



Annual accounts of the European Environment Agency

Financial year 2007

**Financial statements and report on the
implementation of the budget**

Copenhagen, 22 May 2008

FINANCIAL YEAR 2007

Table of Contents

1	Certification.....	3
2	Presentation of the annual accounts	3
3	Financial Statements of the European Environment Agency	5
3.1	Balance sheet – Assets.....	5
3.2	Balance sheet – Liabilities	5
3.3	Economic outturn account.....	6
3.4	Cash flow statement.....	7
3.5	Statement of change in capital	8
3.6	Notes to the financial statements.....	8
3.6.1	Notes to the balance sheet	8
3.6.2	Notes to the economic outturn account.....	10
3.6.3	Notes to the cash flow table	12
3.6.4	Off-balance sheet items and notes	12
3.6.5	Accounting principles, rules and methods	13
4	Report on implementation of the budget	15
4.1	Budget outturn account.....	15
4.1.1	Notes to the budget outturn account	16
4.1.2	Budgetary principals	17

Appendix:

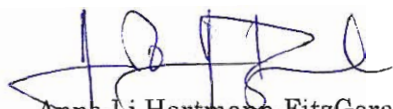
1. Budget execution C1 - Current year appropriations
2. Budget execution C4 - Internal assigned revenue current year
3. Budget execution C5 - Internal assigned revenue carried over
4. Budget execution C8 - C1 commitments carried forward
5. Budget execution R0 - Other external assigned revenue

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, 22 May 2008



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 financial statements and the report on implementation of the budget are prepared by the accountant, and the report on budget and financial management is prepared by the EEA management.

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

If they are to present a true and fair view, financial statements must not only supply relevant information to describe the nature and range of the activities, explain how it is financed and supply definitive information on its operations, but also do so in a clear and comprehensible manner which

allows comparisons between financial years. It is with these goals in mind that the present document has been drawn up.

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

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

3 Financial Statements of the European Environment Agency

3.1 Balance sheet – Assets

		EUR	
	Note	31.12.2007	31.12.2006
NON CURRENT ASSETS			
Intangible fixed assets	1	329,501.65	329,901.17
Tangible fixed assets	1		
Equipment		487,356.78	684,549.70
Computer hardware		743,615.24	820,416.53
Furniture		323,741.15	361,001.14
Long-term receivables	2	500,534.17	493,653.92
TOTAL NON CURRENT ASSETS		2,384,748.99	2,689,522.46
CURRENT ASSETS			
Short-term pre-financing			
Short-term pre-financing	3	216,857.96	1,150,949.06
Short-term receivables			
Current receivables	4	667,695.40	815,248.39
Sundry receivables		15,345.17	37,950.26
Deferrals and accruals	5	1,494,841.56	1,757,362.52
Short-term receivables with consolidated EC entities		1932.52	0
Cash and cash equivalents	6	7,798,896.49	6,097,252.79
TOTAL CURRENT ASSETS		10,195,569.10	9,858,768.02
TOTAL		12,580,318.09	12,548,285.48

3.2 Balance sheet – Liabilities

		EUR	
	Note	31.12.2007	31.12.2006
CAPITAL			
Accumulated surplus/deficit		4,769,638.76	4,241,797.28
Economic result of the year - profit+/loss-		377,093.47	527,841.48
TOTAL NON CURRENT LIABILITIES		5,146,732.23	4,769,638.76
CURRENT LIABILITIES			
Current payables		400,241.34	55,608.60
Sundry payables		17,091.30	0.00
Deferrals and accruals	7	3,069,407.05	5,669,303.79
Deferrals and accruals with consolidated EC entities		104,307.61	0
Pre-financing received from consolidated EC entities	8	3,593,219.00	1,887,764.00
Other accounts payable against consolidated EC entities		249,319.56	165,970.33
TOTAL CURRENT LIABILITIES		7,433,585.86	7,778,646.72
TOTAL		12,580,318.09	12,548,285.48

3.3 Economic outturn account

		<i>EUR</i>	
	Note	2007	2006
Revenues from administrative operations		539,982.73	947,045.05
Operating revenue	9	35,533,190.37	34,653,557.67
TOTAL OPERATING REVENUE		36,073,173.10	35,600,602.72
Administrative expenses			
Staff expenses		-16,483,391.98	-14,499,884.58
Fixed asset related expenses		-866,641.53	-794,827.60
Pensions		0	0
Other administrative expenses		-4,939,599.31	-4,843,339.05
Operating expenses			
Other operating expenses	10	-13,446,008.90	-15,000,221.62
TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES		-35,735,641.72	-35,138,272.85
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		337,531.38	462,329.87
Financial revenues		46,090.94	72,424.19
Financial expenses		-6,528.85	-6,912.58
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES		39,562.09	65,511.61
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS		0	0
ECONOMIC RESULT OF THE YEAR		377,093.47	527,841.48

3.4 Cash flow statement

			EUR	
			2007	2006
Cash Flows from ordinary activities				
Surplus/(deficit) from ordinary activities			377,093.47	527,841.48
<u>Adjustments</u>				
Amortization (intangible fixed assets) +			178,794.62	155,571.40
Depreciation (tangible fixed assets) +			683,401.01	632,789.19
Increase/(decrease) in Provisions for risks and liabilities			13,996.77	190,702.46
Increase/(decrease) in Value reduction for doubtful debts				
(Increase)/decrease in Stock				
(Increase)/decrease in Long term Pre-financing				
(Increase)/decrease in Short term Pre-financing			934,091.10	-553,242.51
(Increase)/decrease in Long term Receivables			-6,880.25	-11,166.12
(Increase)/decrease in Short term Receivables			-692,108.28	92,350.96
(Increase)/decrease in Receivables related to consolidated EC entities			148,067.48	-147,101.15
Increase/(decrease) in Other Long term liabilities				
Increase/(decrease) in Accounts payable			-2,107,420.04	2,103,347.76
Increase/(decrease) in Liabilities related to consolidated EC entities			2,723,149.73	-505,900.83
(Gains)/losses on sale of Property, plant and equipment			19,156.60	6,995.78
Net cash Flow from operating activities			2,271,342.21	2,492,188.42
Cash Flows from investing activities				
Purchase of tangible and intangible fixed assets (-)			-569,698.51	-886,172.67
Financial revenues				
Extraordinary items				
Net cash flow from investing activities			-569,698.51	-886,172.67
Net increase/(decrease) in cash and cash equivalents				
			1,701,643.70	1,606,015.75

