

European Environment Agency



Annual Accounts for the European Environment Agency

Financial year 2009

Copenhagen, 25 May 2010

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FINANCIAL YEAR 2009

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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, 25 May 2010



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.¹ The general accounts allow for the preparation of the

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

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

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

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 together with the statement of assurance given by the Court of Auditors by 31 October of the following year.

3 Financial Statements of the European Environment Agency

3.1 Balance sheet

EUR

ASSETS	Note	31.12.2009	31.12.2008
NON CURRENT ASSETS			
Intangible fixed assets	1	247,069.02	353,086.71
Tangible fixed assets	1		
Building fitting-out		163,422.93	140,074.79
Equipment		187,934.57	345,856.99
Computer hardware		701,913.95	699,794.53
Furniture		264,265.70	286,981.08
Long-term receivables	2	696,139.01	523,168.99
		2,260,745.18	2,348,963.09
CURRENT ASSETS			
Short-term pre-financing			
Short-term pre-financing	3	38,074.00	172,324.10
Short-term receivables			
Current receivables	4	745,901.10	612,736.29
Sundry receivables		66,090.15	53,394.32
Deferrals and accruals	5	3,991,048.31	2,739,380.33
Short-term receivables with consolidated EC entities	6	1,599,999.47	1,887,150.00
Cash and cash equivalents	7	7,572,486.99	5,652,580.48
		14,013,600.02	11,117,565.52
TOTAL ASSETS		16,274,345.20	13,466,528.61

LIABILITIES

CAPITAL			
Accumulated surplus/deficit		5,244,843.97	5,146,732.23
Economic result of the year - profit/+loss		385,655.53	98,111.74
		5,630,499.50	5,244,843.97
NON CURRENT LIABILITIES			
Provision for charges	8	99,334.12	0.00
		99,334.12	0.00
CURRENT LIABILITIES			
Current payables		3,322.56	82,196.58
Sundry payables		41,992.29	67,068.66
Deferrals and accruals	9	4,882,472.51	4,463,638.99
Grant pre-financing received from consolidated EC entities	10	5,201,671.95	3,086,255.00
Grant pre-financing received from non-consolidated entities		310,000.00	270,000.00
Other accounts payable against consolidated EC entities		105,052.27	252,525.41
		10,544,511.58	8,221,684.64
TOTAL LIABILITIES		16,274,345.20	13,466,528.61

3.2 Economic outturn account

EUR

	Note	2009	2008
Revenues from administrative operations		304,900.63	138,395.30
Operating revenue	11	39,994,602.71	39,447,875.02
TOTAL REVENUE		40,299,503.34	39,586,270.32
Administrative expenses			
Staff expenses		-18,195,510.52	-17,091,048.31
Fixed asset related expenses		-811,493.38	-883,072.60
Pensions		0	0
Other administrative expenses		-5,041,392.47	-5,549,119.87
Operating expenses			
Other operating expenses	12	-15,870,218.56	-15,973,240.92
TOTAL EXPENSES		-39,918,614.93	-39,496,481.70
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		380,888.41	89,788.62
Financial revenues		5,521.63	11,059.17
Financial expenses		-754.51	-2,736.05
SURPLUS/(DEFICIT) FROM NON OPERATING ACTIVITIES		4,767.12	8,323.12
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS		0	0
ECONOMIC RESULT OF THE YEAR		385,655.53	98,111.74

3.3 Cash flow statement

EUR

	2009	2008
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	385,655.53	98,111.74
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	161,800.65	195,204.02
Depreciation (tangible fixed assets) +	645,745.28	683,790.13
Increase/(decrease) in Provisions for risks and liabilities	99,334.12	0.00
(Increase)/decrease in Short term Pre-financing	134,250.10	44,533.86
(Increase)/decrease in Long term Receivables	-172,970.02	-22,634.82
(Increase)/decrease in Short term Receivables	-617,505.67	1,177,873.48
(Increase)/decrease in Receivables related to consolidated EC entities	-492,872.42	-4,290,719.77
Increase/(decrease) in Accounts payable	376,292.43	1,289,970.52
Increase/(decrease) in Liabilities related to consolidated EC entities	1,946,534.51	-501,871.74
(Gains)/losses on sale of Property, plant and equipment	3,947.45	6,750.26
Net cash Flow from operating activities	2,470,211.96	-1,318,992.32
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets (-)	-550,254.97	-827,323.69
Net cash flow from investing activities	-550,254.97	-827,323.69
Net increase/(decrease) in cash and cash equivalents	1,919,956.99	-2,146,316.01

3.4 Statement of change in capital

EUR

Capital	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
	Fair value reserve	Other reserves			
Balance as of 31 December 2008	0.00	0.00	5,146,732.23	98,111.74	5,244,843.97
Other	0.00	0.00	0.00	0.00	0.00
Fair value movements					
Allocation of the Economic Result of Previous Year			98,111.74	-98,111.74	0.00
Economic result of the year	0.00	0.00		385,655.53	385,655.53
Balance as of 31 December 2009			5,244,843.97	385,655.53	5,630,499.50

3.5 Notes to the Financial statements

3.5.1 Notes to the Balance sheet

1. Fixed assets

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

Intangible fixed assets consist of computer software.

From 2008 onwards, the Agency will capitalize material costs for fitting-out the rented premises. Hence, tangible fixed assets are now divided in four categories:

- Equipment
- Computer hardware
- Furniture
- Building fitting-out

The fixed assets as of 31 December 2009 are set out in the following table:

	<i>EUR</i>				
	Computer Software	Equipment	Computer Hardware	Furniture	Building Fitting-out
Gross carrying amounts 1.1.2009	1,029,347.37	1,830,221.37	2,416,685.91	1,023,646.14	147,447.15
Additions	56,042.67	46,708.55	333,488.81	51,903.58	62,161.84
Disposals	-890.43	-65,275.96	-242,579.11	-185,457.09	0.00
Other changes	0.00	0.00	0.00	0.00	0.00
Gross carrying amounts 31.12.2009	1,084,499.61	1,811,653.96	2,507,595.61	890,092.63	209,608.99
Accumulated depreciation and impairment 1.1.2009	-676,260.66	-1,484,364.38	-1,716,891.38	-736,665.06	-7,372.36
Depreciation	-161,800.65	-204,630.97	-327,800.89	-74,499.72	-38,813.70
Disposals	630.72	65,275.96	239,010.61	185,337.85	0.00
Other changes	0.00	0.00	0.00	0.00	0.00
Accumulated depreciation and impairment 31.12.2009	-837,430.59	-1,623,719.39	-1,805,681.66	-625,826.93	-46,186.06
Net carrying amounts 31.12.2009	247,069.02	187,934.57	701,913.95	264,265.70	163,422.93

2. Long term receivables

The amount booked as long term receivables, EUR 696,139.01, refers to the deposit paid for the premises rented at Kongens Nytorv in Copenhagen. The major part of the increase is due to the renting of new office space at Kongens Nytorv 8.

