



Annual Accounts for the European Environment Agency

Financial year 2010

Copenhagen, 31 May 2011

FINANCIAL YEAR 2010

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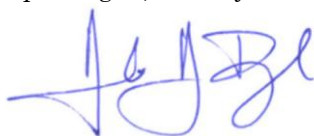
1. Budget execution C1 - Current year appropriations
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1 Certification

The annual accounts of the European Environment Agency have been prepared in accordance with Title VII of the Financial Regulation of the Agency, as well as the accounting rules and methods adopted by the Commission's accounting officer.

I hereby certify that based on the information provided by the authorising officer, I have reasonable assurance that the accounts present a true and fair view of the financial position of the Agency in all material aspects.

Copenhagen, 31 May 2011



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.

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

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

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 19 December 2008.

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 15 November 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

EUR

	Note	31.12.2010	31.12.2009
NON CURRENT ASSETS			
Intangible fixed assets	1	247,567.93	247,069.02
Tangible fixed assets	1		
Equipment		177,353.19	187,934.57
Computer hardware		758,396.19	701,913.95
Furniture		262,274.83	264,265.70
Building fitting-out		121,501.13	163,422.93
Long-term receivables	2	656,759.45	696,139.01
TOTAL NON CURRENT ASSETS		2,223,852.72	2,260,745.18

CURRENT ASSETS			
Short-term pre-financing			
Short-term pre-financing	3	33,549.00	38,074.00
Short-term receivables			
Current receivables	4	764,438.15	745,901.10
Sundry receivables relating to staff		67,488.90	66,090.15
Deferrals and accruals	5	1,143,145.09	3,991,048.31
Short-term receivables with consolidated EC entities	6	149,999.95	1,599,999.47
Cash and cash equivalents	7	7,860,388.43	7,572,486.99
TOTAL CURRENT ASSETS		10,019,009.52	14,013,600.02
TOTAL		12,242,862.24	16,274,345.20

3.2 Balance sheet – Liabilities

EUR

	Note	31.12.2010	31.12.2009
CAPITAL			
Accumulated surplus/deficit		5,630,499.50	5,244,843.97
Economic result of the year - profit/+loss		-1,837,515.41	385,655.53
		3,792,984.09	5,630,499.50
NON CURRENT LIABILITIES			
Provision for charges	8	0.00	99,334.12
CURRENT LIABILITIES			
Current payables		1,156.91	3,322.56
Sundry payables relating to staff		974.41	41,992.29
Deferrals and accruals	9	3,433,814.83	4,882,472.51
Grant pre-financing received from consolidated EC entities	10	4,953,048.89	5,201,671.95
Grant pre-financing received from non-consolidated entities		0.00	310,000.00
Other accounts payable against consolidated EC entities		60,883.11	105,052.27
TOTAL CURRENT LIABILITIES		8,449,878.15	10,544,511.58
TOTAL		12,242,862.24	16,274,345.20

3.3 Economic outturn account

EUR

	Note	2010	2009
Revenues from administrative operations		96,083.20	304,900.63
Operating revenue	11	41,249,441.44	39,994,602.71
TOTAL OPERATING REVENUE		41,345,524.64	40,299,503.34
Administrative expenses			
Staff expenses		-20,976,800.90	-18,195,510.52
Fixed asset related expenses		-681,023.16	-811,493.38
Other administrative expenses		-5,885,180.15	-5,041,392.47
Operating expenses			
Other operating expenses	12	-15,642,394.00	-15,870,218.56
TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES		-43,185,398.21	-39,918,614.93
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		-1,839,873.57	380,888.41
Financial revenues		5,049.95	5,521.63
Financial expenses		-2,691.79	-754.51
SURPLUS/(DEFICIT) FROM NON OPERATING ACTIVITIES		2,358.16	4,767.12
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS		0.00	0.00
ECONOMIC RESULT OF THE YEAR		-1,837,515.41	385,655.53

3.4 Cash flow statement

EUR

	2010	2009
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	-1,837,515.41	385,655.53
<i>Adjustments</i>		
Amortization (intangible fixed assets) +	131,424.80	161,800.65
Depreciation (tangible fixed assets) +	539,005.49	645,745.28
Increase/(decrease) in Provisions for risks and liabilities	-99,334.12	99,334.12
(Increase)/decrease in Short term Pre-financing	4,525.00	134,250.10
(Increase)/decrease in Long term Receivables	39,379.56	-172,970.02
(Increase)/decrease in Short term Receivables	774,947.48	-617,505.67
(Increase)/decrease in Receivables related to consolidated EC entities	4,635,524.76	-492,872.42
Increase/(decrease) in Accounts payable	-1,819,011.89	376,292.43
Increase/(decrease) in Liabilities related to consolidated EC entities	-1,408,126.84	1,946,534.51
(Gains)/losses on sale of Property, plant and equipment	10,592.87	3,947.45
Net cash Flow from operating activities	971,411.70	2,470,211.96
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets (-)	-683,510.26	-550,254.97
Net cash flow from investing activities	-683,510.26	-550,254.97
Net increase/(decrease) in cash and cash equivalents	287,901.44	1,919,956.99

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 2009	0.00	0.00	5,244,843.97	385,655.53	5,630,499.50
Other	0.00	0.00	0.00	0.00	0.00
Fair value movements					
Allocation of the Economic Result of Previous Year			385,655.53	-385,655.53	
Economic result of the year	0.00	0.00		-1,837,515.41	-1,837,515.41
Balance as of 31 December 2010			5,630,499.50	-1,837,515.41	3,792,984.09

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 acquired from a third party or covered by a license.

Intangible fixed assets consist of computer software.

As from 2010, the development cost for internally developed intangible assets are to be capitalized and presented as fixed assets if the cost is EUR 500,000 or more. Appendix 7 shows an overview of internal IT-projects in 2010 and their estimated costs divided in research phase, development phase and maintenance phase. Since no project is foreseen to exceed the threshold the total cost has been expensed in 2010.

