



DECISION NO 14-W-03
OF THE ADMINISTRATIVE BOARD
OF THE EUROPEAN FISHERIES CONTROL AGENCY
of 27/06/2014
relating to the adoption of the Final Annual Accounts for financial year 2013

THE ADMINISTRATIVE BOARD OF THE EUROPEAN FISHERIES CONTROL AGENCY,

Having regard to AB Decision No 13-W-09 of 31 December 2013 concerning the Financial Regulation of the European Fisheries Control Agency, and in particular Article 99 thereof,

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 27/06/2014.

A handwritten signature in black ink, appearing to read 'Dario Cau', is written over a light blue rectangular stamp.

Dario Cau
Acting Chairperson of the Administrative Board



- EFCA -

FINAL
ANNUAL ACCOUNTS
OF
THE EUROPEAN FISHERIES CONTROL
AGENCY

FINANCIAL YEAR 2013

Vigo, 27th June 2014

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Financial Year 2013

The final annual accounts for financial year 2013 have been prepared by the Accounting Officer on 12/06/2014 and drawn up by the Executive Director on 12/06/2014. The opinion of the Administrative Board was given on 27/06/2014.

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 30/06/2014.

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

Vigo, 27th of June 2014



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 2013 have been prepared in accordance with the Title IX of the Financial Regulation applicable to the general budget of the European Union, the accounting rules adopted by the Commission's Accounting Officer and the accounting principles and methods by myself.

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, 27 of June 2014



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



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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.
- As from 1st of January 2014, a new Financial Regulation Framework entered into force but it will be applicable only for the 2014 Annual accounts.
- EFCA aligned already its own Financial Regulation to the new Framework and the new act was adopted by its Administrative Board on 31st December 2013.

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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	31.12.2013	31.12.2012	Variations
	ASSETS				
	A. NON CURRENT ASSETS				
210000	Intangible assets	1	372,596.58	271,380.58	101,216.00
200000	Property, plant and equipment	1	488,062.90	382,530.64	105,532.26
221000	Land and buildings		0.00	0.00	0.00
230000	Plant and equipment		11,125.00	12,645.00	-1,520.00
241000	Computer hardware		362,557.64	223,469.38	139,088.26
240000	Furniture and vehicles		84,651.26	101,551.26	-16,900.00
242000	Other fixtures and fittings		29,729.00	44,865.00	-15,136.00
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			860,659.48	653,911.22	206,748.26
	B. CURRENT ASSETS				
310000	Inventories		0.00	0.00	0.00
405000	Short-term pre-financing		0.00	0.00	0.00
400000	Short-term receivables	2	190,003.22	69,213.74	120,789.48
401000	Current receivables		402.88	0.00	402.88
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		68,545.25	16,418.36	52,126.89
490000	Other		119,694.21	52,393.61	67,300.60
490010	Accrued income		20,192.00	0.00	20,192.00
490011	Deferred charges		99,502.21	52,393.61	47,108.60
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		1,360.88	401.77	959.11
501000	Short-term Investments (AFS...)		0.00	0.00	0.00
500000	Cash and cash equivalents	3	1,564,584.88	1,831,574.39	-266,989.51
505300	Cash held at bank		1,564,584.88	1,831,574.39	-266,989.51
505600	Cash in Transit		0.00	0.00	0.00
TOTAL CURRENT ASSETS			1,754,588.10	1,900,788.13	-146,200.03
TOTAL ASSETS			2,615,247.58	2,554,699.35	60,548.23

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2- EFCA-BALANCE SHEET – LIABILITIES

1	2	3	4	5	6
Consolidation account		Note	31.12.2013	31.12.2012	Variation
	LIABILITIES				
	A. NET ASSETS	4	1,857,241.50	1,313,834.23	543,407.27
100000	Reserves		0.00	0.00	0.00
140000	Accumulated surplus/deficit		1,313,834.23	982,180.97	331,653.26
141000	Economic outturn for the year - profit+/loss-		543,407.27	331,653.26	211,754.01
	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		1,857,241.50	1,313,834.23	543,407.27
	D. CURRENT LIABILITIES				
483000	Provisions for risks and charges	5	15,573.00	171,253.95	-155,680.95
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+7+8	742,433.08	1,069,611.17	-327,178.09
441000	Current payables	6	0.00	4,303.23	-4,303.23
442000	Long-term liabilities falling due within the year	6	0.00	0.00	0.00
443000	Sundry payables	6	57,426.91	18,749.08	38,677.83
491000	Other	7	412,528.26	523,470.83	-110,942.57
491010	Accrued charges		347,820.35	432,070.35	-84,250.00
491011	Deferred income		0.00	0.00	0.00
491090	Accrued charges with consolidated EU entities		64,707.91	91,400.48	-26,692.57
491091	Deferred income with consolidated EU entities		0.00	0.00	0.00
440009	Accounts payable with consolidated EU entities	8	272,477.91	523,088.03	-250,610.12
440019	Pre-financing received from consolidated EU entities		260,165.00	500,250.47	-240,085.47
440029	Other accounts payable against consolidated EU entities		12,312.91	22,837.56	-10,524.65
	TOTAL D. CURRENT LIABILITIES	5+6+7+8	758,006.08	1,240,865.12	-482,859.04
	TOTAL LIABILITIES	A+B+C+D	2,615,247.58	2,554,699.35	60,548.23

