

Report on the accounts for the year 2004

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I Introduction

1.1 Main accounting principles

The financial regulation applied by the European Environment Agency for the year 2004 is the one adopted by the Management Board on 26 March 2003.

The closing of the accounts, and the discharge process, are governed by this new financial regulation, complying with the framework financial regulation applicable to agencies since 1 January 2003 as published in the Official Journal of the European Communities L357/72 on 31.12.2002. Along the Commission's reform of accounting principles, the standards and principles are in a process of revision with the aim to have accrual-based accounts by 2005.

The accounts are maintained in euro in accordance with article 17 of the financial regulation of the European Environment Agency. Transactions are converted into euro at monthly rates, in accordance with the Info-euro published by the European Commission, on the day they are booked in the general ledger.

The revenue includes the subsidy from the European Commission, contributions from EFTA and the Agency's new member countries, and earmarked revenues from agreements with third parties. The revenue considered has been collected between 1 January 2004 and 31 December 2004.

The exchange rate difference is transferred to the Revenue and Expenditure account.

The value of furniture, IT equipments etc. has been recorded initially in euro at the cost of purchase with depreciation booked against the value registered. The depreciation rates used in the 2004 accounts of the EEA are in accordance with the Commission Regulation 2909/2000.

The codes for the different funds sources (C1, C4, C5, C8 and R0) are those used by the Commission.

1.2 The balance sheet on 31 December 2004 - Assets

Fixed assets

The fixed assets represent the deposit of the building of the Agency, furniture and office equipment, and IT equipment. Depreciation has been done in 2004 in line with Commission Regulation number 2909/2000 as published in the Official Journal of the European Communities L336 on 30.12.2000.

The intangible assets of the Agency, which consist of software only, amount to EUR 195.963,33, and are included in the IT equipment's total of EUR 891.487,14.

Fixed assets	(EUR)
Deposit for lease of EEA premise	432,010.31
Furniture and office equipment	482,966.50
IT equipment	891,487.14
Sum	1,806,463.95

Stock of office supplies

The stock of office supplies amounts to EUR 31.635,57.

Current assets

Recoverable Value Added Taxes

The amount of EUR 888.559,81 corresponds in essence to the VAT claimed from the Danish authorities on 31 December 2004.

Sundry debtors

The amount of EUR 108.712,00 is mainly referring to salary adjustments to be deducted from staff members' net salary.

Recovery orders

The amount of EUR 41.947,36 corresponds to recovery orders of 2004 expected to be refunded in 2005.

Prepayments

The amount of EUR 270.868,63 consists of expenditure of 2005, but paid in 2004.

Prepayments	(EUR)
Rappel for temporary agents	52.532,11
Rappel for auxiliaires	20.049,87
Rent of building January 2005	198.286,65
Sum	270.868,63

Bank accounts and cash

The balances, in euro, of the Agency's bank accounts and cash are:

Bank accounts and cash		(EUR)
Current account Nordea (EUR)		212,772.32
Current account Nordea (DKK)		424,351.21
Current account Fortis Bank (EUR)		504,028.70
Current account Fortis Bank (GBP)		330.02
Current account Fortis Bank (DKK)		290.12
	Subtotal	<u>1,141,772.37</u>
Imprest account Nordea (DKK)		<u>39,443.31</u>
Sum bank account and cash		1,181,215.68

The above-mentioned bank account balances are based on the bank statements issued for 31 December 2004.

1.3 The balance sheet on 31 December 2004 - Liabilities

Fixed capital

Revenue and expenditure account balance on 31 December 2004

The balance of the year comes from the Revenue and Expenditure account. It consists of the revenues cashed during the year, minus payments and the carried-over appropriations, plus adjustments:

Revenue and Expenditure account balance		(EUR)
Revenues		
EC subsidy		27,200,000.00
Transfer from DG Agri		42,818.47
New member countries		827,269.00
EFTA		587,877.00
	Subtotal	<u>28,657,964.47</u>
Earmarked revenues		1,997,976.13
Interest		127,802.08
Total revenue		<u>30,783,742.68</u>
Payments	-	25,447,283.06
Carry-overs	-	8,158,394.61
Net result for the year	-	2,821,934.99
Balance carried forward on 31 Dec. 2003	-	4,190,308.96
Adjustments		651,953.40
Balance of the year	-	<u>6,360,290.55</u>

Own capital

Own capital, amounting to EUR 1.838.099,52 is equal to the value of fixed assets and stock of office supplies as entered under assets. The calculation of this amount follows the same approach as for fixed assets and stock of office supplies.

Short-term debts

Automatic carry-overs

The amount of EUR 5.673.878,41 represents the commitments against the C1 budget made in 2004 which can be paid in 2005 (C8 appropriations in 2005).

The amount of EUR 2.708.182,95 represents R0 appropriations of 2004 (EUR 2.484.516,20) and previous years (EUR 223.666,75), which can be used in 2005 (R0 appropriations in 2005). R0 appropriations correspond to the funds made available through grant agreements (earmarked revenue).

Carry-overs of C4 and C5

The amount of EUR 92.560,23 consists of reimbursements from various third parties of amounts recorded as expenditure in 2004. The amount of EUR 196.738,52 is reimbursements received in 2003.

Social security and payroll

The amount of EUR 141.890,02 mainly represents the pensions, taxes, contributions etc. to be paid for staff.

Recovery orders

The amount of EUR 38.343,90 corresponds to recovery orders 2004, expected to be refunded in 2005 and eligible as new appropriations in 2005

1.4 Other issues

During 2004, the Agency has paid EUR 905.823,00 to the Danish government in respect of property tax. The Agency is of the opinion that the amount should be refunded and negotiations are currently taking place between the Agency and the Danish government.

As of 30 May 2005, no reimbursement has been made and neither is there any assurance from the Danish government that a reimbursement will be made.

In order to respect the accounting principle regarding prudence in uncertain situations, the amount is not included as a receivable in the balance sheet.

Part II

Revenue and Expenditure Account & Balance sheet

Summary of the Revenue and Expenditure Account on 31 December 2004			
All amounts in euro		2004	2003
Revenue			
EC subsidy		28,657,964.47	28,722,697.14
Earmarked revenues, new member countries and EFTA		1,997,976.13	1,079,841.86
Bank interest		127,802.08	88,526.73
Total revenue (A)		30,783,742.68	29,891,065.73
Expenditure			
Total expenditure for Title 1			
Payments during year 2004 (C1)		12,446,806.43	11,122,749.29
Payments during year 2004 - Grants		1,615.89	
Appropriations to be carried-over to year 2005 (automatic)		435,186.17	314,574.99
Appropriations to be carried-over to year 2005 (automatic) - Grants		65,884.11	
Total expenditure for Title 2			
Payments during year 2004 (C1)	(a)	3,450,749.48	2,446,870.03
Payments during year 2004 - Grants		-	
Appropriations to be carried-over to year 2005 (automatic)		393,852.51	394,549.33
Appropriations to be carried-over to year 2005 (automatic) - Grants		-	
Total expenditure for Title 3			
Payments during year 2004 (C1)		9,534,243.35	5,997,310.20
Payments during year 2004 - Grants		13,867.91	
Appropriations to be carried-over to year 2005 (automatic)		4,844,839.73	7,008,190.90
Appropriations to be carried-over to year 2005 (automatic) - Grants		2,418,632.09	
Total expenditure (B)		(33,605,677.67)	(27,284,244.74)
Net result for the year (A-B)			
		(2,821,934.99)	2,606,820.99
Appropriations carried over from 2003 and lapsed on 31.12.2004 (C8)		507,953.00	294,961.99
Refunds carried over from 2003 and lapsed on 31.12.2004 (C5)		-	35,594.44
Revenue and expenditure account balance on 31.12.2003	(b)	(4,190,308.96)	(7,427,487.81)
Grants lapsed on 31.12.2004 (R0)		98,477.22	322,431.38
Exchange gain/loss of the year		2,600.22	(4,430.07)
Regularisation regarding previous years		42,922.96	(18,199.88)
Balance carried forward on 31 December 2004	(c)	(6,360,290.55)	(4,190,308.96)

(a) Includes EUR 905,823 of property tax paid to the Danish government. The Agency is of the opinion that the amount should be refunded. The issue is currently negotiated with the Danish government.

