



Annual accounts for the European Environment Agency

Financial year 2008

Copenhagen, 18 May 2009

FINANCIAL YEAR 2008

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

The annual accounts are drawn up in accordance with Article 76 of the Financial Regulation of the European Environment Agency adopted by the Management Board on 26 March 2003.

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

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

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

3 Financial Statements of the European Environment Agency

3.1 Balance sheet – Assets

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

3.2 Balance sheet – Liabilities

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

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

3.3 Economic outturn account

EUR

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

3.4 Cash flow statement

EUR

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

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 2007 | 0.00 | 0.00 | 4,769,638.76 | 377,093.47 | 5,146,732.23 |
| Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fair value movements | | | | | |
| Allocation of the Economic Result of Previous Year | | | 377,093.47 | -377,093.47 | 0.00 |
| Economic result of the year | 0.00 | 0.00 | | 98,111.74 | 98,111.74 |
| Balance as of 31 December 2008 | | | 5,146,732.23 | 98,111.74 | 5,244,843.97 |

3.6 Notes to the Financial statements

3.6.1 Notes to the Balance sheet

1. Fixed assets

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

Intangible fixed assets consist of computer software.

After a recommendation from the Court of Auditors, the Agency will from 2008 onwards capitalize material costs for fitting-out the leaseheld premises. Hence, tangible fixed assets are now divided in four categories:

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

The fixed assets as of 31 December 2008 are set out in the following table:

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

2. Long term receivables

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

3. Short term pre-financing

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

4. Current receivables

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

5. Deferrals and accruals (asset)

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

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

6. Short term receivables with consolidated EC entities

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

7. Cash and cash equivalent

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

EUR

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

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

8. Deferrals and accruals (liability)

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

9. Pre-financing received from consolidated EC entities

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

3.6.2 Notes to the Economic outturn account

10. Operating revenues

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

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

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

11. Operating expenses

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

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

3.6.3 Accounting principles, rules and methods

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

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

Transactions and balances

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

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

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

Fixed assets

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

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

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

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

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

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

Pre-financing amounts

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

At year-end outstanding pre-financing amounts are valued at the original amount(s) paid less: amounts returned, eligible amounts cleared, estimated eligible amounts not yet cleared at year-end, and value reductions.

Interest on pre-financing is recognised as it is earned in accordance with the provisions of the relevant agreement.

Receivables

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

Cash & cash equivalents

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

Use of estimates

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

3.7 Contingent liabilities and off the balance sheet items

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

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

3.8 Related party disclosures

| | 2008 | 2007 |
|--|------|------|
| Number of Authorising Officers at the year end | 1 | 1 |
| Analysis by grade | | |
| AD15 | 1 | 1 |

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

4 Report on implementation of the budget

4.1 Budget outturn account

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

12. Budgetary revenues

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

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

13. Budgetary expenditure

The total payments can be specified as follows:

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

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

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

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

Cancellation of unused payment appropriations carried over from previous year (C8 funds) amounted to EUR 511,149.64 (548 kEUR).

Detailed specifications of the execution of the various fund sources are attached to this report as follows:

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

4.1.2 Budgetary principals

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

(a) unity and budget accuracy;

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

(b) universality:

this principle comprises two rules:

- the rule of non-assignment, meaning that budget revenue must not be earmarked for specific items of expenditure (total revenue must cover total expenditure);

- the gross budget rule, meaning that revenue and expenditure are entered in full in the budget without any adjustment against each other;

(c) annuality:

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

(d) equilibrium:

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

(e) specification:

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

(f) unit of account:

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

(g) sound financial management:

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

(h) transparency:

