



Provisional Annual Accounts for the European Environment Agency

Financial year 2024

Copenhagen, 20 February 2024

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FINANCIAL YEAR 2024

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1 Certification

The annual accounts of the European Environment Agency have been prepared in accordance with 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,

Tea Ulst
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 statement of financial performance at 31 December, the cash-flow table and the statement of change in capital.

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

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

The accounting system of the European Environment Agency comprises budget accounts and general accounts. These accounts are kept in euro based on the calendar year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle¹. The general accounts allow for the preparation of the financial statements as they show all revenues and expenses for the financial year and are designed to establish the financial position in the form of a balance sheet on 31 December.

The annual accounts are drawn up in accordance with the Financial Regulation of the European Environment Agency adopted by the Management Board on 22 November 2019, applicable from 1 July 2019.

According to 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. 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.

A link to the pages of the website where the final accounts of the European Environment Agency are disclosed shall be published in the Official Journal of the European Union by 15 November of the following year.

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

3 Financial Statements of the European Environment Agency

3.1 Balance sheet

Assets	Note	31.12.2024	31.12.2023	Variance
Non current assets				
Intangible assets	1	0,00	158.648,84	-158.648,84
Tangible assets	2	1.431.281,15	746.408,73	684.872,42
Plant and equipment		166.303,80	160.742,79	5.561,01
Computer hardware		1.020.897,38	370.855,96	650.041,42
Furniture and vehicles		244.079,97	214.809,98	29.269,99
Long-term receivables	3	946.737,43	942.319,30	4.418,13
Long-term receivables		946.737,43	942.319,30	4.418,13
Total non current assets		2.378.018,58	1.847.376,87	530.641,71
Current assets				
Short-term pre-financing	4	15.601.361,96	11.143.389,53	4.457.972,43
Short-term pre-financing		15.601.361,96	11.143.389,53	4.457.972,43
Short-term receivables		26.978.098,55	21.198.082,91	5.780.015,64
Current receivables	5	2.726.190,98	746.295,82	1.979.895,16
Sundry receivables		252.517,50	233.980,79	18.536,71
Deferred charges		883.356,45	1.223.766,19	-340.409,74
Accrued revenue	6	23.116.033,62	18.994.040,11	4.121.993,51
Treasury service	7	50.806.629,07	40.769.773,91	10.036.855,16
Total current assets		93.386.089,58	73.111.246,35	20.274.843,23
TOTAL ASSETS		95.764.108,16	74.958.623,22	20.805.484,94
Liabilities	Note	31.12.2024	31.12.2023	Variance
Net Assets		7.954.621,92	5.542.607,04	2.412.014,88
Accumulated surplus/deficit		5.542.607,04	5.457.581,52	85.025,52
Economic result of the year		2.412.014,88	85.025,52	2.326.989,36
Payables		87.809.486,24	69.416.016,18	18.393.470,06
Sundry payables		674.199,49	219.004,69	455.194,80
Accrued charges	8	26.257.600,91	18.472.503,16	7.785.097,75
Long term pre-financing received	9	60.877.685,84	50.724.508,33	10.153.177,51
TOTAL LIABILITIES		95.764.108,16	74.958.623,22	20.805.484,94

3.2 Statement of financial performance

	Note	2024	2023	Variance
Revenues				
Operating revenue	10	91.189.096,79	76.186.718,48	15.002.378,31
Revenues from administrative operations		21.809,36	40.197,36	-18.388,00
Total revenues		91.210.906,15	76.226.915,84	14.983.990,31
				0,00
Administrative expenses		-60.106.270,26	-54.036.301,83	-6.069.968,43
Staff expenses	11	-40.548.652,16	-36.504.401,31	-4.044.250,85
Fixed asset related expenses		-549.497,05	-658.447,90	108.950,85
Other administrative expenses		-19.008.121,05	-16.873.452,62	-2.134.668,43
Operational expenses		-28.692.621,01	-22.110.280,54	-6.582.340,47
Total expenses		-88.798.891,27	-76.146.582,37	-12.652.308,90
Surplus/deficit from operating activities		2.412.014,88	80.333,47	2.331.681,41
Financial revenues		0,00	4.692,05	-4.692,05
Financial expenses		0,00	0,00	0,00
Surplus/deficit from non-operating activities		0,00	4.692,05	-4.692,05
Economic result of the year		2.412.014,88	85.025,52	2.326.989,36

3.3 Cash flow statement

	2024	2023	Variance
Economic result of the year	2.412.014,88	85.025,52	2.326.989,36
Surplus/(deficit) from ordinary activities	8.700.560,91	250.479,59	8.450.081,32
Amortization (intangible fixed assets) (+)	158.648,84	271.969,44	-113.320,60
Depreciation (tangible fixed assets) (+)	390.848,21	386.478,46	4.369,75
Increase (-) /decrease (+) in short term pre-financing	-4.457.972,43	201.035,92	-4.659.008,35
Increase (-) /decrease (+) in long term receivables	-4.418,13	-18.034,76	13.616,63
Increase (-) /decrease (+) in short term receivables	-1.658.022,13	-680.023,12	-977.999,01
Increase (-) /decrease (+) in receivables EC entities	-4.121.993,51	-6.172.178,99	2.050.185,48
Increase (+) /decrease (-) in accounts payable	8.240.292,55	158.754,50	8.081.538,05
Increase + /decrease - in pre-financing received	10.153.177,51	6.102.478,14	4.050.699,37
Other non-cash movements	0,00	0,00	0,00
Net cash Flow from operating activities	11.112.575,79	335.505,11	10.777.070,68
Cash Flows from investing activities			
Purchase of tangible and intangible fixed assets (-)	-1.075.720,63	-191.009,90	-884.710,73
Net cash flow from investing activities	-1.075.720,63	-191.009,90	-884.710,73
Net increase(+) /decrease (-) in cash and cash equivalents	10.036.855,16	144.495,21	9.892.359,95

3.4 Statement of changes in net assets

	Accumulated surplus/deficit	Economic result of the year	Net assets (total)
Balance 31 December 2023	5.457.581,52	85.025,52	5.542.607,04
Allocation of the economic result 2023	85.025,52	-85.025,52	
Economic result of the year	0,00	2.412.014,88	
Balance 31 December 2024	5.542.607,04	2.412.014,88	7.954.621,92

3.5 Notes to the Financial statements

3.5.1 Notes to the Balance sheet

1. Intangible assets

Intangible fixed assets consist of purchased computer software and internally developed intangible assets. The development cost for internally developed intangible assets are to be capitalized and presented as fixed assets if the cost is EUR 500 000 or more. Point 5, Disclosures, includes overview of internal IT projects and their estimated costs divided into research phase and development phase.