(b) This amount is from end of 2003

(c) This amount appears in liabilities in the balance sheet

Part III

Situation of the 2003 appropriations on 31.12.2004 (C8)

Titles	Headings	Carried over	Payments	Lost credits
Title 1	Staff expenditure	314,574.99	190,128.37	124,446.62
Title 2	Administrative expenditure	394,549.33	318,602.20	75,947.13
Title 3	Operational expenditure	7,008,190.90	6,700,631.65	307,559.25
Total C8		7,717,315.22	7,209,362.22	507,953.00

Posts	Headings	Carried over	Payments	Lost credits
1113	Other external staff/expertise	0.00	0.00	0.00
1114	Agency staff	7,661.17	7,661.17	0.00
1115	National Experts on Detachment	29,576.10	18,086.35	11,489.75
1116	Assistance technique	5,252.00	584.00	4,668.00
1170	Freelance interpreters and conference officers	3,750.00	3,750.00	0.00
1172	Work sent out for translation (Luxembourg)	0.00	0.00	0.00
1200	Miscellaneous expenditure on staff recruitment	24,486.41	18,744.70	5,741.71
1210	Travel expenses	8,327.76	0.00	8,327.76
1220	Installation, resettlement and transfer allowances	5,997.57	0.00	5,997.57
1230	Removal expenses	13,481.70	0.00	13,481.70
1240	Temporarily daily subsistence allowances	258.43	0.00	258.43
1300	Mission expenses	119,948.63	83,391.62	36,557.01
1400	Restaurant and canteen	1,620.26	1,612.59	7.67
1410	Medical service	5,136.79	5,136.79	0.00
1420	Language courses, retraining etc.	89,078.17	51,161.15	37,917.02
Total Title 1 (C8)		314,574.99	190,128.37	124,446.62

Posts	Headings	Carried over	Payments	Lost credits
2100	Rent of the building	14,104.07	14,104.07	0.00
2101	Deposit for lease of the building	0.00	0.00	0.00
2110	Insurance contracts for the building	0.00	0.00	0.00
2120	Water, gas, electricity and heating	15,097.93	15,097.93	0.00
2130	Cleaning and maintenance	12,570.95	12,570.95	0.00
2140	Fitting-out of premises	44,521.01	44,142.49	378.52
2150	Security and surveillance of the building	22,570.85	22,555.93	14.92
2190	Other expenditure	1,425.36	1,425.36	0.00
2200	Purchase of office machinery	3,460.00	3,438.73	21.27
2201	Hire of office machinery	0.00	0.00	0.00
2202	Maintenance, use and repair	6,587.56	4,668.85	1,918.71
2210	Purchase of furniture	26,530.00	26,459.40	70.60
2211	Hire of furniture	0.00	0.00	0.00
2213	Maintenance, use and repair	0.00	0.00	0.00
2220	Purchase of equipment	31,078.53	30,998.25	80.28
2222	Hire of equipment	0.00	0.00	0.00
2223	Maintenance, use and repair	6,928.20	6,928.20	0.00
2230	Initial transport equipment	0.00	0.00	0.00
2231	Hire transport equipment	0.00	0.00	0.00
2240	Data-processing equipment	7,845.67	7,699.96	145.71
2241	Software development	0.00	0.00	0.00
2242	Other external services	0.00	0.00	0.00
2250	Library expenses, purchase of books	1,175.25	1,175.25	0.00
2251	Subscriptions to newspapers and periodicals	11,340.22	9,739.00	1,601.22
2252	Access to data bases and data acquisition	500.17	500.00	0.17
2300	Offices supplies, purchase	14,506.80	14,506.80	0.00
2301	Office supplies, hire	0.00	0.00	0.00
2302	Paper and Stationery	7,972.15	7,972.15	0.00
2310	Postage on correspondence and delivery charges	28,512.95	28,512.95	0.00
2311	Telephone, telegraph, telex, radio, television, fax	18,902.21	18,413.50	488.71
2312	Transport charges	1,004.20	994.01	10.19
2320	Bank charges	0.00	0.00	0.00
2321	Exchange rate losses	0.00	0.00	0.00
2330	Legal expenses	21,750.00	3,750.00	18,000.00
2340	Damages	0.00	0.00	0.00
2350	Work sent out for translation (Luxembourg)	0.00	0.00	0.00
2391	Miscellaneous insurance	3,147.61	3,147.61	0.00
2400	Other administrative expenditures	23,797.33	23,797.33	0.00
2501	Entertainment and representation expenses	10,207.34	67.16	10,140.18
2502	Management Board, Scientific Committee	33,443.07	2,798.19	30,644.88
2700	Expert meetings	11,143.90	0.00	11,143.90
	Publications	14,426.00	13,138.13	1,287.87
Total Title 2 (C8)		394,549.33	318,602.20	75,947.13

Posts	Headings	Carried over	Payments	Lost credits
3100	Expert meetings	265,473.43	159,276.94	106,196.49
3110	Work sent out for translation (Luxembourg)	160,539.74	160,301.50	238.24
3200	General Specific Ad-hoc Activities	0.00		0.00
3210	Ad-hoc Activities	0.00		0.00
3211	Socio-economic data	0.00		0.00
3212	Pressures	680,252.00	664,762.28	15,489.72
3213	State and Quality	1,057,200.00	1,055,232.09	1,967.91
3220	Ad-hoc Activities	0.00		0.00
3221	Environmental Issues	928,650.00	924,050.00	4,600.00
3222	Regional Assessments	67,500.00	67,500.00	0.00
3223	Sectors and Instruments	984,153.00	916,763.30	67,389.70
3224	Research Dissemination & Emerging Issues	15,000.00	15,000.00	0.00
3230	Ad-hoc Activities	0.00		0.00
3231	The five year report	415,565.00	404,848.43	10,716.57
3232	Regular indicator-based report	48,000.00	48,000.00	0.00
3240	Ad-hoc Activities	0.00		0.00
3241	Scenarios, Methodologies, Guidelines	375,775.00	372,854.57	2,920.43
3242	Data and Information management	360,225.91	359,347.91	878.00
3243	Public access to environmental information -	402,242.05	401,962.30	279.75
3244	Institutional networking	0.00		0.00
3250	Ad-hoc Activities	0.00		0.00
3251	Information and Networking Technology	617,187.04	615,367.51	1,819.53
3252	Information capacities and services	630,427.73	535,364.82	95,062.91
Total Title 3 (C8)		7,008,190.90	6,700,631.65	307,559.25

Total title 3 (C8)

All amounts in euro

Part IV

Situation of the 2004 appropriations on 31.12.2004 (C1)

Titles	Headings	Initial Appr.	Transfers and additional funds	Final	Commitments	Not used	Payments	Committed but not yet paid	Automatic carried over	Deleted Appr.
Title 1	Staff expenditure	13,460,000.00	-572,640.66	12,887,359.34	12,887,358.91	0.43	12,446,806.43	440,552.48	435,186.17	5,366.74
Title 2	Administrative expenditure	3,040,000.00	805,041.57	3,845,041.57	3,845,041.57	0.00	3,450,749.48	394,292.09	393,852.51	439.58
Title 3	Operational expenditure	14,612,000.00	-232,400.91	14,379,599.09	14,379,083.08	516.01	9,534,243.35	4,844,839.73	4,844,839.73	516.01
Total C1		31,112,000.00	0.00	31,112,000.00	31,111,483.56	516.44	25,431,799.26	5,679,684.30	5,673,878.41	6,322.33