Tangible fixed assets are divided in four categories:

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

The fixed assets as of 31 December 2010 are set out in the following table:

	<i>EUR</i>					
	Computer Software	Equipment	Computer Hardware	Furniture	Building Fitting-out	Total
Gross carrying amounts 1.1.2010	1,084,499.61	1,811,653.96	2,507,595.61	890,092.63	209,608.99	6,503,450.80
Additions	131,923.71	106,856.00	403,533.79	41,196.76		683,510.26
Disposals		-125,057.84	-428,141.58	-29,807.81		-583,007.23
Other changes						
Gross carrying amounts 31.12.2010	1,216,423.32	1,793,452.12	2,482,987.82	901,481.58	209,608.99	6,603,953.83
Accumulated depreciation and impairment 1.1.2010						0.00
Depreciation	-837,430.59	-1,623,719.39	-1,805,681.66	-625,826.93	-46,186.06	-4,938,844.63
Disposals	-131,424.80	-111,592.49	-342,927.39	-42,563.81	-41,921.80	-670,430.29
Other changes		119,212.95	424,017.42	29,183.99		572,414.36
Accumulated depreciation and impairment 31.12.2010	-968,855.39	-1,616,098.93	-1,724,591.63	-639,206.75	-88,107.86	-5,036,860.56
Net carrying amounts 31.12.2010	247,567.93	177,353.19	758,396.19	262,274.83	121,501.13	1,567,093.27

2. Long term receivables

The amount booked as long term receivables, EUR 656,759.45 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 2010 a total amount of EUR 33,549.00 was outstanding in respect of pre-financing given to sub-contractors.

4. Current receivables

Current receivables, EUR 764,438.15 refer to receivables which are outstanding at the end of the year and expected to be recovered within one year. Of the total amount, 67 % refers to VAT recoverable from the Danish government.

5. Deferrals and accruals (asset)

Of the outgoing balance, EUR 1,143,145.09, the main part, EUR 1,132,505.30 refers to accrued revenues in respect of grant agreements for which received pre-financing is outstanding at the end of the year.

EUR

Grant Agreement	2010		2009	
	Outstanding pre-financing	Accrued revenue	Outstanding pre-financing	Accrued revenue
IPA/ DG ENLARGEMENT	769,500.00	267,676.43	0.00	0.00
EuropeAid 5/DG ENLARGEMENT	0.00	0.00	160,000.00	130,763.68
GISC/DG ENTERPRISE	1,599,999.47	501,362.88	1,599,999.47	0.00
ENPI/ DG AIDCO	2,000,000.00	363,465.99		
CLC-GMES/DG ENVIRONMENT	0.00	0.00	2,560,000.00	3,054,761.56
CSS partners	0.00	0.00	30,000.00	0.00
Sub-total consolidated entities	4,369,499.47	1,132,505.30	4,349,999.47	3,185,525.24
Potsdam/ Federal Ministry DE	0.00	0.00	310,000.00	349,979.39
Grand total	4,369,499.47	1,132,505.30	4,659,999.47	3,535,504.63

6. Short term receivables with consolidated EC entities

The outgoing balance of EUR 149,999.95 refers to an outstanding recovery order regarding the pre-financing for the GISC grant administrated by DG Enterprise.

7. Cash and cash equivalent

At the end of the year 2010, the Agency held bank accounts in Danish kroner and Euro, in Denmark and Belgium.

EUR

Bank	2010	2009
BNP Paribas/Fortis Bank (EUR)	712,496.82	3,511,783.33
BNP Paribas/Fortis Bank (DKK)	223,567.91	23,545.01
Nordea (EUR)	4,898.24	328.70
Nordea (DKK)	6,909,571.27	4,027,821.19
Imprest account (DKK)	9,854.19	9,008.76
Sum	7,860,388.43	7,572,486.99

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 at the Agency's premises, and for internet purchases. In 2010, this account was also used exceptionally to pay for an advance of daily allowance.

8. Provision for charges

The amount EUR 99,334.12, outstanding at the end of 2009, was a provision for outstanding salary adjustment.²

9. Deferrals and accruals (liability)

The total amount of EUR 3,433,814.83 consists of two parts; EUR 3,111,940.92 which is an estimate by the authorising officers of the cost incurred for services and goods received in the year 2010 but not paid for by the end of the year, and EUR 321,873.91 which is a provision for the cost of annual leave incurred but not taken during the year.

In 2010, the method to calculate the provision for leave not taken has been modified to take into account the correction factor³ for Denmark, 34%. Had this methodology been applied in 2009, the provision would have increased with 39%.

10. Pre-financing received from consolidated EC entities

The outstanding amount refers to pre-financing received from the European Commission; EUR 4,369,499.47 relating to grant agreements as specified in note 5 above, and EUR 583,549.42 which is the positive budget outturn for 2010 to be reimbursed to the European Commission, see point 4.1 Budget outturn account.

3.6.2 Notes to the Economic outturn account

11. Operating revenues

The operating revenues of the year 2010, EUR 41,249,441.44, and can be specified as follows:

<i>EUR</i>		
Revenue source	2010	2009
European Commission subsidy	34,674,450.58	33,708,327.52
Contribution from the EFTA countries	888,502.00	829,440.00
Contributions from the PECO countries		
Turkey	3,127,000.00	3,127,000.00
Switzerland	1,305,851.85	1,280,000.00
Grants from consolidated EC entities		
EuropeAid4/DG ENLARG	0.00	-44,503.11
EuropeAid5/DG ENLARG	-42.19	-11,136.32
IPA /DG ENLARG	267,676.43	0.00
CLC-GMES/DG ENV	124,654.82	1,031,059.27
ENPI/ DG AIDCO	363,465.99	0.00
GISC/ DG ENTR	501,362.88	0.00
Grants from non-consolidated EC entities		
Potsdam	-5,336.02	66,662.80
Exchange rate gains	1,855.10	7,752.55
Sum	41,249,441.44	39,994,602.71

² The Council decided in December 2009 to increase the salaries of officials and other servants of the European Union by 1.85% from 1 July 2009 onwards. According to the Commission, this decision was compliant with Staff Regulations which stipulates that the increase should have been 3.7%. The Commission lodged an action for annulment against the decision in the European Court of Justice, which was approved in December 2010, hence the provision was released.

³ Art 64 of the Staff Regulation provides that salaries be weighted to compensate the difference (positive or negative) in the cost of living compared with Brussels.

