



# Annual accounts for the European Environment Agency

## Financial year 2006

*Copenhagen, 29 May 2007*

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# FINANCIAL YEAR 2006

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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, 29 May 2007



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.

If they are 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.<sup>1</sup> The general accounts allow for the preparation of the 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 26 March 2003.

As from 1 January 2005, the Agency has amended its general accounting system and procedures to comply with the requirements in the Financial Regulation regarding accrual accounting. In essence this means that from that date onwards, accounting events are recorded when they arise, rather than when the cash is received or paid. These events are classified as assets, liabilities, revenue or expenses.

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 31 October of the following year in accordance with Article 83 of the Financial Regulation.

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<sup>1</sup> This differs from cash-based accounting because of elements such as carryovers.

### 3 Financial Statements of the European Environment Agency

#### 3.1 Balance sheet – Assets

|  | Note     | 31.12.2006           | 31.12.2005          |
|--|----------|----------------------|---------------------|
| <i>EUR</i>   |          |                      |                     |
| <b>NON CURRENT ASSETS</b>                            |          |                      |                     |
| <b>Intangible fixed assets</b>                       | <b>1</b> | 329,901.17           | 456,165.86          |
| <b>Tangible fixed assets</b>                         | <b>1</b> |                      |                     |
| Equipment  |          | 684,549.70           | 268,015.88          |
| Computer hardware                                    |          | 820,416.53           | 985,950.00          |
| Furniture  |          | 361,001.14           | 394,920.50          |
| <b>Long-term pre-financing</b>                       |          |                      |                     |
| Long-term pre-financing                              |          | 0                    | 0                   |
| LT pre-financing with consolidated EC entities       |          | 0                    | 0                   |
| <b>Long-term receivables</b>                         |          |                      |                     |
| Long-term receivables                                | <b>2</b> | 493,653.92           | 482,487.80          |
| LT receivables with consolidated EC entities         |          | 0                    | 0                   |
| <b>TOTAL NON CURRENT ASSETS</b>                      |          | <b>2,689,522.46</b>  | <b>2,587,540.04</b> |
| <b>CURRENT ASSETS</b>                                |          |                      |                     |
| <b>Short-term pre-financing</b>                      |          |                      |                     |
| Short-term pre-financing                             | <b>3</b> | 1,150,949.06         | 597,706.55          |
| <b>Short-term receivables</b>                        |          |                      |                     |
| Current receivables                                  | <b>4</b> | 815,248.39           | 1,092,419.76        |
| Long term receivables falling due within a year      |          |                      | 0                   |
| Sundry receivables                                   |          | 37,950.26            | 36,503.16           |
| Deferrals and accruals                               | <b>5</b> | 1,757,362.52         | 449,201.89          |
| Short-term receivables with consolidated EC entities |          | 0                    | 2,898.85            |
| <b>Cash and cash equivalents</b>                     | <b>6</b> | 6,097,252.79         | 4,491,237.04        |
| <b>TOTAL CURRENT ASSETS</b>                          |          | <b>9,858,763.02</b>  | <b>6,669,967.25</b> |
| <b>TOTAL</b>   |          | <b>12,548,285.48</b> | <b>9,257,507.29</b> |

### 3.2 Balance sheet – Liabilities

|   |      | <i>EUR</i>           |                     |
|---|------|----------------------|---------------------|
|   | Note | 31.12.2006           | 31.12.2005          |
| <b>CAPITAL</b>  |      |                      |                     |
| Accumulated surplus/deficit                             |      | 4,241,797.28         | 6,049,745.73        |
| Economic result of the year - profit+/-loss-            |      | 527,841.48           | -1,807,948.45       |
| <b>TOTAL NON CURRENT LIABILITIES</b>                    |      | <b>4,769,638.76</b>  | <b>4,241,797.28</b> |
| <b>CURRENT LIABILITIES</b>                              |      |                      |                     |
| Current payables  |      | 55,608.60            | 53,187.51           |
| Long-term liabilities falling due within the year       |      |                      |                     |
| Sundry payables   |      | 0.00                 | 17,519.34           |
| Deferrals and accruals                                  | 7    | 5,669,303.79         | 3,319,713.50        |
| Deferrals and accruals with consolidated EC entities    |      | 0                    | 0                   |
| Pre-financing received from consolidated EC entities    | 8    | 1,887,764.00         | 1,420,800.00        |
| Other accounts payable against consolidated EC entities |      | 165,970.33           | 204,489.66          |
| <b>TOTAL CURRENT LIABILITIES</b>                        |      | <b>7,778,646.72</b>  | <b>5,015,710.01</b> |
| <b>TOTAL</b>  |      | <b>12,548,285.48</b> | <b>9,257,507.29</b> |

### 3.3 Economic outturn account

|   |      | <i>EUR</i>            |                       |
|---|------|-----------------------|-----------------------|
|   | Note | 2006                  | 2005                  |
| Revenues from administrative operations                 |      | 947,045.05            | 30,420.36             |
| Operating revenue                                       | 9    | 34,653,557.67         | 32,502,448.26         |
| <b>TOTAL OPERATING REVENUE</b>                          |      | <b>35,600,602.72</b>  | <b>32,532,868.62</b>  |
| <b>Administrative expenses</b>                          |      |                       |                       |
| Staff expenses  |      | -14,499,884.58        | -13,423,390.37        |
| Fixed asset related expenses                            |      | -794,827.60           | -620,795.93           |
| Pensions  |      | 0                     | 0                     |
| Other administrative expenses                           |      | -4,843,339.05         | -4,700,116.63         |
| <b>Operating expenses</b>                               |      |                       |                       |
| Other operating expenses                                | 10   | -15,000,221.62        | -15,618,299.72        |
| <b>TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES</b>    |      | <b>-35,138,272.85</b> | <b>-34,362,602.65</b> |
| <b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>      |      | <b>462,329.87</b>     | <b>-1,829,734.03</b>  |
| Financial revenues                                      |      | 72,424.19             | 28,578.19             |
| Financial expenses                                      |      | -6,912.58             | -6,792.61             |
| <b>SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES</b> |      | <b>65,511.61</b>      | <b>21,785.58</b>      |
| <b>SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS</b>       |      | <b>0</b>              | <b>0</b>              |
| <b>ECONOMIC RESULT OF THE YEAR</b>                      |      | <b>527,841.48</b>     | <b>-1,807,948.45</b>  |

### 3.4 Cash flow statement

|  | <i>EUR</i>          |
|--|---------------------|
|  | <b>2006</b>         |
| <b>Cash Flows from ordinary activities</b>                             |                     |
| <b>Surplus/(deficit) from ordinary activities</b>                      | <b>-802,611.84</b>  |
| <u>Adjustments</u>   |                     |
| Amortization (intangible fixed assets) +                               | 155,571.40          |
| Depreciation (tangible fixed assets) +                                 | 632,789.19          |
| Increase/(decrease) in Provisions for risks and liabilities            | 0                   |
| Increase/(decrease) in Value reduction for doubtful debts              | 0                   |
| (Increase)/decrease in Stock   | 0                   |
| (Increase)/decrease in Long term Pre-financing                         | 0                   |
| (Increase)/decrease in Short term Pre-financing                        | -553,242.51         |
| (Increase)/decrease in Long term Receivables                           | -11,166.12          |
| (Increase)/decrease in Short term Receivables                          | 448,016.96          |
| (Increase)/decrease in Receivables related to consolidated EC entities | -147,101.15         |
| Increase/(decrease) in Other Long term liabilities                     | 0                   |
| Increase/(decrease) in Accounts payable                                | 2,287,056.90        |
| Increase/(decrease) in Liabilities related to consolidated EC entities | 475,879.81          |
| (Gains)/losses on sale of Property, plant and equipment                | 6,995.78            |
| <b>Net cash Flow from operating activities</b>                         | <b>2,492,188.42</b> |
| <b>Cash Flows from investing activities</b>                            |                     |
| Purchase of tangible and intangible fixed assets (-)                   | -886,172.67         |
| Financial revenues   |                     |
| Extraordinary items  |                     |
| <b>Net cash flow from investing activities</b>                         | <b>-886,172.67</b>  |
| <b>Net increase/(decrease) in cash and cash equivalents</b>            | <b>1,606,015.75</b> |



### 3.5 Statement of change in capital

EUR

| Capital  | Reserves           |                | Accumulated Surplus / Deficit | Economic result of the year | Capital (total)     |
|--|--------------------|----------------|-------------------------------|-----------------------------|---------------------|
|  | Fair value reserve | Other reserves |                               |                             |                     |
| <b>Balance as of 31 December 2005</b>              |                    |                | 6,049,745.73                  | -1,807,948.45               | 4,241,797.28        |
| Other  |                    |                |                               |                             | 0.00                |
| Fair value movements                               |                    |                |                               |                             |                     |
| Allocation of the Economic Result of Previous Year |                    |                | -1,807,948.45                 | 1,807,948.45                | 0.00                |
| Economic result of the year                        |                    |                |                               | 527,841.48                  | 527,841.48          |
| <b>Balance as of 31 December 2006</b>              |                    |                | <b>4,241,797.28</b>           | <b>527,841.48</b>           | <b>4,769,638.76</b> |

### 3.6 Annex to the financial statements

#### 3.6.1 Explanatory 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 internally developed, acquired from a third party, or covered by a license.

Intangible fixed assets consist of computer software.

Tangible fixed assets are divided in three categories:

- Equipment
- Computer hardware
- Furniture

The fixed assets as of 31 December 2006 are set out in the following table:

|   | <i>EUR</i>                   |                      |                              |                     |
|---|------------------------------|----------------------|------------------------------|---------------------|
|   | <b>Computer<br/>Software</b> | <b>Equipment</b>     | <b>Computer<br/>hardware</b> | <b>Furniture</b>    |
| Gross carrying amounts 1.1.2006                               | 603,870.68                   | 1,456,087.92         | 2,003,861.07                 | 1,188,797.51        |
| Additions   | 29,306.71                    | 613,315.12           | 218,174.33                   | 25,376.51           |
| Disposals   | -375.70                      | -138,066.83          | -246,798.37                  | -171,607.47         |
| Other changes   |                              | 3.00                 |                              | -531.78             |
| <b>Gross carrying amounts 31.12.2006</b>                      | <b>632,801.69</b>            | <b>1,931,339.21</b>  | <b>1,975,237.03</b>          | <b>1,042,034.77</b> |
| Accumulated depreciation and impairment<br>1.1.2006           | -147,704.82                  | -1,188,072.04        | -1,017,911.07                | -793,877.01         |
| Depreciation  | -155,571.40                  | -195,969.90          | -378,079.75                  | -58,739.54          |
| Disposals   | 375.70                       | 137,252.43           | 241,170.32                   | 171,582.92          |
| Other changes   |                              |                      |                              |                     |
| <b>Accumulated depreciation and<br/>impairment 31.12.2006</b> | <b>-302,900.52</b>           | <b>-1,246,789.51</b> | <b>-1,154,820.50</b>         | <b>-681,033.63</b>  |
| <b>Net carrying amounts 31.12.2006</b>                        | <b>329,901.17</b>            | <b>684,549.70</b>    | <b>820,416.53</b>            | <b>361,001.14</b>   |

## 2. Long term receivables

The amount booked as long term receivables, EUR 493,653.92, 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 2006 a total amount of EUR 1,150,949.06 was outstanding in respect of pre-financing given. The amount can be specified as follows:

|   | <i>EUR</i>          |
|---|---------------------|
| <b>Beneficiary</b>  | <b>Amount</b>       |
| National Ins. of Public Health and Env. Protection (RIVM) | 23,000.00           |
| Netherlands Environmental Assessment Agency               | 805 200.00          |
| Fachhochschule Eberswalde                                 | 29 476.09           |
| Ecologie GMBH   | 14 525.44           |
| AEA   | 11 000.00           |
| UNEP/DEWA   | 85,500.00           |
| UNECE   | 82 870.00           |
| The Regional Env. Centre for Central Asia, Kazakhstan     | 42 000.00           |
| WRC PLC   | 57 377.53           |
| <b>Sum</b>  | <b>1,150,949.06</b> |

#### 4. Current receivables

Current receivables, EUR 815,248.39, refer to recovery orders which are outstanding at the end of the year. Of the total amount, 66 % refers to recoverable VAT, 18 % to PECO contribution from Switzerland for 2006, and 14 % to recoverable building tax.