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

Appendix 1 Budget Execution C1

| Budget Line | Budget Line Description | Commitment Appropriation (1) | Executed Commitment Amount (2) | Commitment Appropriations Not Used Cancelled (1)-(2)=(3) | Payment Appropriation (4) | Executed Payment Amount (5) | Available for Carry Over (2)-(4)=(6) | Carried Over (7) | Payment Appropriations Cancelled (6)-(7)=(8) | Total Cancelled (3)+(8) |
|-------------|---|---------------------------------|-----------------------------------|---|------------------------------|--------------------------------|---|---------------------|---|----------------------------|
| 1100 | Basic salaries | 7,733,096.00 | 7,682,442.72 | 50,653.28 | 7,733,096.00 | 7,682,442.72 | 0.00 | 0.00 | 0.00 | 50,653.28 |
| 1101 | Family allowance | 888,000.00 | 883,254.66 | 4,745.34 | 888,000.00 | 883,254.66 | 0.00 | 0.00 | 0.00 | 4,745.34 |
| 1102 | Expatriation allowances | 1,011,000.00 | 1,009,956.92 | 1,043.08 | 1,011,000.00 | 1,009,956.92 | 0.00 | 0.00 | 0.00 | 1,043.08 |
| 1103 | Secretarial allowances | 24,072.00 | 23,940.27 | 131.73 | 24,072.00 | 23,940.27 | 0.00 | 0.00 | 0.00 | 131.73 |
| 1104 | Travel allowances | 893.00 | 893.00 | 0.00 | 893.00 | 892.32 | 0.68 | 0.00 | 0.68 | 0.68 |
| 1111 | Contract agents -remuneration | 1,951,000.00 | 1,950,560.94 | 439.06 | 1,951,000.00 | 1,950,560.94 | 0.00 | 0.00 | 0.00 | 439.06 |
| 1112 | National Experts on secondment | 1,337,048.00 | 1,337,048.00 | 0.00 | 1,337,048.00 | 1,337,047.76 | 0.24 | 0.00 | 0.24 | 0.24 |
| 1113 | Interim staff - remuneration | 205,800.00 | 205,800.00 | 0.00 | 205,800.00 | 170,778.07 | 35,021.93 | 35,021.93 | 0.00 | 0.00 |
| 1120 | Employer's Social Security contributions | 331,000.00 | 327,403.54 | 3,596.46 | 331,000.00 | 327,403.54 | 0.00 | 0.00 | 0.00 | 3,596.46 |
| 1121 | Unemployment contribution | 100,000.00 | 99,188.47 | 811.53 | 100,000.00 | 99,188.47 | 0.00 | 0.00 | 0.00 | 811.53 |
| 1140 | Birth allowances and death grants | 1,600.00 | 1,600.00 | 0.00 | 1,600.00 | 1,586.48 | 13.52 | 0.00 | 13.52 | 13.52 |
| 1141 | Travel expenses for annual leave | 235,150.00 | 235,150.00 | 0.00 | 235,150.00 | 235,148.89 | 1.11 | 0.00 | 1.11 | 1.11 |
| 1160 | Salary weightings | 3,320,930.00 | 3,291,261.05 | 29,668.95 | 3,320,930.00 | 3,291,261.05 | 0.00 | 0.00 | 0.00 | 29,668.95 |
| 1170 | Freelance interpreters and conference officers | 26,000.00 | 25,910.82 | 89.18 | 26,000.00 | 19,506.82 | 6,404.00 | 6,404.00 | 0.00 | 89.18 |
| 1200 | Miscellaneous expenditure on staff recruitment | 264,368.00 | 228,581.23 | 35,786.77 | 264,368.00 | 216,984.63 | 11,596.60 | 11,596.60 | 0.00 | 35,786.77 |
| 1300 | Mission expenses | 1,118,700.00 | 1,118,700.00 | 0.00 | 1,118,700.00 | 996,889.01 | 121,810.99 | 120,844.63 | 966.36 | 966.36 |
| 1400 | Restaurant and canteen | 210,000.00 | 209,087.02 | 912.98 | 210,000.00 | 208,963.69 | 123.33 | 0.00 | 123.33 | 1,036.31 |
| 1410 | Medical service | 50,000.00 | 47,750.00 | 2,250.00 | 50,000.00 | 42,278.43 | 5,471.57 | 5,471.57 | 0.00 | 2,250.00 |
| 1420 | Development of competencies, organisational development | 470,000.00 | 425,912.25 | 44,087.75 | 470,000.00 | 296,350.46 | 129,561.79 | 129,561.79 | 0.00 | 44,087.75 |
| 1421 | Staff Team Building Events | 1,146.00 | 1,145.02 | 0.98 | 1,146.00 | 1,145.02 | 0.00 | 0.00 | 0.00 | 0.98 |
| | Total Title 1 | 19,279,803.00 | 19,105,585.91 | 174,217.09 | 19,279,803.00 | 18,795,580.15 | 310,005.76 | 308,900.52 | 1,105.24 | 175,322.33 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