12. Operating expenses

The operating expenses of the year 2010 amounts to EUR 15,642,394.00 and can be specified as follows:

EUR

Specification of operating expenses	2010	2009
Meetings	922 401.79	681 810.69
Publication and graphic services	435 216.06	283 075.08
IT infrastructure/quality assurance	505 160.97	805 853.18
ITS/Communications	370 596.61	401 470.50
Corporate affairs/Communications	790 030.12	784 764.50
Translations/ Translation Centre Luxembourg	479 757.86	580 310.75
IT for shared environmental info systems	907 509.40	0.00
ETC ACC - Air and Climate Change	2 110 831.00	2 602 078.51
ETC WTR - Water	1 490 839.55	1 456 156.35
ETC NPB - Nature Protection and Biodiver	1 151 946.40	1 030 326.47
ETC LUSI - Land Use and Spatial Information	1 374 112.36	1 544 548.16
ETC - Waste and material flows	1 240 000.01	1 213 968.07
Environmental themes	141 833.45	56 623.25
Cross-cutting themes	338 615.31	538 951.52
Integrated environmental assessments	763 894.46	327 387.23
Information services and communications	306 421.01	1 501 789.44
Biodiversity	124 951.00	0.00
Freshwater	39 597.69	0.00
Marine	7 493.89	0.00
Adaptation and vulnerability	39 975.00	0.00
Ecosystems	79 190.52	0.00
Land use	100 010.00	0.00
Agriculture and forestry	12 000.00	0.00
Energy	185 296.88	0.00
Transport	73 401.44	0.00
Integrated environmental assessments	146 856.00	0.00
Regional and global assessments	48 400.00	0.00
Decision support	39 950.00	0.00
Economics	24 976.99	0.00
Strategic futures	19 972.50	0.00
Shared environmental info system	1 029 583.08	0.00
Governance and country network support	173 350.00	0.00
Providing an information system	157 688.75	1 307 722.83
Climate change and energy	0.00	39 974.57
Nature and biodiversity	0.00	147 901.85
Water and transport	0.00	97 087.23
Land use and landscapes	- 693.32	202 425.06
Scenarios	0.00	64 900.67
Integrated assessments	0.00	199 569.53
Exchange rate loss	11 227.22	1 523.12
Sum	15,642,394.00	15,870,218.56

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%, 12,5%
Computer hardware	25%

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

With reference to EC Accounting rule no. 6, the Agency is required, as from the financial year 2010, to capitalise internally generated intangible assets (software) and to disclose the total development costs that is not capitalised. The threshold for capitalizing an internally generated asset is EUR 500.000.

Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into 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 2010, the Agency had agreements with contractors and suppliers amounting to 1,6 MEUR. These agreements relate mainly to operational projects and are covered by budgetary commitments in 2010. The Agency also has rent contracts that provide that the contracts may not be terminated before a certain period; 12 months in the case of Kongens Nytorv 6, and 5 years in the case of Kongens Nytorv 8. The contingent liability in respect of the rent contracts as per 31 December 2010, amounts to approximately 4,0 MEUR.

3.8 Disclosures

Revenue divided in exchange and non-exchange transactions

The disclosure is presented in accordance with EC Accounting rule no. 4 and 17 which require that revenues are divided in exchange and non-exchange transactions.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange. An example of an exchange transaction is the purchase or sale of goods or services, disposal of assets and bank interest.

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

	<i>EUR</i>	
	2010	2009
Non-exchange transactions		
European Commission subsidy	34,674,450.58	33,708,327.52
PECO contributions	4,432,851.85	4,407,000.00
EFTA contributions	888,502.00	829,440.00
Grants from consolidated entities	1,257,117.93	975,419.84
Revenues from administrative operations	96,083.20	304,900.63
Exchange rate gains	1,855.10	7,752.55
Exchange transactions		
Bank interest	5,049.95	5,521.63

Related party disclosure

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

	2010	2009
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.

Non-capitalised research and development costs

The disclosure is presented in accordance with EC Accounting rule no. 6 which require that the amount of research and development costs for internally or externally generated intangible assets (software), which has not be capitalised, is presented. A specification of the relevant projects is attached as Appendix 7.

	<i>kEUR</i>
The following amounts were recongnised as expenses in the economic outturn account :	2010
Research costs	0.20
Development costs	14.40
	14.60

4 Report on implementation of the budget

4.1 Budget outturn account

EUR

	Note	2010	2009
REVENUE			
European Commission subsidy		35,258,000.00	34,560,000.00
Other contributions and funding via the European Commission		10,165,635.76	6,949,940.00
Other donors			100,000.00
Other revenue		126,415.74	311,095.87
TOTAL REVENUE (a)	13	45,550,051.50	41,921,035.87
EXPENDITURE			
Title I: Staff			
Payments		-22,859,414.71	-19,875,831.21
Appropriations carried over		-3,739,710.72	-191,007.68
Title II: Administrative Expenses			
Payments		-3,276,921.68	-3,719,941.50
Appropriations carried over		-650,862.12	-365,298.32
Title III: Operating Expenditure			
Payments		-12,762,197.49	-11,455,655.07
Appropriations carried over		-8,418,978.21	-6,513,785.17
TOTAL EXPENDITURE (b)	14	-51,708,084.93	-42,121,518.95
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-6,158,033.43	-200,483.08
Cancellation of unused payment appropriations carried over from prev. year		585,282.87	693,127.02
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue		1,090,484.80	2,093,035.49
Adjustment for grant budget outturn		5,075,187.30	-393,819.41
Exchange differences for the year		-9,372.12	6,229.43
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		583,549.42	2,198,089.45
Balance year N-1		851,672.48	-1,346,416.97
Positive balance from year N-1 reimbursed in year N to the Commission		-851,672.48	
Result used for determining amounts in general accounting		583,549.42	851,672.48

4.1.1 Notes to the Budget outturn account

13. Budgetary revenues

The budgetary revenues for the financial year 2010 amounts to EUR 45,550,051.50. Below is a specification of the amount and comparative figures for the year 2009.

<i>EUR</i>		
Source	2010	2009
European Commission subsidy	35,258,000.00	34,560,000.00
PECO contributions	4,432,853.00	5,814,150.00
EFTA contribution	888,502.00	829,440.00
Earmarked revenues (grants)	4,844,280.76	406,350.00
Bank interest	16,549.00	30,893.77
Other	109,866.74	280,202.10
Sum	45,550,051.50	41,921,035.87

14. Budgetary expenditure

The total payments can be specified as follows:

	C1	C4	C5	R0	Sum
Title 1	22,366,712.45	0.00	32,636.95	460,065.31	22,859,414.71
Title 2	3,156,114.47	21,405.14	59,444.52	39,957.55	3,276,921.68
Title 3	11,316,743.89	2,636.20	164,429.49	1,278,387.91	12,762,197.49
Sum	36,839,570.81	24,041.34	256,510.96	1,778,410.77	38,898,533.88

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

	C1	C4	C5	R0	Sum
Title 1	274,729.88	6,305.19	4,082.09	3,454,593.56	3,739,710.72
Title 2	288,968.24	57,973.44	3,359.08	300,561.36	650,862.12
Title 3	3,184,996.40	21,546.77	26,310.96	5,186,124.08	8,418,978.21
Sum	3,748,694.52	85,825.40	33,752.13	8,941,279.00	12,809,551.05

The carryover of C1 payment credits from 2010 to 2011 was EUR 3,748,694.52, which is lower than the previous year (EUR 5,979,606.37).