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			
Balance as of 31 December 2006	0.00	0.00	4,241,797.28	527,841.48	4,769,638.76
Other	0.00	0.00	0.00	0.00	0.00
Fair value movements					
Allocation of the Economic Result of Previous Year			527,841.48	-527,841.48	0.00
Economic result of the year	0.00	0.00		377,093.47	377,093.47
Balance as of 31 December 2007			4,769,638.76	377,093.47	5,146,732.23

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. Tangible fixed assets are divided in three categories; Equipment, Computer hardware and Furniture.

The fixed assets as of 31 December 2007 are set out in the following table:

EUR

	Computer Software	Equipment	Computer hardware	Furniture
Gross carrying amounts 1.1.2007	632,801.69	1,931,339.21	1,975,237.03	1,042,034.77
Additions	178,395.10	33,322.43	337,210.75	20,770.23
Disposals	-638.50	-76,916.60	-153,087.23	-43,386.46
Other changes			-13,904.74	258.50
Gross carrying amounts 31.12.2007	810,558.29	1,887,745.04	2,145,455.81	1,019,677.04
Accumulated depreciation and impairment 1.1.2006	-302,900.52	-1,246,789.51	-1,154,820.50	-681,033.63
Depreciation	-178,794.62	-229,652.86	-396,736.73	-57,011.42
Disposals	638.50	76,054.11	149,716.66	42,109.16
Other changes				
Accumulated depreciation and impairment 31.12.2007	-481,056.64	-1,400,388.26	-1,401,840.57	-695,935.89
Net carrying amounts 31.12.2007	329,501.65	487,356.78	743,615.24	323,741.15

2. Long term receivables

The amount booked as long term receivables, EUR 500,534.17, 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 2007 a total amount of EUR 216,857.96 was outstanding in respect of pre-financing given to contractors.

4. Current receivables

Current receivables, EUR 667,695.40, refer to recovery orders which are outstanding at the end of the year. Of the total amount, 64 % refers to recoverable VAT.

5. Deferrals and accruals (asset)

Of the outgoing balance, EUR 1,494,841.56, the main part, EUR 1,286,460.01, refers to accrued revenues in respect of grant agreements for which pre-financing is outstanding at the end of the year.

EUR

Grant	2007		2006	
	Outstanding pre-financing	Accrued revenue	Outstanding pre-financing	Accrued revenue
EuropeAid 3/DG ENLARG	0.00	0.00	1,220,800.00	974,787.32
EuropeAid 4/DG ENLARG	366,255.00	162,026.66	0.00	0.00
CLC/DG ENV	2,560,000.00	573,809.70	0.00	0.00
TACIS/DG AIDCO	666,964.00	550,623.65	666,964.00	355,666.00
Sum	3,593,219.00	1,286,460.01	1,887,764.00	1,330,453.32

6. Cash and cash equivalent

At the end of the year 2007, the Agency held bank accounts in Danish kroner and euro, in Denmark and Belgium.

EUR

Bank	2007	2006
Fortis Bank (EUR)	4,340,962.87	1,753,287.35
Fortis Bank (DKK)	27,124.81	4,387.98
Nordea (EUR)	438.64	680,654.13
Nordea (DKK)	3,332,562.44	3,639,832.82
CSS (EUR)	78,841.63	0.00
Imprest account (DKK)	18,966.10	19,090.51
Sum	7,798,896.49	6,097,252.79

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

7. Deferrals and accruals (liability)

The total amount of EUR 3,069,407.05 consists of two parts; EUR 2,864,707.82 which is an estimate by the authorising officers of the cost incurred for services and goods delivered in the year 2007 but not paid for by the end of the year, and EUR 204,699.23 which is a provision for the cost of annual leave incurred but not taken during the year.

8. Pre-financing received from consolidated EC entities

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

3.6.2 Notes to the economic outturn account

9. Operating revenues

The operating revenues of the year 2007 amounts to EUR 35,533,190.37 and can be specified as follows:

<i>EUR</i>		
Revenue source	2007	2006
European Commission subsidy	28,950,000.00	27,649,731.84
Contribution from the EFTA countries	660,060.00	569,590.00
Contributions from the PECO countries		
Turkey	3,127,000.00	3,127,000.00
Bulgaria	0.00	167,000.00
Romania	0.00	571,000.00
Switzerland	1,070,000.00	829,500.00
Other EU programmes		
EuropeAid3/DG ENLARG	1,722,446.00	0.00
CIFAS/DG AGRI	45,112.34	400,000.00
Accrued revenues in respect of grants	-43,993.31	1,330,453.32
Exchange rate gains	2,565.34	9,282.51
Sum	35,533,190.37	34,653,557.67

10. Operating expenses

The operating expenses of the year 2007 amounts to EUR 13,446,008.90 and can be specified as follows:

		EUR
Specification of operating expenses	2007	2006
Meetings	513 707.66	1 551 717.94
Publication and graphic services	280 014.23	274 962.15
IT infrastructure/quality assurance	560 981.57	1 248 104.45
ITS/Communications	584 979.70	581 100.50
Corporate affairs/Communications	591 837.89	606 819.56
Translations/ Translation Centre Lux	483 923.64	816 959.61
ETC ACC - Air and Climate Change	3 010 674.19	1 485 900.00
ETC WTR - Water	916 637.50	1 096 491.31
ETC NPB - Nature Protection and Biodiver	861 702.97	955 269.98
ETC LUSI - Land use and spatial info.	959 911.44	991 413.40
ETC - Waste and material flows	980 545.44	870 009.55
Managing and improving the system (2004)	0.00	103 477.80
Focusing and integr. the system (2004)	0.00	400 000.00
Biodiversity (2004)	0.00	170 000.00
Air emission (2004)	- 12 543.31	85 000.00
Regular cross-cutting assessm. (2004)	- 4 612.61	150 000.00
Sectoral assessments (2004)	0.00	21 000.00
SA1 Strategic approaches to providing an	0.00	372 433.06
SA 3 Tackling biodiversity loss	0.00	84 850.86
SA4 Protecting human health	0.00	32 484.00
SA 5 Sustainable use and management	0.00	- 4 972.13
SA7 Supporting sustainable development	0.00	656 603.41
Providing an information system	1 839 270.96	1 423 872.11
Climate change and energy	143 902.56	105 843.94
Nature and Biodiversity	183 401.83	35 642.50
Water and Agriculture	295 234.66	132 335.71
Water and Transport	292 708.16	323 826.09
EEA in the wider world	232 716.00	25 309.00
Sustainable use and man. of nat. resourc	29 289.00	0.00
Land use and landscapes	156 406.75	54 966.25
Scenarios	123 089.47	140 255.00
Integrated Assessments and Supporting s	334 991.90	179 174.00
Effectiveness evaluations EDO	77 885.00	22 000.00
Exchange rate loss	9,352.30	7 371.57
Sum	13,446,008.90	15,000,221.62

3.6.3 Notes to the cash flow table

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

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

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

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

3.6.4 Off-balance sheet items and notes

EUR		
Contingent liabilities	2007	2006
Commitments against appropriations not yet consumed	4,433,892.77	1,803,854.73
Operating lease of buildings	2,223,000.00	3,705,000.00
Sum	6,656,892.77	5,508,854.73

Contingent assets and liabilities are items that may, or may not, occur in the future depending on the outcome of past events.

As of 31 December 2007 contingent liabilities amounted to EUR 6,656,892.77 and included budgetary carried over appropriations not included as expense in the general accountancy due to the corresponding goods and services not being delivered by the year end, and the value of commitments still to be paid under the current rent contracts regarding buildings.

3.6.5 Accounting principles, rules and methods

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

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

Transactions and balances

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

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

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

Fixed assets

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

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

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

Type of asset	Straight line depreciation rate
Intangible assets	25%
Plant, machinery and equipment	10% to 25%
Furniture	10% to 25%
Fixtures and fittings	10% to 33%
Computer hardware	25%
Other fixed assets	10% to 33%

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

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

Pre-financing amounts

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

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 and cash equivalents

Cash and cash equivalents include bank accounts and cash in hand.

Use of estimates

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

4 Report on implementation of the budget

4.1 Budget outturn account

		EUR	
	Note	2007	2006
REVENUE			
Commission subsidy (for the operating budget of the agency)		28,950,000.00	27,649,731.84
Other contributions and funding via the Commission		8,478,909.32	5,981,054.00
Other donors		350,000.05	0.00
Other revenue		347,868.76	931,629.31
TOTAL REVENUE (a)	11	38,126,778.13	34,562,415.15
EXPENDITURE			
Title I: Staff			
Payments		-18,051,707.73	-15,928,699.77
Appropriations carried over		-271,367.40	-699,299.23
Title II: Administrative Expenses			
Payments		-3,231,230.80	-2,871,311.14
Appropriations carried over		-765,042.38	-1,205,358.42
Title III: Operating Expenditure			
Payments		-10,525,742.46	-9,760,048.69
Appropriations carried over		-8,023,042.04	-9,948,117.32
TOTAL EXPENDITURE (b)	12	-40,868,132.81	-40,412,834.57
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-2,741,354.68	-5,850,419.42
Cancellation of unused payment appropriations carried over from prev. year		548,186.15	578,824.97
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue		5,971,590.02	2,270,376.20
Exchange differences for the year		-6,786.96	1,910.94
Regularisation regarding previous years		0.00	0.00
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		3,771,634.53	-2,999,307.31
Balance year N-1		-4,795,213.46	-1,795,906.15
Positive balance from year N-1 reimbursed in year N to the Commission		0.00	0.00
Result used for determining amounts in general accounting		-1,023,578.93	-4,795,213.46
Commission subsidy		28,950,000.00	27,649,731.84
Pre-financing to be reimbursed by agency to Commission in year N+1		0.00	0.00

4.1.1 Notes to the budget outturn account

11. Budgetary revenues

The budgetary revenues for the financial year 2007 amounts to EUR 38,126,778.13. Below is a specification of the amount and comparative figures for the year 2006.

<i>EUR</i>		
Source	2007	2006
European Commission subsidy	28,950,000.00	27,649,731.84
EFTA contribution	660,060.00	569,590.00
New member countries	4,347,000.00	4,544,500.00
Earmarked revenues (grants)	3,821,849.37	866,964.00
Bank interest	36,632.04	0.00
Other	311,236.72	931,629.31
Sum	38,126,778.13	34,562,415.15

For 2006 bank interest is recorded as EUR 0.00. This is due to a change in 2006 in the way interest is presented in the budgetary outturn account. As the main part of the interest incurred is reimbursed to the European Commission² and this amount is only established in January the following year, the residual amount is included in the budgetary result the year it is established. During 2006 the Agency incurred EUR 202,602.38 in bank interest, of which EUR 36,632.04 is now included in the budgetary outturn account for 2007.