Total C1

All amounts in euro

Posts	Headings	Initial Transfers and credits additional funds	Final credits	Commitments	Credits not used	Payments	Committed but not yet paid	Automatic carried over	Lost credits
1100	Basic salaries	6 080 000.00	5 925 882.00	5 925 882.00	0.00	5 921 917.21	3 964.79		3 964.79
1101	Family allowances	622 000.00	602 600.00	602 600.00	0.00	602 288.76	311.24		311.24
1102	Expatriation allowances	775 000.00	764 200.00	764 200.00	0.00	764 113.93	86.07		86.07
1103	Secretarial allowances	38 000.00	35 000.00	35 000.00	0.00	34 988.85	11.15		11.15
1104	Travel allowance	2 000.00	1 338.53	1 338.53	0.00	1 338.53	0.00		0.00
1111	Auxiliaries	425 000.00	251 700.00	251 700.00	0.00	251 700.00	0.00		0.00
1112	Local staff	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1113	Other external staff/expertise	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1114	Agency staff	50 000.00	179 000.00	228 999.57	0.43	177 323.66	51 675.91	51 675.91	0.43
1115	National Experts on Detachment	590 000.00	64 513.55	654 513.55	0.00	654 513.55	0.00	0.00	0.00
1116	Assistance technique	70 000.00	-16 000.00	54 000.00	0.00	51 000.00	3 000.00	3 000.00	0.00
1117	Visiting Scientists	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1120	Employers' social security contributions	260 000.00	-6 900.00	253 100.00	0.00	253 100.00	0.00		0.00
1121	Unemployment contributions	47 500.00	17 500.00	65 000.00	0.00	64 536.54	463.46		463.46
1140	Birth allowances and death grants	2 000.00	1 189.86	1 189.86	0.00	1 189.86	0.00		0.00
1141	Travel expenses for annual leave	210 000.00	-46 252.88	163 747.12	0.00	163 747.12	0.00		0.00
1145	Special allowance for accounting officers B36	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1146	Constitution or maintenance of pension rights	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1150	Overtime	15 000.00	0.00	0.00	0.00	0.00	0.00		0.00
1160	Salary weightings	15 000.00	-12 041.22	2 958.78	0.00	2 958.78	0.00		0.00
1170	Freelance interpreters and conference officers	2 377 500.00	-55 000.00	2 322 500.00	0.00	2 322 500.00	0.00		0.00
1172	Work sent out for translation (Luxembourg)	15 000.00	10 600.00	25 600.00	0.00	16 752.00	8 848.00	8 848.00	0.00
1200	Miscellaneous expenditure on staff recruitment	200 000.00	-66 000.00	134 000.00	0.00	125 877.77	8 122.23	8 122.23	0.00
1210	Travel expenses	20 000.00	-14 984.41	5 015.59	0.00	5 015.59	0.00	0.00	0.00
1220	Installation, resettlement and transfer allowances	220 000.00	-128 150.00	91 850.00	0.00	91 320.40	529.60	0.00	529.60
1230	Removal expenses	75 000.00	-19 350.00	55 650.00	0.00	38 744.79	16 905.21	16 905.21	0.00
1240	Temporarily daily subsistence allowances	40 000.00	-6 000.00	34 000.00	0.00	33 926.49	73.51	73.51	0.00
1300	Mission expenses	700 000.00	-41 109.00	658 891.00	0.00	466 752.07	192 138.93	192 138.93	0.00
1400	Restaurant and canteen	140 000.00	9 979.43	149 979.43	0.00	148 310.91	1 668.52	1 668.52	0.00
1410	Medical service	35 000.00	-10 000.00	25 000.00	0.00	21 300.58	3 699.42	3 699.42	0.00
1420	Language courses, retraining etc.	451 000.00	-70 356.52	380 643.48	0.00	231 589.04	149 054.44	149 054.44	0.00
Total Title 1 (C1)		13 460 000.00	-572 640.66	12 887 359.34	0.43	12 446 806.43	440 552.48	435 186.17	5 366.74

Total title 1 (C1)

All amounts in euro

Posts	Headings	Initial credits	Transfers and additional funds	Final commitments credits	Commitments	Credits not used	Payments	Committed but not yet paid	Automatic carried over	Lost credits
2100	Rent of the building	1,395,000.00	1,030,604.97	2,425,604.97	2,425,604.97	0.00	2,425,604.97	0.00	0.00	0.00
2101	Deposit for lease of the building	9,900.00	-2,741.84	7,158.16	7,158.16	0.00	7,158.16	0.00	0.00	0.00
2110	Insurance contracts for the building	8,800.00	0.00	8,800.00	8,800.00	0.00	8,800.00	0.00	0.00	0.00
2120	Water, gas, electricity and heating	300,000.00	-5,000.00	295,000.00	295,000.00	0.00	266,253.38	28,746.62	28,746.62	0.00
2130	Cleaning and maintenance	160,000.00	-6,000.00	154,000.00	154,000.00	0.00	128,533.11	25,466.89	25,466.89	0.00
2140	Fitting-out of premises	50,000.00	-27,237.12	22,762.88	22,762.88	0.00	14,178.91	8,583.97	8,583.97	0.00
2150	Security and surveillance of the building	75,000.00	-343.70	74,656.30	74,656.30	0.00	54,821.09	19,835.21	19,835.21	0.00
2190	Other expenditure	5,000.00	-3,134.08	1,865.92	1,865.92	0.00	1,865.92	0.00	0.00	0.00
2200	Purchase of office machinery	20,000.00	4,600.00	24,600.00	24,600.00	0.00	0.00	24,600.00	24,600.00	0.00
2201	Hire of office machinery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2202	Maintenance, use and repair	45,000.00	-17,358.16	27,641.84	27,641.84	0.00	25,461.61	2,180.23	2,180.23	0.00
2210	Purchase of furniture	35,000.00	84,754.82	119,754.82	119,754.82	0.00	42,256.13	77,498.69	77,498.69	0.00
2211	Hire of furniture	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2213	Maintenance, use and repair	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00
2220	Purchase of equipment	30,000.00	-8,680.74	21,319.26	21,319.26	0.00	21,319.26	0.00	0.00	0.00
2222	Hire of equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2223	Maintenance, use and repair	25,000.00	-12,750.00	12,250.00	12,250.00	0.00	10,190.02	2,059.98	2,059.98	0.00
2230	Initial transport equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2231	Hire transport equipment	8,000.00	28,239.92	36,239.92	36,239.92	0.00	354.60	35,885.32	35,885.32	0.00
2240	Data-processing equipment	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
2241	Software development	10,000.00	-8,385.00	1,615.00	1,615.00	0.00	0.00	1,615.00	1,615.00	0.00
2242	Other external services	13,000.00	-3,000.00	10,000.00	10,000.00	0.00	5,225.97	4,774.03	4,774.03	0.00
2250	Library expenses, purchase of books	25,000.00	0.00	25,000.00	25,000.00	0.00	8,569.90	16,430.10	16,430.10	0.00
2251	Subscriptions to newspapers and periodicals	6,000.00	0.00	6,000.00	6,000.00	0.00	5,810.13	189.87	189.87	0.00
2252	Access to data bases and data acquisition	55,000.00	-4,600.00	50,400.00	50,400.00	0.00	43,915.35	6,484.65	6,484.65	0.00
2300	Offices supplies, purchase	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2301	Office supplies, hire	25,000.00	0.00	25,000.00	25,000.00	0.00	21,052.12	3,947.88	3,947.88	0.00
2302	Paper and Stationery	90,000.00	-52,100.00	37,900.00	37,900.00	0.00	27,810.36	10,089.64	10,089.64	0.00
2310	Postage on correspondence and delivery charges	97,300.00	-424.29	96,875.71	96,875.71	0.00	82,197.52	14,678.19	14,678.19	0.00
2311	Telephone, telegraph, telex, radio, television, fax	2,000.00	-10.81	1,989.19	1,989.19	0.00	1,989.19	0.00	0.00	0.00
2312	Transport charges	8,000.00	1,000.00	9,000.00	9,000.00	0.00	8,560.42	439.58	439.58	439.58
2320	Bank charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2321	Exchange rate losses	30,000.00	-20,000.00	10,000.00	10,000.00	0.00	5,718.10	4,281.90	4,281.90	0.00
2330	Legal expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2340	Damages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2350	Work sent out for translation (Luxembourg)	30,000.00	-12,841.31	17,158.69	17,158.69	0.00	14,096.88	3,061.81	3,061.81	0.00
2390	Miscellaneous insurance	30,000.00	-2,621.81	27,378.19	27,378.19	0.00	25,166.34	2,211.85	2,211.85	0.00
2391	Other administrative expenditures	12,000.00	-5,191.50	6,808.50	6,808.50	0.00	5,469.25	1,339.25	1,339.25	0.00
2400	Entertainment and representation expenses	210,000.00	-110,000.00	100,000.00	100,000.00	0.00	72,566.07	27,433.93	27,433.93	0.00
2501	Management Board, Scientific Committee	90,000.00	-15,000.00	75,000.00	75,000.00	0.00	50,123.09	24,876.91	24,876.91	0.00
2502	Expert meetings	40,000.00	-18,370.00	21,630.00	21,630.00	0.00	8,652.00	12,978.00	12,978.00	0.00
2601	EMAS certification	20,000.00	-2,867.78	17,132.22	17,132.22	0.00	6,587.63	10,544.59	10,544.59	0.00
2602	Greening the Agency initiatives	25,000.00	-5,500.00	19,500.00	19,500.00	0.00	442.00	19,058.00	19,058.00	0.00
2700	Publications									
	Total Title 2 (C1)	3,040,000.00	805,041.57	3,845,041.57	3,845,041.57	0.00	3,450,749.48	394,292.09	393,852.51	439.58