Cancellation of unused payment appropriations carried over from previous year (C8 funds) amounted to EUR 585,282.87, lower than previous year (EUR 693,127.02).

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
- Appendix 6: Reconciliation of the accrual based result with the budget result

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)-(5)=(6)	Carried Over (7)	Payment Appropriations Cancelled (6)-(7)=(8)	Total Cancelled (3)+(8)
1100	Basic salaries	9,168,890.00	9,168,890.00	0.00	9,168,890.00	9,168,889.43	0.57	0.00	0.57	0.57
1101	Family allowance	1,065,150.00	1,065,150.00	0.00	1,065,150.00	1,065,148.49	1.51	0.00	1.51	1.51
1102	Expatriation allowances	1,220,110.00	1,220,110.00	0.00	1,220,110.00	1,220,106.06	3.94	0.00	3.94	3.94
1103	Secretarial allowances	25,000.00	25,000.00	0.00	25,000.00	24,821.87	178.13	0.00	178.13	178.13
1104	Travel allowances	900.00	900.00	0.00	900.00	892.32	7.68	0.00	7.68	7.68
1111	Contract agents -remuneration	2,659,676.00	2,659,676.00	0.00	2,659,676.00	2,659,669.91	6.09	0.00	6.09	6.09
1112	National Experts on secondment	1,630,779.50	1,630,779.50	0.00	1,630,779.50	1,586,154.08	44,625.42	44,625.42	0.00	0.00
1113	Interim staff - remuneration	183,203.00	183,203.00	0.00	183,203.00	175,468.04	7,734.96	7,734.96	0.00	0.00
1114	Visiting experts, Guest Scientists & Trainees	10,000.00	10,000.00	0.00	10,000.00	6,141.66	3,858.34	3,858.34	0.00	0.00
1120	Employer's Social Security contributions	384,375.00	384,375.00	0.00	384,375.00	384,370.69	4.31	0.00	4.31	4.31
1121	Unemployment contribution	118,845.00	118,845.00	0.00	118,845.00	118,841.32	3.68	0.00	3.68	3.68
1140	Birth allowances and death grants	1,587.00	1,587.00	0.00	1,587.00	1,586.48	0.52	0.00	0.52	0.52
1141	Travel expenses for annual leave	302,710.00	302,710.00	0.00	302,710.00	302,674.01	35.99	0.00	35.99	35.99
1150	Overtime	10,000.00	10,000.00	0.00	10,000.00	2,703.66	7,296.34	7,296.34	0.00	0.00
1160	Salary weightings	3,821,470.00	3,821,470.00	0.00	3,821,470.00	3,821,461.05	8.95	0.00	8.95	8.95
1170	Freelance interpreters and conference officers	28,000.00	28,000.00	0.00	28,000.00	20,948.27	7,051.73	7,051.13	0.60	0.60
1200	Miscellaneous expenditure on staff recruitment	303,500.00	303,477.00	23.00	303,500.00	283,584.61	19,892.39	19,866.55	25.84	48.84
1300	Mission expenses	990,060.28	990,060.28	0.00	990,060.28	903,648.08	86,412.20	86,412.20	0.00	0.00
1400	Restaurant and canteen	214,657.00	214,656.09	0.91	214,657.00	214,656.09	0.00	0.00	0.00	0.91
1410	Medical service	109,300.00	109,300.00	0.00	109,300.00	82,716.09	26,583.91	26,510.60	85.31	85.31
1420	Development of competencies, organisational development	385,978.00	385,977.05	0.95	385,978.00	314,599.45	71,377.60	71,374.34	3.26	4.21
1421	Staff Team Building Events	2,643.00	2,642.60	0.40	2,643.00	2,630.80	11.80	0.00	11.80	12.20
1610	Social contacts between members of staff	5,000.00	5,000.00	0.00	5,000.00	4,999.99	0.01	0.00	0.01	0.01
	Total Title 1	22,641,833.78	22,641,808.52	25.26	22,641,833.78	22,366,712.45	275,096,07	274,729,88	366,19	391,45

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)-(5)=(6)	Carried Over (7)	Payment Appropriations Cancelled (6)-(7)=(8)	Total Cancelled (3)+(8)
2100	Rent	1,356,315.15	1,356,315.15	0.00	1,356,315.15	1,356,315.15	0.00	0.00	0.00	0.00
2101	Deposits	8,729.00	8,728.62	0.38	8,729.00	8,728.62	0.00	0.00	0.00	0.38
2110	Insurance	21,000.00	21,000.00	0.00	21,000.00	21,000.00	0.00	0.00	0.00	0.00
2120	Water, gas, electricity and heating	411,968.40	411,967.70	0.70	411,968.40	398,939.83	13,027.87	13,027.87	0.00	0.70
2130	Cleaning and maintenance	203,972.00	203,972.00	0.00	203,972.00	185,564.57	18,407.43	18,407.43	0.00	0.00
2140	Fitting-out of premises	271,049.00	271,048.08	0.92	271,049.00	225,714.30	45,333.78	45,333.78	0.00	0.92
2150	Security & surveillance of the building	312,072.00	312,072.00	0.00	312,072.00	271,889.13	40,182.87	40,182.87	0.00	0.00
2190	Other expenditure	6,504.00	6,503.90	0.10	6,504.00	6,503.90	0.00	0.00	0.00	0.10
2200	Office machinery	20,000.00	20,000.00	0.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00
2210	Purchase of furniture	102,602.00	102,601.99	0.01	102,602.00	42,901.99	59,700.00	59,700.00	0.00	0.01
2220	Technical equipment and installations	21,339.45	21,339.24	0.21	21,339.45	21,339.24	0.00	0.00	0.00	0.21
2240	Equipment, costs for equipment and dataprocess	69,988.00	69,987.18	0.82	69,988.00	69,987.18	0.00	0.00	0.00	0.82
2250	Documentation and library expenditure	10,877.00	10,876.26	0.74	10,877.00	10,478.94	397.32	397.32	0.00	0.74
2300	Stationery and office supplies	50,000.00	50,000.00	0.00	50,000.00	43,424.45	6,575.55	6,575.55	0.00	0.00
2310	Postage on correspondence and delivery charges	87,000.00	87,000.00	0.00	87,000.00	76,371.01	10,628.99	10,628.99	0.00	0.00
2311	Telephone fax telegraph radio	117,850.00	117,849.16	0.84	117,850.00	94,240.59	23,608.57	23,608.57	0.00	0.84
2320	Bank charges	3,000.00	3,000.00	0.00	3,000.00	2,640.22	359.78	359.78	0.00	0.00
2330	Legal expenses	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00
2340	Administrative services provided by the EC	93,000.00	93,000.00	0.00	93,000.00	88,688.30	4,311.70	4,311.70	0.00	0.00
2341	Publications of administrative nature	12,895.00	12,894.52	0.48	12,895.00	8,021.01	4,873.51	4,873.51	0.00	0.48
2390	Miscellaneous insurance	19,832.00	19,832.00	0.00	19,832.00	15,973.12	3,858.88	3,820.23	38.65	38.65
2391	Other administrative expenditure	50,000.00	50,000.00	0.00	50,000.00	27,979.19	22,020.81	22,020.81	0.00	0.00
2400	Entertainment and representation expenses	6,000.00	6,000.00	0.00	6,000.00	6,000.00	0.00	0.00	0.00	0.00
2401	Representation related to marketing	5,354.00	5,353.31	0.69	5,354.00	5,353.31	0.00	0.00	0.00	0.69
2501	Management Board and Bureau	93,000.00	93,000.00	0.00	93,000.00	86,863.47	6,136.53	6,136.53	0.00	0.00
2502	Scientific Committee	62,000.00	62,000.00	0.00	62,000.00	58,346.70	3,653.30	3,653.30	0.00	0.00
2601	EMAS certification/Greening the Agency initiative	18,781.00	18,780.25	0.75	18,781.00	2,850.25	15,930.00	15,930.00	0.00	0.75
	Total Title 2	3,445,128.00	3,445,121.36	6.64	3,445,128.00	3,156,114.47	289,006,89	288,968,24	38,65	45,29