3 – EFCA – ECONOMIC OUTTURN ACCOUNT


1	2	3	4	5	6
Consolidation account		Note	2013	2012	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		452.71	647.13	-194.42
745000	Other operating revenue		8,957,030.79	9,716,731.09	-759,700.30
777777	TOTAL OPERATING REVENUE	1	8,957,483.50	9,717,378.22	-759,894.72
610000	Administrative expenses	2	-7,378,155.15	-7,406,799.14	28,643.99
620xxx	All Staff expenses		-5,432,546.44	-5,586,844.98	154,298.54
630100	Fixed asset related expenses		-293,010.61	-248,021.54	-44,989.07
611000	Other administrative expenses		-1,652,598.10	-1,571,932.62	-80,665.48
600000	Operational expenses	3	-1,035,452.57	-1,978,601.14	943,148.57
606000	Other operational expenses		-1,035,452.57	-1,978,601.14	943,148.57
666666	TOTAL OPERATING EXPENSES		-8,413,607.72	-9,385,400.28	971,792.56
	SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		543,875.78	331,977.94	211,897.84
750000	Financial revenues		0.00	0.00	0.00
650000	Financial expenses	4	-468.51	-324.68	-143.83
680000	Movement in pensions (- expense, + revenue)		0.00	0.00	0.00
750530	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		-468.51	-324.68	-143.83
	SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		543,407.27	331,653.26	211,754.01
800008	Minority interest		0.00	0.00	0.00
790000	Extraordinary gains (+)		0.00	0.00	0.00
690000	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	543,407.27	331,653.26	211,754.01

4 – EFCA – CASH FLOW TABLE (indirect method)

	2013	2012
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	543,407.27	331,653.26
Operating activities		
Adjustments		
Amortization (intangible fixed assets) +	99,630.36	102,542.81
Depreciation (tangible fixed assets) +	193,177.25	145,362.73
Increase/(decrease) in Provisions for risks and liabilities	-155,680.95	128,550.18
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	0.00
(Increase)/decrease in Long term Receivables	0.00	0.00
(Increase)/decrease in Short term Receivables	-119,830.37	-2,947.91
(Increase)/decrease in Receivables related to consolidated EU entities	-959.11	32,652.73
Increase/(decrease) in Other Long term liabilities	0.00	0.00
Increase/(decrease) in Accounts payable	-76,567.97	-804,451.21
Increase/(decrease) in Liabilities related to consolidated EU entities	-250,610.12	190,848.64
Other non-cash movements	203.00	25,092.00
Net cash Flow from operating activities	232,769.36	149,303.23
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-499,758.87	-470,301.26
Proceeds from tangible and intangible fixed assets (+)	0.00	0.00
Net cash flow from investing activities	-499,758.87	-470,301.26
Increase/(decrease) in Employee benefits	0.00	0.00
Net increase/(decrease) in cash and cash equivalents	-266,989.51	-320,998.03
Cash and cash equivalents at the beginning of the period	1,831,574.39	2,152,572.42
Cash and cash equivalents at the end of the period	1,564,584.88	1,831,574.39

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 2012	0.00	0.00	982,180.97	331,653.26	1,313,834.23
Changes in accounting policies 1)	0.00	0.00	0.00	0.00	0.00
Balance as of 1 January 2013 (if restated)	0.00	0.00	982,180.97	331,653.26	1,313,834.23
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	331,653.26	-331,653.26	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	543,407.27	543,407.27
Balance as of 31 December 2013	0.00	0.00	1,313,834.23	543,407.27	1,857,241.50



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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.

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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. 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 2013 in addition to their normal amortization/depreciation.

Asset type	A Depreciation rate, consolidation manual	B Depreciation rate used by reporting entity
Intangible assets		
Software for personal computers and servers	25%	25.0%
Tangible assets		
Land		
	0%	0.0%
Buildings		
	4%	4.0%
Plant and equipment		
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%
Furniture and vehicles		
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%
Computer hardware		
Computers, servers, accessories, data transfer equipment, printers, screens	25%	25.0%
Copying equipment, digitising and scanning equipment	25%	25.0%
Other fixtures and fittings		
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%
Tangible fixed assets under construction	0%	0.0%

MOVEMENTS IN FIXED ASSETS DURING 2013

ASSET CLASS	Gross Carrying Amounts					Accumulated Depreciation					Net carrying amounts 31.12.13
	Opening Balance 01.01.13	Additions	Disposals	Transfers between headings	Closing Balance 31.12.13	Opening Balance 01.01.13	Amortisation and depreciation charge of the year	Amort/Depr of disposals	Charge of transfers between headings	Closing Balance 31.12.13	
Computer Software	196,124.89	38,831.76	-4,187.68	-13,583.40	217,185.57	-123,803.31	-38,721.76	4,187.68	404.40	-157,932.99	59,252.58
Internally Generated Software (*)	216,232.00	123,138.00	-	19,410.00	358,780.00	-23,923.00	-61,313.00	-	-	-85,236.00	273,544.00
Intangibles under construction	6,750.00	39,800.00	-	-6,750.00	39,800.00	-	-	-	-	-	39,800.00
Intangible Fixed Assets	419,106.89	201,769.76	-4,187.68	-923.40	615,765.57	-147,726.31	-100,034.76	4,187.68	404.40	-243,168.99	372,596.58
Plant and Equipment	24,776.54	-	-	1,901.80	26,678.34	-12,131.54	-3,421.80	-	-	-15,553.34	11,125.00
Furniture	175,966.60	-	-450.45	-	175,516.15	-74,415.34	-16,697.00	247.45	-	-90,864.89	84,651.26
Computer hardware	572,027.76	282,515.34	-47,312.58	-978.4	806,252.12	-348,558.38	-142,044.28	47,312.58	-404.40	-443,694.48	362,557.64
Fixtures & Fittings	145,706.32	15,473.77	-1,860.00	-	159,320.09	-100,841.32	-30,609.77	1,860.00	-	-129,591.09	29,729.00
Fixed assets under construction	-	-	-	-	-	-	-	-	-	-	-
Tangible Fixed Assets	918,477.22	297,989.11	-49,623.03	923.40	1,167,766.70	-535,946.58	-192,772.85	49,420.03	-404.40	-679,703.80	488,062.90
Total Fixed Assets at Net Book Value	1,337,584.11	499,758.87	-53,810.71	-	1,783,532.27	-683,672.89	-292,807.61	53,607.71	-	-922,372.79	860,659.48

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.

