

European Environment Agency



Annual Accounts for the European Environment Agency

Financial year 2012

Copenhagen, 6 May 2013

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FINANCIAL YEAR 2012

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1 Certification

The annual accounts of the European Environment Agency have been prepared in accordance with Title VII of the Financial Regulation of the Agency, as well as the accounting rules and methods adopted by the Commission's accounting officer.

I hereby certify that based on the information provided by the authorising officer, I have reasonable assurance that the accounts present a true and fair view of the financial position of the Agency in all material aspects.

Copenhagen, 6 May 2013



Anne-Li Hartmann-FitzGerald
Accounting Officer

2 Presentation of the annual accounts

The annual accounts of the European Environment Agency include the financial statements, the report on implementation of the budget, and the report on budget and financial management during the year.

The financial statements comprise the balance sheet and the economic outturn account at 31 December, the cash-flow table and the statement of change in capital.

The objectives of financial statements are to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. For a public sector entity such as the European Environment Agency, the objectives are more specifically to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it.

To present a true and fair view, financial statements must not only supply relevant information to describe the nature and range of the activities, explain how it is financed and supply definitive information on its operations, but also do so in a clear and comprehensible manner which allows comparisons between financial years. It is with these goals in mind that the present document has been drawn up.

The accounting system of the European Environment Agency comprises budget accounts and general accounts. These accounts are kept in euro on the basis of the calendar year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle.¹ The general accounts allow for the preparation of the

¹ This differs from cash-based accounting because of elements such as carry overs.

financial statements as they show all revenues and expenses for the financial year and are designed to establish the financial position in the form of a balance sheet at 31 December.

The annual accounts are drawn up in accordance with Article 76 of the Financial Regulation of the European Environment Agency adopted by the Management Board on 19 December 2008.

According to Article 82 of the Financial Regulation, the Agency's accounting officer shall send to the Commission's accounting officer by no later than 1 March of the following year its provisional accounts, together with the report on budgetary and financial management during the year. The Executive Director shall send the final accounts, together with the opinion of the management board, to the Commission's accounting officer, the Court of Auditors, the European Parliament and the Council, by 1 July of the following year at the latest.

The final annual accounts will be published in the Official Journal of the European Communities together with the statement of assurance given by the Court of Auditors by 15 November of the following year in accordance with Article 83 of the Financial Regulation.

3 Financial Statements of the European Environment Agency

3.1 Balance sheet – Assets

EUR

	Note	31.12.2012	31.12.2011*
A. NON CURRENT ASSETS			
Intangible assets	1	140,899.03	158,427.32
Property, plant and equipment	1	991,957.46	1,404,415.32
Land and buildings		0.00	0.00
Equipment		99,344.09	135,719.01
Computer hardware		582,655.01	902,848.12
Furniture		272,300.83	286,268.86
Other fixtures and fittings		37,657.53	79,579.33
Long-term receivables		782,100.92	768,144.53
Long-term receivables	2	782,100.92	768,144.53
<i>LT receivables with consolidated EU entities</i>		0.00	0.00
TOTAL NON CURRENT ASSETS		1,914,957.41	2,330,987.17

B. CURRENT ASSETS			
Short-term pre-financing		1,883,035.00	308,654.80
Short-term pre-financing	3	1,883,035.00	308,654.80
Short-term receivables		5,641,724.77	3,561,153.42
Current receivables	4	571,620.43	393,560.37
Sundry receivables		-29,153.81	44,188.09
Accrued income		2,735.99	9,242.60
Deferred charges		95,642.34	41,816.12
<i>Accrued income with consolidated EU entities</i>	5	4,850,879.87	2,918,977.20
<i>Short-term receivables with consolidated EU entities</i>	6	149,999.95	153,369.04
Cash and cash equivalents	7	13,662,066.47	8,874,492.73
TOTAL CURRENT ASSETS		21,186,826.24	12,744,300.95
TOTAL		23,101,783.65	15,075,288.12

* A reclassification of the presentation structure has been made in order to align with the European Commission reporting model.

3.2 Balance sheet – Liabilities

EUR

LIABILITIES		31.12.2012	31.12.2011*
Net Assets		4,330,110.36	4,126,759.32
Accumulated surplus/deficit		4,126,759.32	3,792,984.09
Economic outturn for the year - profit+/loss-		203,351.04	333,775.23
CURRENT LIABILITIES			
Employee benefits			
Provisions for risks and charges	8	422,738.00	175,738.00
Accounts payable		18,348,935.29	10,772,790.80
Current payables		201,297.97	339,169.04
Sundry payables		-1,436.40	0.00
Accrued charges	9	5,130,105.91	3,942,454.30
Pre-financing received from consolidated EU entities	10	12,961,613.09	6,441,228.26
Other accounts payable against consolidated EU entities		57,354.72	49,939.20
TOTAL CURRENT LIABILITIES		18,771,673.29	10,948,528.80
TOTAL		23,101,783.65	15,075,288.12

3.3 Economic outturn account

EUR

		2012	2011*
Recovery of expenses		29,907.00	0.00
Revenues from administrative operations		76,908.49	26,757.03
Other operating revenue	11	45,562,787.99	44,142,501.77
TOTAL OPERATING REVENUE		45,669,603.48	44,169,258.80
Administrative expenses		-34,108,888.81	-28,502,217.19
All Staff expenses		-22,688,733.32	-21,434,650.20
Fixed asset related expenses		-600,164.15	-638,760.26
Other administrative expenses		-10,819,991.34	-6,428,806.73
Operational expenses		-11,352,363.63	-15,341,965.87
TOTAL OPERATING EXPENSES		-45,461,252.44	-43,844,183.06
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		208,351.04	325,075.74
Financial revenues		0.00	11,151.07
Financial expenses		-5,000.00	-2,451.58
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES		-5,000.00	8,699.49
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		203,351.04	333,775.23
ECONOMIC OUTTURN FOR THE YEAR		203,351.04	333,775.23

* A reclassification of the presentation structure has been made in order to align with the European Commission reporting model.

3.4 Statement of change in capital

EUR

Capital	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
	Fair value reserve	Other reserves			
Balance as of 31 December 2011	0.00	0.00	3,792,984.09	333,775.23	4,126,759.32
Other	0.00	0.00	0.00	0.00	0.00
Fair value movements					
Allocation of the Economic Result of Previous Year			333,775.23	-333,775.23	
Economic result of the year	0.00	0.00		203,351.04	203,351.04
Balance as of 31 December 2012			4,126,759.32	203,351.04	4,330,110.36

3.5 Cash flow statement

EUR

	31.12.2012	31.12.2011
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	203,351.04	333,775.23
<u>Adjustments</u>		
Amortization (intangible fixed assets) (+)	84,107.78	133,141.84
Depreciation (tangible fixed assets) (+)	515,297.79	504,845.41
Increase (+) /decrease (-) in Provisions for risks and liabilities	247,000.00	175,738.00
Increase (-) /decrease (+) in Short term Pre-financing	-1,574,380.20	-275,105.80
Increase (-) /decrease (+) in Long term Receivables	-13,956.39	-111,385.08
Increase (-) /decrease (+) in Short term Receivables	-152,037.77	353,759.66
Increase (-) /decrease (+) in Receivables related to consolidated EC entities	3,369.09	-3,369.09
Increase (+) /decrease (-) in Accounts payable	1,048,344.14	843,324.98
Increase + /decrease - in Liabilities related to consolidated EC entities	4,595,897.68	-306,884.23
Gains (-) /losses (+) on sale of Property, plant and equipment	758.57	773.03
Net cash Flow from operating activities	4,957,751.73	1,648,613.95
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets (-)	-170,177.99	-634,509.65
Net cash flow from investing activities	-170,177.99	-634,509.65
Net increase (+) /decrease (-) in cash and cash equivalents	4,787,573.74	1,014,104.30

3.6 Notes to the Financial statements

3.6.1 Notes to the Balance sheet

1. Fixed assets

Items acquired whose purchase price or production cost is EUR 420 or more, with a period of use greater than one year, and which are not consumables are recorded in the fixed assets accounts valued at their acquisition price. These thresholds also apply to software that are acquired from a third party or covered by a license.