#### 5. Deferrals and accruals (asset)

Of the outgoing balance, EUR 1,757,362.52, the main part, EUR 1,330,453.32 refers to accrued revenues in respect of grant agreements for which pre-financing is outstanding at the end of the year. In this respect the Agency has revised its accounting rules compared to previous years where the revenues were accounted for when the pre-financing was released. For this reason the outgoing balance for 2006 is not comparable with previous year.

*EUR*

| Grant                 | 2006                      |                     | 2005                      |                 |
|-----------------------|---------------------------|---------------------|---------------------------|-----------------|
|                       | Outstanding pre-financing | Accrued revenue     | Outstanding pre-financing | Accrued revenue |
| EuropeAid 3/DG ENLARG | 1,220,800.00              | 974,787.32          | 1,220,800.00              | 0.00            |
| CIFAS/DG ENV          | 0.00                      | 0.00                | 200,000.00                | 0.00            |
| TACIS/DG AIDCO        | 666,964.00                | 355,666.00          | 0.00                      | 0.00            |
| <b>Sum</b>            | <b>1,887,764.00</b>       | <b>1,330,453.32</b> | <b>1,420,800.00</b>       | <b>0.00</b>     |

#### 6. Cash and cash equivalent

At the end of the year 2006, the Agency held bank accounts in Danish kroner and euro, in Denmark and Belgium.

*EUR*

| Bank                  | 2006                | 2005                |
|-----------------------|---------------------|---------------------|
| Fortis Bank (EUR)     | 1,753,287.35        | 389,442.16          |
| Fortis Bank (DKK)     | 4,387.98            | 0.00                |
| Nordea (EUR)          | 680,654.13          | 345,827.27          |
| Nordea (DKK)          | 3,639,832.82        | 3,726,839.93        |
| Imprest account (DKK) | 19,090.51           | 29,127.68           |
| <b>Sum</b>            | <b>6,097,252.79</b> | <b>4,491,237.04</b> |

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 on the Agency's premises, and in the case of meetings financed by the CARDS programme, meetings held in the West Balkan countries.

#### 7. Deferrals and accruals (liability)

The total amount of EUR 5,669,303.79 consists of two parts; EUR 5,478,601.33 which is an estimate by the authorising officers of the cost incurred for services and goods delivered in the year 2006 but not paid for by the end of the year, and EUR 190,702.46 which is a provision for the cost of annual leave incurred but not taken during the year.

## 8. Pre-financing received from consolidated EC entities

The outstanding amount refers to pre-financing received in relation to grant agreements. For a specification see note 5 above.

### 3.6.2 Explanatory notes to the economic outturn account

## 9. Operating revenues

The operating revenues of the year 2006 amounts to EUR 34,653,557.67 and can be specified as follows:

|                                       | <i>EUR</i>           |                      |
|---------------------------------------|----------------------|----------------------|
| Revenue source                        | 2006                 | 2005                 |
| European Commission subsidy           | 27,649,731.84        | 26,900,000.00        |
| Contribution from the EFTA countries  | 569,590.00           | 567,590.00           |
| Contributions from the PECO countries |                      |                      |
| Turkey                                | 3,127,000.00         | 3,127,000.00         |
| Bulgaria                              | 167,000.00           | 167,500.00           |
| Romania                               | 571,000.00           | 654,500.00           |
| Switzerland                           | 829,500.00           |                      |
| Other EU programmes                   |                      |                      |
| TACIS/DG AIDCO                        | 0.00                 | 608,078.65           |
| IRENA/DG ENV                          | 0.00                 | 162,022.00           |
| BIOIND/DG ENV                         | 0.00                 | 240,000.00           |
| BIOIMP/DG ENV                         | 0.00                 | 64,569.85            |
| CIFAS/DG AGRI                         | 400,000.00           | 0.00                 |
| Accrued revenues in respect of grants | 1,330,453.32         | -                    |
| Exchange rate gains                   | 9,282.51             | 11,187.96            |
| <b>Sum</b>                            | <b>34,653,557.67</b> | <b>32,502,448.46</b> |

As a consequence of the revised accounting rules regarding grant agreements with pre-financing, see note 5 above, accrued revenues are accounted for in 2006.

## 10. Operating expenses

The operating expenses of the year 2006 amounts to EUR 15,000,221.62 can be specified as follows:

|                                     | <i>EUR</i>           |                      |
|-------------------------------------|----------------------|----------------------|
| Specification of operating expenses | 2006                 | 2005                 |
| Meetings                            | 1,551,717.94         | 1,048,194.74         |
| IT & Communications                 | 3,252,984.12         | 3,133,086.10         |
| European Topic Centers              | 5,399,084.24         | 7,329,441.81         |
| Strategic actions                   | 1,151,343.46         | 2,024,909.81         |
| Exchange rate losses                | 7,371.57             | 18,817.04            |
| Other operating expenses            | 3,637,720.29         | 2,063,850.22         |
| <b>Sum</b>                          | <b>15,000,221.62</b> | <b>15,618,299.72</b> |

### 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. See depreciation rates below.

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%                             |
| Plant, machinery and equipment | 10% to 25%                      |
| Furniture                      | 10% to 25%                      |
| Fixtures and fittings          | 10% to 33%                      |
| Computer hardware              | 25%                             |
| Other fixed assets             | 10% to 33%                      |

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.

### **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, estimated eligible amounts not yet cleared at year-end, 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 & 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.

## 4 Report on implementation of the budget

### 4.1 Budget outturn account

|   |           | <i>EUR</i>            |                       |
|---|-----------|-----------------------|-----------------------|
|   | Note      | 2006                  | 2005                  |
| <b>REVENUE</b>  |           |                       |                       |
| Commission subsidy (for the operating budget of the agency)   |           | 27,649,731.84         | 26,900,000.00         |
| Other contributions and funding via the Commission  |           | 5,981,054.00          | 8,750,894.50          |
| Other revenue   |           | 931,629.31            | 217,556.06            |
| <b>TOTAL REVENUE (a)</b>  | <b>11</b> | <b>34,562,415.15</b>  | <b>35,868,450.56</b>  |
| <b>EXPENDITURE</b>  |           |                       |                       |
| <b>Title I: Staff</b>   |           |                       |                       |
| Payments  |           | -15,928,699.77        | -14,165,032.06        |
| Appropriations carried over   |           | -699,299.23           | -849,382.47           |
| <b>Title II: Administrative Expenses</b>  |           |                       |                       |
| Payments  |           | -2,871,311.14         | -2,976,280.88         |
| Appropriations carried over   |           | -1,205,358.42         | -958,297.20           |
| <b>Title III: Operating Expenditure</b>   |           |                       |                       |
| Payments  |           | -9,760,048.69         | -9,783,284.33         |
| Appropriations carried over   |           | -9,948,117.32         | -5,935,577.38         |
| <b>TOTAL EXPENDITURE (b)</b>  | <b>12</b> | <b>-40,412,834.57</b> | <b>-34,667,854.32</b> |
| <b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>   |           | <b>-5,850,419.42</b>  | <b>1,200,596.24</b>   |
| Cancellation of unused payment appropriations carried over from prev. year  |           | 578,824.97            | 373,247.81            |
| Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue |           | 2,270,376.20          | 2,997,481.70          |
| Exchange differences for the year   |           | 1,910.94              | -6,941.35             |
| Regularisation regarding previous years   |           | 0.00                  | 0.00                  |
| <b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>  |           | <b>-2,999,307.31</b>  | <b>4,564,384.40</b>   |
| Balance year N-1  |           | -1,795,906.15         | -6,360,290.55         |
| Positive balance from year N-1 reimbursed in year N to the Commission   |           | 0.00                  | 0.00                  |
| <b>Result used for determining amounts in general accounting</b>  |           | <b>-4,795,213.46</b>  | <b>-1,795,906.15</b>  |
| Commission subsidy  |           | 27,649,731.84         | 26,900,000.00         |
| Pre-financing to be reimbursed by agency to Commission in year N+1  |           | 0.00                  | 0.00                  |

## 4.2 Annex to the budget outturn account

### 4.2.1 Explanatory note to the budget outturn account

#### 11. Budgetary revenues

The budgetary revenues for the financial year 2006 amounts to EUR 34,562,415.15. Below is a specification of the amount and comparative figures for the year 2005.

| <i>EUR</i>                  |                      |                      |
|-----------------------------|----------------------|----------------------|
| Source                      | 2006                 | 2005                 |
| European Commission subsidy | 27,649,731.84        | 26,900,000.00        |
| EFTA contribution           | 569,590.00           | 567,590.00           |
| New member countries        | 4,544,500.00         | 7,438,290.00         |
| Earmarked revenues (grants) | 866,964.00           | 745,014.50           |
| Bank interest               | 0.00                 | 153,148.54           |
| Other                       | 931,629.31           | 64,407.52            |
| <b>Sum</b>                  | <b>34,562,415.15</b> | <b>35,868,450.56</b> |

The difference between the contributions from new member countries in 2006 and 2005 is due to the cash effect, as a large part of the contributions for the years 2003 and 2004 were actually paid to the Agency in 2005.

| <i>EUR</i>          |                     |                     |
|---------------------|---------------------|---------------------|
| Country/budget year | Paid to the Agency  |                     |
|                     | 2006                | 2005                |
| Turkey / 2003       | 0.00                | 470,000.00          |
| Malta / 2003        | 0.00                | 19,473.00           |
| Tureky / 2004       | 0.00                | 2,596,000.00        |
| Romania / 2004      | 0.00                | 404,317.00          |
| Bulgaria / 2004     | 0.00                | 83,500.00           |
| Turkey / 2005       | 0.00                | 3,127,000.00        |
| Romania / 2005      | 0.00                | 571,000.00          |
| Bulgaria / 2005     | 0.00                | 167,000.00          |
| Turkey / 2006       | 3,127,000.00        | 0.00                |
| Romania / 2006      | 571,000.00          | 0.00                |
| Bulgaria / 2006     | 167,000.00          | 0.00                |
| Switzerland / 2006  | 679,500.00          | 0.00                |
| <b>Sum</b>          | <b>4,544,500.00</b> | <b>7,438,290.00</b> |



## 12. Budgetary expenditure

The total payments can be specified as follows:

|            | C1                   | C4                | C5               | R0                  | Sum                  |
|------------|----------------------|-------------------|------------------|---------------------|----------------------|
| Title 1    | 15,691,973.98        | 4,335.03          | 6,682.16         | 225,708.60          | 15,928,699.77        |
| Title 2    | 2,623,340.91         | 220,810.78        | 24,529.56        | 2,629.89            | 2,871,311.14         |
| Title 3    | 8,681,225.71         | 3,458.89          | 16,584.17        | 1,058,779.92        | 9,760,048.69         |
| <b>Sum</b> | <b>26,996,540.60</b> | <b>228,604.70</b> | <b>47,795.89</b> | <b>1,287,118.41</b> | <b>28,560,059.60</b> |

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

|            | C1                  | C4                | C5               | R0                  | Sum                  |
|------------|---------------------|-------------------|------------------|---------------------|----------------------|
| Title 1    | 308,305.78          | 28,059.54         | 13,055.53        | 349,878.38          | 699,299.23           |
| Title 2    | 282,817.62          | 907,052.41        | 11,398.28        | 4,090.11            | 1,205,358.42         |
| Title 3    | 5,290,061.55        | 16,238.42         | 30,454.64        | 4,611,362.71        | 9,948,117.32         |
| <b>Sum</b> | <b>5,881,184.95</b> | <b>951,350.37</b> | <b>54,908.45</b> | <b>4,965,331.20</b> | <b>11,852,774.97</b> |

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

## 13. Bank interest

In the specification of budgetary revenues under note 11, bank interest is recorded as EUR 0.00 in 2006. This is due to a change in the way interest is presented in the budgetary outturn account. As the main part of the interest incurred is reimbursed to the European Commission<sup>2</sup> and this amount is only established in January the following year, the residual amount will be included in the budgetary result the year it is established. During 2006 the Agency incurred EUR 202,602.38 in bank interest, of which EUR 36,632.04 will be included in the budgetary outturn account for 2007.

