<b>-157,336.45</b>	<b>8,261.88</b>	<b>-390,932.85</b>	<b>372,265.50</b>
<b>Total Fixed Assets at Net Book Value</b>	<b>709,654.22</b>	<b>198,186.51</b>	<b>-15,116.88</b>	<b>892,723.85</b>	<b>-266,427.22</b>	<b>-177,951.01</b>	<b>8,261.88</b>	<b>-436,116.35</b>	<b>456,607.50</b>

Notes: As requested by the EC Accounting Rule number 6, internally generated software are capitalised if they are above a locally established threshold. The Agency took into account the limit of 100,000 euro (recommended by ECA as best practice for entities with an annual budget below 40 million euro).

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During the year 2011, EFCA has incurred the following research and development costs for IT Projects which were not meeting the capitalisation criteria:

Not capitalised cost	Research cost	Not capitalised development cost
Cost of the year	144,147.50	60,400.00

## 2. Short Term Receivables

-The main categories included under this heading are as follows:

### • *Sundry Receivables*

Sundry receivables	31.12.2011			31.12.2010		
	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)	Net Value
Staff	13,177.22	0.00	13,177.22	512.57	0.00	512.57
Other (1)	10,224.22	0.00	10,224.22	0.00	0.00	0.00
<b>Total</b>	<b>23,401.44</b>	<b>0.00</b>	<b>23,401.44</b>	<b>512.57</b>	<b>0.00</b>	<b>512.57</b>

(1) Other Sundry Receivables consist of:	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)	Net Value
Various Inter-institutional expenses related to staff mobility	195.61	0.00	195.61	0.00	0.00	0.00
Accrued bank interest receivable for year N cashed in N+1	10,028.61	0.00	10,028.61	0.00	0.00	0.00
<b>Total</b>	<b>10,224.22</b>	<b>0.00</b>	<b>10,224.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

- *Deferred Charges* amounting to €42,462.62 represent the prepaid expenses for software licenses and other maintenance and service contracts.

### • *Receivables from consolidated entities:*

At year end, a number of Recovery Orders in total amount of €33,054.50 remained not cashed. They are related to recovery of salaries and other staff rights derived from Inter-institutional staff mobility. The most significant amount not cashed at year-end was of: €28,631.99 (ESMA).

## 3. Cash and Cash Equivalents

-The Agency has bank accounts in Brussels with ING Belgium SA and in Spain with Banco Bilbao Vizcaya Argentaria SA (BBVA).

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-The Spanish bank accounts are reserved for the management of assigned revenue funds.

For the execution of payments the Agency makes use of bank transfers generated by the centralised ABAC/SAP system.

Description	31.12.2011	31.12.2010
<del>Unrestricted cash:</del>	<del>1,452,572.42</del>	<del>1,392,388.43</del>
Treasury and Central Bank accounts	0.00	0.00
Current accounts (bank accounts)	1,452,572.42	1,392,388.43
Imprest accounts	0.00	0.00
Cash in hand ("Caisses")	0.00	0.00
Transfers (Cash in transit) *)	700,000.00	0.00
Short-term deposits and other cash equivalents < 3 months	0.00	0.00
<del>Restricted cash:</del>	<del>0.00</del>	<del>0.00</del>
<del>Fines</del>	<del>0.00</del>	<del>0.00</del>
<del>Other</del>	<del>0.00</del>	<del>0.00</del>
<b>Total</b>	<b>2,152,572.42</b>	<b>1,392,388.43</b>

- In addition to the cash held in the bank accounts at year end, an amount of €700,000 euro had to be recognised under "Cash in Transit" as a result of a returned payment. The amount was received back on the bank statement of ING bank account of 05.01.2012, but with a back-value date as of 27.12.2011. Due to a technical issue in the outgoing payments automated flow at year-end, the payment towards one of EFCA's vendors could not be executed by the bank and it had to be re-initiated in January 2012 when could successfully pass through. The creditor side of the transaction can be found in note 6 *Current Payables* under the position "EFTA".

The movements in the cash and cash equivalents are detailed in the Cash-Flow Statement (please see page 11). The cash flow provides a basis to assess the ability of the Agency to generate cash and cash equivalents, and the needs of the entity to utilise those cash flows.

The cash flows are classified by operating, investing and financing activities.

The cash flow table is prepared using the indirect method. The economic outturn for the financial year is adjusted for the effects of transactions of a non-cash nature (e.g. deferrals, accruals, depreciation/amortization).

#### 4. Net Assets

-The net assets of the Agency have increased with the 2011 EOA result of €60,162.80 and amounted at year-end to €982,180.97. The existing Net assets (capital) derive from the accumulation year after year of the annual accounting result of the Economic Outturn Account since the Agency was set-up. Apart from these movements, there is no other type of contributions to the capital.

-The movements in the Net Assets are presented above at page 12.

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5. Short-term Provision for Risks and Charges

- A short-term provision in amount of €42,703.77 was recognised at year-end as instructed by EC (DG Budget). It relates to the 1.7% increase in the remuneration and pension of EU civil servants calculated according to the method enshrined in the Staff Regulations. The proposal adopted by the Commission on 24<sup>th</sup> of November 2011 was combated by the European Council and currently there is a court action in course:

- The amount booked is based on the calculation performed by PMO at year-end for these outstanding salary payments relating to the period July-December 2011.

6. Current & Sundry payables

- **Current payables** include the invoices received from the vendors for goods and services provided to the Agency which were not yet paid at year-end. Please see also detailed explanations in Note 3 above related to the amount of €700,000 due at year-end to an EFTA vendor.

Current payables	31.12.2011	31.12.2010
Vendors	14,828.86	-8,836.26
Member States	3,196.80	565.75
EFTA	700,000.00	0.00
Third States	0.00	0.00
Other (1)	0.00	0.00
<b>Total</b>	<b>718,025.66</b>	<b>-8,270.51</b>

- **Sundry payables** consist mainly of cost claims from staff and governmental experts invited by the Agency to meetings organised in the frame of its operational activities. There is also included a small amount representing interest received for the assigned revenue funds and not yet re-allocated to Member states as well as accruals for assets received in 2011 without invoice and other various amounts in transit.

Sundry payables	31.12.2011	31.12.2010
Staff	17,037.04	11,272.43
Other (2)	33,556.72	54,495.26
<b>Total</b>	<b>50,593.76</b>	<b>65,767.69</b>

(2) Other Sundry payables:	31.12.2011	31.12.2010
Assets - Goods received without Invoice	25,665.00	48,214.70
Interest on current bank account to be repaid to MS (Assigned revenues)	2,457.61	2,419.19
Various amounts in transit	5,434.11	3,861.37
<b>Total</b>	<b>33,556.72</b>	<b>54,495.26</b>

7. Accrued charges

-Expenditure related to goods or services provided to the Agency during financial year 2011 but not invoiced, nor paid at the end of the exercise, are considered as accrued charges.

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-Accruals were calculated on basis of the pending payment obligations of the Agency for goods and services delivered in 2011 for which commitments had been carried forward from 2011 to 2012. Moreover, some accrued amounts were also taking into account additional payment obligations stemming from 2011 on top of the carry forward (like for example untaken leave of staff).

Description	31.12.2011	31.12.2010
Accrued charges		
Untaken annual leave *	113,465.54	118,923.39
Other accrued charges	423,411.83	581,709.43
Accrued Charges with consolidated EU entities	29,427.56	6,141.09
Deferred Income	0.00	0.00
<b>Total</b>	<b>566,304.93</b>	<b>706,773.91</b>

#### 8. Accounts payable with consolidated entities

##### - *European Commission Subsidy - Pre-financing Surplus:*

- At the end of 2011 there is a surplus of the EC subsidy in amount of: **€283,647.13** that has to be returned to the European Commission. The amount corresponds to the budgetary outturn result of the year (please see page 26).
- During 2011, the subsidy surplus of 2010 (**€186,495.23**) has been repaid to the Commission as well as the interest earned during 2010 on the bank accounts where the subsidy is held (**€34,689.19**).