Intangible fixed assets consist of computer software.

As from 2010, the development cost for internally developed intangible assets are to be capitalized and presented as fixed assets if the cost is EUR 500,000 or more. Appendix 7 shows an overview of internal IT-projects in 2012 and their estimated costs divided in research phase, development phase and maintenance phase. Since no project is foreseen to exceed the threshold the total cost has been expensed in 2012.

Tangible fixed assets are divided in four categories:

- Equipment
- Computer hardware
- Furniture
- Other fixtures and fittings

The fixed assets as of 31 December 2012 are set out in the following table:

						<i>EUR</i>
	Intangible assets	Equipment	Computer Hardware	Furniture	Other fixtures and fittings	TOTAL
Gross carrying amounts 1.1.2012	1,260,424.55	1,650,642.90	2,833,225.86	954,313.94	209,608.99	6,908,216.24
Additions	66,579.49	21,445.70	51,289.44	30,863.36		
Disposals		-10,687.75	-98,636.42			
Gross carrying amounts 31.12.2012	1,327,004.04	1,661,400.85	2,785,878.88	985,177.30	209,608.99	6,969,070.06
Accumulated depreciation and impairment 1.1.2012						0.00
Depreciation	-1,101,997.23	-1,514,923.89	-1,930,377.74	-668,045.08	-130,029.66	-5,345,373.60
Disposals	-84,107.78	-57,062.04	-371,482.56	-44,831.40	-41,921.80	
Accumulated depreciation and impairment 31.12.2012	-1,186,105.01	-1,562,056.76	-2,203,223.88	-712,876.48	-171,951.46	-5,836,213.59
Net carrying amounts 31.12.2012	140,899.03	99,344.09	582,655.00	272,300.82	37,657.53	1,132,856.47

2. Long-term receivables

The amount booked as long term receivables, EUR 782,100.92 (768,144.53) refers to the deposit paid for the premises rented at Kongens Nytorv in Copenhagen.

3. Short-term pre-financing

At the end of the year 2012 a total amount of EUR 1.883.035,00 (308.654,80) was outstanding in respect of pre-financing given to sub-contractors.

4. Current receivables

Current receivables, EUR 571.620,43 (393.560,37) refer to receivables which are outstanding at the end of the year and expected to be recovered within one year. Of the total amount, 99 % (97 %) refers to recoverable VAT.

5. Deferrals and accruals (asset)

The outgoing balance, EUR 4.850.879,87 (2.918.977,20), refers to accrued revenues in respect of grant agreements for which received pre-financing is outstanding at the end of the year.

EUR

Grant Agreement	2012		2011	
	Outstanding pre-financing	Accrued revenue	Outstanding pre-financing	Accrued revenue
IPA1/ DG ENLARGEMENT	0.00	0.00	1,140,000.00	1,127,400.76
IPA2/ DG ENLARGEMENT	505,385.00	327,042.50	505,385.00	13,800.00
GIO/ DG ENTERPRISE	8,100,000.00	2,435,106.43	684,000.00	427,861.03
GISC/ DG ENTERPRISE	1,409,137.52	872,200.95	1,599,999.47	883,685.89
ENPI/ DG AIDCO	2,000,000.00	1,216,529.99	2,000,000.00	466,229.52
Grand total	12,014,522.52	4,850,879.87	5,929,384.47	2,918,977.20

6. Short term receivables with consolidated EC entities

The outgoing balance EUR 149.999,95 (153.369,04), refers to an outstanding recovery order regarding the pre-financing for the GISC grant administrated by DG Enterprise.

7. Cash and cash equivalent

At the end of the year 2012, the Agency held bank accounts in Danish kroner and Euro, in Denmark and Belgium. The Fortis Bank-GIO account is earmarked and can only be used for transaction relating to the GIO grant.

EUR

Bank	2012	2011
Fortis Bank (EUR)	1,428,596.64	3,515,040.44
Fortis Bank (DKK)	113.37	180,070.71
Nordea (EUR)	0.00	376.85
Nordea (DKK)	6,197,842.96	4,895,665.55
Imprest account (DKK)	20,586.23	5,298.90
	7,647,139.20	8,596,452.45
Fortis Bank-GIO (EUR)	6,014,927.27	278,040.28
Sum	13,662,066.47	8,874,492.73

The imprest account is set up in order to enable cash payments of daily subsistence and travel costs for meeting participants from non-EEA member countries for meetings taking place at the Agency's premises, and for internet purchases.

8. Provision for risk and charges

The amount EUR 422.738,00 (175.738,00) is a provision for outstanding salary adjustment.²

9. Accrued charges

The total amount of EUR 5.130.105,91 (3.942.454,30) EUR consists of three parts;

Estimate of the cost incurred for services and goods received in the year 2012 but not paid for by the end of the year	3,591,412.25
Estimate of accrued costs in relation to prefinancing of grants	1,092,406.31
Provision for the cost of annual leave incurred but not taken during the year.	446,287.35
	5,130,105.91

10. Pre-financing received from consolidated EC entities

The outstanding amount EUR 12.961.613,09 (6.441.228,26) refers to pre-financing received in relation to grant agreements, EUR 12.014.522,52 (5.929.384,47), for a specification see note 5 above, and EUR 947.090,57 (511.843,79) which is the positive budget outturn for 2012 to be reimbursed to the European Commission, see point 4.1 Budget outturn account, below.

3.6.2 Notes to the Economic outturn account

11. Operating revenues

The operating revenues of the year 2012 amounts to EUR 45.562.787,99 (44.142.501,77) and can be specified as follows:

Revenue source	EUR	
	2012	2011
European Commission subsidy	35,363,354.85	35,445,155.69
Contribution from the EFTA countries	928,899.00	835,507.00
Contributions from the PECO countries		
Turkey	3,127,000.00	3,127,000.00
Switzerland	1,323,218.37	1,300,197.28
Grants from consolidated EC entities	4,771,601.86	3,366,487.48
Grants from non-consolidated EC entities	0.00	49,880.00
Exchange rate gains	48,713.91	18,274.32
Sum	45,562,787.99	44,142,501.77

² Like in December 2011, the Council took a decision in December 2012 not to adopt the Commission proposal to adjust the remuneration and pensions of EU staff. As it is considered probable that the refused salary adjustments will, in the end, have to be paid to the staff, an additional provision is made in the accounts to cover 2012.

3.6.3 Accounting principles, rules and methods

Article 78 of the Financial Regulation sets out the accounting principles to be applied in drawing up the financial statements:

- going concern basis;
- prudence;
- consistent accounting methods;
- comparability of information;
- materiality;
- no netting;
- reality over appearance;
- accrual-based accounting.