<sup>2</sup> Article 15 of the Financial Regulation, which states that the subsidy paid by the Commission shall count as pre-financing and bear interest for the benefit of the general budget of the Commission

#### 4.2.2 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.

## 5 Report on budget and financial management during the year

### 5.1 Cash flow

Agencies are not supposed to build up cash reserves and therefore can only request cash from the Commission equivalent to its cash payments.

In the Commission's budget, the subsidy to the Agency is a differentiated appropriation. Differentiated appropriations are appropriations where a distinction is made between commitment appropriations and payment appropriations; this makes it possible to comply with the budget principle of annuality, while allowing the management of operations extending over several financial years.

- (a) Commitment appropriations are intended to cover the total cost of legal commitments entered into in principle during the current financial year.
- (b) Payment appropriations cover expenditure arising through the execution of commitments contracted during the current and/or previous financial years.

Hence, when differentiated appropriations are used, the amount of commitment appropriations is often different from the amount of payment appropriations. During the nineties, the budget authority has systematically provided DG ENV with less payment appropriation than commitment appropriations in respect of the EEA subsidy. This was presumably because the budget authority, correctly, anticipated that the execution of payments would be slower than the execution of commitments. Our calculations show that the difference between what the Agency is entitled to receive, on the basis of our actual payments, compared to what the Commission has forwarded, amounts to 3,3 million euro for the years 1994-2005. At present, DG ENV does not have available payment credits to enable payment of this amount. A proposal to request the Commission to provide for additional payments credits in the budget for 2009 is currently under consideration.

### 5.2 Property tax

In November 2005 the Danish government and the Agency signed an amendment to the Headquarter Agreement which states that the Agency is exempted from all taxes in connection with the Agency's premises, being owned or rented. During 2006, a full refund was made from the Danish Foreign Ministry regarding tax paid by the Agency for the years 2000-2004.

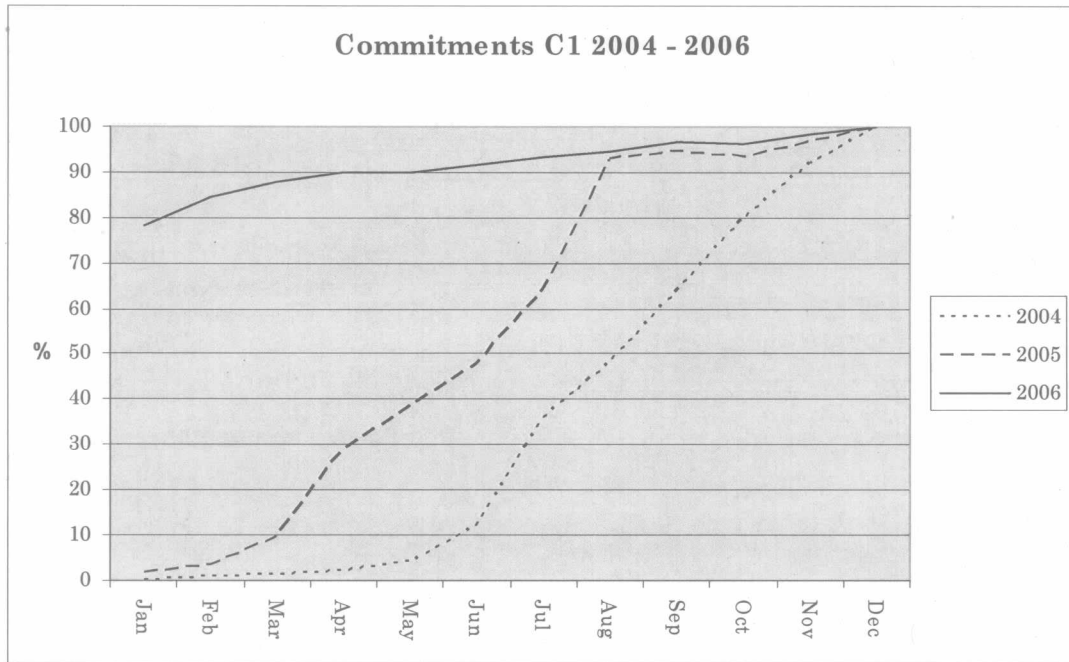
### 5.3 Execution of the budget

During the year 2006, 99,9% of the available C1 appropriations were committed (2005: 99,9%). The carryover of C1 payment credits from 2006 to 2007 was EUR 5,881,184.95, i.e. slightly higher than the previous year (5,47 mio euro).

Cancellation of unused payment appropriations carried over from previous year (C8 funds) amounted to EUR 578,824.97.

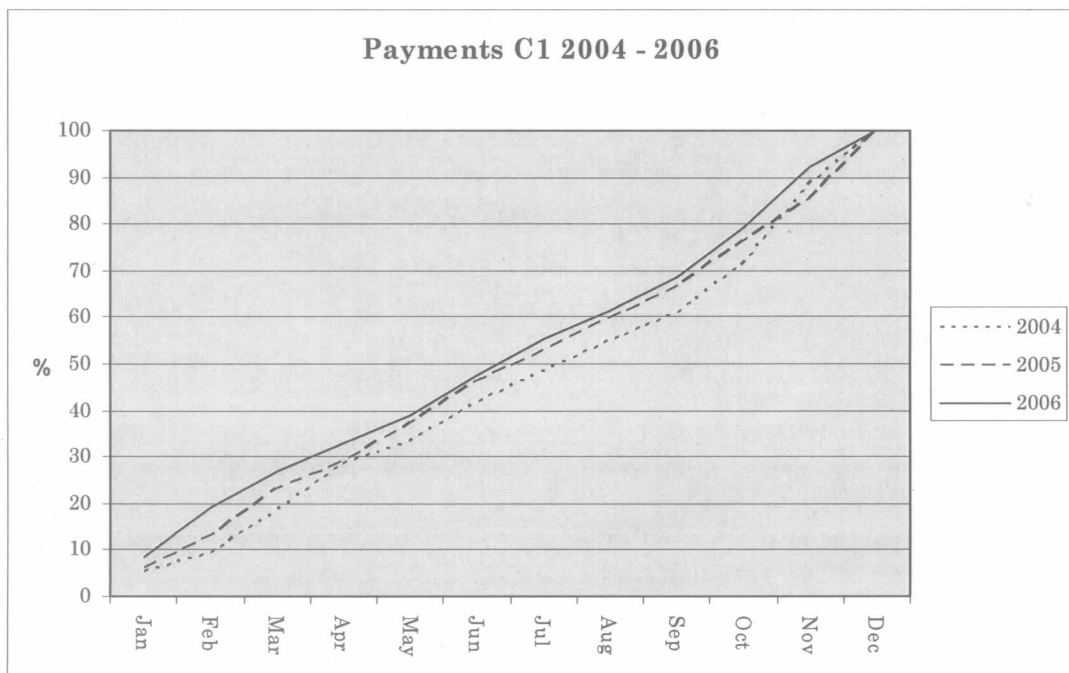
## 5.4 Execution of commitment

The table shows the evolution of the accumulated value of C1 commitments over the year, for the years 2004-2006.



## 5.5 Execution of payments

The table shows the evolution of the accumulated value of C1 payments over the year, for the years 2004-2006.



## 5.6 Developments in the area of human resources

| Officials and temporary agents | 2006                |           | 2005                |           |
|--------------------------------|---------------------|-----------|---------------------|-----------|
|                                | Establishment table | Employees | Establishment table | Employees |
| A/AD (academic staff)          | 51                  | 49        | 51                  | 47        |
| B/AST (technical staff)        | 64                  | 61        | 34                  | 32        |
| C (secretarial staff)          |                     |           | 26                  | 24        |
| D (service staff)              |                     |           | 4                   | 4         |
| Totals                         | 115                 | 110       | 115                 | 107       |

| Other staff categories |   |    |   |    |
|------------------------|---|----|---|----|
| National experts       | - | 17 | - | 16 |
| Contract agents        | - | 30 | - | 18 |
| Totals                 | - | 47 | - | 34 |

By 1 May 2006, C- and D-grades have been integrated in the new category AST in accordance with the new staff regulation.

| Budget Line | Budget Line Description                                 | Initial Credit       | Transfer           | Commitment Appropriation Transaction Amount | Executed Commitment Amount | Commitment Appropriations Not Used - Lapses | Payment Appropriation Transaction Amount | Executed Payment Amount | Available for Carry Over | Carried Over      | Lapsed Payment appropriations | Total Lapsed     |
|-------------|---|----------------------|--------------------|---|----------------------------|---|--|-------------------------|--------------------------|-------------------|-------------------------------|------------------|
|             |   | (1)                  | (2)                | (4)   | (5)                        | (4)-(5)=(6)                                 | (7)                                      | (8)                     | (5)-(8)=(9)              | (10)              | (11)                          | (6)+(11)         |
| 1100        | Basic salaries  | 6,810,000.00         | 65,000.00          | 6,875,000.00                                | 6,875,000.00               | 0.00  | 6,875,000.00                             | 6,875,000.00            | 0.00                     | 0.00              | 0.00                          | 0.00             |
| 1101        | Family allowance  | 660,000.00           | 26,300.00          | 686,300.00                                  | 686,300.00                 | 0.00  | 686,300.00                               | 685,689.31              | 610.69                   | 0.00              | 610.69                        | 610.69           |
| 1102        | Expatriation allowances                                 | 890,000.00           | -16,700.00         | 873,300.00                                  | 873,300.00                 | 0.00  | 873,300.00                               | 873,082.57              | 217.43                   | 0.00              | 217.43                        | 217.43           |
| 1103        | Secretarial allowances                                  | 30,000.00            | -400.00            | 29,600.00                                   | 29,600.00                  | 0.00  | 29,600.00                                | 29,570.03               | 29.97                    | 0.00              | 29.97                         | 29.97            |
| 1104        | Travel allowances                                       | 2,000.00             | -600.00            | 1,400.00                                    | 1,400.00                   | 0.00  | 1,400.00                                 | 1,338.53                | 61.47                    | 0.00              | 61.47                         | 61.47            |
| 1114        | Agency staff  | 200,000.00           | 80,000.00          | 280,000.00                                  | 280,000.00                 | 0.00  | 280,000.00                               | 241,156.16              | 38,843.84                | 38,843.84         | 0.00                          | 0.00             |
| 1115        | National Experts on Secondment                          | 1,300,000.00         | -329,651.00        | 970,349.00                                  | 970,348.60                 | 0.40  | 970,349.00                               | 970,348.60              | 0.00                     | 0.00              | 0.00                          | 0.40             |
| 1116        | Technical support                                       | 80,000.00            | -11,000.00         | 69,000.00                                   | 69,000.00                  | 0.00  | 69,000.00                                | 68,000.00               | 1,000.00                 | 1,000.00          | 0.00                          | 0.00             |
| 1118        | Contract Agents   | 1,570,000.00         | -346,000.00        | 1,224,000.00                                | 1,224,000.00               | 0.00  | 1,224,000.00                             | 1,223,997.15            | 2.85                     | 0.00              | 2.85                          | 2.85             |
| 1120        | Employer's Social Security Contributions                | 300,000.00           | -2,800.00          | 297,200.00                                  | 297,200.00                 | 0.00  | 297,200.00                               | 297,096.61              | 103.39                   | 0.00              | 103.39                        | 103.39           |
| 1121        | Unemployment contribution                               | 90,000.00            | -3,500.00          | 86,500.00                                   | 86,500.00                  | 0.00  | 86,500.00                                | 86,245.26               | 254.74                   | 0.00              | 254.74                        | 254.74           |
| 1140        | Birth allowances and death grants                       | 3,000.00             | -1,600.00          | 1,400.00                                    | 1,400.00                   | 0.00  | 1,400.00                                 | 1,189.86                | 210.14                   | 0.00              | 210.14                        | 210.14           |
| 1141        | Travel expenses for annual leave                        | 230,000.00           | -49,800.00         | 180,200.00                                  | 180,200.00                 | 0.00  | 180,200.00                               | 177,167.18              | 3,032.82                 | 0.00              | 3,032.82                      | 3,032.82         |
| 1150        | Overtime  | 11,000.00            | -7,261.00          | 3,739.00                                    | 3,738.09                   | 0.91  | 3,739.00                                 | 3,738.09                | 0.00                     | 0.00              | 0.00                          | 0.91             |
| 1160        | Salary weighting  | 2,791,000.00         | -70,166.00         | 2,720,834.00                                | 2,720,834.00               | 0.00  | 2,720,834.00                             | 2,720,834.00            | 0.00                     | 0.00              | 0.00                          | 0.00             |
| 1170        | Freelance interpreters and conference officers          | 22,000.00            | 4,000.00           | 26,000.00                                   | 26,000.00                  | 0.00  | 26,000.00                                | 8,976.00                | 17,024.00                | 17,024.00         | 0.00                          | 0.00             |
| 1200        | Miscellaneous expenditure on staff recruitment          | 200,000.00           | 41,319.00          | 241,319.00                                  | 241,319.00                 | 0.00  | 241,319.00                               | 225,589.99              | 15,729.01                | 7,673.07          | 8,055.94                      | 8,055.94         |
| 1300        | Mission expenses  | 700,000.00           | 155,209.00         | 855,209.00                                  | 855,000.00                 | 209.00                                      | 855,209.00                               | 688,821.31              | 166,178.69               | 165,968.75        | 209.94                        | 418.94           |
| 1400        | Restaurant and canteen                                  | 230,000.00           | -55,000.00         | 175,000.00                                  | 175,000.00                 | 0.00  | 175,000.00                               | 170,846.84              | 4,153.16                 | 4,148.68          | 4.48                          | 4.48             |
| 1410        | Medical service   | 50,000.00            | -6,000.00          | 44,000.00                                   | 44,000.00                  | 0.00  | 44,000.00                                | 38,412.61               | 5,587.39                 | 5,587.39          | 0.00                          | 0.00             |
| 1420        | Development of competencies, organisational development | 480,000.00           | -107,066.00        | 372,934.00                                  | 372,933.93                 | 0.07  | 372,934.00                               | 304,873.88              | 68,060.05                | 68,060.05         | 0.00                          | 0.07             |
|             | <b>Total Title 1</b>                                    | <b>16,649,000.00</b> | <b>-635,716.00</b> | <b>16,013,284.00</b>                        | <b>16,013,073.62</b>       | <b>210.38</b>                               | <b>16,013,284.00</b>                     | <b>15,691,973.98</b>    | <b>321,099.64</b>        | <b>308,305.78</b> | <b>12,793.86</b>              | <b>13,004.24</b> |

