



DECISION NO 13-W-04
OF THE ADMINISTRATIVE BOARD
OF THE EUROPEAN FISHERIES CONTROL AGENCY
of 28 June 2013
relating to the adoption of the Final Annual Accounts for financial year 2012

European Fisheries Control Agency

Email: efca@efca.europa.eu – Tel: +34 986 12 06 10 – Fax: +34 886 12 52 37
Address: Edificio Odriozola, Avenida García Barbón 4, E-36201 Vigo – Spain
Postal Address: EFCA - Apartado de Correos 771 - E-36200 Vigo – Spain

THE ADMINISTRATIVE BOARD OF THE EUROPEAN FISHERIES CONTROL AGENCY,

Having regard to Article 83 of the Community Fisheries Control Agency Financial Rules (hereafter referred to as 'EFCA') adopted by the Administrative Board on 9 January 2009 (AB Decision No 09-W-01),

Considering that the Executive Director shall, after drawing up the final accounts of the Agency, send them under his responsibility to the Administrative Board which shall give an opinion on these accounts.

Considering that the Executive Director shall send the final accounts, together with the opinion of the Administrative Board, to the Commission's accounting officer, the Court of Auditors, the European Parliament and the Council, by 1 July at the latest.

HAS DECIDED AS FOLLOWS:

Article 1

The Final Annual accounts as attached in the Annex are adopted.

Article 2

The present Decision shall enter into force on the day of adoption by the Administrative Board.

Done in Vigo, on 28.06.2013.



Jörgen Holmquist
Chair of the Administrative Board



- EFCA -

FINAL
ANNUAL ACCOUNTS
OF
THE EUROPEAN FISHERIES CONTROL
AGENCY

FINANCIAL YEAR 2012

Vigo, 28th of June 2013

EFCA

**Annual Accounts
Financial Year 2012**

These accounts have been prepared by the Accounting Officer on 11/06/2013 and drawn up by the Executive Director on 11/06/2013. The opinion of the Administrative Board was given on 25/06/2013.

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 01/07/2013.

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

Vigo, 1st July 2013



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 (EFCA) for the year 2012 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 EFCA in accordance with art 68 of the Financial Regulation.

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

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

Done in Vigo, 28th of June 2013



Malvine Tomusca
Accounting Officer

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 01st 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°768/2005¹. 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 1st July 2008 to operate from its provisional headquarters at Edificio Odriozola, Avenida García Barbón 4 – 36201 Vigo. The Protocol on the Privileges and Immunities of the European Communities applies to the Agency.

¹ 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 is <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 CFCA as adopted by its Administrative Board on 9th 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

1 - EFCA-BALANCE SHEET - ASSETS

1	2	3	4	5	6
Consolidation account		Note	31.12.2012	31.12.2011	Variation
	ASSETS				
	A. NON CURRENT ASSETS				
210000	Intangible assets	1	271,380.58	84,342.00	187,038.58
200000	Property, plant and equipment	1	382,530.64	372,265.50	10,265.14
221000	Land and buildings		0.00	0.00	0.00
230000	Plant and equipment		12,645.00	15,879.00	-3,234.00
241000	Computer hardware		223,469.38	159,094.24	64,375.14
240000	Furniture and vehicles		101,551.26	118,375.26	-16,824.00
242000	Other fixtures and fittings		44,865.00	78,917.00	-34,052.00
250000	Assets under Finance lease		0.00	0.00	0.00
244000	Property, plant and equipment under construction		0.00	0.00	0.00
280000	Investments				
284000	Guarantee Fund		0.00	0.00	0.00
282000	Investments in associates		0.00	0.00	0.00
283000	Interest in Joint ventures		0.00	0.00	0.00
281000	Other investments (AFS...)		0.00	0.00	0.00
290000	Loans				
291000	Loans granted from the budget		0.00	0.00	0.00
294000	Loans granted from borrowed funds		0.00	0.00	0.00
295000	Terms deposits over 12 months		0.00	0.00	0.00
299000	Long-term pre-financing				
Range	Long-term pre-financing		0.00	0.00	0.00
Range	LT pre-financing with consolidated EU entities		0.00	0.00	0.00
292000	Long-term receivables				
Range	Long-term receivables		0.00	0.00	0.00
292009	LT receivables with consolidated EU entities		0.00	0.00	0.00
	TOTAL NON CURRENT ASSETS		653,911.22	466,307.50	187,603.72
	B. CURRENT ASSETS				
310000	Inventories		0.00	0.00	0.00
405000	Short-term pre-financing		0.00	0.00	0.00
Range	Short-term pre-financing		0.00	0.00	0.00
Range	ST pre-financing with consolidated EU entities		0.00	0.00	0.00
400000	Short-term receivables	2	69,213.74	98,918.56	-29,704.82
401000	Current receivables		0.00	0.00	0.00
420300	Term Deposits between 3 months & 1 year		0.00	0.00	0.00
420900	LT receivables falling due within a year		0.00	0.00	0.00
410900	Sundry receivables		16,418.36	23,401.44	-6,983.08
490000	Other		52,393.61	42,462.62	9,930.99
490010	Accrued income		0.00	0.00	0.00
490011	Deferred charges		52,393.61	42,462.62	9,930.99
490090	Accrued income with consolidated EU entities		0.00	0.00	0.00
490091	Deferred charges with consolidated EU entities		0.00	0.00	0.00
400009	Short-term receivables with consolidated EU entities		401.77	33,054.50	-32,652.73
501000	Short-term Investments (AFS...)		0.00	0.00	0.00
500000	Cash and cash equivalents	3	1,831,574.39	2,152,572.42	-320,998.03
505300	Cash held at bank		1,831,574.39	1,452,572.42	379,001.97
505600	Cash in Transit		0.00	700,000.00	-700,000.00
	TOTAL CURRENT ASSETS	2+3	1,831,574.39	2,252,572.42	-420,998.03
	TOTAL ASSETS	1+2+3	2,554,085.35	2,708,089.48	-153,999.13

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2- EFCA-BALANCE SHEET - LIABILITIES

1	2	3	4	5	6
Consolidation account		Note	31.12.2012	31.12.2011	Variation
	LIABILITIES				
	A. NET ASSETS	4	1,313,834.23	982,180.97	331,653.26
100000	Reserves		0.00	0.00	0.00
140000	Accumulated surplus/deficit		982,180.97	922,018.17	60,162.80
141000	Economic outturn for the year - profit+/loss-		331,653.26	60,162.80	271,490.46
	B. MINORITY INTEREST		0.00	0.00	0.00
	C. NON CURRENT LIABILITIES		0.00	0.00	0.00
161000	Employee benefits		0.00	0.00	0.00
163000	Provisions for risks and charges		0.00	0.00	0.00
170000	Financial liabilities		0.00	0.00	0.00
170200	Borrowings		0.00	0.00	0.00
170300	Held-for-trading liabilities		0.00	0.00	0.00
172000	Other long-term liabilities		0.00	0.00	0.00
172100	Other long-term liabilities		0.00	0.00	0.00
172009	Other LT liabilities with consolidated EU entities		0.00	0.00	0.00
172019	Pre-financing received from consolidated EU entities		0.00	0.00	0.00
172029	Other LT liabilities from consolidated EU entities		0.00	0.00	0.00
	TOTAL A+B+C		1,313,834.23	982,180.97	331,653.26
	D. CURRENT LIABILITIES				
483000	Provisions for risks and charges	5	171,253.95	42,703.77	128,550.18
430000	Financial liabilities		0.00	0.00	0.00
431000	Borrowings falling due within the year		0.00	0.00	0.00
432000	Held-for-trading liabilities due within the year		0.00	0.00	0.00
433000	Other current financial liabilities		0.00	0.00	0.00
440000	Accounts payable	6	1,069,611.17	1,683,213.74	-613,602.57
441000	Current payables		4,303.23	718,025.66	-713,722.43
442000	Long-term liabilities falling due within the year		0.00	0.00	0.00
443000	Sundry payables		18,749.08	50,593.76	-31,844.68
491000	Other	7	523,470.83	566,304.93	-42,834.10
491010	Accrued charges		432,070.35	536,877.37	-104,807.02
491011	Deferred income		0.00	0.00	0.00
491090	Accrued charges with consolidated EU entities		91,400.48	29,427.56	61,972.92
491091	Deferred income with consolidated EU entities		0.00	0.00	0.00
440009	Accounts payable with consolidated EU entities	8	523,088.03	348,289.39	174,798.64
440019	Pre-financing received from consolidated EU entities		500,250.47	283,647.13	216,603.34
440029	Other accounts payable against consolidated EU entities		22,837.56	64,642.26	-41,804.70
	TOTAL D. CURRENT LIABILITIES	5+6	1,240,865.12	1,726,917.51	-486,052.39
	TOTAL LIABILITIES	A+B+C+D	2,554,699.35	2,709,098.48	-153,399.13