12. Budgetary expenditure

The total payments can be specified as follows:

	C1	C4	C5	R0	Sum
Title 1	17,814,447.17	410.65	8,958.01	227,891.90	18,051,707.73
Title 2	2,465,856.08	32,072.32	588,116.45	145,185.95	3,231,230.80
Title 3	8,571,672.38	144,885.47	41,132.75	1,768,051.86	10,525,742.46
Sum	28,851,975.63	177,368.44	638,207.21	2,141,129.71	31,808,680.99

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

	C1	C4	C5	R0	Sum
Title 1	168,722.27	14,742.29	31,858.49	56,044.35	271,367.40
Title 2	338,225.22	17,578.87	330,334.13	78,904.16	765,042.38
Title 3	4,386,553.39	101,547.12	5,560.31	3,529,381.22	8,023,042.04
Sum	4,893,500.88	133,868.28	367,752.93	3,664,329.73	9,059,451.82

The carryover of C1 payment credits from 2007 to 2008 was EUR 4,893,500.88 which is lower than the previous year (5,88 mio euro).

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

Cancellation of unused payment appropriations carried over from previous year (C8 funds) amounted to EUR 548,186.15.

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 **2007: Budget execution C1**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	Commitment Appropriations not used - Cancelled (3)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	Available for Carry Over (2)-(4)=(5)	Carried Over (6)	Payment Appropriations Cancelled (5)-(6)=(7)	Total Cancelled (3)+(7)
1100	Basic salaries	7,312,600.00	7,312,600.00	0.00	7,312,600.00	7,312,213.09	386.91	0.00	386.91	386.91
1101	Family allowance	786,221.00	786,221.00	0.00	786,221.00	786,187.78	33.22	0.00	33.22	33.22
1102	Expatriation allowances	946,100.00	946,100.00	0.00	946,100.00	946,012.91	87.09	0.00	87.09	87.09
1103	Secretarial allowances	30,350.00	30,350.00	0.00	30,350.00	30,307.61	42.39	0.00	42.39	42.39
1104	Travel allowances	893.00	893.00	0.00	893.00	892.32	0.68	0.00	0.68	0.68
1114	Agency staff	229,682.00	229,682.00	0.00	229,682.00	194,683.28	34,998.72	34,998.72	0.00	0.00
1115	National Experts on Secondment	1,429,500.00	1,429,500.00	0.00	1,429,500.00	1,420,219.84	9,280.16	9,280.16	0.00	0.00
1116	Technical support	75,000.00	75,000.00	0.00	75,000.00	74,167.50	832.50	832.50	0.00	0.00
1118	Contract Agents	1,813,000.00	1,786,050.00	26,950.00	1,813,000.00	1,776,537.20	9,512.80	0.00	9,512.80	36,462.80
1120	Employer's Social Security Contributions	306,000.00	306,000.00	0.00	306,000.00	305,355.12	644.88	0.00	644.88	644.88
1121	Unemployment contribution	93,100.00	93,100.00	0.00	93,100.00	93,051.61	48.39	0.00	48.39	48.39
1140	Birth allowances and death grants	1,390.00	991.55	398.45	1,390.00	991.55	0.00	0.00	0.00	398.45
1141	Travel expenses for annual leave	215,000.00	215,000.00	0.00	215,000.00	213,836.52	1,163.48	0.00	1,163.48	1,163.48
1160	Salary weighting	3,112,779.00	3,112,779.00	0.00	3,112,779.00	3,088,731.69	24,047.31	0.00	24,047.31	24,047.31
1170	Freelance interpreters and conference officers	16,320.00	16,320.00	0.00	16,320.00	9,792.00	6,528.00	6,528.00	0.00	0.00
1200	Miscellaneous expenditure on staff recruitment	165,853.00	165,852.90	0.10	165,853.00	152,266.29	13,586.61	13,043.66	542.95	543.05
1300	Mission expenses	850,000.00	850,000.00	0.00	850,000.00	800,962.90	49,037.10	49,037.10	0.00	0.00
1400	Restaurant and canteen	210,000.00	209,857.76	142.24	210,000.00	206,747.85	3,109.91	3,109.91	0.00	142.24
1410	Medical service	47,000.00	47,000.00	0.00	47,000.00	38,983.93	8,016.07	5,472.42	2,543.65	2,543.65
1420	Development of competencies, organisational development	408,926.00	408,925.98	0.02	408,926.00	362,506.18	46,419.80	46,419.80	0.00	0.02
Total Title 1		18,049,714.00	18,022,223.19	27,490.81	18,049,714.00	17,814,447.17	207,776.82	168,722.27	39,053.75	66,544.56
2100	Rent	922,200.00	922,159.86	40.14	922,200.00	922,159.86	0.00	0.00	0.00	40.14
2101	Deposits	7,035.00	7,034.75	0.25	7,035.00	7,034.75	0.00	0.00	0.00	0.25
2110	Insurance	14,573.00	14,573.00	0.00	14,573.00	14,573.00	0.00	0.00	0.00	0.00

