



# Annual accounts for the European Environment Agency

## Financial year 2008

*Copenhagen, 18 May 2009*

# FINANCIAL YEAR 2008

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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, 18 May 2009



Anne-Li Hartmann-FitzGerald  
Accounting Officer

## 2 Presentation of the annual accounts

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

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

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

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

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

<sup>1</sup> 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 26 March 2003.

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

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

The final annual accounts will be published in the Official Journal of the European Communities together with the statement of assurance given by the Court of Auditors by 31 October of the following year in accordance with Article 83 of the Financial Regulation.

### 3 Financial Statements of the European Environment Agency

#### 3.1 Balance sheet – Assets

	Note	31.12.2008	31.12.2007
<i>EUR</i>			
<b>NON CURRENT ASSETS</b>			
Intangible fixed assets	1	353,086.71	329,501.65
<b>Tangible fixed assets</b>	1		
Building fitting-out		140,074.79	0.00
Equipment		345,856.99	487,356.78
Computer hardware		699,794.53	743,615.24
Furniture		286,981.08	323,741.15
Long-term receivables	2	523,168.99	500,534.17
<b>TOTAL NON CURRENT ASSETS</b>		<b>2,348,963.09</b>	<b>2,384,748.99</b>
<b>CURRENT ASSETS</b>			
<b>Short-term pre-financing</b>			
Short-term pre-financing	3	172,324.10	216,857.96
<b>Short-term receivables</b>			
Current receivables	4	612,736.29	667,695.40
Sundry receivables		53,394.32	15,345.17
Deferrals and accruals	5	2,739,380.33	1,494,841.56
Short-term receivables with consolidated EC entities	6	1,887,150.00	1932.52
Cash and cash equivalents	7	5,652,580.48	7,798,896.49
<b>TOTAL CURRENT ASSETS</b>		<b>11,117,565.52</b>	<b>10,195,569.10</b>
<b>TOTAL</b>		<b>13,466,528.61</b>	<b>12,580,318.09</b>

#### 3.2 Balance sheet – Liabilities

	Note	31.12.2008	31.12.2007*
<i>EUR</i>			
<b>CAPITAL</b>			
Accumulated surplus/deficit		5,146,732.23	4,769,638.76
Economic result of the year - profit+/loss-		98,111.74	377,093.47
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>5,244,843.97</b>	<b>5,146,732.23</b>
<b>CURRENT LIABILITIES</b>			
Current payables		82,196.58	270,241.34
Sundry payables		67,068.66	17,091.30
Deferrals and accruals	8	4,463,638.99	3,173,714.66
Grant pre-financing received from consolidated EC entities	9	3,086,255.00	3,593,219.00
Grant pre-financing received from non-consolidated entities		270,000.00	130,000.00
Other accounts payable against consolidated EC entities		252,525.41	249,319.56
<b>TOTAL CURRENT LIABILITIES</b>		<b>8,221,684.64</b>	<b>7,433,585.86</b>
<b>TOTAL</b>		<b>13,466,528.61</b>	<b>12,580,318.09</b>

\* The amounts have been reclassified compared to final annual accounts 2007 previously published to enable a more accurate specification of the amounts relating to grants received.

### 3.3 Economic outturn account

EUR

	Note	2008	2007
Revenues from administrative operations		138,395.30	539,982.73
Operating revenue	10	39,447,875.02	35,533,190.37
<b>TOTAL OPERATING REVENUE</b>		<b>39,586,270.32</b>	<b>36,073,173.10</b>
Administrative expenses			
Staff expenses		-17,091,048.31	-16,483,391.98
Fixed asset related expenses		-883,072.60	-866,641.53
Pensions		0	0
Other administrative expenses		-5,549,119.87	-4,939,599.31
Operating expenses			
Other operating expenses	11	-15,973,240.92	-13,446,008.90
<b>TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES</b>		<b>-39,496,481.70</b>	<b>-35,735,641.72</b>
<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>		<b>89,788.62</b>	<b>337,531.38</b>
Financial revenues		11,059.17	46,090.94
Financial expenses		-2,736.05	-6,528.85
<b>SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES</b>		<b>8,323.12</b>	<b>39,562.09</b>
<b>SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS</b>		<b>0</b>	<b>0</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>98,111.74</b>	<b>377,093.47</b>

### 3.4 Cash flow statement

EUR

	2008	2007
<b>Cash Flows from ordinary activities</b>		
<b>Surplus/(deficit) from ordinary activities</b>	<b>98,111.74</b>	<b>377,093.47</b>
<i>Adjustments</i>		
Amortization (intangible fixed assets) +	195,204.02	178,794.62
Depreciation (tangible fixed assets) +	683,790.13	683,401.01
Increase/(decrease) in Provisions for risks and liabilities	0.00	13,996.77
(Increase)/decrease in Short term Pre-financing	44,533.86	934,091.10
(Increase)/decrease in Long term Receivables	-22,634.82	-6,880.25
(Increase)/decrease in Short term Receivables	1,177,873.48	-692,108.28
(Increase)/decrease in Receivables related to consolidated EC entities	-4,290,719.77	148,067.48
Increase/(decrease) in Accounts payable	1,289,970.52	-2,107,420.04
Increase/(decrease) in Liabilities related to consolidated EC entities	-501,871.74	2,723,149.73
(Gains)/losses on sale of Property, plant and equipment	6,750.26	19,156.60
<b>Net cash Flow from operating activities</b>	<b>-1,318,992.32</b>	<b>2,271,342.21</b>
<b>Cash Flows from investing activities</b>		
Purchase of tangible and intangible fixed assets (-)	-827,323.69	-569,698.51
<b>Net cash flow from investing activities</b>	<b>-827,323.69</b>	<b>-569,698.51</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>-2,146,316.01</b>	<b>1,701,643.70</b>

### 3.5 Statement of change in capital

EUR

Capital	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
	Fair value reserve	Other reserves			
<b>Balance as of 31 December 2007</b>	0.00	0.00	4,769,638.76	377,093.47	5,146,732.23
Other	0.00	0.00	0.00	0.00	0.00
Fair value movements					
Allocation of the Economic Result of Previous Year			377,093.47	-377,093.47	0.00
Economic result of the year	0.00	0.00		98,111.74	98,111.74
<b>Balance as of 31 December 2008</b>			<b>5,146,732.23</b>	<b>98,111.74</b>	<b>5,244,843.97</b>

### 3.6 Notes to the Financial statements

#### 3.6.1 Notes to the Balance sheet

##### 1. Fixed assets

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

Intangible fixed assets consist of computer software.