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3 – EFCA – ECONOMIC OUTTURN ACCOUNT

1	2	3	4	5	6
Consolidation account		Note	2012	2011	Variation
706199	Funds transferred from the Commission to other Institutions		0.00	0.00	0.00
740100	Contributions of EFTA countries belonging to the EEA		0.00	0.00	0.00
743000	Recovery of expenses		0.00	0.00	0.00
744000	Revenues from administrative operations		647.13	1,677.00	-1,029.87
745000	Other operating revenue		9,716,731.09	11,566,828.90	-1,850,097.81
777777	TOTAL OPERATING REVENUE	1	9,717,378.22	11,568,505.90	-1,851,127.68
610000	Administrative expenses	2	-7,406,799.14	-7,732,302.04	325,502.90
6201,,	All Staff expenses		-5,586,844.98	-5,420,976.00	-165,868.98
630100	Fixed asset related expenses		-248,021.54	-170,790.01	-77,231.53
611000	Other administrative expenses		-1,571,932.62	-2,140,536.03	568,603.41
600000	Operational expenses	3	-1,978,601.14	-3,772,950.09	1,794,348.95
606000	Other operational expenses		-1,978,601.14	-3,772,950.09	1,794,348.95
666666	TOTAL OPERATING EXPENSES		-9,385,400.28	-11,505,252.13	2,119,851.85
750000	SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		331,977.94	63,253.77	268,724.17
650000	Financial revenues		0.00	0.00	0.00
680000	Financial expenses	4	-324.68	-3,090.97	2,766.29
750530	Movement in pensions (- expense, + revenue)		0.00	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	0.00
	SURPLUS/(DEFICIT) FROM NON OPERATING ACTIVITIES		-324.68	-3,090.97	2,766.29
800008	SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		331,653.26	60,162.80	271,490.46
790000	Minority interest		0.00	0.00	0.00
690000	Extraordinary gains (+)		0.00	0.00	0.00
	Extraordinary losses (-)		0.00	0.00	0.00
	SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS		0.00	0.00	0.00
	ECONOMIC OUTTURN FOR THE YEAR	5	331,653.26	60,162.80	271,490.46

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4 – EFCA – CASH FLOW TABLE (indirect method)

	2012	2011
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	331,653.26	60,162.80
Operating activities		
<i>Adjustments</i>		
Amortization (intangible fixed assets) +	102,542.81	20,614.56
Depreciation (tangible fixed assets) +	145,362.73	149,074.57
Increase/(decrease) in Provisions for risks and liabilities	128,550.18	42,703.77
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	0.00	17,009.10
(Increase)/decrease in Long term Receivables	0.00	0.00
(Increase)/decrease in Short term Receivables	-2,947.91	19,276.31
(Increase)/decrease in Receivables related to consolidated EU entities	32,652.73	-33,054.50
Increase/(decrease) in Other Long term liabilities	0.00	0.00
Increase/(decrease) in Accounts payable	-804,451.21	542,912.04
Increase/(decrease) in Liabilities related to consolidated EU entities	190,848.64	124,554.97
Other non-cash movements	25,092.00	15,116.88
Net cash Flow from operating activities	149,303.23	958,370.50
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-470,301.26	-198,186.51
Proceeds from tangible and intangible fixed assets (+)	0.00	0.00
Net cash flow from investing activities	-470,301.26	-198,186.51
Increase/(decrease) in Employee benefits	0.00	0.00
Net increase/(decrease) in cash and cash equivalents	-320,998.03	760,183.99
Cash and cash equivalents at the beginning of the period	2,152,572.42	1,392,388.43
Cash and cash equivalents at the end of the period	1,831,574.39	2,152,572.42

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 2011	0.00	0.00	922,018.17	60,162.80	982,180.97
Changes in accounting policies 1)	0.00	0.00	0.00	0.00	0.00
Balance as of 1 January 2012 (if restated)	0.00	0.00	922,018.17	60,162.80	982,180.97
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	60,162.80	-60,162.80	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	331,653.26	331,653.26
Balance as of 31 December 2012	0.00	0.00	982,018.97	331,653.26	1,313,834.23

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6 – NOTES 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.

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. The Agency invested also in IT projects. Some of these projects - which are supporting the activities of Operational units - have been capitalised as Internally Generated Software providing that they met the strict criteria for recognition of an asset.

Considering the nature of the assets owned by the Agency, there are no indicators of impairment as at the end of 2012 in addition to their normal amortization/depreciation.

Asset type	A Depreciation rate, consolidation manual	B Depreciation rate used by reporting entity
<u>Intangible assets</u>		
Software for personal computers and servers	25%	25.0%
<u>Tangible assets</u>		
<u>Land</u>	0%	0.0%
<u>Buildings</u>	4%	4.0%
<u>Plant and equipment</u>		
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%
<u>Furniture and vehicles</u>		
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%
<u>Computer hardware</u>		
Computers, servers, accessories, data transfer equipment, printers, screens	25%	25.0%
Copying equipment, digitising and scanning equipment	25%	25.0%
<u>Other fixtures and fittings</u>		
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, fire-fighting equipment, equipment for surveillance and security services	12.5%	12.5%
Medical and nursing equipment	25%	25.0%
other	10%	10.0%
<u>Tangible fixed assets under construction</u>	0%	0.0%