2120	Water, gas, electricity and heating	378,811.00	378,810.65	0.35	378,811.00	365,073.16	13,737.49	13,737.49	0.00	0.35
2130	Cleaning and maintenance	165,620.00	165,620.00	0.00	165,620.00	158,263.44	7,356.56	7,356.56	0.00	0.00
2140	Fitting-out of premises	135,000.00	134,991.03	8.97	135,000.00	56,089.81	78,901.22	78,868.55	32.67	41.64
2150	Security & surveillance of the building	235,000.00	234,850.66	149.34	235,000.00	206,639.68	28,210.98	27,710.98	500.00	649.34
2190	Other expenditure	5,000.00	4,500.00	500.00	5,000.00	4,262.32	237.68	0.00	237.68	737.68
2200	Office machinery	46,979.00	46,953.11	25.89	46,979.00	40,821.80	6,131.31	6,131.31	0.00	25.89
2210	Purchase of furniture	30,000.00	29,964.83	35.17	30,000.00	29,696.88	267.95	0.00	267.95	303.12
2220	Technical equipment and installations	55,000.00	55,000.00	0.00	55,000.00	38,380.51	16,619.49	16,619.49	0.00	0.00
2240	Equipment, costs for equipment and data-processing operations	108,884.00	98,374.79	10,509.21	108,884.00	76,368.79	22,006.00	22,006.00	0.00	10509.21
2250	Documentation and library expenditure	65,000.00	65,000.00	0.00	65,000.00	33,355.85	31,644.15	31,644.15	0.00	0.00
2300	Stationery and offices supplies	90,000.00	90,000.00	0.00	90,000.00	57,580.45	32,419.55	32,419.55	0.00	0.00
2310	Postage on correspondence and delivery charges	56,000.00	55,085.00	915.00	56,000.00	50,725.85	4,359.15	4,354.64	4.51	919.51
2311	telephone telegraph telex radio	94,116.00	94,115.90	0.10	94,116.00	70,891.79	23,224.11	23,224.11	0.00	0.10
2312	Transport charges	2,000.00	1,986.84	13.16	2,000.00	1,986.84	0.00	0.00	0.00	13.16
2320	Bank charges	6,000.00	6,000.00	0.00	6,000.00	3,396.55	2,603.45	2,603.45	0.00	0.00
2330	Legal expenses	6,400.00	6,400.00	0.00	6,400.00	4,400.00	2,000.00	2,000.00	0.00	0.00
2390	Miscellaneous insurance	23,400.00	23,364.08	35.92	23,400.00	19,742.38	3,621.70	3,621.70	0.00	35.92
2391	Other administrative expenditure	19,600.00	19,187.03	412.97	19,600.00	8,538.18	10,648.85	10,648.85	0.00	412.97
2400	Entertainment and representation expenses	7,500.00	7,500.00	0.00	7,500.00	3,119.02	4,380.98	3,915.16	465.82	465.82
2401	Representation related to marketing	2,250.00	2,250.00	0.00	2,250.00	1,430.24	819.76	0.00	819.76	819.76
2501	Management Board and Bureau	135,000.00	135,000.00	0.00	135,000.00	104,672.34	30,327.66	30,327.66	0.00	0.00
2502	Scientific Committee	75,000.00	75,000.00	0.00	75,000.00	75,000.00	0.00	0.00	0.00	0.00
2601	EMAS certification/Greening the Agency Initiatives	108,138.00	108,137.45	0.55	108,138.00	97,088.96	11,048.49	11,048.49	0.00	0.55
2700	Publications	25,000.00	24,550.71	449.29	25,000.00	14,563.63	9,987.08	9,987.08	0.00	449.29
Total Title 2		2,819,506.00	2,806,409.69	13,096.31	2,819,506.00	2,465,856.08	340,553.61	338,225.22	2,328.39	15,424.70
3312	Meetings	805,000.00	805,000.00	0.00	805,000.00	603,499.36	201,500.64	201,500.64	0.00	0.00
3320	Publication and graphic services	300,000.00	298,130.97	1,869.03	300,000.00	243,783.80	54,347.17	54,347.17	0.00	1,869.03
3321	IT infrastructure/quality assurance	1,133,102.00	1,130,112.57	2,989.43	1,133,102.00	910,350.08	219,762.49	219,762.49	0.00	2,989.43
3322	Web publishing	550,000.00	549,734.40	265.60	550,000.00	522,161.90	27,572.50	27,572.50	0.00	265.60

3323	Corporate affairs/Communications	636,430.00	635,786.84	643.16	636,430.00	493,675.22	142,111.62	141,394.62	717.00	1,360.16
3324	Translation	487,600.00	487,582.00	18.00	487,600.00	157,992.38	329,589.62	329,589.62	0.00	18.00
3331	ETC ACC - Air and Climate Change	2,200,000.00	2,200,000.00	0.00	2,200,000.00	1,540,000.00	660,000.00	660,000.00	0.00	0.00
3332	ETC WTR - Water	900,405.00	900,405.00	0.00	900,405.00	665,000.00	235,405.00	235,405.00	0.00	0.00
3333	ETC NBP-Nature Protection and Biodiversi	870,480.00	870,480.00	0.00	870,480.00	630,000.00	240,480.00	240,480.00	0.00	0.00
3334	ETC TE - Terrestrial	1,075,666.00	1,075,666.00	0.00	1,075,666.00	721,000.00	354,666.00	354,666.00	0.00	0.00
3335	ETC - Waste and Material Flows	959,000.00	959,000.00	0.00	959,000.00	671,300.00	287,700.00	287,700.00	0.00	0.00
3601	Providing an Information system	1,497,530.00	1,497,486.97	43.03	1,497,530.00	822,187.47	675,299.50	675,299.50	0.00	43.03
3602	Climate change and energy	125,000.00	125,000.00	0.00	125,000.00	3,000.00	122,000.00	122,000.00	0.00	0.00
3603	Nature and Biodiversity	165,500.00	163,835.34	1,664.66	165,500.00	3,060.00	160,775.34	160,775.34	0.00	1,664.66
3604	Water and Agriculture	116,877.00	116,876.70	0.30	116,877.00	18,727.65	98,149.05	98,149.05	0.00	0.30
3605	Air and Transport	272,932.00	272,895.50	36.50	272,932.00	132,810.04	140,085.46	140,085.46	0.00	36.50
3606	EEA in the wider world	80,000.00	80,000.00	0.00	80,000.00	34,500.00	45,500.00	45,500.00	0.00	0.00
3607	Sustainable use and mgmt of natural resources and waste	33,309.00	33,209.00	100.00	33,309.00	28,309.00	4,900.00	4,900.00	0.00	100.00
3608	Land use and landscapes	150,000.00	149,972.00	28.00	150,000.00	64,855.00	85,117.00	85,117.00	0.00	28.00
3609	Scenarios	175,500.00	172,653.23	2,846.77	175,500.00	73,009.23	99,644.00	99,644.00	0.00	2,846.77
3610	Integrated assessments and supporting sustainable development	227,691.00	227,186.00	505.00	227,691.00	165,566.25	61,619.75	57,100.00	4,519.75	5,024.75
3611	Executive Director's Office	212,450.00	212,450.00	0.00	212,450.00	66,885.00	145,565.00	145,565.00	0.00	0.00
Total Title 3		12,974,472.00	12,963,462.52	11,009.48	12,974,472.00	8,571,672.38	4,391,790.14	4,386,553.39	5,236.75	16,246.23
GRAND TOTAL		33,843,692.00	33,792,095.40	51,596.60	33,843,692.00	28,851,975.63	4,940,119.77	4,893,500.88	46,618.89	98,215.49