After a recommendation from the Court of Auditors, the Agency will from 2008 onwards capitalize material costs for fitting-out the leaseheld 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 2008 are set out in the following table:

	<i>EUR</i>				
	Computer Software	Equipment	Computer Hardware	Furniture	Building Fitting-out
Gross carrying amounts 1.1.2008	810,558.29	1,887,745.04	2,145,455.81	1,019,677.04	0.00
Additions	218,789.08	83,317.49	357,033.63	20,736.34	147,447.15
Disposals		-140,841.16	-85,063.36	-16,767.36	
Other changes			-740.17	0.12	
<b>Gross carrying amounts 31.12.2008</b>	<b>1,029,347.37</b>	<b>1,830,221.37</b>	<b>2,416,685.91</b>	<b>1,023,646.14</b>	<b>147,447.15</b>
Accumulated depreciation and impairment 1.1.2008	-481,056.64	-1,400,388.26	-1,401,840.57	-695,935.89	0.00
Depreciation	-195,204.02	-222,519.02	-396,675.68	-57,138.67	-7,372.36
Disposals		138,627.30	82,355.23	16,409.50	
Other changes		-84.40	-730.36		
<b>Accumulated depreciation and impairment 31.12.2008</b>	<b>-676,260.66</b>	<b>-1,484,364.38</b>	<b>-1,716,891.38</b>	<b>-736,665.06</b>	<b>-7,372.36</b>
<b>Net carrying amounts 31.12.2008</b>	<b>353,086.71</b>	<b>345,856.99</b>	<b>699,794.53</b>	<b>286,981.08</b>	<b>140,074.79</b>

##### 2. Long term receivables

The amount booked as long term receivables, EUR 523,168.99, refers to the deposit paid for the premises rented at Kongens Nytorv in Copenhagen.

##### 3. Short term pre-financing

At the end of the year 2008 a total amount of EUR 172,324.10 was outstanding in respect of pre-financing given to contractors.



#### 4. Current receivables

Current receivables, EUR 612,736.29 refer to recovery orders which are outstanding at the end of the year. Of the total amount, 99 % refers to recoverable VAT.

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

Of the outgoing balance, EUR 2,739,380.33, the main part, EUR 2,688,818.88, refers to accrued revenues in respect of grant agreements for which pre-financing is outstanding at the end of the year.

Grant Agreement	2008		2007	
	Outstanding pre-financing	Accrued revenue	Outstanding pre-financing	Accrued revenue
EuropeAid 4/DG ENLARG	366,255.00	719,900.00	366,255.00	162,026.66
CLC-GMES/DG ENV	2,560,000.00	1,543,702.29	2,560,000.00	573,809.70
TACIS/DG AIDCO	0.00	0.00	666,964.00	550,623.65
EuropeAid 5/DG ENLARG	160,000.00	141,900.00	--	--
<b>Sub-total consolidated entities</b>	<b>3,086,255.00</b>	<b>2,405,502.29</b>	<b>3,593,219.00</b>	<b>1,286,460.01</b>
Potsdam/ Federal Ministry DE	270,000.00	283,316.59	130,000.00	--
<b>Grand total</b>	<b>3,356,255.00</b>	<b>2,688,818.88</b>	<b>3,723,219.00</b>	<b>1,286,460.01</b>

#### 6. Short term receivables with consolidated EC entities

The outgoing balance of EUR 1,887,150.00 includes two separate amounts; EUR 1,407,150.00 is the part of the contribution for 2008 from Turkey which was not paid to the Agency during the financial year, and 480,000.00 which is an outstanding recovery order regarding the CLC-GMES grant. Both amounts are administrated by DG Environment, hence presented under Short term receivables with consolidated EC entities.

#### 7. Cash and cash equivalent

At the end of the year 2008, the Agency held bank accounts in Danish kroner and Euro, in Denmark and Belgium.

*EUR*

Bank	2008	2007
Fortis Bank (EUR)	420,359.40	4,340,962.87
Fortis Bank (DKK)	274,317.61	27,124.81
Nordea (EUR)	178,023.28	438.64
Nordea (DKK)	4,739,317.92	3,332,562.44
CSS (EUR)	30,895.65	78,841.63
Imprest account (DKK)	9,666.62	18,966.10
<b>Sum</b>	<b>5,652,580.48</b>	<b>7,798,896.49</b>

The imprest account is set up in order to enable cash payments of daily subsistence and travel costs for meeting participants from non-EEA member countries for meetings taking place on the Agency's premises, and in the case of meetings financed by the CARDS programme, meetings held in the West Balkan countries.

## 8. Deferrals and accruals (liability)

The total amount of 4.463.638,99 EUR consists of two parts; EUR 4.241.351,42 which is an estimate by the authorising officers of the cost incurred for services and goods received in the year 2008 but not paid for by the end of the year, and EUR 222.287,57 which is a provision for the cost of annual leave incurred but not taken during the year.

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

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

### 3.6.2 Notes to the Economic outturn account

## 10. Operating revenues

The operating revenues of the year 2008 amounts to EUR 39,447,875.02 and can be specified as follows:

<i>EUR</i>		
Revenue source	2008	2007*
European Commission subsidy	31,672,000.00	28,950,000.00
Contribution from the EFTA countries	756,960.80	660,060.00
Contributions from the PECO countries		
Turkey	3,127,000.00	3,127,000.00
Switzerland	1,167,778.00	1,070,000.00
Grants from consolidated EC entities		
CIFAS/DG AGRI		45,112.34
EuropeAid3/DG ENLARG		747,658.68
EuropeAid4/DG ENLARG	557,873.34	162,026.66
EuropeAid5/DG ENLARG	141,900.00	
CLC-GMES/DG ENV	1,449,892.59	573,809.70
EECCA-Tacis/DG AIDCO	280,164.83	194,957.65
Grants from non-consolidated EC entities		
Potsdam	283,316.59	
Exchange rate gains	10,988.87	2,565.34
<b>Sum</b>	<b>39,447,875.02</b>	<b>35,533,190.37</b>

\* The amounts have been reclassified compared to final annual accounts 2007 previously published to enable a more accurate specification of the amounts relating to grants received.