MOVEMENTS IN FIXED ASSETS DURING 2012

	Carrying Amounts					Accumulated Depreciation				Net carrying amounts 31.12.12
	Opening Balance 01.01.12	Additions	Disposals/ Transfers between headings	Closing Balance 31.12.12	Opening Balance 01.01.12	Amortisation and depreciation charge of the year	Amort / depr related to disposals	Closing Balance 31.12.12		
Computer Software	76,773.50	119,351.39 (**)	-	196,124.89	-43,447.50	-80,355.81 (**)	-	-123,803.31	72,321.58	
Internally Generated Software (*)	27,776.00	188,456.00	-	216,232.00	-1,736.00	-22,187.00	-	-23,923.00	192,309.00	
Intangibles under construction	24,976.00	6,750.00	-24,976.00	6,750.00	-	-	-	-	6,750.00	
Intangible Fixed Assets	129,525.50	314,537.29	-24,976.00	419,106.89	-45,183.50	-102,542.81		-147,726.31	271,380.58	
Plant and Equipment	24,776.54	-	-	24,776.54	-8,897.54	-3,234.00	-	-12,131.54	12,645.00	
Furniture	175,966.60	-	-	175,966.60	-57,591.34	-16,824.00	-	-74,415.34	101,551.26	
Computer hardware	405,513.89	153,443.87	13,070.00	572,027.76	-246,419.65	-102,138.73	-	-348,558.38	223,469.38	
Fixtures & Fittings	156,941.32	2,300.00	-13,535.00	145,706.32	-78,024.32	-23,166.00	349.00	-100,841.32	44,865.00	
Fixed assets under construction	-	-	-	-	-	-	-	-	-	
Tangible Fixed Assets	768,198.35	155,743.87	-165.00	918,477.22	-390,932.85	-145,362.73	349.00	-535,946.58	382,530.64	
Total Fixed Assets at Net Book Value	892,723.85	470,301.26	-25,441.00	1,337,584.11	-436,116.35	-247,905.54	349.00	-683,672.89	653,911.22	

Notes:

(*) As requested by the EC Accounting Rule number 6, the Internally Generated Software items are capitalised if their eligible development costs are above a locally established capitalisation threshold. The Agency decided to implement a local capitalisation threshold of 25,000 euro. In establishing this amount, it was taken into account the limit of 100,000 euro (recommended by ECA as best practice for entities with an annual budget below 40 million euro) and it has been made an alignment with the Agency's average annual budget of ~10 million euro over the last 3 years.

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(**) In the books of 2012, a correction was made concerning the incorrect accounting treatment applied in the previous accounting periods at the acquisition of operational software. Due to its total net impact in amount of €16,042.00, the adjustment was made through the EOA of the year.

Adjustment for previous accounting periods	Gross Book Value (GBV)	Accumulated Amortisation up to 31.12.2012	Net Book Value (NBV) as at 31.12.2012
Acquisition of the operational software vTRACK Module I	77,000.00	-60,958.00	16,042.00
TOTAL	77,000.00	-60,958.00	16,042.00

During the year 2012, 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 2012	66,222.34	30,270.00

These costs were recognised in the category of Administrative expenses together with other IT operational costs (please see below the note 2 of EOA at page 21-22).

2. Short Term Receivables

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

- **Sundry Receivables**

Sundry receivables	31.12.2012			31.12.2011			
	Receivables from	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)	Net Value
Staff		11,093.36	0.00	11,093.36	13,177.22	0.00	13,177.22
Other (1)		5,325.00	0.00	5,325.00	10,224.22	0.00	10,224.22
Total		16,418.36	0.00	16,418.36	23,401.44	0.00	23,401.44

(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	1,413.76	0.00	1,413.76	195.61	0.00	195.61
Accrued bank interest receivable for year N cashed in N+1	3,911.24	0.00	3,911.24	10,028.61	0.00	10,028.61
Total	5,325.00	0.00	5,325.00	10,224.22	0.00	10,224.22

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- **Deferred Charges** amounting at year-end to **€52,393.61** represent mostly prepaid expenses for software licenses and other maintenance, insurance and service contracts.

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).

-The Spanish bank accounts were initially reserved for the management of assigned revenue funds. At the moment, they are used for local payments towards Spanish authorities.

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

Description	31.12.2012	31.12.2011
Unrestricted cash:	1,831,574.39	1,452,572.42
Treasury and Central Bank accounts	0.00	0.00
Current accounts (bank accounts)	1,831,574.39	1,452,572.42
Imprest accounts	0.00	0.00
Cash in hand ("Caisses")	0.00	0.00
Transfers (Cash in transit) *)	0.00	700,000.00
Short-term deposits and other cash equivalents < 3 months	0.00	0.00
Restricted cash:	0.00	0.00
Fines	0.00	0.00
Other	0.00	0.00
Total	1,831,574.39	2,152,572.42

- The amount of **€700,000** of **Cash in Transit** pending at the end of 2011 it has been the result of a returned payment which was settled in the beginning of 2012 via a reiterated transaction towards the entitled vendor from 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 2012 EOA result of **€331,653.26** and amounted at year-end to **€1,313,834.23**. The existing Net assets (capital) derive from the accumulation year after year of the annual accounting result (the Economic Outturn Account) since the Agency was set-up. Apart from these movements, there were no other type of contributions to the capital.

-The movements of Net Assets are presented above in the Statement of Changes in Capital at page 12.

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5. Short-term Provision for Risks and Charges

- At the end of previous year, a short-term provision in amount of **€42,703.77** was recognised 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 24th of November 2011 was combated by the European Council.

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

- As there was no development during 2012 and the decision was still pending at the moment of preparing these Financial Statements, it was decided to perform a simulation of the amounts corresponding to year 2012 and bearing the impact of another 1.7% increase as from 1st of July 2012. The decrease in country coefficient for Spain was also taken into account when estimating the amounts due to Agency's staff.

-The following movements in provision have taken place in 2012:

Short-Term Provisions	31.12.2012	31.12.2011
Opening Balance	42,703.77	0.00
Additional provisions	128,550.18	42,703.77
Unused Amounts reversed	0.00	0.00
Amounts Used	0.00	0.00
Transfers from Long-term provisions	0.00	0.00
Others	0.00	0.00
Total	171,253.95	42,703.77

6. Current & Sundry payables

- **Current payables** include the unpaid invoices received from the vendors for goods and services provided to the Agency. It also refers to the pending cost claims from governmental experts invited to meetings organised in the framework of Agency's operational activities. Please see details in Note 3 above regarding the amount of **€700,000** outstanding at the end of last year and due to an EFTA vendor.

Current payables	31.12.2012	31.12.2011
Vendors	2,108.27	14,828.86
Member States	2,194.96	3,196.80
EFTA	0.00	700,000.00
Third States	0.00	0.00
Other (1)	0.00	0.00
Total	4,303.23	718,025.66

- **Sundry payables** consist mainly of unpaid cost claims from staff for missions, accruals for assets received in 2012 without invoice and other various amounts requiring further investigation before being settled. There is also included a small amount representing interest received for the assigned revenue funds and not yet re-allocated to Member states.

Sundry payables	31.12.2012	31.12.2011
Staff	4,383.58	17,037.04
Other (2)	14,365.50	33,556.72
Total	18,749.08	50,593.76

(2) Other Sundry payables:	31.12.2012	31.12.2011
Assets - Goods received without invoice	7,010.87	25,665.00
Interest on current bank account to be repaid to MS (for previous Assigned revenues)	2,457.61	2,457.61
Various amounts in transit	4,897.02	5,434.11
Total	14,365.50	33,556.72

7. Accrued charges

-Expenditure related to goods or services provided to the Agency during financial year 2012 but not invoiced, nor paid at the end of the exercise, are considered as accrued charges.

-Accruals were calculated on basis of the pending payment obligations of the Agency for goods and services delivered in 2012 for which commitments had been carried forward from 2012 to 2013. Moreover, some accrued amounts were also taking into account additional payment obligations stemming from 2012 on top of the carry forward (like for example untaken leave of staff).

Description	31.12.2012	31.12.2011
Accrued charges		
Untaken annual leave	101,491.66	113,465.54
Other accrued charges	330,578.69	423,411.83
Accrued Charges with consolidated EU entities	91,400.48	29,427.56
Deferred income	0.00	0.00
Total	523,470.83	566,304.93

8. Accounts payable with consolidated entities

- European Commission Subsidy - Pre-financing Surplus:

- At the end of 2012 there is a surplus of the EC subsidy in amount of: **€500,250.47** that has to be returned to the European Commission in the coming year. The amount corresponds to the budgetary outturn result of the year (please see page 27).
- During 2012, the subsidy surplus of 2011 (**€283,647.13**) has been repaid by netting-off against the 3rd instalment of current year subsidy together with the bank interest earned during 2011 in amount of **€42,378.54**.