Appendix 2 2007: Budget execution C4

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	Commitment Appropriations not used (1)-(2)=(3)	Payment Appropriation Transaction Amount (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	2,079.15	0.00	2,079.15	2,079.15	0.00	0.00	0.00	2,079.15	2,079.15	0.00
1101	Family allowance	641.23	0.00	641.23	641.23	0.00	0.00	0.00	641.23	641.23	0.00
1141	Travel expenses for annual leave	270.51	0.00	270.51	270.51	0.00	0.00	0.00	270.51	270.51	0.00
1160	Salary weighting	641.79	0.00	641.79	641.79	0.00	0.00	0.00	641.79	641.79	0.00
1200	Miscellaneous expenditure on staff recruitment	353.41	0.00	353.41	353.41	0.00	0.00	0.00	353.41	353.41	0.00
1300	Mission expenses	7,188.44	0.00	7,188.44	7,188.44	0.00	0.00	0.00	7,188.44	7,188.44	0.00
1420	Development of competencies, organisational development	3,978.41	410.65	3,567.76	3,978.41	410.65	0.00	0.00	3,567.76	3,567.76	0.00
	Total Title 1	15,152.94	410.65	14,742.29	15,152.94	410.65	0.00	0.00	14,742.29	14,742.29	0.00
2120	Water, gas, electricity and heating	14,540.81	14,540.81	0.00	14,540.81	13,518.67	1,022.14	1,022.14	0.00	1,022.14	0.00
2200	Office machinery	15,798.60	6,468.00	9,330.60	15,798.60	6,468.00	0.00	0.00	9,330.60	9,330.60	0.00
2240	Equipment, costs for equipment and data-processing operations	12,427.37	11,860.33	567.04	12,427.37	11,860.33	0.00	0.00	567.04	567.04	0.00
2310	Postage on correspondence and delivery charges	225.32	225.32	0.00	225.32	225.32	0.00	0.00	0.00	0.00	0.00
2311	telephone telegraph telex radio	6,146.15	0.00	6,146.15	6,146.15	0.00	0.00	0.00	6,146.15	6,146.15	0.00
2390	Miscellaneous insurance	512.94	512.94	0.00	512.94	0.00	512.94	512.94	0.00	512.94	0.00
	Total Title 2	49,651.19	33,607.40	16,043.79	49,651.19	32,072.32	1,535.08	1,535.08	16,043.79	17,578.87	0.00
3312	Meetings	3,918.68	0.00	3,918.68	3,918.68	0.00	0.00	0.00	3,918.68	3,918.68	0.00
3323	Corporate affairs/Communications	7,131.91	6,436.91	695.00	7,131.91	4,093.71	2,343.20	2,343.20	695.00	3,038.20	0.00
3324	Translation	235,382.00	235,382.00	0.00	235,382.00	140,791.76	94,590.24	94,590.24	0.00	94,590.24	0.00
	Total Title 3	246,432.59	241,818.91	4,613.68	246,432.59	144,885.47	96,933.44	96,933.44	4,613.68	101,547.12	0.00
	GRAND TOTAL	311,236.72	275,836.96	35,399.76	311,236.72	177,368.44	98,468.52	98,468.52	35,399.76	133,868.28	0.00

Appendix 3 **2007: Budget execution C5**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	Commitment Appropriations not used (1)-(2)=(3)	Payment Appropriation Transaction Amount (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	2,381.79	0.00	2,381.79	2,381.79	0.00	0.00	0.00	2,381.79	2,381.79	0.00
1101	Family allowance	1,325.29	0.00	1,325.29	1,325.29	0.00	0.00	0.00	1,325.29	1,325.29	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
1115	National Experts on Secondment	130.15	130.15	0.00	130.15	130.15	0.00	0.00	0.00	0.00	0.00
1116	Technical support	208.33	0.00	208.33	208.33	0.00	0.00	0.00	208.33	208.33	0.00
1118	Contract Agents	9,683.62	0.00	9,683.62	9,683.62	0.00	0.00	0.00	9,683.62	9,683.62	0.00
1141	Travel expenses for annual leave	365.24	0.00	365.24	365.24	0.00	0.00	0.00	365.24	365.24	0.00
1160	Salary weighting	2,952.13	0.00	2,952.13	2,952.13	0.00	0.00	0.00	2,952.13	2,952.13	0.00
1200	Miscellaneous expenditure on staff recruitment	10,640.93	10,640.93	0.00	10,640.93	5,640.93	5,000.00	5,000.00	0.00	5,000.00	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	3,812.87	0.00	3,812.87	3,812.87	0.00	0.00	0.00	3,812.87	3,812.87	0.00
1410	Medical service	53.61	53.61	0.00	53.61	53.61	0.00	0.00	0.00	0.00	0.00
1420	Development of competencies, organisational development	3,431.89	3,431.89	0.00	3,431.89	3,133.32	298.57	0.00	0.00	0.00	298.57
Total Title 1		41,115.07	14,256.58	26,858.49	41,115.07	8,958.01	5,298.57	5,000.00	26,858.49	31,858.49	298.57
2100	Rent	899,903.83	570,563.94	329,339.89	899,903.83	570,563.94	0.00	0.00	329,339.89	329,339.89	0.00
2120	Water, gas, electricity and heating	189.37	189.37	0.00	189.37	189.37	0.00	0.00	0.00	0.00	0.00
2150	Security & surveillance of the building	149.34	149.34	0.00	149.34	0.00	149.34	149.34	0.00	149.34	0.00
2202	Maintenance, use and repair	144.61	144.59	0.02	144.61	144.59	0.00	0.00	0.02	0.02	0.00
2210	Purchase of furniture	23.86	23.86	0.00	23.86	23.86	0.00	0.00	0.00	0.00	0.00
2241	Software development	4,447.23	4,447.23	0.00	4,447.23	4,447.23	0.00	0.00	0.00	0.00	0.00
2250	Documentation and library expenditure	4,048.53	4,048.53	0.00	4,048.53	4,048.53	0.00	0.00	0.00	0.00	0.00
2310	Postage on correspondence and delivery charges	183.11	183.11	0.00	183.11	183.11	0.00	0.00	0.00	0.00	0.00
2311	telephone telegraph telex radio	2,760.70	1,915.82	844.88	2,760.70	1,915.82	0.00	0.00	844.88	844.88	0.00