During the year 2013, 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 2013	97,449.58	29,448.00

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	31.12.2013			31.12.2012		
Receivables from	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)	Net Value
Staff	66,924.05	0.00	66,924.05	12,507.12	0.00	12,507.12
Other (1)	1,621.20	0.00	1,621.20	3,911.24	0.00	3,911.24
Total	68,545.25	0.00	68,545.25	16,418.36	0.00	16,418.36

(1)Other Sundry Receivables consist of:	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)	Net Value
Accrued bank interest receivable for year N cashed in N+1	1,621.20	0.00	1,621.20	3,911.24	0.00	3,911.24
Total	1,621.20	0.00	1,621.20	3,911.24	0.00	3,911.24

- The amounts receivable related to staff include at the end of 2013 an amount of **€57,224.36** recoverable from PMO as a result of the decrease in the pension contribution of staff and calculated at year-end retroactively for the last half of the year 2013.

Accrued Income

- At the end of the year 2013, in **Accrued Income** it was booked an amount of **€20,192.00** in relation to recoveries from staff salaries paid in the period July to December 2013. The amount was estimated taken into account the decrease in country coefficient for Spain from 97.7% to 96.3% and it was already recovered at the beginning of 2014 before the publication of these final annual accounts.

Deferred charges

- **Deferred Charges** amounting at year-end to **€99,502.21 (2012: €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	31.12.2013	31.12.2012
Unrestricted cash:	1,564,584.88	1,831,574.39
Treasury and Central Bank accounts	0.00	0.00
Current accounts (bank accounts)	1,564,584.88	1,831,574.39
Imprest accounts	0.00	0.00
Cash in hand ("Caisses")	0.00	0.00
Transfers (Cash in transit) *)	0.00	0.00
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	1,564,584.88	1,831,574.39

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 and depreciation/amortization).

4. Net Assets

-The net assets of the Agency have increased with the 2013 EOA result of **€543,407.27** and amounted at year-end to **€1,857,241.50**. 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 types 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 **€171,253.95** was recognised as instructed by EC (DG Budget). It was related to the 1.7% increase in the remuneration and pension of EU civil servants calculated according to the method enshrined in the Staff Regulations. For 2011, the amount of the indexation was calculated by PMO and in the following year, the Agency made a simulation taking into account the decrease in country coefficient for Spain.

- The proposal adopted by the Commission on 24th of November 2011 was combated by the European Council. On 19th November 2013 the Court of Justice issued its ruling on this case. As a result, the European Commission was required to submit to the European Parliament and the Council new proposals taking into account the serious and sudden deterioration in the economic and social situation identified by the Council in 2011.

-Finally, on 14 April 2014 the Council approved the European Parliament's position on the draft regulations providing for the annual adjustments of remuneration and pensions of the EU staff of 0.00% for 2011 and of 0.80% for 2012 (payable as from 1st July 2012).

-On the basis of the above, the provision for outstanding salary indexation has been recalculated and adjusted to reflect the current decisions including the decrease in the country coefficient for Spain previously not accounted (from 97.7% to 97.4% in the period July 2011 to June 2012 and further on to 97.1% from July 2012 to June 2013). The amount could be validated against the reporting and calculations provided by PMO for the May 2014 payroll run when the 2011-2012 indexations was paid to staff.

-In conclusion, at the end of 2013 the movements in provision could be summarised as follows:

Short-Term Provisions	31.12.2013	31.12.2012
Opening Balance	171,253.95	42,703.77
Additional provisions	0.00	128,550.18
Unused Amounts reversed	-155,680.95	0.00
Amounts Used	0.00	0.00
Transfers from Long-term provisions	0.00	0.00
Others	0.00	0.00
Total	15,573.00	171,253.95

The positive amount representing a receivable for the adjustment of country coefficient during the period July-December 2013 was accounted for under Short-Term Receivables (see page 17 – Note 2) as Accrued Income.

6. Current & Sundry payables

- **Current payables** usually 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. As seen below, nothing of this nature was pending at year-end.

Current payables	31.12.2013	31.12.2012
Vendors	0.00	2,108.27
Member States	0.00	2,194.96
EFTA	0.00	0.00
Third States	0.00	0.00
Other (1)	0.00	0.00
Total	0.00	4,303.23

- **Sundry payables** consist mainly of unpaid cost claims from staff for missions, accruals for assets received in 2013 without invoice and other various amounts requiring further investigation before being settled. It is also included a small amount representing interest received for the assigned revenue funds and not yet re-allocated to the contributing Member states.

Sundry payables	31.12.2013	31.12.2012
Staff	16,318.24	4,383.58
Other (2)	41,108.67	14,365.50
Total	57,426.91	18,749.08

(2) Other Sundry payables:	31.12.2013	31.12.2012
Assets - Goods received without invoice	24,308.79	7,010.87
Interest on current bank account to be repaid to MS (for previous Assigned revenues)	2,457.61	2,457.61
Various amounts in transit	14,342.27	4,897.02
Total	41,108.67	14,365.50

7. Accrued charges

-Expenditure related to goods or services provided to the Agency during financial year 2013 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 2013 for which commitments had been carried forward from 2013 to 2014.

Moreover, some accrued amounts were also taking into account additional payment obligations stemming from 2013 on top of the carry forward (like for example untaken leave of staff).

Description	31.12.2013	31.12.2012
Accrued charges		
Untaken annual leave	101,337.00	101,491.66
Other accrued charges	246,483.35	330,578.69
Accrued Charges with consolidated EU entities	64,707.91	91,400.48
Total	412,528.26	523,470.83

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8. Accounts payable with consolidated entities

- European Commission Subsidy - Pre-financing Surplus:

- At the end of 2013 there is a surplus of the EC subsidy in amount of: **€260,165** 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 2013, the subsidy surplus of 2012 (**€500,250.47**) together with the bank interest earned during 2012 (**€22,837.56**) have been repaid via a netting-off against the 3rd instalment of current year subsidy.

-Other Accounts payable with consolidated entities:

- The amount of **€12,312.91** represents the bank interest payable to EC which was earned in 2013 for the subsidy held in the Agency's current bank accounts. The decrease in the amount of interest earned for cash held in the bank accounts of the Agency was due to the significant decrease in the interest rate granted by the banks during 2013.