-Other Accounts payable with consolidated entities:

- The amount of **€22,837.56** represents the bank interest payable to EC which was earned in 2012 for the subsidy held in the Agency's current bank accounts.

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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	31.12.2012	31.12.2011
Annual Subsidy - European Commission	9,716,649.53	11,566,352.87
Revenues related to Fixed Assets	0.00	1,677.00
Other administrative revenues with consolidated EU entities	647.13	0.00
Exchange rate gains	81.56	476.03
TOTAL	9,717,378.22	11,568,505.90

In 2012, the Agency received funds in amount of €1,000,000 (2011: €3,000,000) for the rent of an inspection vessel used in the coordination of fishing inspection activities (see also note 3 below on Operational Expenses). They were part of the 2011 and 2012 annual subsidy from EC and they have been treated as C1 appropriations.

The Other administrative revenues with consolidated EU entities represent a rounding difference for the 2011 pre-financed EC subsidy which was not requested back by DG MARE being agreed to apply a common treatment and recognise this small amount in the EOA of the year.

2. Administrative Expenses

Description	31.12.2012	31.12.2011
Staff expenses	5,586,844.98	5,420,976.00
Amortisation/depreciation and Fixed assets-related expenses	248,021.54	170,790.01
Other administrative expenses	1,571,932.62	2,140,536.03
-Maintenance, security, insurance and other costs related to the office premises	261,170.68	335,955.67
- Training and recruitment	104,463.91	254,897.06
- Missions, experts	214,440.66	590,292.23
-IT related expenditure including research and development costs	350,993.79	326,779.93
-Expenses with other internal/external services providers(non-IT)	444,321.17	331,615.90
-Other administrative	196,542.41	300,995.24
TOTAL	7,406,789.14	7,732,302.04

The administrative expenses are:

- Staff expenses consisting mainly of staff salaries and allowances related to Operations and Administration units of the Agency;
- The amortisation/depreciation of fixed assets – including in 2012 an adjustment in amount of **€69,058.00** for software that was not properly recognised at its entry, but expensed. No impairment losses were recognised for the year 2012;
- Other administrative expenses for which the main headings were detailed above. In this heading are included all current IT operational costs of 2012 as well as all costs with IT projects (for administrative and operational systems and applications) except for the portion of development costs eligible for capitalisation as Internally Generated Software and reported as assets (please see disclosures under “Fixed Assets”- page 16).

In 2012 the Agency has run a review of the appropriate recognition of various expenses according their nature (administrative versus operational). As a result of this exercise, it was decided to keep in “Missions and experts” only the costs with the members of Advisory and Administrative Boards and with other experts participating to administrative activities. The costs incurred in relation with experts invited to meetings for operational activities were recognised as an Operational expense rather than an Administrative expense.

For disclosure purposes and to enable the comparison between periods, the impact of this reclassification was quantified for 2011 as being in amount of: **€353,010.69**. The revised amounts were shown below for the category of expenses affected by this change. A similar approach was taken for the Operational Expenses note below (page 23).

Description	31.12.2012	31.12.2011
- Missions, experts	214,440.66	590,292.23
Reclassification amount to align the 2011 expenses with 2012 internal rules of recognition (*only for disclosure purposes)	0.00	-353,010.69
Revised TOTAL	214,440.66	237,281.54

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

Description	31.12.2012	31.12.2011
Staff related expenditure	0.00	-32,891.58
Administrative expenditure	378,381.44	383,223.84
TOTAL	378,381.44	350,332.26

In 2011, 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

Under this heading is included the expenditure with main operational activities carried out in the frame of the mission and tasks of the Agency.

Description	31.12.2012	31.12.2011
Rental of Ship for control activities (Icelandic Coastguard)	1,000,000.00	3,000,000.00
Other Operational Expenses	978,193.34	772,159.28
Exchange rate losses	407.80	790.81
TOTAL	1,978,601.14	3,772,850.09

The operational costs have included the rent charge for a ship of the Icelandic Coastguard hired for control activities. The rental contract was financed by funds provided within the annual EC subsidy (please see Other Operating Revenue - page 21).

As explained above, in 2012 the Agency revised its accounting recognition of costs with experts invited to various meetings for operational activities (workshops, steering groups, etc).

For comparison purposes, it was disclosed herein the impact of applying the same rules of recognition revised in 2012 for this type of costs incurred in 2011.

Description	31.12.2012	31.12.2011
Other Operational Expenses	978,193.34	772,159.28
Reclassification amount to align the 2011 expenses with 2012 internal rules of recognition (*only for disclosure purposes)	0.00	353,010.69
REVISED TOTAL	978,193.34	1,125,169.97

4. Financial expenses

Financial expenses are bank charges and interest for late payments paid according the provisions of Financial Regulation. However during 2012, no interest for late payment was paid by the Agency.

Description	31.12.2012	31.12.2011
Interest for late payments	-	2,616.45
Bank Charges	324.68	474.52
TOTAL	324.68	3,090.97

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5. Economic Outturn for the year

The EOA result of 2012 in amount of: **€331,653.26** 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 2012 and the Budget Outturn Account of the year is presented below at page 35-36.

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 :	
	2012	2011
Free use of the office Building offered by the Host Member State (SPAIN)	624,000.00	624,000.00
TOTAL	624,000.00	624,000.00

Concerning the Seat of the Agency, in 2012 the conditions for providing a provisional seat were re-discussed with the Spanish authorities and it was agreed they will remain unchanged for the foreseeable future.

1. 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 2012 was in amount of **€40,800** (included below in the "Other significant disclosures" note-page 25).

2. 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	31.12.2012	31.12.2011
RAL - Commitments against appropriations not yet consumed	912,709.14	1,682,668.09
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	40,800.00
TOTAL	953,509.14	1,723,468.09

3. 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 2012 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 outside provisions of Staff Regulation being granted to management or staff.

4. Events after the balance sheet date

All events after balance sheet date with any material impact have been recorded so far in these annual accounts.

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PART II

BUDGET IMPLEMENTATION REPORTS

1 – BUDGET OUTTURN ACCOUNT

2 – BUDGET IMPLEMENTATION CREDIT OF THE YEAR

2.1 - EFCA BUDGETARY OUTTURN 2012 (ECA format)