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)-(5)=(6)	Carried Over (7)	Payment Appropriations Cancelled (6)-(7)=(8)	Total Cancelled (3)+(8)
3312	Meetings	689,500.00	689,500.00	0.00	689,500.00	570,718.87	118,781.13	118,781.13	0.00	0.00
3320	Publication and graphic services	525,361.00	525,360.45	0.55	525,361.00	405,272.67	120,087.78	120,087.78	0.00	0.55
3321	IT infrastructure/quality assurance	1,177,577.00	1,177,576.55	0.45	1,177,577.00	937,066.70	240,509.85	234,828.58	5,681.27	5,681.72
3322	Web publishing	380,000.00	380,000.00	0.00	380,000.00	335,362.11	44,637.89	44,637.89	0.00	0.00
3323	Corporate affairs/Communications	698,789.00	698,789.00	0.00	698,789.00	656,256.77	42,532.23	42,532.23	0.00	0.00
3324	Translation	260,510.00	260,509.75	0.25	260,510.00	197,265.05	63,244.70	63,244.70	0.00	0.25
3325	IT for shared Environmental Information System	1,054,113.00	1,054,112.56	0.44	1,054,113.00	853,990.90	200,121.66	200,121.66	0.00	0.44
3331	ETC ACC - Air and Climate Change	2,348,170.72	2,348,170.72	0.00	2,348,170.72	1,868,170.72	480,000.00	480,000.00	0.00	0.00
3332	ETC WTR - Water	1,570,000.00	1,570,000.00	0.00	1,570,000.00	1,091,000.00	479,000.00	479,000.00	0.00	0.00
3333	ETC BD -Biodiversity	1,173,880.00	1,173,880.00	0.00	1,173,880.00	875,000.00	298,880.00	298,880.00	0.00	0.00
3334	ETC LUSI - Land use and Spatial Information	1,447,969.00	1,447,969.00	0.00	1,447,969.00	1,013,578.00	434,391.00	434,391.00	0.00	0.00
3335	ETC SCP - Sustainable Consumption and Production	1,240,000.00	1,240,000.00	0.00	1,240,000.00	840,000.00	400,000.00	400,000.00	0.00	0.00
3512	Biodiversity	160,000.00	160,000.00	0.00	160,000.00	122,500.00	37,500.00	37,500.00	0.00	0.00
3514	Freshwater	40,000.00	39,597.69	402.31	40,000.00	39,597.69	0.00	0.00	0.00	402.31
3515	Marine	15,000.00	14,987.78	12.22	15,000.00	0.00	14,987.78	14,987.78	0.00	12.22
3521	Adaptation and vulnerability	40,000.00	39,975.00	25.00	40,000.00	39,975.00	0.00	0.00	0.00	25.00
3522	Ecosystems	94,800.00	94,800.00	0.00	94,800.00	73,190.52	21,609.48	21,609.48	0.00	0.00
3526	Land use	100,010.00	100,010.00	0.00	100,010.00	100,010.00	0.00	0.00	0.00	0.00
3527	Agriculture and forestry	12,000.00	12,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00	0.00
3528	Energy	188,712.50	188,612.50	100.00	188,712.50	158,296.88	30,315.62	30,315.62	0.00	100.00
3529	Transport	73,586.00	73,401.44	184.56	73,586.00	73,401.44	0.00	0.00	0.00	184.56
3530	Integrated environmental assessment	120,000.00	119,342.00	658.00	120,000.00	106,866.00	12,476.00	12,476.00	0.00	658.00
3531	Regional and global assessments	14,000.00	14,000.00	0.00	14,000.00	14,000.00	0.00	0.00	0.00	0.00
3532	Decision support	40,000.00	39,950.00	50.00	40,000.00	39,950.00	0.00	0.00	0.00	50.00
3533	Economics	25,000.00	24,976.99	23.01	25,000.00	24,976.99	0.00	0.00	0.00	23.01
3534	Strategic futures	20,000.00	19,972.50	27.50	20,000.00	19,972.50	0.00	0.00	0.00	27.50
3540	Shared Environmental Information System	999,964.00	999,927.63	36.37	999,964.00	860,325.08	139,602.55	139,602.55	0.00	36.37
	Total Title 3	14,508,942.22	14,507,421.56	1,520.66	14,508,942.22	11,316,743.89	3,190,677.67	3,184,996.40	5,681.27	7,201.93
	GRAND TOTAL	40,595,904.00	40,594,351.44	1,552.56	40,595,904.00	36,839,570.81	3,754,780.63	3,748,694.52	6,086.11	7,638.67