##### - *Other Accounts payable with consolidated entities:*

- Apart from the interest earned in 2011 and payable to EC for the subsidy held in the current bank accounts (**€42,378.54**), there are also some amounts payable to other consolidated entities which were pending at year-end. The most significant ones are with:
  - EMSA: **€15,600**
  - DG BUDGET: **€5,200**
  - OHIM: **€1,366.20**

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### 6.3 Notes to the Economic Outturn Account

#### 1. Other Operating Revenue

Revenue and corresponding receivables are measured at the fair value of the consideration received or receivable and are accounted for in the period to which they relate.

Description	31.12.2011	31.12.2010
Annual Subsidy - European Commission	11,566,352.87	8,223,504.54
Accrued Income from assigned revenues programmes	0.00	1,994,360.00
Revenues related to Fixed Assets	1,677.00	12,325.00
Exchange rate gains	476.03	1,621.34
<b>TOTAL</b>	<b>11,568,505.90</b>	<b>10,231,810.88</b>

In 2011, there were no Assigned Revenues from the Member States for the rent of the inspection vessel used in the coordination of fishing inspection activities. The funds received for this purpose are included in the amount for the annual subsidy from EC presented above and they have been treated as C1 appropriations of 2011.

The Fixed assets related revenues of 2011 were generated by the recognition at market value of assets received under preferential contractual conditions.

#### 2. Administrative Expenses

Description	31.12.2011	31.12.2010
<b>Staff expenses</b>	<b>5,420,976.00</b>	<b>5,451,799.70</b>
<b>Amortisation/depreciation and Fixed assets-related expenses</b>	<b>170,790.01</b>	<b>130,290.61</b>
<b>Other administrative expenses</b>	<b>2,140,536.03</b>	<b>1,733,014.97</b>
-Maintenance, security, insurance and other costs related to the office premises	335,955.67	339,076.25
- Training and recruitment	254,897.06	85,822.21
- Missions, experts	590,292.23	582,234.46
-IT related expenditure including research and development costs	326,779.93	120,377.63
-Expenses with other internal/external services providers(non-IT)	331,615.90	377,697.65
-Other administrative	300,995.24	227,806.74
<b>TOTAL</b>	<b>7,732,302.04</b>	<b>7,315,105.28</b>

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The administrative expenses are:

- Staff expenses consisting mainly of staff salaries and allowances related to both Administration and Operations units of the Agency
- Depreciation of fixed assets includes normal amortisation/depreciation and one minor amount (€1,100.88) from assets written-off. No impairment losses were recognised for the year 2011.
- The main headings of other administrative costs were detailed above. The Agency had in 2011 costs with IT projects consisting in research and development which were not capitalised.

The transactions with the European Commission, included above, are related mainly to services provided under various service level agreements (translation, publication, training, IT systems and personnel administration).

Description	31.12.2011	31.12.2010
Staff related expenditure	-32,891.58	36,606.20
Administrative expenditure	383,223.84	175,864.24
<b>TOTAL</b>	<b>350,332.26</b>	<b>212,470.44</b>

The negative amount in staff-related expenditure concerns the recovery orders issued during 2011 to settle amounts arising from Inter-Institutional staff mobility.

### 3. Operational expenses, other

Under this heading is included the expenditure with main operational activities carried out in the frame of the mission and tasks of the Agency and amounting in 2011 to: **€3,772,950.09**. The operational costs include a rent charge of €3,000,000 for a ship of the Icelandic Coastguard hired for control activities. The rental contract was financed by funds provided within the annual EC subsidy as explained above (Other Operating Revenue - page 21).

### 4. Financial expenses

Financial losses are bank charges and interest for late payments paid according to the provisions of Financial Regulation.

Description	31.12.2011	31.12.2010
Financial expenses (non-operating)	3,090.97	271.20
<b>TOTAL</b>	<b>3,090.97</b>	<b>271.20</b>

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#### 5. Economic Outturn for the year

The Economic Result of the year in amount of: €60,182.80 is due to the application of the EC Accounting Rules consisting in:

- on one hand, in a calculation based on a cash principle and on the budgetary outturn for the determination of the revenue from the Communities (EC subsidy) to inscribe in the Economic Outturn Account,
- and, on the other hand, the calculation of the expenditures in the Economic Outturn Account on a full accrual-based accounting principle.

A full reconciliation between the result of the Economic Outturn Account of 2011 and the Budget Outturn Account of the year is presented below at page 37-38.

#### 6.4. Additional disclosures

##### 1. Services in kind (EU accounting rule n° 17)

The agency receives services in kind under the form of free use of the office building as part of the Seat Agreement with the Host Member State (Spain).

Services in kind	Estimated amount for the year :	
	2011	2010
Free use of the office Building offered by the Host Member State (SPAIN)	624,000.00	624,000.00
<b>TOTAL</b>	<b>624,000.00</b>	<b>624,000.00</b>

Concerning the Seat of the Agency, the conditions for providing a provisional seat still apply in 2011 and 2012. Under these conditions, Spain will cover the rent of the office building in 2012 inclusively.

##### 2. Operational lease

In addition to the space free of rent offered by the Host Member State (floors 2 to 6), the Agency has rented the 7th floor of the building where it is located for an annual rent which in 2011 was in amount of €40,800.

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### 3. Contingent liabilities and commitments for future funding

Contingent liability is disclosed in the notes to the financial statements when the Agency has a possible obligation resulting of a past event and, it is possible that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation. This should be in the near future. The contingent for liability of the Agency corresponds to the outstanding potential payment obligations of the Agency ("Reste à Liquider" – R.A.L.) after deducting all eligible expenses that have been already booked in the Economic Outturn Account as accrued expenses.

Other Significant Disclosures	31.12.2011	31.12.2010
RAL - Commitments against appropriations not yet consumed	1,682,668.09	1,160,393.00
Contractual commitment ( for which budget commitments have not yet been made) *)	0.00	0.00
Contributions to related organisations	0.00	0.00
Undrawn commitments	0.00	0.00
Operating lease commitments	40,800.00	40,562.70
<b>TOTAL</b>	<b>1,723,468.09</b>	<b>1,200,955.70</b>

### 4. Related Party disclosure

Key management personnel hold positions of responsibility within the Agency. They are responsible for the strategic direction and operational management of the entity and are entrusted with significant authority to execute their mandate.

Highest grade description	Grade	Number of persons of this grade
Executive Director	AD14_2	1

The transactions of the Agency with the key management personnel during financial year 2011 is composed only of the remuneration, allowances and other entitlements as determined for grade AD 14 by the Staff Regulations of the Officials of the European Communities. There are no loans or other amounts granted to management or staff.

### 5. Events after the balance sheet date

All events after balance sheet date with any material impact have been recorded in the final annual accounts.