Transactions and balances

Foreign currency transactions are converted into euro using the exchange rates prevailing at the dates of the transactions.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are converted into euro on the basis of the exchange rates applying on 31 December.

Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the economic outturn account.

Fixed assets

Intangible fixed assets are valued at their acquisition price converted into euro at the rate applying when they were purchased, less depreciation and impairment. The exception is assets acquired free of charge that are valued at their market value.

Tangible fixed assets are stated at historical cost. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Agency and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the economic outturn account during the financial period in which they are incurred.

Depreciation is calculated using the straight line method to allocate depreciation cost to the assets' residual values over their estimated useful lives, as follows:

Type of asset	Straight line depreciation rate
Intangible assets	25%
Fitting out of leasehold premises	20 %
Plant, machinery and equipment	12,5% to 25%
Furniture	10%, 12,5%
Computer hardware	25%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, on a regular basis. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the economic outturn account.

Assets that have an indefinite useful life are not subject to amortization and are tested regularly for impairment. Assets that are subject to amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized as the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

With reference to EC Accounting rule no. 6, the Agency is required, as from the financial year 2010, to capitalise internally generated intangible assets (software) and to disclose the total development costs that is not capitalised. The threshold for capitalizing a internally generated asset is EUR 500.000.

Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular pre-financing agreement. The float or advance is repaid or used for the purpose for which it was provided during the period defined in the agreement. If the beneficiary does not incur eligible expenditures, the beneficiary has the obligation to return the pre-financing advance to the Agency. The amount of the pre-financing is reduced (wholly or partially) by the acceptance of eligible costs and amounts returned.

At year-end outstanding pre-financing amounts are valued at the original amount(s) paid less: amounts returned, eligible amounts cleared, and value reductions.

Interest on pre-financing is recognised as it is earned in accordance with the provisions of the relevant agreement.

Receivables

Receivables are carried at original invoice amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that the Agency will not be able to collect all amounts due according to the original terms of receivables.

Cash and cash equivalents

Cash and cash equivalents include bank accounts and cash in hand.

Use of estimates

In accordance with generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management. Significant estimates include, but are not limited to, accrued income and charges, contingent assets and liabilities, and degree of impairment of fixed assets. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

3.7 Contingent liabilities and off the balance sheet items

Per 31 December 2012, the Agency had agreements with contractors and suppliers amounting to MEUR 22,1 (27). These agreements relate mainly to operational projects, in 2012 it is primarily the GIO-project, and are covered by budgetary commitments in 2012.

The Agency also has rent contracts that provide that the contracts may not be terminated before a certain period; 12 months in the case of Kongens Nytorv 6, and earliest July 2015 in the case of Kongens Nytorv 8. The contingent liability in respect of the rent contracts as per 31 December 2012, amounts to approximately MEUR 3,3 (3,7).

3.8 Disclosures

Revenue divided in exchange and non-exchange transactions

The disclosure is presented in accordance with EC Accounting rule no. 4 and 17 which require that revenues are divided in exchange and non-exchange transactions.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange. An example of an exchange transaction is the purchase or sale of goods or services, disposal of assets and bank interest.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange. Examples of non-exchange transactions include the subsidy from the European Commission, grants and donations.

	<i>EUR</i>	
	2012	2011
Non-exchange transactions		
Subsidy	35,363,354.85	35,445,155.69
PECO contributions	4,450,218.37	4,427,197.28
EFTA contributions	928,899.00	835,507.00
Grants	4,771,601.86	3,366,487.48
Non-EC grants	0.00	49,880.00
Exchange rate gains	48,713.91	18,274.32
Exchange transactions		
Bank interest	0.00	11,151.07

Related party disclosure

The disclosure is presented in accordance with EC Accounting rule no. 15. This rule requires certain disclosures to be made about the remuneration of key management personnel during the reporting period, loans made to them and the consideration provided to them for services they provide to the entity other than as a member of the governing body or an employee. The disclosures required by this rule will ensure that appropriate minimum levels of transparency are applied to the remuneration of key management personnel.

	2012	2011
Number of Authorising Officers at the year end	1	1
Analysis by grade		
AD15	1	1

The Authorising Officer is remunerated in accordance with the Staff Regulations of the European Communities.

Non-capitalised research and development costs

The disclosure is presented in accordance with EC Accounting rule no. 6 which require that the amount of research and development costs for internally or externally generated intangible assets (software), which has not be capitalised, is presented. A specification of the relevant projects is attached as Appendix 7.

	<i>kEUR</i>	
The following amounts were recognised as expenses in the economic outturn account :	2012	2011
Research costs	0.00	1.60
Development costs	0.00	118.58
	0.00	120.18

4 Report on implementation of the budget

4.1 Budget outturn account

		<i>EUR</i>	
	Note	2012	2011
REVENUE			
Commission subsidy		36,310,445.42	35,956,999.48
Other contributions and funding via the Commission		14,317,693.77	8,402,604.86
Other donors			50,000.00
Other revenue		116,566.80	37,885.11
TOTAL REVENUE (a)	12	50,744,705.99	44,447,489.45
EXPENDITURE			
Title I: Staff			
Payments		-24,476,531.47	-22,930,469.90
Appropriations carried over		-2,552,537.65	-4,151,868.16
Title II: Administrative Expenses			
Payments		-4,041,754.50	-4,088,206.33
Appropriations carried over		-549,319.63	-834,104.19
Title III: Operating Expenditure			
Payments		-13,298,482.22	-12,876,419.66
Appropriations carried over		-23,565,637.30	-26,336,824.25
TOTAL EXPENDITURE (b)	13	-68,484,262.77	-71,217,892.49
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-17,739,556.78	-26,770,403.04
Cancellation of unused payment appropriations carried over from prev. year			
		544,350.56	405,217.47
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue			
		27,264,369.13	9,060,856.53
Adjustment for grant budget outturn			
		-9,107,725.95	17,809,396.83
Exchange differences for the year			
		-14,346.39	6,776.00
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		947,090.57	511,843.79
Balance year N-1			
		511,843.79	583,549.42
Positive balance from year N-1 reimbursed in year N to the Commission			
		-511,843.79	-583,549.42
Result used for determining amounts in general accounting		947,090.57	511,843.79
	14		

4.1.1 Notes to the Budget outturn account

12. Budgetary revenues

The budgetary revenues for the financial year 2012 amounts to EUR 50,744,705.99 (44,447,489.45). Below is a specification of the amount and comparative figures for the year 2011.

<i>EUR</i>		
Source	2012	2011
European Commission subsidy	36,310,445.42	35,956,999.48
EFTA contribution	928,899.00	835,507.00
New member countries	4,450,218.37	4,427,197.28
Earmarked revenues (grants)	8,938,576.40	3,189,900.58
Bank interest	7,346.85	10,743.58
Other	109,219.95	27,141.53
Sum	50,744,705.99	44,447,489.45

13. Budgetary expenditure

The total payments can be specified as follows:

	C1	C4	C5	R0	Sum
Title 1	23,105,338.07	6,654.84	12,092.12	1,352,446.44	24,476,531.47
Title 2	3,804,423.17	36,363.79	9,701.14	191,266.40	4,041,754.50
Title 3	10,369,457.15	772.03	304.96	2,927,948.08	13,298,482.22
Sum	37,279,218.39	43,790.66	22,098.22	4,471,660.92	41,816,768.19

The total of carried over amounts can be specified as follows:

	C1	C4	C5	R0	Sum
Title 1	422,181.40	0.00	2,252.64	2,128,103.61	2,552,537.65
Title 2	293,597.90	0.00	3,158.26	252,563.47	549,319.63
Title 3	3,355,798.96	0.00	6,664.10	20,203,174.24	23,565,637.30
Sum	4,071,578.26	0.00	12,075.00	22,583,841.32	26,667,494.58

The carry-over of C1 payment credits from 2012 to 2013, EUR 4,071,578.26, is slightly higher than the previous year (4,058,427.47). Of the amount carried over regarding title 3, EUR 3,355,798.96 (3,119,506.05), 47 % refers to the final payment of the contribution 2012 to the European Topic Centres which, according to the agreements, which is to be paid after the 4th quarterly progress report has been presented in 2013.