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	31.12.2013	31.12.2012
Annual Subsidy - European Commission	8,956,734.44	9,716,649.53
Other administrative revenues with consolidated EU entities	0.00	647.13
Miscellaneous income	452.71	0.00
Exchange rate gains	296.35	81.56
TOTAL	8,957,483.50	9,717,378.22

In 2013, the Agency no longer received funds (in the C1 appropriations) as in the previous year (€1,000,000) for the rent of an inspection vessel used in the coordination of fishing inspection activities (see also note 3 below on Operational Expenses).

In "Other administrative revenues with consolidated EU entities" in 2012 it was posted a rounding difference for the 2011 pre-financed EC subsidy which was not requested back by DG MARE, but by mutual agreement it was agreed to reflect it in this way in the EOA of the period (rounding effect which was not applicable anymore in 2013).

The line of "Miscellaneous Income" includes some small amounts related to regularisations performed in 2013 for 2012 costs.

2. Administrative Expenses

Description	31.12.2013	31.12.2012
Staff expenses	5,432,546.44	5,586,844.98
Amortisation/depreciation and Fixed assets-related expenses	293,010.61	248,021.54
Other administrative expenses	1,652,598.10	1,571,932.62
-Maintenance, security, insurance and other costs related to the office premises	319,561.26	261,170.68
- Training and recruitment	159,764.11	104,463.91
- Missions, experts	168,426.84	214,440.66
-IT related expenditure including research and development costs	389,078.97	350,993.79
-Expenses with other internal/external services providers(non-IT)	439,289.56	444,321.17
-Other administrative	176,477.36	196,542.41
TOTAL	7,378,155.15	7,406,799.14

The main administrative expenses are as follows:

- Staff expenses consisting mainly of staff salaries and allowances related to Operations and Administration units of the Agency;
- The amortisation/depreciation charge of tangible and intangible assets. No impairment losses were recognised for the year 2013;
- Other administrative expenses for which the main headings were detailed above.

Herein are also included all IT operational costs of the year together with 2013 costs with IT projects consisting in research and development costs not eligible for capitalisation as Internally Generated Software (please see disclosures under "Fixed Assets"- page 16 and 17).

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

Description	31.12.2013	31.12.2012
Administrative expenditure with consolidated entities	257,923.25	378,381.44
TOTAL	257,923.25	378,381.44

3. Operational expenses

The operational expenses include the expenditure with main operational activities carried out in the frame of the mission and tasks of the Agency.

Description	31.12.2013	31.12.2012
Rental of Ship for control activities (Icelandic Coastguard)	0.00	1,000,000.00
Other Operational Expenses	1,035,125.90	978,193.34
Exchange rate losses	326.67	407.80
TOTAL	1,035,452.57	1,978,601.14

In 2012, the operational expenses 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 which was no longer the case in the current year (please see Other Operating Revenue - page 21).

4. Financial expenses

Financial expenses are bank charges and interest for late payments paid according the provisions of Financial Regulation. During 2013, the Agency incurred minor interest for late payment in relation with invoices issued by the European Commission within the applicable SLAs.

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Description	31.12.2013	31.12.2012
Interest for late payments	107.85	0.00
Bank Charges	360.66	324.68
TOTAL	468.51	324.68

5. Economic Outturn for the year

The EOA result of 2013 in amount of: **€ 543,407.27** 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 2013 and the Budget Outturn Account of the year is presented below at page 35.

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 :	
	2013	2012
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. The year 2013 did not bring further developments in this area.

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 2013 was re-negotiated and decreased to the level of **€ 34,680** (included below in the "Other significant disclosures" note).

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	31.12.2013	31.12.2012
RAL - Commitments against appropriations not yet consumed	1,027,669.03	912,709.14
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	34,680.00	40,800.00
TOTAL	1,062,349.03	953,509.14

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_3	1

The transactions of the Agency with the key management personnel during financial year 2013 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 a material impact have been recorded so far in these final annual accounts and their related notes. The most available information was reflected in all the figures and disclosures presented above.



PART II

BUDGET IMPLEMENTATION REPORTS

1 – BUDGET OUTTURN ACCOUNT

2 – BUDGET IMPLEMENTATION CREDIT OF THE YEAR

2.1 - EFCA BUDGETARY OUTTURN 2013 (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

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1 – BUDGET OUTTURN ACCOUNT

			2013	2012
REVENUE				
	Balancing Commission subsidy	+	9,216,899.44	10,216,900.00
	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	+	7,405.13	31,241.39
	TOTAL REVENUE (a)		9,224,304.57	10,248,141.39
EXPENDITURE				
	Title I: Staff			
	Payments	-	5,971,657.88	5,745,819.43
	Appropriations carried over	-	129,968.59	112,658.89
	Title II: Administrative Expenses			
	Payments	-	794,161.77	854,660.19
	Appropriations carried over	-	498,591.68	453,566.84
	Title III: Operating Expenditure			
	Payments	-	962,686.27	1,907,347.31
	Appropriations carried over	-	734,300.83	773,296.41
	TOTAL EXPENDITURE (b)		9,091,367.02	9,847,349.07
	OUTTURN FOR THE FINANCIAL YEAR (a-b)		132,937.55	400,792.32
	Cancellation of unused payment appropriations carried over from previous year	+	127,257.77	99,784.39
	Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	0.00	0.00
	Exchange differences for the year (gain +/- loss -)	+/-	-30.32	-326.24
	BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		260,165.00	500,250.47
	Balance year N-1	+/-	500,250.47	283,647.13
	Positive balance from year N-1 reimbursed in year N to the Commission	-	-500,250.47	-283,647.13
	Result used for determining amounts in general accounting		260,165.00	500,250.47
	Commission subsidy - agency registers accrued revenue and Commission accrued expense		8,956,734.44	9,716,649.53
	Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		260,165.00	500,250.47
	Not included in the budget outturn			
	Interests generated by 31/12/2011 on the EC subsidy and to be reimbursed to the Com ^o (liability) incl. reimbursement on previous year expenditure	+	12,312.91	22,837.56

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2 - BUDGET IMPLEMENTATION CREDIT OF THE YEAR:

2.1. - EFCA BUDGETARY OUTTURN 2013 (ECA format)

(000 EURO)