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)=(9)	Total Cancelled
1100	Basic salaries	844.76	0.00	844.76	844.76	0.00	0.00	0.00	844.76	844.76	0.00
1111	Contract agents -remuneration	1,297.51	0.00	1,297.51	1,297.51	0.00	0.00	0.00	1,297.51	1,297.51	0.00
1141	Travel expenses for annual leave	1,053.01	0.00	1,053.01	1,053.01	0.00	0.00	0.00	1,053.01	1,053.01	0.00
1200	Miscellaneous expenditure on staff recruitment	1,794.61	0.00	1,794.61	1,794.61	0.00	0.00	0.00	1,794.61	1,794.61	0.00
1300	Mission expenses	815.30	0.00	815.30	815.30	0.00	0.00	0.00	815.30	815.30	0.00
1420	Development of competencies, organisational development	500.00	0.00	500.00	500.00	0.00	0.00	0.00	500.00	500.00	0.00
	Total Title 1	6,305.19	0.00	6,305.19	6,305.19	0.00	0.00	0.00	6,305.19	6,305.19	0.00
2101	Deposits	47,108.11	11,000.00	36,108.11	47,108.11	0.00	11,000.00	11,000.00	36,108.11	47,108.11	0.00
2120	Water, gas, electricity and heating	291.26	0.00	291.26	291.26	0.00	0.00	0.00	291.26	291.26	0.00
2130	Cleaning and maintenance	11,636.94	11,636.94	0.00	11,636.94	11,636.94	0.00	0.00	0.00	0.00	0.00
2250	Documentation and library expenditure	1,111.25	1,111.25	0.00	1,111.25	1,111.25	0.00	0.00	0.00	0.00	0.00
2310	Postage on correspondence and delivery charges	16,078.70	16,078.70	0.00	16,078.70	8,610.40	7,468.30	7,468.30	0.00	7,468.30	0.00
2311	Telephone fax telegraph radio	3,152.32	46.55	3,105.77	3,152.32	46.55	0.00	0.00	3,105.77	3,105.77	0.00
	Total Title 2	79,378.58	39,873.44	39,505.14	79,378.58	21,405.14	18,468.30	18,468.30	39,505.14	57,973.44	0.00
3312	Meetings	1,546.77	0.00	1,546.77	1,546.77	0.00	0.00	0.00	1,546.77	1,546.77	0.00
3323	Corporate affairs/Communications	2,636.20	2,636.20	0.00	2,636.20	2,636.20	0.00	0.00	0.00	0.00	0.00
3531	Regional and global assessments	20,000.00	0.00	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00
	Total Title 3	24,182.97	2,636.20	21,546.77	24,182.97	2,636.20	0.00	0.00	21,546.77	21,546.77	0.00
	GRAND TOTAL	109,866.74	42,509.64	67,357.10	109,866.74	24,041.34	18,468.30	18,468.30	67,357.10	85,825.40	0.00

Appendix 3 Budget Execution C5

Budget Line	Budget Line Description	Commitment Appropriation	Executed Commitment Amount	Commitment Apprpr. not used	Payment Appropriation	Executed Payment Amount	Committed amount available for Carry Over	Committed amount Carried Over	Commitment Appropriations Not Used Carried Over	Total Carried Over	Total Cancelled
		(1)	(2)	(1)-(2)=(3)	(4)	(5)	(2)-(5)=(6)	(7)	(8)	(7)+(8)=(9)	
1100	Basic salaries	5,824.43	5,824.43	0.00	5,824.43	5,824.43	0.00	0.00	0.00	0.00	0.00
1101	Family allowance	1,966.52	1,966.52	0.00	1,966.52	1,966.52	0.00	0.00	0.00	0.00	0.00
1102	Expatriation allowances	1,184.62	1,184.62	0.00	1,184.62	1,184.62	0.00	0.00	0.00	0.00	0.00
1116	Technical support	208.33	0.00	208.33	208.33	0.00	0.00	0.00	208.33	208.33	0.00
1118	Contract Agents	9,683.62	9,683.62	0.00	9,683.62	9,683.62	0.00	0.00	0.00	0.00	0.00
1141	Travel expenses for annual leave	2,674.36	2,674.36	0.00	2,674.36	2,674.36	0.00	0.00	0.00	0.00	0.00
1160	Salary weightings	3,593.92	3,593.92	0.00	3,593.92	3,593.92	0.00	0.00	0.00	0.00	0.00
1200	Miscellaneous expenditure on staff recruitment	1,739.90	1,739.90	0.00	1,739.90	1,739.90	0.00	0.00	0.00	0.00	0.00
1300	Mission expenses	7,263.18	7,161.24	101.94	7,263.18	3,980.24	3,181.00	3,181.00	101.94	3,282.94	0.00
1420	Development of competencies	2,580.16	1,989.34	590.82	2,580.16	1,989.34	0.00	0.00	590.82	590.82	0.00
	Total Title 1	36,719.04	35,817.95	901.09	36,719.04	32,636.95	3,181.00	3,181.00	901.09	4,082.09	0.00
2120	Water, electricity and heating	57,538.27	57,514.02	24.25	57,538.27	57,514.02	0.00	0.00	24.25	24.25	0.00
2140	Fitting-out of premises	1,930.50	1,930.50	0.00	1,930.50	1,930.50	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
2311	Telephone fax telegraph radio	2,043.26	0.00	2,043.26	2,043.26	0.00	0.00	0.00	2,043.26	2,043.26	0.00
2340	Administrative services by the EC	1,291.55	0.00	1,291.55	1,291.55	0.00	0.00	0.00	1,291.55	1,291.55	0.00
	Total Title 2	62,803.60	59,444.52	3,359.08	62,803.60	59,444.52	0.00	0.00	3,359.08	3,359.08	0.00
3251	Info. 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	4,867.33	0.00	4,867.33	4,867.33	0.00	0.00	0.00	4,867.33	4,867.33	0.00
3320	Publication and graphic services	2,381.89	2,381.89	0.00	2,381.89	2,381.89	0.00	0.00	0.00	0.00	0.00
3321	IT infrastructure	570.00	570.00	0.00	570.00	570.00	0.00	0.00	0.00	0.00	0.00
3322	Web publishing	104.41	0.00	104.41	104.41	0.00	0.00	0.00	104.41	104.41	0.00
3324	Translation	154,706.00	154,538.32	167.68	154,706.00	139,648.32	14,890.00	14,890.00	167.68	15,057.68	0.00
3331	ETC Air and Climate Change	21,829.28	21,829.28	0.00	21,829.28	21,829.28	0.00	0.00	0.00	0.00	0.00
3601	Providing an information system	4,231.31	0.00	4,231.31	4,231.31	0.00	0.00	0.00	4,231.31	4,231.31	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	190,740.45	179,319.49	11,420.96	190,740.45	164,429.49	14,890.00	14,890.00	11,420.96	26,310.96	0.00
	GRAND TOTAL	290,263.09	274,581.96	15,681.13	290,263.09	256,510.96	18,071.00	18,071.00	15,681.13	33,752.13	0.00