| Budget Line | Budget Line Description | Commitment Appropriation (1) | Executed Commitment Amount (2) | Commitment Appropriations Not Used Cancelled (1)-(2)=(3) | Payment Appropriation (4) | Executed Payment Amount (5) | Available for Carry Over (2)-(4)=(6) | Carried Over (7) | Payment Appropriations Cancelled (6)-(7)=(8) | Total Cancelled (3)+(8) |
|-------------|--|---------------------------------|-----------------------------------|---|------------------------------|--------------------------------|---|---------------------|---|----------------------------|
| 2100 | Rent | 1,203,406.00 | 1,203,405.86 | 0.14 | 1,203,406.00 | 1,203,405.86 | 0.00 | 0.00 | 0.00 | 0.14 |
| 2101 | Deposits | 22,094.00 | 22,093.92 | 0.08 | 22,094.00 | 22,093.92 | 0.00 | 0.00 | 0.00 | 0.08 |
| 2110 | Insurance | 19,567.00 | 19,566.54 | 0.46 | 19,567.00 | 19,566.54 | 0.00 | 0.00 | 0.00 | 0.46 |
| 2120 | Water, gas, electricity and heating | 435,000.00 | 435,000.00 | 0.00 | 435,000.00 | 404,369.07 | 30,630.93 | 30,630.93 | 0.00 | 0.00 |
| 2130 | Cleaning and maintenance | 195,000.00 | 195,000.00 | 0.00 | 195,000.00 | 174,668.86 | 20,331.14 | 20,331.02 | 0.12 | 0.12 |
| 2140 | Fitting-out of premises | 265,400.00 | 264,465.58 | 934.42 | 265,400.00 | 185,547.09 | 78,918.49 | 76,975.04 | 1,943.45 | 2,877.87 |
| 2150 | Security & surveillance of the building | 250,000.00 | 250,000.00 | 0.00 | 250,000.00 | 209,400.45 | 40,599.55 | 39,990.55 | 609.00 | 609.00 |
| 2190 | Other expenditure | 6,000.00 | 6,000.00 | 0.00 | 6,000.00 | 5,253.25 | 746.75 | 0.00 | 746.75 | 746.75 |
| 2200 | Office machinery | 55,000.00 | 55,000.00 | 0.00 | 55,000.00 | 46,391.47 | 8,608.53 | 8,331.61 | 276.92 | 276.92 |
| 2210 | Purchase of furniture | 70,000.00 | 69,988.56 | 11.44 | 70,000.00 | 24,278.56 | 45,710.00 | 45,710.00 | 0.00 | 11.44 |
| 2220 | Technical equipment and installations | 99,000.00 | 90,440.00 | 8,560.00 | 99,000.00 | 62,273.66 | 28,166.34 | 28,166.34 | 0.00 | 8,560.00 |
| 2240 | Costs for equipment and data-processing | 60,000.00 | 59,478.71 | 521.29 | 60,000.00 | 57,630.27 | 1,848.44 | 325.96 | 1,522.48 | 2,043.77 |
| 2250 | Documentation and library expenditure | 60,000.00 | 60,000.00 | 0.00 | 60,000.00 | 25,737.59 | 34,262.41 | 34,262.41 | 0.00 | 0.00 |