2.2.a – BUDGET IMPLEMENTATION CREDIT OF THE YEAR – C1

2.2.b – BUDGET IMPLEMENTATION CREDIT OF THE YEAR – C8

3 – RECONCILIATION OF THE ACCRUAL BASED WITH THE BUDGET RESULT

4 – NOTES TO THE BUDGET IMPLEMENTATION REPORTS

1 – BUDGET OUTTURN ACCOUNT

			2012	2011
REVENUE				
	Balancing Commission subsidy	+	10,216,900.00	11,850,000.00
	Other subsidy from Commission (Phare, IPA...)	+	0.00	0.00
	Other contributions and funding received via the Commission	+	0.00	0.00
	Fee income	+	0.00	0.00
	Other Income	+	31,241.39	917.07
	TOTAL REVENUE (a)		10,248,141.39	11,850,917.07
EXPENDITURE				
Title I: Staff				
	Payments	-	5,745,819.43	5,798,281.91
	Appropriations carried over	-	112,658.89	84,530.20
Title II: Administrative Expenses				
	Payments	-	854,660.19	772,981.08
	Appropriations carried over	-	453,566.84	524,005.94
Title III: Operating Expenditure				
	Payments	-	1,907,347.31	3,987,227.24
	Appropriations carried over	-	773,296.41	551,636.34
	TOTAL EXPENDITURE (b)		9,847,349.07	11,718,662.71
	OUTTURN FOR THE FINANCIAL YEAR (a-b)		400,792.32	132,254.36
	Cancellation of unused payment appropriations carried over from previous year	+	99,784.39	144,415.55
	Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	0.00	7,292.00
	Exchange differences for the year (gain +/loss -)	+/-	-326.24	-314.78
	BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		500,250.47	283,647.13
	Balance year N-1	+/-	283,647.13	186,495.23
	Positive balance from year N-1 reimbursed in year N to the Commission	-	-283,647.13	186,495.23
	Result used for determining amounts in general accounting		500,250.47	283,647.13
	Commission subsidy - agency registers accrued revenue and Commission accrued expense		9,716,649.53	11,566,352.87
	Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		500,250.47	283,647.13
Not included in the budget outturn				
	Interests generated by 31/12/2011 on the EC subsidy and to be reimbursed to the Com° (liability) incl. reimbursement on previous year expenditure	+	22,837.56	42,378.54

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2 - BUDGET IMPLEMENTATION CREDIT OF THE YEAR:

2.1. - EFCA BUDGETARY OUTTURN 2012 (ECA format)

(000 EURO)

REVENUE 2012			EXPENDITURE 2012										
Source of revenue	Revenue entered in the final 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	
Allocation of expenditure													
Own revenue	-	-	6,184.41	5,858.48	5,745.82	112.66	325.93	84.53	82.75	82.75	-	-	1.78
EC Subsidy	10,216.90	10,216.90	1,319.95	1,308.23	854.67	453.56	11.72	524.01	507.71	507.71	-	-	16.30
Assigned Revenue	-	-	1,711.54	1,679.66	906.36	773.30	31.88	551.63	469.93	469.93	-	-	81.70
Other revenue	31.24	31.24	1.00	-	-	-	1.00	1,001.00	1,000.98	-	-	-	0.02
			1,001.00	-	1,000.98	-	0.02	-	-	-	-	-	-
TOTAL	10,216.90	10,248.14	9,216.90	8,846.37	8,507.83	1,339.52	370.53	2,161.17	2,061.37	1,060.39	-	-	99.80
			10,216.90		8,507.83	1,339.52	369.55	1,160.17		1,060.39	-	-	99.78

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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 (Fr)	Commt. Approp. Trans act. Amnt. (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Paym. Approp. Transact. Amount (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	R A L (2-5)
A-1100	Basic salaries	3,687,408.00	3,599,414.39	97.61%	3,687,408.00	3,599,414.39	97.61%	00.00
A-1101	Family allowances	590,000.00	549,325.87	93.11%	590,000.00	547,075.87	92.72%	2,250.00
A-1102	Expatriation and foreign-residence allowances	545,000.00	522,956.82	95.96%	545,000.00	522,956.82	95.96%	0.00
A-1111	Contract staff	192,000.00	190,065.16	98.99%	192,000.00	190,065.16	98.99%	0.00
A-1112	Interim Staff	164,025.00	164,006.30	99.99%	164,025.00	108,773.59	66.32%	55,323.71
A-1116	Seconded national experts	180,000.00	173,174.51	96.21%	180,000.00	173,174.51	96.21%	0.00
A-1130	Insurance against sickness	130,000.00	126,031.84	96.95%	130,000.00	126,031.84	96.95%	0.00
A-1131	Insurance against accidents and occupational diseases	30,500.00	19,011.89	62.33%	30,500	18,661.89	61.19%	350.00
A-1132	Insurance against unemployment	50,000.00	44,116.65	88.23%	50,000.00	44,166.65	88.23%	0.00
A-1141	Annual Travel expenses	175,000.00	168,558.28	96.32%	175,000	168,558.28	96.32%	0.00
A-1200	Candidates recruitment and other related costs	34,400.00	29,000.00	84.30%	34,400.00	16,563.60	48.15%	12,436.40
A-1210	Travel expenses on entering/leaving and transfer	4,500.00	2,099.88	46.66%	4,500.00	2,099.88	46.66%	0.00
A-1220	Installation, resettlement and transfer allowances	41,500.00	37,362.73	90.03%	41,500.00	37,362.73	90.03%	0.00
A-1230	Removal expenses	28,075.00	5,045.70	17.97%	28,075.00	5,045.70	17.97%	0.00
A-1240	Daily subsistence allowances	22,000.00	17,352.31	78.87%	22,000.00	17,352.31	78.87%	0.00
A-1300	Administrative Missions	128,000.00	86,500.00	67.58%	128,000.00	83,419.07	65.17%	3,080.93
A-1410	Medical service	34,000.00	15,000.00	44.12%	34,000.00	9,849.35	28.97%	5,150.65
A-1420	Training of Staff	129,104.00	99,149.58	76.80%	129,104.00	70,128.38	54.32%	29,021.20
A-1430	Social Welfare of Staff	8,896.00	8773.25	98.62%	8,896.00	3,794.25	42.65%	4,979.00
A-1700	Representation and events expenses	10,000.00	1,533.16	15.33%	10,000.00	1,375.16	13.75%	158.00
TOTAL TITLE I		6,164,003.00	5,858,478.32	94.73%	6,184,408.00	5,745,819.43	92.91%	112,659.89

TITLE II: ADMINISTRATIVE EXPENDITURE

Budget Line Position	Official Budget Item Desc (Fr)	Commt. Approp. Trans act. Amnt. (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)
A-2000	Rent	58,800.00	58,800.00	100%	58,800.00	18,000	30.61%	40,800.00
A-2010	Utilities and Services	158,685.00	158,683.93	99.99%	158,685.00	129,881.69	81.85%	28,802.24
A-2050	Security and Surveillance	73,620.00	73,619.05	99.99%	73,620.00	62,134.37	84.40%	11,484.68
A-2051	Other Building Expenditure	41,220.00	41,219.63	99.99%	41,220.00	38,581.52	93.60%	2,638.11
A-2100	ICT hardware and software	231,475.00	231,474.06	99.99%	231,475.00	128,678.01	55.59%	102,796.05
A-2101	ICT External Services	178,621.00	175,271.00	98.12%	178,621.00	131,700.00	73.73%	43,571.00
A-2200	Technical and elect. off eq.	50,600.00	50,336.98	99.48%	50,600.00	26,405.56	52.18%	23,931.42
A-2210	Furniture and related equipment	32,310.00	32,309.14	99.99%	32,310.00	5,455.50	16.88%	26,853.64
A-2252	Subscriptions to newspapers and periodicals	8,558.00	8,557.38	99.99%	8,558.00	0.00	0.00%	8,557.38
A-2300	Stationery and office supplies	23,000.00	22,954.96	99.80%	23,000.00	18,036.27	78.42%	4,918.69
A-2330	Legal expenses	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00
A-2350	Other current administrative expenditure	2,000.00	1,990.19	99.51%	2,000.00	1,910.19	95.51%	80
A-2400	Telecommunication and Postage charges	56,400.00	54,500.00	96.63%	56,400.00	42,696.92	75.70%	11,803.08
A-2411	Telecommunications equipment	917.00	916.56	99.95%	917.00	916.56	99.95%	0.00
A-2500	Administrative Board Meetings	61,500.00	61,500.00	100%	61,500.00	58,091.67	94.46%	3,408.33
A-2501	Advisory Board Meetings	3,000.00	2,897.03	96.57%	3,000.00	2,897.03	96.57%	0.00
A-2502	Other Meetings with Experts	25,426.00	25,425.93	99.99%	25,426.00	25,425.93	99.99%	0.00
A-2600	Translation and interpretation services	154,670.00	151,920.00	98.22%	154,670.00	80,641.50	52.14%	71,278.50
A-2620	External Services Commission	50,360.00	50,000.00	99.29%	50,360	38,197.04	75.85%	11,802.96
A-2630	External Services Other Bodies	52,630.00	52,630.00	100%	52,630.00	15,822.25	30.06%	36,807.75
A-2700	Communication expenses	56,159.00	53,221.19	94.77%	56,159.00	29,188.18	51.97%	24,033.01
TOTAL TITLE II		1,319,951.00	1,308,227.03	99.11%	1,319,951.00	861,550.13	64.75%	453,568.84