3. Short term pre-financing

At the end of the year 2009 a total amount of EUR 38,074.00 was outstanding in respect of pre-financing given to sub-contractors.

4. Current receivables

Current receivables, EUR 745,901.10 refer to recovery orders which are outstanding at the end of the year. Of the total amount, 80 % refers to recoverable VAT.

5. Deferrals and accruals (asset)

Of the outgoing balance, EUR 3,991,048.31, the main part, EUR 3,535,504.63, refers to accrued revenues in respect of grant agreements for which pre-financing is outstanding at the end of the year.

EUR

Grant Agreement	2009		2008	
	Outstanding pre-financing	Accrued revenue	Outstanding pre-financing	Accrued revenue
EuropeAid 4/DG ENLARGEMENT	0.00	0.00	366,255.00	719,900.00
CLC-GMES/DG ENVIRONMENT	2,560,000.00	3,054,761.56	2,560,000.00	1,543,702.29
EuropeAid 5/DG ENLARGEMENT	160,000.00	130,763.68	160,000.00	141,900.00
CSS partners	30,000.00	0.00	0.00	0.00
GISC/DG ENTERPRISE	1,599,999.47	0.00	0.00	0.00
Sub-total consolidated entities	4,349,999.47	3,185,525.24	3,086,255.00	2,405,502.29
Potsdam/ Federal Ministry DE	310,000.00	349,979.39	270,000.00	283,316.59
Grand total	4,659,999.47	3,535,504.63	3,356,255.00	2,688,818.88

6. Short term receivables with consolidated EC entities

The outgoing balance of EUR 1.599,999.47 refers to an outstanding recovery order regarding the pre-financing for the GISC grant administrated by DG Enterprise.

7. Cash and cash equivalent

At the end of the year 2009, the Agency held bank accounts in Danish kroner and Euro, in Denmark and Belgium.

EUR

Bank	2009	2008
Fortis Bank (EUR)	3,511,783.33	420,359.40
Fortis Bank (DKK)	23,545.01	274,317.61
Nordea (EUR)	328.70	178,023.28
Nordea (DKK)	4,027,821.19	4,739,317.92
CSS (EUR)	0.00	30,895.65
Imprest account (DKK)	9,008.76	9,666.62
Sum	7,572,486.99	5,652,580.48

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. In 2009, this account was also used exceptionally to pay for advances of daily allowances.

8. Provision for charges

The amount EUR 99,334.12 is a provision for outstanding salary adjustment.²

9. Deferrals and accruals (liability)

The total amount of 4,882,472,51 EUR consists of two parts; EUR 4,683,920.09 which is an estimate by the authorising officers of the cost incurred for services and goods received in the year 2009 but not paid for by the end of the year, and EUR 198,552.42 which is a provision for the cost of annual leave incurred but not taken during the year.

10. Pre-financing received from consolidated EC entities

The outstanding amount refers to pre-financing received in relation to grant agreements from consolidated entities, EUR 4,349,999.47, for a specification see note 5 above, and EUR 851,672.48 which is the positive budget outturn for 2009 to be reimbursed to the European Commission, see point 4.1 below.

3.5.2 Notes to the Economic outturn account

11. Operating revenues

The operating revenues of the year 2009 amounts to EUR 39,994,602.71 and can be specified as follows:

	<i>EUR</i>	
Revenue source	2009	2008
European Commission subsidy	33,708,327.52	31,672,000.00
Contribution from the EFTA countries	829,440.00	756,960.80
Contributions from the PECO countries		
Turkey	3,127,000.00	3,127,000.00
Switzerland	1,280,000.00	1,167,778.00
Grants from consolidated EC entities		
EuropeAid4/DG ENLARG	-44,503.11	557,873.34
EuropeAid5/DG ENLARG	-11,136.32	141,900.00
CLC-GMES/DG ENV	1,031,059.27	1,449,892.59
EECCA-Tacis/DG AIDCO	0.00	280,164.83
Grants from non-consolidated EC entities		
Potsdam	66,662.80	283,316.59
Exchange rate gains	7,752.55	10,988.87
Sum	39,994,602.71	39,447,875.02

² The Council decided in December 2009 to increase the salaries of officials and other servants of the European Union by 1.85% from 1 July 2009 onwards. According to the Commission, this decision is not compliant with Staff Regulations which stipulates that the increase should have been 3.7%. The Commission has lodged an action for annulment against the decision in the European Court of Justice. It is considered probable that the refused 1.85 % salary adjustment will, in the end, have to be paid to the staff, hence the provision in the accounts.

12. Operating expenses

The operating expenses of the year 2009 amounts to EUR 15,870,218.56 and can be specified as follows:

Specification of operating expenses	2009	2008
Meetings	681 810.69	1 183 011.82
Publication and graphic services	283 075.08	196 163.34
IT infrastructure/quality assurance	805 853.18	585 260.37
ITS/Communications	401 470.50	489 163.50
Corporate affairs/Communications	784 764.50	435 971.44
Translations/ Translation Centre Lux	580 310.75	771 152.00
ETC ACC - Air and Climate Change	2 602 078.51	2 150 275.01
ETC WTR - Water	1 456 156.35	1 175 184.72
ETC NPB - Nature Protection and Biodiversity	1 030 326.47	1 043 054.08
ETC LUSI - Land use and spatial info.	1 544 548.16	1 489 642.17
ETC - Waste and material flows	1 213 968.07	1 022 196.58
Environmental themes	56 623.25	0.00
Cross-cutting themes	538 951.52	0.00
Integrated Environmental Assessments	327 387.23	0.00
Information services and communications	1 501 789.44	0.00
Providing an information system	0.00	3 489 139.41
Climate change and energy	0.00	262 973.68
Nature and Biodiversity	0.00	443 834.29
Providing an information system	1 307 722.83	0.00
Climate change and energy	39 974.57	0.00
Nature and Biodiversity	147 901.85	0.00
Water and Agriculture	0.00	25 292.51
Water and Transport	97 087.23	181 522.01
EEA in the wider world	0.00	51 400.00
Sustainable use and man. of nat. Resources	0.00	3 920.00
Land use and landscapes	202 425.06	384 256.75
Scenarios	64 900.67	233 884.01
Integrated Assessments and Supportings	199 569.53	208 646.74
Effectiveness evaluations EDO	0.00	145 565.00
Exchange rate loss	1 523.12	1 731.49
Sum	15,870,218.56	15,973,240.92