The amortization is calculated using a straight-line method with a 25% rate. For internally developed intangible assets the amortization commences when the asset is taken into use.

2024	Internally generated software under construction	Computer Software	Totals
Gross carrying amounts 1.1.2024	0,00	1.161.533,79	1.161.533,79
Additions	0,00	0,00	0,00
Reclassification	0,00	0,00	0,00
Disposals	0,00	0,00	0,00
Gross carrying amounts 31.12.2024	0,00	1.161.533,79	1.161.533,79
Accumulated amortization and impairment 1.1.2024	0,00	-1.002.884,95	-1.002.884,95
Amortization	0,00	-158.648,84	-158.648,84
Disposals	0,00	0,00	0,00
Accumulated amortization and impairment 31.12.2024	0,00	-1.161.533,79	-1.161.533,79
Net carrying amounts 31.12.2024	0,00	0,00	0,00

2. Tangible assets

Items acquired whose purchase price or production cost is EUR 5 000 or more, with a period of use greater than one year, and which are not consumables, are recorded in the fixed assets accounts valued at their acquisition price. These thresholds also apply to software that are acquired from a third party or covered by a license.

The tangible assets as of 31 December 2024 are set out in the following table:

2024	Building	Plant and Equipment	Computer hardware	Furniture	Totals
Gross carrying amounts 1.1.2024	209.608,99	1.949.452,68	1.637.118,79	703.631,32	4.290.202,79
Additions	0,00	70.533,75	950.310,42	54.876,46	1.075.720,63
Disposals	0,00	0,00	0,00	0,00	0,00
Gross carrying amounts 31.12.2024	209.608,99	2.019.986,43	2.587.429,21	758.507,78	5.365.923,42
Accumulated amortization and impairment 1.1.2024	-209.608,99	-1.788.709,89	-1.266.262,83	-488.821,34	-3.543.794,06
Depreciation	0,00	-64.972,74	-300.269,00	-25.606,47	-390.848,21
Disposals	0,00	0,00	0,00	0,00	0,00
Accumulated depreciation and impairment 31.12.2024	-209.608,99	-1.853.682,63	-1.566.531,83	-514.427,81	-3.934.642,27
Net carrying amounts 31.12.2024	0,00	166.303,80	1.020.897,38	244.079,97	1.431.281,15

3. Long-term receivables with third parties

The amount booked as long-term receivables, 946.737,43 euro (942.319,30), refers to the deposit paid for the premises rented at Kongens Nytorv in Copenhagen, and for an external server room.

4. Short-term pre-financing

At the end of 2024 a total amount of 15.601.361,96 euro (11.143.389,53) was outstanding in respect of pre-financing given to sub-contractors. Of this amount, 8.652.606,20 euro (3.764.369,93) refers to contracts given from the Copernica grant agreement.

5. Current receivables

Current receivables, 2.726.190,98 euro (746.295,82) refer to receivables which are outstanding at the end of the year and expected to be recovered within one year. The whole amount refers to recoverable taxes.

6. Accrued adjustment with consolidated and non-consolidated entities

The outgoing balance, 23.116.033,62 euro (18.994.040,11), refers to revenue adjustment in respect of grant agreements for which received pre-financing is outstanding at the end of the year. The adjustment is calculated to off-set any financial impact of the grants on the EEA accounts.

Grant Agreement		2024			2023		
	DG	Outstanding pre-financing	Accrued adjustment	Net position	Outstanding pre-financing	Accrued adjustment	Net position
Agreements with consolidated entities							
COPERNICUS	DEFIS	0,00	0,00	0,00	292.967,43	173.769,03	466.736,46
COPERNCA	DEFIS	49.444.974,15	-18.036.522,42	31.408.451,73	36.605.428,48	-12.852.714,52	23.752.713,96
IPA2020	NEAR	0,00	0,00	0,00	648.300,00	-626.623,84	21.676,16
IPA3	NEAR	3.716.400,00	-1.920.795,99	1.795.604,01	4.666.400,00	-572.107,79	4.094.292,21
NDICI	NEAR	950.000,00	-44.185,16	905.814,84			0,00
REGIND	REGIO	640.390,00	40.656,95	681.046,95	730.503,00	-269.210,79	461.292,21
EUROGEO	RTD	551.000,00	-304.770,12	246.229,88	1.500.000,00	-1.319.428,96	180.571,04
SANTE	SANTE	1.496.000,00	-990.713,49	505.286,51	1.168.000,00	-585.777,63	582.222,37
EUCRA	CLIMA	237.019,00	-171.273,68	65.745,32	1.652.000,00	-1.046.249,06	605.750,94
ADAPT	CLIMA	960.735,00	-176.474,48	784.260,52	1.382.000,00	-536.112,99	845.887,01
LULUCF	CLIMA	0,00	0,00	0,00	300.000,00	-272.551,00	27.449,00
NITRATES	JRC	481.000,00	163.959,08	317.040,92	0,00	0,00	0,00
OCEAN24	MARE	346.000,00	14.485,92	331.514,08	0,00	0,00	0,00
ESTAT	ESTAT	493.600,00	-287.906,03	205.693,97	492.800,00	-271.353,43	221.446,57
Total conso. revenue adjustment			-22.070.429,42	37.246.688,73		-18.352.130,01	31.260.037,93
Total conso. charge adjustment			0,00			173.769,03	
Agreements with non-consolidated entities							
HUMANBIO / UBA		0,00	0,00	0,00	0,00	0,00	0,00
PARC		954.056,25	-857.526,82	96.529,43	954.056,25	-562.823,44	391.232,81
UNEP/IRP		188.077,38	-188.077,38	0,00	142.832,26	-79.086,66	63.745,60
Total revenue adjustment			-23.116.033,62			-18.994.040,11	
Total charge adjustment			-			173.769,03	
TOTAL		60.459.251,78	-23.116.033,62	37.343.218,16	50.535.287,42	-18.820.271,08	31.715.016,34