| Budget Line | Budget Line Description                                       | Initial Credit      | Transfer           | Commitment Appropriation Transaction Amount | Executed Commitment Amount | Commitment Appropriations Not Used - Lapses | Payment Appropriation Transaction Amount | Executed Payment Amount | Available for Carry Over | Carried Over      | Lapsed Payment appropriations | Total Lapsed     |
|-------------|---|---------------------|--------------------|---|----------------------------|---|--|-------------------------|--------------------------|-------------------|-------------------------------|------------------|
|             |   | (1)                 | (2)                | (4)   | (5)                        | (4)-(5)=(6)                                 | (7)                                      | (8)                     | (5)-(8)=(9)              | (10)              | (11)                          | (6)+(11)         |
| 2100        | Rent  | 1,494,500.00        | -163,157.00        | 1,271,933.00                                | 1,271,932.21               | 0.79  | 1,271,933.00                             | 1,271,932.21            | 0.00                     | 0.00              | 0.00                          | 0.79             |
| 2101        | Deposits  | 12,000.00           | -1,100.00          | 10,900.00                                   | 10,866.56                  | 33.44                                       | 10,900.00                                | 10,866.56               | 0.00                     | 0.00              | 0.00                          | 33.44            |
| 2110        | Insurance   | 14,000.00           | 0.00               | 14,000.00                                   | 13,999.93                  | 0.07  | 14,000.00                                | 13,999.93               | 0.00                     | 0.00              | 0.00                          | 0.07             |
| 2120        | Water, gas, electricity and heating                           | 420,000.00          | -76,000.00         | 344,000.00                                  | 336,675.16                 | 7,324.84                                    | 344,000.00                               | 258,877.47              | 77,797.69                | 77,797.69         | 0.00                          | 7,324.84         |
| 2130        | Cleaning and maintenance                                      | 210,000.00          | -40,000.00         | 170,000.00                                  | 168,878.77                 | 1,121.23                                    | 170,000.00                               | 156,996.53              | 11,882.24                | 11,882.24         | 0.00                          | 1,121.23         |
| 2140        | Fitting-out of premises                                       | 50,000.00           | 0.00               | 50,000.00                                   | 49,564.39                  | 435.61                                      | 50,000.00                                | 45,304.92               | 4,259.47                 | 3,995.71          | 263.76                        | 699.37           |
| 2150        | Security & surveillance of the building                       | 100,000.00          | 125,000.00         | 225,000.00                                  | 225,000.00                 | 0.00  | 225,000.00                               | 207,832.62              | 17,167.38                | 17,156.19         | 11.19                         | 11.19            |
| 2190        | Other expenditure   | 10,000.00           | -4,750.00          | 5,250.00                                    | 5,250.00                   | 0.00  | 5,250.00                                 | 4,947.59                | 302.41                   | 0.00              | 302.41                        | 302.41           |
| 2200        | Office machinery  | 70,000.00           | -20,000.00         | 50,000.00                                   | 50,000.00                  | 0.00  | 50,000.00                                | 34,027.88               | 15,972.12                | 15,972.12         | 0.00                          | 0.00             |
| 2210        | Purchase of furniture   | 125,000.00          | -87,150.00         | 37,850.00                                   | 37,808.19                  | 41.81                                       | 37,850.00                                | 29,558.46               | 8,249.73                 | 8,190.00          | 59.73                         | 101.54           |
| 2220        | Technical equipment and installations                         | 100,000.00          | -55,000.00         | 45,000.00                                   | 45,000.00                  | 0.00  | 45,000.00                                | 31,872.30               | 13,127.70                | 12,968.59         | 159.11                        | 159.11           |
| 2240        | Equipment, costs for equipment and data-processing operations | 65,000.00           | 0.00               | 65,000.00                                   | 64,684.80                  | 315.20                                      | 65,000.00                                | 57,159.88               | 7,524.92                 | 7,524.92          | 0.00                          | 315.20           |
| 2250        | Documentation and library expenditure                         | 65,000.00           | 0.00               | 65,000.00                                   | 65,000.00                  | 0.00  | 65,000.00                                | 41,406.61               | 23,593.39                | 23,593.39         | 0.00                          | 0.00             |
| 2300        | Stationery and offices supplies                               | 80,000.00           | 0.00               | 80,000.00                                   | 80,000.00                  | 0.00  | 80,000.00                                | 63,819.75               | 16,180.25                | 16,180.25         | 0.00                          | 0.00             |
| 2310        | Postage on correspondence and delivery charges                | 75,000.00           | -12,000.00         | 63,000.00                                   | 60,749.14                  | 2,250.86                                    | 63,000.00                                | 57,916.17               | 2,832.97                 | 2,829.45          | 3.52                          | 2,254.38         |
| 2311        | telephone telegraph telex radio                               | 140,000.00          | -3,001.00          | 136,999.00                                  | 135,644.86                 | 1,354.14                                    | 136,999.00                               | 119,416.67              | 16,228.19                | 16,228.19         | 0.00                          | 1,354.14         |
| 2312        | Transport charges   | 4,000.00            | -4,000.00          | 0.00  | 0.00                       | 0.00  | 0.00                                     | 0.00                    | 0.00                     | 0.00              | 0.00                          | 0.00             |
| 2320        | Bank charges  | 10,000.00           | 0.00               | 10,000.00                                   | 10,000.00                  | 0.00  | 10,000.00                                | 3,228.70                | 6,771.30                 | 6,771.30          | 0.00                          | 0.00             |
| 2330        | Legal expenses  | 10,000.00           | -10,000.00         | 0.00  | 0.00                       | 0.00  | 0.00                                     | 0.00                    | 0.00                     | 0.00              | 0.00                          | 0.00             |
| 2390        | Miscellaneous insurance                                       | 35,000.00           | -13,331.00         | 21,669.00                                   | 21,668.83                  | 0.17  | 21,669.00                                | 16,013.94               | 5,654.89                 | 3,965.18          | 1,689.71                      | 1,689.88         |
| 2391        | Other   | 25,000.00           | -8,000.00          | 17,000.00                                   | 16,252.41                  | 747.59                                      | 17,000.00                                | 12,720.41               | 3,532.00                 | 3,532.00          | 0.00                          | 747.59           |
| 2400        | Entertainment and representation expenses                     | 7,500.00            | 0.00               | 7,500.00                                    | 7,500.00                   | 0.00  | 7,500.00                                 | 2,769.31                | 4,730.69                 | 4,031.09          | 699.60                        | 699.60           |
| 2401        | Representation related to marketing                           | 7,000.00            | -5,579.00          | 1,421.00                                    | 1,420.08                   | 0.92  | 1,421.00                                 | 1,420.08                | 0.00                     | 0.00              | 0.00                          | 0.92             |
| 2501        | Management Board and Bureau                                   | 180,000.00          | -50,000.00         | 130,000.00                                  | 130,000.00                 | 0.00  | 130,000.00                               | 80,240.59               | 49,759.41                | 49,759.41         | 0.00                          | 0.00             |
| 2502        | Scientific Committee  | 90,000.00           | -40,000.00         | 50,000.00                                   | 50,000.00                  | 0.00  | 50,000.00                                | 49,560.10               | 439.90                   | 439.90            | 0.00                          | 0.00             |
| 2601        | EMAS certification/Greening the Agency initiatives            | 20,000.00           | -17,265.00         | 2,735.00                                    | 2,735.00                   | 0.00  | 2,735.00                                 | 2,734.10                | 0.90                     | 0.00              | 0.90                          | 0.90             |
| 2700        | Publications  | 25,000.00           | 26,536.00          | 51,536.00                                   | 51,536.00                  | 0.00  | 51,536.00                                | 48,718.13               | 2,817.87                 | 0.00              | 2,817.87                      | 2,817.87         |
|             | <b>Total Title 2</b>  | <b>3,444,000.00</b> | <b>-458,797.00</b> | <b>2,925,793.00</b>                         | <b>2,912,166.33</b>        | <b>13,626.67</b>                            | <b>2,925,793.00</b>                      | <b>2,623,340.91</b>     | <b>288,825.42</b>        | <b>282,817.62</b> | <b>6,007.80</b>               | <b>19,634.47</b> |