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TITLE III: OPERATIONAL EXPENDITURE

Budget Line Position	Official Budget Item Desc (Fr)	Commit. Approp. Transact. Amnt. (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Paym. Approp. Transact. Amount (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	R A L (2-5)
B3-010	Data Monitoring and networks	605,700.00	601,442.68	99.30%	605,700.00	178,572.00	29.48%	422,870.68
B3-020	Capacity Building Training	116,601.00	99,625.46	85.44%	116,601.00	59,350.08	50.90%	40,275.38
B3-030	Pooled Capacities	56,300.00	56,236.78	99.89%	56,300.00	29,846.51	53.01%	26,390.27
B3-100	North Sea and adjacent areas	165,000.00	165,000.00	100%	165,000.00	106,632.93	64.63%	58,367.07
B3-110	Baltic Sea	133,000.00	133,000.00	100%	133,000.00	95,867.49	72.08%	37,132.51
B3-120	NAFO and NEAFC	192,000.00	192,000.00	100%	192,000.00	124,527.47	64.86%	67,472.53
B3-130	Mediterranean Sea	164,000.00	163,844.36	99.91%	164,000.00	109,754.39	66.92%	54,089.97
B3-140	IUU	158,940.00	148,512.26	93.44%	158,940.00	136,428.61	85.84%	12,083.65
B3-150	Western Waters	120,000.00	120,000.00	100%	120,000.00	65,385.65	54.49%	54,614.35
B3-210	A.M. NAFO and NEAFC	1,000.00		0.00%	1,001,000.00	1,000,982.18	99.99%	0.00
TOTAL TITLE III		1,712,541.00	1,679,661.54	98.08%	2,712,541.00	1,907,347.31	70.32%	773,296.41

Budget Line Position	Official Budget Item Desc (Fr)	Commit. Approp. Transact. Amnt. (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Paym. Approp. Transact. Amount (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	R A L (2-5)
TOTAL FUND SOURCE C1		9,216,900.00	8,846,366.89	95.98%	10,216,900.00	8,507,826.93	83.27%	1,339,522.14

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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. Transact. Amnt. (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Paym. Approp. Transact. Amount (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	R A L (2-5)
A-1101	Family allowances	600.00	550.00	91.67%	600.00	550.00	91.67%	0.00
A-1112	Interim Staff	7,652.67	7,616.71	99.53%	7652.67	7,616.71	99.53%	0.00
A-1131	Insurance against accidents and occupational diseases	136.00	0.00	0.00%	136.00	0.00	0.00	0.00
A-1230	Removal expenses	6,457.10	6,457.10	100%	6,457.10	6,457.10	100%	0.00
A-1300	Administrative Missions	15,665.78	15,657.58	99.95%	15,665.78	15,657.58	99.95%	0.00
A-1410	Medical service	6,196.27	4920.94	79.42%	6,196.27	4,920.94	79.42%	0.00
A-1420	Training of Staff	42,811.96	42,541.86	99.37%	42,811.96	42,541.86	99.37%	0.00
A-1430	Social Welfare of Staff	4,962.51	4,962.51	100%	4,962.51	4,962.51	100%	0.00
A-1700	Representation and events expenses	47.91	40.60	84.74%	47.91	40.60	84.74%	0.00
TOTAL TITLE I		84,530.20	82,747.30	97.89%	84,530.20	82,747.30	97.89%	0.00

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TITLE II: ADMINISTRATIVE EXPENDITURE

Budget Line Position	Official Budget Item Desc (Fr)	Committ. Approp. Trans act. Amnt. (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Paym. Approp. Transact. Amount (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	R A L (2-5)
A-2000	Rent	58,800.00	58,800.00	100%	58,800.00	58,800.00	100%	0.00
A-2010	Utilities and Services	77,920.41	77,550.81	99.53%	77,920.41	77,550.81	99.53%	0.00
A-2050	Security and Surveillance	10,333.90	9967.12	96.45%	10,333.90	9,967.12	96.45%	0.00
A-2051	Other Building Expenditure	2,639.33	2638.13	99.95%	2,639.33	2,638.13	99.95%	0.00
A-2100	ICT hardware and software	36,733.74	36,733.74	100%	36,733.74	36,733.74	100%	0.00
A-2101	ICT External Services	150,831.00	144,896.00	96.07%	150,831.00	144,896.00	96.07%	0.00
A-2200	Technical and elect. off eq.	964.62	964.58	99.99%	964.62	964.58	99.99%	0.00
A-2210	Furniture and related equipment	967.02	967.02	100%	967.02	967.02	100%	0.00
A-2252	Subscriptions to newspapers and periodicals	8,558.77	8,558.77	100%	8,558.77	8,558.77	100%	0.00
A-2300	Stationery and office supplies	832.00	832.00	100%	832.00	832.00	100%	0.00
A-2350	Other current administrative expenditure	20.00	12.92	64.60%	20.00	12.92	64.60%	0.00
A-2400	Telecommunication and Postage charges	16,376.46	14,928.80	91.16%	16,376.46	14,928.80	91.16%	0.00
A-2411	Telecommunications equipment	647.08	647.08	100%	647.08	647.08	100%	0.00
A-2500	Administrative Board Meetings	5460.00	3870.29	70.88%	5460.00	3870.29	70.88%	0.00
A-2501	Advisory Board Meetings	500.00	463.20	92.64%	500.00	463.20	92.64%	0.00
A-2600	Translation and interpretation services	33,872.75	31,040.00	91.64%	33,872.75	31,040.00	91.64%	0.00
A-2620	External Services Commission	15,808.76	14,232.34	90.03%	15,808.76	14,232.34	90.03%	0.00
A-2630	External Services Other Bodies	22,496.33	22,496.33	100%	22,496.33	22,496.33	100%	0.00
A-2670	Other External Services	42,500.00	42,500.00	100%	42,500.00	42,500.00	100%	0.00
A-2700	Communication expenses	37,743.77	35,610.02	94.35%	37,743.77	35,610.02	94.35%	0.00
TOTAL TITLE II		524,005.94	507,709.15	96.89%	524,005.94	507,709.15	96.89%	0.00

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TITLE III: OPERATIONAL EXPENDITURE