7. Treasury service

In March 2022 the Agency closed its current accounts held with Nordea and BNP Paribas Fortis and signed a service level agreement with DG BUDG Treasury Service of the European Commission. The funds were transferred to DG BUDG which since then maintains and processes all treasury functions on behalf of the Agency.

The balance of the central treasury liaison accounts amounts to 50.806.629,07 euro (40.769.773,91) per 31 December 2024.

8. Accrued charges

The total amount of 26.257.600,91 euro (18.472.503,16) consists of the following elements:

Accrued charges	2024	2023
Estimate of the charges incurred for services and goods received in the year 2024 but not paid for by the end of the year	4.733.651,15	2.942.940,98
Estimate of accrued charges in relation to given prefinancing	19.888.047,56	14.364.667,70
Estimate of accrued charges in relation to received prefinancing	-	173.769,03
Provision for the cost of annual leave incurred but not taken during the year	1.635.902,20	991.125,45
TOTAL	26.257.600,91	18.472.503,16

9. Long term pre-financing received

The amount 60.877.685,84 euro (50.724.508,33) consists of the following parts:

Pre-financing received	2024	2023
Pre-financing in relation to grants agreements	60.271.174,40	50.392.455,16
<i>From consolidated entities</i>	<i>59.317.118,15</i>	<i>49.438.398,91</i>
<i>From non-consolidated entities</i>	<i>954.056,25</i>	<i>954.056,25</i>
Budget outturn of the year (see point 4.1 below)	606.511,44	332.053,17
TOTAL	60.877.685,84	50.724.508,33

3.5.2 Notes to the Statement of financial performance

10. Operating revenues

The operating revenue of the year 2024 amounts to 91.189.096,79 euro (76.186.718,48) and can be specified as follows:

Revenue source	2024	2023
EU subsidy	59.826.998,61	51.718.577,21
Contribution from the EFTA countries	2.154.502,00	1.520.055,00
Contributions from the PECO countries	5.222.591,00	5.048.444,70
Sub-total	67.204.091,61	58.287.076,91
Grants from consolidated EC entities	23.121.898,97	17.032.576,25
Grants from non-consolidated EC entities	857.526,82	855.462,76
Exchange rate gains	5.579,39	11.602,56
TOTAL	91.189.096,79	76.186.718,48

11. Staff expenses

All salary calculations giving the total staff expenses included in the Statement of financial performance of the Agency are externalized to the Office for administration and payment of individual entitlements (also known as the Paymaster's Office-PMO) which is a central office of the European Commission.

The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, to calculate and to pay their salaries and other financial entitlements. It also provides these services to other EU institutions and agencies. The PMO is also responsible for managing the health insurance fund of the Institutions, together with processing and paying the claims of reimbursement from staff members, as well as managing the pension fund and paying the pensions of retired staff members. The PMO is being audited by the European Court of Auditors.

The Agency is responsible for the communication to the PMO of reliable information allowing the calculation of the staff costs. It is also responsible for checking that this information has been correctly handled in the monthly payroll report used for accounting payroll costs. It is not responsible for the calculation of the payroll costs performed by PMO.

3.5.3 *Accounting principles, rules and methods*

The accounting rules of the European Communities sets out the principles to be applied in drawing up the financial statements:

- Fair presentation
- Accrual basis
- Going concern basis
- Consistency of presentation
- Aggregation
- Offsetting
- Comparative information.

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 based on 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 statement of financial performance.

Fixed assets

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

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

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

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

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, on a regular basis. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are

determined by comparing proceeds with carrying amount. These are included in the statement of financial performance.

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, which has less costs to sell and value in use.

With reference to EC Accounting rule no. 6, the Agency is required, as from the financial year 2010, to capitalise internally generated intangible assets (software) and to disclose the total development costs that are not capitalised. The threshold for capitalizing an internally generated asset is EUR 500 000.

Pre-financing amounts

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

At year-end outstanding pre-financing amounts are valued at the original amount(s) paid less: amounts returned, eligible amounts cleared, and value reductions. Interest on pre-financing is recognised as it is earned in accordance with the provisions of the relevant agreement.

Receivables

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

Use of estimates

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

3.6 Contingent liabilities and off the balance sheet items

Per 31 December 2024, the Agency had agreements with contractors and suppliers amounting to MEUR 36,9 (21,9). These agreements relate mainly to operational projects and are covered by budgetary commitments in 2024.

Pending legal cases

	2024	2023
Number of legal cases pending	0	0
Total	0	0

No provisions for legal expenses have been raised for the pending cases.

