



- CFCA -

FINAL
ANNUAL ACCOUNTS
OF
THE COMMUNITY FISHERIES CONTROL
AGENCY

FINANCIAL YEAR 2010

Vigo, 01st July 2011

✱

M

~~10~~

11

CFCA

Annual Accounts

Financial year 2010

These accounts have been prepared by the Accounting Officer on 01/06/2011 and drawn up by the Director on 01/06/2011. The opinion of the Management Board was given on 29/06/2011.

The present annual accounts, together with the opinion of the Management Board, have been sent to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council on 30/06/2011.

The accounts will be published on the *Community body* website : <http://cfca.europa.eu/>.

Vigo, 30/06/2011



Harm KOSTER
The Director



Christine KLEINSASSER
The Accounting Officer



TABLE OF CONTENTS

1 - PRESENTATION OF THE ORGANISATION.....	7
2 – LEGAL BASE FOR DRAWING UP THE ANNUAL ACCOUNTS.....	8
PART I.....	9
FINAL.....	9
FINANCIAL STATEMENTS.....	9
1 - CFCA-BALANCE SHEET - ASSETS.....	10
2 - CFCA-BALANCE SHEET - LIABILITIES.....	11
3 – CFCA – ECONOMIC OUTTURN ACCOUNT.....	12
4 – CFCA – CASH FLOW TABLE (INDIRECT METHOD).....	13
5 – CFCA – STATEMENT OF CHANGES IN CAPITAL.....	14
6 – ANNEX TO THE FINANCIAL STATEMENTS.....	15
6.1 <i>Accounting principles (summary)</i>	15
6.2 <i>Notes to the Balance Sheet</i>	17
6.3 <i>Notes to the Economic Outturn Account</i>	22
6.4 <i>Notes to the Cash Flow Table</i>	25
6.5 <i>Notes to the Statement of changes in capital</i>	25
6.6 <i>Contingent liabilities and commitments for future funding</i>	26
6.7 <i>Related Party disclosure</i>	26
6.8 <i>Events after the balance sheet date</i>	26
PART II.....	27
BUDGET IMPLEMENTATION REPORTS.....	27
1 – BUDGET OUTTURN ACCOUNT.....	28
3 – RECONCILIATION OF THE ACCRUAL BASED RESULT WITH THE BUDGET RESULT.....	37
4 – ANNEX TO THE BUDGET IMPLEMENTATION REPORT.....	39
4.1 <i>Budgetary principles (summary)</i>	39
4.2 <i>Types of appropriations</i>	40
4.3 <i>Description of the budget accounts</i>	40
PART III.....	43
BUDGETARY AND FINANCIAL MANAGEMENT REPORT.....	43
ANNEX I: BUDGET EXECUTION 2010.....	47
ANNEX II: AUTOMATIC CARRY FORWARD 2010-2011 – C8 CREDIT.....	49
ANNEX III: BUDGET TRANSFERS.....	51
ANNEX IV: ESTABLISHMENT PLAN.....	55



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.

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 tasks of the Agency for 2010 were:

- 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 Harm KOSTER, appointed by the Agency Administrative Board. The Agency moved from Belgium to Spain, where it 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.

1.4- 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

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

from the Commission representatives, and elects a Deputy Chairperson from among its members.

The Administrative Board meets twice a year. It has among other, 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.cfca.europa.eu>.

2 – LEGAL BASE FOR DRAWING UP THE ANNUAL ACCOUNTS

The annual accounts of CFCA 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.



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 - ANNEX TO THE FINANCIAL STATEMENTS

1 - CFCA-BALANCE SHEET - ASSETS

	Annex n°	31.12.2010	31.12.2009
ASSETS			
A. NON CURRENT ASSETS			
Intangible fixed assets		41.668,00	20.389,00
Tangible fixed assets		401.559,00	365.713,00
Plant and equipment		12.895,00	15.831,00
Computer hardware		165.089,00	133.051,00
Furniture and vehicles		131.701,00	138.783,00
Other fixtures and fittings		91.874,00	78.048,00
TOTAL NON CURRENT ASSETS	A1	443.227,00	386.102,00
B. CURRENT ASSETS			
Short-term pre-financing		17.009,10	0,00
Short-term pre-financing	A2	17.009,10	0,00
Short-term receivables		85.140,37	50.212,22
Current & Sundry receivables	A3	512,57	21.506,16
Other			
Accrued income	A4	1.555,72	99,96
Deferred charges	A5	75.940,60	6.169,37
Other active accruals	A6	7.131,48	22.436,73
Cash and cash equivalents	A7	1.392.388,43	1.086.639,06
TOTAL CURRENT ASSETS		1.494.537,90	1.136.851,28
TOTAL ASSETS		1.937.764,90	1.522.953,28

2 - CFCA-BALANCE SHEET - LIABILITIES

		Annex n°	31.12.2010	31.12.2009
LIABILITIES				
A. CAPITAL		A8	922.018,17	443.854,97
Accumulated surplus/deficit			443.854,97	142.523,48
Economic result of the year -- profit+/loss-			478.163,20	301.331,49
B. MINORITY INTERESTS			0,00	0,00
C. NON CURRENT LIABILITIES			0,00	45.081,15
TOTAL NON CURRENT LIABILITIES			922.018,17	488.936,12
D. CURRENT LIABILITIES				
D. CURRENT LIABILITIES			1.015.746,73	1.034.017,16
Accounts payable			1.015.746,73	1.034.017,16
	Current & Sundry payables	A9	57.497,18	132.205,63
	Other			
	Accrued charges	A10	706.773,91	690.496,76
	Deferred Income		0,00	0,00
	Other passive accruals	A11	30.291,22	16.646,48
	Surplus pre-financing EC	A12	221.184,42	194.668,29
TOTAL CURRENT LIABILITIES			1.015.746,73	1.034.017,16
TOTAL LIABILITIES			1.937.764,90	1.522.953,28




3 – CFCA – ECONOMIC OUTTURN ACCOUNT

	Annex n°	2010	2009
Revenues from administrative operations	A13	12.325,00	17.964,06
Other operating revenue	A14	10.219.485,88	9.807.125,35
TOTAL OPERATING REVENUE		10.231.810,88	9.825.089,41
Administrative expenses	A15	-7.315.105,28	-7.041.762,28
Staff expenses	A16	-5.451.799,70	-5.015.155,92
Fixed asset related expenses	A17	-130.290,61	-82.137,46
Other administrative expenses	A18	-1.733.014,97	-1.944.468,90
Operational expenses		-2.438.271,20	-2.479.156,92
Other operational expenses	A19	-2.438.271,20	-2.479.156,92
TOTAL OPERATING EXPENSES		-9.753.376,48	-9.520.919,20
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		478.434,40	304.170,21
Financial revenues		0,00	0,00
Financial expenses		-271,20	-2.838,72
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	A20	-271,20	-2.838,72
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		478.163,20	301.331,49
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS		0,00	0,00
ECONOMIC RESULT OF THE YEAR	A21	478.163,20	301.331,49




4 – CFCA – CASH FLOW TABLE (indirect method)

	2010	2009
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	478.163,20	301.331,49
Operating activities		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	10.083,26	8.718,00
Depreciation (tangible fixed assets) +	120.207,35	77.493,40
Increase/(decrease) in Provisions for risks and liabilities	-45.081,15	45.081,15
Increase/(decrease) in Value reduction for doubtful debts	0,00	0,00
(Increase)/decrease in Stock	0,00	0,00
(Increase)/decrease in Long term Pre-financing	0,00	0,00
(Increase)/decrease in Short term Pre-financing	-17.009,10	0,00
(Increase)/decrease in Long term Receivables	0,00	0,00
(Increase)/decrease in Short term Receivables	-54.570,80	31.836,66
(Increase)/decrease in Receivables related to consolidated EC entities	19.642,65	-18.732,42
Increase/(decrease) in Other Long term liabilities	0,00	0,00
Increase/(decrease) in Accounts payable	-3.555,72	-390.482,36
Increase/(decrease) in Liabilities related to consolidated EC entities	-6.196,94	-614.381,25
Increase/(decrease) in Other current liabilities	-8.517,77	
Net cash Flow from operating activities	493.164,98	-559.135,33
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-187.415,61	-177.614,40
Proceeds from tangible and intangible fixed assets (+)	0,00	0,00
Net cash flow from investing activities	-187.415,61	-177.614,40
Increase/(decrease) in Employee benefits	0,00	0,00
Net increase/(decrease) in cash and cash equivalents	305.749,37	-178.310,37
Cash and cash equivalents at the beginning of the period	1.086.639,06	1.823.388,79
Cash and cash equivalents at the end of the period	1.392.388,43	1.086.639,06