Budget Line Position	Official Budget Item Desc (Fr)	Commit. Approp. Transact. Amnt. (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Paym. Approp. Transact. Amount (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	R A L (2-5)
B3-010	Data Monitoring Network	215,227.94	211,037.44	98.05%	215,227.94	211,037.44	98.05%	0.00
B3-020	Capacity Building Training	192,261.57	145,205.26	75.52%	192,261.57	145,205.26	75.52%	0.00
B3-030	Pooled Capacities	7,553.26	2,673.77	35.40%	7,553.26	2,673.77	35.40%	0.00
B3-100	North Sea and adjacent areas	32,008.81	23,158.21	72.35%	32,008.81	23,158.21	72.35%	0.00
B-3110	Baltic Sea	45,891.02	39,598.08	86.29%	45,891.02	39,598.08	86.29%	0.00
B-3120	NAFO and NEAFC	16,885.93	11,695.44	69.26%	16,885.93	11,695.44	69.26%	0.00
B3-130	Mediterranean Sea	24,185.97	20,134.38	83.25%	24,185.97	20,134.38	83.25%	0.00
B3-140	IUU	17,621.84	16,429.06	93.23%	17,621.84	16,429.06	93.23%	0.00
B3-210	NAFO and NEAFC	1,001,000.00	1,000,982.18	99.99%	0.00	0.00	0.00%	0.00
	TOTAL TITLE III	1,552,636.34	1,470,913.82	94.74%	551,636.34	469,931.64	85.19%	0.00

Budget Line Position	Official Budget Item Desc (Fr)	Commit. Approp. Transact. Amnt. (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Paym. Approp. Transact. Amount (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	R A L (2-5)
	TOTAL FUND SOURCE C8 (3 BL)	2,161,172.48	2,061,370.27	95.38%	1,160,172.48	1,060,388.09	91.40%	0.00

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

	+/-	€ amount
Economic result (- for loss) of the consolidation reporting package including table M2	+/-	331,653.26
Adjustment for accrual items (items not in the budgetary result but included in the economic result)		
A Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-566,304.93
B Adjustments for Accrual Cut-off (cut-off 31.12.N)	+	523,470.83
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)	+	2,194.96
E Depreciation of intangible and tangible fixed assets (1)	+	247,905.54
F Provisions (1)	+	128,550.18
G Value reductions (1)	+	-
H Recovery Orders issued in 2012 in class 7 and not yet cashed	-	-
la Pre-financing given in previous year and cleared in the year	+	-
lb Pre-financing received in previous year and cleared in the year	-	-
J Payments made from carry-over of payment appropriations	+	1,060,388.09
K Other *)	+/-	-92,054.83
L Exchange rate differences (2) (3) not reported in the Budget outturn	+/-	-

(*) J'Other:

The following reconciling items were included in this reporting line :

-the total impact of various accounting corrections

-the movement in Deferred charges end of 2012 vs end of 2011

-the accounting loss from assets written-off, etc

i.e. all those manual adjustments which did not have a budgetary (and cash-related) impact.

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Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
M	Asset acquisitions (less unpaid amounts)	-379,540.39
N	New pre-financing paid in the year 2012 and remaining open as at 31.12.2012	-
O	New pre-financing received in the year 2012 and remaining open as at 31.12.2012	500,250.47
P	Budgetary recovery orders issued before 2012 and cashed in the year	30,571.69
Q	Budgetary recovery orders issued in 2012 on balance sheet accounts (not 7 or 6 accounts) and cashed	-
R	Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-
S	Payment appropriations carried over to 2013	-1,339,522.14
T	Cancellation of unused carried over payment appropriations from previous year	99,784.39
U	Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	-
V	Payments for pensions (they are budgetary payments but booked against provisions)	-
W	Payments for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-
X	Other **)	+/- -47,376.60
	Total	499,970.52
	Budgetary result (+ for surplus) (4)	500,250.47
	Delta	279.95

(**) X Other:

The following reconciling items were included in this reporting line:

-the invoices paid in 2012 but booked in charges or recognised as assets in 2011
 -other various amounts recovered during 2012 which were not reported under other headings above.

i.e. amounts included in the budget execution (or cashed) during the year but which were already recognised in the previous accounting periods.

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4 – NOTES 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.

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.

PART III

BUDGETARY AND FINANCIAL MANAGEMENT REPORT

- 1 – FINANCIAL SYSTEMS AND MANAGEMENT
- 2 - BUDGET EXECUTION 2012

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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.

During 2012, the agency carried out a centralisation of the financial management activities at the level of EFCA Finance team from the unit Resources. The main objective of this centralisation was to reduce the human resources dedicated to financial management while increasing the expertise and capabilities of the relevant staff, ensuring a proper back-up and providing a more stable set up for the financial workflows of the Agency.

Starting with 1st of March 2012, a new authorising officer by delegation was named for the authorisation of transactions under Title III (chapter 30) of the budget.

II. EFCA BUDGET EXECUTION 2012

There were €9.22 million set as 2012 contribution to the EFCA from the total subsidy of the European Union. The chart below shows the evolution of the Agency's budget implementation since 2008 onwards.

	2008	2009	2010	2011	2012
Implemented Commitments	88%	98%	93%	99%	96%
Implemented Payments	74%	88%	85%	89%	83%

By the end of the financial year 2012, the Agency had committed 96% of the subsidy granted. The Agency also paid 83% (in 2011, 89%) of the available payment appropriations for 2012. The non-used commitment and payment appropriations have been partly due to the salary indexations of 2011 and 2012 not paid in 2012 (around €120,000).

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TITLE	BUDGET 2012	COMMITMENTS			PAYMENTS			CARRY FORWARD	
		Approp. (€)	Consumed (€)	% exec	Approp. (€)	Paid (€)	% exec	RAL	% of voted budget
TITLE I	6,225,000	6,184,408	5,858,478	95%	6,184,408	5,745,819	93%	112,659	2%
TITLE II	1,279,359	1,319,951	1,308,227	99%	1,319,951	854,660	65%	453,567	35%
TOTAL TITLE I AND II	7,504,359	7,504,359	7,166,705	96%	7,504,359	6,600,480	88%	566,226	8%
TITLE III	1,712,541	1,712,541	1,679,662	98%	2,712,541	1,907,347	70%	773,296	45%
Capacity Building	716,601	778,601	757,305	97%	778,601	267,769	34%	489,536	68%
Operational Coordination	995,940	932,940	922,357	99%	932,940	638,597	68%	283,760	28%
Acquisition of Means	pm	1,000	0	0%	1,001,000	1,000,982	100%	0	0%
TOTAL	9,216,900	9,216,900	8,846,367	96.0%	10,216,900	8,507,827	83%	1,339,522	15%

See Annex IV for additional detailed on budget implementation 2012

In terms of the percentage of payments in compliance with the FR time limits, 98.6% (87% in 2011) of all payments were executed within the legal targets. For commercial invoices, 97.6% (79% in 2011) were paid within the 30 legal days, and around 99% (91% in 2011) of cost claims (mainly reimbursements to staff and experts) were paid within the 45 legal days.

	30	45	Total
Within Time Limit	410	1,059	1,469
Late Payment	10	10	20
Sum:	420	1,069	1,489
% compliance	97.6%	99%	98.6%

Additional details on activities of EFCA and its performance during the year 2012 can be found in the Annual Activity Report 2012 of the Agency.