## 11. Operating expenses

The operating expenses of the year 2008 amounts to EUR 15,973,240.92 and can be specified as follows:

	<i>EUR</i>	
Specification of operating expenses	2008	2007
Meetings	1 183 011.82	513 707.66
Publication and graphic services	196 163.34	280 014.23
IT infrastructure/quality assurance	585 260.37	560 981.57
ITS/Communications	489 163.50	584 979.70
Corporate affairs/Communications	435 971.44	591 837.89
Translations/ Translation Centre Lux	771 152.00	483 923.64
ETC ACC - Air and Climate Change	2 150 275.01	3 010 674.19
ETC WTR - Water	1 175 184.72	916 637.50
ETC NPB - Nature Protection and Biodiver	1 043 054.08	861 702.97
ETC LUSI - Land use and spatial info.	1 489 642.17	959 911.44
ETC - Waste and material flows	1 022 196.58	980 545.44
Air emission (2004)	0.00	- 12 543.31
Regular cross-cutting assessm. (2004)	0.00	- 4 612.61
Providing an information system	3 489 139.41	1 839 270.96
Climate change and energy	262 973.68	143 902.56
Nature and Biodiversity	443 834.29	183 401.83
Water and Agriculture	25 292.51	295 234.66
Water and Transport	181 522.01	292 708.16
EEA in the wider world	51 400.00	232 716.00
Sustainable use and man. of nat. resourc	3 920.00	29 289.00
Land use and landscapes	384 256.75	156 406.75
Scenarios	233 884.01	123 089.47
Integrated Assessments and Supporting s	208 646.74	334 991.90
Effectiveness evaluations EDO	145 565.00	77 885.00
Exchange rate loss	1 731.49	9,352.30
<b>Sum</b>	<b>15,973,240.92</b>	<b>13,446,008.90</b>

### 3.6.3 Accounting principles, rules and methods

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

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

## Transactions and balances

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

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

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

## Fixed assets

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

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

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

Type of asset	Straight line depreciation rate
Intangible assets	25%
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.

## **3.7 Contingent liabilities and off the balance sheet items**

Per 31 December 2008, the Agency had agreements with several contractors/suppliers amounting to 2,7 MEUR. These agreements relate mainly to operational projects and are covered by budgetary commitments in 2008. The Agency also has rent agreements with Nordea Ejendomsinvestering A/S. The rent cost for the remaining rent period until September 2010 amounts to 2,6 MEUR.

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.

### 3.8 Related party disclosures

	2008	2007
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

EUR

	Note	2008	2007
<b>REVENUE</b>			
Commission subsidy (for the operating budget of the agency)		31,672,000.00	28,950,000.00
Other contributions and funding via the Commission		3,968,413.30	8,478,909.32
Other donors		247,850.00	350,000.05
Other revenue		81,332.63	347,868.76
<b>TOTAL REVENUE (a)</b>	<b>12</b>	<b>35,969,595.93</b>	<b>38,126,778.13</b>
<b>EXPENDITURE</b>			
<b>Title I: Staff</b>			
Payments		-18,856,766.33	-18,051,707.73
Appropriations carried over		-361,278.39	-271,367.40
<b>Title II: Administrative Expenses</b>			
Payments		-3,465,118.99	-3,231,230.80
Appropriations carried over		-466,909.40	-765,042.38
<b>Title III: Operating Expenditure</b>			
Payments		-11,321,568.27	-10,525,742.46
Appropriations carried over		-6,507,150.65	-8,023,042.04
<b>TOTAL EXPENDITURE (b)</b>	<b>13</b>	<b>-40,978,792.03</b>	<b>-40,868,132.81</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>		<b>-5,009,196.10</b>	<b>-2,741,354.68</b>
Cancellation of unused payment appropriations carried over from prev. year		511,149.64	548,186.15
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue		4,165,950.94	5,971,590.02
Exchange differences for the year		9,257.48	-6,786.96
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>		<b>-322,838.04</b>	<b>3,771,634.53</b>
Balance year N-1		-1,023,578.93	-4,795,213.46
Positive balance from year N-1 reimbursed in year N to the Commission		0.00	0.00
<b>Result used for determining amounts in general accounting</b>		<b>-1,346,416.97</b>	<b>-1,023,578.93</b>
<b>Commission subsidy</b>		<b>31,672,000.00</b>	<b>28,950,000.00</b>
<b>Pre-financing to be reimbursed by agency to Commission in year N+1</b>		<b>0.00</b>	<b>0.00</b>

#### 4.1.1 Notes to the Budget outturn account

##### 12. Budgetary revenues

The budgetary revenues for the financial year 2008 amounts to EUR 35,969,595.93. Below is a specification of the amount and comparative figures for the year 2007.

<i>EUR</i>		
Source	2008	2007
European Commission subsidy	31,672,000.00	28,950,000.00
EFTA contribution	756,960.80	660,060.00
New member countries	2,887,628.00	4,347,000.00
Earmarked revenues (grants)	571,674.50	3,821,849.37
Bank interest	40,540.34	36,632.04
Other	40,792.29	311,236.72
<b>Sum</b>	<b>35,969,595.93</b>	<b>38,126,778.13</b>

##### 13. Budgetary expenditure

The total payments can be specified as follows:

	C1	C4	C5	R0	Sum
Title 1	18,795,580.15	579.43	16,592.41	44,014.34	<b>18,856,766.33</b>
Title 2	2,951,916.95	9,922.18	346,142.38	157,137.48	<b>3,465,118.99</b>
Title 3	9,539,414.58	0.00	97,678.44	1,684,475.25	<b>11,321,568.27</b>
<b>Sum</b>	<b>31,286,911.68</b>	<b>10,501.61</b>	<b>460,413.23</b>	<b>1,885,627.07</b>	<b>33,643,453.59</b>

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

	C1	C4	C5	R0	Sum
Title 1	308,900.52	16,329.16	30,008.37	6,040.34	<b>361,278.39</b>
Title 2	429,543.27	6,054.99	1,694.47	29,616.67	<b>466,909.40</b>
Title 3	4,503,859.16	7,348.53	9,428.99	1,986,513.97	<b>6,507,150.65</b>
<b>Sum</b>	<b>5,242,302.95</b>	<b>29,732.68</b>	<b>41,131.83</b>	<b>2,022,170.98</b>	<b>7,335,338.44</b>

The carryover of C1 payment credits from 2008 to 2009 was EUR 5,242,302.95 which is slightly higher than the previous year (4,89 MEUR).