| 2300 | Stationery and office supplies | 70,000.00 | 70,000.00 | 0.00 | 70,000.00 | 43,600.49 | 26,399.51 | 26,399.51 | 0.00 | 0.00 |
| 2310 | Postage on correspondence and delivery charges | 60,000.00 | 60,000.00 | 0.00 | 60,000.00 | 55,585.37 | 4,414.63 | 4,081.73 | 332.90 | 332.90 |
| 2311 | Telephone fax telegraph radio | 118,741.64 | 117,171.81 | 1,569.83 | 118,741.64 | 98,601.94 | 18,569.87 | 18,569.87 | 0.00 | 1,569.83 |
| 2312 | Transport charges | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 | 1,992.30 | 7.70 | 0.00 | 7.70 | 7.70 |
| 2320 | Bank charges | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 2,195.50 | 2,804.50 | 2,804.50 | 0.00 | 0.00 |
| 2330 | Legal expenses | 9,000.00 | 9,000.00 | 0.00 | 9,000.00 | 0.00 | 9,000.00 | 9,000.00 | 0.00 | 0.00 |
| 2340 | Administrative services provided by the EC | 80,400.00 | 80,400.00 | 0.00 | 80,400.00 | 78,009.62 | 2,390.38 | 2,390.38 | 0.00 | 0.00 |
| 2341 | Publications of administrative nature | 2,421.96 | 2,421.96 | 0.00 | 2,421.96 | 2,421.96 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2390 | Miscellaneous insurance | 31,000.00 | 30,963.93 | 36.07 | 31,000.00 | 29,299.32 | 1,664.61 | 1,664.61 | 0.00 | 36.07 |
| 2391 | Other administrative expenditure | 26,000.00 | 26,000.00 | 0.00 | 26,000.00 | 11,867.42 | 14,132.58 | 14,132.58 | 0.00 | 0.00 |
| 2400 | Entertainment and representation expenses | 6,000.00 | 6,000.00 | 0.00 | 6,000.00 | 4,887.66 | 1,112.34 | 1,112.34 | 0.00 | 0.00 |
| 2401 | Representation related to marketing | 1,915.00 | 1,914.36 | 0.64 | 1,915.00 | 1,914.36 | 0.00 | 0.00 | 0.00 | 0.64 |
| 2501 | Management Board and Bureau | 140,000.00 | 140,000.00 | 0.00 | 140,000.00 | 99,029.57 | 40,970.43 | 40,970.43 | 0.00 | 0.00 |
| 2502 | Scientific Committee | 80,000.00 | 80,000.00 | 0.00 | 80,000.00 | 74,758.54 | 5,241.46 | 5,241.46 | 0.00 | 0.00 |
| 2601 | EMAS certification/Greening the Agency initiatives | 30,600.00 | 25,588.31 | 5,011.69 | 30,600.00 | 7,136.31 | 18,452.00 | 18,452.00 | 0.00 | 5,011.69 |
| | Total Title 2 | 3,403,545.60 | 3,386,899.54 | 16,646.06 | 3,403,545.60 | 2,951,916.95 | 434,982.59 | 429,543.27 | 5,439.32 | 22,085.38 |