The fund source R0 includes the grants which are usually multi-annual. In the EEA budget system, the total value of the grant contribution is made available for commitment during the year the grant is approved by the Management Board. Hence, the amount carried over in respect of R0 includes also non-committed amounts to be used in future years.

14. Budgetary result

A positive budgetary result is to be reimbursed to the Commission. The positive result for 2012, EUR 947,090.57, is composed of the following elements:

Budgetary result specification	2012	2011
C1- CURRENT YEAR APPROPRIATIONS		
Amount not recuperated	0	-1
Amount not made available in the budget	1,206	0
Non-committed	336,917	91,326
Committed, non carried over	7,990	8,525
C4 - Reused funds current year		
Amounts not made available in the budget	926	
Cancellation of unused appropriations	64,503	0
C5 - Reused funds carried over		
Cancellation of unused appropriations	5,424	0
C8 - APPROPRIATIONS CARRIED OVER FROM PREVIOUS YEAR		
Cancellation of unused appropriations	544,351	405,217
Exchange rate difference (gain +/-loss-)	-14,346	6,776
RO - grant surplus not recuperated by grant provider	120	0
Sum:	947,091	511,844

Cancellation of unused payment appropriations carried over from previous year (C8 funds) amounted to EUR 544,351, higher than previous year (EUR 405,217). However, included in the cancelled funds are EUR 175 738 EUR which refers to appropriations set aside for the outstanding salary adjustments in 2011. According to information from DG Budget, this amount will not be recuperated.

Detailed specifications of the execution of the various fund sources are attached to this report as follows:

- Appendix 1: Budget execution C1 - Current year appropriations
- Appendix 2: Budget execution C4 - Internal assigned revenue current year
- Appendix 3: Budget execution C5 - Internal assigned revenue carried over
- Appendix 4: Budget execution C8 - C1 commitments carried over
- Appendix 5: Budget execution R0 - Other external assigned revenue
- Appendix 6: Reconciliation of the accrual based result with the budget result

4.1.2 Budgetary principals

The establishment and implementation of the budget of the European Environment Agency are governed by the following basic principles:

- (a) unity and budget accuracy;
all expenditure and revenue must be incorporated in a single budget document, must be booked on a budget line and expenditure must not exceed authorised appropriations;
- (b) universality:
this principle comprises two rules:

- the rule of non-assignment, meaning that budget revenue must not be earmarked for specific items of expenditure (total revenue must cover total expenditure);
- the gross budget rule, meaning that revenue and expenditure are entered in full in the budget without any adjustment against each other;

(c) annuality:

the appropriations entered are authorised for a single year and must therefore be used during that year;

(d) equilibrium:

the revenue and expenditure shown in the budget must be in balance (estimated revenue must equal payment appropriations);

(e) specification:

each appropriation is assigned to a specific purpose and a specific objective;

(f) unit of account:

the budget is drawn up and implemented in euro and the accounts are presented in euro;

(g) sound financial management:

budget appropriations are used in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness;

(h) transparency:

the budget is established and implemented and the accounts presented in compliance with the principle of transparency - the budget and amending budgets are published in the Official Journal of the European Communities.