5 – CFCA – 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 2009			142.532,48	301.331,49	443.854,97
Changes in accounting policies 1)					0,00
Balance as of 1 January 2010 (if restated)	0,00	0,00	142.523,48	301.331,49	443.854,97
Other 2)					0,00
Fair value movements					0,00
Movement in Guarantee Fund reserve					0,00
Allocation of the Economic Result of Previous Year			301.331,49	-301.331,49	0,00
Amounts credited to Member States					0,00
Economic result of the year				478.163,20	478.163,20
Balance as of 31 December 2010	0,00	0,00	443.854,97	478.163,20	922.018,17

6 – ANNEX TO THE FINANCIAL STATEMENTS

6.1 Accounting principles (summary)

Generally accepted accounting principles as defined by the Agency Financial Regulation are

6.1.1 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.

6.1.2 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.

6.1.3 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.

6.1.4 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.

6.1.5 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.

6.1.6 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.

6.1.7 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.

6.1.8 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 annex to the financial statements.

6.2 Notes to the Balance Sheet

6.2.1 NON CURRENT ASSETS: A1

In compliance with the accounting rules, assets are considered as such when their nominal value is equal or above 420 €. The assets are reflected in the balance sheet at year end for their net value. The depreciation method used is the straight-line method and prorata temporis from the month of first use or delivery of the asset in the Agency premises.

The assets registration system, integrated in the Agency's accounting systems, is identical to one used by the European Commission (ABAC Assets). It is operational since July 2008.

The net value of the Agency assets at year end is **443.227,00 €**. They mainly concern computer hardware, office equipment and furniture.

A physical inventory of the Agency's assets has been undertaken in autumn 2010. No impairments or write-offs have been concluded for 2010.

TABLE OF DEPRECIATION RATE

Asset type	Depreciation rate
<u>Intangible fixed assets</u>	
Software for personal computers and servers	25%
<u>Plant and equipment</u>	
Tools for industry and workshops	12,5%
<u>Furniture and vehicles</u>	
Office, laboratory and workshop furniture	10%
Electrical office equipment, printing and mailing equipment	25%
Equipment and decorations for garden, kitchen, canteen, restaurant, crèche and school	12,5%
Furniture for restaurant/cafeteria/bar area	10% / 12,5%
<u>Computer hardware</u>	
Computers, servers, accessories, data transfer equipment, printers, screens	25%
Copying equipment, digitising and scanning equipment	25%
<u>Other fixtures and fittings</u>	
Telecommunications equipment	25%
Audiovisual equipment	25%
<u>Computer, scientific and general books, documentation</u>	
Computer books, CDs, DVDs / Scientific books, general books, CDs, DVDs	33% / 25%

TABLE OF ASSETS

		Computer Software	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.12.2010	+	34.874,68	18.468,24	213.590,42	162.949,36	92.355,91	522.238,61
Additions	+	31.362,26	0	104.396,57	9.444,60	42.212,18	187.415,61
Disposals	-						0
Transfer between headings	+/-						0
Other changes (2)	+/-						0
Gross carrying amounts 31.12.2010		66.236,94	18.468,24	317.986,99	172.393,96	134.568,09	709.654,22
							0
Accumulated amortization and impairment 01.01.2010	-	-14.485,68	-2.637,24	-80.539,42	-24.166,36	-14.307,91	-136.136,61
Amortization	-	-10.083,26	-2.936,00	-72.358,57	-16.526,60	-28.386,18	-130.290,61
Write-back of amortization	+						0
Disposals	+						0
Impairment (2)	-						0
Write-back of impairment	+						0
Transfer between headings	+/-						0
Other changes (2)	+/-						0
Accumulated amortization and impairment 31.12.09		-24.568,94	-5.573,24	-152.897,99	-40.692,96	-42.694,09	-266.427,22
Net carrying amounts 31.12.2010		41.668,00	12.895,00	165.089,00	131.701,00	91.874,00	443.227,00

6.2.2 CURRENT ASSETS

The main categories are:

- **Short-term Pre-financing: A2**

Short-term Pre-financing amounts to **17.009,10 €** for advances paid on project costs.

- **Current & Sundry Receivables: A3**

Current Receivables amount to **512,57 €** for salary advances.

- **Accrued Income: A4**

Accrued income amounts to **1.555,72 €** for family allowances.

- **Deferred Charges: A5**

Deferred Charges amount to **75.940,60 €** relating to

34.109,45 € prepaid expenses for software licenses and other maintenance and service contracts and

41.831,15 € salary corrections caused by the negative adjustment of the applicable country coefficient for Spain from July 2010 which will be deducted from 2011 salary payments.

- **Other active accruals: A6**

Other active accruals amount to **7.131,48 €** relating mainly to bank interests and inter-institutional staff mobility.

- **Cash and cash equivalents: A7**

The Cash and Cash equivalents position of the Agency at 31st December 2010 amounts to **1.392.388,43 €**.

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

One of the bank accounts is reserved for the management of assigned revenue funds.

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

6.2.3 NON CURRENT LIABILITIES

- **Capital: A8**

The capital amounts to **922.018,17 €**.

It consists of:

the accumulated surplus from 2009: **443.854,97 €**,

and the economic outturn of 2010: **478.163,20 €**.

6.2.4 CURRENT LIABILITIES

- **Current & Sundry payables: A9**

Current payables are mainly constituted of cost claims from governmental experts invited by the Agency to meetings organised in the frame of its operational activities and invoices received from the suppliers of goods and services provided to the Agency.

Current payables amount to **57.497,18 €**.

- **Accrued charges: A10**

Expenditure related to goods or services provided to the Agency during financial year 2010 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 2010 for which commitments had been carried forward from 2010 to 2011 and additional payment obligations stemming from 2010 not taken into account in the carry forward but invoiced in early 2011 or acknowledged for other reasons after year end.

The total amount of accrued charges is **706.773,91 €**, thereof

118.923,39 € concern untaken annual leave of staff

587.850,52 € concern cost claims from governmental experts, missions claims from staff members, invoices for goods or services delivered but not invoiced yet, returned payments to be relaunched and accrued financial expenses.

- **Other passive accruals: A11**

Other passive accruals amount to **30.291,22 €** related to returned payments to be relaunched and inter-institutional staff mobility.

- **Surplus Pre-financing Commission Subsidy: A12**

This heading comprises the surplus of the EC subsidy for 2010 including interests earned as well as a reimbursement received on a previous year's expenditure to be repaid to the Commission in 2011: **221.184,42 €**.

6.3 Notes to the Economic Outturn Account

6.3.1 OPERATING REVENUE

- **Revenue from administrative operations: A13**

The revenue under this heading is **12.325,00 €** and consists of assets related income.

- **Other operating revenue: A14**

The other operating revenue of the Agency for financial year 2010 is **10.219.485,88 €**. It is composed of:

8.223.504,74 € which are the part of the Community Subsidy corresponding to the total expenditures supported by the Agency during the financial year, increased by the outstanding payment obligations at end of year (Reste A Liquider).

1.994.360,00 € corresponding to the Assigned Revenues received by the Agency from the Member States for the rent of an inspection vessel used for the coordination of fishing inspection activities.

1.621,34 € of exchange rate gains.



6.3.2 OPERATING EXPENSES

- **Administrative expenses: A15**

Administrative expenses amount to **7.315.105,28 €** and include:

5.451.799,70 € staff expenses which mainly consist of staff salaries and allowances – A16.

130.290,61 € depreciation of fixed assets which for 2010 include only normal depreciation, no extraordinary impairment or similar – A17.

1.733.014,97 € Other administrative expenses – A18 – consisting of:

339.076,25 € for the maintenance, security, insurance and other costs related to the office premises.

1.168.077,10 € expenditures for operational activities, experts, missions, IT-costs, training costs and other service providers.