Total title 2 (C1)

All amounts in euro

Posts	Headings	Initial credits	Transfers and additional funds	Final credits	Commitments	Credits not used	Payments	Committed but not yet paid	Automatic carried over	Lost credits
3311	Contract agents	147,000.00	-147,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3312	Meetings	1,100,000.00	-250,000.00	850,000.00	850,000.00	0.00	518,184.76	331,815.24	331,815.24	0.00
3321	IT infrastructure/quality assurance	1,100,000.00	584,129.76	1,684,129.76	1,683,708.00	421.76	1,234,069.70	449,638.30	449,638.30	421.76
3322	ITS/Communications	1,190,000.00	41,845.23	1,231,845.23	1,231,845.23	0.00	972,030.94	259,814.29	259,814.29	0.00
3323C	Corporate affairs/Communications	910,000.00	-38,000.00	872,000.00	872,000.00	0.00	818,611.60	53,388.40	53,388.40	0.00
3324	Translation	800,000.00	-251,497.69	548,502.31	548,502.31	0.00	518,709.04	29,793.27	29,793.27	0.00
3331	ETC ACC - Air and Climate Change	2,020,000.00	23,000.00	2,043,000.00	2,043,000.00	0.00	1,430,100.00	612,900.00	612,900.00	0.00
3332	ETC WTR - Water	1,010,000.00	0.00	1,010,000.00	1,010,000.00	0.00	707,000.00	303,000.00	303,000.00	0.00
3333		845,000.00	38,000.00	883,000.00	883,000.00	0.00	618,100.00	264,900.00	264,900.00	0.00
3334	ETC TE - Terrestrial	745,000.00	145,000.00	890,000.00	890,000.00	0.00	579,500.00	310,500.00	310,500.00	0.00
3335	ETC - Waste and Material Flows	790,000.00	30,000.00	820,000.00	820,000.00	0.00	574,000.00	246,000.00	246,000.00	0.00
3411	Managing and improving the system	1,095,000.00	628,765.12	1,723,765.12	1,723,670.87	94.25	881,365.57	842,305.30	842,305.30	94.25
3412	Focusing and integrating the system	60,000.00	-49,000.00	11,000.00	11,000.00	0.00	7,700.00	3,300.00	3,300.00	0.00
3431	Biodiversity	270,000.00	-171,128.00	98,872.00	98,872.00	0.00	24,943.00	73,929.00	73,929.00	0.00
3441	Environment and health	20,000.00	-20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3442	Chemicals	150,000.00	-77,150.00	72,850.00	72,850.00	0.00	0.00	72,850.00	72,850.00	0.00
3443	Water quality and Water Framework Directive	190,000.00	38,943.00	228,943.00	228,943.00	0.00	53,104.00	175,839.00	175,839.00	0.00
3445	Urban areas and noise	25,000.00	-25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3452	Information on best practice	25,000.00	-25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3461	Support the EU wider Europe neighbourhood	20,000.00	-20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3471	Sustainable development	50,000.00	-50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3472	The challenges of enlargement	120,000.00	-120,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3473	Regular cross-cutting assessments	470,000.00	188,022.00	658,022.00	658,022.00	0.00	260,586.29	397,435.71	397,435.71	0.00
3474	Sectoral assessments	820,000.00	-470,524.54	349,475.46	349,475.46	0.00	123,365.46	226,110.00	226,110.00	0.00
3475	Policy effectiveness analysis	250,000.00	-130,503.79	119,496.21	119,496.21	0.00	80,797.21	38,699.00	38,699.00	0.00
3476	Scenarios and prospective studies	260,000.00	14,698.00	274,698.00	274,698.00	0.00	132,075.78	142,622.22	142,622.22	0.00
3477	Emerging issues, research agendas and	130,000.00	-120,000.00	10,000.00	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00
	Total Title 3 (C1)	14,612,000.00	-232,400.91	14,379,599.09	14,379,083.08	516.01	9,534,243.35	4,844,839.73	4,844,839.73	516.01

Total title 3 (C1)

All amounts in euro

Part V

**Situation of the appropriations corresponding to earmarked revenue on 31.12.2004
(RO)**

Posts	Headings	Initial approp. from 2004	Approp. from previous years	Transfers (on R0 2004)	Transfers (R0 funds previous years)	Final appropriations	Commitments not used	Appropriations not used	Payments on R0 2004	Payments other approp. years	Carry over R0 funds previous years	Carry over 2004 funds	Lapsed funds	Carry over Total
Title 1	Staff expenditure	193,000.00	346,438.57	-125,500.00	47,221.00	461,159.57	414,659.57	46,500.00	1,615.89	344,253.43	27,356.22	65,884.11	22,049.92	93,240.33
Title 2	Administrative expenditure	0.00	27,338.33	0.00	0.00	27,338.33	338.33	27,000.00	0.00	0.00	27,000.00	0.00	338.33	27,000.00
Title 3	Operational expenditure	2,307,000.00	760,941.72	125,500.00	-47,221.00	3,146,220.72	729,755.31	2,416,465.41	13,867.91	468,321.22	169,310.53	2,418,632.09	76,088.97	2,587,942.62
Total R0		2,500,000.00	1,134,718.62	0.00	0.00	3,634,718.62	1,144,753.21	2,489,965.41	15,483.80	812,574.65	223,666.75	2,484,516.20	98,477.22	2,708,182.95