B. L	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1100	Basic salaries	9,546,000.00	9,546,000.00	100.00%	9,545,668.63	100.00%	0.00	331.37
A-1101	Family allowances	1,126,402.00	1,126,402.00	100.00%	1,126,401.48	100.00%	0.00	0.52
A-1102	Expatriation allowances	1,274,301.00	1,274,301.00	100.00%	1,274,300.88	100.00%	0.00	0.12
A-1103	Secretarial allowances	20,060.00	20,060.00	100.00%	20,059.66	100.00%	0.00	0.34
A-1104	Travel allowance	900.00	900.00	100.00%	892.32	99.15%	0.00	7.68
A-1111	Contract agents	2,899,639.00	2,899,639.00	100.00%	2,898,054.39	99.95%	0.00	1,584.61
A-1112	National Experts on Secondment	1,858,000.00	1,858,000.00	100.00%	1,726,680.42	92.93%	0.00	131,319.58
A-1113	Interim Staff	230,000.00	230,000.00	100.00%	214,569.41	93.29%	0.00	15,430.59
A-1120	Employer's social security contributions	379,700.00	379,700.00	100.00%	379,690.23	100.00%	0.00	9.77
A-1121	Unemployment contributions	124,284.00	124,284.00	100.00%	124,260.74	99.98%	0.00	23.26
A-1140	Birth Allowances and Death Grants	1,600.00	1,600.00	100.00%	1,586.48	99.16%	0.00	13.52
A-1141	Travel expenses for annual leave	309,800.00	309,800.00	100.00%	309,711.22	99.97%	0.00	88.78
A-1150	Overtime	5,000.00	5,000.00	100.00%	0.00	0.00%	0.00	5,000.00
A-1160	Salary weightings	3,552,838.00	3,552,838.00	100.00%	3,551,907.48	99.97%	0.00	930.52
A-1170	Freelance Interpreters and Conference Officers	35,000.00	35,000.00	100.00%	27,119.93	77.49%	0.00	7,880.07
A-1200	Miscellaneous expenditure on staff recruitment	529,350.00	529,350.00	100.00%	507,676.83	95.91%	0.00	21,673.17
A-1300	Mission expenses	930,837.00	930,837.00	100.00%	811,478.60	87.18%	0.00	119,358.40
A-1400	Restaurants and canteens	240,000.00	208,099.280	86.71%	205,500.08	85.63%	31,900.92	2,599.00
A-1410	Medical service	120,000.00	115,782.00	96.49%	87,170.82	72.64%	4,218.00	28,611.18
A-1420	Development of competencies organisational develop	370,800.00	365,242.39	98.50%	270,808.90	73.03%	5,557.61	94,433.49
A-1421	Staff team building events	25,000.00	17,675.49	70.70%	17,370.80	69.48%	7,324.51	304.69
A-1610	Social contacts between members of staff	5,000.00	5,000.00	100.00%	4,428.77	88.58%	0.00	571.23
	Title 1	23,584,511.00	23,535,510.16	99.79%	23,105,338.07	97.97%	49,001.04	430,171.89
A-2100	Rent	2,143,500.00	2,132,382.59	99.48%	2,132,382.59	99.48%	11,117.41	0.00
A-2101	Deposits	10,000.00	10,000.00	100.00%	9,995.19	99.95%	4.81	0.00
A-2110	Insurance	34,170.00	34,170.00	100.00%	34,170.00	100.00%	0.00	0.00
A-2120	Water gas electricity and heating	330,000.00	327,544.71	99.26%	327,544.71	99.26%	2,455.29	0.00
A-2130	Cleaning and maintenance	238,200.00	238,200.00	100.00%	236,980.61	99.49%	0.00	1,219.39
A-2140	Fitting-out of premises	160,000.00	160,000.00	100.00%	57,516.63	35.95%	0.00	102,483.37
A-2150	Security and surveillance of buildings	271,800.00	262,310.00	96.51%	239,513.02	88.12%	9,490.00	22,796.98
A-2190	Other expenditure	16,000.00	12,059.02	75.37%	11,570.35	72.31%	3,940.98	488.67
A-2200	Office machinery	26,500.00	26,500.00	100.00%	19,849.53	74.90%	0.00	6,650.47
A-2210	Furniture	20,000.00	18,802.00	94.01%	13,237.74	66.19%	1,198.00	5,564.26
A-2220	Technical equipment and installations	41,000.00	41,000.00	100.00%	31,213.72	76.13%	0.00	9,786.28
A-2240	Equipment costs for equipment and data-processing	90,855.00	90,540.90	99.65%	54,252.49	59.71%	314.10	36,288.41
A-2250	Documentation and library expenditure	59,000.00	59,000.00	100.00%	58,496.36	99.15%	0.00	503.64
A-2300	Stationery and office supplies	35,000.00	32,752.00	93.58%	30,971.75	88.49%	2,248.00	1,780.25
A-2310	Postage on correspondence and delivery charges	50,000.00	45,000.00	90.00%	37,211.38	74.42%	5,000.00	7,788.62
A-2311	Telephone telegraph telex radio television and fax	110,000.00	101,644.07	92.40%	101,644.07	92.40%	8,355.93	0.00
A-2320	Bank charges	5,000.00	5,000.00	100.00%	1903.65	38.07%	0	3096.35
A-2330	Legal expenses	15,000.00	15,000.00	100.00%	4,197.06	27.98%	0.00	10,802.94
A-2340	Administrative Services provided by EC	205,000.00	205,000.00	100.00%	180,208.69	87.91%	0.00	24,791.31
A-2341	Publication of administrative nature	10,000.00	5,520.65	55.21%	4,020.65	40.21%	4,479.35	1,500.00
A-2390	Miscellaneous insurance	70,000.00	50,090.00	71.56%	48,200.42	68.86%	19,910.00	1,889.58
A-2400	Entertainment and representation expenses	6,000.00	6,000.00	100.00%	3,332.67	55.54%	0.00	2,667.33
A-2401	Representation related to marketing	1,000.00	409.94	40.99%	409.94	40.99%	590.06	0.00
A-2501	Management Board and Bureau	147,000.00	147,000.00	100.00%	108,857.54	74.05%	0.00	38,142.46
A-2502	Scientific Committee	66,700.00	66,700.00	100.00%	51,342.97	76.98%	0.00	15,357.03
A-2601	EMAS certification/Greening the Agency initiatives	10,000.00	5,400.00	54.00%	5,399.44	53.99%	4,600.00	0.56
	Title 2	4,171,725.00	4,098,025.88	98.23%	3,804,423.17	91.20%	73,703.93	293,597.90
B3-312	Expert meetings	788,700.00	723,700.00	91.76%	606,059.90	76.84%	65,000.00	117,640.10
B3-320	Publication and graphic services	380,000.00	380,000.00	100.00%	352,462.93	92.75%	0.00	27,537.07
B3-321	IT infrastructure/quality assurance	987,940.00	987,940.00	99.99%	648,920.00	65.68%	110.68	338,909.32
B3-322	Web publishing	350,000.00	350,000.00	100.00%	303,100.00	86.60%	0.00	46,900.00
B3-323	Communications	668,455.00	668,360.57	99.99%	490,842.07	73.43%	84.43	177,518.50
B3-324	Translation	362,455.00	362,455.00	100.00%	279,982.12	77.25%	0.00	82,472.88
B3-325	IT for Shared Environmental Information System	785,000.00	780,619.00	99.44%	601,825.63	76.67%	4,381.00	178,793.37
B3-331	ETC ACM - Air pollution and Climate change Mitigat	2,150,000.00	2,150,000.00	100.00%	1,505,000.00	70.00%	0.00	645,000.00
B3-332	ETC ICM - Inland Coastal and Marine Waters	1,400,000.00	1,400,000.00	100.00%	980,000.00	70.00%	0.00	420,000.00
B3-333	ETC BD - Biological Diversity	1,125,000.00	1,075,000.00	95.56%	787,500.00	70.00%	50,000.00	287,500.00
B3-334	ETC SIA - Spatial Information and Analysis	1,228,305.00	1,155,809.00	94.10%	815,956.30	66.43%	72,496.00	339,852.70
B3-335	ETC SCP - Sustainable Consumption and Production	1,070,000.00	1,070,000.00	100.00%	721,000.00	67.38%	0.00	349,000.00
B3-336	ETC CCA - Climate Change and Adaptation	600,000.00	599,971.00	100.00%	419,979.57	70.00%	29.00	179,991.43
B3-512	Biodiversity	109,800.00	109,796.00	100.00%	109,796.00	100.00%	4.00	0.00
B3-522	Ecosystems assessments	102,388.00	100,645.00	98.30%	100,645.00	98.30%	1,743.00	0.00
B3-523	Environment and health	70,000.00	70,000.00	100.00%	56,000.00	80.00%	0.00	14,000.00
B3-526	Land use	115,000.00	114,873.52	99.89%	114,873.52	99.89%	126.48	0.00
B3-527	Agriculture and forestry	41,200.00	41,028.00	99.58%	41,028.00	99.58%	172.00	0.00
B3-528	Energy	62,650.00	62,650.00	100.00%	62,650.00	100.00%	0.00	0.00
B3-529	Transport	80,000.00	80,000.00	100.00%	80,000.00	100.00%	0.00	0.00
B3-530	Strengthening integrated environmental assessment	49,307.00	49,307.00	100.00%	49,307.00	100.00%	0.00	0.00
B3-532	Decision support	25,000.00	20,000.00	80.00%	20,000.00	80.00%	5,000.00	0.00
B3-533	Economics	45,000.00	44,568.91	99.04%	44,568.91	99.04%	431.09	0.00
B3-534	Strategic futures	120,000.00	119,910.75	99.93%	95,910.75	79.93%	89.25	24,000.00
B3-540	Shared Environmental Information System	1,023,278.00	1,022,094.58	99.88%	895,456.73	87.51%	1,183.42	126,637.85
B3-543	Evaluating our impact	200,000.00	186,638.46	93.32%	186,592.72	93.30%	13,361.54	45.74
	Title 3	13,939,478.00	13,725,256.11	98.46%	10,369,457.15	74.39%	214,211.89	3,555,798.96
	Sum total	41,695,714.00	41,358,792.15	99.19%	37,279,218.39	89.41%	336,916.86	4,079,568.75