REVENUE 2013			EXPENDITURE 2013										
Source of revenue	Revenue entered in the final budget for the financial year	Revenue collected	Allocation of expenditure	Final budget appropriations						Appropriations carried forward from previous financial year(s)			
				Entered (after transfers between titles)	committed	paid	carried forward	cancelled	Available	committed	paid	carried forward	cancelled
Own revenue	-	-	Title I. Staff Expenditure	6,202.15	6,101.62	5,971.66	129.96	100.53	112.66	104.20	104.20	-	8.46
EC Subsidy	9,216.90	9,216.90	Title II. Administrative Expenditure	1,302.21	1,292.75	794.16	498.59	9.46	453.57	428.01	428.01	-	25.56
Assigned Revenue	-	-	Title III. Operational Expenditure (non-differentiated)	1,712.54	1,696.99	962.69	734.30	15.55	773.29	680.05	680.05	-	93.24
Other revenue	-	7.40	Title III. Operational Expenditure (differentiated)										
TOTAL	9,216.90	9,224.30	TOTAL CA/PA:	9,216.90	9,091.36	7,728.51	1,362.85	125.54	1,339.52	1,212.26	1,212.26	-	127.26

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

TITLE I: STAFF EXPENDITURE

Budget Line	Budget Line	Commitment Appropriations ABAC	Committed (2)	Committed %	Payment Appropriations ABAC	Paid (3)	% Paid (3/1)	RAL
A-1100	Basic salaries	3,615,349	3,561,921	99%	3,615,349	3,561,921	99%	-
A-1101	Family allowances	595,500	595,469	100%	595,500	592,829	100%	2,640
A-1102	Expatriation and foreign-residence allowances	538,210	537,676	100%	538,210	537,676	100%	-
A-1111	Contract staff	212,800	207,380	97%	212,800	207,380	97%	-
A-1112	Interim Staff	209,940	209,938	100%	209,940	152,285	73%	57,652
A-1116	Seconded national experts	216,000	210,578	97%	216,000	210,578	97%	-
A-1130	Insurance against sickness	127,500	124,305	97%	127,500	124,305	97%	-
A-1131	Insurance against accidents and occupational disease	19,200	18,662	97%	19,200	18,662	97%	-
A-1132	Insurance against unemployment	48,600	47,540	98%	48,600	47,540	98%	-
A-1141	Annual Travel expenses	174,000	170,656	98%	174,000	170,656	98%	-
A-1200	Candidates recruitment and other related costs	55,000	46,793	85%	55,000	44,933	82%	1,860
A-1210	Travel expenses on entering/leaving and transfer	3,850	3,757	98%	3,850	3,757	98%	-
A-1220	Installation resettlement and transfer allowances	31,300	30,601	98%	31,300	30,601	98%	-
A-1230	Removal expenses	83,517	82,088	98%	83,517	69,441	83%	12,647
A-1240	Daily subsistence allowances	24,400	24,364	100%	24,400	24,364	100%	-
A-1300	Administrative Missions	85,583	82,000	96%	85,583	74,679	87%	7,321
A-1410	Medical service	17,000	13,014	77%	17,000	7,951	47%	5,062
A-1420	Training of Staff	133,900	127,071	95%	133,900	88,919	66%	38,152
A-1430	Social Welfare of Staff	8,000	6,884	86%	8,000	2,250	28%	4,634
A-1700	Representation and events expenses	2,500	930	37%	2,500	930	37%	-
	TITLE I TOTAL	6,202,149	6,101,626	98%	6,202,149	5,971,658	96%	129,969

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TITLE II: ADMINISTRATIVE EXPENDITURE

Budget Line	Budget Line	Commitment Appropriations ABAC	Committed (2)	Committed %	Payment Appropriations ABAC	Paid (3)	% Paid (3/1)	RAL
A-2000	Rent	52,680	52,680	100%	52,680	52,680	100%	-
A-2010	Utilities and Services	130,347	130,347	100%	130,347	115,280	88%	15,067
A-2050	Security and Surveillance	73,548	73,548	100%	73,548	50,883	69%	22,664
A-2051	Other Building Expenditure	44,399	44,399	100%	44,399	38,582	87%	5,817
A-2100	ICT hardware and software	151,642	151,631	100%	151,642	95,347	63%	56,285
A-2101	ICT External Services	264,100	264,046	100%	264,100	77,900	29%	186,146
A-2200	Technical and electr off eq	20,750	20,741	100%	20,750	15,143	73%	5,599
A-2210	Furniture and related equipment	14,490	14,490	100%	14,490	3,000	21%	11,490
A-2252	Subscriptions to newspapers and periodicals	8,094	8,093	100%	8,094		0%	8,093
A-2300	Stationery and office supplies	20,490	20,479	100%	20,490	12,544	61%	7,935
A-2350	Other current administrative expenditure	1,752	1,751	100%	1,752	1,751	100%	-
A-2400	Courier and Postage charges	12,000	12,000	100%	12,000	10,957	91%	1,043
A-2410	Telecommunication charges	37,160	37,160	100%	37,160	27,218	73%	9,942
A-2411	Telecommunication equipment	11,107	11,106	100%	11,107	458	4%	10,647
A-2500	Administrative Board Meetings	54,230	54,230	100%	54,230	51,717	95%	2,513
A-2501	Advisory Board Meetings	3,587	3,587	100%	3,587	3,587	100%	-
A-2502	Other Meetings with Experts	17,500	17,500	100%	17,500	12,760	73%	4,740
A-2600	Translation and interpretation services	135,467	135,095	100%	135,467	97,216	72%	37,879
A-2620	External Services Commission	96,387	96,386	100%	96,387	85,019	88%	11,367
A-2630	External Services Other Bodies	38,992	34,320	88%	38,992	23,760	61%	10,560
A-2670	Other External Services	9,290	9,290	100%	9,290		0%	9,290
A-2700	Communication expenses	104,198	99,875	96%	104,198	18,359	18%	81,516
	TITLE II TOTAL	1,302,210	1,292,753	99%	1,302,210	794,162	61%	498,592