Cancellation of unused payment appropriations carried over from previous year (C8 funds) amounted to EUR 511,149.64 (548 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	7,733,096.00	7,682,442.72	50,653.28	7,733,096.00	7,682,442.72	0.00	0.00	0.00	50,653.28
1101	Family allowance	888,000.00	883,254.66	4,745.34	888,000.00	883,254.66	0.00	0.00	0.00	4,745.34
1102	Expatriation allowances	1,011,000.00	1,009,956.92	1,043.08	1,011,000.00	1,009,956.92	0.00	0.00	0.00	1,043.08
1103	Secretarial allowances	24,072.00	23,940.27	131.73	24,072.00	23,940.27	0.00	0.00	0.00	131.73
1104	Travel allowances	893.00	893.00	0.00	893.00	892.32	0.68	0.00	0.68	0.68
1111	Contract agents -remuneration	1,951,000.00	1,950,560.94	439.06	1,951,000.00	1,950,560.94	0.00	0.00	0.00	439.06
1112	National Experts on secondment	1,337,048.00	1,337,048.00	0.00	1,337,048.00	1,337,047.76	0.24	0.00	0.24	0.24
1113	Interim staff - remuneration	205,800.00	205,800.00	0.00	205,800.00	170,778.07	35,021.93	35,021.93	0.00	0.00
1120	Employer's Social Security contributions	331,000.00	327,403.54	3,596.46	331,000.00	327,403.54	0.00	0.00	0.00	3,596.46
1121	Unemployment contribution	100,000.00	99,188.47	811.53	100,000.00	99,188.47	0.00	0.00	0.00	811.53
1140	Birth allowances and death grants	1,600.00	1,600.00	0.00	1,600.00	1,586.48	13.52	0.00	13.52	13.52
1141	Travel expenses for annual leave	235,150.00	235,150.00	0.00	235,150.00	235,148.89	1.11	0.00	1.11	1.11
1160	Salary weightings	3,320,930.00	3,291,261.05	29,668.95	3,320,930.00	3,291,261.05	0.00	0.00	0.00	29,668.95
1170	Freelance interpreters and conference officers	26,000.00	25,910.82	89.18	26,000.00	19,506.82	6,404.00	6,404.00	0.00	89.18
1200	Miscellaneous expenditure on staff recruitment	264,368.00	228,581.23	35,786.77	264,368.00	216,984.63	11,596.60	11,596.60	0.00	35,786.77
1300	Mission expenses	1,118,700.00	1,118,700.00	0.00	1,118,700.00	996,889.01	121,810.99	120,844.63	966.36	966.36
1400	Restaurant and canteen	210,000.00	209,087.02	912.98	210,000.00	208,963.69	123.33	0.00	123.33	1,036.31
1410	Medical service	50,000.00	47,750.00	2,250.00	50,000.00	42,278.43	5,471.57	5,471.57	0.00	2,250.00
1420	Development of competencies, organisational development	470,000.00	425,912.25	44,087.75	470,000.00	296,350.46	129,561.79	129,561.79	0.00	44,087.75
1421	Staff Team Building Events	1,146.00	1,145.02	0.98	1,146.00	1,145.02	0.00	0.00	0.00	0.98
	<b>Total Title 1</b>	<b>19,279,803.00</b>	<b>19,105,585.91</b>	<b>174,217.09</b>	<b>19,279,803.00</b>	<b>18,795,580.15</b>	<b>310,005.76</b>	<b>308,900.52</b>	<b>1,105.24</b>	<b>175,322.33</b>