Appendix 4 Budget Execution C8

Budget Line	Budget Line Description	Commitment Appropriation	Executed Commitment Amount	Not Used Cancelled	Payment Appropriation Transaction Amount	Executed Payment Amount	Cancelled	Total cancelled
		(1)	(2)	(1)-(2)=(3)	(4)	(5)	(2)-(5)=(6)	(3)+(6)
1113	Interim staff - remuneration	37,037.82	37,037.82	0.00	37,037.82	32,737.19	4,300.63	4,300.63
1200	Miscellaneous expenditure on staff recruitment	9,710.04	9,710.04	0.00	9,710.04	6,661.23	3,048.81	3,048.81
1300	Mission expenses	37,528.35	37,528.35	0.00	37,528.35	27,695.02	9,833.33	9,833.33
1410	Medical service	12,479.14	12,479.14	0.00	12,479.14	4,650.08	7,829.06	7,829.06
1420	Development of competencies, organisational development	54,096.65	54,096.65	0.00	54,096.65	39,162.89	14,933.76	14,933.76
1610	Social contacts between members of staff	570.00	570.00	0.00	570.00	463.26	106.74	106.74
	Total Title 1	151,422.00	151,422.00	0.00	151,422.00	111,369.67	40,052.33	40,052.33
2130	Cleaning and maintenance	24,821.68	17,307.34	7,514.34	24,821.68	17,307.34	0.00	7,514.34
2140	Fitting-out of premises	5,380.00	4,442.93	937.07	5,380.00	4,442.93	0.00	937.07
2150	Security & surveillance of the building	37,899.92	37,899.92	0.00	37,899.92	37,899.92	0.00	0.00
2190	Other expenditure	1,371.06	986.64	384.42	1,371.06	986.64	0.00	384.42
2200	Office machinery	4,675.49	4,198.83	476.66	4,675.49	4,198.83	0.00	476.66
2220	Technical equipment and installations	48,755.35	42,401.08	6,354.27	48,755.35	42,401.08	0.00	6,354.27
2240	Equipment, costs for equipment and data-processing operations	20,198.90	20,186.40	12.50	20,198.90	20,186.40	0.00	12.50
2250	Documentation and library expenditure	61,328.62	61,328.62	0.00	61,328.62	59,377.26	1,951.36	1,951.36
2300	Stationery and office supplies	13,016.77	13,016.77	0.00	13,016.77	13,016.77	0.00	0.00
2310	Postage on correspondence and delivery charges	6,726.31	3,246.53	3,479.78	6,726.31	3,246.53	0.00	3,479.78
2311	Telephone fax telegraph radio	21,717.40	16,894.27	4,823.13	21,717.40	16,894.27	0.00	4,823.13
2320	Bank charges	662.31	662.31	0.00	662.31	559.02	103.29	103.29
2340	Administrative services provided by the European Commission	1,935.44	1,935.44	0.00	1,935.44	1,335.55	599.89	599.89
2390	Miscellaneous insurance	3,559.55	3,559.55	0.00	3,559.55	0.00	3,559.55	3,559.55
2391	Other administrative expenditure	8,664.73	8,540.22	124.51	8,664.73	8,540.22	0.00	124.51
2400	Entertainment and representation expenses	1,619.00	1,619.00	0.00	1,619.00	699.35	919.65	919.65
2501	Management Board and Bureau	9,051.88	4,775.46	4,276.42	9,051.88	4,775.46	0.00	4,276.42
2502	Scientific Committee	3,042.83	0.00	3,042.83	3,042.83	0.00	0.00	3,042.83
	Total Title 2	274,427.24	243,001.31	31,425.93	274,427.24	235,867.57	7,133.74	38,559.67

Budget Line	Budget Line Description	Commitment Appropriation (1)	Executed Commitment Amount (2)	Not Used Cancelled (1)-(2)=(3)	Payment Appropriation Transaction Amount (4)	Executed Payment Amount (5)	Cancelled (2)-(5)=(6)	Total cancelled (3)+(6)
3312	Meetings	99,869.79	99,869.79	0.00	99,869.79	44,706.34	55,163.45	55,163.45
3321	IT infrastructure/quality assurance	225,601.55	224,168.89	1,432.66	225,601.55	224,168.89	0.00	1,432.66
3322	Web publishing	31,234.50	31,234.50	0.00	31,234.50	31,234.50	0.00	0.00
3323	Corporate affairs/Communications	160,555.00	158,668.00	1,887.00	160,555.00	158,668.00	0.00	1,887.00
3324	Translation	190,394.49	190,394.49	0.00	190,394.49	190,394.49	0.00	0.00
3331	ETC ACC - Air and Climate Change	810,000.00	550,831.00	259,169.00	810,000.00	550,831.00	0.00	259,169.00
3332	ETC WTR - Water	454,500.00	375,339.55	79,160.45	454,500.00	375,339.55	0.00	79,160.45
3333	ETC BD -Biodiversity	288,934.00	267,000.40	21,933.60	288,934.00	267,000.40	0.00	21,933.60
3334	ETC LUSI - Land use and Spatial Information	562,016.20	488,159.56	73,856.64	562,016.20	488,159.56	0.00	73,856.64
3335	ETC SCP - Sustainable Consumption and Production	390,000.00	390,000.00	0.00	390,000.00	390,000.00	0.00	0.00
3401	Environmental themes	184,656.25	184,466.70	189.55	184,656.25	184,466.70	0.00	189.55
3402	Cross-cutting themes	558,621.65	555,153.93	3,467.72	558,621.65	555,024.89	129.04	3,596.76
3403	Integrated Environmental Assessments	1,035,275.28	1,029,295.28	5,980.00	1,035,275.28	1,029,295.19	0.09	5,980.09
3404	Information services and communications	562,098.42	557,796.75	4,301.67	562,098.42	557,796.75	0.00	4,301.67
	Total Title 3	5,553,757.13	5,102,378.84	451,378.29	5,553,757.13	5,047,086.26	55,292.58	506,670.87
	GRAND TOTAL	5,979,606.37	5,496,802.15	482,804.22	5,979,606.37	5,394,323.50	102,478.65	585,282.87