4 Report on implementation of the budget

4.1 Budget outturn account

			EUR	
	Note	2024	2023	
REVENUE				
Commission subsidy		60.433.510,05	52.050.630,38	
Other contributions and funding via the Commission		37.002.880,84	23.813.857,63	
Other donors		520.614,12	556.612,89	
Other revenue		21.809,36	40.197,36	
TOTAL REVENUE	12	97.978.814,37	76.461.298,26	
EXPENDITURE				
Title I: Staff				
Payments		-42.507.458,32	-38.542.939,10	
Appropriations carried over		-5.384.828,17	-4.968.637,39	
Title II: Administrative Expenses				
Payments		-5.714.591,97	-5.057.186,30	
Appropriations carried over		-1.463.614,82	-1.597.726,58	
Title III: Operating Expenditure				
Payments		-31.057.060,56	-24.763.583,51	
Appropriations carried over		-46.115.787,41	-27.729.718,80	
TOTAL EXPENDITURE	13	-132.243.341,25	-102.659.791,68	
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-34.264.526,88	-26.198.493,42	
Cancellation of unused payment appopr.carried over from previous year		369.730,22	301.356,90	
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue		27.119.041,32	29.281.428,39	
Adjustment for grant budget outturn		7.387.887,00	-3.020.838,58	
Exchange differences for the year		-5.620,22	-31.400,12	
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	14	606.511,44	332.053,17	

4.1.1 Notes to the Budget outturn account

12. Budgetary revenues

The budgetary revenues for the financial year 2024 amounts to 97.978.814,37 euro (76.461.298,26). Below is a specification of the amount and comparative figures for the year 2023.

Source	2024	2023
European Commission subsidy	60.433.510,05	52.050.630,38
EFTA contribution	2.154.502,00	1.520.055,00
New member countries	5.222.591,00	5.048.444,70
Consolidated grants	29.625.787,84	17.245.357,93
Non-consolidated grants	520.614,12	556.612,89
Other	21.809,36	40.197,36
Total	97.978.814,37	76.461.298,26

13. Budgetary expenditure

The total payments can be specified as follows:

	C1	R0	Total
Title 1	39.339.480,07	3.167.978,25	42.507.458,32
Title 2	5.714.591,97	0,00	5.714.591,97
Title 3	11.537.453,56	19.519.607,00	31.057.060,56
Total	56.591.525,60	22.687.585,25	79.279.110,85

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

	C1	R0	Total
Title 1	380.263,50	5.004.564,67	5.384.828,17
Title 2	1.378.497,41	85.117,41	1.463.614,82
Title 3	9.239.724,46	36.876.062,95	46.115.787,41
Total	10.998.485,37	41.965.745,03	52.964.230,40

The fund source R0 includes the grants which are usually multi-annual. The amount carried over in respect of R0 includes also non-committed amounts to be used in future years.

14. Budgetary outturn

A positive budgetary outturn is to be reimbursed to the Commission. The positive outturn for 2024, 606.511,44 euro is composed of the following components:

Budgetary result specification	2024	2023
C1- Current year appropriations		
Amount not cashed	0,00	0,00
Non-committed	220.592,08	21.898,95
Amount not made available in the budget	0,00	0,08
C4 - Reuse of funds current year		
Amounts not made available in the budget	21.809,36	40.197,36
C8 - Appropriations carried over from previous year		
Cancellation of unused appropriations	369.730,22	301.356,90
Exchange rate difference (gain+/-loss-)	-5.620,22	-31.400,12
TOTAL	606.511,44	332.053,17

Cancellation of unused payment appropriations carried over from previous year (C8 funds) amounted to 369.730,22 euro (301.356,90).

		2024-2025	2023-2024	2022-2023
C1-C8	Automatic carry-overs	10.998.485	7.117.041	7.455.698
	Carry-overs by decision	0	0	0
	Total budget	67.810.603	58.619,130	55.881.777
	Carry-over as a percentage of total budget	16,22%	12,20%	13,30%
	Carry-over amount cancelled subsequent year		369.730	301.357
	Cancelled carry-over as a percentage of total carry-over		5,19%	4,04%

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 C8 - C1 commitments carried over
Appendix 3:	Budget execution R0 - Other external assigned revenue

4.1.2 *Budgetary principles*

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

- (a) unity and budget accuracy;
all expenditure and revenue must be incorporated in a single budget document, must be booked on a budget line and expenditure must not exceed authorised appropriations;
- (b) universality:
this principle comprises two rules:
 - the rule of non-assignment, meaning that budget revenue must not be earmarked for specific items of expenditure (total revenue must cover total expenditure);
 - the gross budget rule, meaning that revenue and expenditure are entered in full in the budget without any adjustment against each other;
- (c) annuality:
the appropriations entered are authorised for a single year and must therefore be used during that year;
- (d) equilibrium:
the revenue and expenditure shown in the budget must be in balance (estimated revenue must equal payment appropriations);
- (e) specification:
each appropriation is assigned to a specific purpose and a specific objective;
- (f) unit of account:
the budget is drawn up and implemented in euro and the accounts are presented in euro;
- (g) sound financial management:
budget appropriations are used in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness;
- (h) transparency:
the budget is established and implemented and the accounts presented in compliance with the principle of transparency - the budget and amending budgets are published in the Official Journal of the European Communities.

5 Disclosures

Revenue divided in exchange and non-exchange transactions

The disclosure is presented in accordance with EC Accounting rule no. 4 and 17 which require that revenues are divided in exchange and non-exchange transactions. Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange. An example of an exchange transaction is the purchase or sale of goods or services, disposal of assets and bank interest.

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

	EUR	
	2024	2023
Non-exchange transactions		
EU Subsidy	59.826.998,61	51.718.577,21
EFTA contributions	2.154.502,00	1.520.055,00
PECO contributions	5.222.591,00	5.048.444,70
Grants	23.979.425,79	17.888.039,01
TOTAL non-exchange transactions	91.183.517,40	76.175.115,92
Exchange transactions		
Exchange rate gains	5.579,39	11.602,56
Other	21.809,36	40.197,36
TOTAL exchange transactions	27.388,75	51.799,92

Related party disclosure

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

	Grade	
Highest grade description	2024	2023
Executive Director	AD14	AD14

The Executive Director is remunerated in accordance with the Staff Regulations of the European of the European Union that is published on the Europa website which is the official document describing the rights and obligations of all officials of the EU. The Executive Director has not received any preferential loans from the Agency.

Non-capitalised research and development costs

The disclosure is presented in accordance with EC Accounting rule no. 6 which require that the amount of research and development costs for internally or externally generated intangible assets (software), which has not been capitalised, is presented.