| Budget Line | Budget Line Description                                       | Initial Credit<br>(1) | Transfer<br>(2)     | Commitment Appropriation Transaction Amount<br>(4) | Executed Commitment Amount<br>(5) | Commitment Appropriations Not Used - Lapses<br>(4)-(5)=(6) | Payment Appropriation Transaction Amount<br>(7) | Executed Payment Amount<br>(8) | Available for Carry Over<br>(5)-(8)=(9) | Carried Over<br>(10) | Lapsed Payment appropriations<br>(11) | Total Lapsed<br>(6)+(11) |
|-------------|---|-----------------------|---------------------|--|-----------------------------------|--|---|--------------------------------|---|----------------------|---------------------------------------|--------------------------|
| 3312        | Meetings  | 1,169,500.00          | 58,806.00           | 1,228,306.00                                       | 1,228,206.00                      | 100.00   | 1,228,306.00                                    | 723,372.63                     | 504,833.37                              | 504,833.37           | 0.00                                  | 100.00                   |
| 3320        | Publication and graphic services                              | 340,000.00            | -49,161.00          | 290,839.00   | 288,950.21                        | 1,888.79   | 290,839.00                                      | 256,051.50                     | 32,898.71                               | 32,898.71            | 0.00                                  | 1,888.79                 |
| 3321        | IT infrastructure/quality assurance                           | 920,000.00            | 339,503.00          | 1,259,503.00                                       | 1,259,213.98                      | 289.02   | 1,259,503.00                                    | 971,122.91                     | 288,091.07                              | 287,646.23           | 444.84                                | 733.86                   |
| 3322        | Web publishing  | 670,000.00            | -48,729.00          | 621,271.00   | 621,263.00                        | 8.00   | 621,271.00                                      | 453,656.50                     | 167,606.50                              | 167,606.50           | 0.00                                  | 8.00                     |
| 3323        | Corporate affairs/Communications                              | 550,000.00            | -1,970.00           | 548,030.00   | 548,030.00                        | 0.00   | 548,030.00                                      | 426,906.06                     | 121,123.94                              | 121,123.94           | 0.00                                  | 0.00                     |
| 3324        | Translation   | 650,000.00            | 20,419.00           | 670,419.00   | 670,419.00                        | 0.00   | 670,419.00                                      | 559,706.83                     | 110,712.17                              | 110,712.17           | 0.00                                  | 0.00                     |
| 3331        | ETC ACC - Air and Climate Change                              | 1,825,000.00          | 361,600.00          | 2,186,600.00                                       | 2,186,600.00                      | 0.00   | 2,186,600.00                                    | 805,200.00                     | 1,381,400.00                            | 1,381,400.00         | 0.00                                  | 0.00                     |
| 3332        | ETC WTR - Water   | 965,000.00            | 40,000.00           | 1,005,000.00                                       | 1,005,000.00                      | 0.00   | 1,005,000.00                                    | 675,500.00                     | 329,500.00                              | 329,500.00           | 0.00                                  | 0.00                     |
| 3333        | ETC NBP-Nature Protection and Biodiversi                      | 825,000.00            | 60,000.00           | 885,000.00   | 885,000.00                        | 0.00   | 885,000.00                                      | 595,500.00                     | 289,500.00                              | 289,500.00           | 0.00                                  | 0.00                     |
| 3334        | ETC TE - Terrestrial  | 1,115,000.00          | 0.00                | 1,115,000.00                                       | 1,115,000.00                      | 0.00   | 1,115,000.00                                    | 780,500.00                     | 334,500.00                              | 334,500.00           | 0.00                                  | 0.00                     |
| 3335        | ETC - Waste and Material Flows                                | 770,000.00            | 0.00                | 770,000.00   | 770,000.00                        | 0.00   | 770,000.00                                      | 535,990.40                     | 234,009.60                              | 234,009.60           | 0.00                                  | 0.00                     |
| 3601        | Providing an information system                               | 1,560,000.00          | 345,923.00          | 1,905,923.00                                       | 1,905,922.16                      | 0.84   | 1,905,923.00                                    | 1,300,814.16                   | 605,108.00                              | 605,108.00           | 0.00                                  | 0.84                     |
| 3602        | Climate change and energy                                     | 180,000.00            | -50,000.00          | 130,000.00   | 129,775.44                        | 224.56   | 130,000.00                                      | 51,425.44                      | 78,350.00                               | 78,350.00            | 0.00                                  | 224.56                   |
| 3603        | Nature and Biodiversity                                       | 150,000.00            | 10,097.00           | 160,097.00   | 160,096.66                        | 0.34   | 160,097.00                                      | 5,000.00                       | 155,096.66                              | 155,096.66           | 0.00                                  | 0.34                     |
| 3604        | Water and Agriculture   | 106,000.00            | 0.00                | 106,000.00   | 105,884.31                        | 115.69   | 106,000.00                                      | 29,476.59                      | 76,407.72                               | 76,407.72            | 0.00                                  | 115.69                   |
| 3605        | Air and Transport   | 550,000.00            | -111,368.00         | 438,632.00   | 438,455.09                        | 176.91   | 438,632.00                                      | 319,674.09                     | 118,781.00                              | 118,781.00           | 0.00                                  | 176.91                   |
| 3608        | Land use and landscapes                                       | 80,000.00             | 45,000.00           | 125,000.00   | 124,586.75                        | 413.25   | 125,000.00                                      | 0.00                           | 124,586.75                              | 124,586.75           | 0.00                                  | 413.25                   |
| 3609        | Scenarios   | 210,000.00            | -30,500.00          | 179,500.00   | 179,436.50                        | 63.50  | 179,500.00                                      | 87,148.00                      | 92,288.50                               | 92,288.50            | 0.00                                  | 63.50                    |
| 3610        | Integrated assessments and supporting sustainable development | 145,000.00            | 157,893.00          | 302,893.00   | 302,893.00                        | 0.00   | 302,893.00                                      | 104,180.60                     | 198,712.40                              | 198,712.40           | 0.00                                  | 0.00                     |
| 3611        | Executive Director's Office                                   | 100,000.00            | -53,000.00          | 47,000.00  | 47,000.00                         | 0.00   | 47,000.00                                       | 0.00                           | 47,000.00                               | 47,000.00            | 0.00                                  | 0.00                     |
|             | <b>Total Title 3</b>  | <b>12,880,500.00</b>  | <b>1,094,513.00</b> | <b>13,975,013.00</b>                               | <b>13,971,732.10</b>              | <b>3,280.90</b>  | <b>13,975,013.00</b>                            | <b>8,681,225.71</b>            | <b>5,290,506.39</b>                     | <b>5,290,061.55</b>  | <b>444.84</b>                         | <b>3,725.74</b>          |
|             | <b>GRAND TOTAL C1</b>   | <b>32,973,500.00</b>  | <b>0.00</b>         | <b>32,914,090.00</b>                               | <b>32,896,972.05</b>              | <b>17,117.95</b>   | <b>32,914,090.00</b>                            | <b>26,996,540.60</b>           | <b>5,900,431.45</b>                     | <b>5,881,184.95</b>  | <b>19,246.50</b>                      | <b>36,364.45</b>         |



Appendix 2: 2006 - Budget execution: C4

| Budget Line | Budget Line Description                                 | Initial Credit      | Transfer    | Commitment Appropriation Transaction Amount | Executed Commitment Amount | Not Used<br>(3)-<br>(4)=(5) | Payment Appropriation Transaction Amount | Executed Payment Amount | Committed amount available for Carry Over | Total amount available for carry Over<br>(5)+(8)=(9) | Committed amounts Carried Over | Not used amounts Carried Over | Total amount Carried Over<br>(10)+(11)=(12) | Lapsed funds<br>(9)-(12) |
|-------------|---|---------------------|-------------|---|----------------------------|-----------------------------|--|-------------------------|---|--|--------------------------------|-------------------------------|---|--------------------------|
|             |   | (1)                 | (2)         | (3)   | (4)                        | (3)-<br>(4)=(5)             | (6)                                      | (7)                     | (8)                                       | (5)+(8)=(9)  | (10)                           | (11)                          | (10)+(11)=(12)                              | (9)-(12)                 |
| 1100        | Basic salaries  | 2,381.79            | 0.00        | 2,381.79                                    | 0.00                       | 2,381.79                    | 2,381.79                                 | 0.00                    | 0.00                                      | 2,381.79   | 0.00                           | 2,381.79                      | 2,381.79                                    | 0.00                     |
| 1101        | Family allowance  | 293.67              | 0.00        | 293.67                                      | 0.00                       | 293.67                      | 293.67                                   | 0.00                    | 0.00                                      | 293.67   | 0.00                           | 293.67                        | 293.67                                      | 0.00                     |
| 1118        | Contract Agents   | 9,683.62            | 0.00        | 9,683.62                                    | 0.00                       | 9,683.62                    | 9,683.62                                 | 0.00                    | 0.00                                      | 9,683.62   | 0.00                           | 9,683.62                      | 9,683.62                                    | 0.00                     |
| 1160        | Salary weighting  | 33.06               | 0.00        | 33.06                                       | 0.00                       | 33.06                       | 33.06                                    | 0.00                    | 0.00                                      | 33.06  | 0.00                           | 33.06                         | 33.06                                       | 0.00                     |
| 1200        | Miscellaneous expenditure on staff recruitment          | 8,369.03            | 0.00        | 8,369.03                                    | 0.00                       | 8,369.03                    | 8,369.03                                 | 0.00                    | 0.00                                      | 8,369.03   | 0.00                           | 8,369.03                      | 8,369.03                                    | 0.00                     |
| 1300        | Mission expenses  | 8,148.12            | 0.00        | 8,148.12                                    | 4,335.25                   | 3,812.87                    | 8,148.12                                 | 4,335.03                | 0.22                                      | 3,813.09   | 0.00                           | 3,812.87                      | 3,812.87                                    | 0.22                     |
| 1410        | Medical service   | 53.61               | 0.00        | 53.61                                       | 0.00                       | 53.61                       | 53.61                                    | 0.00                    | 0.00                                      | 53.61  | 0.00                           | 53.61                         | 53.61                                       | 0.00                     |
| 1420        | Development of competencies, organisational development | 3,431.89            | 0.00        | 3,431.89                                    | 0.00                       | 3,431.89                    | 3,431.89                                 | 0.00                    | 0.00                                      | 3,431.89   | 0.00                           | 3,431.89                      | 3,431.89                                    | 0.00                     |
|             | <b>Total Title 1</b>                                    | <b>32,394.79</b>    | <b>0.00</b> | <b>32,394.79</b>                            | <b>4,335.25</b>            | <b>28,059.54</b>            | <b>32,394.79</b>                         | <b>4,335.03</b>         | <b>0.22</b>                               | <b>28,059.76</b>                                     | <b>0.00</b>                    | <b>28,059.54</b>              | <b>28,059.54</b>                            | <b>0.22</b>              |
| 2100        | Rent  | 1,111,706.16        | 0.00        | 1,111,706.16                                | 211,802.32                 | 899,903.84                  | 1,111,706.16                             | 211,802.32              | 0.00                                      | 899,903.84   | 0.00                           | 899,903.84                    | 899,903.84                                  | 0.00                     |
| 2120        | Water, gas, electricity and heating                     | 189.35              | 0.00        | 189.35                                      | 0.00                       | 189.35                      | 189.35                                   | 0.00                    | 0.00                                      | 189.35   | 0.00                           | 189.35                        | 189.35                                      | 0.00                     |
| 2150        | Security & surveillance of the building                 | 149.34              | 0.00        | 149.34                                      | 0.00                       | 149.34                      | 149.34                                   | 0.00                    | 0.00                                      | 149.34   | 0.00                           | 149.34                        | 149.34                                      | 0.00                     |
| 2250        | Documentation and library expenditure                   | 4,048.53            | 0.00        | 4,048.53                                    | 0.00                       | 4,048.53                    | 4,048.53                                 | 0.00                    | 0.00                                      | 4,048.53   | 0.00                           | 4,048.53                      | 4,048.53                                    | 0.00                     |
| 2310        | Postage on correspondence and delivery charges          | 752.76              | 0.00        | 752.76                                      | 569.59                     | 183.17                      | 752.76                                   | 569.59                  | 0.00                                      | 183.17   | 0.00                           | 183.17                        | 183.17                                      | 0.00                     |
| 2311        | telephone telegraph telex radio                         | 11,017.05           | 0.00        | 11,017.05                                   | 10,767.51                  | 249.54                      | 11,017.05                                | 8,438.87                | 2,328.64                                  | 2,578.18   | 2,328.64                       | 249.54                        | 2,578.18                                    | 0.00                     |
|             | <b>Total Title 2</b>                                    | <b>1,127,863.19</b> | <b>0.00</b> | <b>1,127,863.19</b>                         | <b>223,139.42</b>          | <b>904,723.77</b>           | <b>1,127,863.19</b>                      | <b>220,810.78</b>       | <b>2,328.64</b>                           | <b>907,052.41</b>                                    | <b>2,328.64</b>                | <b>904,723.77</b>             | <b>907,052.41</b>                           | <b>0.00</b>              |
| 3312        | Meetings  | 5,026.88            | 0.00        | 5,026.88                                    | 671.21                     | 4,355.67                    | 5,026.88                                 | 671.21                  | 0.00                                      | 4,355.67   | 0.00                           | 4,355.67                      | 4,355.67                                    | 0.00                     |
| 3321        | IT infrastructure/quality assurance                     | 4,317.27            | 0.00        | 4,317.27                                    | 1,363.12                   | 2,954.15                    | 4,317.27                                 | 1,363.12                | 0.00                                      | 2,954.15   | 0.00                           | 2,954.15                      | 2,954.15                                    | 0.00                     |
| 3323        | Corporate affairs/Communications                        | 10,353.16           | 0.00        | 10,353.16                                   | 1,424.56                   | 8,928.60                    | 10,353.16                                | 1,424.56                | 0.00                                      | 8,928.60   | 0.00                           | 8,928.60                      | 8,928.60                                    | 0.00                     |
|             | <b>Total Title 3</b>                                    | <b>19,697.31</b>    | <b>0.00</b> | <b>19,697.31</b>                            | <b>3,458.89</b>            | <b>16,238.42</b>            | <b>19,697.31</b>                         | <b>3,458.89</b>         | <b>0.00</b>                               | <b>16,238.42</b>                                     | <b>0.00</b>                    | <b>16,238.42</b>              | <b>16,238.42</b>                            | <b>0.00</b>              |
|             | <b>GRAND TOTAL C4</b>                                   | <b>1,179,955.29</b> | <b>0.00</b> | <b>1,179,955.29</b>                         | <b>230,933.56</b>          | <b>949,021.73</b>           | <b>1,179,955.29</b>                      | <b>228,604.70</b>       | <b>2,328.86</b>                           | <b>951,350.59</b>                                    | <b>2,328.64</b>                | <b>949,021.73</b>             | <b>951,350.37</b>                           | <b>0.22</b>              |