## **PART II**

### **BUDGET IMPLEMENTATION REPORTS**

- 1 – BUDGET OUTTURN ACCOUNT
- 2 – BUDGET IMPLEMENTATION CREDIT OF THE YEAR
  - 2.1 - EFCA BUDGETARY OUTTURN 2011 (ECA format)
  - 2.2.a – BUDGET IMPLEMENTATION CREDIT OF THE YEAR – C1
  - 2.2.b – BUDGET IMPLEMENTATION CREDIT OF THE YEAR – C8
  - 2.2.c - BUDGET IMPLEMENTATION CREDIT OF THE YEAR – C2
- 3 – RECONCILIATION OF THE ACCRUAL BASED WITH THE BUDGET RESULT
- 4 – APPENDIX TO THE BUDGET IMPLEMENTATION REPORTS

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## 1 – BUDGET OUTTURN ACCOUNT

			2011	2010
<b>REVENUE</b>				
	Commission subsidy received by the Agency for 2010	+	11,850,000.00	8,409,999,77
	Phare funds from Commission	+	0.00	0.00
	Other contributions and funding received via the Commission	+	0.00	0.00
	Other donors	+	0.00	0.00
	Fee income	+	0.00	7,292,00
	Other revenue (assigned revenue from Member States)	+	917.07	1,994,360,00
	<b>TOTAL REVENUE (a)</b>		<b>11,850,917,07</b>	<b>10,411,651,77</b>
<b>EXPENDITURE</b>				
	<b>Title I: Staff</b>			
	Payments	-	5,798,281.91	5,822,329,60
	Appropriations carried over	-	84,530.20	138,898,34
	<b>Title II: Administrative Expenses</b>			
	Payments	-	772,981.08	491,036,03
	Appropriations carried over	-	524,005.94	490,619,07
	<b>Title III: Operating Expenditure</b>			
	Payments	-	3,987,227.24	2,881,474,72
	Appropriations carried over	-	551,636.34	530,875,59
	<b>TOTAL EXPENDITURE (b)</b>		<b>11,718,662.71</b>	<b>10,388,232,35</b>
	<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>		<b>132,254.36</b>	<b>56,419,42</b>
	Cancellation of unused payment appropriations carried over from previous year	+	144,415.55	104,377,92
	Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	7,292.00	27,320,00
	Exchange differences for the year (gain +/-loss -)	+/-	-314.78	-1,622,11
	<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>		<b>283,647.13</b>	<b>186,495,23</b>
	Balance year N-1	+/-	186,495.23	185,432,45
	Positive balance from year N-1 reimbursed in year N to the Commission	-	186,495.23	-185,432,45
	Result used for determining amounts in general accounting		<b>283,647.13</b>	<b>186,495,23</b>
	Commission subsidy - agency registers accrued revenue and Commission accrued expense		<b>11,568,352,87</b>	<b>8,223,504,64</b>
	Pre-financing remaining open to be reimbursed by agency to Commission in year N-1		<b>283,647.13</b>	<b>186,495,23</b>
	<b>Not included in the budget outturn</b>			
	Interests generated by 31/12/2011 on the EC subsidy and to be reimbursed to the Com <sup>o</sup> (liability) incl. reimbursement on previous year expenditure	+	42,378.54	34,689,19

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2 - BUDGET IMPLEMENTATION CREDIT OF THE YEAR:

2.1. - EFCA BUDGETARY OUTTURN 2011 (ECA format)

(000 EURO)

REVENUE 2011		EXPENDITURE 2011												
Source of revenue	Revenue entered in the budget for the financial year	Revenue collected	Final budget appropriations						Appropriations carried forward from previous financial year(s)					
			entered	committed	paid	carried forward	cancelled	Available	committed	paid	carried forward	cancelled		
Own revenue	-	-	5,981.50	5,882.81	5,798.28	84.53	98.69	138.90	-	116.53	-	22.37	-	-
EC Subsidy	11,850.00	11,850.00	1,298.50	1,296.99	772.98	524.01	1.51	490.62	-	420.31	-	70.31	-	-
Assigned Revenue	p.m.	p.m.	5,570.00	5,539.86	3,987.23	551.64	30.14	530.88	-	471.85 <sup>2</sup>	-	59.03	-	-
Other revenue	-	0.92	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>11,850.00</b>	<b>11,850.92</b>	<b>12,850.00</b>	<b>12,719.66</b>	<b>10,558.49</b>	<b>1,160.17</b>	<b>130.34</b>	<b>1,160.39</b>	<b>-</b>	<b>1,008.69</b>	<b>-</b>	<b>151.71</b>	<b>-</b>	<b>-</b>

<sup>2</sup> Amount consuming payment appropriations carried over (non automatic carry over - fund source C2) from 2010 to 2011

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2.2.a. - BUDGET IMPLEMENTATION CREDIT OF THE YEAR - Fund Source : C1

**TITLE I: STAFF EXPENDITURE**

Budget Line Position	Official Budget Item Desc (F)	Commit Approp Trans Act Amnt (1)	Commitment Amount Accepted (2)	% Committed (2/F)	Paym Approp Tr Insact Amount (4)	Payment Amnt Accepted (5)	% Paid (5/F)	RAL (2-5)
A-1100	Basic salaries	3,509,500	3,508,917	100 %	3,509,500	3,508,917	100 %	0
A-1101	Family allowances	551,130	544,118	99 %	551,130	543,518	99 %	600
A-1102	Expatriation and foreign-residence allowances	519,500	517,527	100 %	519,500	517,527	100 %	0
A-1111	Contract staff	146,259	133,382	91 %	146,259	133,382	91 %	0
A-1112	Interim Staff	113,041	112,440	99 %	113,041	104,787	93 %	7,653
A-1116	Seconded national experts	198,500	194,577	98 %	198,500	194,577	98 %	0
A-1130	Insurance against sickness	121,300	121,300	100 %	121,300	121,300	100 %	0
A-1131	Insurance against accidents and occupational disease	25,900	24,620	95 %	25,900	24,484	95 %	136
A-1132	Insurance against unemployment	48,300	46,668	97 %	48,300	46,668	97 %	0
A-1141	Annual Travel expenses	173,869	169,539	98 %	173,869	169,539	98 %	0
A-1200	Candidates recruitment and other related costs	155,700	138,853	89 %	155,700	138,853	89 %	0
A-1210	Travel expenses on entering/leaving and transfer	6,000	2,811	47 %	6,000	2,811	47 %	0
A-1220	Installation, resettlement and transfer allowances	58,800	58,463	99 %	58,800	58,463	99 %	0
A-1230	Removal expenses	27,500	17,101	62 %	27,500	10,644	39 %	6,457
A-1240	Daily subsistence allowances	27,000	26,708	99 %	27,000	26,708	99 %	0
A-1300	Administrative Missions	152,200	151,900	100 %	152,200	136,234	90 %	15,666
A-1410	Medical service	20,000	11,375	57 %	20,000	5,179	26 %	6,196
A-1420	Training of Staff	105,000	92,663	88 %	105,000	49,851	47 %	42,812
A-1430	Social Welfare of Staff	10,000	5,514	55 %	10,000	551	6 %	4,963
A-1700	Representation and events expenses	12,000	4,336	36 %	12,000	4,288	36 %	48
<b>TOTAL TITLE I</b>		<b>5,981,499</b>	<b>5,882,812</b>	<b>98 %</b>	<b>5,981,499</b>	<b>5,798,282</b>	<b>97 %</b>	<b>84,530</b>

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**TITLE II: ADMINISTRATIVE EXPENDITURE**