3.5.3 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%
Fitting out of leasehold premises	20 %
Plant, machinery and equipment	12,5% to 25%
Furniture	10%
Computer hardware	25%

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

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

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.

3.6 Contingent liabilities and off the balance sheet items

Per 31 December 2009, the Agency had agreements with several contractors/suppliers amounting to 2,1 MEUR. These agreements relate mainly to operational projects and are covered by budgetary commitments in 2009.

The Agency also has rent contracts that provide that the contracts may not be terminated before a certain period; 12 months in the case of Kongens Nytorv 6, and 6 years in the case of Kongens Nytorv 8. The contingent liability in respect of the rent contracts as per 31 December 2009, amounts to at least 3,2 MEUR (approx. 1,3 MEUR for Kongens Nytorv 6, and 1,9 MEUR for Kongens Nytorv 8).

The Agency is currently part in an ongoing legal procedure (T-331/06). The financial risk is limited to legal costs which at this point are considered to be immaterial.

3.7 Related party disclosures

	2009	2008
Number of Authorising Officers at the year end	1	1
Analysis by grade		
AD15	1	1

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

4 Report on implementation of the budget

4.1 Budget outturn account

	Note	2009	2008
REVENUE			
Commission subsidy (for the operating budget of the agency)		34,560,000.00	31,672,000.00
Other contributions and funding via the Commission		6,949,940.00	3,968,413.30
Other donors		100,000.00	247,850.00
Other revenue		311,095.87	81,332.63
TOTAL REVENUE (a)	13	41,921,035.87	35,969,595.93
EXPENDITURE			
Title I: Staff			
Payments		-19,875,831.21	-18,856,766.33
Appropriations carried over		-191,007.68	-361,278.39
Title II: Administrative Expenses			
Payments		-3,719,941.50	-3,465,118.99
Appropriations carried over		-365,298.32	-466,909.40
Title III: Operating Expenditure			
Payments		-11,455,655.07	-11,321,568.27
Appropriations carried over		-6,513,785.17	-6,507,150.65
TOTAL EXPENDITURE (b)	14	-42,121,518.95	-40,978,792.03
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-200,483.08	-5,009,196.10
Cancellation of unused payment appropriations carried over from prev. year		693,127.02	511,149.64
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue		2,093,035.49	4,165,950.94
Adjustment for grant budget outturn		-393,819.41	
Exchange differences for the year		6,229.43	9,257.48
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		2,198,089.45	-322,838.04
Balance year N-1		-1,346,416.97	-1,023,578.93
Positive balance from year N-1 reimbursed in year N to the Commission			0.00
Result used for determining amounts in general accounting		851,672.48	-1,346,416.97
Commission subsidy		33,708,327.52	31,672,000.00
Pre-financing to be reimbursed by agency to Commission in year N+1		851,672.48	0.00

4.1.1 Notes to the Budget outturn account

13. Budgetary revenues

The budgetary revenues for the financial year 2009 amounts to EUR 41,921,035.87. Below is a specification of the amount and comparative figures for the year 2008.

<i>EUR</i>		
Source	2009	2008
European Commission subsidy	34,560,000.00	31,672,000.00
EFTA contribution	829,440.00	756,960.80
New member countries	5,814,150.00	2,887,628.00
Earmarked revenues (grants)	406,350.00	571,674.50
Bank interest	30,893.77	40,540.34
Other	280,202.10	40,792.29
Sum	41,921,035.87	35,969,595.93

The difference between the contributions from new member countries in 2009 and 2008 is due to the cash effect, as a large part of the contribution for the year 2008 was actually paid to the Agency in 2009.

14. Budgetary expenditure

The total payments can be specified as follows:

	C1	C4	C5	R0	Sum
Title 1	19,854,597.57	0.00	18,059.94	3,173.70	19,875,831.21
Title 2	3,629,423.48	22,936.10	7,489.42	60,092.50	3,719,941.50
Title 3	10,270,613.37	4,284.40	8,033.66	1,172,723.64	11,455,655.07
Sum	33,754,634.42	27,220.50	33,583.02	1,235,989.84	35,051,427.78

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

	C1	C4	C5	R0	Sum
Title 1	151,422.00	8,441.45	28,277.59	2,866.64	191,007.68
Title 2	274,427.24	62,543.56	260.04	28,067.48	365,298.32
Title 3	5,553,757.13	181,996.59	8,743.86	769,287.59	6,513,785.17
Sum	5,979,606.37	252,981.60	37,281.49	800,221.71	7,070,091.17

The carryover of C1 payment credits from 2009 to 2010 was EUR 5,979,606.37 which is higher than the previous year (5.24 MEUR).

Cancellation of unused payment appropriations carried over from previous year (C8 funds) amounted to EUR 693,127.02 (511 kEUR).

