



Annual accounts for the European Environment Agency

Financial year 2006

Copenhagen, 29 May 2007

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FINANCIAL YEAR 2006

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.....	6
3.3	Economic outturn account	7
3.4	Cash flow statement	8
3.5	Statement of change in capital	9
3.6	Annex to the financial statements	9
3.6.1	Explanatory notes to the balance sheet	9
3.6.2	Explanatory notes to the economic outturn account	12
3.6.3	Accounting principles, rules and methods.....	13
4	Report on implementation of the budget	15
4.1	Budget outturn account.....	15
4.2	Annex to the budget outturn account.....	16
4.2.1	Explanatory note to the budget outturn account	16
4.2.2	Budgetary principals	18
5	Report on budget and financial management during the year	19
5.1	Cash flow	19
5.2	Property tax	19
5.3	Execution of the budget.....	19
5.4	Execution of commitment	20
5.5	Execution of payments	20
5.6	Developments in the area of human resources	21

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, 29 May 2007



Anne-Li Hartmann-FitzGerald
Accounting Officer

2 Presentation of the annual accounts

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

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

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

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

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

accounting principle.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	31.12.2006	31.12.2005
NON CURRENT ASSETS			
Intangible fixed assets	1	329,901.17	456,165.86
Tangible fixed assets	1		
Equipment		684,549.70	268,015.88
Computer hardware		820,416.53	985,950.00
Furniture		361,001.14	394,920.50
Long-term pre-financing			
Long-term pre-financing		0	0
LT pre-financing with consolidated EC entities		0	0
Long-term receivables			
Long-term receivables	2	493,653.92	482,487.80
LT receivables with consolidated EC entities		0	0
TOTAL NON CURRENT ASSETS		2,689,522.46	2,587,540.04
CURRENT ASSETS			
Short-term pre-financing			
Short-term pre-financing	3	1,150,949.06	597,706.55
Short-term receivables			
Current receivables	4	815,248.39	1,092,419.76
Long term receivables falling due within a year			0
Sundry receivables		37,950.26	36,503.16
Deferrals and accruals	5	1,757,362.52	449,201.89
Short-term receivables with consolidated EC entities		0	2,898.85
Cash and cash equivalents	6	6,097,252.79	4,491,237.04
TOTAL CURRENT ASSETS		9,858,763.02	6,669,967.25
TOTAL		12,548,285.48	9,257,507.29

3.2 Balance sheet – Liabilities

		EUR	
	Note	31.12.2006	31.12.2005
CAPITAL			
Accumulated surplus/deficit		4,241,797.28	6,049,745.73
Economic result of the year - profit+/-loss-		527,841.48	-1,807,948.45
TOTAL NON CURRENT LIABILITIES		4,769,638.76	4,241,797.28
CURRENT LIABILITIES			
Current payables		55,608.60	53,187.51
Long-term liabilities falling due within the year			
Sundry payables		0.00	17,519.34
Deferrals and accruals	7	5,669,303.79	3,319,713.50
Deferrals and accruals with consolidated EC entities		0	0
Pre-financing received from consolidated EC entities	8	1,887,764.00	1,420,800.00
Other accounts payable against consolidated EC entities		165,970.33	204,489.66
TOTAL CURRENT LIABILITIES		7,778,646.72	5,015,710.01
TOTAL		12,548,285.48	9,257,507.29

3.3 Economic outturn account

EUR

	Note	2006	2005
Revenues from administrative operations		947,045.05	30,420.36
Operating revenue	9	34,653,557.67	32,502,448.26
TOTAL OPERATING REVENUE		35,600,602.72	32,532,868.62
Administrative expenses			
Staff expenses		-14,499,884.58	-13,423,390.37
Fixed asset related expenses		-794,827.60	-620,795.93
Pensions		0	0
Other administrative expenses		-4,843,339.05	-4,700,116.63
Operating expenses			
Other operating expenses	10	-15,000,221.62	-15,618,299.72
TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES		-35,138,272.85	-34,362,602.65
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		462,329.87	-1,829,734.03
Financial revenues		72,424.19	28,578.19
Financial expenses		-6,912.58	-6,792.61
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES		65,511.61	21,785.58
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS		0	0
ECONOMIC RESULT OF THE YEAR		527,841.48	-1,807,948.45

3.4 Cash flow statement

	EUR
	2006
Cash Flows from ordinary activities	
Surplus/(deficit) from ordinary activities	-802,611.84
<u>Adjustments</u>	
Amortization (intangible fixed assets) +	155,571.40
Depreciation (tangible fixed assets) +	632,789.19
Increase/(decrease) in Provisions for risks and liabilities	0
Increase/(decrease) in Value reduction for doubtful debts	0
(Increase)/decrease in Stock	0
(Increase)/decrease in Long term Pre-financing	0
(Increase)/decrease in Short term Pre-financing	-553,242.51
(Increase)/decrease in Long term Receivables	-11,166.12
(Increase)/decrease in Short term Receivables	448,016.96
(Increase)/decrease in Receivables related to consolidated EC entities	-147,101.15
Increase/(decrease) in Other Long term liabilities	0
Increase/(decrease) in Accounts payable	2,287,056.90
Increase/(decrease) in Liabilities related to consolidated EC entities	475,879.81
(Gains)/losses on sale of Property, plant and equipment	6,995.78
Net cash Flow from operating activities	2,492,188.42
Cash Flows from investing activities	
Purchase of tangible and intangible fixed assets (-)	-886,172.67
Financial revenues	
Extraordinary items	
Net cash flow from investing activities	-886,172.67
Net increase/(decrease) in cash and cash equivalents	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 2005			6,049,745.73	-1,807,948.45	4,241,797.28
Other					0.00
Fair value movements					
Allocation of the Economic Result of Previous Year			-1,807,948.45	1,807,948.45	0.00
Economic result of the year				527,841.48	527,841.48
Balance as of 31 December 2006			4,241,797.28	527,841.48	4,769,638.76

3.6 Annex to the financial statements

3.6.1 Explanatory 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
- Furniture

The fixed assets as of 31 December 2006 are set out in the following table:

	<i>EUR</i>			
	Computer Software	Equipment	Computer hardware	Furniture
Gross carrying amounts 1.1.2006	603,870.68	1,456,087.92	2,003,861.07	1,188,797.51
Additions	29,306.71	613,315.12	218,174.33	25,376.51
Disposals	-375.70	-138,066.83	-246,798.37	-171,607.47
Other changes		3.00		-531.78
Gross carrying amounts 31.12.2006	632,801.69	1,931,339.21	1,975,237.03	1,042,034.77
Accumulated depreciation and impairment 1.1.2006	-147,704.82	-1,188,072.04	-1,017,911.07	-793,877.01
Depreciation	-155,571.40	-195,969.90	-378,079.75	-58,739.54
Disposals	375.70	137,252.43	241,170.32	171,582.92
Other changes				
Accumulated depreciation and impairment 31.12.2006	-302,900.52	-1,246,789.51	-1,154,820.50	-681,033.63
Net carrying amounts 31.12.2006	329,901.17	684,549.70	820,416.53	361,001.14

2. Long term receivables

The amount booked as long term receivables, EUR 493,653.92, 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 2006 a total amount of EUR 1,150,949.06 was outstanding in respect of pre-financing given. The amount can be specified as follows:

<i>EUR</i>	
Beneficiary	Amount
National Ins. of Public Health and Env. Protection (RIVM)	23,000.00
Netherlands Environmental Assessment Agency	805 200.00
Fachhochschule Eberswalde	29 476.09
Ecologie GMBH	14 525.44
AEA	11 000.00
UNEP/DEWA	85,500.00
UNECE	82 870.00
The Regional Env. Centre for Central Asia, Kazakhstan	42 000.00
WRC PLC	57 377.53
Sum	1,150,949.06

4. Current receivables

Current receivables, EUR 815,248.39, refer to recovery orders which are outstanding at the end of the year. Of the total amount, 66 % refers to recoverable VAT, 18 % to PECO contribution from Switzerland for 2006, and 14 % to recoverable building tax.