In 2024 no costs were recognised as expenses in the statement of financial performance:

			EUR
The following amounts were recognised as expenses in the statement of financial performance:			
	2024	2023	
Research costs	0,00	0,00	
Development costs	0,00	0,00	

Credit rating and quality of receivables and cash

In accordance with EC Accounting rule no. 11 Appendix 5 disclose the credit quality (rating) and risk in relation to the Agency's financial assets and liabilities.

EC Treasury Service

In March 2022 the Agency closed its current accounts held with Nordea in Denmark and BNP Paribas Fortis in Brussels and signed a Service Level Agreement with DG BUDG Treasury Service of the European Commission. DG BUDG maintains a bank account and processes all treasury functions on behalf of the Agency.

6 Appendices

6.1 Fund source C1

Budget line	Budget line description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (1-2)	Balance Payment (2-3)
1100	Basic salaries	20.743.223,02	20.743.223,02	20.743.223,02	0,00	0,00
1101	Allowances	3.719.171,41	3.719.171,41	3.719.171,41	0,00	0,00
1102	European School	800.000,00	800.000,00	800.000,00	0,00	0,00
1111	Contract agents	9.257.781,56	9.257.781,56	9.257.781,56	0,00	0,00
1112	National Experts on Secondment	1.400.668,27	1.400.668,27	1.400.668,27	0,00	0,00
1113	Interim Staff	300.395,55	300.395,55	263.132,85	0,00	37.262,70
1114	Visiting experts, guest scientists and trainees	152.500,00	150.126,91	75.525,67	2.373,09	74.601,24
1120	Social security and unemployment allowance	822.303,00	822.303,00	822.303,00	0,00	0,00
1121	Travel expenses for annual leave	488.140,59	488.140,59	488.140,59	0,00	0,00
1200	Miscellaneous expenditure on staff recruitment	399.106,62	399.106,62	369.189,37	0,00	29.917,25
1300	Mission expenses	498.600,00	498.600,00	455.093,02	0,00	43.506,98
1400	Restaurants and canteens	266.000,00	265.419,26	239.473,12	580,74	25.946,14
1410	Medical service	183.930,00	183.930,00	165.686,67	0,00	18.243,33
1420	Development of competencies	688.458,00	665.877,38	515.091,52	22.580,62	150.785,86
1610	Social contacts between members of staff	25.000,00	25.000,00	25.000,00	0,00	0,00
Title 1 total:		39.745.278,02	39.719.743,57	39.339.480,07	25.534,45	380.263,50
2100	Rent	2.570.786,05	2.570.786,05	2.570.786,05	0,00	0,00
2101	Deposits	5.004,71	5.004,71	5.004,71	0,00	0,00
2110	Insurance	38.654,45	38.654,45	38.654,45	0,00	0,00
2120	Water, gas, electricity and heating	494.308,73	494.308,73	468.460,63	0,00	25.848,10
2130	Cleaning and maintenance	263.988,00	263.988,00	224.836,69	0,00	39.151,31
2140	Fitting-out of premises	1.415.798,00	1.392.624,00	735.241,86	23.174,00	657.382,14
2150	Security and surveillance of buildings	287.450,00	287.387,72	269.437,60	62,28	17.950,12
2190	Other expenditure	47.101,80	47.101,80	42.875,93	0,00	4.225,87
2200	Office machinery	14.000,00	14.000,00	8.056,11	0,00	5.943,89
2210	Furniture	365.000,00	354.860,00	159.689,24	10.140,00	195.170,76
2220	Technical equipment and installations	80.000,00	69.752,19	49.318,43	10.247,81	20.433,76
2240	Equipment, costs for equipment and data-processing operations	196.990,00	196.919,11	143.968,26	70,89	52.950,85
2250	Documentation and library expenditure	130.900,00	125.069,00	39.998,84	5.831,00	85.070,16
2300	Stationery and office supplies	17.000,00	17.000,00	11.865,15	0,00	5.134,85
2310	Postage on correspondence and delivery charges	10.000,00	10.000,00	8.725,99	0,00	1.274,01
2311	Telephone	75.000,00	75.000,00	51.495,79	0,00	23.504,21

Budget line	Budget line description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (1-2)	Balance Payment (2-3)
2330	Legal expenses	2.300,00	2.300,00	0,00	0,00	2.300,00
2340	Administrative Services provided by EC	780.000,00	777.759,93	576.315,58	2.240,07	201.444,35
2342	Other administrative services	149.009,20	149.009,20	116.222,14	0,00	32.787,06
2390	Miscellaneous insurance	9.023,54	9.023,54	9.023,54	0,00	0,00
2400	Entertainment and representation expenses	10.000,00	2.945,94	2.945,94	7.054,06	0,00
2401	Representation related to marketing	3.000,00	59,40	59,40	2.940,60	0,00
2501	Management Board and Bureau	80.084,48	80.084,48	80.082,28	0,00	2,20
2502	Scientific Committee	103.000,00	103.000,00	95.793,23	0,00	7.206,77
2601	EMAS certification/Greening the Agency initiatives	6.451,13	6.451,13	5.734,13	0,00	717,00
Title 2 total:		7.154.850,09	7.093.089,38	5.714.591,97	61.760,71	1.378.497,41
3312	Expert meetings	472.000,00	472.000,00	350.489,54	0,00	121.510,46
3313	Scientific Advisory Board for Climate Change	132.846,14	118.500,00	87.517,52	14.346,14	30.982,48
3320	Publishing	686.100,00	685.585,80	484.388,09	514,20	201.197,71
3321	ICT infrastructure and network services	2.043.450,48	2.043.450,48	704.431,31	0,00	1.339.019,17
3322	Technological development	2.521.000,00	2.519.958,75	982.842,46	1.041,25	1.537.116,29
3323	Outreach	978.000,00	977.356,73	350.531,87	643,27	626.824,86
3324	Translation	271.400,50	237.988,50	163.493,00	33.412,00	74.495,50
3325	Data Management	1.688.500,00	1.688.343,17	895.898,95	156,83	792.444,22
3326	IT Licences	1.401.030,74	1.401.030,74	1.018.693,41	0,00	382.337,33
3331	ETC CM - Climate change mitigation	1.424.382,13	1.424.382,13	1.003.799,23	0,00	420.582,90
3333	ETC BE - Biodiversity and ecosystems	2.928.836,00	2.881.466,00	1.947.051,00	47.370,00	934.415,00
3334	ETC DI - Data integration and digitalisation	807.347,00	807.347,00	569.800,00	0,00	237.547,00
3335	ETC CE - Circular economy and resource use	1.109.019,00	1.109.019,00	767.178,30	0,00	341.840,70
3336	ETC CA - Climate change adaptation and LULUCF	715.000,00	715.000,00	500.500,00	0,00	214.500,00
3337	ETC HE - Human health and the environment	1.382.806,48	1.382.806,48	967.964,53	0,00	414.841,95
3338	ETC ST - Sustainability trends, prospects and responses	590.000,00	590.000,00	413.000,00	0,00	177.000,00
3501	Biodiversity and Ecosystems	409.164,00	373.350,77	61.707,97	35.813,23	311.642,80
3502	Climate Change Mitigation and Adaption	628.178,15	628.178,15	120.398,38	0,00	507.779,77
3503	Human Health and the Environment	123.000,00	123.000,00	33.421,50	0,00	89.578,50
3504	Resource Use and the Circular Economy	104.800,00	104.800,00	0,00	0,00	104.800,00
3505	Sustainability, Trends, Prospects and Responses	292.968,50	292.968,50	114.346,50	0,00	178.622,00