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

4.1.2 Budgetary principals

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

(a) unity and budget accuracy;

all expenditure and revenue must be incorporated in a single budget document, must be booked on a budget line and expenditure must not exceed authorised appropriations;

(b) universality:

this principle comprises two rules:

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

(c) annuality:

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

(d) equilibrium:

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

(e) specification:

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

(f) unit of account:

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

(g) sound financial management:

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

(h) transparency:

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

Appendix 1 Budget Execution C1

Budget Line	Budget Line Description	Commitment Appropriation (1)	Executed Commitment Amount (2)	Commitment Appropriations Not Used Cancelled (1)-(2)=(3)	Payment Appropriation (4)	Executed Payment Amount (5)	Available for Carry Over (2)-(4)=(6)	Carried Over (7)	Payment Appropriations Cancelled (6)-(7)=(8)	Total Cancelled (3)+(8)
1100	Basic salaries	8,279,473.27	8,279,473.27	0.00	8,279,473.27	8,279,473.27	0.00	0.00	0.00	0.00
1101	Family allowance	936,238.00	936,237.65	0.35	936,238.00	936,237.65	0.00	0.00	0.00	0.35
1102	Expatriation allowances	1,120,000.00	1,120,000.00	0.00	1,120,000.00	1,109,799.18	10,200.82	0.00	10,200.82	10,200.82
1103	Secretarial allowances	22,000.00	22,000.00	0.00	22,000.00	21,096.73	903.27	0.00	903.27	903.27
1104	Travel allowances	900.00	892.32	7.68	900.00	892.32	0.00	0.00	0.00	7.68
1111	Contract agents -remuneration	2,028,141.79	2,028,141.79	0.00	2,028,141.79	2,009,133.07	19,008.72	0.00	19,008.72	19,008.72
1112	National Experts on secondment	1,206,647.33	1,206,647.33	0.00	1,206,647.33	1,206,647.33	0.00	0.00	0.00	0.00
1113	Interim staff - remuneration	407,000.00	386,901.00	20,099.00	407,000.00	349,863.18	37,037.82	37,037.82	0.00	20,099.00
1114	Visiting and Guest Scientists & Trainees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1120	Employer's Social Security contributions	354,000.00	354,000.00	0.00	354,000.00	347,992.30	6,007.70	0.00	6,007.70	6,007.70
1121	Unemployment contribution	108,348.80	108,220.68	128.12	108,348.80	108,220.68	0.00	0.00	0.00	128.12
1140	Birth allowances and death grants	2,000.00	1,189.86	810.14	2,000.00	1,189.86	0.00	0.00	0.00	810.14
1141	Travel expenses for annual leave	260,000.00	258,572.87	1,427.13	260,000.00	258,572.87	0.00	0.00	0.00	1,427.13
1150	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1160	Salary weightings	3,528,001.00	3,505,020.64	22,980.36	3,528,001.00	3,505,020.64	0.00	0.00	0.00	22,980.36
1170	Freelance interpreters and conference officers	17,137.10	17,137.10	0.00	17,137.10	17,137.10	0.00	0.00	0.00	0.00
1200	Miscellaneous expenditure on staff recruitment	244,852.67	239,096.65	5,756.02	244,852.67	227,619.23	11,477.42	9,710.04	1,767.38	7,523.40
1300	Mission expenses	952,000.00	952,000.00	0.00	952,000.00	914,471.65	37,528.35	37,528.35	0.00	0.00
1400	Restaurant and canteen	213,501.00	213,201.00	300.00	213,501.00	213,201.00	0.00	0.00	0.00	300.00
1410	Medical service	57,000.00	57,000.00	0.00	57,000.00	44,488.77	12,511.23	12,479.14	32.09	32.09
1420	Development of competencies, organisational development	348,405.25	348,405.25	0.00	348,405.25	294,308.60	54,096.65	54,096.65	0.00	0.00
1421	Staff Team Building Events	7,053.36	7,053.36	0.00	7,053.36	7,053.36	0.00	0.00	0.00	0.00
1600	Special assistance grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1610	Social contacts between members of staff	4,535.00	2,748.78	1,786.22	4,535.00	2,178.78	570.00	570.00	0.00	1,786.22
1620	Other welfare expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Title 1		20,097,234.57	20,043,939.55	53,295.02	20,097,234.57	19,854,597.57	189,341.98	151,422.00	37,919.98	91,215.00

Budget Line	Budget Line Description	Commitment Appropriation (1)	Executed Commitment Amount (2)	Commitment Appropriations Not Used Cancelled (1)-(2)=(3)	Payment Appropriation (4)	Executed Payment Amount (5)	Available for Carry Over (2)-(4)=(6)	Carried Over (7)	Payment Appropriations Cancelled (6)-(7)=(8)	Total Cancelled (3)+(8)
2100	Rent	1,947,306.48	1,947,306.48	0.00	1,947,306.48	1,947,306.48	0.00	0.00	0.00	0.00
2101	Deposits	172,429.66	172,429.66	0.00	172,429.66	172,429.66	0.00	0.00	0.00	0.00
2110	Insurance	19,726.74	19,726.74	0.00	19,726.74	19,726.74	0.00	0.00	0.00	0.00
2120	Water, gas, electricity and heating	465,165.74	465,165.74	0.00	465,165.74	465,165.74	0.00	0.00	0.00	0.00
2130	Cleaning and maintenance	196,750.00	196,750.00	0.00	196,750.00	196,750.00	24,821.68	24,821.68	0.00	0.00
2140	Fitting-out of premises	32,540.37	32,540.37	0.00	32,540.37	27,160.37	5,380.00	5,380.00	0.00	0.00
2150	Security & surveillance of the building	233,164.00	233,164.00	0.00	233,164.00	195,264.08	37,899.92	37,899.92	0.00	0.00
2190	Other expenditure	5,300.00	5,300.00	0.00	5,300.00	3,928.94	1,371.06	1,371.06	0.00	0.00
2200	Office machinery	22,945.47	22,945.47	0.00	22,945.47	18,269.98	4,675.49	4,675.49	0.00	0.00
2210	Purchase of furniture	29,185.76	29,185.76	0.00	29,185.76	29,185.76	0.00	0.00	0.00	0.00
2220	Technical equipment and installations	65,000.00	65,000.00	0.00	65,000.00	16,244.65	48,755.35	48,755.35	0.00	0.00
2240	Equipment, costs for equipment and data-processing operations	80,963.27	80,963.27	0.00	80,963.27	60,764.37	20,198.90	20,198.90	0.00	0.00
2241	Software development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2250	Documentation and library expenditure	90,000.00	90,000.00	0.00	90,000.00	28,671.38	61,328.62	61,328.62	0.00	0.00
2300	Stationery and office supplies	55,000.00	55,000.00	0.00	55,000.00	41,983.23	13,016.77	13,016.77	0.00	0.00
2310	Postage on correspondence and delivery charges	50,272.81	50,272.81	0.00	50,272.81	43,546.50	6,726.31	6,726.31	0.00	0.00
2311	Telephone fax telegraph radio	103,240.33	103,240.33	0.00	103,240.33	81,522.93	21,717.40	21,717.40	0.00	0.00
2312	Transport charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2320	Bank charges	3,000.00	3,000.00	0.00	3,000.00	2,337.69	662.31	662.31	0.00	0.00
2321	Exchange rate losses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2330	Legal expenses	2,844.27	2,844.27	0.00	2,844.27	2,844.27	0.00	0.00	0.00	0.00
2340	Administrative services provided by the European Commission	81,000.00	81,000.00	0.00	81,000.00	79,064.56	1,935.44	1,935.44	0.00	0.00
2341	Publications of administrative nature	5,332.37	5,332.37	0.00	5,332.37	5,332.37	0.00	0.00	0.00	0.00
2390	Miscellaneous insurance	27,587.00	27,587.00	0.00	27,587.00	24,027.45	3,559.55	3,559.55	0.00	0.00
2391	Other administrative expenditure	29,000.00	29,000.00	0.00	29,000.00	20,335.27	8,664.73	8,664.73	0.00	0.00
2400	Entertainment and representation expenses	6,000.00	6,000.00	0.00	6,000.00	4,381.00	1,619.00	1,619.00	0.00	0.00
2401	Representation related to marketing	5,466.95	5,466.95	0.00	5,466.95	5,466.95	0.00	0.00	0.00	0.00
2501	Management Board and Bureau	101,000.00	101,000.00	0.00	101,000.00	91,580.12	9,419.88	9,051.88	368.00	368.00
2502	Scientific Committee	72,300.00	72,300.00	0.00	72,300.00	69,257.17	3,042.83	3,042.83	0.00	0.00
2601	EMAS certification/Greening the Agency / initiatives	1,697.50	1,697.50	0.00	1,697.50	1,697.50	0.00	0.00	0.00	0.00
Total Title 2		3,904,218.72	3,904,218.72	0.00	3,904,218.72	3,629,423.48	274,795.24	274,427.24	368.00	368.00