Total R0

All amounts in euro

Posts	Headings	Initial approp. from 2004	Approp. from previous years	Transfers (on R0 2004)	Transfers funds previous years)	Transfers (R0 funds previous years)	Final appropriations	Commitments not used	Appropriations R0 2004	Payments on other approp.	Payments other approp.	Carry over R0 funds previous years	Carry over 2004 funds	Lapsed funds	Carry over Total
1111	EEA/BIOIMP Auxiliaries	0.00	93,026.88	0.00	0.00	93,026.88	0.00	93,026.88	0.00	0.00	93,026.88	0.00	0.00	0.00	0.00
1111	EEA/EA2 Auxiliaries	0.00	5,822.69	0.00	0.00	5,822.69	0.00	5,822.69	0.00	0.00	5,822.69	0.00	0.00	5,822.69	0.00
1111	EEA/EA3 Auxiliaries	137,500.00	0.00	-137,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1111	EEA/IRENA Auxiliaries	0.00	168,282.37	0.00	62,000.00	230,282.37	0.00	230,282.37	0.00	0.00	207,762.78	22,519.59	0.00	0.00	22,519.59
1111	EEA/TACIS Auxiliaries	0.00	12,187.16	0.00	0.00	12,187.16	0.00	12,187.16	0.00	0.00	12,187.16	0.00	0.00	0.00	0.00
			279,319.10	-137,500.00	62,000.00	341,319.10	0.00	341,319.10	0.00	0.00	312,976.82	22,519.59	0.00	5,822.69	22,519.59
1114	EEA/EA2	0.00	24,628.10	0.00	0.00	24,628.10	0.00	24,628.10	0.00	0.00	18,694.20	0.00	0.00	5,933.90	0.00
1114	EEA/EA3	0.00	12,000.00	12,000.00	0.00	12,000.00	0.00	12,000.00	0.00	0.00	0.00	0.00	12,000.00	0.00	12,000.00
			24,628.10	12,000.00	0.00	36,628.10	0.00	36,628.10	0.00	0.00	18,694.20	0.00	12,000.00	5,933.90	12,000.00
1300	EEA/BIOIMP Mission expenses	0.00	6,941.09	0.00	0.00	6,941.09	0.00	6,941.09	0.00	0.00	5,198.16	1,742.93	0.00	0.00	1,742.93
1300	EEA/EA2 Mission expenses	0.00	6,815.43	0.00	0.00	6,815.43	0.00	6,815.43	0.00	0.00	1,346.21	0.00	0.00	5,469.22	0.00
1300	EEA/EA3 Mission expenses	55,500.00	0.00	0.00	0.00	55,500.00	46,500.00	9,000.00	1,615.89	0.00	0.00	0.00	53,884.11	0.00	53,884.11
1300	EEA/IRENA Mission expenses	0.00	23,910.74	0.00	-14,779.00	9,131.74	0.00	9,131.74	0.00	0.00	6,038.04	3,093.70	0.00	0.00	3,093.70
1300	EEA/TACIS Mission expenses	0.00	4,824.11	0.00	0.00	4,824.11	0.00	4,824.11	0.00	0.00	0.00	0.00	0.00	4,824.11	0.00
			42,491.37	0.00	-14,779.00	83,212.37	46,500.00	36,712.37	1,615.89	0.00	12,582.41	4,836.63	53,884.11	10,293.33	58,720.74
Total Title 1 (R0)		193,000.00	346,438.57	-125,500.00	47,221.00	461,159.57	46,500.00	414,659.57	1,615.89	344,253.43	27,356.22	65,884.11	22,049.92	93,240.33	

Total title 1 (R0)

All amounts in euro

Posts	Headings	Initial approp. from 2004	Approp. from previous years	Transfers (on R0 2004)	Transfers (R0 funds previous years)	Final appropriations	Commitments not used	Appropriations not used	Payments on R0 2004 approp.	Payments other approp.	Carry over R0 funds previous years	Carry over 2004 funds	Lapsed funds	Carry over Total
2300	EEA/EA2 Offices supplies, purchase	0.00	338.33	0.00	0.00	338.33	338.33	0.00	0.00	0.00	0.00	0.00	338.33	0.00
2700	EEA/IRENA Publications	0.00	27,000.00	0.00	0.00	27,000.00	0.00	27,000.00	0.00	0.00	27,000.00	0.00	0.00	27,000.00
Total Title 2 (R0)		0.00	27,338.33	0.00	0.00	27,338.33	338.33	27,000.00	0.00	0.00	27,000.00	0.00	338.33	27,000.00

Total title 2 (R0)