5. Deferrals and accruals (asset)

Of the outgoing balance, EUR 1,757,362.52, the main part, EUR 1,330,453.32 refers to accrued revenues in respect of grant agreements for which pre-financing is outstanding at the end of the year. In this respect the Agency has revised its accounting rules compared to previous years where the revenues were accounted for when the pre-financing was released. For this reason the outgoing balance for 2006 is not comparable with previous year.

EUR

Grant	2006		2005	
	Outstanding pre-financing	Accrued revenue	Outstanding pre-financing	Accrued revenue
EuropeAid 3/DG ENLARG	1,220,800.00	974,787.32	1,220,800.00	0.00
CIFAS/DG ENV	0.00	0.00	200,000.00	0.00
TACIS/DG AIDCO	666,964.00	355,666.00	0.00	0.00
Sum	1,887,764.00	1,330,453.32	1,420,800.00	0.00

6. Cash and cash equivalent

At the end of the year 2006, the Agency held bank accounts in Danish kroner and euro, in Denmark and Belgium.

EUR

Bank	2006	2005
Fortis Bank (EUR)	1,753,287.35	389,442.16
Fortis Bank (DKK)	4,387.98	0.00
Nordea (EUR)	680,654.13	345,827.27
Nordea (DKK)	3,639,832.82	3,726,839.93
Imprest account (DKK)	19,090.51	29,127.68
Sum	6,097,252.79	4,491,237.04

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 5,669,303.79 consists of two parts; EUR 5,478,601.33 which is an estimate by the authorising officers of the cost incurred for services and goods delivered in the year 2006 but not paid for by the end of the year, and EUR 190,702.46 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 Explanatory notes to the economic outturn account

9. Operating revenues

The operating revenues of the year 2006 amounts to EUR 34,653,557.67 and can be specified as follows:

<i>EUR</i>		
Revenue source	2006	2005
European Commission subsidy	27,649,731.84	26,900,000.00
Contribution from the EFTA countries	569,590.00	567,590.00
Contributions from the PECO countries		
Turkey	3,127,000.00	3,127,000.00
Bulgaria	167,000.00	167,500.00
Romania	571,000.00	654,500.00
Switzerland	829,500.00	
Other EU programmes		
TACIS/DG AIDCO	0.00	608,078.65
IRENA/DG ENV	0.00	162,022.00
BIOIND/DG ENV	0.00	240,000.00
BIOIMP/DG ENV	0.00	64,569.85
CIFAS/DG AGRI	400,000.00	0.00
Accrued revenues in respect of grants	1,330,453.32	-
Exchange rate gains	9,282.51	11,187.96
Sum	34,653,557.67	32,502,448.46

As a consequence of the revised accounting rules regarding grant agreements with pre-financing, see note 5 above, accrued revenues are accounted for in 2006.

10. Operating expenses

The operating expenses of the year 2006 amounts to EUR 15,000,221.62 can be specified as follows:

<i>EUR</i>		
Specification of operating expenses	2006	2005
Meetings	1,551,717.94	1,048,194.74
IT & Communications	3,252,984.12	3,133,086.10
European Topic Centers	5,399,084.24	7,329,441.81
Strategic actions	1,151,343.46	2,024,909.81
Exchange rate losses	7,371.57	18,817.04
Other operating expenses	3,637,720.29	2,063,850.22
Sum	15,000,221.62	15,618,299.72

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%
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) 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.

4 Report on implementation of the budget

4.1 Budget outturn account

		EUR	
	Note	2006	2005
REVENUE			
Commission subsidy (for the operating budget of the agency)		27,649,731.84	26,900,000.00
Other contributions and funding via the Commission		5,981,054.00	8,750,894.50
Other revenue		931,629.31	217,556.06
TOTAL REVENUE (a)	11	34,562,415.15	35,868,450.56
EXPENDITURE			
Title I: Staff			
Payments		-15,928,699.77	-14,165,032.06
Appropriations carried over		-699,299.23	-849,382.47
Title II: Administrative Expenses			
Payments		-2,871,311.14	-2,976,280.88
Appropriations carried over		-1,205,358.42	-958,297.20
Title III: Operating Expenditure			
Payments		-9,760,048.69	-9,783,284.33
Appropriations carried over		-9,948,117.32	-5,935,577.38
TOTAL EXPENDITURE (b)	12	-40,412,834.57	-34,667,854.32
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-5,850,419.42	1,200,596.24
Cancellation of unused payment appropriations carried over from prev. year		578,824.97	373,247.81
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue		2,270,376.20	2,997,481.70
Exchange differences for the year		1,910.94	-6,941.35
Regularisation regarding previous years		0.00	0.00
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		-2,999,307.31	4,564,384.40
Balance year N-1		-1,795,906.15	-6,360,290.55
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		-4,795,213.46	-1,795,906.15
Commission subsidy		27,649,731.84	26,900,000.00
Pre-financing to be reimbursed by agency to Commission in year N+1		0.00	0.00

4.2 Annex to the budget outturn account

4.2.1 Explanatory note to the budget outturn account

11. Budgetary revenues

The budgetary revenues for the financial year 2006 amounts to EUR 34,562,415.15. Below is a specification of the amount and comparative figures for the year 2005.

<i>EUR</i>		
Source	2006	2005
European Commission subsidy	27,649,731.84	26,900,000.00
EFTA contribution	569,590.00	567,590.00
New member countries	4,544,500.00	7,438,290.00
Earmarked revenues (grants)	866,964.00	745,014.50
Bank interest	0.00	153,148.54
Other	931,629.31	64,407.52
Sum	34,562,415.15	35,868,450.56

The difference between the contributions from new member countries in 2006 and 2005 is due to the cash effect, as a large part of the contributions for the years 2003 and 2004 were actually paid to the Agency in 2005.

<i>EUR</i>		
Country/budget year	Paid to the Agency	
	2006	2005
Turkey / 2003	0.00	470,000.00
Malta / 2003	0.00	19,473.00
Tureky / 2004	0.00	2,596,000.00
Romania / 2004	0.00	404,317.00
Bulgaria / 2004	0.00	83,500.00
Turkey / 2005	0.00	3,127,000.00
Romania / 2005	0.00	571,000.00
Bulgaria / 2005	0.00	167,000.00
Turkey / 2006	3,127,000.00	0.00
Romania / 2006	571,000.00	0.00
Bulgaria / 2006	167,000.00	0.00
Switzerland / 2006	679,500.00	0.00
Sum	4,544,500.00	7,438,290.00

12. Budgetary expenditure

The total payments can be specified as follows:

	C1	C4	C5	R0	Sum
Title 1	15,691,973.98	4,335.03	6,682.16	225,708.60	15,928,699.77
Title 2	2,623,340.91	220,810.78	24,529.56	2,629.89	2,871,311.14
Title 3	8,681,225.71	3,458.89	16,584.17	1,058,779.92	9,760,048.69
Sum	26,996,540.60	228,604.70	47,795.89	1,287,118.41	28,560,059.60

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

	C1	C4	C5	R0	Sum
Title 1	308,305.78	28,059.54	13,055.53	349,878.38	699,299.23
Title 2	282,817.62	907,052.41	11,398.28	4,090.11	1,205,358.42
Title 3	5,290,061.55	16,238.42	30,454.64	4,611,362.71	9,948,117.32
Sum	5,881,184.95	951,350.37	54,908.45	4,965,331.20	11,852,774.97

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

13. Bank interest

In the specification of budgetary revenues under note 11, bank interest is recorded as EUR 0.00 in 2006. This is due to a change 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 will be 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 will be included in the budgetary outturn account for 2007.