225.861,62 € expenses with other consolidated entities as the Commission or other agencies mainly for services provided under various service level agreements (translation, publication, training, IT systems, personnel administration).



- **Operational expenses, other: A19**

This heading includes the main operational activities carried out in the frame of the mission and tasks of the Agency: **2.438.271,20 €** including the rent of the ship "Jean Charcot" for control activities which is financed by funds provided by several Member States taking part in these activities (compare note A14, paragraph 4, above).

6.3.3 NON OPERATING EXPENSES: A20

Non operating expenses **271,20 €** - consist of bank charges.

6.3.4 ECONOMIC RESULT OF THE YEAR: A21

The economic result of the year is **478.163,20 €**. It is due to the application of the EC Community accounting rules consisting

- 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.



6.4 Notes to the Cash Flow Table

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).

6.5 Notes to the Statement of changes in capital

For financial year 2010, the statement of changes in capital of the Agency comprises the

- **443.854,97 €** capital in the opening balance 01.01.2010,
- **478.163,20 €** addition for the economic result of the year 2010,

- **922.018,17 €** is the resulting capital at 31.12. 2010.

6.6 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 amounts to **1.160.393,00 €**. It 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 (accrued expenses).

6.7 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	1

The balance position of the Agency with the key management personnel for its activity period as autonomous entity during financial year 2010 is composed of the salary and allowances as determined for grade AD 14 by the Staff Regulations of the Officials of the European Communities.

6.8 Events after the balance sheet date

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



PART II

BUDGET IMPLEMENTATION REPORTS

- 1 – BUDGET OUTTURN ACCOUNT
- 2 – BUDGET IMPLEMENTATION CREDIT OF THE YEAR
 - 2 a – BUDGET IMPLEMENTATION CREDIT OF THE YEAR – C1
 - 2 b – BUDGET IMPLEMENTATION CREDIT OF THE YEAR – C8
 - 2 c – BUDGET IMPLEMENTATION CREDIT OF THE YEAR – FCA
(Assigned Revenue)
 - 2 d – BUDGET IMPLEMENTATION CREDIT OF THE YEAR – C2
 - 2 e – BUDGET IMPLEMENTATION CREDIT OF THE YEAR – C4
- 3 – RECONCILIATION OF THE ACCRUAL BASED WITH THE BUDGET RESULT
- 4 – ANNEX TO THE BUDGET IMPLEMENTATION REPORTS

1 – BUDGET OUTTURN ACCOUNT

			2010	2009
REVENUE				
	Commission subsidy received by the Agency for 2010	+	8.409.999,77	7.887.022,33
	Phare funds from Commission	+		
	Other contributions and funding received via the Commission	+		
	Other donors	+		
	Fee income	+	7.292,00	
	Other revenue (assigned revenue from Member States)	+	1.994.360,00	2.103.721,00
	TOTAL REVENUE (a)		10.411.651,77	9.990.743,33
EXPENDITURE				
	Title I: Staff			
	Payments	-	5.822.329,60	5.319.545,57
	Appropriations carried over	-	138.898,34	105.764,28
	Title II: Administrative Expenses			
	Payments	-	491.035,03	862.582,58
	Appropriations carried over	-	490.619,07	598.330,08
	Title III: Operating Expenditure			
	Payments	-	2.881.474,72	2.882.578,13
	Appropriations carried over	-	530.875,59	172.221,93
	TOTAL EXPENDITURE (b)		10.355.232,35	9.941.022,57
	OUTTURN FOR THE FINANCIAL YEAR (a-b)		56.419,42	49.720,76
	Cancellation of unused payment appropriations carried over from previous year	+	104.377,92	124.528,16
	Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	27.320,00	13.579,06
	Exchange differences for the year (gain +/- loss -)	+/-	-1.622,11	-2.395,53
	BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		186.495,23	185.432,45
	Balance year N-1	+/-	185.432,45	714.776,77
	Positive balance from year N-1 reimbursed in year N to the Commission	-	-185.432,45	-714.776,77
	Result used for determining amounts in general accounting		186.495,23	185.432,45
	Commission subsidy - agency registers accrued revenue and Commission accrued expense		8.223.504,54	7.701.589,88
	Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		186.495,23	185.432,45
	Not included in the budget outturn			
	Interests generated by 31/12/2010 on the EC subsidy and to be reimbursed to the Com° (liability) incl. reimbursement on previous year expenditure	+	34.689,19	9.235,84

2 BUDGET IMPLEMENTATION CREDIT OF THE YEAR:

2 a BUDGET IMPLEMENTATION CREDIT OF THE YEAR – Fund Source : C1

TITLE I: STAFF EXPENDITURE

Budget Line Position	Official Budget Item Desc (Fr)	Commitment Appropriations	Commitment Amount Accepted (2)	% Committed (2/1)	Payment appropriations	Payment Amnt. Accepted (5)	% Paid (5/4)	R A L (2-5)
A-1100	Basic salaries	3,554,158.77	3,554,158.77	100.00 %	3,554,158.77	3,554,158.77	100.00 %	0.00
A-1101	Family allowances	565,579.01	564,336.51	99.78 %	565,579.01	561,736.51	99.32 %	2,600.00
A-1102	Expatriation and foreign-residence allowances	520,044.01	520,044.01	100.00 %	520,044.01	520,044.01	100.00 %	0.00
A-1111	Contract staff	147,110.49	147,110.49	100.00 %	147,110.49	147,110.49	100.00 %	0.00
A-1112	Interim Staff	121,501.28	121,501.28	100.00 %	121,501.28	112,162.55	92.31 %	9,338.73
A-1116	Seconded national experts	190,660.79	190,660.79	100.00 %	190,660.79	190,660.79	100.00 %	0.00
A-1130	Insurance against sickness	123,427.44	123,427.44	100.00 %	123,427.44	123,427.44	100.00 %	0.00
A-1131	Insurance against accidents and occupational disease	27,430.68	27,430.68	100.00 %	27,430.68	27,089.48	98.76 %	341.20
A-1132	Insurance against unemployment	46,929.45	46,929.45	100.00 %	46,929.45	46,929.45	100.00 %	0.00
A-1141	Travel expenses for annual leave	155,951.46	155,951.46	100.00 %	155,951.46	155,951.46	100.00 %	0.00
A-1200	Travel expenditure on staff recruitment	27,000.00	25,000.00	92.59 %	27,000.00	7,566.78	28.03 %	17,433.22
A-1210	Travel expenses on entering/leaving and transfer	2,457.57	2,457.57	100.00 %	2,457.57	2,457.57	100.00 %	0.00
A-1220	Installation, resettlement and transfer allowances	98,203.82	98,203.82	100.00 %	98,203.82	98,203.82	100.00 %	0.00
A-1230	Removal expenses	47,374.81	47,236.64	99.71 %	47,374.81	40,084.64	84.61 %	7,152.00
A-1240	Temporary daily subsistence allowances	42,031.00	42,031.00	100.00 %	42,031.00	42,031.00	100.00 %	0.00
A-1300	Mission expenses	148,000.00	148,000.00	100.00 %	148,000.00	121,795.28	82.29 %	26,204.72
A-1410	Medical service	15,500.00	14,000.00	90.32 %	15,500.00	4,893.09	31.57 %	9,106.91
A-1420	Language courses, training	128,500.00	121,739.27	94.74 %	128,500.00	61,615.21	47.95 %	60,124.06
A-1430	Social Welfare of Staff	8,000.00	6,297.50	78.72 %	8,000.00			6,297.50
A-1700	Entertainment and representation expenses	11,000.00	4,711.26	42.83 %	11,000.00	4,411.26	40.10 %	300.00
TITLE I: Staff Expenditure		5,980,860.58	5,961,227.94	99.67 %	5,980,860.58	5,822,329.60	97.35 %	138,898.34