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	1,203,406.00	1,203,405.86	0.14	1,203,406.00	1,203,405.86	0.00	0.00	0.00	0.14
2101	Deposits	22,094.00	22,093.92	0.08	22,094.00	22,093.92	0.00	0.00	0.00	0.08
2110	Insurance	19,567.00	19,566.54	0.46	19,567.00	19,566.54	0.00	0.00	0.00	0.46
2120	Water, gas, electricity and heating	435,000.00	435,000.00	0.00	435,000.00	404,369.07	30,630.93	30,630.93	0.00	0.00
2130	Cleaning and maintenance	195,000.00	195,000.00	0.00	195,000.00	174,668.86	20,331.14	20,331.02	0.12	0.12
2140	Fitting-out of premises	265,400.00	264,465.58	934.42	265,400.00	185,547.09	78,918.49	76,975.04	1,943.45	2,877.87
2150	Security & surveillance of the building	250,000.00	250,000.00	0.00	250,000.00	209,400.45	40,599.55	39,990.55	609.00	609.00
2190	Other expenditure	6,000.00	6,000.00	0.00	6,000.00	5,253.25	746.75	0.00	746.75	746.75
2200	Office machinery	55,000.00	55,000.00	0.00	55,000.00	46,391.47	8,608.53	8,331.61	276.92	276.92
2210	Purchase of furniture	70,000.00	69,988.56	11.44	70,000.00	24,278.56	45,710.00	45,710.00	0.00	11.44
2220	Technical equipment and installations	99,000.00	90,440.00	8,560.00	99,000.00	62,273.66	28,166.34	28,166.34	0.00	8,560.00
2240	Costs for equipment and data-processing	60,000.00	59,478.71	521.29	60,000.00	57,630.27	1,848.44	325.96	1,522.48	2,043.77
2250	Documentation and library expenditure	60,000.00	60,000.00	0.00	60,000.00	25,737.59	34,262.41	34,262.41	0.00	0.00
2300	Stationery and office supplies	70,000.00	70,000.00	0.00	70,000.00	43,600.49	26,399.51	26,399.51	0.00	0.00
2310	Postage on correspondence and delivery charges	60,000.00	60,000.00	0.00	60,000.00	55,585.37	4,414.63	4,081.73	332.90	332.90
2311	Telephone fax telegraph radio	118,741.64	117,171.81	1,569.83	118,741.64	98,601.94	18,569.87	18,569.87	0.00	1,569.83
2312	Transport charges	2,000.00	2,000.00	0.00	2,000.00	1,992.30	7.70	0.00	7.70	7.70
2320	Bank charges	5,000.00	5,000.00	0.00	5,000.00	2,195.50	2,804.50	2,804.50	0.00	0.00
2330	Legal expenses	9,000.00	9,000.00	0.00	9,000.00	0.00	9,000.00	9,000.00	0.00	0.00
2340	Administrative services provided by the EC	80,400.00	80,400.00	0.00	80,400.00	78,009.62	2,390.38	2,390.38	0.00	0.00
2341	Publications of administrative nature	2,421.96	2,421.96	0.00	2,421.96	2,421.96	0.00	0.00	0.00	0.00
2390	Miscellaneous insurance	31,000.00	30,963.93	36.07	31,000.00	29,299.32	1,664.61	1,664.61	0.00	36.07
2391	Other administrative expenditure	26,000.00	26,000.00	0.00	26,000.00	11,867.42	14,132.58	14,132.58	0.00	0.00
2400	Entertainment and representation expenses	6,000.00	6,000.00	0.00	6,000.00	4,887.66	1,112.34	1,112.34	0.00	0.00
2401	Representation related to marketing	1,915.00	1,914.36	0.64	1,915.00	1,914.36	0.00	0.00	0.00	0.64
2501	Management Board and Bureau	140,000.00	140,000.00	0.00	140,000.00	99,029.57	40,970.43	40,970.43	0.00	0.00
2502	Scientific Committee	80,000.00	80,000.00	0.00	80,000.00	74,758.54	5,241.46	5,241.46	0.00	0.00
2601	EMAS certification/Greening the Agency initiatives	30,600.00	25,588.31	5,011.69	30,600.00	7,136.31	18,452.00	18,452.00	0.00	5,011.69
	<b>Total Title 2</b>	<b>3,403,545.60</b>	<b>3,386,899.54</b>	<b>16,646.06</b>	<b>3,403,545.60</b>	<b>2,951,916.95</b>	<b>434,982.59</b>	<b>429,543.27</b>	<b>5,439.32</b>	<b>22,085.38</b>

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	1,014,227.00	1,014,227.00	0.00	1,014,227.00	783,894.04	230,332.96	230,332.96	0.00	0.00
3320	Publication and graphic services	235,000.00	235,000.00	0.00	235,000.00	164,058.54	70,941.46	70,941.46	0.00	0.00
3321	IT infrastructure/quality assurance	959,747.47	959,675.49	71.98	959,747.47	838,148.12	121,527.37	121,361.45	165.92	237.90
3322	Web publishing	500,000.00	499,895.00	105.00	500,000.00	457,440.00	42,455.00	42,455.00	0.00	105.00
3323	Corporate affairs/Communications	551,640.00	551,582.42	57.58	551,640.00	298,104.48	253,477.94	253,477.94	0.00	57.58
3324	Translation	589,945.68	589,945.68	0.00	589,945.68	434,621.39	155,324.29	155,324.29	0.00	0.00
3331	ETC ACC - Air and Climate Change	2,400,000.00	2,400,000.00	0.00	2,400,000.00	1,720,000.00	680,000.00	680,000.00	0.00	0.00
3332	ETC WTR - Water	1,190,000.00	1,190,000.00	0.00	1,190,000.00	769,020.00	420,980.00	420,980.00	0.00	0.00
3333	ETC BD -Biodiversity	1,040,700.00	1,040,700.00	0.00	1,040,700.00	750,210.00	290,490.00	290,490.00	0.00	0.00
3334	ETC LUSI - Land use and Spatial Information	1,177,000.00	1,177,000.00	0.00	1,177,000.00	806,954.00	370,046.00	370,046.00	0.00	0.00
3335	ETC RWM - Resource and Waste Management	1,061,775.00	1,061,775.00	0.00	1,061,775.00	738,850.50	322,924.50	322,924.50	0.00	0.00
3601	Providing an information system	1,639,595.25	1,639,594.81	0.44	1,639,595.25	1,362,676.46	276,918.35	276,918.35	0.00	0.44
3602	Climate change and energy	242,660.00	242,157.55	502.45	242,660.00	134,207.55	107,950.00	107,950.00	0.00	502.45
3603	Nature and Biodiversity	373,700.00	368,843.13	4,856.87	373,700.00	36,734.00	332,109.13	332,109.13	0.00	4,856.87
3605	Air and Transport	202,000.00	201,930.50	69.50	202,000.00	25,941.00	175,989.50	175,989.50	0.00	69.50
3606	EEA in the wider world	30,000.00	0.00	30,000.00	30,000.00	0.00	0.00	0.00	0.00	30,000.00
3608	Land use and landscapes	308,896.00	308,300.65	595.35	308,896.00	18,000.00	290,300.65	290,300.65	0.00	595.35
3609	Scenarios	212,000.00	210,769.01	1,230.99	212,000.00	69,755.00	141,014.01	141,014.01	0.00	1,230.99
3610	Integrated assessments and supporting sustainable development	352,044.00	352,043.42	0.58	352,044.00	130,799.50	221,243.92	221,243.92	0.00	0.58
	<b>Total Title 3</b>	<b>14,080,930.40</b>	<b>14,043,439.66</b>	<b>37,490.74</b>	<b>14,080,930.40</b>	<b>9,539,414.58</b>	<b>4,504,025.08</b>	<b>4,503,859.16</b>	<b>165.92</b>	<b>37,656.66</b>
	<b>GRAND TOTAL</b>	<b>36,764,279.00</b>	<b>36,535,925.11</b>	<b>228,353.89</b>	<b>36,764,279.00</b>	<b>31,286,911.68</b>	<b>5,249,013.43</b>	<b>5,242,302.95</b>	<b>6,710.48</b>	<b>235,064.37</b>