2330	Legal expenses		6,600.00	6,600.00	6,600.00	0.00	6,600.00	0.00	0.00	0.00	0.00	0.00
	Total Title 2	918,450.58	588,265.79	588,116.45	149.34	149.34	330,184.79	330,334.13	0.00	0.00	0.00	0.00
3251	Information and Networking Technology	1,050.23	0.00	0.00	0.00	0.00	1,050.23	1,050.23	0.00	0.00	0.00	0.00
3312	Meetings	4,355.67	0.00	0.00	0.00	0.00	4,355.67	4,355.67	0.00	0.00	0.00	0.00
3321	IT infrastructure/quality assurance	2,954.15	2,954.15	2,954.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3322	Web publishing	5,654.41	5,654.00	5,654.41	0.41	154.00	0.41	154.41	0.00	0.00	0.00	0.00
3323	Corporate affairs/Communications	8,928.60	8,928.60	8,928.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3610	Integrated assessments and supporting sustainable development	23,750.00	23,750.00	23,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Title 3	46,693.06	41,286.75	41,132.75	154.00	154.00	5,406.31	5,560.31	0.00	0.00	0.00	0.00
	GRAND TOTAL	1,006,258.71	643,809.12	638,207.21	5,601.91	5,303.34	362,449.59	367,752.93	298.57			

Appendix 4 **2007: Budget execution C8**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Payment Amount (2)	Paid % (2)/(1)	Total Cancelled
1114	Agency staff	38,843.84	15,562.61	40.06%	23,281.23
1116	Technical support	1,000.00	208.33	20.83%	791.67
1170	Freelance interpreters and conference officers	17,024.00	17,024.00	100.00%	0.00
1200	Miscellaneous expenditure on staff recruitment	7,673.07	5,115.20	66.66%	2,557.87
1300	Mission expenses	165,968.75	93,944.92	56.60%	72,023.83
1400	Restaurant and canteen	4,148.68	4,139.55	99.78%	9.13
1410	Medical service	5,587.39	2,345.00	41.97%	3,242.39
1420	Development of competencies, organisational development	68,060.05	48,710.57	71.57%	19,349.48
Total Title 1		308,305.78	187,050.18	60.67%	121,255.60
2120	Water, gas, electricity and heating	77,797.69	77,623.18	99.78%	174.51
2130	Cleaning and maintenance	11,882.24	11,825.83	99.53%	56.41
2140	Fitting-out of premises	3,995.71	3,973.45	99.44%	22.26
2150	Security & surveillance of the building	17,156.19	17,156.19	100.00%	0.00
2200	Office machinery	15,972.12	15,958.07	99.91%	14.05
2210	Purchase of furniture	8,190.00	8,155.40	99.58%	34.60
2220	Technical equipment and installations	12,968.59	12,932.49	99.72%	36.10
2240	Equipment, costs for equipment and data-processing operations	7,524.92	7,504.09	99.72%	20.83
2250	Documentation and library expenditure	23,593.39	23,593.39	100.00%	0.00
2300	Stationery and offices supplies	16,180.25	16,180.17	100.00%	0.08
2310	Postage on correspondence and delivery charges	2,829.45	2,399.52	84.81%	429.93
2311	telephone telegraph telex radio	16,228.19	16,225.47	99.98%	2.72
2320	Bank charges	6,771.30	3,707.24	54.75%	3,064.06
2390	Miscellaneous insurance	3,965.18	673.30	16.98%	3,291.88
2391	Other administrative expenditure	3,532.00	3,524.15	99.78%	7.85

2400	Entertainment and representation expenses	4,031.09	4,031.08	100.00%	0.01
2501	Management Board and Bureau	49,759.41	39,411.46	79.20%	10,347.95
2502	Scientific Committee	439.90	439.90	100.00%	0.00
Total Title 2		282,817.62	265,314.38	93.81%	17,503.24
3312	Meetings	504,833.37	223,340.20	44.24%	281,493.17
3320	Publication and graphic services	32,898.71	32,898.71	100.00%	0.00
3321	IT infrastructure/quality assurance	287,646.23	286,130.01	99.47%	1,516.22
3322	Web publishing	167,606.50	164,185.30	97.96%	3,421.20
3323	Corporate affairs/Communications	121,123.94	109,681.05	90.55%	11,442.89
3324	Translation	110,712.17	103,458.00	93.45%	7,254.17
3331	ETC ACC - Air and Climate Change	1,381,400.00	1,381,400.00	100.00%	0.00
3332	ETC WTR - Water	329,500.00	329,500.00	100.00%	0.00
3333	ETC NBP-Nature Protection and Biodiversity	289,500.00	286,382.55	98.92%	3,117.45
3334	ETC TE - Terrestrial	334,500.00	297,223.74	88.86%	37,276.26
3335	ETC - Waste and Material Flows	234,009.60	234,009.60	100.00%	0.00
3601	Providing an information system	605,108.00	590,615.50	97.60%	14,492.50
3602	Climate change and energy	78,350.00	72,949.41	93.11%	5,400.59
3603	Nature and Biodiversity	155,096.66	147,495.33	95.10%	7,601.33
3604	Water and Agriculture	76,407.72	73,003.08	95.54%	3,404.64
3605	Air and Transport	118,781.00	108,254.47	91.14%	10,526.53
3608	Land use and landscapes	124,586.75	123,618.00	99.22%	968.75
3609	Scenarios	92,288.50	91,940.24	99.62%	348.26
3610	Integrated assessments and supporting sustainable development	198,712.40	191,549.05	96.40%	7,163.35
3611	Executive Director's Office	47,000.00	33,000.00	70.21%	14,000.00
Total Title 3		5,290,061.55	4,880,534.24	92.26%	409,427.31
GRAND TOTAL		5,881,184.95	5,332,998.80	90.68%	548,186.15