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

4.2.2 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.

5 Report on budget and financial management during the year

5.1 Cash flow

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. A proposal to request the Commission to provide for additional payments credits in the budget for 2009 is currently under consideration.

5.2 Property tax

In November 2005 the Danish government and the Agency signed an amendment to the Headquarter Agreement which states that the Agency is exempted from all taxes in connection with the Agency's premises, being owned or rented. During 2006, a full refund was made from the Danish Foreign Ministry regarding tax paid by the Agency for the years 2000-2004.

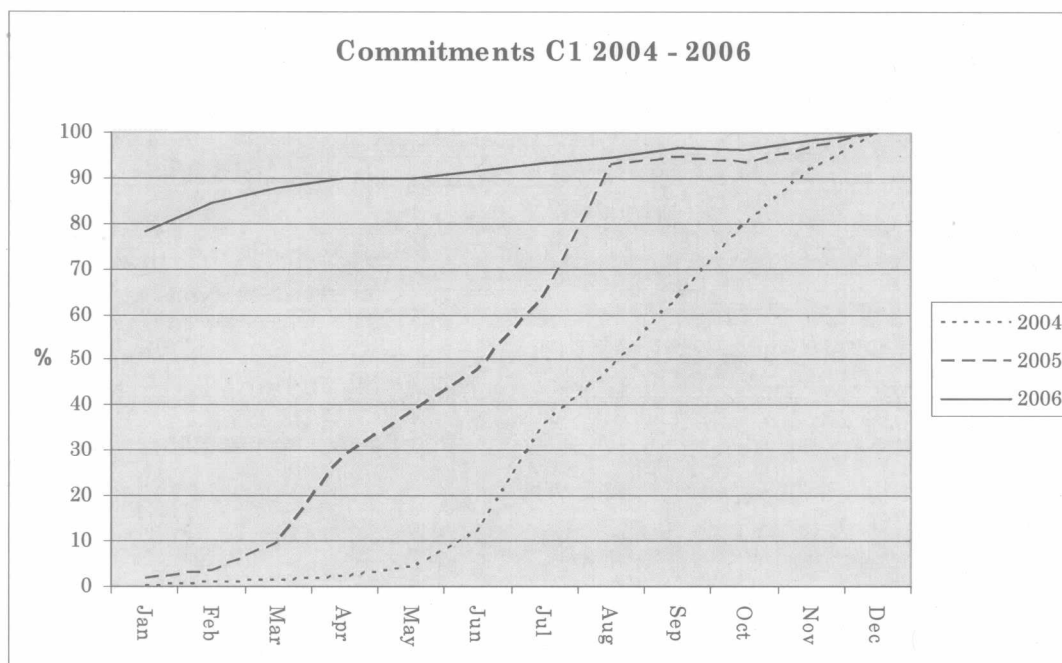
5.3 Execution of the budget

During the year 2006, 99,9% of the available C1 appropriations were committed (2005: 99,9%). The carryover of C1 payment credits from 2006 to 2007 was EUR 5,881,184.95, i.e. slightly higher than the previous year (5,47 mio euro).

Cancellation of unused payment appropriations carried over from previous year (C8 funds) amounted to EUR 578,824.97.

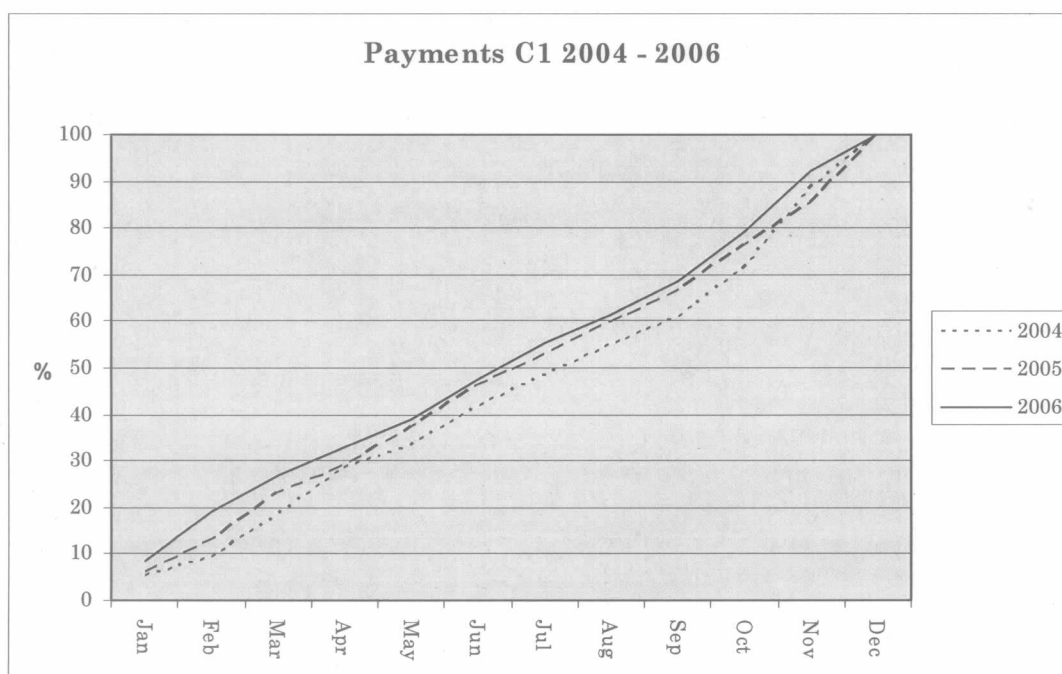
5.4 Execution of commitment

The table shows the evolution of the accumulated value of C1 commitments over the year, for the years 2004-2006.



5.5 Execution of payments

The table shows the evolution of the accumulated value of C1 payments over the year, for the years 2004-2006.



5.6 Developments in the area of human resources

Officials and temporary agents	2006		2005	
	Establishment table	Employees	Establishment table	Employees
A/AD (academic staff)	51	49	51	47
B/AST (technical staff)	64	61	34	32
C (secretarial staff)			26	24
D (service staff)			4	4
Totals	115	110	115	107

Other staff categories				
National experts	-	17	-	16
Contract agents	-	30	-	18
Totals	-	47	-	34

By 1 May 2006, C- and D-grades have been integrated in the new category AST in accordance with the new staff regulation.