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ANNEX I: BUDGET EXECUTION 2012

Staff and Administrative Expenditure (In Euros) – Fund source C1

TITLE/ CH	HEADING	BUDGET 2012	COMMITMENTS			PAYMENTS			RAL
			Appropriat. (€)	Committed (€)	% exec	Appropriat. (€)	Paid (€)	% exec	
1	STAFF	6,225,000	6,184,408	5,858,478	95%	6,184,408	5,745,819	93%	112,659
1 1	Staff in active employment	5,787,000	5,743,933	5,556,662	97%	5,743,933	5,498,829	96%	57,833
1 2	Expenditure related to recruitment	128,000	130,475	90,861	70%	130,475	78,424	60%	12,436
1 3	Administrative missions and duty travel	128,000	128,000	86,500	68%	128,000	83,419	65%	3,081
1 4	Socio-medical infrastructure, training	172,000	172,000	122,923	71%	172,000	83,772	49%	39,151
1 7	Reception and representation expenses	10,000	10,000	1,533	15%	10,000	1,375	14%	158
2	ADMINISTRATIVE EXPENDITURE	1,279,359	1,319,951	1,308,227	99%	1,319,951	854,660	65%	453,567
2 0	Rental of building and associated costs	310,000	332,325	332,323	100%	332,325	248,598	75%	83,725
2 1	Data processing expenditure and associated costs	320,000	410,096	406,745	99%	410,096	260,378	63%	146,367
2 2	Movable property and associated costs	38,000	91,468	91,204	100%	91,468	31,861	35%	59,342
2 3	Current administrative expenditure	25,000	25,000	24,945	100%	25,000	19,946	80%	4,999
2 4	Postal charges and telecommunications	75,000	57,317	55,417	97%	57,317	43,613	76%	11,803
2 5	Meeting expenses	164,000	89,926	89,823	100%	89,926	86,415	96%	3,408
2 6	Supplementary Services	260,000	257,660	254,550	99%	257,660	134,661	52%	119,889
2 7	General Info/Communications	87,359	56,159	53,221	95%	56,159	29,188	52%	24,033
	TOTAL TITLES I & II	7,504,359	7,504,359	7,166,705	96%	7,504,359	6,600,480	88%	566,226

Operational Expenditure (In Euro) - Fund source C1

TITLE/ CH	HEADING	BUDGET 2012	COMMITMENTS			PAYMENTS			
			Appropriat. (€)	Committed (€)	% exec	Appropriat. (€)	Paid (€)	% exec	RAL
3	OPERATING EXPENDITURE								
3.0	Capacity Building	716,601	778,601	757,305	97%	778,601	267,769	34%	489,536
3.1	Operational Coordination	995,940	932,940	922,357	99%	932,940	638,597	68%	283,760
3.2	Acquisition of means	0	1,000	0	0%	1,001,000	1,000,982	100%	0
	TOTAL TITLE III	1,712,541	1,712,541	1,679,662	98%	2,712,541	1,907,347	70%	773,296

TOTAL FIGURES BUDGET EXECUTION 2011 (In €) - Fund source C1

BUDGET 2012	COMMITMENTS			PAYMENTS			
	Appropriat. (€)	Committed (€)	% exec	Appropriat. (€)	Paid (€)	% exec	RAL
9,216,900	9,216,900	8,846,367	96.0%	10,216,900	8,507,827	83.3%	1,339,522

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Budget implementation C8 - Figures per title (In Euro)

TITLE	Commitments Carried forward (€)	C8 Paid (€)	DA - C1 Paid (€)	% Paid	Cancelled payment appropriations (€)
TITLE I	84,530	82,747		98%	1,783
TITLE II	524,006	507,709		97%	16,297
TOTAL TITLE I AND II	608,536	590,456		97%	18,080
TITLE III	1,552,636	459,932	1,000,982	95%	81,705
Capacity Building	415,043	358,916		86%	56,126
Operational Coordination	136,594	111,015		81%	25,578
Acquisition of Means	1,001,000		1,000,982	100%	
TOTAL	2,161,172	1,050,388	1,000,982	95%	99,784,390

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ANNEX II: Budget Transfers 2012

TITLE/ BL	DESCRIPTION	TRANSFERED
1100	BASIC SALARIES	-55,592.00
1111	CONTRACT STAFF	2,000.00
1112	INTERIM STAFF	44,025.00
1116	SEC.NAT.EXP.	-44,000.00
1131	INS.ACCID.& OCC.DIS.	-4,500.00
1141	TRAV.EXP.AN.LEAVE	15,000.00
1200	MISCELANEOUS EXPENDITURE RECRUITMENT	11,400.00
1210	TRAVEL EXPENSES	1,500.00
1220	INST.RES.& TRANS. ALL.	11,500.00
1230	REMOVAL EXPENSES	-21,925.00
1420	LANGUAGE CRS.& TRAIN	-896.00
1430	SOCIAL WELFARE OF STAFF	896.00
	TOTAL TITLE I	-40,592.00
2000	RENT	-11,200.00
2010	UTILITIES AND SERVICES	26,685.00
2050	SEC.& SURV.BUILD.	-6,380.00
2051	OTHER BUILDING EXPENDITURE	13,220.00
2100	ICT EQUIPMENT	101,475.00
2101	EXT.SERV.DATA PROC.	-11,379.00
2200	TECHNICAL INSTAL AND ELECTRONIC OFFICE EQUIPMENT	30,600.00
2210	FURNITURE AND RELATED EQUIPMENT	24,310.00
2252	Subscriptions to newspapers and periodicals	-1,442.00
2400	TELECOM AND POST	-6,600.00
2411	TELECOM EQUIP.	-11,083.00
2500	ADMIN.BOARD MEETINGS	500.00
2501	ADVIS.BOARD MEETINGS	-7,000.00
2502	OTH.MEETINGS EXPERTS	-67,574.00
2600	Translation and interpretation services	-2,330.00
2620	EXT.SERV.COMMISSION	1,360.00
2630	EXTERNAL SERVICES OTHER BODIES	-1,370.00
2700	COMMUNICATION EXPENSES	-31,200.00
	TOTAL TITLE II	40,592.00
3010	DATA MONITORING AND NETWORKS	270,700.00
3020	TRAINING	-191,000.00
3030	POOLED CAPACITIES	-17,700.00
3110	BALTIC SEA	-32,000.00
3120	NAFO AND NEAFC	-8,000.00
3130	MEDITERRANEAN SEA	-1,000.00
3140	IUU	-62,000.00
3150	WESTERN WATERS	40,000.00
3210	Acquisition of Means NAFO-NEAFC	1,000.00
	TOTAL BUDGET TITLE III	0.00

ANNEXE III: Establishment Plan

ESTABLISHMENT PLAN OF THE EUROPEAN FISHERIES CONTROL AGENCY						
POSITIONS/ CATEGORY AND GRADE	2011 FILLED AS AT 31.12.2011		2012 FINAL BUDGET		2012 FILLED AS AT 31.12.2012	
	Permanent	Temporary	Permanent	Temporary	Permanent	Temporary
AD16	-	-	-	-	-	-
AD15	-	-	-	1	-	1
AD14	-	1	-	-	-	-
AD13	-	1	-	2	-	2
AD12	1	2	-	2	-	2
AD11	-	-	-	-	-	-
AD10	-	1	-	3	-	3
AD9	2	6	-	6	-	5
AD8	1	2	-	5	-	5
AD7	-	1	-	1	-	1
AD6	-	1	-	1	-	1
AD5	-	1	-	-	-	-
Total AD	4	16	0	21	0	20
AST11	-	1	-	-	-	-
AST10	-	6	-	7	-	7
AST9	-	3	-	3	-	3
AST8	-	3	-	3	-	3
AST7	-	7	-	8	-	8
AST6	-	3	-	3	-	3
AST5	-	6	-	6	-	3
AST4	-	-	-	-	-	-
AST3	-	1	-	2	-	2
AST2	-	2	-	1	-	1
AST1	-	-	-	-	-	-
Total AST	0	32	0	33	0	30
Total AD + AST	4	48	0	54	0	50
GRAND TOTAL	52		54		50	

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