TITLE III: OPERATIONAL EXPENDITURE

Budget Line	Budget Line	Commitment Appropriations ABAC	Committed	Committed %	Payment Appropriations ABAC	Paid	% Paid	RAL
B3-010	Data Monitoring and networks	576,300	576,221	100%	576,300	105,038	18%	471,184
B3-020	Capacity Building Training	184,000	180,289	98%	184,000	72,354	39%	107,935
B3-030	Maritime Surve Pooled Capacities & IUU	177,241	165,477	93%	177,241	149,407	84%	16,070
B3-100	North Sea and adjacent areas	132,800	132,800	100%	132,800	102,163	77%	30,638
B3-110	Baltic Sea	170,600	170,600	100%	170,600	144,803	85%	25,797
B3-120	NAFO and NEAFC	147,200	147,199	100%	147,200	126,805	86%	20,394
B3-130	Mediterranean Sea	189,400	189,400	100%	189,400	163,432	86%	25,968
B3-150	Western Waters	135,000	135,000	100%	135,000	98,685	73%	36,315
	TITLE III TOTAL	1,712,541	1,696,987	99%	1,712,541	962,686	56%	734,301

Budget Line	Budget Line	Commitment Appropriations ABAC	Committed (2)	Committed %	Payment Appropriations ABAC	Paid (3)	% Paid (3/1)	RAL
	TOTAL BUDGET 2013 - C1	9,216,900	9,091,367	99%	9,216,900	7,728,506	84%	1,362,861

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

TITLE I: STAFF EXPENDITURE

Budget Line	Budget Line	Commitment Appropriations ABAC	Committed	Committed %	Payment Appropriations ABAC	Paid	% Paid	RAL
A-1101	Family allowances	2,250	500	22%	2,250	500	22%	0
A-1112	Interim Staff	55,233	53,513	97%	55,233	53,513	97%	0
A-1131	Insurance against accidents and occupational diseases	350	-	0%	350			0
A-1200	Candidates recruitment and other related costs	12,436	10,248	82%	12,436	10,248	82%	0
A-1300	Administrative Missions	3,081	2,775	90%	3,081	2,775	90%	0
A-1410	Medical service	5,151	4,180	81%	5,151	4,180	81%	0
A-1420	Training of Staff	29,021	27,847	96%	29,021	27,847	96%	0
A-1430	Social Welfare of Staff	4,979	4,979	100%	4,979	4,979	100%	0
A-1700	Representation and events expenses	158	158	100%	158	158	100%	0
	TITLE I TOTAL	112,659	104,200	92%	112,659	104,200	92%	0

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TITLE II: ADMINISTRATIVE EXPENDITURE

Budget Line	Budget Line	Commitment Appropriations ABAC	Committed	Committed %	Payment Appropriations ABAC	Paid	% Paid	RAL
A-2000	Rent	40,800	40,800	100%	40,800	40,800	100%	0
A-2010	Utilities and Services	28,802	25,899	90%	28,802	25,899	90%	0
A-2050	Security and Surveillance	11,485	10,472	91%	11,485	10,472	91%	0
A-2051	Other Building Expenditure	2,638	2,638	100%	2,638	2,638	100%	0
A-2100	ICT hardware and software	102,796	102,796	100%	102,796	102,796	100%	0
A-2101	ICT External Services	43,571	43,571	100%	43,571	43,571	100%	0
A-2200	Technical and electr off eq	23,931	23,931	100%	23,931	23,931	100%	0
A-2210	Furniture and related equipment	26,854	26,395	98%	26,854	26,395	98%	0
A-2252	Subscriptions to newspapers and periodicals	8,557	8,557	100%	8,557	8,557	100%	0
A-2300	Stationery and office supplies	4,919	4,841	98%	4,919	4,841	98%	0
A-2350	Other current administrative expenditure	80	-	0%	80			0
A-2400	Courier and Postage charges	2,657	2,477	93%	2,657	2,477	93%	0
A-2410	Telecommunication charges	9,146	5,101	56%	9,146	5,101	56%	0
A-2500	Administrative Board Meetings	3,408	1,233	36%	3,408	1,233	36%	0
A-2600	Translation and interpretation services	71,279	70,891	99%	71,279	70,891	99%	0
A-2620	External Services Commission	11,803	10,908	92%	11,803	10,908	92%	0
A-2630	External Services Other Bodies	36,808	23,470	64%	36,808	23,470	64%	0
A-2700	Communication expenses	24,033	24,033	100%	24,033	24,033	100%	0
	TITLE II TOTAL	453,567	428,011	94%	453,567	428,011	94%	0

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TITLE III: OPERATIONAL EXPENDITURE

Budget Line	Budget Line	Commitment Appropriations ABAC	Committed	Committed %	Payment Appropriations ABAC	Paid	% Paid	RAL
B3-010	Data Monitoring and networks	422,871	409,647	97%	422,871	409,647	97%	0
B3-020	Capacity Building Training	40,275	37,472	93%	40,275	37,472	93%	0
B3-030	Maritime Surve Pooled Capacities & IUU	38,474	36,152	94%	38,474	36,152	94%	0
B3-100	North Sea and adjacent areas	58,367	36,174	62%	58,367	36,174	62%	0
B3-110	Baltic Sea	37,133	25,963	70%	37,133	25,963	70%	0
B3-120	NAFO and NEAFC	67,473	46,588	69%	67,473	46,588	69%	0
B3-130	Mediterranean Sea	54,090	48,495	90%	54,090	48,495	90%	0
B3-150	Western Waters	54,614	39,562	72%	54,614	39,562	72%	0
	TITLE III TOTAL	773,296	680,054	88%	773,296	680,054	88%	0

Budget Line	Budget Line	Commitment Appropriations ABAC	Committed	Committed %	Payment Appropriations ABAC	Paid	% Paid	RAL
	TOTAL 2013 - C8	1,339,522	1,212,264	90%	1,339,522	1,212,264	90%	0