| Budget Line | Budget Line Description | Commitment Appropriation (1) | Executed Commitment Amount (2) | Commitment Appropriations Not Used Cancelled (1)-(2)=(3) | Payment Appropriation (4) | Executed Payment Amount (5) | Available for Carry Over (2)-(4)=(6) | Carried Over (7) | Payment Appropriations Cancelled (6)-(7)=(8) | Total Cancelled (3)+(8) |
|-------------|---|---------------------------------|-----------------------------------|---|------------------------------|--------------------------------|---|---------------------|---|----------------------------|
| 3312 | Meetings | 1,014,227.00 | 1,014,227.00 | 0.00 | 1,014,227.00 | 783,894.04 | 230,332.96 | 230,332.96 | 0.00 | 0.00 |
| 3320 | Publication and graphic services | 235,000.00 | 235,000.00 | 0.00 | 235,000.00 | 164,058.54 | 70,941.46 | 70,941.46 | 0.00 | 0.00 |
| 3321 | IT infrastructure/quality assurance | 959,747.47 | 959,675.49 | 71.98 | 959,747.47 | 838,148.12 | 121,527.37 | 121,361.45 | 165.92 | 237.90 |
| 3322 | Web publishing | 500,000.00 | 499,895.00 | 105.00 | 500,000.00 | 457,440.00 | 42,455.00 | 42,455.00 | 0.00 | 105.00 |
| 3323 | Corporate affairs/Communications | 551,640.00 | 551,582.42 | 57.58 | 551,640.00 | 298,104.48 | 253,477.94 | 253,477.94 | 0.00 | 57.58 |
| 3324 | Translation | 589,945.68 | 589,945.68 | 0.00 | 589,945.68 | 434,621.39 | 155,324.29 | 155,324.29 | 0.00 | 0.00 |
| 3331 | ETC ACC - Air and Climate Change | 2,400,000.00 | 2,400,000.00 | 0.00 | 2,400,000.00 | 1,720,000.00 | 680,000.00 | 680,000.00 | 0.00 | 0.00 |
| 3332 | ETC WTR - Water | 1,190,000.00 | 1,190,000.00 | 0.00 | 1,190,000.00 | 769,020.00 | 420,980.00 | 420,980.00 | 0.00 | 0.00 |
| 3333 | ETC BD -Biodiversity | 1,040,700.00 | 1,040,700.00 | 0.00 | 1,040,700.00 | 750,210.00 | 290,490.00 | 290,490.00 | 0.00 | 0.00 |
| 3334 | ETC LUSI - Land use and Spatial Information | 1,177,000.00 | 1,177,000.00 | 0.00 | 1,177,000.00 | 806,954.00 | 370,046.00 | 370,046.00 | 0.00 | 0.00 |
| 3335 | ETC RWM - Resource and Waste Management | 1,061,775.00 | 1,061,775.00 | 0.00 | 1,061,775.00 | 738,850.50 | 322,924.50 | 322,924.50 | 0.00 | 0.00 |
| 3601 | Providing an information system | 1,639,595.25 | 1,639,594.81 | 0.44 | 1,639,595.25 | 1,362,676.46 | 276,918.35 | 276,918.35 | 0.00 | 0.44 |
| 3602 | Climate change and energy | 242,660.00 | 242,157.55 | 502.45 | 242,660.00 | 134,207.55 | 107,950.00 | 107,950.00 | 0.00 | 502.45 |
| 3603 | Nature and Biodiversity | 373,700.00 | 368,843.13 | 4,856.87 | 373,700.00 | 36,734.00 | 332,109.13 | 332,109.13 | 0.00 | 4,856.87 |
| 3605 | Air and Transport | 202,000.00 | 201,930.50 | 69.50 | 202,000.00 | 25,941.00 | 175,989.50 | 175,989.50 | 0.00 | 69.50 |
| 3606 | EEA in the wider world | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 |
| 3608 | Land use and landscapes | 308,896.00 | 308,300.65 | 595.35 | 308,896.00 | 18,000.00 | 290,300.65 | 290,300.65 | 0.00 | 595.35 |
| 3609 | Scenarios | 212,000.00 | 210,769.01 | 1,230.99 | 212,000.00 | 69,755.00 | 141,014.01 | 141,014.01 | 0.00 | 1,230.99 |
| 3610 | Integrated assessments and supporting sustainable development | 352,044.00 | 352,043.42 | 0.58 | 352,044.00 | 130,799.50 | 221,243.92 | 221,243.92 | 0.00 | 0.58 |
| | Total Title 3 | 14,080,930.40 | 14,043,439.66 | 37,490.74 | 14,080,930.40 | 9,539,414.58 | 4,504,025.08 | 4,503,859.16 | 165.92 | 37,656.66 |
| | GRAND TOTAL | 36,764,279.00 | 36,535,925.11 | 228,353.89 | 36,764,279.00 | 31,286,911.68 | 5,249,013.43 | 5,242,302.95 | 6,710.48 | 235,064.37 |