TITLE II: ADMINISTRATIVE EXPENDITURE

Budget Line Position	Official Budget Item Desc (Fr)	Commitment Appropriations	Commitment Amount Accepted (2)	% Committed (2/1)	Payment appropriations	Payment Amnt. Accepted (5)	% Paid (5/4)	R A L (2-5)
A-2000	Rent	58,800.00	58,800.00	100.00 %	58,800.00	18,000.00	30.61 %	40,800.00
A-2010	Insurance	5,541.74	5,541.74	100.00 %	5,541.74	5,541.74	100.00 %	0.00
A-2020	Water, gas, electricity and heating	45,000.00	45,000.00	100.00 %	45,000.00	2,879.25	6.40 %	42,120.75
A-2030	Cleaning and maintenance	74,630.40	74,630.40	100.00 %	74,630.40	320.40	0.43 %	74,310.00
A-2040	Fixtures and fittings	11,227.97	11,227.97	100.00 %	11,227.97	8,069.25	71.87 %	3,158.72
A-2050	Security and surveillance of buildings	71,230.00	71,222.38	99.99 %	71,230.00	58,550.23	82.20 %	12,672.15
A-2051	Other Building Expenditure	23,916.25	21,128.00	88.34 %	23,916.25	18,649.97	77.98 %	2,478.03
A-2100	ICT hard and softwares	134,000.00	133,826.35	99.87 %	134,000.00	55,097.31	41.12 %	78,729.04
A-2104	ICT External Services	97,600.00	97,600.00	100.00 %	97,600.00	40,000.00	40.98 %	57,600.00
A-2200	Technical and electr off eq	46,154.02	46,154.02	100.00 %	46,154.02	15,761.90	34.15 %	30,392.12
A-2210	New purchases	8,761.67	8,761.67	100.00 %	8,761.67			8,761.67
A-2252	Subscriptions to newspapers and periodicals	7,755.63	7,578.90	97.72 %	7,755.63			7,578.90
A-2300	Stationery and office supplies	32,364.85	32,260.91	99.68 %	32,364.85	20,857.93	64.45 %	11,402.98
A-2350	Miscellaneous insurance	64.00	64.00	100.00 %	64.00	51.00	79.69 %	13.00
A-2352	Miscellaneous expenditure on internal meetings	2,000.00	1,798.28	89.91 %	2,000.00	1,798.28	89.91 %	0.00
A-2355	Uniforms and equipment for staff	508.61	508.61	100.00 %	508.61	508.61	100.00 %	0.00
A-2400	Postage and delivery charges	9,900.00	9,399.67	94.95 %	9,900.00	8,143.68	82.26 %	1,255.99
A-2410	Telecommunication charges	46,621.56	46,621.56	100.00 %	46,621.56	23,952.11	51.38 %	22,669.45
A-2500	Administrative Board Meetings	52,500.72	48,670.95	92.71 %	52,500.72	48,022.95	91.47 %	648.00
A-2501	Advisory Board Meetings	8,520.00	8,218.30	96.46 %	8,520.00	8,218.30	96.46 %	0.00
A-2610	Services of the Translation Centre, Luxembourg	89,500.00	89,500.00	100.00 %	89,500.00	30,812.50	34.43 %	58,687.50
A-2620	External Services Commission	46,500.00	46,500.00	100.00 %	46,500.00	37,407.15	80.45 %	9,092.85
A-2630	External Services Other Bodies	65,000.00	46,275.23	71.19 %	65,000.00	37,275.23	57.35 %	9,000.00
A-2701	Other activities and services for communication pu	68,042.00	63,073.16	92.70 %	68,042.00	51,117.24	75.13 %	11,955.92
TITLE II: Administrative Expenditure		1,006,139.42	974,362.10	96.84 %	1,006,139.42	491,035.03	48.80 %	483,327.07

TITLE III: OPERATIONAL EXPENDITURE

Budget Line Position	Official Budget Item Desc (Fr)	Commitment Appropriations	Commitment Amount Accepted (2)	% Committed (2/1)	Consumption of Commitments (3)	Payment appropriations	Payment Amnt Accepted (5)	% Paid (5/4)	R A L (2-3)
B3-000	Software and Hardware	69,000.00	67,905.32	98.41 %	45,989.35	69,000.00	69,000.00	100.00 %	21,915.97
B3-001	IT external services	185,000.00	184,097.00	99.51 %	-	185,000.00			184,097.00
B3-011	Meetings	40,000.00	39,000.00	97.50 %	19,953.81	40,000.00	19,953.81	49.88 %	19,046.19
B3-012	External services	49,000.00	23,600.00	48.16 %	-	49,000.00			23,600.00
B3-021	Training Equipment and Infrastructure	15,000.00	13,230.29	88.20 %	13,230.29	15,000.00	13,230.29	88.20 %	0.00
B3-022	Training and Seminars	121,000.00	80,740.00	66.73 %	49,856.00	121,000.00	49,856.00	41.20 %	30,884.00
B3-031	Missions Unit B	70,000.00	70,000.00	100.00 %	31,142.29	70,000.00	36,818.27	52.60 %	38,857.71
B3-041	Communication and other Capacity Building	15,000.00	13,061.00	87.07 %	-	15,000.00	15,000.00	100.00 %	13,061.00
B3-110	Equipment North Sea	3,279.70	3,279.70	100.00 %	-	3,279.70	2,000.00	60.98 %	3,279.70
B3-130	Missions North Sea	71,633.00	70,933.00	99.02 %	53,357.96	71,633.00	60,864.57	84.97 %	17,575.04
B3-140	Meetings North Sea	23,000.00	22,041.74	95.83 %	22,041.74	23,000.00	22,041.74	95.83 %	0.00
B3-160	Training & Assessment North Sea	24,490.00	23,990.00	97.96 %	18,610.81	24,490.00	18,610.81	75.99 %	5,379.19
B3-190	Other Expenditure North Sea and Adjacent Areas	32,000.00	32,000.00	100.00 %	17,752.60	32,000.00	17,752.60	55.48 %	14,247.40
B3-210	Uniforms and equipment Baltic Sea	3,150.00	3,150.00	100.00 %	-	3,150.00	3,150.00	100.00 %	3,150.00
B3-230	Missions Baltic Sea	62,404.00	62,404.00	100.00 %	52,989.99	62,404.00	59,379.46	95.15 %	9,414.01
B3-240	Meetings Baltic Sea	33,600.00	33,600.00	100.00 %	29,038.19	33,600.00	29,038.19	86.42 %	4,561.81
B3-260	Training and Assessment Baltic Sea	29,550.00	28,150.00	95.26 %	19,653.07	29,550.00	19,653.07	66.51 %	8,496.93
B3-290	Other Expenditure Baltic Sea	10,000.00	10,000.00	100.00 %	-	10,000.00			10,000.00
B3-310	Uniforms and equipment NAFO and NEAFC	3,150.00	3,150.00	100.00 %	1,580.00	3,150.00	3,150.00	100.00 %	1,570.00
B3-330	Missions NAFO and NEAFC	92,766.32	92,766.32	100.00 %	80,401.47	92,766.32	81,000.00	87.32 %	12,364.85
B3-340	Meetings NAFO and	46,514.98	46,514.98	100.00 %	36,817.08	46,514.98	42,333.95	91.01 %	9,697.90

Budget Line Position	Official Budget Item Desc (Fr)	Commitment Appropriations	Commitment Amount Accepted (2)	% Committed (2/1)	Consumption of Commitments (3)	Payment appropriations	Payment Amnt. Accepted (5)	% Paid (5/4)	R A L (2-3)
	NEAFC								
B3-360	Training and Assessment NAFO and NEAFC	44,600.00	44,600.00	100.00 %	30,600.01	44,600.00	44,316.84	99.37 %	13,999.99
B3-390	Other Expenditure NAFO and NEAFC	9,000.00	9,000.00	100.00 %	-	9,000.00			9,000.00
B3-510	Uniform and equipment Mediterranean Sea	2,100.00	1,491.55	71.03 %	1,491.55	2,100.00	2,100.00	100.00 %	0.00
B3-530	Missions Mediterranean Sea	49,853.00	36,853.00	73.92 %	28,354.27	49,853.00	30,689.10	61.56 %	8,498.73
B3-540	Meeting Mediterranean Sea	43,222.79	39,222.79	90.75 %	23,381.35	43,222.79	23,381.35	54.09 %	15,841.44
B3-560	Training and Assessment Mediterranean Sea	33,947.21	33,947.21	100.00 %	33,947.21	33,947.21	33,947.21	100.00 %	0.00
B3-590	Other Expenditures Mediterranean Sea	24,658.00	22,658.00	91.89 %	15,658.00	24,658.00	15,658.00	63.50 %	7,000.00
B3-730	Missions IUU	52,855.00	52,855.00	100.00 %	33,993.23	52,855.00	37,438.42	70.83 %	18,861.77
B3-740	Meetings IUU	45,000.00	45,000.00	100.00 %	34,038.76	45,000.00	34,038.76	75.64 %	10,961.24
B3-760	Training & Assessment IUU	117,529.00	117,529.00	100.00 %	102,712.28	117,529.00	102,712.28	87.39 %	14,816.72
B3-790	Other expenditure IUU	697.00	697.00	100.00 %	-	697.00			697.00
TITLE III		1,423,000.00	1,327,466.90	93.29 %	796,591.31	1,423,000.00	887,114.72	62.34 %	530,875.59