Budget Line Position	Official Budget Item Desc (F3)	Commit Approp Trans Act Amt (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Paym-Approp Tr ansact Amount (4)	Payment Amnt Accepted (5)	% Paid (5/4)	R/L (2-5)
A-2000	Rent	76,800	76,800	100 %	76,800	18,000	23 %	58,800
A-2010	Utilities and Services	204,400	204,335	100 %	204,400	126,415	62 %	77,920
A-2050	Security and Surveillance	77,039	77,039	100 %	77,039	66,705	87 %	10,334
A-2051	Other Building Expenditure	39,939	39,860	100 %	39,939	37,220	93 %	2,639
A-2100	ICT hardware and software	63,221	63,220	100 %	63,221	26,487	42 %	36,734
A-2101	ICT External Services	219,826	219,826	100 %	219,826	68,995	31 %	150,831
A-2200	Technical and electr off eq	13,700	13,700	100 %	13,700	12,735	93 %	965
A-2210	Furniture and related equipment	968	967	100 %	968			967
A-2252	Subscriptions to newspapers and periodicals	8,559	8,559	100 %	8,559			8,559
A-2300	Stationery and office supplies	15,899	15,898	100 %	15,899	15,066	95 %	832
A-2330	Legal expenses	0			0			
A-2350	Other current administrative expenditure	2,068	2,068	100 %	2,068	2,048	99 %	20
A-2400	Telecommunication and Postage charges	45,900	44,537	97 %	45,900	28,160	61 %	16,376
A-2411	Telecommunications equipment	1,106	1,105	100 %	1,106	458	41 %	647
A-2500	Administrative Board Meetings	72,739	72,738	100 %	72,739	67,278	92 %	5,460
A-2501	Advisory Board Meetings	6,512	6,512	100 %	6,512	6,012	92 %	500
A-2502	Other Meetings with Experts	0			0			
A-2600	Translation and interpretation services	138,000	138,000	100 %	138,000	104,127	75 %	33,873
A-2620	External Services Commission	53,000	53,000	100 %	53,000	37,191	70 %	15,809
A-2630	External Services Other Bodies	81,733	81,733	100 %	81,733	59,236	72 %	22,496
A-2670	Other External Services	101,064	101,063	100 %	101,064	58,563	58 %	42,500
A-2700	Communication expenses	76,028	76,028	100 %	76,028	38,284	50 %	37,744
<b>TOTAL TITLE II</b>		<b>1,298,501</b>	<b>1,296,987</b>	<b>100%</b>	<b>1,298,501</b>	<b>772,981</b>	<b>60%</b>	<b>524,006</b>

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**TITLE III: OPERATIONAL EXPENDITURE**

Budget Line Position	Official Budget Item Desc (FF)	Commit. Approp. Trans Sact. Amnt. (A)	Commitment Amount Accepted (2)	% Committed (2/A)	Paym. Approp. Tra Sact. Amount (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	RAL (2-5)
B3-010	Data Monitoring and networks	318,000	316,661	100%	318,000	101,433	32%	215,228
B3-020	Capacity Building Training	290,000	282,299	97%	290,000	90,038	31%	192,262
B3-030	Pooled Capacities	32,400	30,328	94%	32,400	22,775	70%	7,553
B3-100	North Sea and adjacent areas, western waters	204,800	200,966	98%	204,800	168,957	82%	32,009
B3-110	Baltic Sea	153,200	152,062	99%	153,200	106,171	69%	45,891
B3-120	NAFO and NEAFC	200,000	196,693	98%	200,000	179,807	90%	16,886
B3-130	Mediterranean Sea	152,900	149,210	98%	152,900	125,024	82%	24,186
B3-140	IUU	215,100	208,102	97%	215,100	190,480	89%	17,622
B3-210	A.M. NAFO and NEAFC	2,401,000	2,401,000	100%	1,401,000	1,400,000	100%	1,001,000
B3-220	A.M. ICCAT	1,602,600	1,602,542	100%	1,602,600	1,602,542	100%	0
<b>TOTAL TITLE III</b>		<b>5,570,000</b>	<b>5,539,864</b>	<b>99%</b>	<b>4,570,000</b>	<b>3,987,227</b>	<b>87%</b>	<b>1,552,636</b>

Budget Line Position	Official Budget Item Desc (FF)	Commit. Approp. Trans Sact. Amnt. (A)	Commitment Amount Accepted (2)	% Committed (2/A)	Paym. Approp. Tra Sact. Amount (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	RAL (2-5)
<b>TOTAL FUND SOURCE C1</b>		<b>12,850,000</b>	<b>12,719,663</b>	<b>99%</b>	<b>11,850,000</b>	<b>10,558,490</b>	<b>89%</b>	<b>2,161,172</b>

2.2.b - BUDGET IMPLEMENTATION CREDIT OF THE YEAR - Fund Source : C8

TITLE I: STAFF EXPENDITURE

Budget Line Position	Official Budget Item Desc. (Fr)	Commit Approp. Trans Acc. Amnt. (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Paym. Approp. Tra n. Act. Amount (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	R/All (2-5)
A-1101	Family allowances	2,600	2,110	81%	2,600	2,110	81%	0
A-1112	Interim Staff	9,339	9,084	97%	9,339	9,084	97%	0
A-1131	Insurance against accidents and occupational disea	341	340	100%	341	340	100%	0
A-1200	Candidates recruitment and other related costs	17,433	10,379	60%	17,433	10,379	60%	0
A-1230	Removal expenses	7,152	5,809	81%	7,152	5,809	81%	0
A-1300	Administrative Missions	26,205	26,205	100%	26,205	26,205	100%	0
A-1410	Medical service	9,107	2,551	28%	9,107	2,551	28%	0
A-1420	Training of Staff	60,124	54,683	91%	60,124	54,683	91%	0
A-1430	Social Welfare of Staff	6,298	5,370	85%	6,298	5,370	85%	0
A-1700	Representation and events expenses	300	0	0%	300			0
<b>TOTAL TITLE I</b>		<b>138,898</b>	<b>116,532</b>	<b>84%</b>	<b>138,898</b>	<b>116,532</b>	<b>84%</b>	<b>0</b>

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**TITLE II: ADMINISTRATIVE EXPENDITURE**

Budget Line Position	Official Budget Item Desc (F)	Commitment Trans Act Amnt (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Paym: Approp. Transact. Amount (4)	Payment Amnt Accepted (5)	% Paid (5/4)	P.A.L. (2-5)
A-2000	Rent	40,800	40,563	99%	40,800	40,563	99%	0
A-2010	Utilities and Services	116,431	59,220	51%	116,431	59,220	51%	0
A-2050	Security and Surveillance	12,672	12,295	97%	12,672	12,295	97%	0
A-2051	Other Building Expenditure	5,637	5,637	100%	5,637	5,637	100%	0
A-2100	ICT hardware and software	78,729	78,729	100%	78,729	78,729	100%	0
A-2101	ICT External Services	57,600	57,600	100%	57,600	57,600	100%	0
A-2200	Technical and elect. off eq.	30,392	30,392	100%	30,392	30,392	100%	0
A-2210	Furniture and related equipment	8,762	8,762	100%	8,762	8,762	100%	0
A-2252	Subscriptions to newspapers and periodicals	7,579	7,579	100%	7,579	7,579	100%	0
A-2300	Stationery and office supplies	11,403	11,403	100%	11,403	11,403	100%	0
A-2350	Other current administrative expenditure	13	12	92%	13	12	92%	0
A-2400	Telecommunication and Postage charges	23,925	19,433	81%	23,925	19,433	81%	0
A-2500	Administrative Board Meetings	648	349	54%	648	349	54%	0
A-2600	Translation and interpretation services	65,980	60,182	91%	65,980	60,182	91%	0
A-2620	External Services Commission	9,093	9,093	100%	9,093	9,093	100%	0
A-2630	External Services Other Bodies	9,000	7,361	82%	9,000	7,361	82%	0
A-2700	Communication expenses	11,956	11,696	98%	11,956	11,696	98%	0
<b>TOTAL TITLE II</b>		<b>490,619</b>	<b>420,305</b>	<b>86%</b>	<b>490,619</b>	<b>420,305</b>	<b>86%</b>	<b>0</b>