Appendix 2 Budget Execution C4

| Budget Line | Budget Line Description | Commitment Appropriation (1) | Executed Commitment Amount (2) | Commitment Appropriations Not Used (1)-(2)=(3) | Payment Appropriation (4) | Executed Payment Amount (5) | Committed amount available for Carry Over (2)-(5)=(6) | Committed amount Carried Over (7) | Commitment Appropriations Not Used Carried Over (8) | Total Carried Over (7)+(8) | Total Cancelled |
|-------------|---|---------------------------------|-----------------------------------|---|------------------------------|--------------------------------|--|--------------------------------------|--|-------------------------------|-----------------|
| 1100 | Basic salaries | 1,363.49 | 0.00 | 1,363.49 | 1,363.49 | 0.00 | 0.00 | 0.00 | 1,363.49 | 1,363.49 | 0.00 |
| 1111 | Contract agents -remuneration | 2,553.15 | 0.00 | 2,553.15 | 2,553.15 | 0.00 | 0.00 | 0.00 | 2,553.15 | 2,553.15 | 0.00 |
| 1141 | Travel expenses for annual leave | 546.77 | 0.00 | 546.77 | 546.77 | 0.00 | 0.00 | 0.00 | 546.77 | 546.77 | 0.00 |
| 1300 | Mission expenses | 10,362.84 | 6,649.24 | 3,713.60 | 10,362.84 | 579.43 | 6,069.81 | 6,069.81 | 3,713.60 | 9,783.41 | 0.00 |
| 1420 | Development of competencies | 2,082.34 | 0.00 | 2,082.34 | 2,082.34 | 0.00 | 0.00 | 0,01 | 2,082.34 | 2,082.34 | 0.00 |
| | Total Title 1 | 16,908.59 | 6,649.24 | 10,259.35 | 16,908.59 | 579.43 | 6,069.81 | 6,069.81 | 10,259.35 | 16,329.16 | 0.00 |
| 2120 | Water, gas, electricity and heating | 9,133.87 | 9,133.87 | 0.00 | 9,133.87 | 9,133.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2150 | Security & surveillance of the building | 281.52 | 281.52 | 0.00 | 281.52 | 281.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2200 | Office machinery | 281.95 | 281.95 | 0.00 | 281.95 | 281.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2250 | Documentation and library expenditure | 224.84 | 224.84 | 0.00 | 224.84 | 224.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2311 | Telephone fax telegraph radio | 6,054.99 | 0.00 | 6,054.99 | 6,054.99 | 0.00 | 0.00 | 0.00 | 6,054.99 | 6,054.99 | 0.00 |
| | Total Title 2 | 15,977.17 | 9,922.18 | 6,054.99 | 15,977.17 | 9,922.18 | 0.00 | 0.00 | 6,054.99 | 6,054.99 | 0.00 |
| | | | | 0.00 | | | | | | | |
| 3312 | Meetings | 989.24 | 989.24 | 0.00 | 989.24 | 0.00 | 989.24 | 989.24 | 0.00 | 989.24 | 0.00 |
| 3320 | Publication and graphic services | 3,426.77 | 0.00 | 3,426.77 | 3,426.77 | 0.00 | 0.00 | 0.00 | 3,426.77 | 3,426.77 | 0.00 |
| 3323 | Corporate affairs/Communications | 1,932.52 | 1,932.52 | 0.00 | 1,932.52 | 0.00 | 1,932.52 | 1,932.52 | 0.00 | 1,932.52 | 0.00 |
| 3606 | EEA in the wider world | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| | Total Title 3 | 7,348.53 | 2,921.76 | 4,426.77 | 7,348.53 | 0.00 | 2,921.76 | 2,921.76 | 4,426.77 | 7,348.53 | 0.00 |
| | GRAND TOTAL | 40,234.29 | 19,493.18 | 20,741.11 | 40,234.29 | 10,501.61 | 8,991.57 | 8,991.57 | 20,741.11 | 29,732.68 | 0.00 |