Budget Line Position	Official Budget Item Desc (Fr)	Commitment Appropriations	Commitment Amount Accepted (2)	% Committed (2/1)	Payment appropriations	Payment Amnt. Accepted (5)	% Paid (5/4)	R A L
C1	TOTAL FUND SOURCE C1	8,410,000.00	8,263,056.94	98.25 %	8,410,000.00	7,200,479.35	85.62 %	1,153,101.00

2 b BUDGET IMPLEMENTATION CREDIT OF THE YEAR – Fund Source : C8

TITLE I: STAFF EXPENDITURE

Budget Line Position	Description	Commitment Appropriations (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Payment Appropriations (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	R.A.L (2-5)
A-1101	Family allowances	4,475.00	4,475.00	100.00 %	4,475.00	4,475.00	100.00 %	0.00
A-1112	Interim Staff	7,405.12	7,405.12	100.00 %	7,405.12	7,405.12	100.00 %	0.00
A-1200	Travel expenditure on staff recruitment	10,652.74	4,273.35	40.12 %	10,652.74	4,273.35	40.12 %	0.00
A-1230	Removal expenses	2,966.41	2,886.20	97.30 %	2,966.41	2,886.20	97.30 %	0.00
A-1300	Mission expenses	6,418.99	6,418.99	100.00 %	6,418.99	6,418.99	100.00 %	0.00
A-1301	Mission Exp. Unit Ressources	5,729.48	5,729.48	100.00 %	5,729.48	5,729.48	100.00 %	0.00
A-1410	Medical service	5,088.21	3,400.59	66.83 %	5,088.21	3,400.59	66.83 %	0.00
A-1420	Language courses, training	56,795.63	51,731.84	91.08 %	56,795.63	51,731.84	91.08 %	0.00
A-1430	Social Welfare of Staff	4,500.00	4,322.75	96.06 %	4,500.00	4,322.75	96.06 %	0.00
A-1700	Entertainment and representation expenses	1,780.25	1,400.00	78.64 %	1,780.25	1,400.00	78.64 %	0.00
C8	TOTAL TITLE I	105,811.83	92,043.32	86.99%	105,811.83	92,043.32	86.99%	0.00

TITLE II: ADMINISTRATIVE EXPENDITURE

Budget Line Position	Description	Commitment Appropriations (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Payment Appropriations (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	R.A.L (2-5)
A-2000	Rent	332,400.00	332,400.00	100.00 %	332,400.00	332,400.00	100.00 %	0.00
A-2020	Water, gas, electricity and heating	18,299.79	18,299.79	100.00 %	18,299.79	18,299.79	100.00 %	0.00
A-2030	Cleaning and maintenance	37,094.80	37,094.80	100.00 %	37,094.80	37,094.80	100.00 %	0.00
A-2040	Fixtures and fittings	8,042.75	8,042.75	100.00 %	8,042.75	8,042.75	100.00 %	0.00
A-2050	Security and surveillance of buildings	10,786.10	7,788.33	72.21 %	10,786.10	7,788.33	72.21 %	0.00
A-2100	ICT hard and softwares	65,895.44	65,248.82	99.02 %	65,895.44	65,248.82	99.02 %	0.00
A-2200	Technical and electr off eq	37,288.00	37,288.00	100.00 %	37,288.00	37,288.00	100.00 %	0.00
A-2210	New purchases	5,278.70	5,278.70	100.00 %	5,278.70	5,278.70	100.00 %	0.00
A-2300	Stationery and office supplies	27,469.51	27,030.70	98.40 %	27,469.51	27,030.70	98.40 %	0.00
A-2350	Miscellaneous insurance	1,706.04	1,616.34	94.74 %	1,706.04	1,616.34	94.74 %	0.00

Budget Line Position	Description	Commitment Appropriations (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Payment Appropriations (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	R A L (2-5)
A-2400	Postage and delivery charges	974.69	810.58	83.16 %	974.69	810.58	83.16 %	0.00
A-2410	Telecommunication charges	7,986.45	7,393.13	92.57 %	7,986.45	7,393.13	92.57 %	0.00
A-2411	Telecommunications equipment	1,800.00	1,800.00	100.00 %	1,800.00	1,800.00	100.00 %	0.00
A-2500	Administrative Board Meetings	2,000.00	1,864.50	93.23 %	2,000.00	1,864.50	93.23 %	0.00
A-2610	Services of the Translation Centre, Luxembourg	22,366.25	22,185.00	99.19 %	22,366.25	22,185.00	99.19 %	0.00
A-2620	External Services Commission	12,114.34	7,512.43	62.01 %	12,114.34	7,512.43	62.01 %	0.00
A-2630	External Services Other Bodies	5,517.22	5,517.22	100.00 %	5,517.22	5,517.22	100.00 %	0.00
A-2701	Other activities and services for communication pu	1,310.00	0.00	0.00 %	1,310.00			0.00
C8	TOTAL TITLE II	598,330.08	587,171.09	98.13%	598,330.08	587,171.09	98.13%	0.00

TITLE III: OPERATIONAL EXPENDITURE

Budget Line Position	Description	Commitment Appropriations (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Payment Appropriations (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	R A L (2-5)
B3-000	Software and Hardware	39,541.34	39,541.34	100.00 %	0.00			0.00
B3-031	Missions Unit B	6,583.14	5,675.98	86.22 %	0.00			0.00
B3-041	Communication and other Capacity Building	29,700.00	29,700.00	100.00 %	0.00			0.00
B3-110	Equipment North Sea	2,000.00	2,000.00	100.00 %	0.00			0.00
B3-130	Missions North Sea	7,639.75	7,506.61	98.26 %	0.00			0.00
B3-210	Uniforms and equipment Baltic Sea	6,000.00	5,921.09	98.68 %	0.00			0.00
B3-230	Missions Baltic Sea	8,779.19	6,389.47	72.78 %	0.00			0.00
B3-310	Uniforms and equipment NAFO and NEAFC	2,480.00	2,480.00	100.00 %	0.00			0.00
B3-330	Missions NAFO and NEAFC	14,216.65	14,216.65	100.00 %	0.00			0.00
B3-340	Meetings NAFO and NEAFC	8,781.58	5,516.87	62.82 %	0.00			0.00
B3-360	Training and Assessment NAFO and NEAFC	14,089.07	13,716.83	97.36 %	0.00			0.00
B3-510	Uniform and equipment Mediterranean Sea	17,530.00	17,530.00	100.00 %	0.00			0.00
B3-530	Missions Mediterranean Sea	4,037.30	2,334.83	57.83 %	0.00			0.00
B3-560	Training and Assessment Mediterranean Sea	960.00	0.00	0.00 %	0.00			0.00
B3-730	Missions IUU	3,472.62	3,445.19	99.21 %	0.00			0.00
C8	TOTAL TITLE III	165,810.64	155,974.86	94.07%	0.00	0.00		0.00

Budget Line Position	Description	Commitment Appropriations (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Payment Appropriations (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	R.A.L (2-5)
C8	TOTAL FUND SOURCE C8	869,952.55	835,189.27	96.00 %	704,141.91	679,214.41	96.46 %	0.00

2 c BUDGET IMPLEMENTATION CREDIT OF THE YEAR – Fund Source : FCA – Assigned Revenue

B.L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	R.A.L (2-3)
B3-370	Services Rendered by CFCA	1,447,960.00	1,447,960.00	100.00 %	1,447,960.00	100.00 %	0.00
B3-570	Services Rendered by the CFCA	546,400.00	546,400.00	100.00 %	546,400.00	100.00 %	0.00
FCA	TOTAL FUND SOURCE FCA	1,994,360.00	1,994,360.00	100.00 %	1,994,360.00	100.00 %	0.00