**TITLE III: OPERATIONAL EXPENDITURE**

Budget Line Position	Official Budget Item Desc (F)	Commit Approp. Trans Act Amnt (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Paym. Appropriat. Invsct. Amount (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	RAI (2-5)
B3-000	Software and Hardware	21,916	21,916	100%	0	0	0%	0
B3-001	IT external services	184,097	184,087	100%	0	0	0%	0
B3-011	Meetings	19,046	9,702	51%	0	0	0%	0
B3-012	External services	23,600	23,600	100%	0	0	0%	0
B3-022	Training and Seminars	30,884	9,663	31%	0	0	0%	0
B3-031	Missions Unit B	38,858	28,722	74%	0	0	0%	0
B3-041	Communication and other Capacity Building	13,061	11,486	88%	0	0	0%	0
B3-111	Equipment North Sea	3,280	3,280	100%	0	0	0%	0
B3-131	Missions North Sea	17,575	16,067	91%	0	0	0%	0
B3-160	Training & Assessment North Sea	5,379	4,459	83%	0	0	0%	0
B3-190	Other Expenditure North Sea and Adjacent Areas	14,247	14,135	99%	0	0	0%	0
B3-211	Uniforms and equipment Baltic Sea	3,150	3,150	100%	0	0	0%	0
B3-231	Missions Baltic Sea	9,414	9,163	97%	0	0	0%	0
B3-240	Meetings Baltic Sea	4,562	4,246	93%	0	0	0%	0
B3-260	Training and Assessment Baltic Sea	8,497	8,495	100%	0	0	0%	0
B3-290	Other Expenditure Baltic Sea	10,000	10,000	100%	0	0	0%	0
B3-310	Uniforms and equipment NAFO and NEAFC	1,570	1,570	100%	0	0	0%	0
B3-330	Missions NAFO and NEAFC	12,365	10,708	87%	0	0	0%	0
B3-340	Meetings NAFO and NEAFC	9,698	4,949	51%	0	0	0%	0
B3-360	Training and Assessment NAFO and NEAFC	14,000	12,835	92%	0	0	0%	0
B3-390	Other Expenditure NAFO and NEAFC	9,000	9,000	100%	0	0	0%	0
B3-530	Missions Mediterranean Sea	8,499	7,569	89%	0	0	0%	0
B3-540	Meeting Mediterranean Sea	15,841	10,710	68%	0	0	0%	0

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**TITLE III: OPERATIONAL EXPENDITURE (continued)**

Budget Line Position	Official Budget Item Desc (Fr)	Commit Approp Transact Amt (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Paym-Approp Trnsact Amount (4)	Payment Amnt Accepted (5)	% Paid (5/4)	R.A.L (2-5)
B3-590	Other Expenditures	7,000	7,000	100%	0	0	0%	0
	Mediterranean Sea							
B3-730	Missions IUU	18,862	18,862	100%	0	0	0%	0
B3-740	Meetings IUU	10,961	10,961	100%	0	0	0%	0
B3-760	Training & Assessment IUU	14,817	14,817	100%	0	0	0%	0
B3-790	Other expenditure IUU	697	697	100%	0	0	0%	0
	<b>TOTAL TITLE III</b>	<b>530,876</b>	<b>471,848</b>	<b>89%</b>	<b>0</b>	<b>0</b>		<b>0</b>

Budget Line Position	Official Budget Item Desc (Fr)	Commit Approp Transact Amt (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Paym-Approp Trnsact Amount (4)	Payment Amnt Accepted (5)	% Paid (5/4)	R.A.L (2-5)
	<b>TOTAL FUND SOURCE C8</b>	<b>1,160,393</b>	<b>1,008,685</b>	<b>87%</b>	<b>629,517</b>	<b>536,837</b>	<b>85%</b>	<b>0</b>

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2.2.c. - BUDGET IMPLEMENTATION CREDIT OF THE YEAR - Fund Source : C2 - Payment Appropriations carried over

Budget Line Position	Official Budget Item Desc (F)	Commit Approp (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Paym. Approp. If ansact. Amount (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	RAIC (5)
B3-000	Software and Hardware	0			21,916	21,916	100%	
B3-001	IT external services	0			184,087	184,087	100%	
B3-011	Meetings	0			9,702	9,702	100%	
B3-012	External services	0			23,600	23,600	100%	
B3-022	Training and Seminars	0			9,663	9,663	100%	
B3-031	Missions Unit B	0			28,722	28,722	100%	
B3-041	Communication and other Capacity Building	0			11,486	11,486	100%	
B3-111	Equipment North Sea	0			3,280	3,280	100%	
B3-131	Missions North Sea	0			16,067	16,067	100%	
B3-160	Training & Assessment North Sea	0			4,459	4,459	100%	
B3-190	Other Expenditure North Sea and Adjacent Areas	0			14,135	14,135	100%	
B3-211	Uniforms and equipment Baltic Sea	0			3,150	3,150	100%	
B3-231	Missions Baltic Sea	0			9,163	9,163	100%	
B3-240	Meetings Baltic Sea	0			4,246	4,246	100%	
B3-260	Training and Assessment Baltic Sea	0			8,495	8,495	100%	
B3-290	Other Expenditure Baltic Sea	0			10,000	10,000	100%	
B3-310	Uniforms and equipment NAFO and NEAFC	0			1,570	1,570	100%	
B3-330	Missions NAFO and NEAFC	0			10,708	10,708	100%	
B3-340	Meetings NAFO and NEAFC	0			4,949	4,949	100%	
B3-360	Training and Assessment NAFO and NEAFC	0			12,835	12,835	100%	
B3-390	Other Expenditure NAFO and NEAFC	0			9,000	9,000	100%	
B3-530	Missions Mediterranean Sea	0			7,569	7,569	100%	
B3-540	Meeting Mediterranean Sea	0			10,710	10,710	100%	
B3-590	Other Expenditures	0			7,000	7,000	100%	

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Budget Line Position	Official Budget Item Desc (Fr)	Commit Approp (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Paym Approp Tr ansact Amount (4)	Payment Amnt Accepted (5)	% Paid (5/4)	R A L (2-5)
	Mediterranean Sea							
E3-730	Missions IUU	0	0	0	18,862	18,862	100%	
E3-740	Meetings IUU	0	0	0	10,961	10,961	100%	
E3-760	Training & Assessment IUU	0	0	0	14,817	14,817	100%	
E3-790	Other expenditure IUU	0	0	0	697	697	100%	
	<b>TOTAL FUND SOURCE C2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>471,848</b>	<b>471,848</b>	<b>100 %</b>	

Budget Line Position	Official Budget Item Desc (Fr)	Commit Approp (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Paym Approp Tr ansact Amount (4)	Payment Amnt Accepted (5)	% Paid (5/4)	R A L (2-5)
	<b>TOTAL FUND SOURCE C2</b>				<b>471,848</b>	<b>471,848</b>	<b>100 %</b>	

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3 – RECONCILIATION OF THE EOA ACCRUAL-BASED RESULT WITH THE BUDGET OUTTURN

	+/-	amount
<b>Economic result (- for loss) of the consolidation reporting package including table M2</b>	+/-	60,162.80
<b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b>		
A Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-706,773.91
B Adjustments for Accrual Cut-off (cut-off 31.12.N )	+	566,304.93
C Amount from liaison account with Commission booked in the Economic Outturn Account	-	
D Unpaid invoices at year end but booked in charges (class 6)	+	49,465.57
E Depreciation of intangible and tangible fixed assets (1)	+	169,689.13
F Provisions (1)	+	42,703.77
G Value reductions (1)	+	
H Recovery Orders issued in 2011 in class 7 and not yet cashed	-	-33,054.50
Ia Pre-financing given in previous year and cleared in the year	+	17,009.10
Ib Pre-financing received in previous year and cleared in the year	-	
J Payments made from carry-over of payment appropriations	+	1,008,785.45
K Other *)	+/-	-8,864.74
L Exchange rate differences (2), (3)	+/-	