Appendix 3 Budget Execution C5

| Budget Line | Budget Line Description | Commitment Appropriation (1) | Executed Commitment Amount (2) | Commitment Appropriations Not Used (1)-(2)=(3) | Payment Appropriation (4) | Executed Payment Amount (5) | Committed amount available for Carry Over (2)-(5)=(6) | Committed amount Carried Over (7) | Commitment Appropriations Not Used Carried Over (8) | Total Carried Over (7)+(8) | Total Cancelled |
|-------------|--|---------------------------------|-----------------------------------|---|------------------------------|--------------------------------|--|--------------------------------------|--|-------------------------------|-----------------|
| 1100 | Basic salaries | 4,460.94 | 0.00 | 4,460.94 | 4,460.94 | 0.00 | 0.00 | 0.00 | 4,460.94 | 4,460.94 | 0.00 |
| 1101 | Family allowance | 1,966.52 | 0.00 | 1,966.52 | 1,966.52 | 0.00 | 0.00 | 0.00 | 1,966.52 | 1,966.52 | 0.00 |
| 1102 | Expatriation allowances | 1,184.62 | 0.00 | 1,184.62 | 1,184.62 | 0.00 | 0.00 | 0.00 | 1,184.62 | 1,184.62 | 0.00 |
| 1116 | Technical support | 208.33 | 0.00 | 208.33 | 208.33 | 0.00 | 0.00 | 0.00 | 208.33 | 208.33 | 0.00 |
| 1118 | Contract Agents | 9,683.62 | 0.00 | 9,683.62 | 9,683.62 | 0.00 | 0.00 | 0.00 | 9,683.62 | 9,683.62 | 0.00 |
| 1141 | Travel expenses for annual leave | 635.75 | 0.00 | 635.75 | 635.75 | 0.00 | 0.00 | 0.00 | 635.75 | 635.75 | 0.00 |
| 1160 | Salary weightings | 3,593.92 | 0.00 | 3,593.92 | 3,593.92 | 0.00 | 0.00 | 0.00 | 3,593.92 | 3,593.92 | 0.00 |
| 1200 | Miscellaneous expenditure on staff recruitment | 5,353.41 | 2,158.08 | 3,195.33 | 5,353.41 | 2,158.08 | 0.00 | 0.00 | 3,195.33 | 3,195.33 | 0.00 |
| 1220 | Installation allowances | 4,944.60 | 0.00 | 4,944.60 | 4,944.60 | 0.00 | 0.00 | 0.00 | 4,944.60 | 4,944.60 | 0.00 |
| 1300 | Mission expenses | 11,001.31 | 11,001.00 | 0.31 | 11,001.31 | 10,866.57 | 134.43 | 134.43 | 0.31 | 134.74 | 0.00 |
| 1420 | Development of competencies | 3,567.76 | 3,567.76 | 0.00 | 3,567.76 | 3,567.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Title 1 | 46,600.78 | 16,726.84 | 29,873.94 | 46,600.78 | 16,592.41 | 134.43 | 134.43 | 29,873.94 | 30,008.37 | 0.00 |
| 2100 | Rent | 329,339.89 | 329,339.89 | 0.00 | 329,339.89 | 329,339.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2120 | Water, gas, electricity and heating | 1,022.14 | 1,022.14 | 0.00 | 1,022.14 | 1,022.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2150 | Security & surveillance of the building | 149.34 | 149.34 | 0.00 | 149.34 | 149.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2200 | Office machinery | 9,330.60 | 9,330.60 | 0.00 | 9,330.60 | 9,330.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2202 | Maintenance, use and repair | 0.02 | 0.00 | 0.02 | 0.02 | 0.00 | 0.00 | 0.00 | 0.02 | 0.02 | 0.00 |
| 2240 | Costs for equipment and data-processing operations | 567.04 | 567.04 | 0.00 | 567.04 | 303.85 | 263.19 | 187.04 | 0.00 | 187.04 | 76.15 |
| 2311 | Telephone fax telegraph radio | 6,991.03 | 5,483.62 | 1,507.41 | 6,991.03 | 5,483.62 | 0.00 | 0.00 | 1,507.41 | 1,507.41 | 0.00 |
| 2390 | Miscellaneous insurance | 512.94 | 512.94 | 0.00 | 512.94 | 512.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Title 2 | 347,913.00 | 346,405.57 | 1,507.43 | 347,913.00 | 346,142.38 | 263.19 | 187.04 | 1,507.43 | 1,694.47 | 76.15 |
| 3251 | Information and networking technology | 1,050.23 | 0.00 | 1,050.23 | 1,050.23 | 0.00 | 0.00 | 0.00 | 1,050.23 | 1,050.23 | 0.00 |
| 3312 | Meetings | 8,274.35 | 0.00 | 8,274.35 | 8,274.35 | 0.00 | 0.00 | 0.00 | 8,274.35 | 8,274.35 | 0.00 |
| 3322 | Web publishing | 154.41 | 50.00 | 104.41 | 154.41 | 50.00 | 0.00 | 0.00 | 104.41 | 104.41 | 0.00 |
| 3323 | Corporate affairs/Communications | 3,038.20 | 3,038.20 | 0.00 | 3,038.20 | 3,038.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3324 | Translation | 94,590.24 | 94,590.24 | 0.00 | 94,590.24 | 94,590.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Title 3 | 107,107.43 | 97,678.44 | 9,428.99 | 107,107.43 | 97,678.44 | 0.00 | 0.00 | 9,428.99 | 9,428.99 | 0.00 |
| | GRAND TOTAL | 501,621.21 | 460,810.85 | 40,810.36 | 501,621.21 | 460,413.23 | 397.62 | 321.47 | 40,810.36 | 41,131.83 | 76.15 |