2 d BUDGET IMPLEMENTATION CREDIT OF THE YEAR – Fund Source : C2 – Payment Appropriations carried over

Budget Line Position	Description	Commitment Appropriations (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Payment Appropriations (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	R.A.L (2-5)
B3-000	Software and Hardware	0.00			28,415.71	16,530.69	58.17 %	
B3-031	Missions Unit B	0.00			6,500.00			
B3-041	Communication and other Capacity Building	0.00			20,000.00	14,700.00	73.50 %	
B3-110	Equipment North Sea	0.00			2,000.00			
B3-130	Missions North Sea	0.00			7,639.75			
B3-210	Uniforms and equipment Baltic Sea	0.00			6,000.00	2,771.09	46.18 %	
B3-230	Missions Baltic Sea	0.00			8,779.19			
B3-310	Uniforms and equipment NAFO and NEAFC	0.00			2,480.00	910.00	36.69 %	
B3-330	Missions NAFO and NEAFC	0.00			14,216.65	13,618.12	95.79 %	

B3-340	Meetings NAFO and NEAFC	0.00				8,781.58		
B3-360	Training and Assessment NAFO and NEAFC	0.00				14,089.07		
B3-510	Uniform and equipment Mediterranean Sea	0.00				17,530.00	16,921.55	96.53 %
B3-530	Missions Mediterranean Sea	0.00				4,037.30		
B3-560	Training and Assessment Mediterranean Sea	0.00				960.00		
B3-730	Missions IUU	0.00				3,472.62		

Budget Line Position	Description	Commitment Appropriations (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Payment Appropriations (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	R.A.L (2-5)
C2	TOTAL FUND SOURCE C2	0.00	0.00	0	144,901.87	65,451.45	45.17 %	

2 e BUDGET IMPLEMENTATION CREDIT OF THE YEAR – Fund Source : C4

Budget Line Position	Description	Commitment Appropriations (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Payment Appropriations (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	R.A.L (2-5)
A-2610	Services of the Translation Centre, Luxembourg	7,292.00	7,292.00	100.00 %	7,292.00			7,292.00
C4	TOTAL FUND SOURCE C4	7,292.00	7,292.00	100.00 %	7,292.00			7,292.00

3 – RECONCILIATION OF THE ACCRUAL BASED RESULT WITH THE BUDGET RESULT

	+/-	amount
Economic result (- for loss) of the consolidation reporting package including table M2	+/-	478.163,20
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)	-	-637.762,60
B Adjustments for Accrual Cut-off (cut-off 31.12.N)	+	643.233,57
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)	+	30.291,22
E Depreciation of intangible and tangible fixed assets (1)	+	130.290,61
F Provisions (1)	+	0,00
G Value reductions (1)	+	0,00
H Recovery Orders issued in 2009 in class 7 and not yet cashed	-	0,00
Ia Prefinancing given in previous year and cleared in the year	+	0,00
Ib Prefinancing received in previous year and cleared in the year	-	0,00
J Payments made from carry over of payment appropriations	+	744.665,86
K Other *)	+/-	-12.325,00
L Exchange rate differences (2) (3)	+/-	0,00

Ajustment for budgetary items (item included in the budgetary result but not in the economic result)		
M	Asset acquisitions (less unpaid amounts)	-140.200,91
N	New pre-financing paid in the year 2010 and remaining open as at 31.12.2010	-17.009,10
O	New pre-financing received in the year 2010 and remaining open as at 31.12.2010	0,00
P	Budgetary recovery orders issued before 2010 and cashed in the year	0,00
Q	Budgetary recovery orders issued in 2010 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 2011	-1.160.393,00
T	Cancellation of unused carried over payment appropriations from previous year	104.377,92
U	Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	27.320,00
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 **)	0,00
	total	190.651,77
	Budgetary result (+ for surplus) (4)	186.495,23
	Delta	-4.156,54

4 – ANNEX 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.

4.1.1 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.

4.1.2 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.

4.1.3 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.

4.1.4 Principle of unit of account

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

4.1.5 Principle of universality

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

4.1.6 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.

4.1.7 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.

4.1.8 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 and differentiated appropriations for its operational ones.

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 Board, taking into account the general budgetary nomenclature and the Agency Implementing Rules on the structure and presentation



of the statement of expenditure.

Title I budget lines are related to staff expenditure: salaries and allowances of the staff members working for the agency and all other entitlements such as removal expenditures, installation costs, etc related to the change of residence when the seat of the Agency moved from Brussels to Vigo. Title I includes also recruitment costs incurred by the Agency. Interim, training, staff perquisites and administrative mission costs are incorporated also under Title I.

Title II budget lines relate to all buildings, equipment and miscellaneous operating administrative expenditure.

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. The accounts under this title are grouped per operational desk – North Sea, Baltic Sea, NAFO, etc – and sub-divided into the main activities performed in each area such as organisation of meetings, trainings, coordination missions, etc. The mission heading of each desk can include the costs of inspection coordination missions of the operational staff but also the costs of the missions carried out under the other activities of the desk.

Handwritten mark

PART III

BUDGETARY AND FINANCIAL MANAGEMENT REPORT

- 1 – FINANCIAL SYSTEMS AND MANAGEMENT
- 2 - BUDGET EXECUTION 2010



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 the CFCA.

Financial Systems and Management

The budget accounts are managed by the ABAC system and the general accounts are maintained by 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 using the Business Objects reporting tool.

Main focus for 2010, among others, has been the improvement of the efficiency of financial procedures, including those related to procurement and contract management.

The CFCA has undertaken a revision exercise of all circulation sheets, templates and forms used in these procedures, looking for areas of improvement and avoiding redundancies. The first phase of this project involved creating a catalogue of all procedures, analysis and evaluation by a task force and final approval. All new forms and templates were published in the Intranet of the CFCA, and transmitted to staff through training targeted to different groups.

The second phase of the project, in line with the recommendation of the IAS and already started in 2010, involves the documentation of all procedures, including step by step manuals and ABAC system manuals for users.

Starting 1st January 2010, a new authorising officer by delegation was named for the authorisation of transaction under Title III of the budget.

During the month of May, the Internal Audit Service of the Commission visited the CFCA for a specific audit on the budget planning and execution capabilities of the CFCA. Suggestions were made for further improvement in the areas of ABAC access rights controls, internal budgetary report, and following up on reporting exceptions.

Further details of the agency's contractual procedures and contractors, which have been finalised and / or launched in 2010 have been annexed to the Annual Activity Report of the CFCA

3- Budget Execution CFCA 2010

During the Administrative Board meeting of 15 October 2009, the budget of the CFCA for 2010 was adopted, which became final December 2009 when the



Budgetary Authority adopted the General Budget 2010.

There were €8.41 million set as contribution to the CFCA from the total subsidy of the European Union. During 2010, no amendments were proposed for the CFCA's Budget 2010.

By the end of the financial year 2010 the Agency had committed 98,3% of the subsidy granted, which would keep the level steady compared with 2009 budget execution levels (98.2%). The Agency also paid out around 85.6% of the available payment appropriations (excluding expenditure from other sources of revenue).

TITLE	VOTED BUDGET 2010	COMMITMENTS		PAYMENTS	
	BUDGET 2010	Consumed (Euro)	% exec ²	Consumed (Euro)	% exec ³
TITLE I	6,036,000	5,961,228	98.8%	5,822,330	97.3%
TITLE II	964,000	974,362	101.1%	491,035	48.8%
TOTAL TITLE I AND II	7,000,000	6,935,590	99.1%	6,313,365	90.4%
TITLE III	1,410,000	1,327,467	94.1%	887,115	62.3%
Capacity Building	564,000	491,634	87.2%	203,858	36.1%
Operations	846,000	835,833	98.8%	683,256	79.5%
TOTAL	8,410,000	8,263,057	98.3%	7,200,479	85.6%

The Administrative Board of the CFCA has adopted a decision (January 12, 2011) for the carry over of payment appropriations in Title III (€530.875.59), with a view to cover those payment obligations from 2010.