(\*) J Other:

The following reconciling items were included under this heading:

- the total impact of various accounting corrections (mainly of double bookings)
- the movement in Deferred charges end of 2011 vs end of 2010
- the accounting loss from assets written-off, etc
- i.e. all those manual adjustments which did not have a budgetary (and cash-related) impact

<i>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</i>		
<i>M</i>	Asset acquisitions (less unpaid amounts)	-158,253.44
<i>N</i>	New pre-financing paid in the year 2011 and remaining open as at 31.12.2011	-
<i>O</i>	New pre-financing received in the year 2011 and remaining open as at 31.12.2011	283,647.13
<i>P</i>	Budgetary recovery orders issued before 2011 and cashed in the year	+
<i>Q</i>	Budgetary recovery orders issued in 2011 on balance sheet accounts (not 7 or 6 accounts) and cashed	+
<i>R</i>	Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-
<i>S</i>	Payment appropriations carried over to 2011	-1,160,172.48
<i>T</i>	Cancellation of unused carried over payment appropriations from previous year	144,415.55
<i>U</i>	Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+
<i>V</i>	Payments for pensions ( they are budgetary payments but booked against provisions)	-
<i>W</i>	-Payments for stocks of leave and supplementary hours ( they are budgetary payments but booked against provisions)	-
<i>X</i>	Other ***)	+/-
	<b>Total</b>	283,274.06
	<b>Budgetary result (+ for surplus) (4)</b>	283,647.13
	<b>Delta</b>	373.07

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## 4 – APPENDIX TO THE BUDGET IMPLEMENTATION REPORT

### 4.1 Budgetary principles (summary)

The establishment and implementation of the Agency's budget shall comply with the principles of unity and budget accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management and transparency as provided for in the Agency Financial Regulation.

#### 1 Principle of unity and budget accuracy

The budget is the instrument which, for each financial year, forecasts and authorises the revenue and expenditure considered necessary for the Agency's activities.

No revenue shall be collected and no expenditure effected unless booked to a line in the budget.

An appropriation must not be entered in the budget if it is not for an item of expenditure considered necessary.

No expenditure may be committed or authorised in excess of the appropriations authorised by the budget.

#### 2 Principle of annuality

The appropriations entered in the budget shall be authorised for one financial year which shall run from 1 January to 31 December, inclusive.

Commitments shall be entered in the accounts on the basis of the legal commitments entered into up to 31 December.

Payments shall be entered in the accounts for a financial year on the basis of the payments effected by the accounting officer by 31 December of that year at the latest.

#### 3 Principle of equilibrium

The Agency's budget revenue and payment appropriations must be in balance.

Commitment appropriations may not exceed the amount of the voted budget, plus own revenue and any other revenue. The Agency may not raise loans.

#### 4 Principle of unit of account

The budget shall be drawn up and implemented in Euro and the accounts shall be presented in Euro.

#### 5 Principle of universality

Total revenue shall cover all expenditure. All revenue and expenditure shall be entered in full without any adjustment against each other.

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## 6 Principle of specification

The appropriations in their entirety shall be earmarked for specific purposes by title and chapter; the chapters shall be further subdivided into articles and items. The Executive Director may authorise transfers from one article to another within each chapter.

## 7 Principle of sound financial management

Budget appropriations shall be used in accordance with the principle of sound financial management, that is to say, in accordance with the principles of economy, efficiency and effectiveness.

The principle of economy requires that the resources used by the Agency for the pursuit of its activities shall be made available in due time, in appropriate quantity and quality and at the best price.

The principle of efficiency is concerned with the best relationship between resources employed and results achieved.

The principle of effectiveness is concerned with attaining the specific objectives set and achieving the intended results.

## 8 Principle of transparency

The budget shall be drawn up and implemented and the accounts presented in compliance with the principle of transparency. The budget, as finally adopted, shall be published in the Official Journal of the European Communities and amending budgets shall be published in an appropriate way within two months of their adoption.

### 4.2 Types of appropriations

The Agency makes use of non-differentiated appropriations for its administrative expenditure (Titles I and II). In the case of operational expenditure (Title III) there are used both non-differentiated appropriations (chapters 30 and 31) as well as differentiated appropriations (chapter 32).

### 4.3 Description of the budget accounts

Following the provisions of the Financial Rules and Implementing Rules of the Agency, Budget accounts shall provide a detailed record of budget implementation and shall record all budget revenue and expenditure operations (voted appropriations, commitments and payments of the financial year, entitlements established, etc).

The content of the budget accounts – also called budget lines - is adopted annually by the Members of the Administrative Board, taking into account the general budgetary nomenclature and the Agency Implementing Rules on the structure and presentation of the statement of expenditure.

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Title I budget lines are related to staff expenditure like: salaries and allowances of the staff members working for the agency as well as recruitment costs such as removal expenditure, installation costs, daily subsistence allowance, etc. In addition, there are also included costs with interim staff services, training, medical expenses and administrative missions' costs.

Title II budget lines relate to all buildings and related services like maintenance and security, utilities, ICT equipment and specialised services. There are also incorporated all expenses generated by the various SLAs signed with EC and other consolidated entities.

Title III budget lines provide the implementation of all the activities carried out in the frame of the missions and tasks assigned to the Agency by its establishing Council Regulation (EC) n° 768/2005 of 26 April 2005.

Further on, there are three chapters under title III which are organised around the main operational activities carried out by the Agency as follows:

- Chapter 30- Capacity Building
- Chapter 31- Operational coordination
- Chapter 32-Acquisition of Means.

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**PART III**

**BUDGETARY AND FINANCIAL MANAGEMENT REPORT**

- 1 - FINANCIAL SYSTEMS AND MANAGEMENT
- 2 - BUDGET EXECUTION 2011

Legal framework – Financial Regulation

The presentation of this report on budgetary and financial management has been prepared in accordance with Articles 76 to 83 of the Financial Regulation applicable to EFCA.

**I. FINANCIAL SYSTEMS AND MANAGEMENT**

The budget transactions are managed in the ABAC system and the general ledger accounts are maintained in the SAP system, which has a direct interface with the General Accounting System of the European Commission. The various budgetary and financial reports are produced based on the information stored in the Datawarehouse and making use of the Business Objects reporting tool.

As a result of the financial procedures revision exercise carried out in 2010, new circulation sheets, templates and forms were implemented by the Agency to support its financial circuits. During 2011, the Agency has noted the improvements in making the procedures more efficient, transparent and accessible to all users. Moreover, the second phase of the initial project, related to the documentation of the main financial procedures, was carried out successfully.

The monitoring and follow up of the budgetary and financial transactions has been further improved through an additional monthly programming exercise being put in place starting with May 2011. This exercise allows for the analysis of planned vs. real expenditure on a monthly basis.

In May 2010, the Internal Audit Service of the Commission visited the Agency for a specific audit on its budget planning and execution capabilities. Recommendations were made for further improvement in the areas of ABAC access rights controls, internal budgetary reporting, and the follow-up of reporting exceptions. During 2011, all recommendations related to this audit exercise were implemented and, after review, they were reported as closed by the Internal Audit Service.