**Appendix 2 Budget Execution C4**

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	1,363.49	0.00	1,363.49	1,363.49	0.00	0.00	0.00	1,363.49	1,363.49	0.00
1111	Contract agents -remuneration	2,553.15	0.00	2,553.15	2,553.15	0.00	0.00	0.00	2,553.15	2,553.15	0.00
1141	Travel expenses for annual leave	546.77	0.00	546.77	546.77	0.00	0.00	0.00	546.77	546.77	0.00
1300	Mission expenses	10,362.84	6,649.24	3,713.60	10,362.84	579.43	6,069.81	6,069.81	3,713.60	9,783.41	0.00
1420	Development of competencies	2,082.34	0.00	2,082.34	2,082.34	0.00	0.00	0,01	2,082.34	2,082.34	0.00
	<b>Total Title 1</b>	<b>16,908.59</b>	<b>6,649.24</b>	<b>10,259.35</b>	<b>16,908.59</b>	<b>579.43</b>	<b>6,069.81</b>	<b>6,069.81</b>	<b>10,259.35</b>	<b>16,329.16</b>	<b>0.00</b>
2120	Water, gas, electricity and heating	9,133.87	9,133.87	0.00	9,133.87	9,133.87	0.00	0.00	0.00	0.00	0.00
2150	Security & surveillance of the building	281.52	281.52	0.00	281.52	281.52	0.00	0.00	0.00	0.00	0.00
2200	Office machinery	281.95	281.95	0.00	281.95	281.95	0.00	0.00	0.00	0.00	0.00
2250	Documentation and library expenditure	224.84	224.84	0.00	224.84	224.84	0.00	0.00	0.00	0.00	0.00
2311	Telephone fax telegraph radio	6,054.99	0.00	6,054.99	6,054.99	0.00	0.00	0.00	6,054.99	6,054.99	0.00
	<b>Total Title 2</b>	<b>15,977.17</b>	<b>9,922.18</b>	<b>6,054.99</b>	<b>15,977.17</b>	<b>9,922.18</b>	<b>0.00</b>	<b>0.00</b>	<b>6,054.99</b>	<b>6,054.99</b>	<b>0.00</b>
				0.00							
3312	Meetings	989.24	989.24	0.00	989.24	0.00	989.24	989.24	0.00	989.24	0.00
3320	Publication and graphic services	3,426.77	0.00	3,426.77	3,426.77	0.00	0.00	0.00	3,426.77	3,426.77	0.00
3323	Corporate affairs/Communications	1,932.52	1,932.52	0.00	1,932.52	0.00	1,932.52	1,932.52	0.00	1,932.52	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
	<b>Total Title 3</b>	<b>7,348.53</b>	<b>2,921.76</b>	<b>4,426.77</b>	<b>7,348.53</b>	<b>0.00</b>	<b>2,921.76</b>	<b>2,921.76</b>	<b>4,426.77</b>	<b>7,348.53</b>	<b>0.00</b>
	<b>GRAND TOTAL</b>	<b>40,234.29</b>	<b>19,493.18</b>	<b>20,741.11</b>	<b>40,234.29</b>	<b>10,501.61</b>	<b>8,991.57</b>	<b>8,991.57</b>	<b>20,741.11</b>	<b>29,732.68</b>	<b>0.00</b>

**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	4,460.94	0.00	4,460.94	4,460.94	0.00	0.00	0.00	4,460.94	4,460.94	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
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	635.75	0.00	635.75	635.75	0.00	0.00	0.00	635.75	635.75	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	5,353.41	2,158.08	3,195.33	5,353.41	2,158.08	0.00	0.00	3,195.33	3,195.33	0.00
1220	Installation allowances	4,944.60	0.00	4,944.60	4,944.60	0.00	0.00	0.00	4,944.60	4,944.60	0.00
1300	Mission expenses	11,001.31	11,001.00	0.31	11,001.31	10,866.57	134.43	134.43	0.31	134.74	0.00
1420	Development of competencies	3,567.76	3,567.76	0.00	3,567.76	3,567.76	0.00	0.00	0.00	0.00	0.00
	<b>Total Title 1</b>	<b>46,600.78</b>	<b>16,726.84</b>	<b>29,873.94</b>	<b>46,600.78</b>	<b>16,592.41</b>	<b>134.43</b>	<b>134.43</b>	<b>29,873.94</b>	<b>30,008.37</b>	<b>0.00</b>
2100	Rent	329,339.89	329,339.89	0.00	329,339.89	329,339.89	0.00	0.00	0.00	0.00	0.00
2120	Water, gas, electricity and heating	1,022.14	1,022.14	0.00	1,022.14	1,022.14	0.00	0.00	0.00	0.00	0.00
2150	Security & surveillance of the building	149.34	149.34	0.00	149.34	149.34	0.00	0.00	0.00	0.00	0.00
2200	Office machinery	9,330.60	9,330.60	0.00	9,330.60	9,330.60	0.00	0.00	0.00	0.00	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	Costs for equipment and data-processing operations	567.04	567.04	0.00	567.04	303.85	263.19	187.04	0.00	187.04	76.15
2311	Telephone fax telegraph radio	6,991.03	5,483.62	1,507.41	6,991.03	5,483.62	0.00	0.00	1,507.41	1,507.41	0.00
2390	Miscellaneous insurance	512.94	512.94	0.00	512.94	512.94	0.00	0.00	0.00	0.00	0.00
	<b>Total Title 2</b>	<b>347,913.00</b>	<b>346,405.57</b>	<b>1,507.43</b>	<b>347,913.00</b>	<b>346,142.38</b>	<b>263.19</b>	<b>187.04</b>	<b>1,507.43</b>	<b>1,694.47</b>	<b>76.15</b>
3251	Information and networking technology	1,050.23	0.00	1,050.23	1,050.23	0.00	0.00	0.00	1,050.23	1,050.23	0.00
3312	Meetings	8,274.35	0.00	8,274.35	8,274.35	0.00	0.00	0.00	8,274.35	8,274.35	0.00
3322	Web publishing	154.41	50.00	104.41	154.41	50.00	0.00	0.00	104.41	104.41	0.00
3323	Corporate affairs/Communications	3,038.20	3,038.20	0.00	3,038.20	3,038.20	0.00	0.00	0.00	0.00	0.00
3324	Translation	94,590.24	94,590.24	0.00	94,590.24	94,590.24	0.00	0.00	0.00	0.00	0.00
	<b>Total Title 3</b>	<b>107,107.43</b>	<b>97,678.44</b>	<b>9,428.99</b>	<b>107,107.43</b>	<b>97,678.44</b>	<b>0.00</b>	<b>0.00</b>	<b>9,428.99</b>	<b>9,428.99</b>	<b>0.00</b>
	<b>GRAND TOTAL</b>	<b>501,621.21</b>	<b>460,810.85</b>	<b>40,810.36</b>	<b>501,621.21</b>	<b>460,413.23</b>	<b>397.62</b>	<b>321.47</b>	<b>40,810.36</b>	<b>41,131.83</b>	<b>76.15</b>