² = Consumed in commitments/ voted budget

³ = Paid/ payment appropriations after transfers

The total automatic and non automatic carry over amounts are presented below:

	Automatic Carry Forward 2010-2011		Non automatic Carry over
	Commitments RAL	Payment Credit	Payment appropriations
TITLE I - Staff Expenditure	138,898.34	138,898.34	
TITLE II - Administrative Expenditure	490,619.07	490,619.07	
TITLE III - Operational Expenditure	530,875.59		530,875.59
TOTAL	1,160,393.00	629,517.41	530,875.59

Additional details on activities of the CFCA and its performance during year 2010 can be found in the Annual Activity report 2010 of the CFCA.

ANNEX I: BUDGET EXECUTION 2010

B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)
C1	TITLE I: STAFF EXPENDITURE					
11	Staff in active employment	5,452,793.38	5,451,550.88	99.98%	5,439,270.95	99.75%
12	Expenditure related to recruitment	217,067.20	214,929.03	99.01%	190,343.81	87.69%
13	Administrative Missions and duty travel	148,000.00	148,000.00	100.00%	121,795.28	82.29%
14	Socio Medical Infrastructure	152,000.00	142,036.77	93.45%	66,508.30	43.76%
17	Representation costs	11,000.00	4,711.26	42.83%	4,411.26	40.10%
C1	TOTAL TITLE I	5,980,860.58	5,961,227.94	99.67%	5,822,329.60	97.35%

B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)
C1	TITLE II: ADMINISTRATIVE EXPENDITURE					
20	Rental of building and associated costs	290,346.36	287,550.49	99.04%	112,010.84	38.58%
21	Data processing expenditure and associated costs	231,600.00	231,426.35	99.93%	95,097.31	41.06%
22	Movable property and associated costs	62,671.32	62,494.59	99.72%	15,761.90	25.15%
23	Current administrative expenditure	34,937.46	34,631.80	99.13%	23,215.82	66.45%
24	Postal charges and telecommunications	56,521.56	56,021.23	99.11%	32,095.79	56.79%
25	Meeting expenses	61,020.72	56,889.25	93.23%	56,241.25	92.17%
26	Supplementary Services	201,000.00	182,275.23	90.68%	105,494.88	52.49%
27	General Info/Communications	68,042.00	63,073.16	92.70%	51,117.24	75.13%
C1	TOTAL TITLE II	1,006,139.42	974,362.10	96.84%	491,035.03	48.80%

B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)
C1	TITLE III: OPERATIONAL EXPENDITURE					
30	Capacity Building	564,000.00	491,633.61	87.17%	203,858.37	36.15%
31	North Sea and Adjacent Areas	154,402.70	152,244.44	98.60%	121,269.72	78.54%
32	Baltic Sea	138,704.00	137,304.00	98.99%	111,220.72	80.19%
33	NAFO and NEAFC	196,031.30	196,031.30	100.00%	170,800.79	87.13%
35	Mediterranean Sea	153,781.00	134,172.55	87.25%	105,775.66	68.78%
37	IUU	216,081.00	216,081.00	100.00%	174,189.46	80.61%
C1	TOTAL TITLE III	1,423,000.00	1,327,466.90	93.29%	887,114.72	62.34%

TOTAL FIGURES BUDGET EXECUTION 2010 (In €)

Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)
TOTAL SUBSIDY 2010	8,410,000.00	8,263,056.94	98.25%	7,200,479.35	85.62%
ASSIGNED REVENUE	2,028,614.00	1,994,360.00	98.31%	1,994,360.00	98.31%
TOTAL BUDGET 2010	10,438,614.00	10,291,670.94	98.59%	9,229,093.35	88.41%

ANNEX II: Automatic Carry Forward 2010-2011 – C8 credit

The commitment and payments carried over in the change of the year 2010-2011 are detailed in the following table:

CHAPTER/ TITLE	DESCRIPTION	Automatic Carry Forward 2010-2011	
		Commitments RAL	Payment Credit
11	Staff in active employment	12,279.93	11,938.73
12	Expenditure related to recruitment	24,585.22	24,585.22
13	Administrative missions and duty travel	26,204.72	26,204.72
14	Socio-medical infrastructure, training	75,528.47	75,528.47
17	Reception and representation expenses	300.00	300.00
TITLE I	STAFF EXPENDITURE	138,898.34	138,898.34
20	Rental of building and associated costs	175,539.65	175,539.65
21	Data processing expenditure and associated costs	136,329.04	136,329.04
22	Movable property and associated costs	46,732.69	46,732.69
23	Current administrative expenditure	11,415.98	11,415.98
24	Postal charges and telecommunications	23,925.44	23,925.44
25	Meeting expenses	648.00	648.00
26	Supplementary Services	84,072.35	84,072.35
27	General Info/Communications	11,955.92	11,955.92
TITLE II	ADMINISTRATIVE EXPENDITURE	490,619.07	490,619.07
30	Capacity Building	331,461.87	0.00
31	North Sea and Adjacent Areas	40,481.33	0.00

32	Baltic Sea	35,622.75	0.00
33	NAFO and NEAFC	46,632.74	0.00
35	Mediterranean Sea	31,340.17	0.00
37	IUU	45,336.73	0.00
TITLE III	OPERATIONAL EXPENDITURE	530,875.59	0.00
TOTAL		1,160,393.00	629,176.21

As it is shown in the table above, the payment obligations for the operating expenditure of 2010 cannot be carried forward to the next year (differentiated appropriations). Starting in 2011, appropriations belonging to chapters 30 (Capacity Building) and 31 (Operational Coordination) will be non-differentiated.

ANNEX III: Budget Transfers

BUDGET TRANSFERS 2010 (BALANCE PER BUDGET LINE)

BL	BUDGET CHAPTER/ LINE	BUDGET 2010 (€)	Transferred (€)	Amount after Transfer (€)
TITLE I - STAFF EXPENDITURE				
	11. SALARIES	5,686,000	-233,207	5,452,793
A01100	BASIC SALARIES	3,745,176	-191,017	3,554,159
A01101	FAMILY ALLOWANCES	486,627	78,952	565,579
A01102	EXPAT.& FOR.RES.ALL.	578,211	-58,167	520,044
A01111	CONTRACT STAFF	182,097	-34,987	147,110
A01112	INTERIM STAFF	81,600	39,901	121,501
A01116	SEC.NAT.EXP.	201,600	-10,939	190,661
A01130	INSURANCE SICKNESS	100,005	23,422	123,427
A01131	INS.ACCID.& OCC.DIS.	68,084	-40,653	27,431
A01132	INS. UNEMPLOYMENT	83,600	-36,671	46,929
A01141	TRAV.EXP.AN.LEAVE	109,000	46,951	155,951
A01190	SALARY WEIGHTINGS	50,000	-50,000	0
	12. RECRUITMENT	100,000	-117,067	-17,067
A01200	MISCELLANEOUS EXPENDITURE RECRUITMENT	17,000	10,000	27,000
A01210	TRAVEL EXPENSES	8,000	-5,542	2,458
A01220	INST.RES.& TRANS. ALL.	29,000	69,204	98,204
A01230	REMOVAL EXPENSES	20,000	27,375	47,375
A01240	TEMP.DLY SUBST.ALL.	26,000	16,031	42,031
	13. MISSIONS	82,000	66,000	148,000
A01300	ADMINISTRATIVE MISSIONS	82,000	66,000	148,000
	14. SOCIO-MEDICAL INFRASTRUCTURE	156,000	-4,000	152,000
A01410	MEDICAL SERVICE	17,500	-2,000	15,500
A01420	LANGUAGE CRS.& TRAIN	128,500	0	128,500
A01430	SOCIAL WELFARE OF STAFF	10,000	-2,000	8,000
	17. REPRESENTATION AND ENTERTAINMENT COST	12,000	-1,000	11,000
A01700	ENTERT.& REPRES.EXP.	12,000	-1,000	11,000
	TOTAL TITLE I	6,036,000	-55,139	5,980,861