Fund Source: C4

Appendix 2

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1100	Basic salaries	3,805.95	3,805.95	100.00%	3,805.95	100.00%	0.00	0.00
A-1112	National Experts on secondment	2,848.89	2,848.89	100.00%	2,848.89	100.00%	0.00	0.00
A-1410	Medical service	1,270.60	0.00	0.00%	0.00	0.00%	1,270.60	0.00
	Total title 1	7,925.44	6,654.84	83.97%	6,654.84	83.97%	1,270.60	0.00
A-2120	Water gas electricity and heating	36,363.79	36,363.79	100.00%	36,363.79	100.00%	0.00	0.00
A-2150	Security and surveillance of buildings	32,547.32	0.00	0.00%	0.00	0.00%	32,547.32	0.00
A-2210	Furniture	538.06	0.00	0.00%	0.00	0.00%	538.06	0.00
	Total title 2	69,449.17	36,363.79	52.36%	36,363.79	52.36%	33,085.38	0.00
B3-312	Expert meetings	1,147.20	0.00	0.00%	0.00	0.00%	1,147.20	0.00
B3-321	IT infrastructure/quality assurance	29,000.00	0.00	0.00%	0.00	0.00%	29,000.00	0.00
B3-323	Communications	772.03	772.03	100.00%	772.03	100.00%	0.00	0.00
	Total title 3	30,919.23	772.03	2.50%	772.03	2.50%	30,147.20	0.00
	Total sum:	108,293.84	43,790.66	40.44%	43,790.66	40.44%	64,503.18	0.00

Fund Source: C5

Appendix 3

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1100	Basic salaries	1,635.78	1,635.78	100.00%	1,635.78	100.00%	0.00	0.00
A-1111	Contract agents	5,830.42	5,830.42	100.00%	5,830.42	100.00%	0.00	0.00
A-1116	Technical support	208.33	208.33	100.00%	208.33	100.00%	0.00	0.00
A-1200	Miscellaneous expenditure on staff re	167.59	167.59	100.00%	167.59	100.00%	0.00	0.00
A-1300	Mission expenses	954.10	954.10	100.00%	0.00	0.00%	0.00	954.10
A-1420	Development of competencies organi	5,548.54	5,548.54	100.00%	4,250.00	76.60%	0.00	1,298.54
	Total title 1	14,344.76	14,344.76	100.00%	12,092.12	84.30%	0.00	2,252.64
A-2100	Rent	0.07	0.07	100.00%	0.00	0.00%	0.00	0.07
A-2110	Insurance	45.75	45.75	100.00%	0.00	0.00%	0.00	45.75
A-2120	Water gas electricity and heating	0.03	0.03	100.00%	0.00	0.00%	0.00	0.03
A-2200	Office machinery	39.12	39.12	100.00%	0.00	0.00%	0.00	39.12
A-2210	Furniture	8,067.01	8,067.01	100.00%	8,067.01	100.00%	0.00	0.00
A-2310	Postage on correspondence and deliv	1,012.51	1,012.51	100.00%	1,012.48	100.00%	0.00	0.03
A-2311	Telephone telegraph telex radio telev	2,265.40	2,265.40	100.00%	0.00	0.00%	0.00	2,265.40
A-2340	Administrative Services provided by E	1,291.55	1,291.55	100.00%	621.65	48.13%	0.00	669.90
A-2390	Miscellaneous insurance	177.16	177.16	100.00%	0.00	0.00%	0.00	177.16
	Total title 2	12,898.60	12,898.60	100.00%	9,701.14	75.21%	0.00	3,197.46
B3-312	Expert meetings	6,664.10	6,664.10	100.00%	0.00	0.00%	0.00	6,664.10
B3-322	Web publishing	104.41	0.00	0.00%	0.00	0.00%	104.41	0.00
B3-323	Communications	304.96	304.96	100.00%	304.96	100.00%	0.00	0.00
B3-325	IT for Shared Environmental Informat	49.20	0.00	0.00%	0.00	0.00%	49.20	0.00
B3-601	Providing an information system	4,231.31	0.00	0.00%	0.00	0.00%	4,231.31	0.00
B3-606	EEA in the wider world	1,000.00	0.00	0.00%	0.00	0.00%	1,000.00	0.00
	Total title 3	12,353.98	6,969.06	56.41%	304.96	2.47%	5,384.92	6,664.10
	Total sum:	39,597.34	34,212.42	86.40%	22,098.22	55.81%	5,384.92	12,114.20

B. L	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	RAL
A-1100	Basic salaries	90,642.37	90,642.37	100.00%	-	0.00%	-	90,642.37
A-1101	Family allowances	11,135.04	11,135.04	100.00%	-	0.00%	-	11,135.04
A-1102	Expatriation allowances	12,521.06	12,521.06	100.00%	-	0.00%	-	12,521.06
A-1103	Secretarial allowances	1,021.34	1,021.34	100.00%	-	0.00%	-	1,021.34
A-1104	Travel allowance	107.68	107.68	100.00%	-	0.00%	-	107.68
A-1111	Contract agents	24,375.97	24,375.97	100.00%	-	0.00%	-	24,375.97
A-1112	National Experts on Secondment	150,574.10	150,574.10	100.00%	150,574.10	100.00%	-	-
A-1113	Interim Staff	19,000.00	19,000.00	100.00%	18,147.38	95.51%	-	852.62
A-1120	Employer's social security contributions	4,089.86	4,089.86	100.00%	-	0.00%	-	4,089.86
A-1121	Unemployment contributions	1,329.73	1,329.73	100.00%	-	0.00%	-	1,329.73
A-1150	Overtime	8,229.75	8,229.75	100.00%	-	0.00%	-	8,229.75
A-1160	Salary weightings	30,515.14	30,515.14	100.00%	-	0.00%	-	30,515.14
A-1170	Freelance Interpreters and Conference Officers	6,268.21	6,268.21	100.00%	6,268.21	100.00%	-	-
A-1200	Miscellaneous expenditure on staff recruitment	38,801.91	38,801.91	100.00%	13,727.08	35.38%	-	25,074.83
A-1300	Mission expenses	61,515.45	61,515.45	100.00%	35,213.80	57.24%	-	26,301.65
A-1410	Medical service	9,893.03	8,493.03	85.85%	2,323.48	23.49%	1,400.00	6,169.55
A-1420	Development of competencies organisational deve	90,234.02	90,234.02	100.00%	69,948.32	77.52%	-	20,285.70
A-1421	Staff team building events	1,730.00	1,730.00	100.00%	1,726.94	99.82%	-	3.06
	Title 1	561,984.66	560,584.66	99.75%	297,929.31	53.01%	1,400.00	262,655.35
A-2120	Water gas electricity and heating	19,618.33	19,618.33	100.00%	15,855.28	80.82%	3,763.05	-
A-2130	Cleaning and maintenance	20,000.84	20,000.84	100.00%	13,934.78	69.67%	-	6,066.06
A-2140	Fitting-out of premises	89,732.00	89,732.00	100.00%	89,023.58	99.21%	-	708.42
A-2150	Security and surveillance of buildings	48,732.03	48,732.03	100.00%	47,832.03	98.15%	-	900.00
A-2200	Office machinery	23,540.12	23,540.12	100.00%	-	0.00%	-	23,540.12
A-2210	Furniture	42,307.39	42,307.39	100.00%	42,307.32	100.00%	-	0.07
A-2220	Technical equipment and installations	8,370.00	8,370.00	100.00%	7,948.56	94.96%	-	421.44
A-2240	Equipment costs for equipment and data-processin	42,765.64	42,762.62	99.99%	42,372.62	99.08%	393.02	-
A-2250	Documentation and library expenditure	616.00	616.00	100.00%	477.56	77.53%	-	138.44
A-2300	Stationery and office supplies	7,538.39	7,538.39	100.00%	7,474.62	99.15%	-	63.77
A-2310	Postage on correspondence and delivery charges	3,845.72	3,845.72	100.00%	289.07	7.52%	-	3,556.65
A-2311	Telephone fax telegraph radio	16,795.45	16,795.45	100.00%	16,795.45	100.00%	-	-
A-2340	Administrative Services provided by EC	39,616.42	39,616.42	100.00%	39,616.42	100.00%	-	(0.00)
A-2341	Publication of administrative nature	9,027.84	9,027.84	100.00%	1,275.52	14.13%	7,752.32	-
A-2391	Other administrative expenditure	3,950.09	3,950.09	100.00%	3,648.36	92.36%	-	301.73
A-2501	Management Board and Bureau	919.46	87.51	9.52%	87.51	9.52%	831.95	-
	Title 2	377,375.72	376,540.75	99.78%	328,938.68	87.16%	12,740.34	35,696.70
B3-312	Expert meetings	263,642.04	263,642.04	100.00%	72,495.53	27.50%	-	191,146.51
B3-320	Publication and graphic services	7,230.00	7,230.00	100.00%	7,230.00	100.00%	-	-
B3-321	IT infrastructure/quality assurance	66,837.29	66,837.29	100.00%	66,743.47	99.86%	93.82	-
B3-323	Communications	59,720.71	56,439.40	94.51%	56,439.40	94.51%	3,281.31	-
B3-324	Translation	296.13	296.13	100.00%	296.13	100.00%	-	-
B3-325	IT for Shared Environmental Information System	233,256.17	233,256.17	100.00%	232,652.78	99.74%	-	603.39
B3-331	ETC ACM - Air pollution and Climate change Mitigat	562,582.00	562,582.00	100.00%	546,363.70	97.12%	16,218.30	-
B3-332	ETC WTR - Water	469,000.00	469,000.00	100.00%	469,000.00	100.00%	-	-
B3-333	ETC BD - Biological Diversity.	337,500.00	326,754.78	96.82%	326,754.78	96.82%	10,745.22	-
B3-334	ETC LUSI - Land use and Spatial Information	329,126.00	329,126.00	100.00%	329,126.00	100.00%	-	-
B3-335	ETC SCP - Sustainable Consumption and Production	344,000.00	344,000.00	100.00%	344,000.00	100.00%	-	-
B3-336	ETC CCA - Climate Change and Adaptation	160,419.32	151,841.41	94.65%	151,841.41	94.65%	8,577.91	-
B3-532	Decision support	12,000.00	12,000.00	100.00%	12,000.00	100.00%	-	-
B3-534	Strategic futures	34,500.00	34,500.00	100.00%	34,500.00	100.00%	-	-
B3-540	Shared Environmental Information System	239,396.39	238,204.68	99.50%	238,204.68	99.50%	1,191.71	-
	Title 3	3,119,506.05	3,095,709.90	99.24%	2,887,647.88	92.57%	40,108.27	191,749.90
	Total sum:	4,058,866.43	4,032,835.31	99.36%	3,514,515.87	86.59%	54,248.61	490,101.95