Appendix 5 **2007: Budget execution R0**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	Commitment Appropriation not used (1)-(2)=(3)	Payment Appropriation Transaction Amount (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
1114	Agency staff	1,335.49	0.00	1,335.49	1,335.49	0.00	0.00	0.00	0	0.00	1,335.49
1118	Contract Agents	336,112.82	270,612.82	65,500.00	336,112.82	215,998.22	54,614.60	35,284.35	5,500.00	40,784.35	79,330.25
1300	Mission expenses	84,430.07	42,670.07	41,760.00	84,430.07	11,893.68	30,776.39	0.00	15,260.00	15,260.00	57,276.39
	Total Title 1	421,878.38	313,282.89	108,595.49	421,878.38	227,891.90	85,390.99	35,284.35	20,760.00	56,044.35	137,942.13
2120	Water, gas, electricity and heating	0.08	0.08	0.00	0.08	0.08	0.00	0.00	0.00	0.00	0.00
2242	Common Support Services (CSS)	220,000.00	175,500.00	44,500.00	220,000.00	141,095.87	34,404.13	34,404.13	44,500.00	78,904.13	0.00
2300	Stationery and offices supplies	0.03	0.00	0.03	0.03	0.00	0.00	0.00	0.03	0.03	0.00
2311	telephone telegraph telex radio	4,090.00	4,090.00	0.00	4,090.00	4,090.00	0.00	0.00	0.00	0.00	0.00
	Total Title 2	224,090.11	179,590.08	44,500.03	224,090.11	145,185.95	34,404.13	34,404.13	44,500.03	78,904.16	0.00
3311	Contract agents	1,200.00	0.00	1,200.00	1,200.00	0.00	0.00	0.00	0.00	0.00	1,200.00
3312	Meetings	383,107.33	283,107.33	100,000.00	383,107.33	61,354.85	221,752.48	105,507.92	50,000.00	155,507.92	166,244.56
3323	Corporate affairs/Communications	21,000.00	20,933.00	67.00	21,000.00	20,933.00	0.00	0.00	0.00	0.00	67.00
3324	Translation	2,015.00	2,015.00	0.00	2,015.00	2,015.00	0.00	0.00	0.00	0.00	0.00
3331	ETC ACC - Air and Climate Change	163,800.00	163,800.00	0.00	163,800.00	99,544.19	64,255.81	46,730.00	0.00	46,730.00	17,525.81
3332	ETC WTR - Water	135,534.37	135,496.87	37.50	135,534.37	87,583.74	47,913.13	22,140.00	0.00	22,140.00	25,810.63
3333	ETC NBP-Nature Protection and Biodiversi	78,533.03	50,633.03	27,900.00	78,533.03	44,973.45	5,659.58	0.00	27,900.00	27,900.00	5,659.58
3334	ETC TE - Terrestrial	379,500.00	379,500.00	0.00	379,500.00	135,083.70	244,416.30	233,043.00	0.00	233,043.00	11,373.30
3335	ETC - Waste and Material Flows	73,954.50	73,854.50	100.00	73,954.50	53,634.50	20,220.00	20,220.00	0.00	20,220.00	100.00
3411	Managing and improving the system	47,185.21	47,148.21	37.00	47,185.21	47,148.21	0.00	0.00	0.00	0.00	37.00
3412	Focusing and integrating the system	81,930.23	81,930.23	0.00	81,930.23	81,930.23	0.00	0.00	0.00	0.00	0.00
3431	Biodiversity	68,000.00	68,000.00	0.00	68,000.00	68,000.00	0.00	0.00	0.00	0.00	0.00
3444	Air quality	68,250.00	68,250.00	0.00	68,250.00	55,706.69	12,543.31	0.00	0.00	0.00	12,543.31
3473	Regular cross-cutting assessments	124,880.00	124,880.00	0.00	124,880.00	120,267.39	4,612.61	0.00	0.00	0.00	4,612.61

3570	SA7 Supporting sustainable development and environmental policies	1,080.00	0.00	1,080.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,080.00
3601	Providing an information system	3,232,700.00	2,378,259.00	854,441.00	3,232,700.00	573,809.70	1,804,449.30	1,804,449.30	854,441.00	2,658,890.30	0.00	0.00	0.00
3602	Climate change and energy	103,000.00	103,000.00	0.00	103,000.00	42,127.71	60,872.29	0.00	0.00	0.00	0.00	0.00	60,872.29
3603	Nature and Biodiversity	160,000.00	160,000.00	0.00	160,000.00	24,000.00	136,000.00	136,000.00	0.00	136,000.00	0.00	0.00	0.00
3604	Water and Agriculture	191,963.00	191,963.00	0.00	191,963.00	187,884.50	4,078.50	0.00	0.00	0.00	0.00	0.00	4,078.50
3606	EEA in the wider world	91,630.00	67,180.00	24,450.00	91,630.00	62,055.00	5,125.00	4,500.00	24,450.00	28,950.00	625.00	0.00	625.00
3608	Land use and landscapes	200,000.00	0.00	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	0.00	0.00
Total Title 3		5,609,262.67	4,399,950.17	1,209,312.50	5,609,262.67	1,768,051.86	2,631,898.31	2,372,590.22	1,156,791.00	3,529,381.22	311,829.59	311,829.59	
GRAND TOTAL		6,255,231.16	4,892,823.14	1,362,408.02	6,255,231.16	2,141,129.71	2,751,693.43	2,442,278.70	1,222,051.03	3,664,329.73	449,771.72	449,771.72	