**II. EFCA BUDGET EXECUTION 2011**

There were €12.85 million set as 2011 contribution to the EFCA from the total subsidy of the European Union. This year, the subsidy included €4 million for the chartering of a vessel, service that was covered by separate contributions from Member States in previous years.

	2008	2009	2010	2011
Implemented Commitments	88%	98%	98%	99%
Implemented Payments	74%	88%	85%	89%

As per overview above, by the end of the financial year 2011, the Agency had committed 99% of the subsidy granted, which is slightly higher than in 2010 (98.3%). The Agency also paid 89% (in 2010, only 85.6%) of the available payment appropriations for 2011.

TITLE	COMMITMENTS		PAYMENTS		CARRY OVER		
	BUDGET 2011	Committed (€)	% exec	Paid (€)	% exec	RAI (€)	% Carried over
Title I	6,047,000	5,882,812	98.4%	5,798,282	96.9%	84,530	1.4%
Title II	1,233,000	1,296,987	99.9%	772,981	59.5%	524,006	40.4%
<b>TOTAL TITLE I AND II</b>	<b>7,280,000</b>	<b>7,179,799</b>	<b>98.6%</b>	<b>6,571,263</b>	<b>90.3%</b>	<b>608,536</b>	<b>8.5%</b>

Item	5,570,000	5,539,864	99.5%	3,987,227	87.2%	1,552,636	28.0%
Capacity Building	644,000	629,288	98.3%	214,245	33.5%	415,043	66.0%
Operational Coordination	926,000	907,033	98.0%	770,439	83.2%	136,594	15.1%
Acquisition of Means	4,000,000	4,003,542	100.0%	3,002,542	100.0%	1,001,000	25.0%
<b>TOTAL</b>	<b>12,850,000</b>	<b>12,719,663</b>	<b>99.0%</b>	<b>10,558,490</b>	<b>89.1%</b>	<b>2,161,172</b>	<b>17.0%</b>

\*Percentage in respect of the amount actually committed in 2011

As a result of analysis the timeliness of payments in compliance with the FR time limits, 87% of all payments were made within the legal targets. For commercial invoices, 79% were paid within the 30 legal days, and around 91% of cost claims (reimbursements to staff and experts) were paid within the 45 legal days.

Payment Methods	30 days	45 days	Total
Within Time Limit	355	1,045	1,400
Late Payment	94	107	201
<b>TOTAL</b>	<b>449</b>	<b>1,152</b>	<b>1,601</b>

Additional details on activities of EFCA and its performance during the year 2011 can be found in the Annual Activity Report 2011 of the Agency.

**APPENDIX I: BUDGET EXECUTION 2011**

**Staff and Administrative Expenditure (In Euros)**

TITLE/ CHAPTER	HEADING	COMMITMENT APPROPRIATIONS			PAYMENT APPROPRIATIONS			Automatic Carry Forward 2011-2012	
		Appropriat. (€)	Committed (€)	% exec	Appropriat. (€)	Paid (€)	% exec	RAL	Payment appropriations
	<b>BUDGET 2011</b>	<b>6,047,000.00</b>	<b>5,882,812.11</b>	<b>98%</b>	<b>5,981,499.00</b>	<b>5,798,281.91</b>	<b>97%</b>	<b>84,530</b>	<b>84,530</b>
1 1	Staff in active employment	5,639,000.00	5,373,087.43	99%	5,407,299.00	5,364,698.76	99%	8,389	8,389
1 2	Expenditure related to recruitment	116,000.00	243,937.00	89%	275,000.00	237,479.90	86%	6,457	6,457
1 3	Administrative missions and duty travel	110,000.00	151,900.00	100%	152,200.00	136,234.22	90%	15,666	15,666
1 4	Socio-medical infrastructure, training	170,000.00	109,551.75	81%	135,000.00	55,581.01	41%	53,971	53,971
1 7	Reception and representation expenses	12,000.00	4,335.93	36%	12,000.00	4,288.02	36%	48	48
<b>2</b>	<b>ADMINISTRATIVE EXPENDITURE</b>	<b>1,233,000.00</b>	<b>1,296,987.02</b>	<b>100%</b>	<b>1,298,501.00</b>	<b>772,981.08</b>	<b>60%</b>	<b>524,006</b>	<b>524,006</b>
2 0	Rental of building and associated costs	326,000.00	398,033.98	100%	398,178.00	248,340.34	62%	149,694	149,694
2 1	Data processing expenditure and associated costs	240,000.00	283,046.24	100%	283,047.00	95,481.50	34%	187,565	187,565
2 2	Movable property and associated costs	37,000.00	23,225.63	100%	23,227.00	12,735.22	55%	10,490	10,490
2 3	Current administrative expenditure	35,000.00	17,965.77	100%	17,967.00	17,113.77	95%	852	852
2 4	Postal charges and telecommunications	73,000.00	45,642.02	97%	47,006.00	28,618.48	61%	17,024	17,024
2 5	Meeting expenses	78,000.00	79,249.92	100%	79,251.00	73,289.92	92%	5,960	5,960
2 6	Supplementary Services	342,000.00	373,795.93	100%	373,797.00	259,118.09	69%	114,678	114,678
2 7	General Info/Communications	102,000.00	76,027.53	100%	76,028.00	38,283.76	50%	37,744	37,744
<b>11,080,501</b>	<b>TOTAL TITLES I &amp; II</b>	<b>7,280,000.00</b>	<b>7,179,799.13</b>	<b>99%</b>	<b>7,280,000.00</b>	<b>6,571,262.99</b>	<b>90%</b>	<b>608,536</b>	<b>608,536</b>

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Operational Expenditure (In Euro)

TITLE/CHAPTER	HEADING	BUDGET 2011	COMMITMENT APPROPRIATIONS			PAYMENT APPROPRIATIONS			Automatic Carry Forward 2011-2012	
			Appropriat (€)	Committed (€)	%exec	Appropriat (€)	Paid (€)	% exec	RAL	Payment appropriations
3	OPERATING EXPENDITURE									
3.0	Capacity Building	644,000.00	640,400.00	629,288.08	98%	640,400.00	214,245.31	33%	415,043	415,043
3.1	Operational	926,000.00	926,000.00	907,033.04	98%	926,000.00	770,439.47	83%	136,594	136,594
3.2	Acquisition of means	4,000,000.00	4,003,600.00	4,003,542.46	100%	3,003,600.00	3,002,542.46	100%	1,001,000	0
	TOTAL TITLE III	5,570,000.00	5,570,000.00	5,539,863.58	99%	4,570,000.00	3,987,227.24	87%	1,552,636	551,636

TOTAL FIGURES BUDGET EXECUTION 2011 (In €)

TITLE/CHAPTER	HEADING	BUDGET 2011	COMMITMENT APPROPRIATIONS			PAYMENT APPROPRIATIONS			Automatic Carry Forward 2011-2012	
			Appropriat (€)	Committed (€)	% exec	Appropriat (€)	Paid (€)	% exec	RAL	Payment appropriations
	TOTAL SUBSIDY	12,850,000.00	12,850,000.00	12,719,662.71	99.0%	11,350,000.00	10,558,490.23	89%	2,161,172	1,160,172

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## APPENDIX II: Budget Transfers