All amounts in euro

Posts	Headings	Initial appr. from 2004	Transfers (on R0 2004) previous years	Transfers (R0 funds previous years)	Final appropriations	Commitments not used	Appropriations R0 2004	Payments on other appr.	Payments other appr.	Carry over funds previous years	Carry over 2004 funds	Lapsed funds	Carry over Total
3100	EEA/BIOIMP	0.00	32,500.89	0.00	32,500.89	32,277.10	223.79	0.00	10,013.73	22,487.16	0.00	0.00	22,487.16
3100	EEA/EAZ	0.00	11,987.10	0.00	11,987.10	11,987.10	0.00	0.00	9,580.01	0.00	0.00	2,407.09	0.00
3100	EEA/IRENA	0.00	22,963.86	0.00	9,963.86	9,963.86	0.00	0.00	9,085.55	878.31	0.00	0.00	878.31
3100	EEA/TACIS	0.00	5,528.60	0.00	5,528.60	5,528.60	0.00	0.00	1,353.04	0.00	0.00	4,175.56	0.00
			72,980.45		59,980.45	59,756.66	223.79	0.00	30,032.33	23,365.47	0.00	0.00	23,365.47
3110	EEA/IRENA	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00	0.00	0.00	12,000.00	0.00	0.00	12,000.00
3110	EEA/TACIS	0.00	12,516.62	0.00	12,516.62	12,516.62	0.00	0.00	12,516.62	0.00	0.00	0.00	0.00
			24,516.62		24,516.62	24,516.62	0.00	0.00	12,516.62	12,000.00	0.00	0.00	12,000.00
3212	EEA/EAZ	0.00	15,510.00	0.00	15,510.00	15,110.00	400.00	0.00	15,110.00	0.00	0.00	400.00	0.00
3212	EEA/TACIS	0.00	125,538.00	0.00	125,538.00	125,538.00	0.00	0.00	97,499.97	0.00	0.00	28,038.03	0.00
			141,048.00		141,048.00	140,648.00	400.00	0.00	112,609.97	0.00	0.00	28,438.03	0.00
3213	EEA/BIOIMP	0.00	54,000.00	0.00	54,000.00	54,000.00	0.00	0.00	31,199.94	22,800.06	0.00	0.00	22,800.06
3213	EEA/EAZ	0.00	28,845.00	0.00	28,845.00	28,845.00	0.00	0.00	28,845.00	0.00	0.00	0.00	0.00
3213	EEA/TACIS	0.00	22,300.00	0.00	22,300.00	22,300.00	0.00	0.00	0.00	0.00	0.00	22,300.00	0.00
			105,145.00		105,145.00	105,145.00	0.00	0.00	60,044.94	22,800.06	0.00	22,300.00	22,800.06
3223	EEA/IRENA	0.00	175,339.00	0.00	141,118.00	141,118.00	0.00	0.00	29,973.00	111,145.00	0.00	0.00	111,145.00
			175,339.00		141,118.00	141,118.00	0.00	0.00	29,973.00	111,145.00	0.00	0.00	111,145.00
3232	EEA/EAZ	0.00	48,400.00	0.00	48,400.00	48,280.00	120.00	0.00	47,682.99	0.00	0.00	717.01	0.00
3232	EEA/TACIS	0.00	1,067.65	0.00	1,067.65	829.66	237.99	0.00	0.00	0.00	0.00	1,067.65	0.00
			49,467.65		49,467.65	49,109.66	357.99	0.00	47,682.99	0.00	0.00	1,784.66	0.00
3251	EEA/EAZ	0.00	192,445.00	0.00	192,445.00	175,461.37	16,983.63	0.00	175,461.37	0.00	0.00	16,983.63	0.00
			192,445.00		192,445.00	175,461.37	16,983.63	0.00	175,461.37	0.00	0.00	16,983.63	0.00
3311	EEA/EAZ	0.00	125,500.00	0.00	125,500.00	0.00	125,500.00	0.00	0.00	0.00	125,500.00	0.00	125,500.00
3311	EEA/CFAS	200,000.00	0.00	0.00	200,000.00	0.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00
3312	EEA/EAZ	246,000.00	0.00	0.00	246,000.00	46,000.00	200,000.00	13,867.91	0.00	0.00	232,132.09	0.00	232,132.09
3311	EEA/CFAS	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00
3323	EEA/EAZ	21,000.00	0.00	0.00	21,000.00	0.00	21,000.00	0.00	0.00	0.00	21,000.00	0.00	21,000.00
3331	EEA/EAZ	127,500.00	0.00	0.00	127,500.00	0.00	127,500.00	0.00	0.00	0.00	127,500.00	0.00	127,500.00
3332	EEA/EAZ	127,500.00	0.00	0.00	127,500.00	0.00	127,500.00	0.00	0.00	0.00	127,500.00	0.00	127,500.00
3333	EEA/EAZ	112,500.00	0.00	0.00	112,500.00	0.00	112,500.00	0.00	0.00	0.00	112,500.00	0.00	112,500.00
3334	EEA/EAZ	112,500.00	0.00	0.00	112,500.00	0.00	112,500.00	0.00	0.00	0.00	112,500.00	0.00	112,500.00
3335	EEA/EAZ	82,500.00	0.00	0.00	82,500.00	0.00	82,500.00	0.00	0.00	0.00	82,500.00	0.00	82,500.00
3411	EEA/EAZ	172,500.00	0.00	0.00	172,500.00	0.00	172,500.00	0.00	0.00	0.00	172,500.00	0.00	172,500.00
3412	EEA/EAZ	400,000.00	0.00	0.00	400,000.00	0.00	400,000.00	0.00	0.00	0.00	400,000.00	0.00	400,000.00
3431	EEA/EAZ	170,000.00	0.00	0.00	170,000.00	0.00	170,000.00	0.00	0.00	0.00	170,000.00	0.00	170,000.00
3444	EEA/EAZ	85,000.00	0.00	0.00	85,000.00	0.00	85,000.00	0.00	0.00	0.00	85,000.00	0.00	85,000.00
3473	EEA/EAZ	150,000.00	0.00	0.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00	150,000.00	0.00	150,000.00
3570	EEA/CFAS	250,000.00	0.00	0.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	250,000.00
			0.00		2,432,500.00	46,000.00	2,386,500.00	13,867.91	468,321.22	169,310.53	2,418,632.09	0.00	2,418,632.09
Total Title 3 (R0)		2,307,000.00	760,941.72	-47,221.00	3,146,220.72	729,755.31	2,416,465.41	13,867.91	468,321.22	169,310.53	2,418,632.09	76,088.97	2,587,942.62

Total title 3 (R0)

All amounts in euro

Part VI

Situation of the assigned revenues of 2003 on 31.12.2004 (C5)

Posts	Headings	Carried over from 2003	Additional carried over from 2003	Payments	Carry forward
Title 1	Staff expenditure	21,166.14	18,204.84	4,574.17	34,796.81
Title 2	Administrative expenditure	30,163.87	1,901.20	30,158.74	1,906.33
Title 3	Operational expenditure	160,998.89	6,972.22	7,935.73	160,036.38
Total C5		212,328.90	27,078.26	42,668.64	196,738.52

Posts	Headings	Carried over from 2003	Additional carried over from 2003	Payments	Carry forward
1100	Basic salaries	0.00		0.00	0.00
1101	Family allowances	0.00		0.00	0.00
1102	Expatriation allowances	0.00		0.00	0.00
1103	Secretarial allowances	0.00		0.00	0.00
1104	Travel allowance	0.00		0.00	0.00
1111	Auxiliaries	7,727.17		0.00	7,727.17
1112	Local staff	0.00		0.00	0.00
1113	Other external staff/expertise	0.00		0.00	0.00
1114	Agency staff	2,445.43		2,445.43	0.00
1115	National Experts on Detachment	0.00		0.00	0.00
1116	Assistance technique	0.00		0.00	0.00
1117	Visiting Scientists	0.00		0.00	0.00
1120	Employers' social security contributions	0.00		0.00	0.00
1121	Unemployment contributions	0.00		0.00	0.00
1140	Birth allowances and death grants	0.00		0.00	0.00
1141	Travel expenses for annual leave	1,065.80		0.00	1,065.80
1145	Special allowance for accounting officers and	0.00		0.00	0.00
1146	Constitution or maintenance of pension rights	0.00		0.00	0.00
1150	Overtime	0.00		0.00	0.00
1160	Salary weightings	0.00		0.00	0.00
1170	Freelance interpreters and conference officers	0.00		0.00	0.00
1172	Work sent out for translation (Luxembourg)	0.00		0.00	0.00
1200	Miscellaneous expenditure on staff recruitment	2,271.90		0.00	2,271.90
1210	Travel expenses when taking up duty or leaving the	0.00		0.00	0.00
1220	Installation, resettlement and transfer allowances	0.00		0.00	0.00
1230	Removal expenses	0.00		0.00	0.00
1240	Temporarily daily subsistence allowances	0.00		0.00	0.00
1300	Mission expenses	7,273.77	18,204.84	2,128.74	23,349.87
1400	Restaurant and canteen	0.00		0.00	0.00
1410	Medical service	0.00		0.00	0.00
1420	Language courses, retraining and further vocational	382.07		0.00	382.07
Total Title 1 (C5)		21,166.14	18,204.84	4,574.17	34,796.81

Total title 1 (C5)

All amounts in euro

Posis	Headings	Carried over from 2003	Additional carried over from 2003	Payments	Carry forward
2100	Rent of the building	6,014.60		6,014.60	0.00
2101	Deposit for lease of the building	0.00		0.00	0.00
2110	Insurance contracts for the building	0.00		0.00	0.00
2120	Water, gas, electricity and heating	1,433.82		1,433.82	0.00
2130	Cleaning and maintenance	0.00		0.00	0.00
2140	Fitting-out of premises	0.00		0.00	0.00
2150	Security and surveillance of the building	0.00		0.00	0.00
2190	Other expenditure	0.00		0.00	0.00
2200	Purchase of office machinery	0.00		0.00	0.00
2201	Hire of office machinery	0.00		0.00	0.00
2202	Maintenance, use and repair	6,045.95		6,045.95	0.00
2210	Purchase of furniture	0.00		0.00	0.00
2211	Hire of furniture	0.00		0.00	0.00
2213	Maintenance, use and repair	0.00		0.00	0.00
2220	Purchase of equipment	0.00		0.00	0.00
2222	Hire of equipment	0.00		0.00	0.00
2223	Maintenance, use and repair	0.00		0.00	0.00
2230	Initial transport equipment	0.00		0.00	0.00
2231	Hire transport equipment	0.00		0.00	0.00
2240	Data-processing equipment	0.00		0.00	0.00
2241	Software development	0.00		0.00	0.00
2242	Other external services	0.00		0.00	0.00
2250	Library expenses, purchase of books	0.00		0.00	0.00
2251	Subscriptions to newspapers and periodicals	0.00		0.00	0.00
2252	Access to data bases and data acquisition	0.00		0.00	0.00
2300	Offices supplies, purchase	0.00		0.00	0.00
2301	Office supplies, hire	0.00		0.00	0.00
2302	Paper and Stationery	0.00		0.00	0.00
2310	Postage on correspondence and delivery charges	9,590.23	1,901.20	9,585.10	1,906.33
2311	Telephone, telegraph, telex, radio, television, fax	7,079.27		7,079.27	0.00
2312	Transport charges	0.00		0.00	0.00
2320	Bank charges	0.00		0.00	0.00
2321	Exchange rate losses	0.00		0.00	0.00
2330	Legal expenses	0.00		0.00	0.00
2340	Damages	0.00		0.00	0.00
2350	Work sent out for translation (Luxembourg)	0.00		0.00	0.00
2390	Miscellaneous insurance	0.00		0.00	0.00
2391	Other administrative expenditures	0.00		0.00	0.00
2400	Entertainment and representation expenses	0.00		0.00	0.00
2501	Management Board, Scientific Committee	0.00		0.00	0.00
2502	Expert meetings	0.00		0.00	0.00
2700	Publications	0.00		0.00	0.00
Total Title 2 (C5)		30,163.87	1,901.20	30,158.74	1,906.33