**Appendix 4 Budget Execution C8**

<b>Budget Line</b>	<b>Budget Line Description</b>	<b>Commitment Appropriation Transaction Amount (1)</b>	<b>Executed Payment Amount (4)</b>	<b>Cancelled (5)-(7)</b>
1114	Visiting and Guest Scientists & Trainees	34,998.72	33,353.97	1,644.75
1115	National Experts on secondment	9,280.16	9,279.45	0.71
1116	Technical support	832.50	255.75	576.75
1170	Freelance interpreters and conference officers	6,528.00	6,528.00	0.00
1200	Miscellaneous expenditure on staff recruitment	13,043.66	11,636.13	1,407.53
1300	Mission expenses	49,037.10	49,037.10	0.00
1400	Restaurant and canteen	3,109.91	3,109.91	0.00
1410	Medical service	5,472.42	2,429.08	3,043.34
1420	Development of competencies	46,419.80	40,928.35	5,491.45
	<b>Total Title 1</b>	<b>168,722.27</b>	<b>156,557.74</b>	<b>12,164.53</b>
2120	Water, gas, electricity and heating	13,737.49	13,730.55	6.94
2130	Cleaning and maintenance	7,356.56	6,818.36	538.20
2140	Fitting-out of premises	78,868.55	77,842.25	1,026.30
2150	Security & surveillance of the building	27,710.98	27,683.91	27.07
2200	Office machinery	6,131.31	2,466.00	3,665.31
2220	Technical equipment and installations	16,619.49	16,580.14	39.35
2240	Costs for equipment and data-processing operations	22,006.00	22,006.00	0.00
2250	Documentation and library expenditure	31,644.15	31,644.15	0.00
2300	Stationery and office supplies	32,419.55	30,510.87	1,908.68
2310	Postage on correspondence and delivery charges	4,354.64	2,452.38	1,902.26
2311	Telephone fax telegraph radio	23,224.11	14,917.68	8,306.43
2320	Bank charges	2,603.45	528.85	2,074.60
2330	Legal expenses	2,000.00	0.00	2,000.00
2390	Miscellaneous insurance	3,621.70	3,232.45	389.25
2391	Other administrative expenditure	10,648.85	10,624.03	24.82
2400	Entertainment and representation expenses	3,915.16	0.00	3,915.16
2501	Management Board and Bureau	30,327.66	30,327.66	0.00

2601	EMAS certification/Greening the Agency initiatives	11,048.49	0.00	11,048.49
2700	Publications	9,987.08	6,309.85	3,677.23
	<b>Total Title 2</b>	<b>338,225.22</b>	<b>297,675.13</b>	<b>40,550.09</b>
<b>Budget Line</b>	<b>Budget Line Description</b>	<b>Commitment Appropriation Transaction Amount (1)</b>	<b>Executed Payment Amount (4)</b>	<b>Cancelled (5)-(7)</b>
3312	Meetings	201,500.64	198,804.36	2,696.28
3320	Publication and graphic services	54,347.17	54,347.17	0.00
3321	IT infrastructure/quality assurance	219,762.49	217,150.45	2,612.04
3322	Web publishing	27,572.50	27,500.00	72.50
3323	Corporate affairs/Communications	141,394.62	138,117.55	3,277.07
3324	Translation	329,589.62	329,589.62	0.00
3331	ETC ACC - Air and Climate Change	660,000.00	363,545.01	296,454.99
3332	ETC WTR - Water	235,405.00	214,829.72	20,575.28
3333	ETC BD -Biodiversity	240,480.00	207,984.12	32,495.88
3334	ETC LUSI - Land use and Spatial Information	354,666.00	313,203.20	41,462.80
3335	ETC RWM - Resource and Waste Management	287,700.00	248,121.59	39,578.41
3601	Providing an information system	675,299.50	674,276.90	1,022.60
3602	Climate change and energy	122,000.00	111,980.07	10,019.93
3603	Nature and Biodiversity	160,775.34	160,775.34	0.00
3604	Water and Agriculture	98,149.05	93,509.06	4,639.99
3605	Air and Transport	140,085.46	138,565.36	1,520.10
3606	EEA in the wider world	45,500.00	45,500.00	0.00
3607	Sustainable use and mgmt of natural resources and waste	4,900.00	4,900.00	0.00
3608	Land use and landscapes	85,117.00	85,117.00	0.00
3609	Scenarios	99,644.00	99,644.00	0.00
3610	Integrated assessments and supporting sustainable development	57,100.00	55,092.85	2,007.15
3611	EEA Operations	145,565.00	145,565.00	0.00
	<b>Total Title 3</b>	<b>4,386,553.39</b>	<b>3,928,118.37</b>	<b>458,435.02</b>
	<b>GRAND TOTAL</b>	<b>4,893,500.88</b>	<b>4,382,351.24</b>	<b>511,149.64</b>