Budget Line	Budget Line Description	Initial Credit	Transfer	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Commitment Appropriations Not Used - Lapses	Payment Appropriation Transaction Amount	Executed Payment Amount	Available for Carry Over	Carried Over	Lapsed Payment appropriations	Total Lapsed
		(1)	(2)	(4)	(5)	(4)-(5)=(6)	(7)	(8)	(5)-(8)=(9)	(10)	(11)	(6)+(11)
1100	Basic salaries	6,810,000.00	65,000.00	6,875,000.00	6,875,000.00	0.00	6,875,000.00	6,875,000.00	0.00	0.00	0.00	0.00
1101	Family allowance	660,000.00	26,300.00	686,300.00	686,300.00	0.00	686,300.00	685,689.31	610.69	0.00	610.69	610.69
1102	Expatriation allowances	890,000.00	-16,700.00	873,300.00	873,300.00	0.00	873,300.00	873,082.57	217.43	0.00	217.43	217.43
1103	Secretarial allowances	30,000.00	-400.00	29,600.00	29,600.00	0.00	29,600.00	29,570.03	29.97	0.00	29.97	29.97
1104	Travel allowances	2,000.00	-600.00	1,400.00	1,400.00	0.00	1,400.00	1,338.53	61.47	0.00	61.47	61.47
1114	Agency staff	200,000.00	80,000.00	280,000.00	280,000.00	0.00	280,000.00	241,156.16	38,843.84	38,843.84	0.00	0.00
1115	National Experts on Secondment	1,300,000.00	-329,651.00	970,349.00	970,348.60	0.40	970,349.00	970,348.60	0.00	0.00	0.00	0.40
1116	Technical support	80,000.00	-11,000.00	69,000.00	69,000.00	0.00	69,000.00	68,000.00	1,000.00	1,000.00	0.00	0.00
1118	Contract Agents	1,570,000.00	-346,000.00	1,224,000.00	1,224,000.00	0.00	1,224,000.00	1,223,997.15	2.85	0.00	2.85	2.85
1120	Employer's Social Security Contributions	300,000.00	-2,800.00	297,200.00	297,200.00	0.00	297,200.00	297,096.61	103.39	0.00	103.39	103.39
1121	Unemployment contribution	90,000.00	-3,500.00	86,500.00	86,500.00	0.00	86,500.00	86,245.26	254.74	0.00	254.74	254.74
1140	Birth allowances and death grants	3,000.00	-1,600.00	1,400.00	1,400.00	0.00	1,400.00	1,189.86	210.14	0.00	210.14	210.14
1141	Travel expenses for annual leave	230,000.00	-49,800.00	180,200.00	180,200.00	0.00	180,200.00	177,167.18	3,032.82	0.00	3,032.82	3,032.82
1150	Overtime	11,000.00	-7,261.00	3,739.00	3,738.09	0.91	3,739.00	3,738.09	0.00	0.00	0.00	0.91
1160	Salary weighting	2,791,000.00	-70,166.00	2,720,834.00	2,720,834.00	0.00	2,720,834.00	2,720,834.00	0.00	0.00	0.00	0.00
1170	Freelance interpreters and conference officers	22,000.00	4,000.00	26,000.00	26,000.00	0.00	26,000.00	8,976.00	17,024.00	17,024.00	0.00	0.00
1200	Miscellaneous expenditure on staff recruitment	200,000.00	41,319.00	241,319.00	241,319.00	0.00	241,319.00	225,589.99	15,729.01	7,673.07	8,055.94	8,055.94
1300	Mission expenses	700,000.00	155,209.00	855,209.00	855,000.00	209.00	855,209.00	688,821.31	166,178.69	165,968.75	209.94	418.94
1400	Restaurant and canteen	230,000.00	-55,000.00	175,000.00	175,000.00	0.00	175,000.00	170,846.84	4,153.16	4,148.68	4.48	4.48
1410	Medical service	50,000.00	-6,000.00	44,000.00	44,000.00	0.00	44,000.00	38,412.61	5,587.39	5,587.39	0.00	0.00
1420	Development of competencies, organisational development	480,000.00	-107,066.00	372,934.00	372,933.93	0.07	372,934.00	304,873.88	68,060.05	68,060.05	0.00	0.07
	Total Title 1	16,649,000.00	-635,716.00	16,013,284.00	16,013,073.62	210.38	16,013,284.00	15,691,973.98	321,099.64	308,305.78	12,793.86	13,004.24

Budget Line	Budget Line Description	Initial Credit	Transfer	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Commitment Appropriations Not Used - Lapses	Payment Appropriation Transaction Amount	Executed Payment Amount	Available for Carry Over	Carried Over	Lapsed Payment appropriations	Total Lapsed
		(1)	(2)	(4)	(5)	(4)-(5)=(6)	(7)	(8)	(5)-(8)=(9)	(10)	(11)	(6)+(11)
2100	Rent	1,494,500.00	-163,157.00	1,271,933.00	1,271,932.21	0.79	1,271,933.00	1,271,932.21	0.00	0.00	0.00	0.79
2101	Deposits	12,000.00	-1,100.00	10,900.00	10,866.56	33.44	10,900.00	10,866.56	0.00	0.00	0.00	33.44
2110	Insurance	14,000.00	0.00	14,000.00	13,999.93	0.07	14,000.00	13,999.93	0.00	0.00	0.00	0.07
2120	Water, gas, electricity and heating	420,000.00	-76,000.00	344,000.00	336,675.16	7,324.84	344,000.00	258,877.47	77,797.69	77,797.69	0.00	7,324.84
2130	Cleaning and maintenance	210,000.00	-40,000.00	170,000.00	168,878.77	1,121.23	170,000.00	156,996.53	11,882.24	11,882.24	0.00	1,121.23
2140	Fitting-out of premises	50,000.00	0.00	50,000.00	49,564.39	435.61	50,000.00	45,304.92	4,259.47	3,995.71	263.76	699.37
2150	Security & surveillance of the building	100,000.00	125,000.00	225,000.00	225,000.00	0.00	225,000.00	207,832.62	17,167.38	17,156.19	11.19	11.19
2190	Other expenditure	10,000.00	-4,750.00	5,250.00	5,250.00	0.00	5,250.00	4,947.59	302.41	0.00	302.41	302.41
2200	Office machinery	70,000.00	-20,000.00	50,000.00	50,000.00	0.00	50,000.00	34,027.88	15,972.12	15,972.12	0.00	0.00
2210	Purchase of furniture	125,000.00	-87,150.00	37,850.00	37,808.19	41.81	37,850.00	29,558.46	8,249.73	8,190.00	59.73	101.54
2220	Technical equipment and installations	100,000.00	-55,000.00	45,000.00	45,000.00	0.00	45,000.00	31,872.30	13,127.70	12,968.59	159.11	159.11
2240	Equipment, costs for equipment and data-processing operations	65,000.00	0.00	65,000.00	64,684.80	315.20	65,000.00	57,159.88	7,524.92	7,524.92	0.00	315.20
2250	Documentation and library expenditure	65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00	41,406.61	23,593.39	23,593.39	0.00	0.00
2300	Stationery and offices supplies	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	63,819.75	16,180.25	16,180.25	0.00	0.00
2310	Postage on correspondence and delivery charges	75,000.00	-12,000.00	63,000.00	60,749.14	2,250.86	63,000.00	57,916.17	2,832.97	2,829.45	3.52	2,254.38
2311	telephone telegraph telex radio	140,000.00	-3,001.00	136,999.00	135,644.86	1,354.14	136,999.00	119,416.67	16,228.19	16,228.19	0.00	1,354.14
2312	Transport charges	4,000.00	-4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2320	Bank charges	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	3,228.70	6,771.30	6,771.30	0.00	0.00
2330	Legal expenses	10,000.00	-10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2390	Miscellaneous insurance	35,000.00	-13,331.00	21,669.00	21,668.83	0.17	21,669.00	16,013.94	5,654.89	3,965.18	1,689.71	1,689.88
2391	Other	25,000.00	-8,000.00	17,000.00	16,252.41	747.59	17,000.00	12,720.41	3,532.00	3,532.00	0.00	747.59
2400	Entertainment and representation expenses	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	2,769.31	4,730.69	4,031.09	699.60	699.60
2401	Representation related to marketing	7,000.00	-5,579.00	1,421.00	1,420.08	0.92	1,421.00	1,420.08	0.00	0.00	0.00	0.92
2501	Management Board and Bureau	180,000.00	-50,000.00	130,000.00	130,000.00	0.00	130,000.00	80,240.59	49,759.41	49,759.41	0.00	0.00
2502	Scientific Committee	90,000.00	-40,000.00	50,000.00	50,000.00	0.00	50,000.00	49,560.10	439.90	439.90	0.00	0.00
2601	EMAS certification/Greening the Agency initiatives	20,000.00	-17,265.00	2,735.00	2,735.00	0.00	2,735.00	2,734.10	0.90	0.00	0.90	0.90
2700	Publications	25,000.00	26,536.00	51,536.00	51,536.00	0.00	51,536.00	48,718.13	2,817.87	0.00	2,817.87	2,817.87
	Total Title 2	3,444,000.00	-458,797.00	2,925,793.00	2,912,166.33	13,626.67	2,925,793.00	2,623,340.91	288,825.42	282,817.62	6,007.80	19,634.47

Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Commitment Appropriations Not Used - Lapses (4)-(5)=(6)	Payment Appropriation Transaction Amount (7)	Executed Payment Amount (8)	Available for Carry Over (5)-(8)=(9)	Carried Over (10)	Lapsed Payment appropriations (11)	Total Lapsed (6)+(11)
3312	Meetings	1,169,500.00	58,806.00	1,228,306.00	1,228,206.00	100.00	1,228,306.00	723,372.63	504,833.37	504,833.37	0.00	100.00
3320	Publication and graphic services	340,000.00	-49,161.00	290,839.00	288,950.21	1,888.79	290,839.00	256,051.50	32,898.71	32,898.71	0.00	1,888.79
3321	IT infrastructure/quality assurance	920,000.00	339,503.00	1,259,503.00	1,259,213.98	289.02	1,259,503.00	971,122.91	288,091.07	287,646.23	444.84	733.86
3322	Web publishing	670,000.00	-48,729.00	621,271.00	621,263.00	8.00	621,271.00	453,656.50	167,606.50	167,606.50	0.00	8.00
3323	Corporate affairs/Communications	550,000.00	-1,970.00	548,030.00	548,030.00	0.00	548,030.00	426,906.06	121,123.94	121,123.94	0.00	0.00
3324	Translation	650,000.00	20,419.00	670,419.00	670,419.00	0.00	670,419.00	559,706.83	110,712.17	110,712.17	0.00	0.00
3331	ETC ACC - Air and Climate Change	1,825,000.00	361,600.00	2,186,600.00	2,186,600.00	0.00	2,186,600.00	805,200.00	1,381,400.00	1,381,400.00	0.00	0.00
3332	ETC WTR - Water	965,000.00	40,000.00	1,005,000.00	1,005,000.00	0.00	1,005,000.00	675,500.00	329,500.00	329,500.00	0.00	0.00
3333	ETC NBP-Nature Protection and Biodiversi	825,000.00	60,000.00	885,000.00	885,000.00	0.00	885,000.00	595,500.00	289,500.00	289,500.00	0.00	0.00
3334	ETC TE - Terrestrial	1,115,000.00	0.00	1,115,000.00	1,115,000.00	0.00	1,115,000.00	780,500.00	334,500.00	334,500.00	0.00	0.00
3335	ETC - Waste and Material Flows	770,000.00	0.00	770,000.00	770,000.00	0.00	770,000.00	535,990.40	234,009.60	234,009.60	0.00	0.00
3601	Providing an information system	1,560,000.00	345,923.00	1,905,923.00	1,905,922.16	0.84	1,905,923.00	1,300,814.16	605,108.00	605,108.00	0.00	0.84
3602	Climate change and energy	180,000.00	-50,000.00	130,000.00	129,775.44	224.56	130,000.00	51,425.44	78,350.00	78,350.00	0.00	224.56
3603	Nature and Biodiversity	150,000.00	10,097.00	160,097.00	160,096.66	0.34	160,097.00	5,000.00	155,096.66	155,096.66	0.00	0.34
3604	Water and Agriculture	106,000.00	0.00	106,000.00	105,884.31	115.69	106,000.00	29,476.59	76,407.72	76,407.72	0.00	115.69
3605	Air and Transport	550,000.00	-111,368.00	438,632.00	438,455.09	176.91	438,632.00	319,674.09	118,781.00	118,781.00	0.00	176.91
3608	Land use and landscapes	80,000.00	45,000.00	125,000.00	124,586.75	413.25	125,000.00	0.00	124,586.75	124,586.75	0.00	413.25
3609	Scenarios	210,000.00	-30,500.00	179,500.00	179,436.50	63.50	179,500.00	87,148.00	92,288.50	92,288.50	0.00	63.50
3610	Integrated assessments and supporting sustainable development	145,000.00	157,893.00	302,893.00	302,893.00	0.00	302,893.00	104,180.60	198,712.40	198,712.40	0.00	0.00
3611	Executive Director's Office	100,000.00	-53,000.00	47,000.00	47,000.00	0.00	47,000.00	0.00	47,000.00	47,000.00	0.00	0.00
Total Title 3		12,880,500.00	1,094,513.00	13,975,013.00	13,971,732.10	3,280.90	13,975,013.00	8,681,225.71	5,290,506.39	5,290,061.55	444.84	3,725.74
GRAND TOTAL C1		32,973,500.00	0.00	32,914,090.00	32,896,972.05	17,117.95	32,914,090.00	26,996,540.60	5,900,431.45	5,881,184.95	19,246.50	36,364.45

Appendix 2: 2006 - Budget execution: C4

Budget Line	Budget Line Description	Initial Credit	Transfer	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used (3)-(4)=(5)	Payment Appropriation Transaction Amount	Executed Payment Amount	Committed amount available for Carry Over	Total amount available for carry Over (5)+(8)=(9)	Committed amounts Carried Over	Not used amounts Carried Over	Total amount Carried Over (10)+(11)=(12)	Lapsed funds (9)-(12)
		(1)	(2)	(3)	(4)	(3)-(4)=(5)	(6)	(7)	(8)	(5)+(8)=(9)	(10)	(11)	(10)+(11)=(12)	(9)-(12)
1100	Basic salaries	2,381.79	0.00	2,381.79	0.00	2,381.79	2,381.79	0.00	0.00	2,381.79	0.00	2,381.79	2,381.79	0.00
1101	Family allowance	293.67	0.00	293.67	0.00	293.67	293.67	0.00	0.00	293.67	0.00	293.67	293.67	0.00
1118	Contract Agents	9,683.62	0.00	9,683.62	0.00	9,683.62	9,683.62	0.00	0.00	9,683.62	0.00	9,683.62	9,683.62	0.00
1160	Salary weighting	33.06	0.00	33.06	0.00	33.06	33.06	0.00	0.00	33.06	0.00	33.06	33.06	0.00
1200	Miscellaneous expenditure on staff recruitment	8,369.03	0.00	8,369.03	0.00	8,369.03	8,369.03	0.00	0.00	8,369.03	0.00	8,369.03	8,369.03	0.00
1300	Mission expenses	8,148.12	0.00	8,148.12	4,335.25	3,812.87	8,148.12	4,335.03	0.22	3,813.09	0.00	3,812.87	3,812.87	0.22
1410	Medical service	53.61	0.00	53.61	0.00	53.61	53.61	0.00	0.00	53.61	0.00	53.61	53.61	0.00
1420	Development of competencies, organisational development	3,431.89	0.00	3,431.89	0.00	3,431.89	3,431.89	0.00	0.00	3,431.89	0.00	3,431.89	3,431.89	0.00
	Total Title 1	32,394.79	0.00	32,394.79	4,335.25	28,059.54	32,394.79	4,335.03	0.22	28,059.76	0.00	28,059.54	28,059.54	0.22
2100	Rent	1,111,706.16	0.00	1,111,706.16	211,802.32	899,903.84	1,111,706.16	211,802.32	0.00	899,903.84	0.00	899,903.84	899,903.84	0.00
2120	Water, gas, electricity and heating	189.35	0.00	189.35	0.00	189.35	189.35	0.00	0.00	189.35	0.00	189.35	189.35	0.00
2150	Security & surveillance of the building	149.34	0.00	149.34	0.00	149.34	149.34	0.00	0.00	149.34	0.00	149.34	149.34	0.00
2250	Documentation and library expenditure	4,048.53	0.00	4,048.53	0.00	4,048.53	4,048.53	0.00	0.00	4,048.53	0.00	4,048.53	4,048.53	0.00
2310	Postage on correspondence and delivery charges	752.76	0.00	752.76	569.59	183.17	752.76	569.59	0.00	183.17	0.00	183.17	183.17	0.00
2311	telephone telegraph telex radio	11,017.05	0.00	11,017.05	10,767.51	249.54	11,017.05	8,438.87	2,328.64	2,578.18	2,328.64	249.54	2,578.18	0.00
	Total Title 2	1,127,863.19	0.00	1,127,863.19	223,139.42	904,723.77	1,127,863.19	220,810.78	2,328.64	907,052.41	2,328.64	904,723.77	907,052.41	0.00
3312	Meetings	5,026.88	0.00	5,026.88	671.21	4,355.67	5,026.88	671.21	0.00	4,355.67	0.00	4,355.67	4,355.67	0.00
3321	IT infrastructure/quality assurance	4,317.27	0.00	4,317.27	1,363.12	2,954.15	4,317.27	1,363.12	0.00	2,954.15	0.00	2,954.15	2,954.15	0.00
3323	Corporate affairs/Communications	10,353.16	0.00	10,353.16	1,424.56	8,928.60	10,353.16	1,424.56	0.00	8,928.60	0.00	8,928.60	8,928.60	0.00
	Total Title 3	19,697.31	0.00	19,697.31	3,458.89	16,238.42	19,697.31	3,458.89	0.00	16,238.42	0.00	16,238.42	16,238.42	0.00
	GRAND TOTAL C4	1,179,955.29	0.00	1,179,955.29	230,933.56	949,021.73	1,179,955.29	228,604.70	2,328.86	951,350.59	2,328.64	949,021.73	951,350.37	0.22

Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	Commitment Appropriation Transaction Amount (3)	Executed Commitment Amount (4)	Not Used (3)-(4)=(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	Committed amount available for Carry Over (8)	Total amount available for carry Over (5)+(8)=(9)	Committed amounts Carried Over (10)	Not used amounts Carried Over (11)	Total amount Carried Over (10)+(11)=(12)	Lapsed funds (9)-(12)
1101	Family allowance	1,031.62	0.00	1,031.62	0.00	1,031.62	1,031.62	0.00	0.00	1,031.62	0.00	1,031.62	1,031.62	0.00
1102	Expatriation allowances	1,184.62	0.00	1,184.62	0.00	1,184.62	1,184.62	0.00	0.00	1,184.62	0.00	1,184.62	1,184.62	0.00
1115	National Experts on Secondment	130.15	0.00	130.15	0.00	130.15	130.15	0.00	0.00	130.15	0.00	130.15	130.15	0.00
1116	Technical support	208.33	0.00	208.33	0.00	208.33	208.33	0.00	0.00	208.33	0.00	208.33	208.33	0.00
1141	Travel expenses for annual leave	1,065.80	0.00	1,065.80	700.56	365.24	1,065.80	700.56	0.00	365.24	0.00	365.24	365.24	0.00
1160	Salary weighting	2,919.07	0.00	2,919.07	0.00	2,919.07	2,919.07	0.00	0.00	2,919.07	0.00	2,919.07	2,919.07	0.00
1200	Miscellaneous expenditure on staff recruitment	2,271.90	0.00	2,271.90	0.00	2,271.90	2,271.90	0.00	0.00	2,271.90	0.00	2,271.90	2,271.90	0.00
1220	Installation allowances	4,944.60	0.00	4,944.60	0.00	4,944.60	4,944.60	0.00	0.00	4,944.60	0.00	4,944.60	4,944.60	0.00
1300	Mission expenses	2,861.67	0.00	2,951.51	2,951.51	0.00	2,951.51	2,951.47	0.04	0.04	0.00	0.00	0.00	0.04
1420	Development of competencies, organisational development	2,648.06	0.00	3,030.13	3,030.13	0.00	3,030.13	3,030.13	0.00	0.00	0.00	0.00	0.00	0.00
	Total Title 1	19,265.82	0.00	19,737.73	6,682.20	13,055.53	19,737.73	6,682.16	0.04	13,055.57	0.00	13,055.53	13,055.53	0.04
2100	Rent	3,007.30	0.00	3,007.30	3,007.26	0.04	3,007.30	3,007.26	0.00	0.04	0.00	0.04	0.04	0.00
2120	Water, gas, electricity and heating	716.91	0.00	716.91	716.91	0.00	716.91	716.89	0.02	0.02	0.02	0.00	0.02	0.00
2200	Office machinery	5,014.70	0.00	13,101.74	13,101.74	0.00	13,101.74	13,101.74	0.00	0.00	0.00	0.00	0.00	0.00
2202	Maintenance, use and repair	144.61	0.00	144.61	144.61	0.00	144.61	0.00	144.61	144.61	144.61	0.00	144.61	0.00
2210	Purchase of furniture	476.86	0.00	590.62	566.76	23.86	590.62	566.73	0.03	23.89	0.00	23.86	23.86	0.03
2241	Software development	8,037.61	0.00	8,037.61	3,590.38	4,447.23	8,037.61	3,590.38	0.00	4,447.23	0.00	4,447.23	4,447.23	0.00
2250	Documentation and library expenditure	359.68	0.00	359.68	359.68	0.00	359.68	359.67	0.01	0.01	0.00	0.00	0.00	0.01
2251	Subscriptions to newspapers and periodicals	0.00	0.00	11.19	11.19	0.00	11.19	0.00	11.19	11.19	0.00	0.00	0.00	11.19
2310	Postage on correspondence and delivery charges	1,540.78	0.00	1,540.78	1,540.78	0.00	1,540.78	1,540.72	0.06	0.06	0.00	0.00	0.00	0.06
2311	telephone telegraph telex radio	182.52	0.00	195.74	13.22	182.52	195.74	0.00	13.22	195.74	0.00	182.52	182.52	13.22

Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	Commitment Appropriation Transaction Amount (3)	Executed Commitment Amount (4)	Not Used (3)-(4)=(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	Committed amount available for Carry Over (8)	Total amount available for carry Over (5)+(8)=(9)	Committed amounts Carried Cover (10)	Not used amounts Carried Over (11)	Total amount Carried Over (10)+(11)=(12)	Lapsed funds (9)-(12)
2330	Legal expenses	6,600.00	0.00	6,600.00	0.00	6,600.00	6,600.00	0.00	0.00	6,600.00	0.00	6,600.00	6,600.00	0.00
2502	Scientific Committee	1,646.25	0.00	1,646.25	1,646.25	0.00	1,646.25	1,646.17	0.08	0.08	0.00	0.00	0.00	0.08
	Total Title 2	27,727.22	0.00	35,952.43	24,698.78	11,253.65	35,952.43	24,529.56	169.22	11,422.87	144.63	11,253.65	11,398.28	24.59
3232	Regular indicator-based report	23,750.00	23,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3251	Information and Networking Technology	1,050.23	0.00	1,050.23	0.00	1,050.23	1,050.23	0.00	0.00	1,050.23	0.00	1,050.23	1,050.23	0.00
3321	IT infrastructure/quality assurance	46.55	0.00	46.55	46.55	0.00	46.55	46.55	0.00	0.00	0.00	0.00	0.00	0.00
3322	Web publishing	5,654.41	0.00	5,654.41	0.00	5,654.41	5,654.41	0.00	0.00	5,654.41	0.00	5,654.41	5,654.41	0.00
3323	Corporate affairs/Communications	10,476.21	0.00	10,476.21	10,476.21	0.00	10,476.21	10,476.21	0.00	0.00	0.00	0.00	0.00	0.00
3324	Translation	0.00	0.00	6,061.41	6,061.41	0.00	6,061.41	6,061.41	0.00	0.00	0.00	0.00	0.00	0.00
3610	Integrated assessments and supporting sustainable development	0.00	23,750.00	23,750.00	0.00	23,750.00	23,750.00	0.00	0.00	23,750.00	0.00	23,750.00	23,750.00	0.00
	Total Title 3	40,977.40	0.00	47,038.81	16,584.17	30,454.64	47,038.81	16,584.17	0.00	30,454.64	0.00	30,454.64	30,454.64	0.00
	GRAND TOTAL	87,970.44	0.00	102,728.97	47,965.15	54,763.82	102,728.97	47,795.89	169.26	54,933.08	144.63	54,763.82	54,908.45	24.63