Budget Line	Budget Line Description	Commitment Appropriation (1)	Executed Commitment Amount (2)	Commitment Appropriations Not Used Cancelled (1)-(2)=(3)	Payment Appropriation (4)	Executed Payment Amount (5)	Available for Carry Over (2)-(4)=(6)	Carried Over (7)	Payment Appropriations Cancelled (6)-(7)=(8)	Total Cancelled (3)+(8)
3312	Meetings	775,000.00	775,000.00	0.00	775,000.00	675,130.21	99,869.79	99,869.79	0.00	0.00
3320	Publication and graphic services	211,088.76	211,088.76	0.00	211,088.76	211,088.76	0.00	0.00	0.00	0.00
3321	IT infrastructure/quality assurance	1,181,024.30	1,181,024.30	0.00	1,181,024.30	955,422.75	225,601.55	225,601.55	0.00	0.00
3322	Web publishing	400,000.00	400,000.00	0.00	400,000.00	368,765.50	31,234.50	31,234.50	0.00	0.00
3323	Corporate affairs/Communications	711,360.28	711,360.28	0.00	711,360.28	550,805.28	160,555.00	160,555.00	0.00	0.00
3324	Translation	513,070.42	513,070.42	0.00	513,070.42	322,675.93	190,394.49	190,394.49	0.00	0.00
3331	ETC ACC - Air and Climate Change	2,700,000.00	2,700,000.00	0.00	2,700,000.00	1,890,000.00	810,000.00	810,000.00	0.00	0.00
3332	ETC WTR - Water	1,467,000.00	1,467,000.00	0.00	1,467,000.00	1,012,500.00	454,500.00	454,500.00	0.00	0.00
3333	ETC BD - Biodiversity	1,058,934.00	1,058,934.00	0.00	1,058,934.00	770,000.00	288,934.00	288,934.00	0.00	0.00
3334	ETC LUST - Land use and Spatial Information	1,587,309.00	1,587,309.00	0.00	1,587,309.00	1,025,292.80	562,016.20	562,016.20	0.00	0.00
3335	ETC SCP - Sustainable Consumption and Production	1,230,000.00	1,230,000.00	0.00	1,230,000.00	840,000.00	390,000.00	390,000.00	0.00	0.00
3401	Environmental themes	198,646.25	198,646.25	0.00	198,646.25	13,990.00	184,656.25	184,656.25	0.00	0.00
3402	Cross-cutting themes	881,163.59	881,163.59	0.00	881,163.59	322,541.94	558,621.65	558,621.65	0.00	0.00
3403	Integrated Environmental Assessments	1,097,261.78	1,097,261.78	0.00	1,097,261.78	61,986.50	1,035,275.28	1,035,275.28	0.00	0.00
3404	Information services and communications	1,812,512.12	1,812,512.12	0.00	1,812,512.12	1,250,413.70	562,098.42	562,098.42	0.00	0.00
3405	EEA Governance and partnerships	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3406	EEA internal management and administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Title 3	15,824,370.50	15,824,370.50	0.00	15,824,370.50	10,270,613.37	5,553,757.13	5,553,757.13	0.00	0.00
	GRAND TOTAL	39,825,823.79	39,772,528.77	53,295.02	39,825,823.79	33,754,634.42	6,017,894.35	5,979,606.37	38,287.98	91,583.00