| Budget Line | Budget Line Description                                 | Initial Credit   | Transfer    | Commitment Appropriation Transaction Amount | Executed Commitment Amount | Not Used         | Payment Appropriation Transaction Amount | Executed Payment Amount | Committed amount available for Carry Over | Total amount available for carry Over | Committed amounts Carried Over | Not used amounts Carried Over | Total amount Carried Over | Lapsed funds |
|-------------|---|------------------|-------------|---|----------------------------|------------------|--|-------------------------|---|---------------------------------------|--------------------------------|-------------------------------|---------------------------|--------------|
|             |   | (1)              | (2)         | (3)   | (4)                        | (3)-(4)=(5)      | (6)                                      | (7)                     | (8)                                       | (5)+(8)=(9)                           | (10)                           | (11)                          | (10)+(11)=(12)            | (9)-(12)     |
| 1101        | Family allowance  | 1,031.62         | 0.00        | 1,031.62                                    | 0.00                       | 1,031.62         | 1,031.62                                 | 0.00                    | 0.00                                      | 1,031.62                              | 0.00                           | 1,031.62                      | 1,031.62                  | 0.00         |
| 1102        | Expatriation allowances                                 | 1,184.62         | 0.00        | 1,184.62                                    | 0.00                       | 1,184.62         | 1,184.62                                 | 0.00                    | 0.00                                      | 1,184.62                              | 0.00                           | 1,184.62                      | 1,184.62                  | 0.00         |
| 1115        | National Experts on Secondment                          | 130.15           | 0.00        | 130.15                                      | 0.00                       | 130.15           | 130.15                                   | 0.00                    | 0.00                                      | 130.15                                | 0.00                           | 130.15                        | 130.15                    | 0.00         |
| 1116        | Technical support                                       | 208.33           | 0.00        | 208.33                                      | 0.00                       | 208.33           | 208.33                                   | 0.00                    | 0.00                                      | 208.33                                | 0.00                           | 208.33                        | 208.33                    | 0.00         |
| 1141        | Travel expenses for annual leave                        | 1,065.80         | 0.00        | 1,065.80                                    | 700.56                     | 365.24           | 1,065.80                                 | 700.56                  | 0.00                                      | 365.24                                | 0.00                           | 365.24                        | 365.24                    | 0.00         |
| 1160        | Salary weighting  | 2,919.07         | 0.00        | 2,919.07                                    | 0.00                       | 2,919.07         | 2,919.07                                 | 0.00                    | 0.00                                      | 2,919.07                              | 0.00                           | 2,919.07                      | 2,919.07                  | 0.00         |
| 1200        | Miscellaneous expenditure on staff recruitment          | 2,271.90         | 0.00        | 2,271.90                                    | 0.00                       | 2,271.90         | 2,271.90                                 | 0.00                    | 0.00                                      | 2,271.90                              | 0.00                           | 2,271.90                      | 2,271.90                  | 0.00         |
| 1220        | Installation allowances                                 | 4,944.60         | 0.00        | 4,944.60                                    | 0.00                       | 4,944.60         | 4,944.60                                 | 0.00                    | 0.00                                      | 4,944.60                              | 0.00                           | 4,944.60                      | 4,944.60                  | 0.00         |
| 1300        | Mission expenses  | 2,861.67         | 0.00        | 2,951.51                                    | 2,951.51                   | 0.00             | 2,951.51                                 | 2,951.47                | 0.04                                      | 0.04                                  | 0.00                           | 0.00                          | 0.00                      | 0.04         |
| 1420        | Development of competencies, organisational development | 2,648.06         | 0.00        | 3,030.13                                    | 3,030.13                   | 0.00             | 3,030.13                                 | 3,030.13                | 0.00                                      | 0.00                                  | 0.00                           | 0.00                          | 0.00                      | 0.00         |
|             | <b>Total Title 1</b>                                    | <b>19,265.82</b> | <b>0.00</b> | <b>19,737.73</b>                            | <b>6,682.20</b>            | <b>13,055.53</b> | <b>19,737.73</b>                         | <b>6,682.16</b>         | <b>0.04</b>                               | <b>13,055.57</b>                      | <b>0.00</b>                    | <b>13,055.53</b>              | <b>13,055.53</b>          | <b>0.04</b>  |
| 2100        | Rent  | 3,007.30         | 0.00        | 3,007.30                                    | 3,007.26                   | 0.04             | 3,007.30                                 | 3,007.26                | 0.00                                      | 0.04                                  | 0.00                           | 0.04                          | 0.04                      | 0.00         |
| 2120        | Water, gas, electricity and heating                     | 716.91           | 0.00        | 716.91                                      | 716.91                     | 0.00             | 716.91                                   | 716.89                  | 0.02                                      | 0.02                                  | 0.02                           | 0.00                          | 0.02                      | 0.00         |
| 2200        | Office machinery  | 5,014.70         | 0.00        | 13,101.74                                   | 13,101.74                  | 0.00             | 13,101.74                                | 13,101.74               | 0.00                                      | 0.00                                  | 0.00                           | 0.00                          | 0.00                      | 0.00         |
| 2202        | Maintenance, use and repair                             | 144.61           | 0.00        | 144.61                                      | 144.61                     | 0.00             | 144.61                                   | 0.00                    | 144.61                                    | 144.61                                | 144.61                         | 0.00                          | 144.61                    | 0.00         |
| 2210        | Purchase of furniture                                   | 476.86           | 0.00        | 590.62                                      | 566.76                     | 23.86            | 590.62                                   | 566.73                  | 0.03                                      | 23.89                                 | 0.00                           | 23.86                         | 23.86                     | 0.03         |
| 2241        | Software development                                    | 8,037.61         | 0.00        | 8,037.61                                    | 3,590.38                   | 4,447.23         | 8,037.61                                 | 3,590.38                | 0.00                                      | 4,447.23                              | 0.00                           | 4,447.23                      | 4,447.23                  | 0.00         |
| 2250        | Documentation and library expenditure                   | 359.68           | 0.00        | 359.68                                      | 359.68                     | 0.00             | 359.68                                   | 359.67                  | 0.01                                      | 0.01                                  | 0.00                           | 0.00                          | 0.00                      | 0.01         |
| 2251        | Subscriptions to newspapers and periodicals             | 0.00             | 0.00        | 11.19                                       | 11.19                      | 0.00             | 11.19                                    | 0.00                    | 11.19                                     | 11.19                                 | 0.00                           | 0.00                          | 0.00                      | 11.19        |
| 2310        | Postage on correspondence and delivery charges          | 1,540.78         | 0.00        | 1,540.78                                    | 1,540.78                   | 0.00             | 1,540.78                                 | 1,540.72                | 0.06                                      | 0.06                                  | 0.00                           | 0.00                          | 0.00                      | 0.06         |
| 2311        | telephone telegraph telex radio                         | 182.52           | 0.00        | 195.74                                      | 13.22                      | 182.52           | 195.74                                   | 0.00                    | 13.22                                     | 195.74                                | 0.00                           | 182.52                        | 182.52                    | 13.22        |

| Budget Line | Budget Line Description                                       | Initial Credit<br>(1) | Transfer<br>(2) | Commitment Appropriation Transaction Amount<br>(3) | Executed Commitment Amount<br>(4) | Not Used<br>(3)-(4)=(5) | Payment Appropriation Transaction Amount<br>(6) | Executed Payment Amount<br>(7) | Committed amount available for Carry Over<br>(8) | Total amount available for carry Over<br>(5)+(8)=(9) | Committed amounts Carried Over<br>(10) | Not used amounts Carried Over<br>(11) | Total amount Carried Over<br>(10)+(11)=(12) | Lapsed funds<br>(9)-(12) |
|-------------|---|-----------------------|-----------------|--|-----------------------------------|-------------------------|---|--------------------------------|--|--|--|---------------------------------------|---|--------------------------|
| 2330        | Legal expenses  | 6,600.00              | 0.00            | 6,600.00   | 0.00                              | 6,600.00                | 6,600.00  | 0.00                           | 0.00   | 6,600.00   | 0.00                                   | 6,600.00                              | 6,600.00                                    | 0.00                     |
| 2502        | Scientific Committee  | 1,646.25              | 0.00            | 1,646.25   | 1,646.25                          | 0.00                    | 1,646.25  | 1,646.17                       | 0.08   | 0.08   | 0.00                                   | 0.00                                  | 0.00  | 0.08                     |
|             | <b>Total Title 2</b>  | <b>27,727.22</b>      | <b>0.00</b>     | <b>35,952.43</b>                                   | <b>24,698.78</b>                  | <b>11,253.65</b>        | <b>35,952.43</b>                                | <b>24,529.56</b>               | <b>169.22</b>                                    | <b>11,422.87</b>                                     | <b>144.63</b>                          | <b>11,253.65</b>                      | <b>11,398.28</b>                            | <b>24.59</b>             |
| 3232        | Regular indicator-based report                                | 23,750.00             | 23,750.00       | 0.00   | 0.00                              | 0.00                    | 0.00  | 0.00                           | 0.00   | 0.00   | 0.00                                   | 0.00                                  | 0.00  | 0.00                     |
| 3251        | Information and Networking Technology                         | 1,050.23              | 0.00            | 1,050.23   | 0.00                              | 1,050.23                | 1,050.23  | 0.00                           | 0.00   | 1,050.23   | 0.00                                   | 1,050.23                              | 1,050.23                                    | 0.00                     |
| 3321        | IT infrastructure/quality assurance                           | 46.55                 | 0.00            | 46.55  | 46.55                             | 0.00                    | 46.55   | 46.55                          | 0.00   | 0.00   | 0.00                                   | 0.00                                  | 0.00  | 0.00                     |
| 3322        | Web publishing  | 5,654.41              | 0.00            | 5,654.41   | 0.00                              | 5,654.41                | 5,654.41  | 0.00                           | 0.00   | 5,654.41   | 0.00                                   | 5,654.41                              | 5,654.41                                    | 0.00                     |
| 3323        | Corporate affairs/Communications                              | 10,476.21             | 0.00            | 10,476.21  | 10,476.21                         | 0.00                    | 10,476.21                                       | 10,476.21                      | 0.00   | 0.00   | 0.00                                   | 0.00                                  | 0.00  | 0.00                     |
| 3324        | Translation   | 0.00                  | 0.00            | 6,061.41   | 6,061.41                          | 0.00                    | 6,061.41  | 6,061.41                       | 0.00   | 0.00   | 0.00                                   | 0.00                                  | 0.00  | 0.00                     |
| 3610        | Integrated assessments and supporting sustainable development | 0.00                  | 23,750.00       | 23,750.00  | 0.00                              | 23,750.00               | 23,750.00                                       | 0.00                           | 0.00   | 23,750.00  | 0.00                                   | 23,750.00                             | 23,750.00                                   | 0.00                     |
|             | <b>Total Title 3</b>  | <b>40,977.40</b>      | <b>0.00</b>     | <b>47,038.81</b>                                   | <b>16,584.17</b>                  | <b>30,454.64</b>        | <b>47,038.81</b>                                | <b>16,584.17</b>               | <b>0.00</b>                                      | <b>30,454.64</b>                                     | <b>0.00</b>                            | <b>30,454.64</b>                      | <b>30,454.64</b>                            | <b>0.00</b>              |
|             | <b>GRAND TOTAL</b>  | <b>87,970.44</b>      | <b>0.00</b>     | <b>102,728.97</b>                                  | <b>47,965.15</b>                  | <b>54,763.82</b>        | <b>102,728.97</b>                               | <b>47,795.89</b>               | <b>169.26</b>                                    | <b>54,933.08</b>                                     | <b>144.63</b>                          | <b>54,763.82</b>                      | <b>54,908.45</b>                            | <b>24.63</b>             |