Fund Source: R0-IPA1

Appendix 5

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1300	Mission expenses	8,768.24	8,768.24	100.00%	326.54	3.72%	0.00	8441.70
	Total title 1	8,768.24	8,768.24	100.00%	326.54	3.72%	0.00	8,441.70
B3-312	Expert meetings	128,009.96	128,009.96	100.00%	29,565.05	23.10%	0.00	98444.91
B3-510	Air quality and noise	25,000.00	25,000.00	100.00%	25,000.00	100.00%	0.00	0.00
B3-511	Air pollutant emissions (including industr	20,000.00	20,000.00	100.00%	20,000.00	100.00%	0.00	0.00
B3-512		4,268.00	4,268.00	100.00%	0.00	0.00%	0.00	4268.00
B3-513		20,000.00	20,000.00	100.00%	20,000.00	100.00%	0.00	0.00
B3-515	Marine environment	23,000.00	23,000.00	100.00%	21,661.83	94.18%	0.00	1338.17
B3-525	Sustainable Consumption and Production	19,260.00	19,260.00	100.00%	19,260.00	100.00%	0.00	0.00
B3-526	Land use	20,031.00	0.00	0.00%	0.00	0.00%	20,031.00	0.00
B3-530	Strengthening integrated environmental	43,200.00	9114.00	21.10%	9,114.00	21.10%	34,086.00	0.00
B3-531	Regional and global assessments	600.00	0.00	0.00%	0.00	0.00%	600.00	0.00
B3-540	Shared Environmental Information System	112,741.00	112,741.00	100.00%	110,787.18	98.27%	0.00	1953.82
B3-550	Governance and country network support	33,883.00	33,883.00	100.00%	33,883.00	100.00%	0.00	0.00
	Total title 3	449,992.96	395,275.96	87.84%	289,271.06	64.28%	54,717.00	106,004.90
	Total sum:	458,761.20	404,044.20	88.07%	289,597.60	63.13%	54,717.00	114,446.60

Fund Source: R0-IPA2

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1300	Mission expenses	22,275.00	22,275.00	100.00%	5,509.58	24.73%	0.00	16,765.42
A-1420	Development of competencies organisati	6,000.00	6,000.00	100.00%	174.93	2.92%	0.00	5,825.07
	Total title 1	28,275.00	28,275.00	100.00%	5,684.51	20.10%	0.00	22,590.49
A-2240	Equipment costs for equipment and data	12,000.00	0.00	0.00%	0.00	0.00%	12,000.00	0.00
A-2311	Telephone telegraph telex radio televisio	12,000.00	5,800.24	48.34%	5,800.24	48.34%	6,199.76	0.00
	Total title 2	24,000.00	5,800.24	24.17%	5,800.24	24.17%	18,199.76	0.00
B3-312	Expert meetings	341,880.00	341,880.00	100.00%	181,566.00	53.11%	0.00	160,314.00
B3-550	Governance and country network support	592,045.00	306,676.00	51.80%	78,810.00	13.31%	285,369.00	227,866.00
	Total title 3	933,925.00	648,556.00	69.44%	260,376.00	27.88%	285,369.00	388,180.00
	Total sum:	986,200.00	682,631.24	69.22%	271,860.75	27.57%	303,568.76	410,770.49

Fund Source: R0-GISC

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1111	Contract agents	1,041,758.40	525,693.40	50.46%	524,981.56	50.39%	516,065.00	711.84
A-1113	Interim Staff	6,342.59	6,342.59	100.00%	0.00	0.00%	0.00	6,342.59
A-1141	Travel expenses for annual leave	23,865.57	23,864.94	100.00%	19,759.72	82.80%	0.63	4,105.22
A-1200	Miscellaneous expenditure on staff recru	8,967.29	8,967.29	100.00%	5,792.42	64.59%	0.00	3,174.87
A-1300	Mission expenses	86,302.00	86,302.00	100.00%	65,151.79	75.49%	0.00	21,150.21
A-1420	Development of competencies organisati	200.00	200.00	100.00%	0.00	0.00%	0.00	200.00
	Total title 1	1,167,435.85	651,370.22	55.79%	615,685.49	52.74%	516,065.63	35,684.73
A-2100	Rent	27,045.00	27,040.17	99.98%	27,040.17	99.98%	4.83	0.00
A-2140	Fitting-out of premises	19,949.43	16,945.93	84.94%	11,472.75	57.51%	3.50	5,473.18
A-2241	Software development	30,000.00	17,821.30	59.40%	0.00	0.00%	12,178.70	17,821.30
A-2310	Postage on correspondence and delivery	54.71	54.68	99.95%	54.68	99.95%	0.03	0.00
A-2330	Legal expenses	20,000.00	0.00	0.00%	0.00	0.00%	20,000.00	0.00
A-2391	Other administrative expenditure	17,587.98	17,587.98	100.00%	16,988.35	96.59%	0.00	599.63
	Total title 2	114,637.12	79,450.06	69.31%	55,555.95	48.46%	32,187.06	23,894.11
B3-312	Expert meetings	160,111.90	160,111.90	100.00%	12,762.11	7.97%	0.00	147,349.79
B3-540	Shared Environmental Information System	289,650.00	196,290.00	67.77%	76,290.00	26.34%	93,360.00	120,000.00
	Total title 3	449,761.90	356,401.90	79.24%	89,052.11	19.80%	93,360.00	267,349.79
	Total sum:	1,731,834.87	1,087,222.18	62.78%	760,293.55	43.90%	641,612.69	326,928.63