Appendix 2 Budget Execution C4

Budget Line	Budget Line Description	Commitment Appropriation (1)	Executed Commitment Amount (2)	Commitment Appropriations Not Used (2)=(3)	Payment Appropriation (4)	Executed Payment Amount (5)	Committed amount available for Carry Over (2)-(5)=(6)	Committed amount Carried Over (7)	Commitment Appropriations Not Used Carried Over (8)	Total Carried Over (7)+(8)	Total Cancelled
1141	Travel expenses for annual leave	1,491.84	0,00	1,491.84	1,491.84	0,00	0,00	0,00	1,491.84	1,491.84	0,00
1200	Miscellaneous expenditure on staff recruitment	1,739.90	1,739.90	0,00	1,739.90	0,00	1,739.90	1,739.90	0,00	1,739.90	0,00
1300	Mission expenses	3,046.77	0,00	3,046.77	3,046.77	0,00	0,00	0,00	3,046.77	3,046.77	0,00
1420	Development of competencies, organisational development	2,162.94	1,092.90	1,070.04	2,162.94	0,00	1,092.90	1,092.90	1,070.04	2,162.94	0,00
	Total Title 1	8,441.45	2,832.80	5,608.65	8,441.45	0,00	2,832.80	2,832.80	5,608.65	8,441.45	0,00
2120	Water, gas, electricity and heating	80,474.37	44,341.05	36,133.32	80,474.37	22,936.10	21,404.95	21,404.95	36,133.32	57,538.27	0,00
2140	Fitting-out of premises	1,930.50	0,00	1,930.50	1,930.50	0,00	0,00	0,00	1,930.50	1,930.50	0,00
2311	Telephone fax telegraph radio	1,783.24	0,00	1,783.24	1,783.24	0,00	0,00	0,00	1,783.24	1,783.24	0,00
2340	Administrative services provided by the European Commission	1,291.55	0,00	1,291.55	1,291.55	0,00	0,00	0,00	1,291.55	1,291.55	0,00
	Total Title 2	85,479.66	44,341.05	41,138.61	85,479.66	22,936.10	21,404.95	21,404.95	41,138.61	62,543.56	0,00
3312	Meetings	660.00	0,00	660.00	660.00	0,00	0,00	0,00	660.00	660.00	0,00
3321	IT infrastructure/quality assurance	570.00	0,00	570.00	570.00	0,00	0,00	0,00	570.00	570.00	0,00
3323	Corporate affairs/Communications	4,284.40	4,284.40	0,00	4,284.40	4,284.40	0,00	0,00	0,00	0,00	0,00
3324	Translation	154,706.00	0,00	154,706.00	154,706.00	0,00	0,00	0,00	154,706.00	154,706.00	0,00
3331	ETC ACC - Air and Climate Change	21,829.28	0,00	21,829.28	21,829.28	0,00	0,00	0,00	21,829.28	21,829.28	0,00
3601	Providing an information system	4,231.31	0,00	4,231.31	4,231.31	0,00	0,00	0,00	4,231.31	4,231.31	0,00
	Total Title 3	186,280.99	4,284.40	181,996.59	186,280.99	4,284.40	0,00	0,00	181,996.59	181,996.59	0,00
	GRAND TOTAL	280,202.10	51,458.25	228,743.85	280,202.10	27,220.50	24,237.75	24,237.75	228,743.85	252,981.60	0,00

Appendix 3 Budget Execution C5											
Budget Line	Budget Line Description	Commitment Appropriation (1)	Executed Commitment Amount (2)	Commitment Appropriations Not Used (1)-(2)=(3)	Payment Appropriation (4)	Executed Payment Amount (5)	Committed amount available for Carry Over (2)-(5)=(6)	Committed amount Carried Over (7)	Commitment Appropriations Not Used Carried Over (8)	Total Carried Over (7)+(8)	Total Cancelled
1100	Basic salaries	5,824.43	0,00	5,824.43	5,824.43	0,00	0,00	0,00	5,824.43	5,824.43	0,00
1101	Family allowance	1,966.52	0,00	1,966.52	1,966.52	0,00	0,00	0,00	1,966.52	1,966.52	0,00
1102	Expatriation allowances	1,184.62	0,00	1,184.62	1,184.62	0,00	0,00	0,00	1,184.62	1,184.62	0,00
1111	Contract agents -remuneration	2,553.15	2,553.15	0,00	2,553.15	2,553.15	0,00	0,00	0,00	0,00	0,00
1116	Technical support	208.33	0,00	208.33	208.33	0,00	0,00	0,00	208.33	208.33	0,00
1118	Contract Agents	9,683.62	0,00	9,683.62	9,683.62	0,00	0,00	0,00	9,683.62	9,683.62	0,00
1141	Travel expenses for annual leave	1,182.52	0,00	1,182.52	1,182.52	0,00	0,00	0,00	1,182.52	1,182.52	0,00
1160	Salary weightings	3,593.92	0,00	3,593.92	3,593.92	0,00	0,00	0,00	3,593.92	3,593.92	0,00
1200	Miscellaneous expenditure on staff recruitment	3,195.33	3,195.33	0,00	3,195.33	3,195.33	0,00	0,00	0,00	0,00	0,00
1220	Installation allowances	4,944.60	4,944.60	0,00	4,944.60	4,944.60	0,00	0,00	0,00	0,00	0,00
1300	Mission expenses	9,918.15	9,783.72	134.43	9,918.15	5,701.74	4,081.98	4,081.98	134.43	4,216.41	0,00
1420	Development of competencies, organisational development	2,082.34	2,082.34	0,00	2,082.34	1,665.12	417.22	417.22	0,00	417.22	0,00
	Total Title 1	46,337.53	22,559.14	23,778.39	46,337.53	18,059.94	4,499.20	4,499.20	23,778.39	28,277.59	0.00
2202	Maintenance, use and repair	0.02	0,00	0.02	0.02	0,00	0,00	0,00	0.02	0.02	0,00
2240	Equipment, costs for equipment and data-processing operations	187.04	187.04	0,00	187.04	187.04	0,00	0,00	0,00	0,00	0,00
2311	Telephone fax telegraph radio	7,562.40	7,302.38	260.02	7,562.40	7,302.38	0,00	0,00	260.02	260.02	0,00
	Total Title 2	7,749.46	7,489.42	260.04	7,749.46	7,489.42	0.00	0.00	260.04	260.04	0.00
3251	Information and networking technology	1,050.23	0,00	1,050.23	1,050.23	0,00	0,00	0,01	1,050.23	1,050.23	0,00
3312	Meetings	9,263.59	6,045.50	3,218.09	9,263.59	5,056.26	989.24	989.24	3,218.09	4,207.33	0,00
3320	Publication and graphic services	3,426.77	1,044.88	2,381.89	3,426.77	1,044.88	0,00	0,00	2,381.89	2,381.89	0,00
3322	Web publishing	104.41	0,00	104.41	104.41	0,00	0,00	0,00	104.41	104.41	0,00
3323	Corporate affairs/Communications	1,932.52	1,932.52	0,00	1,932.52	1,932.52	0,00	0,00	0,00	0,00	0,00
3606	EEA in the wider world	1,000.00	0,00	1,000.00	1,000.00	0,00	0,00	0,00	1,000.00	1,000.00	0,00
	Total Title 3	16,777.52	9,022.90	7,754.62	16,777.52	8,033.66	989.24	989.24	7,754.62	8,743.86	0.00
	GRAND TOTAL	70,864.51	39,071.46	31,793.05	70,864.51	33,583.02	5,488.44	5,488.44	31,793.05	37,281.49	0.00