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

€ amount

Economic result (- for loss) of the year		+/ -	543,407.27
Adjustment for accrual items <i>(items not in the budgetary result but included in the economic result)</i>			
A	Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-523,470.83
B	Adjustments for Accrual Cut-off (cut- off 31.12.N)	+	412,528.26
C	Amount from liaison account with Commission booked in the Economic Outturn Account	-	0.00
D	Unpaid invoices at year end but booked in charges (class 6)	+	0.00
E	Depreciation of intangible and tangible fixed assets	+	292,807.61
F	Provisions	+/-	-155,680.95
G	Value reductions	+	0.00
H	Recovery Orders issued in 2012 in class 7 and not yet cashed	-	0.00
Ia	Pre-financing given in previous year and cleared in the year	+	0.00
Ib	Pre-financing received in previous year and cleared in the year	-	0.00
J	Payments made from carry-over of payment appropriations	+	1,212,264.37
K	Other	+/-	-107,350.31
L	Exchange rate differences not reported in the Budget outturn	+/-	0.00
Adjustment for budgetary items <i>(item included in the budgetary result but not in the economic result)</i>			
M	Asset acquisitions (less unpaid amounts)	-	-435,650.08
N	New pre-financing paid in the year 2013 and remaining open as at 31.12.2013	-	0.00
O	New pre-financing received in the year 2013 and remaining open as at 31.12.2013	+	260,165.00
P	Budgetary recovery orders issued before 2013 and cashed in the year	+	0.00
Q	Budgetary recovery orders issued in 2013 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	0.00
R	Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	0.00
S	Payment appropriations carried over to 2014	-	-1,362,861.10
T	Cancellation of unused carried over payment appropriations from previous year	+	127,257.77
U	Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	0.00
V	Payments for pensions (they are budgetary payments but booked against provisions)	-	0.00
W	Payments for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-	0.00
X	Other	+/-	-2,777.95
Total			260,639.06
Budgetary result (+ for surplus) (2)			260,165.00
Delta not explained			474.06

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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.

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PART III

BUDGETARY AND FINANCIAL MANAGEMENT REPORT

1 – FINANCIAL SYSTEMS AND MANAGEMENT
2 - BUDGET EXECUTION 2013

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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.

1. 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.

The centralisation of the financial management in Unit A (implemented mid 2012) has shown quite positive results already in 2013 in terms of homogenisation of procedures, reporting to Authorising Officers, as well as giving quick replies to requests from staff and providers. The finance team is now more prepared to overcome back up set ups during holidays or absences.

In terms of achieving higher efficiency and streamlining of financial circuits, there was a risk assessment of financial transactions developed, which in conjunction with an ex post methodology defined and to be implemented in 2014, will reduce the verification function of certain transactions.

Following the adoption of the new Framework Financial Regulation for other bodies, EFCA adapted its Financial Regulation, applicable as of 01/01/2014.

2. EFCA BUDGET EXECUTION 2013

There were €9.22 million set as 2013 contribution to EFCA from the total subsidy of the European Union.

	2009	2010	2011	2012	2013
Implemented Commitments	98%	98%	99%	96%	99%
Implemented Payments	88%	85%	89%	83%	84%

The final budget implementation of 2013 was 99% for commitments and 84% for payments. The non-used commitment appropriations (€125,533) are mainly (80%) located in Title I, due to the further postponement of the indexations of 2011 and 2012, which were to be applied in 2013.

TITLE	BUDGET 2013	COMMITMENTS*			PAYMENTS*			CARRY FORWARD	
		CA (€)	Committed (€)	% exec	PA (€)	Paid (€)	% exec	RAL	% of budget
TITLE I	6,329,000	6,202,149	6,101,626	98%	6,202,149	5,971,658	96%	129,969	2%
TITLE II	1,175,359	1,302,210	1,292,753	99%	1,302,210	794,162	61%	498,592	38%
TOTAL TITLE I AND II	7,504,359	7,504,359	7,394,380	99%	7,504,359	6,765,820	90%	628,560	8%
TITLE III	1,712,541	1,712,541	1,696,987	99%	1,712,541	962,686	56%	734,301	43%
Capacity Building	937,541	937,541	921,988	98%	937,541	326,799	35%	595,189	63%
Operational Coordination	775,000	775,000	774,999	100%	775,000	635,887	82%	139,112	18%
TOTAL	9,216,900	9,216,900	9,091,367	99%	9,216,900	7,728,506	84%	1,362,861	15%

*The % are calculated in respect of the ABAC Appropriation after transfers

In respect of the implementation of the credit carried forward from 2012 (C8 funds), the amount of payment appropriations cancelled represents 1.25% of the total payment appropriations of 2012.

In terms of the share of payments in compliance with the Financial Regulation time limits, 95% (98.6% in 2012) of all payments were made within the legal targets and the average number of days for payment in 2013 was 25.8 days.

Additional details on activities of EFCA and its performance during the year 2013 can be found in the Annual Activity Report 2013 of the Agency.

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ANNEX I: BUDGET EXECUTION 2013

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

TITLE/ CH	HEADING	VOTED BUDGET 2013	COMMITMENTS			PAYMENTS			
			Appropriat. (€)	Committed (€)	% exec	Appropriat. (€)	Paid (€)	% exec	
1	STAFF	6,329,000	6,202,149	6,101,626	98%	6,202,149	5,971,658	96%	RAL 129,969
1 1	Staff in active employment	5,891,000	5,757,099	5,684,126	99%	5,757,099	5,623,833	98%	60,292
1 2	Expenditure related to recruitment	119,000	198,067	187,603	95%	198,067	173,096	87%	14,507
1 3	Administrative missions and duty travel	137,000	85,583	82,000	96%	85,583	74,679	87%	7,321
1 4	Socio-medical infrastructure, training	172,000	158,900	146,968	92%	158,900	99,120	62%	47,848
1 7	Reception and representation expenses	10,000	2,500	930	37%	2,500	930	37%	-
2	ADMINISTRATIVE EXPENDITURE	1,175,359	1,302,210	1,292,753	99%	1,302,210	794,162	61%	498,592
2 0	Rental of building and associated costs	330,000	300,974	300,973	100%	300,974	257,425	86%	43,548
2 1	Data processing expenditure and associated costs	271,900	415,742	415,677	100%	415,742	173,247	42%	242,431
2 2	Movable property and associated costs	25,000	43,334	43,324	100%	43,334	18,143	42%	25,182
2 3	Current administrative expenditure	20,000	22,242	22,230	100%	22,242	14,295	64%	7,935
2 4	Postal charges and telecommunications	75,000	60,267	60,266	100%	60,267	38,634	64%	21,632
2 5	Meeting expenses	60,000	75,317	75,317	100%	75,317	68,064	90%	7,253
2 6	Supplementary Services	308,100	280,136	275,091	98%	280,136	205,996	74%	69,095
2 7	General Info/Communications	85,359	104,198	99,875	96%	104,198	18,359	18%	81,516
11.080501 TOTAL TITLES I & II		7,504,359	7,504,359	7,394,380	99%	7,504,359	6,765,820	90%	628,560