## Appendix 4: 2006 - Budget execution: C8

| Budget Line | Budget Line Description                                 | Initial Credit | Transfer    | Commitment Appropriation Transaction Amount | Executed Commitment Amount | Not Used         | Payment Appropriation Transaction Amount | Executed Payment Amount | Lapsing payment appropriations | Total lapsed      |
|-------------|---|----------------|-------------|---|----------------------------|------------------|--|-------------------------|--------------------------------|-------------------|
|             |   | (1)            | (2)         | (3)   | (4)                        | (3)-(4)=(5)      | (6)                                      | (7)                     | (8)                            | (5)+(8)=(9)       |
| 1100        | Basic salaries  | 0.00           | 0.00        | 0.00  | 0.00                       | 0.00             | 0.00                                     | 0.00                    | 0.00                           | 0.00              |
| 1102        | Expatriation allowances                                 | 0.00           | 0.00        | 0.00  | 0.00                       | 0.00             | 0.00                                     | 0.00                    | 0.00                           | 0.00              |
| 1114        | Agency staff  | 0.00           | 0.00        | 27,715.88                                   | 18,591.40                  | 9,124.48         | 27,715.88                                | 18,591.40               | 0.00                           | 9,124.48          |
| 1116        | Technical support                                       | 0.00           | 0.00        | 6,500.00                                    | 5,416.60                   | 1,083.40         | 6,500.00                                 | 5,416.60                | 0.00                           | 1,083.40          |
| 1170        | Freelance interpreters and conference officers          | 0.00           | 0.00        | 26,280.00                                   | 26,280.00                  | 0.00             | 26,280.00                                | 26,280.00               | 0.00                           | 0.00              |
| 1200        | Miscellaneous expenditure on staff recruitment          | 0.00           | 0.00        | 23,566.92                                   | 19,936.53                  | 3,630.39         | 23,566.92                                | 19,936.53               | 0.00                           | 3,630.39          |
| 1300        | Mission expenses  | 0.00           | 0.00        | 158,134.43                                  | 158,134.43                 | 0.00             | 158,134.43                               | 105,434.94              | 52,699.49                      | 52,699.49         |
| 1400        | Restaurant and canteen                                  | 0.00           | 0.00        | 6,842.80                                    | 6,842.80                   | 0.00             | 6,842.80                                 | 6,084.32                | 758.48                         | 758.48            |
| 1410        | Medical service   | 0.00           | 0.00        | 3,665.00                                    | 3,665.00                   | 0.00             | 3,665.00                                 | 3,665.00                | 0.00                           | 0.00              |
| 1420        | Development of competencies, organisational development | 0.00           | 0.00        | 255,612.73                                  | 250,177.58                 | 5,435.15         | 255,612.73                               | 201,366.81              | 48,810.77                      | 54,245.92         |
|             | <b>Total Title 1</b>                                    | <b>0.00</b>    | <b>0.00</b> | <b>508,317.76</b>                           | <b>489,044.34</b>          | <b>19,273.42</b> | <b>508,317.76</b>                        | <b>386,775.60</b>       | <b>102,268.74</b>              | <b>121,542.16</b> |
| 2100        | Rent  | 0.00           | 0.00        | 12,064.11                                   | 12,064.11                  | 0.00             | 12,064.11                                | 0,00                    | 12,064.11                      | 12,064.11         |
| 2120        | Water, gas, electricity and heating                     | 0.00           | 0.00        | 28,293.47                                   | 28,293.47                  | 0.00             | 28,293.47                                | 10,286.05               | 18,007.42                      | 18,007.42         |
| 2130        | Cleaning and maintenance                                | 0.00           | 0.00        | 10,783.93                                   | 10,783.93                  | 0.00             | 10,783.93                                | 10,775.26               | 8.67                           | 8.67              |
| 2140        | Fitting-out of premises                                 | 0.00           | 0.00        | 14,264.93                                   | 14,264.93                  | 0.00             | 14,264.93                                | 14,046.69               | 218.24                         | 218.24            |
| 2150        | Security & surveillance of the building                 | 0.00           | 0.00        | 77,517.60                                   | 77,517.60                  | 0.00             | 77,517.60                                | 77,321.34               | 196.26                         | 196.26            |
| 2190        | Other expenditure                                       | 0.00           | 0.00        | 791.88                                      | 791.88                     | 0.00             | 791.88                                   | 791.88                  | 0.00                           | 0.00              |
| 2200        | Office machinery  | 0.00           | 0.00        | 52,477.01                                   | 52,477.01                  | 0.00             | 52,477.01                                | 51,330.56               | 1,146.45                       | 1,146.45          |
| 2210        | Purchase of furniture                                   | 0.00           | 0.00        | 14,450.58                                   | 14,450.58                  | 0.00             | 14,450.58                                | 14,364.22               | 86.36                          | 86.36             |
| 2220        | Technical equipment and installations                   | 0.00           | 0.00        | 492,936.96                                  | 492,936.96                 | 0.00             | 492,936.96                               | 492,717.83              | 219.13                         | 219.13            |
| 2250        | Documentation and library expenditure                   | 0.00           | 0.00        | 36,684.28                                   | 36,684.28                  | 0.00             | 36,684.28                                | 24,873.52               | 11,810.76                      | 11,810.76         |
| 2300        | Stationery and offices supplies                         | 0.00           | 0.00        | 19,180.59                                   | 19,180.59                  | 0.00             | 19,180.59                                | 19,180.51               | 0.08                           | 0.08              |
| 2310        | Postage on correspondence and delivery charges          | 0.00           | 0.00        | 14,907.62                                   | 10,407.62                  | 4,500.00         | 14,907.62                                | 10,326.42               | 81.20                          | 4,581.20          |
| 2311        | telephone telegraph telex radio                         | 0.00           | 0.00        | 48,470.80                                   | 48,470.80                  | 0.00             | 48,470.80                                | 48,327.03               | 143.77                         | 143.77            |

| Budget Line | Budget Line Description   | Initial Credit | Transfer    | Commitment Appropriation Transaction Amount | Executed Commitment Amount | Not Used          | Payment Appropriation Transaction Amount | Executed Payment Amount | Lapsing payment appropriations | Total lapsed      |
|-------------|---|----------------|-------------|---|----------------------------|-------------------|--|-------------------------|--------------------------------|-------------------|
|             |   | (1)            | (2)         | (3)   | (4)                        | (3)-(4)=(5)       | (6)                                      | (7)                     | (8)                            | (5)+(8)=(9)       |
| 2320        | Bank charges  | 0.00           | 0.00        | 1,821.84                                    | 1,821.84                   | 0.00              | 1,821.84                                 | 614.45                  | 1,207.39                       | 1,207.39          |
| 2390        | Miscellaneous insurance   | 0.00           | 0.00        | 3,271.45                                    | 3,271.45                   | 0.00              | 3,271.45                                 | 3,271.43                | 0.02                           | 0.02              |
| 2391        | Other   | 0.00           | 0.00        | 4,462.87                                    | 4,462.87                   | 0.00              | 4,462.87                                 | 4,462.76                | 0.11                           | 0.11              |
| 2400        | Entertainment and representation expenses                         | 0.00           | 0.00        | 567.79                                      | 567.79                     | 0.00              | 567.79                                   | 362.07                  | 205.72                         | 205.72            |
| 2501        | Management Board and Bureau                                       | 0.00           | 0.00        | 28,347.31                                   | 28,347.31                  | 0.00              | 28,347.31                                | 27,657.29               | 690.02                         | 690.02            |
| 2502        | Scientific Committee  | 0.00           | 0.00        | 11,122.40                                   | 11,122.40                  | 0.00              | 11,122.40                                | 4,713.99                | 6,408.41                       | 6,408.41          |
| 2601        | EMAS certification/Greening the Agency initiatives                | 0.00           | 0.00        | 11,000.00                                   | 11,000.00                  | 0.00              | 11,000.00                                | 10,932.62               | 67.38                          | 67.38             |
| 2700        | Publications  | 0.00           | 0.00        | 11,927.35                                   | 6,740.32                   | 5,187.03          | 11,927.35                                | 9,510.57                | -2,770.25                      | 2,416.78          |
|             | <b>Total Title 2</b>  | <b>0.00</b>    | <b>0.00</b> | <b>895,344.77</b>                           | <b>885,657.74</b>          | <b>9,687.03</b>   | <b>895,344.77</b>                        | <b>835,866.49</b>       | <b>49,791.25</b>               | <b>59,478.28</b>  |
| 3312        | Meetings  | 0.00           | 0.00        | 294,290.40                                  | 294,290.40                 | 0.00              | 294,290.40                               | 293,335.13              | 955.27                         | 955.27            |
| 3321        | IT infrastructure/quality assurance                               | 0.00           | 0.00        | 603,594.88                                  | 585,602.91                 | 17,991.97         | 603,594.88                               | 578,544.78              | 7,058.13                       | 25,050.10         |
| 3323        | Corporate affairs/Communications                                  | 0.00           | 0.00        | 114,832.76                                  | 114,832.76                 | 0.00              | 114,832.76                               | 102,342.85              | 12,489.91                      | 12,489.91         |
| 3324        | Translation   | 0.00           | 0.00        | 278,998.93                                  | 278,998.93                 | 0.00              | 278,998.93                               | 278,998.93              | 0.00                           | 0.00              |
| 3331        | ETC ACC - Air and Climate Change                                  | 0.00           | 0.00        | 579,000.00                                  | 579,000.00                 | 0.00              | 579,000.00                               | 579,000.00              | 0.00                           | 0.00              |
| 3332        | ETC WTR - Water   | 0.00           | 0.00        | 303,000.00                                  | 286,894.44                 | 16,105.56         | 303,000.00                               | 286,894.44              | 0.00                           | 16,105.56         |
| 3333        | ETC NBP-Nature Protection and Biodiversi                          | 0.00           | 0.00        | 253,795.40                                  | 211,565.38                 | 42,230.02         | 253,795.40                               | 211,565.38              | 0.00                           | 42,230.02         |
| 3334        | ETC TE - Terrestrial  | 0.00           | 0.00        | 310,380.60                                  | 74,294.00                  | 236,086.60        | 310,380.60                               | 74,294.00               | 0.00                           | 236,086.60        |
| 3335        | ETC - Waste and Material Flows                                    | 0.00           | 0.00        | 236,899.00                                  | 236,899.00                 | 0.00              | 236,899.00                               | 236,899.00              | 0.00                           | 0.00              |
| 3510        | SA1 Strategic approaches to providing an informations system      | 0.00           | 0.00        | 529,229.42                                  | 526,227.34                 | 3,002.08          | 529,229.42                               | 526,197.18              | 30.16                          | 3,032.24          |
| 3530        | SA3 Tackling biodiversity loss and understanding spatial change   | 0.00           | 0.00        | 62,148.00                                   | 60,512.86                  | 1,635.14          | 62,148.00                                | 60,512.86               | 0.00                           | 1,635.14          |
| 3540        | SA4 Protecting human health and quality of life                   | 0.00           | 0.00        | 40,960.00                                   | 40,960.00                  | 0.00              | 40,960.00                                | 20,604.00               | 20,356.00                      | 20,356.00         |
| 3550        | SA5 Sustainable use and management of natural resources and waste | 0.00           | 0.00        | 44,700.00                                   | 40,467.69                  | 4,232.31          | 44,700.00                                | 39,727.87               | 739.82                         | 4,972.13          |
| 3570        | SA7 Supporting sustainable development and environmental policies | 0.00           | 0.00        | 417,388.93                                  | 387,844.26                 | 29,544.67         | 417,388.93                               | 382,497.37              | 5,346.89                       | 34,891.56         |
|             | <b>Total Title 3</b>  | <b>0.00</b>    | <b>0.00</b> | <b>4,069,218.32</b>                         | <b>3,718,389.97</b>        | <b>350,828.35</b> | <b>4,069,218.32</b>                      | <b>3,671,413.79</b>     | <b>46,976.18</b>               | <b>397,804.53</b> |
|             | <b>GRAND TOTAL</b>  | <b>0.00</b>    | <b>0.00</b> | <b>5,472,880.85</b>                         | <b>5,093,092.05</b>        | <b>379,788.80</b> | <b>5,472,880.85</b>                      | <b>4,894,055.88</b>     | <b>199,036.17</b>              | <b>578,824.97</b> |