### BUDGET TRANSFERS 2011 (BALANCE PER BUDGET LINE)

TITLE/BL	DESCRIPTION	VOICED BUDGET 2011	TRANSFER	AMOUNT AFTER TRANSFER
11	<b>SALARIES</b>	5,639,000	-249,070	5,389,930
A-1100	BASIC SALARIES	3,588,500	-79,000	3,509,500
A-1101	FAMILY ALLOWANCES	650,500	-106,370	544,130
A-1102	EXPAT. & FOR. RES. ALL.	519,500	-1,000	518,500
A-1111	CONTRACT STAFF	227,600	-94,141	133,459
A-1112	INTERIM STAFF	83,200	29,841	113,041
A-1116	SEC. NAT. EXP.	210,000	-14,500	195,500
A-1130	INSURANCE SICKNESS	121,300	0	121,300
A-1131	INS. ACCID. & OCC. DIS.	25,300	600	25,900
A-1132	INS. UNEMPLOYMENT	30,300	18,000	48,300
A-1141	TRAV. EXP. AN. LEAVE	182,800	-2,500	180,300
12	<b>RECRUITMENT</b>	116,000	159,000	275,000
A-1200	MISCELLANEOUS EXPENDITURE RECRUITMENT	20,000	135,700	155,700
A-1210	TRAVEL EXPENSES	4,500	1,500	6,000
A-1220	INST. RES. & TRANS. ALL.	47,000	11,800	58,800
A-1230	REMOVAL EXPENSES	24,000	3,500	27,500
A-1240	TEMP. DLY SUBST. ALL.	20,500	6,500	27,000
13	<b>MISSIONS</b>	110,000	42,200	152,200
A-1300	ADMINISTRATIVE MISSIONS	110,000	42,200	152,200
14	<b>SOCIOMEDICAL STRUCTURE</b>	170,000	35,000	135,000
A-1410	MEDICAL SERVICE	30,000	-10,000	20,000
A-1420	LANGUAGE CRS. & TRAIN	130,000	-25,000	105,000
A-1430	SOCIAL WELFARE OF STAFF	10,000	0	10,000
17	<b>REPRESENTATION AND ENTERTAINMENT COST</b>	12,000	0	12,000
A-1700	ENTERT. & REPRES. EXP.	12,000	0	12,000
	<b>TOTAL TITLE I</b>	<b>6,047,000</b>	<b>62,870</b>	<b>5,984,130</b>

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TITLE/ BL	DESCRIPTION	VOTED BUDGET 2011	TRANSFER	AMOUNT AFTER TRANSFER
20	RENTAL OF BUILDINGS AND ASSOCIATED COSTS	326,000	73,150	399,150
A-2000	RENT	86,000	48,100	134,100
A-2010	UTILITIES AND SERVICES	130,000	17,400	147,400
A-2050	SEC. & SURV. BUILD.	90,000	-12,960	77,060
A-2051	OTHER BUILDING EXPENDITURE	20,000	20,600	40,600
21	DATA PROCESSING AND ASSOCIATED COSTS	240,000	43,200	283,200
A-2100	ICT EQUIPMENT	90,000	-26,700	63,300
A-2101	EXT. SERV. DATA PROC.	150,000	69,900	219,900
22	MOVABLE PROPERTY AND ASSOCIATED COSTS	37,000	-12,800	24,200
A-2200	TECHNICAL INSTAL AND ELECTRONIC OFFICE EQUIPMENT	16,000	-400	14,600
A-2210	FURNITURE AND RELATED EQUIPMENT	10,500	-9,500	1,000
A-2262	Subscriptions to newspapers and periodicals	11,500	-2,900	8,600
23	CURRENT ADMINISTRATIVE EXPENDITURE	35,000	-14,900	20,100
A-2300	STAT. & OFF. SUPPL.	26,000	-7,000	18,000
A-2330	LEGAL EXPENSES	5,000	-5,000	-
A-2360	OTHER CURRENT ADMINISTRATIVE EXPENDITURE	5,000	-2,900	2,100
24	POSTAL CHARGES AND TELECOMMUNICATION	73,000	-26,900	47,100
A-2400	TELECOM AND POST	58,000	-12,100	45,900
A-2411	TELECOM EQUIP.	15,000	-13,800	1,200
25	MEETING EXPENSES	78,000	-2,700	80,700
A-2500	ADMIN. BOARD MEETINGS	60,000	14,100	74,100
A-2501	ADVIS. BOARD MEETINGS	16,000	-8,400	6,600
A-2502	OTH. MEETINGS EXPERTS	3,000	-3,000	-
26	Supplementary services (External Services)	342,000	-42,970	384,970
A-2600	Translation and Interpretation services	162,000	-14,000	138,000
A-2620	EXT. SERV. COMMISSION	45,000	9,500	54,500
A-2630	EXTERNAL SERVICES OTHER BODIES	55,000	36,400	91,400
A-2670	OTHER EXTERNAL SERVICES	90,000	11,070	101,070
27	General Info/ Communications	102,000	-26,550	76,450
A-2700	COMMUNICATION EXPENSES	102,000	-26,550	76,450
	TOTAL (TITLE II)	1,233,000	82,870	1,315,870

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TITLE/ BL	DESCRIPTION	VOTED BUDGET 2011	TRANSFER	AMOUNT AFTER TRANSFER
30	CAPACITY BUILDING	644,000	-3,600	640,400
B3-010	DATA MONITORING AND NETWORKS	320,000	-2,000	318,000
B3-020	TRAINING	324,000	-34,000	290,000
B3-030	POOLED CAPACITIES	-	32,400	32,400
31	31 OPERATIONAL COORDINATION	926,000	0	926,000
B3-100	NORTH SEA AND ADJACENT AREAS, WESTERN WATERS	165,000	39,800	204,800
B3-110	BALTIC SEA	165,000	-11,800	153,200
B3-120	NAFO AND NEAFC	200,000	0	200,000
B3-130	MEDITERRANEAN SEA	165,000	-12,100	152,900
B3-140	IUU	231,000	-15,900	215,100
32	ACQUISITION OF MEANS	4,000,000	-3,600	4,003,600
B3-210	Uniforms and Equipment Baltic Sea	2,717,500	-316,500	2,401,000
B3-220	Technical Assistance Baltic Sea	1,282,500	320,100	1,602,600
B3-230	Missions Baltic Sea	-	0	-
	TOTAL BUDGET TITLE III	5,570,000	0	5,570,000

TITLE/ BL	DESCRIPTION	VOTED BUDGET 2011	TRANSFER	AMOUNT AFTER TRANSFER
	TOTAL BUDGET 2011	12,850,000	0	12,850,000

### APPENDIX III: Establishment Plan

ESTABLISHMENT PLAN OF THE EUROPEAN FISHERIES CONTROL AGENCY						
POSITIONS/ CATEGORY AND GRADE	2010 FILLED AS AT 31.12.2010		2011 FINAL BUDGET		2011 FILLED AS AT 31.12.2011	
	Permanent	Temporary	Permanent	Temporary	Permanent	Temporary
AD16						
AD15						
AD14		1		1		1
AD13		1		1		1
AD12	1	2	1	2	1	2
AD11						
AD10		1		1		1
AD9	3	6	2	6	2	6
AD8	2	1	1	2	1	2
AD7		1		1		1
AD6		1		1		1
AD5		1		1		1
<b>Total AD</b>	<b>6</b>	<b>14</b>	<b>4</b>	<b>16</b>	<b>4</b>	<b>16</b>
AST11		1		1		1
AST10	1	5		6		6
AST9		3		3		3
AST8	1	2		3		3
AST7		8		8		7
AST6		3		3		3
AST5		6		6		6
AST4						
AST3				1		1
AST2		2		2		2
AST1						
<b>Total AST</b>	<b>2</b>	<b>30</b>	<b>0</b>	<b>33</b>	<b>0</b>	<b>32</b>
<b>Total AD/AST</b>	<b>8</b>	<b>44</b>	<b>4</b>	<b>49</b>	<b>4</b>	<b>48</b>
<b>GRAND TOTAL</b>	<b>52</b>		<b>53</b>		<b>52</b>	

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