Budget line	Budget line description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (1-2)	Balance Payment (2-3)
3506	Horizontal and Corporate Activities	200.645,82	200.645,82	0,00	0,00	200.645,82
Title 3 total:		20.910.474,94	20.777.178,02	11.537.453,56	133.296,92	9.239.724,46
Grand Total:		67.810.603,05	67.590.010,97	56.591.525,60	220.592,08	10.998.485,37

6.2 Fund source C8

Budget line	Budget line description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (1-2)
1113	Interim Staff	26.572,11	22.641,78	22.641,78	3.930,33
1114	Visiting experts, guest scientists and trainees	61.861,31	60.372,17	60.372,17	1.489,14
1200	Miscellaneous expenditure on staff recruitment	4.929,11	2.576,74	2.576,74	2.352,37
1300	Mission expenses	41.420,16	29.328,64	29.328,64	12.091,52
1400	Restaurants and canteens	43.965,41	19.044,82	19.044,82	24.920,59
1410	Medical service	2.392,72	1.592,72	1.592,72	800,00
1420	Development of competencies	170.983,99	166.550,80	166.550,80	4.433,19
Title 1 total:		352.124,81	302.107,67	302.107,67	50.017,14
2120	Water, gas, electricity and heating	37.792,73	18.998,23	18.998,23	18.794,50
2130	Cleaning and maintenance	34.836,91	17.547,05	17.547,05	17.289,86
2140	Fitting-out of premises	673.918,53	672.482,28	672.482,28	1.436,25
2150	Security and surveillance of buildings	78.629,92	73.449,63	73.449,63	5.180,29
2190	Other expenditure	23.485,35	21.252,90	21.252,90	2.232,45
2200	Office machinery	1.578,05	542,37	542,37	1.035,68
2210	Furniture	163.093,00	163.086,08	163.086,08	6,92
2220	Technical equipment and installations	319.947,45	318.335,90	318.335,90	1.611,55
2240	Equipment, costs for equipment and data-processing operations	3.293,76	2.325,81	2.325,81	967,95
2250	Documentation and library expenditure	59.826,82	55.916,29	55.916,29	3.910,53
2300	Stationery and office supplies	2.804,98	913,43	913,43	1.891,55
2310	Postage on correspondence and delivery charges	1.840,74	696,79	696,79	1.143,95
2311	Telephone	6.011,41	4.531,21	4.531,21	1.480,20
2330	Legal expenses	7.200,00	4.800,00	4.800,00	2.400,00
2340	Administrative Services provided by EC	29.275,44	17.503,44	17.503,44	11.772,00
2342	Other administrative services	64.335,92	58.603,15	58.603,15	5.732,77
2390	Miscellaneous insurance	168,00	168,00	168,00	0,00
2400	Entertainment and representation expenses	4.335,31	53,78	53,78	4.281,53
2401	Representation related to marketing	2.593,51	0,00		2.593,51
2501	Management Board and Bureau	25.925,50	7.051,09	7.051,09	18.874,41
2502	Scientific Committee	1.715,84	510,77	510,77	1.205,07
Title 2 total:		1.542.609,17	1.438.768,20	1.438.768,20	103.840,97
3312	Expert meetings	13.093,89	678,00	678,00	12.415,89
3313	Scientific Advisory Board for Climate Change	6.535,50	4.681,21	4.681,21	1.854,29