Appendix 4: 2006 - Budget execution: C8

Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	Commitment Appropriation Transaction Amount (3)	Executed Commitment Amount (4)	Not Used (3)-(4)=(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	Lapsing payment appropriations (8)	Total lapsed (5)+(8)=(9)
1100	Basic salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1102	Expatriation allowances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1114	Agency staff	0.00	0.00	27,715.88	18,591.40	9,124.48	27,715.88	18,591.40	0.00	9,124.48
1116	Technical support	0.00	0.00	6,500.00	5,416.60	1,083.40	6,500.00	5,416.60	0.00	1,083.40
1170	Freelance interpreters and conference officers	0.00	0.00	26,280.00	26,280.00	0.00	26,280.00	26,280.00	0.00	0.00
1200	Miscellaneous expenditure on staff recruitment	0.00	0.00	23,566.92	19,936.53	3,630.39	23,566.92	19,936.53	0.00	3,630.39
1300	Mission expenses	0.00	0.00	158,134.43	158,134.43	0.00	158,134.43	105,434.94	52,699.49	52,699.49
1400	Restaurant and canteen	0.00	0.00	6,842.80	6,842.80	0.00	6,842.80	6,084.32	758.48	758.48
1410	Medical service	0.00	0.00	3,665.00	3,665.00	0.00	3,665.00	3,665.00	0.00	0.00
1420	Development of competencies, organisational development	0.00	0.00	255,612.73	250,177.58	5,435.15	255,612.73	201,366.81	48,810.77	54,245.92
	Total Title 1	0.00	0.00	508,317.76	489,044.34	19,273.42	508,317.76	386,775.60	102,268.74	121,542.16
2100	Rent	0.00	0.00	12,064.11	12,064.11	0.00	12,064.11	0.00	12,064.11	12,064.11
2120	Water, gas, electricity and heating	0.00	0.00	28,293.47	28,293.47	0.00	28,293.47	10,286.05	18,007.42	18,007.42
2130	Cleaning and maintenance	0.00	0.00	10,783.93	10,783.93	0.00	10,783.93	10,775.26	8.67	8.67
2140	Fitting-out of premises	0.00	0.00	14,264.93	14,264.93	0.00	14,264.93	14,046.69	218.24	218.24
2150	Security & surveillance of the building	0.00	0.00	77,517.60	77,517.60	0.00	77,517.60	77,321.34	196.26	196.26
2190	Other expenditure	0.00	0.00	791.88	791.88	0.00	791.88	791.88	0.00	0.00
2200	Office machinery	0.00	0.00	52,477.01	52,477.01	0.00	52,477.01	51,330.56	1,146.45	1,146.45
2210	Purchase of furniture	0.00	0.00	14,450.58	14,450.58	0.00	14,450.58	14,364.22	86.36	86.36
2220	Technical equipment and installations	0.00	0.00	492,936.96	492,936.96	0.00	492,936.96	492,717.83	219.13	219.13
2250	Documentation and library expenditure	0.00	0.00	36,684.28	36,684.28	0.00	36,684.28	24,873.52	11,810.76	11,810.76
2300	Stationery and offices supplies	0.00	0.00	19,180.59	19,180.59	0.00	19,180.59	19,180.51	0.08	0.08
2310	Postage on correspondence and delivery charges	0.00	0.00	14,907.62	10,407.62	4,500.00	14,907.62	10,326.42	81.20	4,581.20
2311	telephone telegraph telex radio	0.00	0.00	48,470.80	48,470.80	0.00	48,470.80	48,327.03	143.77	143.77

Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	Commitment Appropriation Transaction Amount (3)	Executed Commitment Amount (4)	Not Used (3)-(4)=(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	Lapsing payment appropriations (8)	Total lapsed (5)+(8)=(9)
2320	Bank charges	0.00	0.00	1,821.84	1,821.84	0.00	1,821.84	614.45	1,207.39	1,207.39
2390	Miscellaneous insurance	0.00	0.00	3,271.45	3,271.45	0.00	3,271.45	3,271.43	0.02	0.02
2391	Other	0.00	0.00	4,462.87	4,462.87	0.00	4,462.87	4,462.76	0.11	0.11
2400	Entertainment and representation expenses	0.00	0.00	567.79	567.79	0.00	567.79	362.07	205.72	205.72
2501	Management Board and Bureau	0.00	0.00	28,347.31	28,347.31	0.00	28,347.31	27,657.29	690.02	690.02
2502	Scientific Committee	0.00	0.00	11,122.40	11,122.40	0.00	11,122.40	4,713.99	6,408.41	6,408.41
2601	EMAS certification/Greening the Agency initiatives	0.00	0.00	11,000.00	11,000.00	0.00	11,000.00	10,932.62	67.38	67.38
2700	Publications	0.00	0.00	11,927.35	6,740.32	5,187.03	11,927.35	9,510.57	-2,770.25	2,416.78
	Total Title 2	0.00	0.00	895,344.77	885,657.74	9,687.03	895,344.77	835,866.49	49,791.25	59,478.28
3312	Meetings	0.00	0.00	294,290.40	294,290.40	0.00	294,290.40	293,335.13	955.27	955.27
3321	IT infrastructure/quality assurance	0.00	0.00	603,594.88	585,602.91	17,991.97	603,594.88	578,544.78	7,058.13	25,050.10
3323	Corporate affairs/Communications	0.00	0.00	114,832.76	114,832.76	0.00	114,832.76	102,342.85	12,489.91	12,489.91
3324	Translation	0.00	0.00	278,998.93	278,998.93	0.00	278,998.93	278,998.93	0.00	0.00
3331	ETC ACC - Air and Climate Change	0.00	0.00	579,000.00	579,000.00	0.00	579,000.00	579,000.00	0.00	0.00
3332	ETC WTR - Water	0.00	0.00	303,000.00	286,894.44	16,105.56	303,000.00	286,894.44	0.00	16,105.56
3333	ETC NBP-Nature Protection and Biodiversi	0.00	0.00	253,795.40	211,565.38	42,230.02	253,795.40	211,565.38	0.00	42,230.02
3334	ETC TE - Terrestrial	0.00	0.00	310,380.60	74,294.00	236,086.60	310,380.60	74,294.00	0.00	236,086.60
3335	ETC - Waste and Material Flows	0.00	0.00	236,899.00	236,899.00	0.00	236,899.00	236,899.00	0.00	0.00
3510	SA1Strategic approaches to providing an informations system	0.00	0.00	529,229.42	526,227.34	3,002.08	529,229.42	526,197.18	30.16	3,032.24
3530	SA3 Tackling biodiversity loss and understanding spatial change	0.00	0.00	62,148.00	60,512.86	1,635.14	62,148.00	60,512.86	0.00	1,635.14
3540	SA4 Protecting human health and quality of life	0.00	0.00	40,960.00	40,960.00	0.00	40,960.00	20,604.00	20,356.00	20,356.00
3550	SA5 Sustainable use and management of natural resources and waste	0.00	0.00	44,700.00	40,467.69	4,232.31	44,700.00	39,727.87	739.82	4,972.13
3570	SA7 Supporting sustainable development and environmental policies	0.00	0.00	417,388.93	387,844.26	29,544.67	417,388.93	382,497.37	5,346.89	34,891.56
	Total Title 3	0.00	0.00	4,069,218.32	3,718,389.97	350,828.35	4,069,218.32	3,671,413.79	46,976.18	397,804.53
	GRAND TOTAL	0.00	0.00	5,472,880.85	5,093,092.05	379,788.80	5,472,880.85	4,894,055.88	199,036.17	578,824.97