Fund Source: RO-ENPI

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1111	Contract agents	653,672.82	522,196.82	79.89%	227,726.70	34.84%	131,476.00	294,470.12
A-1113	Interim Staff	223,468.00	223,468.00	100.00%	49,704.00	22.24%	0.00	173,764.00
A-1141	Travel expenses for annual leave	27,173.00	7,173.00	26.40%	7,173.00	26.40%	20,000.00	0.00
A-1170	Freelance Interpreters and Conference O	156,976.47	156,976.47	100.00%	56,801.99	36.19%	100,174.48	0.00
A-1200	Miscellaneous expenditure on staff recru	12,953.21	12,953.21	100.00%	8,647.47	66.76%	0.00	4,305.74
A-1300	Mission expenses	113,816.49	113,816.49	100.00%	34,995.23	30.75%	0.00	78,821.26
A-1420	Development of competencies organisati	21,679.40	8,089.40	37.31%	5,180.51	23.90%	13,590.00	2,908.89
	Total title 1	1,209,739.39	1,044,673.39	86.36%	390,228.90	32.26%	265,240.48	554,270.01
A-2310	Postage on correspondence and delivery	27,162.36	9,408.27	34.64%	9,408.27	34.64%	17,754.09	0.00
A-2311	Telephone telegraph telex radio televisio	66,670.54	66,670.54	100.00%	40,126.06	60.19%	0.00	26,544.48
	Total title 2	93,832.90	76,078.81	81.08%	49,534.33	52.79%	17,754.09	26,544.48
B3-312	Expert meetings	236,569.22	186,569.22	78.86%	106,776.41	45.14%	50,000.00	79,792.81
B3-324	Translation	92,416.00	45,256.30	48.97%	36,758.30	39.77%	47,159.70	8,498.00
B3-511	Air pollutant emissions (including industr	21,420.00	21,420.00	100.00%	8,568.00	40.00%	0.00	12,852.00
B3-531	Regional and global assessments	430,000.00	430,000.00	100.00%	206,500.00	48.02%	0.00	223,500.00
B3-540	Shared Environmental Information System	1,106,010.06	1,106,010.06	100.00%	640,358.00	57.90%	0.00	465,652.06
B3-550	Governance and country network suppor	1,266,827.88	50,147.95	3.96%	32,089.01	2.53%	1,216,679.93	18,058.94
	Total title 3	3,153,243.16	1,839,403.53	58.33%	1,031,049.72	32.70%	1,313,839.63	808,353.81
	Total sum:	4,456,815.45	2,960,155.73	66.42%	1,470,812.95	33.00%	1,596,834.20	1,389,168.30

Fund Source: RO-GIO

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	RAL
A-1111	Contract agents	961,650.18	369,582.18	38.43%	307,547.74	31.98%	592,068.00	62,034.44
A-1200	Miscellaneous expenditure on staff recru	34,642.12	34,242.12	98.85%	17,120.03	49.42%	400.00	17,122.09
A-1300	Mission expenses	66,466.92	16,366.92	24.62%	14,709.76	22.13%	50,100.00	1,657.16
A-1410	Medical service	2,000.00	0.00	0.00%	0.00	0.00%	2,000.00	0.00
A-1420	Development of competencies organisati	10,000.00	10,000.00	100.00%	1,143.47	11.43%	0.00	8,856.53
	Total title 1	1,074,759.22	430,191.22	40.03%	340,521.00	31.68%	644,568.00	89,670.22
A-2100	Rent	141,103.05	47,027.26	33.33%	47,027.26	33.33%	94,075.79	0.00
A-2120	Water gas electricity and heating	34,312.37	34,312.37	100.00%	19,669.05	57.32%	0.00	14,643.32
A-2130	Cleaning and maintenance	13,828.43	6,904.85	49.93%	6,841.34	49.47%	6,923.58	63.51
A-2150	Security and surveillance of buildings	25,116.00	8,372.00	33.33%	6,838.23	27.23%	16,744.00	1,533.77
	Total title 2	214,359.85	96,616.48	45.07%	80,375.88	37.50%	117,743.37	16,240.60
B3-312	Expert meetings	200,000.00	200,000.00	100.00%	41,208.69	20.60%	0.00	158,791.31
B3-541	GMES/GEO	18,104,921.20	5,321,612.70	29.39%	1,216,990.50	6.72%	12,783,308.50	4,104,622.20
	Total title 3	18,304,921.20	5,521,612.70	30.16%	1,258,199.19	6.87%	12,783,308.50	4,263,413.51
	Total sum:	19,594,040.27	6,048,420.40	30.87%	1,679,096.07	8.57%	13,545,619.87	4,369,324.33

	sign +/-	
Economic result (- for loss) of the consolidation reporting package including table M2	+/-	203,351.04
Ajustment for accrual items (items not in the budgetary result but included in the economic result)		
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-1,495,056.45
Adjustments for Accrual Cut-off (cut- off 31.12.N)	+	619,759.81
Depreciation of intangible and tangible fixed assets	+	599,405.57
Provisions	+	0.00
Value reductions	+	758.58
Recovery Orders issued in in class 7 and not yet cashed	-	-1,364.00
Pre-financing given in previous year and cleared in the year	+	294,191.80
Pre-financing received in previous year and cleared in the year	-	-1,207,387.35
Payments made from carry over of payment appropriations	+	3,514,516.49
Other *)	+/-	4,800.00
Exchange rate differences	+/-	0.00
Ajustment for budgetary items (item included in the budgetary result but not in the economic result)		
Asset acquisitions (less unpaid amounts)	-	0.00
New pre-financing paid in the year and remaining open as at	-	-184,134.39
New pre-financing received in the year and remaining open as at	-	-1,883,035.00
Budgetary recovery orders issued before and cashed in the year	+	8,254,078.97
Payment appropriations carried over to 2011	+	3,805.95
Cancellation of unused carried over payment appropriations from previous year	-	-26,667,494.58
Adjustment for grants	+	544,350.56
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	0.00
Payments for pensions (they are budgetary payments but booked against provisions)	-	18,156,643.18
Payments for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-	
Other **)	+/-	185,001.21
total		
Budgetary result (+ for surplus)		942,191.39
Delta not explained		947,090.57
		4,899.18

Expenditure (kEUR)			
Project	Phase	2011	2012
EEA Forum	Reserach	1.6	0.0
	Development	7.0	0.0
		8.6	0,0
EEA Eionet Forum	Reserach		0.0
	Development	111.58	0.0
		111.58	0,00