## Appendix 5: 2006 - Budget execution: R0

| Budget Line | Budget Line Description   | Initial Credit | Transfer   | Commitment Appropriation Transaction Amount | Executed Commitment Amount | Not Used    | Payment Appropriation Transaction Amount | Executed Payment Amount | Committed amount available for Carry Over | Total amount available for carry Over | Committed amounts Carried Cover | Not used amounts Carried Over | Total amount Carried Over | Lapsed funds |
|-------------|---|----------------|------------|---|----------------------------|-------------|--|-------------------------|---|---------------------------------------|---------------------------------|-------------------------------|---------------------------|--------------|
|             |   | (1)            | (2)        | (3)   | (4)                        | (3)-(4)=(5) | (6)                                      | (7)                     | (8)                                       | (5)+(8)=(9)                           | (10)                            | (11)                          | (10)+(11)=(12)            | (9)-(12)     |
| 1114        | Agency staff  | 0.00           | 0.00       | 1,335.49                                    | 0.00                       | 1,335.49    | 1,335.49                                 | 0.00                    | 0.00                                      | 1,335.49                              | 0.00                            | 1,335.49                      | 1,335.49                  | 0.00         |
| 1118        | Contract Agents   | 364,000.00     | -80,000.00 | 474,116.06                                  | 266,116.06                 | 208,000.00  | 474,116.06                               | 210,003.24              | 56,112.82                                 | 264,112.82                            | 56,112.82                       | 208,000.00                    | 264,112.82                | 0.00         |
| 1300        | Mission expenses  | 56,760.00      | 10,000.00  | 100,135.43                                  | 58,375.43                  | 41,760.00   | 100,135.43                               | 15,705.36               | 42,670.07                                 | 84,430.07                             | 42,670.07                       | 41,760.00                     | 84,430.07                 | 0.00         |
| 2120        | Water, gas, electricity and heating                             | 2,000.00       | 0.00       | 2,000.00                                    | 2,000.00                   | 0.00        | 2,000.00                                 | 1,999.92                | 0.08                                      | 0.08                                  | 0.08                            | 0.00                          | 0.08                      | 0.00         |
| 2300        | Stationery and offices supplies                                 | 630.00         | 0.00       | 630.00                                      | 629.97                     | 0.03        | 630.00                                   | 629.97                  | 0.00                                      | 0.03                                  | 0.00                            | 0.03                          | 0.03                      | 0.00         |
| 2311        | telephone telegraph telex radio                                 | 4,090.00       | 0.00       | 4,090.00                                    | 0.00                       | 4,090.00    | 4,090.00                                 | 0.00                    | 0.00                                      | 4,090.00                              | 0.00                            | 4,090.00                      | 4,090.00                  | 0.00         |
| 2700        | Publications  | 0.00           | 0.00       | 27,000.00                                   | 0.00                       | 27,000.00   | 27,000.00                                | 0.00                    | 27,000.00                                 | 27,000.00                             | 0.00                            | 0.00                          | 0.00                      | 27,000.00    |
| 3110        | Services and work sent out for translation                      | 0.00           | 0.00       | 12,000.00                                   | 0.00                       | 12,000.00   | 12,000.00                                | 0.00                    | 12,000.00                                 | 12,000.00                             | 0.00                            | 0.00                          | 0.00                      | 12,000.00    |
| 3311        | Contract agents   | 1,200.00       | 0.00       | 1,200.00                                    | 0.00                       | 1,200.00    | 1,200.00                                 | 0.00                    | 0.00                                      | 1,200.00                              | 0.00                            | 1,200.00                      | 1,200.00                  | 0.00         |
| 3312        | Meetings  | 252,489.00     | 10,000.00  | 448,993.88                                  | 370,099.88                 | 78,894.00   | 448,993.88                               | 184,888.89              | 185,210.99                                | 264,104.99                            | 137,907.37                      | 50,000.00                     | 187,907.37                | 76,197.62    |
| 3323        | Corporate affairs/Communications                                | 21,000.00      | 0.00       | 21,000.00                                   | 20,933.00                  | 67.00       | 21,000.00                                | 0.00                    | 20,933.00                                 | 21,000.00                             | 20,933.00                       | 67.00                         | 21,000.00                 | 0.00         |
| 3324        | Translation   | 7,015.00       | -7,000.00  | 15.00                                       | 0.00                       | 15.00       | 15.00                                    | 0.00                    | 0.00                                      | 15.00                                 | 0.00                            | 15.00                         | 15.00                     | 0.00         |
| 3331        | ETC ACC - Air and Climate Change                                | 0.00           | 0.00       | 104,500.00                                  | 104,500.00                 | 0.00        | 104,500.00                               | 0.00                    | 104,500.00                                | 104,500.00                            | 104,500.00                      | 0.00                          | 104,500.00                | 0.00         |
| 3332        | ETC WTR - Water   | 37.50          | 0.00       | 107,634.37                                  | 107,596.87                 | 37.50       | 107,634.37                               | 0.00                    | 107,596.87                                | 107,634.37                            | 107,596.87                      | 37.50                         | 107,634.37                | 0.00         |
| 3333        | ETC NBP-Nature Protection and Biodiversity                      | 0.00           | 0.00       | 89,310.00                                   | 89,310.00                  | 0.00        | 89,310.00                                | 38,676.97               | 50,633.03                                 | 50,633.03                             | 50,633.03                       | 0.00                          | 50,633.03                 | 0.00         |
| 3334        | ETC TE - Terrestrial  | 0.00           | 0.00       | 112,500.00                                  | 112,500.00                 | 0.00        | 112,500.00                               | 0.00                    | 112,500.00                                | 112,500.00                            | 112,500.00                      | 0.00                          | 112,500.00                | 0.00         |
| 3335        | ETC - Waste and Material Flows                                  | 19,035.00      | 0.00       | 85,085.00                                   | 84,985.00                  | 100.00      | 85,085.00                                | 39,030.50               | 45,954.50                                 | 46,054.50                             | 45,954.50                       | 100.00                        | 46,054.50                 | 0.00         |
| 3411        | Managing and improving the system                               | 37.00          | 0.00       | 172,500.00                                  | 172,463.00                 | 37.00       | 172,500.00                               | 125,314.79              | 47,148.21                                 | 47,185.21                             | 47,148.21                       | 37.00                         | 47,185.21                 | 0.00         |
| 3412        | Focusing and integrating the system                             | 0.00           | 0.00       | 280,000.00                                  | 280,000.00                 | 0.00        | 280,000.00                               | 198,069.77              | 81,930.23                                 | 81,930.23                             | 81,930.23                       | 0.00                          | 81,930.23                 | 0.00         |
| 3431        | Biodiversity  | 0.00           | 0.00       | 119,000.00                                  | 119,000.00                 | 0.00        | 119,000.00                               | 51,000.00               | 68,000.00                                 | 68,000.00                             | 68,000.00                       | 0.00                          | 68,000.00                 | 0.00         |
| 3444        | Air quality   | 0.00           | 0.00       | 68,250.00                                   | 68,250.00                  | 0.00        | 68,250.00                                | 0.00                    | 68,250.00                                 | 68,250.00                             | 68,250.00                       | 0.00                          | 68,250.00                 | 0.00         |
| 3473        | Regular cross-cutting assessments                               | 150,000.00     | 0.00       | 150,000.00                                  | 150,000.00                 | 0.00        | 150,000.00                               | 25,120.00               | 124,880.00                                | 124,880.00                            | 124,880.00                      | 0.00                          | 124,880.00                | 0.00         |
| 3530        | SA3 Tackling biodiversity loss and understanding spatial change | 0.00           | 0.00       | 58,553.00                                   | 58,553.00                  | 0.00        | 58,553.00                                | 58,553.00               | 0.00                                      | 0.00                                  | 0.00                            | 0.00                          | 0.00                      | 0.00         |

| Budget Line | Budget Line Description   | Initial Credit      | Transfer    | Commitment Appropriation Transaction Amount | Executed Commitment Amount | Not Used            | Payment Appropriation Transaction Amount | Executed Payment Amount | Committed amount available for Carry Over | Total amount available for carry Over | Committed amounts Carried Cover | Not used amounts Carried Over | Total amount Carried Over | Lapsed funds      |
|-------------|---|---------------------|-------------|---|----------------------------|---------------------|--|-------------------------|---|---------------------------------------|---------------------------------|-------------------------------|---------------------------|-------------------|
|             |   | (1)                 | (2)         | (3)   | (4)                        | (3)-(4)=(5)         | (6)                                      | (7)                     | (8)                                       | (5)+(8)=(9)                           | (10)                            | (11)                          | (10)+(11)=(12)            | (9)-(12)          |
| 3570        | SA7 Supporting sustainable development and environmental policies | 1,080.00            | 0.00        | 91,324.00                                   | 90,244.00                  | 1,080.00            | 91,324.00                                | 90,244.00               | 0.00                                      | 1,080.00                              | 0.00                            | 1,080.00                      | 1,080.00                  | 0.00              |
| 3601        | Providing an information system                                   | 3,200,000.00        | 0.00        | 3,200,000.00                                | 0.00                       | 3,200,000.00        | 3,200,000.00                             | 0.00                    | 0.00                                      | 3,200,000.00                          | 0.00                            | 3,200,000.00                  | 3,200,000.00              | 0.00              |
| 3602        | Climate change and energy   | 140,000.00          | 7,000.00    | 147,000.00                                  | 145,000.00                 | 2,000.00            | 147,000.00                               | 42,000.00               | 103,000.00                                | 105,000.00                            | 103,000.00                      | 2,000.00                      | 105,000.00                | 0.00              |
| 3604        | Water and Agriculture   | 229,475.00          | 0.00        | 229,475.00                                  | 229,475.00                 | 0.00                | 229,475.00                               | 37,512.00               | 191,963.00                                | 191,963.00                            | 191,963.00                      | 0.00                          | 191,963.00                | 0.00              |
| 3606        | EEA in the wider world  | 200,000.00          | 60,000.00   | 260,000.00                                  | 209,960.00                 | 50,040.00           | 260,000.00                               | 168,370.00              | 41,590.00                                 | 91,630.00                             | 41,590.00                       | 50,040.00                     | 91,630.00                 | 0.00              |
|             | <b>GRAND TOTAL</b>  | <b>4,648,848.50</b> | <b>0.00</b> | <b>6,367,647.23</b>                         | <b>2,739,991.21</b>        | <b>3,627,656.02</b> | <b>6,367,647.23</b>                      | <b>1,287,118.41</b>     | <b>1,452,872.80</b>                       | <b>5,080,528.82</b>                   | <b>1,405,569.18</b>             | <b>3,559,762.02</b>           | <b>4,965,331.20</b>       | <b>115,197.62</b> |