Total title 2 (C5)

All amounts in euro

Posts	Headings	Carried over from 2003	Additional carried over from 2003	Payments	Carry forward
3100	Expert meetings	0.00	4,380.97	0.00	4,380.97
3110	Work sent out for translation (Luxembourg)	150,000.00		0.00	150,000.00
3200	General Specific Ad-hoc Activities	0.00		0.00	0.00
3210	Ad-hoc Activities	0.00		0.00	0.00
3211	Socio-economic data	0.00		0.00	0.00
3212	Pressures	0.00		0.00	0.00
3213	State and Quality	0.00		0.00	0.00
3220	Ad-hoc Activities	0.00		0.00	0.00
3221	Environmental Issues	0.00		0.00	0.00
3222	Regional Assessments	0.00		0.00	0.00
3223	Sectors and Instruments	0.00		0.00	0.00
3224	Research Dissemination & Emerging Issues	0.00		0.00	0.00
3230	Ad-hoc Activities	0.00		0.00	0.00
3231	The five year report	0.00		0.00	0.00
3232	Regular indicator-based report	0.00		0.00	0.00
3240	Ad-hoc Activities	0.00		0.00	0.00
3241	Scenarios, Methodologies, Guidelines	0.00		0.00	0.00
3242	Data and Information management	0.00		0.00	0.00
3243	Public access to environmental information -	0.00		0.00	0.00
3244	Institutional networking	0.00		0.00	0.00
3250	Ad-hoc Activities	0.00		0.00	0.00
3251	Information and Networking Technology	2,100.46	2,591.25	2,100.46	0.00
3252	Information capacities and services	8,898.43		5,835.27	5,654.41
Total Title 3 (C5)		160,998.89	6,972.22	7,935.73	160,035.38

Total title 3 (C5)

All amounts in euro

Part VII

Situation of the assigned revenues of 2004 refunds on 31.12.2004 (C4)

Posts Headings	Final credits	Commitments	Credits not used	Payments	Committed but not yet paid	Automatic carried over
Title 1 Staff expenditure	27,930.25	0.00	27,930.25	0.00	0.00	27,930.25
Title 2 Administrative expenditure	24,395.32	4,682.19	19,713.13	4,682.19	0.00	19,713.13
Title 3 Operational expenditure	44,916.85	0.00	44,916.85	0.00	0.00	44,916.85
Total C4	97,242.42	4,682.19	92,560.23	4,682.19	0.00	92,560.23

Total C4

Posts	Headings	Final credits	Commitments	Credits not used	Payments	Committed but not yet paid	Automatic carried over
1100	Basic salaries	6,815.28	0.00	6,815.28	0.00	0.00	6,815.28
1101	Family allowances	1,031.62	0.00	1,031.62	0.00	0.00	1,031.62
1102	Expatriation allowances	1,184.62	0.00	1,184.62	0.00	0.00	1,184.62
1103	Secretarial allowances	0.00	0.00	0.00	0.00	0.00	0.00
1104	Travel allowance	0.00	0.00	0.00	0.00	0.00	0.00
1111	Auxiliaries	0.00	0.00	0.00	0.00	0.00	0.00
1112	Local staff	0.00	0.00	0.00	0.00	0.00	0.00
1113	Other external staff/expertise	0.00	0.00	0.00	0.00	0.00	0.00
1114	Agency staff	0.00	0.00	0.00	0.00	0.00	0.00
1115	National Experts on Detachment	0.00	0.00	0.00	0.00	0.00	0.00
1116	Assistance technique	0.00	0.00	0.00	0.00	0.00	0.00
1117	Visiting Scientists	0.00	0.00	0.00	0.00	0.00	0.00
1120	Employers' social security contributions	0.00	0.00	0.00	0.00	0.00	0.00
1121	Unemployment contributions	0.00	0.00	0.00	0.00	0.00	0.00
1140	Birth allowances and death grants	0.00	0.00	0.00	0.00	0.00	0.00
1141	Travel expenses for annual leave	0.00	0.00	0.00	0.00	0.00	0.00
1145	Special allowance for accounting officers B36	0.00	0.00	0.00	0.00	0.00	0.00
1146	Constitution or maintenance of pension rights	0.00	0.00	0.00	0.00	0.00	0.00
1150	Overtime	0.00	0.00	0.00	0.00	0.00	0.00
1160	Salary weightings	2,919.07	0.00	2,919.07	0.00	0.00	2,919.07
1170	Freelance interpreters and conference officers	0.00	0.00	0.00	0.00	0.00	0.00
1172	Work sent out for translation (Luxembourg)	0.00	0.00	0.00	0.00	0.00	0.00
1200	Miscellaneous expenditure on staff recruitment	0.00	0.00	0.00	0.00	0.00	0.00
1210	Travel expenses	0.00	0.00	0.00	0.00	0.00	0.00
1220	Installation, resettlement and transfer allowances	4,944.60	0.00	4,944.60	0.00	0.00	4,944.60
1230	Removal expenses	0.00	0.00	0.00	0.00	0.00	0.00
1240	Temporarily daily subsistence allowances	0.00	0.00	0.00	0.00	0.00	0.00
1300	Mission expenses	11,035.06	0.00	11,035.06	0.00	0.00	11,035.06
1400	Restaurant and canteen	0.00	0.00	0.00	0.00	0.00	0.00
1410	Medical service	0.00	0.00	0.00	0.00	0.00	0.00
1420	Language courses, retraining etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total Title 1 (C4)		27,930.25	0.00	27,930.25	0.00	0.00	27,930.25

Total Title 1 (C4)