Appendix 4 Budget Execution C8

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

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

Appendix 5 Budget Execution R0

| Budget Line | Budget Line Description | Commitment Appropriation (1) | Executed Commitment Amount (2) | Commitment Appropriations Not Used (1)-(2)=(3) | Payment Appropriation (4) | Executed Payment Amount (5) | Committed amount available for Carry Over (2)-(5)=(6) | Committed amount Carried Over (7) | Commitment Appropriations Not Used Carried Over (8) | Total Carried Over (7)+(8) | Total Cancelled |
|-------------|---|---------------------------------|-----------------------------------|---|------------------------------|--------------------------------|--|--------------------------------------|--|-------------------------------|------------------|
| 1118 | Contract Agents | 40,784.35 | 40,054.68 | 729.67 | 40,784.35 | 40,054.68 | 0.00 | 0.00 | 0.00 | 0.00 | 729.67 |
| 1300 | Mission expenses | 25,260.00 | 10,000.00 | 15,260.00 | 25,260.00 | 3,959.66 | 6,040.34 | 6,040.34 | 0.00 | 6,040.34 | 15,260.00 |
| | Total Title 1 | 66,044.35 | 50,054.68 | 15,989.67 | 66,044.35 | 44,014.34 | 6,040.34 | 6,040.34 | 0.00 | 6,040.34 | 15,989.67 |
| | | | | 0.00 | | | 0.00 | | | | |
| 2242 | Common Support Services (CSS) | 186,754.15 | 186,754.15 | 0.00 | 186,754.15 | 157,137.48 | 29,616.67 | 29,616.67 | 0.00 | 29,616.67 | 0.00 |
| 2300 | Stationery and office supplies | 0.03 | 0.00 | 0.03 | 0.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.03 |
| | Total Title 2 | 186,754.18 | 186,754.15 | 0.03 | 186,754.18 | 157,137.48 | 29,616.67 | 29,616.67 | 0.00 | 29,616.67 | 0.03 |
| | | | | 0.00 | | | | | | | |
| 3312 | Meetings | 211,365.92 | 211,365.92 | 0.00 | 211,365.92 | 94,992.32 | 116,373.60 | 116,373.60 | 0.00 | 116,373.60 | 0.00 |
| 3331 | ETC ACC - Air and Climate Change | 46,730.00 | 46,730.00 | 0.00 | 46,730.00 | 0.00 | 46,730.00 | 46,730.00 | 0.00 | 46,730.00 | 0.00 |
| 3332 | ETC WTR - Water | 22,140.00 | 22,140.00 | 0.00 | 22,140.00 | 14,454.01 | 7,685.99 | 7,685.99 | 0.00 | 7,685.99 | 0.00 |
| 3333 | ETC BD -Biodiversity | 37,900.00 | 37,900.00 | 0.00 | 37,900.00 | 0.00 | 37,900.00 | 37,900.00 | 0.00 | 37,900.00 | 0.00 |
| 3334 | ETC LUSI - Land use and Spatial Information | 271,543.00 | 271,543.00 | 0.00 | 271,543.00 | 131,058.89 | 140,484.11 | 140,484.11 | 0.00 | 140,484.11 | 0.00 |
| 3335 | ETC RWM - Resource and Waste Management | 20,220.00 | 20,220.00 | 0.00 | 20,220.00 | 0.00 | 20,220.00 | 20,220.00 | 0.00 | 20,220.00 | 0.00 |
| 3601 | Providing an information system | 2,658,890.30 | 2,323,597.30 | 335,293.00 | 2,658,890.30 | 1,240,321.90 | 1,083,275.40 | 1,083,275.40 | 335,293.00 | 1,418,568.40 | 0.00 |
| 3603 | Nature and Biodiversity | 156,000.00 | 156,000.00 | 0.00 | 156,000.00 | 80,000.00 | 76,000.00 | 76,000.00 | 0.00 | 76,000.00 | 0.00 |
| 3606 | EEA in the wider world | 28,950.00 | 4,500.00 | 24,450.00 | 28,950.00 | 0.00 | 4,500.00 | 0.00 | 0.00 | 0.00 | 28950.00 |
| 3608 | Land use and landscapes | 200,000.00 | 169,869.00 | 30,131.00 | 200,000.00 | 107,648.13 | 62,220.87 | 62,220.87 | 30,131.00 | 92,351.87 | 0.00 |
| 3610 | Integrated assessments and supporting sustainable development | 46,200.00 | 46,200.00 | 0.00 | 46,200.00 | 16,000.00 | 30,200.00 | 30,200.00 | 0.00 | 30,200.00 | 0.00 |
| | Total Title 3 | 3,699,939.22 | 3,310,065.22 | 389,874.00 | 3,699,939.22 | 1,684,475.25 | 1,625,589.97 | 1,621,089.97 | 365,424.00 | 1,986,513.97 | 28,950.00 |
| | GRAND TOTAL | 3,952,737.75 | 3,546,874.05 | 405,863.70 | 3,952,737.75 | 1,885,627.07 | 1,661,246.98 | 1,656,746.98 | 365,424.00 | 2,022,170.98 | 44,939.70 |

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

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