BL	BUDGET CHAPTER/LINE	BUDGET 2010 (€)	Transferred (€)	Amount after Transfer (€)
TITLE II - ADMINISTRATIVE EXPENDITURE				
	20. RENTAL OF BUILDING AND ASSOCIATED COSTS	292,000	-1,654	290,346
A02000	RENT	102,000	-43,200	58,800
A02010	INSURANCE	7,000	-1,458	5,542
A02020	WAT.GAS ELEC.&HEAT.	45,000	0	45,000
A02030	CLEAN.& MAINT.	35,000	39,630	74,630
A02040	FITTING OUT OF PREMISES	10,000	1,228	11,228
A02050	SEC.& SURV.BUILD.	68,000	3,230	71,230
A02051	OTHER BUILDING EXPENDITURE	25,000	-1,084	23,916
	21. DATA PROCESSING AND ASSOCIATED	150,000	81,600	231,600
A02100	ICT EQUIPMENT	75,000	59,000	134,000
A02104	EXT.SERV.DATA PROC.	75,000	22,600	97,600
	22. MOVABLE PROPERTY AND ASSOCIATED	68,000	-329	62,671
A02200	TECHNICAL INSTAL AND ELECTRONIC OFFICE EQUIPMENT	35,000	11,154	46,154
A02210	NEW PURCHASES	13,000	-4,238	8,762
A02213	Maintenance, use and repair	2,000	-2,000	0
A02251	Special library, documentation and reproduction equipment	3,000	-3,000	0
A02252	Subscriptions to newspapers and periodicals	10,000	-2,244	7,756
	23. CURRENT ADMINISTRATIVE EXPENDITURE	52,000	-17,063	34,937
A02300	STAT.& OFF.SUPPL.	30,000	2,365	32,365
A02320	BANK CHARGES	1,000	-1,000	0
A02321	EXCHANGE RATE LOSSES	1,000	-1,000	0
A02329	OTHER FINANCIAL EXPENSES	1,000	-1,000	0
A02330	LEGAL EXPENSES	4,000	-4,000	0
A02350	MISC. INSURANCE	9,000	-8,936	64
A02352	MISC.EXP.INT.MEET.	4,000	-2,000	2,000
A02354	Archiving documents	1,000	-1,000	0
A02355	UNIF.& EQUIP.STAFF	1,000	-491	509
	24. POSTAL CHARGES AND TELECOMMUNICATION	76,000	-19,478	56,522
A02400	POST.& DELIV.CH.	12,000	-2,100	9,900
A02410	TELECOM CHARGES	44,000	2,622	46,622
A02411	TELECOM EQUIP.	20,000	-20,000	0
	25. MEETING EXPENSES	90,000	-28,979	61,021
A02500	ADMIN.BOARD MEETINGS	65,000	-12,499	52,501
A02501	ADVIS.BOARD MEETINGS	20,000	-11,480	8,520
A02502	OTH.MEETINGS EXPERTS	5,000	-5,000	0
	26. SUPPLEMENTARY SERVICES	159,000	42,000	201,000
A02600	Freelance interpreters and conference technicians	24,000	-24,000	0
A02610	SERVICE CDT	50,000	39,500	89,500
A02620	EXT.SERV.COMMISSION	40,000	6,500	46,500
A02630	EXTERNAL SERVICES OTHER BODIES	45,000	20,000	65,000
	27. GENERAL INFO/COMMUNICATIONS	82,000	-13,958	68,042
A02700	WEBPAGE DEVELOPMENT	0	0	
A02701	OTHER ACTIVITIES AND SERVICES FOR COMMUNICATION PURPOSES	82,000	-13,958	68,042
	TOTAL TITLE II	964,000	42,139	1,006,139

BL	BUDGET CHAPTER/ LINE	BUDGET 2010 (€)	Transferred (€)	Amount after Transfer (€)
	TITLE III - OPERATIONAL EXPENDITURE			
	30. CAPACITY BUILDING	564,000	0	564,000
B03000	Software and Hardware	120,000	-51,000	69,000
B03001	IT external services	40,000	145,000	185,000
B03011	Meetings	40,000	0	40,000
B03012	External Services	110,000	-61,000	49,000
B03021	Training Equipment and Infrastructure	15,000	0	15,000
B03022	Training and Seminars	174,000	-53,000	121,000
B03031	Missions Unit B	50,000	20,000	70,000
B03041	Communication and other Capacity Building	15,000	0	15,000
	31. NORTH SEA AND ADJACENT AREAS and WESTERN WATERS	165,223	-10,820	154,403
B03100	DB & NETWK NTH SEA			
B03110	EQUIPMENT NORTH SEA	2,000	1,280	3,280
B03130	MISSIONS NORTH SEA	91,133	-19,500	71,633
B03140	MEETINGS NORTH SEA	30,000	-7,000	23,000
B03160	TRAINING & ASSESMEN	33,490	-9,000	24,490
B03190	OTHER EXPENDITURE NORTH SEA	8,600	23,400	32,000
	32. BALTIC SEA	135,854	-26,850	109,004
B03200	Data Base and Networks Baltic Sea	0		
B03210	UNIFORMS & EQUIP.	3,150	0	3,150
B3220	TECNICAL ASSISTANCE	0		
B03230	MISSIONS BALTIC SEA	73,404	-11,000	62,404
B03240	MEETINGS BALTIC SEA	33,600	0	33,600
B03260	TRAINING AND ASS	45,400	-15,850	29,550
B03290	OTHER EXPENDITURE BALTIC SEA	10,000	0	10,000
	33. NAFO AND NEAFC	200,000	-3,969	196,031
B03300	DB/NTWK NAFO & NEAFC	0	0	
B03310	UNIFORMS & EQUIP.	3,150	0	3,150
B03330	MISS.NAFO AND NEAFC	100,000	-7,234	92,766
B03340	MEET.NAFO AND NEAFC	43,250	3,265	46,515
B03350	COMMUNICATION NAFO AND NEAFC	0		
B03360	TRAINING AND ASS	44,600	0	44,600
B03390	COMMUNICATION AND OTHER EXPENSES	9,000	0	9,000
	35. MEDITERRANEAN SEA	173,223	-21,442	151,781
B03500	DB/NTWK BFT	0	0	
B03510	UNIFORMS & EQUIP.	2,100	0	2,100
B03520	TECHNICAL ASSISTANCE	0		
B03530	MISSION MS	86,853	-37,000	49,853
B03540	MEETING MS	40,000	3,223	43,223
B03560	TRAINING AND ASS	37,170	-3,223	33,947
B03590	OTHER EXPENDIT MS	9,100	15,558	24,658
	37. TOTAL	140,000	76,081	216,081

BL	BUDGET CHAPTER/ LINE	BUDGET 2010 (€)	Transferred (€)	Amount after Transfer (€)
B03700	Data Base & Networks IUU	0	0	
B03730	Missions IUU	30,000	22,855	52,855
B03740	Meetings IUU	30,000	15,000	45,000
B03760	Training & Assessment IUU	75,000	42,529	117,529
B03790	Other expenditure IUU	5,000	-4,303	697
	TOTAL TITLE III	1,410,000	13,000	1,423,000

TOTAL BUDGET	BUDGET 2010	TRANSFERS	Amount
GRAND TOTAL	8,410,000	0	8,410,000

ANNEX IV: Establishment Plan

ESTABLISHMENT PLAN OF THE COMMUNITY FISHERIES CONTROL AGENCY						
POSITIONS/ CATEGORY AND GRADE	2009		2010		2010	
	FILLED AS AT 31.12.2009		FINAL BUDGET		FILLED AS AT 31.12.2010	
	Permanent	Temporary	Permanent	Temporary	Permanent	Temporary
AD16						
AD15						
AD14		1		1		1
AD13				1		1
AD12	1	2	1	2	1	2
AD11						
AD10		1		1		1
AD9	4	4	3	5	3	5
AD8	2	1	2	1	2	1
AD7		1		1		1
AD6				1		1
AD5		1		1		1
Total AD	6	12	6	14	6	14
AST11		1		1		1
AST10		5	1	5	1	5
AST9		2		3		3
AST8	1	1	1	2	1	2
AST7		8		9		8
AST6		3		3		3
AST5		3		5		6
AST4						
AST3						
AST2		2		3		2
AST1						
Total AST	1	25	2	31	2	30
Total AD + AST	7	37	8	45	8	44
GRAND TOTAL	44		53		52	

SHORT TERM CONTRACTS AND DETACHED NATIONAL EXPERTS DO NOT ENTER THE ESTABLISHMENT PLAN.