**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
1118	Contract Agents	40,784.35	40,054.68	729.67	40,784.35	40,054.68	0.00	0.00	0.00	0.00	729.67
1300	Mission expenses	25,260.00	10,000.00	15,260.00	25,260.00	3,959.66	6,040.34	6,040.34	0.00	6,040.34	15,260.00
	<b>Total Title 1</b>	<b>66,044.35</b>	<b>50,054.68</b>	<b>15,989.67</b>	<b>66,044.35</b>	<b>44,014.34</b>	<b>6,040.34</b>	<b>6,040.34</b>	<b>0.00</b>	<b>6,040.34</b>	<b>15,989.67</b>
				0.00			0.00				
2242	Common Support Services (CSS)	186,754.15	186,754.15	0.00	186,754.15	157,137.48	29,616.67	29,616.67	0.00	29,616.67	0.00
2300	Stationery and office supplies	0.03	0.00	0.03	0.03	0.00	0.00	0.00	0.00	0.00	0.03
	<b>Total Title 2</b>	<b>186,754.18</b>	<b>186,754.15</b>	<b>0.03</b>	<b>186,754.18</b>	<b>157,137.48</b>	<b>29,616.67</b>	<b>29,616.67</b>	<b>0.00</b>	<b>29,616.67</b>	<b>0.03</b>
				0.00							
3312	Meetings	211,365.92	211,365.92	0.00	211,365.92	94,992.32	116,373.60	116,373.60	0.00	116,373.60	0.00
3331	ETC ACC - Air and Climate Change	46,730.00	46,730.00	0.00	46,730.00	0.00	46,730.00	46,730.00	0.00	46,730.00	0.00
3332	ETC WTR - Water	22,140.00	22,140.00	0.00	22,140.00	14,454.01	7,685.99	7,685.99	0.00	7,685.99	0.00
3333	ETC BD -Biodiversity	37,900.00	37,900.00	0.00	37,900.00	0.00	37,900.00	37,900.00	0.00	37,900.00	0.00
3334	ETC LUSI - Land use and Spatial Information	271,543.00	271,543.00	0.00	271,543.00	131,058.89	140,484.11	140,484.11	0.00	140,484.11	0.00
3335	ETC RWM - Resource and Waste Management	20,220.00	20,220.00	0.00	20,220.00	0.00	20,220.00	20,220.00	0.00	20,220.00	0.00
3601	Providing an information system	2,658,890.30	2,323,597.30	335,293.00	2,658,890.30	1,240,321.90	1,083,275.40	1,083,275.40	335,293.00	1,418,568.40	0.00
3603	Nature and Biodiversity	156,000.00	156,000.00	0.00	156,000.00	80,000.00	76,000.00	76,000.00	0.00	76,000.00	0.00
3606	EEA in the wider world	28,950.00	4,500.00	24,450.00	28,950.00	0.00	4,500.00	0.00	0.00	0.00	28950.00
3608	Land use and landscapes	200,000.00	169,869.00	30,131.00	200,000.00	107,648.13	62,220.87	62,220.87	30,131.00	92,351.87	0.00
3610	Integrated assessments and supporting sustainable development	46,200.00	46,200.00	0.00	46,200.00	16,000.00	30,200.00	30,200.00	0.00	30,200.00	0.00
	<b>Total Title 3</b>	<b>3,699,939.22</b>	<b>3,310,065.22</b>	<b>389,874.00</b>	<b>3,699,939.22</b>	<b>1,684,475.25</b>	<b>1,625,589.97</b>	<b>1,621,089.97</b>	<b>365,424.00</b>	<b>1,986,513.97</b>	<b>28,950.00</b>
	<b>GRAND TOTAL</b>	<b>3,952,737.75</b>	<b>3,546,874.05</b>	<b>405,863.70</b>	<b>3,952,737.75</b>	<b>1,885,627.07</b>	<b>1,661,246.98</b>	<b>1,656,746.98</b>	<b>365,424.00</b>	<b>2,022,170.98</b>	<b>44,939.70</b>

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

	sign +/-	amount
<b>Economic result (- for loss) of the consolidation reporting package including table M2</b>	<b>+/-</b>	<b>98,111.74</b>
<b><i>Ajustment for accrual items (items not in the budgetary result but included in the economic result)</i></b>		
<b>A</b> Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-1,486,263.81
<b>B</b> Adjustments for Accrual Cut-off (cut- off 31.12.N)	+	1,732,810.96
<b>C</b> Amount from liaison account with Commission booked in the Economic Outturn Account	-	0.00
<b>D</b> Unpaid invoices at year end but booked in charges (class 6)	+	0.00
<b>E</b> Depreciation of intangible and tangible fixed assets	+	878,994.15
<b>F</b> Provisions (1)	+	-222,742.89
<b>G</b> Value reductions	+	4,078.45
<b>H</b> Recovery Orders issued in 2008 in class 7 and not yet cashed	-	-1,888,411.81
<b>Ia</b> Prefinancing given in previous year and cleared in the year	+	2,912,528.75
<b>Ib</b> Prefinancing received in previous year and cleared in the year	-	-666,964.00
<b>J</b> Payments made from carry over of payment appropriations	+	4,382,351.24
<b>K</b> Other	+/-	151.32
<b>L</b> Exchange rate differences	+/-	8.30
<b><i>Ajustment for budgetary items (item included in the budgetary result but not in the economic result)</i></b>		
<b>M</b> Asset acquisitions (less unpaid amounts)	-	-849,407.99
<b>N</b> New pre-financing paid in the year 2008 and remaining open as at 31.12.2008	-	-2,869,000.35
<b>O</b> New pre-financing received in the year 2008 and remaining open as at 31.12.2008	+	300,000.00
<b>P</b> Budgetary recovery orders issued before 2008 and cashed in the year	+	5,200.87
<b>Q</b> Budgetary recovery orders issued in 2008 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	0.00
<b>R</b> Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	0.00
<b>S</b> Payment appropriations carried over to 2009	-	-7,335,338.44
<b>T</b> Cancellation of unused carried over payment appropriations from previous year	+	511,149.64
<b>U</b> Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	4,165,950.94
<b>V</b> Payments for pensions ( they are budgetary payments but booked against provisions)	-	0.00
<b>W</b> Paiements for stocks of leave and supplementary hours ( they are budgetary payments but booked against provisions)	-	0.00
<b>X</b> Other	+/-	3,954.89
<b>total</b>		<b>-322,838.04</b>
<b>Budgetary result (+ for surplus) (4)</b>		<b>-322,838.04</b>
Delta not explained		0.00