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Operational Expenditure (In Euro) - Fund source C1

TITLE/ CH	HEADING	VOTED BUDGET 2013	COMMITMENTS			PAYMENTS			RAL
			Appropriat. (€)	Committed (€)	% exec	Appropriat. (€)	Paid (€)	% exec	
3	OPERATING EXPENDITURE								
3.0	Capacity Building	937,541	937,541	921,988	98%	937,541	326,799	35%	595,189
3.1	Operational Coordination	775,000	775,000	774,999	100%	775,000	635,887	82%	139,112
3.2	Acquisition of means	0	0	0	0%	0	0	0%	-
11.080502 TOTAL TITLE III		1,712,541	1,712,541	1,696,987	99%	1,712,541	962,686	56%	734,301

TOTAL FIGURES BUDGET EXECUTION 2013 (In €) - Fund source C1

TITLE/ CH	HEADING	VOTED BUDGET 2013	COMMITMENTS			PAYMENTS			RAL
			Appropriat. (€)	Committed (€)	% exec	Appropriat. (€)	Paid (€)	% exec	
	TOTAL FUND SOURCE C1	9,216,900	9,216,900	9,091,367	99%	9,216,900	7,728,506	84%	1,362,861

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Budget implementation C8 - Figures per title (In Euro)

	Carried forward (€)	Currently committed	C8 Paid (€)	% Paid	Balance (€)	Cancellation of payment appropriations
TITLE						
TITLE I	112,659	104,200	104,200	92%	8,459	8,459
TITLE II	453,567	428,011	428,011	94%	25,556	25,556
TITLE I AND II	566,226	532,211	532,211	94%	34,015	34,015
TITLE III	773,296	680,054	680,054	88%	93,243	93,243
TOTAL	1,339,522	1,212,264	1,212,264	90%	127,258	127,258

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ANNEX II: Budget Transfers 2013

	Initial	Amendments	After balance
A-1100	3,842,000	-226,651	3,615,349
A-1101	600,000	-4,500	595,500
A-1102	550,000	-11,790	538,210
A-1111	180,000	32,800	212,800
A-1112	120,000	89,940	209,940
A-1116	224,000	-8,000	216,000
A-1130	130,000	-2,500	127,500
A-1131	35,000	-15,800	19,200
A-1132	50,000	-1,400	48,600
A-1141	160,000	14,000	174,000
A-1200	23,000	32,000	55,000
A-1210	3,000	850	3,850
A-1220	30,000	1,300	31,300
A-1230	41,000	42,517	83,517
A-1240	22,000	2,400	24,400
A-1300	137,000	-51,417	85,583
A-1410	34,000	-17,000	17,000
A-1420	130,000	3,900	133,900
A-1430	8,000		8,000
A-1700	10,000	-7,500	2,500
TITLE I		-126,851	

	Initial	Amendments	After balance
A-2000	58,800	-6,120	52,680
A-2010	163,200	-32,853	130,347
A-2050	80,000	-6,452	73,548
A-2051	28,000	16,399	44,399
A-2100	130,000	21,642	151,642
A-2101	141,900	122,200	264,100
A-2200	13,000	7,750	20,750
A-2210	3,000	11,490	14,490
A-2252	9,000	-906	8,094
A-2300	17,800	2,690	20,490
A-2350	2,200	-448	1,752
A-2400	48,000	-36,000	12,000
A-2410	15,000	22,160	37,160
A-2411	12,000	-893	11,107
A-2500	52,000	2,230	54,230
A-2501	8,000	-4,413	3,587
A-2502		17,500	17,500
A-2600	145,000	-9,533	135,467
A-2620	103,100	-6,713	96,387
A-2630	60,000	-21,008	38,992
A-2670		9,290	9,290
A-2700	85,359	18,839	104,198
TITLE II		126,851	

	Initial	Amendments	After balance
B3-010	421,000	155,300	576,300
B3-020	286,000	-102,000	184,000
B3-030	230,541	-53,300	177,241
B3-100	150,000	-17,200	132,800
B3-110	150,000	20,600	170,600
B3-120	175,000	-27,800	147,200
B3-130	150,000	39,400	189,400
B3-150	150,000	-15,000	135,000
TITLE III		0	

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ANNEXE III: Establishment Plan

ESTABLISHMENT PLAN OF THE EUROPEAN FISHERIES CONTROL AGENCY						
POSITIONS/ CATEGORY AND GRADE	2012 FILLED AS AT 31.12.2012		2013 FINAL BUDGET		2013 FILLED AS AT 31.12.2013	
	Permanent	Temporary	Permanent	Temporary	Permanent	Temporary
AD16						
AD15		1		1		1
AD14						
AD13		2		2		2
AD12		2		2		1
AD11						
AD10		3		3		3
AD9		5		6		6
AD8		5		5		5
AD7		1		1		1
AD6		1		2		1
AD5						
Total AD	0	20	0	22	0	20
AST11						
AST10		7		7		7
AST9		3		3		3
AST8		3		3		3
AST7		8		8		8
AST6		3		2		2
AST5		3		6		5
AST4						
AST3		2		2		1
AST2		1		1		
AST1						
Total AST	0	30	0	32	0	29
Total AD + AST	0	50	0	54	0	49
GRAND TOTAL	50		54		49	