Appendix 4 Budget Execution C8

Budget Line	Budget Line Description	Commitment Appropriation (4)	Executed Commitment Amount (5)	Not Used Cancelled (4)-(5)	Payment Appropriation (6)	Executed Payment Amount (7)	Cancelled (5)-(7)	Total cancelled
1113	Interim staff - remuneration	35,021.93	19,071.32	15,950.61	35,021.93	19,071.32	0.00	15,950.61
1170	Freelance interpreters and conference officers	6,404.00	4,944.00	1,460.00	6,404.00	4,944.00	0.00	1,460.00
1200	Miscellaneous expenditure on staff recruitment	11,596.60	3,647.43	7,949.17	11,596.60	3,647.43	0.00	7,949.17
1300	Mission expenses	120,844.63	120,844.63	0.00	120,844.63	48,714.32	72,130.31	72,130.31
1410	Medical service	5,471.57	3,564.27	1,907.30	5,471.57	3,564.27	0.00	1,907.30
1420	Development of competencies, organisational development	129,561.79	34,805.98	94,755.81	129,561.79	34,805.98	0.00	94,755.81
	Total Title 1	309,900.52	186,877.63	122,022.89	309,900.52	114,747.32	72,130.31	194,153.20
2120	Water, gas, electricity and heating	30,630.93	13,170.88	17,460.05	30,630.93	13,170.88	0.00	17,460.05
2130	Cleaning and maintenance	20,331.02	14,616.06	5,714.96	20,331.02	14,616.06	0.00	5,714.96
2140	Fitting-out of premises	76,975.04	76,574.76	400.28	76,975.04	76,574.76	0.00	400.28
2150	Security & surveillance of the building	39,990.55	31,856.19	8,134.36	39,990.55	31,856.19	0.00	8,134.36
2200	Office machinery	8,331.61	3,355.35	4,976.26	8,331.61	3,355.35	0.00	4,976.26
2210	Purchase of furniture	45,710.00	45,220.71	489.29	45,710.00	45,220.71	0.00	489.29
2220	Technical equipment and installations	28,166.34	24,355.20	3,811.14	28,166.34	24,355.20	0.00	3,811.14
2240	Equipment, costs for equipment and data-processing operations	325.96	325.96	0.00	325.96	325.96	0.00	0.00
2250	Documentation and library expenditure	34,262.41	31,312.54	2,949.87	34,262.41	31,312.54	0.00	2,949.87
2300	Stationery and office supplies	26,399.51	26,380.34	19.17	26,399.51	26,380.34	0.00	19.17
2310	Postage on correspondence and delivery charges	4,081.73	2,006.62	2,075.11	4,081.73	2,006.62	0.00	2,075.11
2311	Telephone fax telegraph radio	18,569.87	16,695.89	1,873.98	18,569.87	16,695.89	0.00	1,873.98
2320	Bank charges	2,804.50	339.50	2,465.00	2,804.50	339.50	0.00	2,465.00
2330	Legal expenses	9,000.00	9,000.00	0.00	9,000.00	9,000.00	0.00	0.00
2340	Administrative services provided by the European Commission	2,390.38	0.00	2,390.38	2,390.38	0.00	0.00	2,390.38
2390	Miscellaneous insurance	1,664.61	1,664.61	0.00	1,664.61	0.00	1,664.61	1,664.61
2391	Other administrative expenditure	14,132.58	14,075.71	56.87	14,132.58	14,075.71	0.00	56.87
2400	Entertainment and representation expenses	1,112.34	1,112.34	0.00	1,112.34	1,112.33	0.01	0.01
2501	Management Board and Bureau	40,970.43	14,509.15	26,461.28	40,970.43	14,877.15	-368.00	26,093.28
2502	Scientific Committee	5,241.46	5,241.46	0.00	5,241.46	5,241.46	0.00	0.00
2601	EMAS certification/Greening the Agency initiatives	18,452.00	17,243.88	1,208.12	18,452.00	17,243.88	0.00	1,208.12
	Total Title 2	429,543.27	349,057.15	80,486.12	429,543.27	347,760.53	1,296.62	81,782.74

Budget Line	Budget Line Description	Commitment Appropriation (4)	Executed Commitment Amount (5)	Not Used Cancelled (4)-(5)	Payment Appropriation (6)	Executed Payment Amount (7)	Cancelled (5)-(7)	Total cancelled
3312	Meetings	230,332.96	230,332.96	0.00	230,332.96	99,103.70	131,229.26	131,229.26
3320	Publication and graphic services	70,941.46	70,941.46	0.00	70,941.46	70,941.44	0.02	0.02
3321	IT infrastructure/quality assurance	121,361.45	120,974.82	386.63	121,361.45	120,974.82	0.00	386.63
3322	Web publishing	42,455.00	42,455.00	0.00	42,455.00	42,455.00	0.00	0.00
3323	Corporate affairs/Communications	253,477.94	225,086.26	28,391.68	253,477.94	220,407.76	4,678.50	33,070.18
3324	Translation	155,324.29	155,321.07	3.22	155,324.29	155,321.07	0.00	3.22
3331	ETC ACC - Air and Climate Change	680,000.00	576,872.03	103,127.97	680,000.00	576,872.03	0.00	103,127.97
3332	ETC WTR - Water	420,980.00	412,062.34	8,917.66	420,980.00	412,062.34	0.00	8,917.66
3333	ETC BD -Biodiversity	290,490.00	266,117.88	24,372.12	290,490.00	266,117.88	0.00	24,372.12
3334	ETC LUST - Land use and Spatial Information	370,046.00	329,084.96	40,961.04	370,046.00	329,084.96	0.00	40,961.04
3335	ETC SCP - Sustainable Consumption and Production	322,924.50	299,212.56	23,711.94	322,924.50	299,212.56	0.00	23,711.94
3601	Providing an information system	276,918.35	276,136.17	782.18	276,918.35	276,136.17	0.00	782.18
3602	Climate change and energy	107,950.00	107,754.57	195.43	107,950.00	107,754.57	0.00	195.43
3603	Nature and Biodiversity	332,109.13	297,715.80	34,393.33	332,109.13	297,715.80	0.00	34,393.33
3605	Air and Transport	175,989.50	164,146.23	11,843.27	175,989.50	164,146.23	0.00	11,843.27
3608	Land use and landscapes	290,300.65	286,485.15	3,815.50	290,300.65	286,485.15	0.00	3,815.50
3609	Scenarios	141,014.01	140,632.68	381.33	141,014.01	140,632.68	0.00	381.33
3610	Integrated assessments and supporting sustainable development	221,243.92	221,243.92	0.00	221,243.92	221,243.92	0.00	0.00
	Total Title 3	4,503,859.16	4,222,575.86	281,283.30	4,503,859.16	4,086,668.08	135,907.78	417,191.08
	GRAND TOTAL	5,242,302.95	4,758,510.64	483,792.31	5,242,302.95	4,549,175.93	209,334.71	693,127.02