Appendix 5: 2006 - Budget execution: R0

Budget Line	Budget Line Description	Initial Credit	Transfer	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	Committed amount available for Carry Over	Total amount available for carry Over	Committed amounts Carried Cover	Not used amounts Carried Over	Total amount Carried Over	Lapsed funds
		(1)	(2)	(3)	(4)	(3)-(4)=(5)	(6)	(7)	(8)	(5)+(8)=(9)	(10)	(11)	(10)+(11)=(12)	(9)-(12)
1114	Agency staff	0.00	0.00	1,335.49	0.00	1,335.49	1,335.49	0.00	0.00	1,335.49	0.00	1,335.49	1,335.49	0.00
1118	Contract Agents	364,000.00	-80,000.00	474,116.06	266,116.06	208,000.00	474,116.06	210,003.24	56,112.82	264,112.82	56,112.82	208,000.00	264,112.82	0.00
1300	Mission expenses	56,760.00	10,000.00	100,135.43	58,375.43	41,760.00	100,135.43	15,705.36	42,670.07	84,430.07	42,670.07	41,760.00	84,430.07	0.00
2120	Water, gas, electricity and heating	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	1,999.92	0.08	0.08	0.08	0.00	0.08	0.00
2300	Stationery and offices supplies	630.00	0.00	630.00	629.97	0.03	630.00	629.97	0.00	0.03	0.00	0.03	0.03	0.00
2311	telephone telegraph telex radio	4,090.00	0.00	4,090.00	0.00	4,090.00	4,090.00	0.00	0.00	4,090.00	0.00	4,090.00	4,090.00	0.00
2700	Publications	0.00	0.00	27000.00	0.00	27000.00	27000.00	0.00	27000.00	27000.00	0.00	0.00	0.00	27000.00
3110	Services and work sent out for translat	0.00	0.00	12000.00	0.00	12000.00	12000.00	0.00	12000.00	12000.00	0.00	0.00	0.00	12000.00
3311	Contract agents	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
3312	Meetings	252,489.00	10,000.00	448,993.88	370,099.88	78,894.00	448,993.88	184,888.89	185,210.99	264,104.99	137,907.37	50,000.00	187,907.37	76,197.62
3323	Corporate affairs/Communications	21,000.00	0.00	21,000.00	20,933.00	67.00	21,000.00	0.00	20,933.00	21,000.00	20,933.00	67.00	21,000.00	0.00
3324	Translation	7,015.00	-7,000.00	15.00	0.00	15.00	15.00	0.00	0.00	15.00	0.00	15.00	15.00	0.00
3331	ETC ACC - Air and Climate Change	0.00	0.00	104,500.00	104,500.00	0.00	104,500.00	0.00	104,500.00	104,500.00	104,500.00	0.00	104,500.00	0.00
3332	ETC WTR - Water	37.50	0.00	107,634.37	107,596.87	37.50	107,634.37	0.00	107,596.87	107,634.37	107,596.87	37.50	107,634.37	0.00
3333	ETC NBP-Nature Protection and Biodiversi	0.00	0.00	89,310.00	89,310.00	0.00	89,310.00	38,676.97	50,633.03	50,633.03	50,633.03	0.00	50,633.03	0.00
3334	ETC TE - Terrestrial	0.00	0.00	112,500.00	112,500.00	0.00	112,500.00	0.00	112,500.00	112,500.00	112,500.00	0.00	112,500.00	0.00
3335	ETC - Waste and Material Flows	19,035.00	0.00	85,085.00	84,985.00	100.00	85,085.00	39,030.50	45,954.50	46,054.50	45,954.50	100.00	46,054.50	0.00
3411	Managing and improving the system	37.00	0.00	172,500.00	172,463.00	37.00	172,500.00	125,314.79	47,148.21	47,185.21	47,148.21	37.00	47,185.21	0.00
3412	Focusing and integrating the system	0.00	0.00	280,000.00	280,000.00	0.00	280,000.00	198,069.77	81,930.23	81,930.23	81,930.23	0.00	81,930.23	0.00
3431	Biodiversity	0.00	0.00	119,000.00	119,000.00	0.00	119,000.00	51,000.00	68,000.00	68,000.00	68,000.00	0.00	68,000.00	0.00
3444	Air quality	0.00	0.00	68,250.00	68,250.00	0.00	68,250.00	0.00	68,250.00	68,250.00	68,250.00	0.00	68,250.00	0.00
3473	Regular cross-cutting assessments	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	25,120.00	124,880.00	124,880.00	124,880.00	0.00	124,880.00	0.00
3530	SA3 Tackling biodiversity loss and understanding spatial change	0.00	0.00	58,553.00	58,553.00	0.00	58,553.00	58,553.00	0.00	0.00	0.00	0.00	0.00	0.00

Budget Line	Budget Line Description	Initial Credit	Transfer	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	Committed amount available for Carry Over	Total amount available for carry Over	Committed amounts Carried Over	Not used amounts Carried Over	Total amount Carried Over	Lapsed funds
		(1)	(2)	(3)	(4)	(3)-(4)=(5)	(6)	(7)	(8)	(5)+(8)=(9)	(10)	(11)	(10)+(11)=(12)	(9)-(12)
3570	SA7 Supporting sustainable development and environmental policies	1,080.00	0.00	91,324.00	90,244.00	1,080.00	91,324.00	90,244.00	0.00	1,080.00	0.00	1,080.00	1,080.00	0.00
3601	Providing an information system	3,200,000.00	0.00	3,200,000.00	0.00	3,200,000.00	3,200,000.00	0.00	0.00	3,200,000.00	0.00	3,200,000.00	3,200,000.00	0.00
3602	Climate change and energy	140,000.00	7,000.00	147,000.00	145,000.00	2,000.00	147,000.00	42,000.00	103,000.00	105,000.00	103,000.00	2,000.00	105,000.00	0.00
3604	Water and Agriculture	229,475.00	0.00	229,475.00	229,475.00	0.00	229,475.00	37,512.00	191,963.00	191,963.00	191,963.00	0.00	191,963.00	0.00
3606	EEA in the wider world	200,000.00	60,000.00	260,000.00	209,960.00	50,040.00	260,000.00	168,370.00	41,590.00	91,630.00	41,590.00	50,040.00	91,630.00	0.00
	GRAND TOTAL	4,648,848.50	0.00	6,367,647.23	2,739,991.21	3,627,656.02	6,367,647.23	1,287,118.41	1,452,872.80	5,080,528.82	1,405,569.18	3,559,762.02	4,965,331.20	115,197.62