All amounts in euro

Posts	Headings	Final credits	Commitments	Credits not used	Payments	Committed but not yet paid	Automatic carried over
2100	Rent of the building	5,365.14	3,541.06	1,824.08	3,541.06	0.00	1,824.08
2101	Deposit for lease of the building	0.00	0.00	0.00	0.00	0.00	0.00
2110	Insurance contracts for the building	0.00	0.00	0.00	0.00	0.00	0.00
2120	Water, gas, electricity and heating	1,135.15	0.00	1,135.15	0.00	0.00	1,135.15
2130	Cleaning and maintenance	0.00	0.00	0.00	0.00	0.00	0.00
2140	Fitting-out of premises	0.00	0.00	0.00	0.00	0.00	0.00
2150	Security and surveillance of the building	0.00	0.00	0.00	0.00	0.00	0.00
2190	Other expenditure	0.00	0.00	0.00	0.00	0.00	0.00
2200	Purchase of office machinery	0.00	0.00	0.00	0.00	0.00	0.00
2201	Hire of office machinery	0.00	0.00	0.00	0.00	0.00	0.00
2202	Maintenance, use and repair	127.78	0.00	127.78	0.00	0.00	127.78
2210	Purchase of furniture	1,743.51	1,141.13	602.38	1,141.13	0.00	602.38
2211	Hire of furniture	0.00	0.00	0.00	0.00	0.00	0.00
2213	Maintenance, use and repair	0.00	0.00	0.00	0.00	0.00	0.00
2220	Purchase of equipment	0.00	0.00	0.00	0.00	0.00	0.00
2222	Hire of equipment	0.00	0.00	0.00	0.00	0.00	0.00
2223	Maintenance, use and repair	0.00	0.00	0.00	0.00	0.00	0.00
2230	Initial transport equipment	0.00	0.00	0.00	0.00	0.00	0.00
2231	Hire transport equipment	0.00	0.00	0.00	0.00	0.00	0.00
2240	Data-processing equipment	0.00	0.00	0.00	0.00	0.00	0.00
2241	Software development	8,037.61	0.00	8,037.61	0.00	0.00	8,037.61
2242	Other external services	0.00	0.00	0.00	0.00	0.00	0.00
2250	Library expenses, purchase of books	0.00	0.00	0.00	0.00	0.00	0.00
2251	Subscriptions to newspapers and periodicals	62.45	0.00	62.45	0.00	0.00	62.45
2252	Access to data bases and data acquisition	0.00	0.00	0.00	0.00	0.00	0.00
2300	Offices supplies, purchase	0.00	0.00	0.00	0.00	0.00	0.00
2301	Office supplies, hire	0.00	0.00	0.00	0.00	0.00	0.00
2302	Paper and Stationery	0.00	0.00	0.00	0.00	0.00	0.00
2310	Postage on correspondence and delivery charges	3,724.63	0.00	3,724.63	0.00	0.00	3,724.63
2311	Telephone, telegraph, telex, radio, television, fax	4,199.05	0.00	4,199.05	0.00	0.00	4,199.05
2320	Bank charges	0.00	0.00	0.00	0.00	0.00	0.00
2321	Exchange rate losses	0.00	0.00	0.00	0.00	0.00	0.00
2330	Legal expenses	0.00	0.00	0.00	0.00	0.00	0.00
2340	Damages	0.00	0.00	0.00	0.00	0.00	0.00
2350	Work sent out for translation (Luxembourg)	0.00	0.00	0.00	0.00	0.00	0.00
2390	Miscellaneous insurance	0.00	0.00	0.00	0.00	0.00	0.00
2391	Other administrative expenditures	0.00	0.00	0.00	0.00	0.00	0.00
2400	Entertainment and representation expenses	0.00	0.00	0.00	0.00	0.00	0.00
2501	Management Board, Scientific Committee	0.00	0.00	0.00	0.00	0.00	0.00
2502	Expert meetings	0.00	0.00	0.00	0.00	0.00	0.00
2700	Publications	0.00	0.00	0.00	0.00	0.00	0.00
Total Title 2 (C4)		24,395.32	4,682.19	19,713.13	4,682.19	0.00	19,713.13

Total Title 2 (C4)

Posts	Headings	Final credits	Commitments	Credits not used	Payments	Committed but not yet paid	Automatic carried over
3100	Expert meetings	0.00	0.00	0.00	0.00	0.00	0.00
3110	Work sent out for translation (Luxembourg)	0.00	0.00	0.00	0.00	0.00	0.00
3200	General Specific Ad-hoc Activities	0.00	0.00	0.00	0.00	0.00	0.00
3210	Ad-hoc Activities	0.00	0.00	0.00	0.00	0.00	0.00
3211	Socio-economic data	0.00	0.00	0.00	0.00	0.00	0.00
3212	Pressures	0.00	0.00	0.00	0.00	0.00	0.00
3213	State and Quality	38,344.00	0.00	38,344.00	0.00	0.00	38,344.00
3220	Ad-hoc Activities	0.00	0.00	0.00	0.00	0.00	0.00
3221	Environmental Issues	0.00	0.00	0.00	0.00	0.00	0.00
3222	Regional Assessments	0.00	0.00	0.00	0.00	0.00	0.00
3223	Sectors and Instruments	0.00	0.00	0.00	0.00	0.00	0.00
3224	Research Dissemination & Emerging Issues	0.00	0.00	0.00	0.00	0.00	0.00
3230	Ad-hoc Activities	0.00	0.00	0.00	0.00	0.00	0.00
3231	The five year report	0.00	0.00	0.00	0.00	0.00	0.00
3232	Regular indicator-based report	0.00	0.00	0.00	0.00	0.00	0.00
3240	Ad-hoc Activities	0.00	0.00	0.00	0.00	0.00	0.00
3241	Scenarios, Methodologies, Guidelines	0.00	0.00	0.00	0.00	0.00	0.00
3242	Data and Information management	0.00	0.00	0.00	0.00	0.00	0.00
3243	Public access to environmental information -	0.00	0.00	0.00	0.00	0.00	0.00
3244	Institutional networking	0.00	0.00	0.00	0.00	0.00	0.00
3250	Ad-hoc Activities	0.00	0.00	0.00	0.00	0.00	0.00
3251	Information and Networking Technology	0.00	0.00	0.00	0.00	0.00	0.00
3252	Information capacities and services	0.00	0.00	0.00	0.00	0.00	0.00
3321	IT infrastructure/quality assurance	3,839.88	0.00	3,839.88	0.00	0.00	3,839.88
3323	ITS/Communications	2,732.97	0.00	2,732.97	0.00	0.00	2,732.97
Total Title 3 (C4)		44,916.85	0.00	44,916.85	0.00	0.00	44,916.85

Total Title 3 (C4)

All amounts in euro

Part VIII

Ledger account balances 31.12.2004

EEA ledger account balance 31.12.2004

ledger account	ledger account		
24000 Furniture	100150 Deposit	482,966.50	432,010.31
240001 IT Equipment	100050 Furniture	891,487.14	2,404,014.33
288100 Deposit	120201 Depreciation	432,010.31	-1,921,047.83
310000 Office supplies	120203 Acc depreciation	31,635.57	0.00
	120205 Phased out		0.00
	100051 IT Equipment		2,166,037.56
	120202 Depreciation		-1,274,550.42
	120204 Acc depreciation		0.00
	120205 Phased out		0.00
	100100 Office supplies		31,635.57
			1,838,099.52
590401 VAT	140000 Benefice reported		-6,360,290.55
590402 VAT	800000 Carry over	41,068.03	5,673,878.41
590403 VAT	800001 Carry over grants	391,646.96	2,708,182.95
	411000 Carry over C4	455,844.82	92,560.23
	411001 Carry over C5		196,738.52
		888,559.81	
400403 BO403/Contr. temporaire	400400 BO400/Impots	67.57	1,850.28
430201 Secu auxiliaire	400401 BO401/Pensions	86,568.52	11,078.60
452020 Receivables (staff)	450061 Net temporarie	22,075.91	4,133.76
410100 Recovery orders			17,062.64
		108,712.00	
		41,947.36	
493000 Prepayments	455100 Social security aux		75,325.16
	460010 Sickness assurance		947.64
	458000 Unemployment insurance		361.76
	456220 Accident insurance		195.40
510000 Nordea	490100 TVA vehicle	212,772.32	3,818.16
510001 Nordea	499500 Returned payments	424,351.21	44,179.26
510005 Fortis		504,028.70	
510007 Fortis GBP		330.02	
510009 Fortis		290.12	
510003 Nordea Imprest	451100 Recovery orders		38,343.90
		1,141,772.37	
		39,443.31	
		4,329,403.00	
			4,329,403.00