Budget line	Budget line description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (1-2)
3320	Publishing	203.968,36	203.511,36	203.511,36	457,00
3321	ICT infrastructure and network services	587.706,39	580.469,44	580.469,44	7.236,95
3322	Technological development	266.350,31	261.126,08	261.126,08	5.224,23
3323	Outreach	458.146,06	415.193,17	415.191,17	42.954,89
3324	Translation	33.538,50	33.538,50	33.538,50	0,00
3325	Data Management	294.220,75	293.829,28	293.829,28	391,47
3326	IT Licences	338.546,09	338.546,09	338.546,09	0,00
3331	ETC CM - Climate change mitigation	429.801,26	392.738,15	392.738,15	37.063,11
3333	ETC BE - Biodiversity and ecosystems	404.499,00	326.914,09	326.914,09	77.584,91
3334	ETC DI - Data integration and digitalisation	228.900,00	228.900,00	228.900,00	0,00
3335	ETC CE - Circular economy and resource use	311.416,00	311.416,00	311.416,00	0,00
3336	ETC CA - Climate change adaptation and LULUCF	235.909,03	232.462,31	232.462,31	3.446,72
3337	ETC HE - Human health and the environment	350.748,00	350.748,00	350.748,00	0,00
3338	ETC ST - Sustainability trends, prospects and responses	180.000,00	162.592,55	162.592,55	17.407,45
3501	Biodiversity and Ecosystems	68.587,83	68.577,63	68.577,63	10,20
3502	Climate Change Mitigation and Adaption	472.425,50	463.850,50	463.850,50	8.575,00
3503	Human Health and the Environment	107.950,00	107.950,00	107.950,00	0,00
3504	Resource Use and the Circular Economy	74.760,00	74.760,00	74.760,00	0,00
3505	Sustainability, Trends, Prospects and Responses	115.367,00	114.117,00	114.117,00	1.250,00
3506	Horizontal and Corporate Activities	99.838,00	99.838,00	99.838,00	0,00
Title 3 total:		5.282.307,47	5.066.437,36	5.066.435,36	215.872,11
Grand Total:		7.177.041,45	6.807.313,23	6.807.311,23	369.730,22

6.3 Fund source R0

Budget line	Fund Management Center	Budget line description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (1-2)	Balance Payment (2-3)	Total Balance
1100	ADAPT	Basic salaries	11.500,00	0,00	0,00	11.500,00	0,00	11.500,00
1100	COPERNCA	Basic salaries	127.000,00	0,00	0,00	127.000,00	0,00	127.000,00
1100	EUROGEO	Basic salaries	11.186,00	11.186,00	0,00	0,00	11.186,00	11.186,00
1100	REGIND	Basic salaries	40.000,00	0,00	0,00	40.000,00	0,00	40.000,00
1111	ADAPT	Contract agents	615.902,06	615.902,06	277.645,80	0,00	338.256,26	338.256,26
1111	COPERNCA	Contract agents	2.811.009,03	1.369.004,57	1.165.619,24	1.442.004,46	203.385,33	1.645.389,79
1111	ESTAT	Contract agents	603.272,64	603.272,64	433.457,35	0,00	169.815,29	169.815,29
1111	EUCRA	Contract agents	270.527,98	270.527,98	206.102,98	0,00	64.425,00	64.425,00
1111	EUROGEO	Contract agents	67.271,84	67.271,84	67.271,84	0,00	0,00	0,00
1111	EUROGEO24	Contract agents	165.000,00	165.000,00	157.967,75	0,00	7.032,25	7.032,25
1111	IPA2020	Contract agents	0,00	0,00	0,00	0,00	0,00	0,00
1111	IPA3	Contract agents	1.352.017,26	418.145,80	378.753,63	933.871,46	39.392,17	973.263,63
1111	NITRATES	Contract agents	218.000,00	218.000,00	0,00	0,00	218.000,00	218.000,00
1111	OCEAN24	Contract agents	191.000,00	191.000,00	13.103,18	0,00	177.896,82	177.896,82
1111	PARC	Contract agents	637.472,80	403.731,27	125.752,68	233.741,53	277.978,59	511.720,12
1111	REGIND	Contract agents	242.432,13	120.432,13	51.365,44	122.000,00	69.066,69	191.066,69
1111	SANTE	Contract agents	276.106,74	113.783,40	85.615,67	162.323,34	28.167,73	190.491,07
1111	UNEPIRP	Contract agents	109.058,01	109.058,01	109.058,01	0,00	0,00	0,00
1200	COPERNCA	Miscellaneous expenditure on staff recruitment	98.051,61	10.000,00	0,00	88.051,61	10.000,00	98.051,61
1200	REGIND	Miscellaneous expenditure on staff recruitment	20.000,00	0,00	0,00	20.000,00	0,00	20.000,00
1300	COPERNCA	Mission expenses	120.425,52	87.762,82	68.783,44	32.662,70	18.979,38	51.642,08
1300	IPA2020	Mission expenses	0,00	0,00	0,00	0,00	0,00	0,00
1300	IPA3	Mission expenses	108.571,64	108.571,64	13.630,48	0,00	94.941,16	94.941,16
1300	PARC	Mission expenses	32.328,94	10.000,00	6.950,49	22.328,94	3.049,51	25.378,45
1420	COPERNCA	Development of competencies	42.408,72	31.408,72	6.900,27	11.000,00	24.508,45	35.508,45
1420	REGIND	Development of competencies	2.000,00	0,00	0,00	2.000,00	0,00	2.000,00
Title 1 total:			8.172.542,92	4.924.058,88	3.167.978,25	3.248.484,04	1.756.080,63	5.004.564,67
2100	OCEAN24	Rent	30.000,00	0,00	0,00	30.000,00	0,00	30.000,00
2320	COPERNCA	Bank charges	30.117,41	30.117,41	0,00	0,00	30.117,41	30.117,41
2342	COPERNCA	Other administrative services	25.000,00	0,00	0,00	25.000,00	0,00	25.000,00
Title 2 total:			85.117,41	30.117,41	0,00	55.000,00	30.117,41	85.117,41
3312	COPERNCA	Expert meetings	180.416,44	180.416,44	81.553,61	0,00	98.862,83	98.862,83
3312	IPA2020	Expert meetings	0,00	0,00	0,00	0,00	0,00	0,00
3312	IPA3	Expert meetings	391.137,14	391.137,14	94.547,98	0,00	296.589,16	296.589,16
3312	PARC	Expert meetings	4.807,60	0,00	0,00	4.807,60	0,00	4.807,60
3312	SANTE	Expert meetings	14.971,65	14.971,65	4.680,08	0,00	10.291,57	10.291,57
3320	COPERNCA	Publishing	187.856,00	50.320,00	50.320,00	137.536,00	0,00	137.536,00
3320	PARC	Publishing	35.421,38	35.200,00	25.200,00	221,38	10.000,00	10.221,38
3321	COPERNCA	ICT infrastructure and network services	350.169,33	312.899,10	176.998,54	37.270,23	135.900,56	173.170,79
3323	COPERNCA	Outreach	2.223.076,94	1.916.259,81	475.676,86	306.817,13	1.440.582,95	1.747.400,08
3323	EUROGEO	Outreach	20.249,50	20.239,50	20.239,50	10,00	0,00	10,00
3323	IPA2020	Outreach	0,00	0,00	0,00	0,00	0,00	0,00