Appendix 5 Budget Execution R0

Budget Line	Budget Line Description	Commitment Appropriation (1)	Executed Commitment Amount (2)	Commitment Appropriations Not Used (1)-(2)=(3)	Payment Appropriation (4)	Executed Payment Amount (5)	Committed amount available for Carry Over (2)-(5)=(6)	Committed amount Carried Over (7)	Commitment Appropriations Not Used Carried Over (8)	Total Carried Over (7)+(8)	Total Cancelled
1300	Mission expenses	6,040.34	3,173.70	2,866.64	6,040.34	3,173.70	0.00	0.00	2,866.64	2,866.64	0.00
	Total Title 1	6,040.34	3,173.70	2,866.64	6,040.34	3,173.70	0.00	0.00	2,866.64	2,866.64	0.00
2242	Common Support Services (CSS)	91,126.65	91,116.67	9.98	91,126.65	60,092.50	31,024.17	28,057.50	9.98	28,067.48	2,966.67
	Total Title 2	91,126.65	91,116.67	9.98	91,126.65	60,092.50	31,024.17	28,057.50	9.98	28,067.48	2,966.67
3312	Meetings	116,373.60	62,375.97	53,997.63	116,373.60	54,452.83	7,923.14	7,923.14	38,060.57	45,983.71	15,937.06
3331	ETC ACC - Air and Climate Change	46,730.00	39,366.48	7,363.52	46,730.00	39,366.48	0.00			0.00	7,363.52
3332	ETC WTR - Water	7,685.99	5,760.00	1,925.99	7,685.99	5,760.00	0.00	0.00	0.00	0.00	1,925.99
3333	ETC BD -Biodiversity	37,900.00	30,614.55	7,285.45	37,900.00	30,614.55	0.00	0.00	7,285.45	7,285.45	0.00
3334	ETC LUSI - Land use and Spatial Information	140,484.11	120,184.28	20,299.83	140,484.11	120,184.28	0.00	0.00	1,023.66	1,023.66	19,276.17
3335	ETC SCP - Sustainable Consumption and Production	20,220.00	20,220.00	0.00	20,220.00	20,220.00	0.00	0.00	0.00	0.00	0.00
3601	Providing an information system	1,418,568.40	1,398,216.30	20,352.10	1,418,568.40	757,476.47	640,739.83	640,739.83	20,352.10	661,091.93	0.00
3603	Nature and Biodiversity	56,000.00	56,000.00	0.00	56,000.00	56,000.00	0.00	0.00	0.00	0.00	0.00
3608	Land use and landscapes	112,351.87	112,331.53	20.34	112,351.87	58,449.03	53,882.50	53,882.50	20.34	53,902.84	0.00
3610	Integrated assessments and supporting sustainable development	30,200.00	30,200.00	0.00	30,200.00	30,200.00	0.00	0.00	0.00	0.00	0.00
	Total Title 3	1,986,513.97	1,875,269.11	111,244.86	1,986,513.97	1,172,723.64	702,545.47	702,545.47	66,742.12	769,287.59	44,502.74
	GRAND TOTAL	2,083,680.96	1,969,559.48	114,121.48	2,083,680.96	1,235,989.84	733,569.64	730,602.97	69,618.74	800,221.71	47,469.41

Appendix 6 – Reconciliation of the accrual based result with the budget result

	sign +/-	amount
Economic accrual result (- for loss)	+/-	385,655.53
<i>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</i>		
<i>A</i> Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-1,729,195.62
<i>B</i> Adjustments for Accrual Cut-off (cut-off 31.12.N)	+	994,202.48
<i>C</i> Amount from liaison account with Commission booked in the Economic Outturn Account	-	0.00
<i>D</i> Unpaid invoices at year end but booked in charges	+	0.00
<i>E</i> Depreciation of intangible and tangible fixed assets	+	807,545.93
<i>F</i> Provisions	+	0.00
<i>G</i> Value reductions	+	3,947.45
<i>H</i> Recovery Orders issued in in class 7 and not yet cashed	-	-2,122.15
<i>Ia</i> Pre-financing given in previous year and cleared in the year	+	139,290.10
<i>Ib</i> Pre-financing received in previous year and cleared in the year	-	-366,255.00
<i>J</i> Payments made from carry over of payment appropriations	+	4,549,175.93
<i>K</i> Other *)	+/-	-2,572.37
<i>L</i> Exchange rate differences	+/-	0.00
<i>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</i>		
<i>M</i> Asset acquisitions (less unpaid amounts)	-	-722,684.63
<i>N</i> New pre-financing paid in the year and remaining open as at year end	-	-5,040.00
<i>O</i> New pre-financing received in the year and remaining open as at year end	+	70,000.00
<i>P</i> Budgetary recovery orders issued before and cashed in the year	+	1,892,643.12
<i>Q</i> Budgetary recovery orders issued in on balance sheet accounts (not 7 or 6 accounts) and cashed	+	851,672.48
<i>R</i> Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	0.00
<i>S</i> Payment appropriations carried over to 2010	-	-7,070,091.17
<i>T</i> Cancellation of unused carried over payment appropriations from previous year	+	693,127.02
<i>U</i> Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	1,699,216.08
<i>V</i> Payments for pensions (they are budgetary payments but booked against provisions)	-	0.00
<i>W</i> Payments for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-	0.00
<i>X</i> Other **)	+/-	9,574.27
Budgetary result (+ for surplus)		2,198,089.45
Delta not explained		2,198,089.45
		0.00