Budget line	Fund Management Center	Budget line description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (1-2)	Balance Payment (2-3)	Total Balance
3323	IPA3	Outreach	41.400,00	0,00	0,00	41.400,00	0,00	41.400,00
3323	PARC	Outreach	55.266,25	42.750,73	42.750,73	12.515,52	0,00	12.515,52
3325	IPA3	Data Management	390.000,00	290.000,00	23.662,50	100.000,00	266.337,50	366.337,50
3326	COPERNCA	IT Licences	496.325,20	492.768,61	472.333,61	3.556,59	20.435,00	23.991,59
3437	IPA2020	Capacity building in West Balkan and European Neighbourhood countries	0,00	0,00	0,00	0,00	0,00	0,00
3501	NITRATES	Biodiversity and Ecosystems	263.000,00	260.000,00	146.097,50	3.000,00	113.902,50	116.902,50
3501	OCEAN24	Biodiversity and Ecosystems	125.000,00	0,00	0,00	125.000,00	0,00	125.000,00
3502	ADAPT	Climate Change Mitigation and Adaption	770.574,50	597.282,98	282.510,42	173.291,52	314.772,56	488.064,08
3502	EUCRA	Climate Change Mitigation and Adaption	469.828,85	468.508,59	468.508,59	1.320,26	0,00	1.320,26
3502	IPA3	Climate Change Mitigation and Adaption	931.500,00	707.500,00	0,00	224.000,00	707.500,00	931.500,00
3502	LULUCF	Climate Change Mitigation and Adaption	0,00	0,00	0,00	0,00	0,00	0,00
3502	SANTE	Climate Change Mitigation and Adaption	647.392,94	512.191,05	419.931,08	135.201,89	92.259,97	227.461,86
3503	PARC	Human Health and the Environment	569.642,20	150.246,25	105.297,04	419.395,95	44.949,21	464.345,16
3503	SANTE	Human Health and the Environment	125.000,00	0,00	0,00	125.000,00	0,00	125.000,00
3505	ESTAT	Sustainability, Trends, Prospects and Responses	153.894,82	115.784,55	109.284,55	38.110,27	6.500,00	44.610,27
3506	COPERNCA	Horizontal and Corporate Activities	45.809.652,32	39.979.949,48	15.850.768,68	5.829.702,84	24.129.180,80	29.958.883,64
3506	EUROGEO	Horizontal and Corporate Activities	177.154,36	169.945,82	169.945,82	7.208,54	0,00	7.208,54
3506	EUROGEO24	Horizontal and Corporate Activities	386.000,00	379.128,75	76.052,54	6.871,25	303.076,21	309.947,46
3506	IPA3	Horizontal and Corporate Activities	951.000,00	517.754,00	277.932,80	433.246,00	239.821,20	673.067,20
3506	REGIND	Horizontal and Corporate Activities	624.932,53	470.378,57	145.314,57	154.553,96	325.064,00	479.617,96
Title 3 total:			56.395.669,95	48.075.633,02	19.519.607,00	8.320.036,93	28.556.026,02	36.876.062,95
Grand Total:			64.653.330,28	53.029.809,31	22.687.585,25	11.623.520,97	30.342.224,06	41.965.745,03

6.4 Reconciliation of the accrual based result with the budget outturn

	EUR
Economic result	2.412.014,88
Ajustment for accrual items (items not in the budgetary result but included in the economic result)	
Adjustments for accrual cut-off (reversal 31.12.N-1)	1.036.449,70
Adjustments for accrual cut-off (cut-off 31.12.N)	2.284.026,36
Depreciation of intangible and tangible fixed assets	549.497,05
Pre-financing given in previous year and cleared in the year	10.895.246,94
Pre-financing received in previous year and cleared in the year	-19.857.432,28
Payments made from carry over of payment appropriations	6.807.311,23
Ajustment for budgetary items (item included in the budgetary result but not in the economic result)	
Asset acquisitions (less unpaid amounts)	-814.835,83
New pre-financing paid in the year and remaining open as at 31.12.N	-15.370.521,57
New pre-financing received in the year and remaining open as at 31.12.N	30.752.913,40
Payment appropriations carried over	-52.964.230,40
Cancellation of unused carried over payment appropriations from previous year	369.730,22
Adjustment for grants	7.387.887,00
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	27.119.041,32
Other	-586,58
Total	606.511,44
Budgetary outturn	606.511,44
Delta not explained	0,00

6.5 Appendix 5

Analysis of the age of receivables

EAR11 § 265

31/12/2024	Not past due	Past due 0-30 days	Past due 31-90 days	Past due 91 days - 1 year	Past due > 1year	Total
Receivables gross carrying amount	52.005.884,00	0,00	0,00	0,00	0,00	52.005.884,00
Impairment (-)*	0,00	0,00	0,00	0,00	0,00	0,00
Net receivables	52.005.884,00	0,00	0,00	0,00	0,00	52.005.884,00

Liquidity risk

EAR 11 §268(a)

31 December 2024	1 - 5 years	> 5 years	Total
Other financial liabilities	37.761.652,22	0,00	37.761.652,22
Total liabilities	37.761.652,22	0,00	37.761.652,22

Overview of the foreign currencies to which the EU entity is exposed

31 December 2024	DKK EUR equivalent	EUR	Total EUR
Financial assets	946.737,43	51.059.146,57	52.005.884,00
Receivables excluding receivables with consolidated entities	946.737,43	51.059.146,57	52.005.884,00