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)=(9)	Total Cancelled
1111	Contract agents -remuneration	3,137,465.00	620,000.00	2,517,465.00	3,137,465.00	290,258.44	329,741.56	329,741.56	2,517,465.00	2,847,206.56	0.00
1112	National Experts on secondment	200,000.00	0.00	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00
1113	Interim staff - remuneration	28,800.00	28,800.00	0.00	28,800.00	22,457.41	6,342.59	6,342.59	0.00	6,342.59	0.00
1170	Freelance interpreters and conference officers	5,000.00	2,920.00	2,080.00	5,000.00	2,911.07	8.93	0.00	2,080.00	2,080.00	8.93
1200	Miscellaneous expenditure on staff recruitment	104,000.00	92,514.39	11,485.61	104,000.00	87,947.17	4,567.22	4,567.22	11,485.61	16,052.83	0.00
1300	Mission expenses	412,926.64	290,060.00	122,866.64	412,926.64	50,348.42	239,711.58	239,711.58	120,000.00	359,711.58	2,866.64
1420	Development of competencies, organisational development	29,640.00	6,640.00	23,000.00	29,640.00	6,142.80	497.20	200.00	23,000.00	23,200.00	297.20
	Total Title 1	3,917,831.64	1,040,934.39	2,876,897.25	3,917,831.64	460,065.31	580,869.08	580,562.95	2,874,030.61	3,454,593.56	3,172.77
2100	Rent	60,000.00	5,955.00	54,045.00	60,000.00	5,954.91	0.09	0.00	54,045.00	54,045.00	0.09
2140	Fitting-out of premises	30,000.00	8,802.64	21,197.36	30,000.00	7,482.64	1,320.00	1,320.00	21,197.36	22,517.36	0.00
2241	Software development	30,000.00	0.00	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	30,000.00	0.00
2242	Common Support Services (CSS)	28,067.48	28,057.50	9.98	28,067.48	26,520.00	1,537.50	0.00	0.00	0.00	1,547.48
2310	Postage on correspondence and delivery charges	43,999.00	0.00	43,999.00	43,999.00	0.00	0.00	0.00	43,999.00	43,999.00	0.00
2311	Telephone fax telegraph radio	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00
2330	Legal expenses	20,000.00	0.00	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00
2391	Other administrative expenditure	30,000.00	0.00	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	30,000.00	0.00
	Total Title 2	342,066.48	42,815.14	299,251.34	342,066.48	39,957.55	2,857.59	1,320.00	299,241.36	300,561.36	1,547.57

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)=(9)	Total Cancelled
3312	Meetings	817,983.71	470,060.17	347,923.54	817,983.71	291,056.09	179,004.08	179,004.08	305,220.00	484,224.08	42,703.54
3324	Translation	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00	0,00	100,000.00	100,000.00	0.00
3333	ETC BD -Biodiversity	7,285.45	0.00	7,285.45	7,285.45	0.00	0.00	0,00	0.00	0.00	7,285.45
3334	ETC LUSI - Land use and Spatial Information	1,023.66	0.00	1,023.66	1,023.66	0.00	0.00	0,00	0.00	0.00	1,023.66
3510	Air quality and noise	125,000.00	0.00	125,000.00	125,000.00	0.00	0.00	0,00	125,000.00	125,000.00	0.00
3511	Air pollutant emissions (including industrial emissions)	120,000.00	0.00	120,000.00	120,000.00	0.00	0.00	0,00	120,000.00	120,000.00	0.00
3512	Biodiversity	70,000.00	70,000.00	0.00	70,000.00	21,000.00	49,000.00	49,000.00	0.00	49,000.00	0.00
3513	Greenhouse gases	20,000.00	0.00	20,000.00	20,000.00	0.00	0.00	0,00	20,000.00	20,000.00	0.00
3514	Freshwater	125,000.00	0.00	125,000.00	125,000.00	0.00	0.00	0,00	125,000.00	125,000.00	0.00
3515	Marine	125,000.00	0.00	125,000.00	125,000.00	0.00	0.00	0,00	125,000.00	125,000.00	0.00
3522	Ecosystems	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00	0,00	100,000.00	100,000.00	0.00
3525	Sustainable Consumption and Production (SCP) and waste	138,000.00	38,000.00	100,000.00	138,000.00	0.00	38,000.00	38,000.00	100,000.00	138,000.00	0.00
3526	Land use	50,000.00	0.00	50,000.00	50,000.00	0.00	0.00	0,00	50,000.00	50,000.00	0.00
3528	Energy	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00	0,00	100,000.00	100,000.00	0.00
3530	Integrated environmental assessment	100,000.00	50,000.00	50,000.00	100,000.00	20,000.00	30,000.00	30,000.00	50,000.00	80,000.00	0.00
3531	Regional and global assessments	1,170,000.00	34,400.00	1,135,600.00	1,170,000.00	0.00	34,400.00	34,400.00	1,135,600.00	1,170,000.00	0.00
3540	Shared Environmental Information System	2,302,095.00	124,700.00	2,177,395.00	2,302,095.00	100,235.00	24,465.00	24,465.00	2,177,395.00	2,201,860.00	0.00
3550	Governance and country network support	350,440.00	202,900.00	147,540.00	350,440.00	152,400.00	50,500.00	50,500.00	147,540.00	198,040.00	0.00
3601	Providing an information system	661,091.93	640,507.64	20,584.29	661,091.93	640,507.64	0.00	0.00	0.00	0.00	20,584.29
3608	Land use and landscapes	53,902.84	53,189.18	713.66	53,902.84	53,189.18	0.00	0.00	0.00	0.00	713.66
	Total Title 3	6,536,822.59	1,683,756.99	4,853,065.60	6,536,822.59	1,278,387.91	405,369.08	405,369.08	4,780,755.00	5,186,124.08	72,310.60
	GRAND TOTAL	10,796,720.71	2,767,506.52	8,029,214.19	10,796,720.71	1,778,410.77	989,095.75	987,252.03	7,954,026.97	8,941,279.00	77,030.94

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	+/-	-1,837,515.41
Adjustment for accrual items (items not in the budgetary result but included in the economic result)		
A Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-990,758.32
B Adjustments for Accrual Cut-off (cut- off 31.12.N)	+	2,290,669.74
C Amount from liaison account with Commission booked in the Economic Outturn Account	-	
D Unpaid invoices at year end but booked in charges	+	
E Depreciation of intangible and tangible fixed assets	+	670,430.29
F Provisions	+	
G Value reductions	+	10,592.87
H Recovery Orders issued in 2010 class 7 and not yet cashed	-	-4,457.72
la Pre-financing given in previous year and cleared in the year	+	149,674.60
lb Pre-financing received in previous year and cleared in the year	-	-3,060,000.00
J Payments made from carry over of payment appropriations	+	5,394,323.50
K Other	+/-	-522.92
L Exchange rate differences	+/-	0.00
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		0.00
M Asset acquisitions (less unpaid amounts)	-	-645,130.78
N New pre-financing paid in the year 2010 and remaining open as of 31.12.N	-	-295,148.95
O New pre-financing received in the year 2010 and remaining open as of 31.12.N	+	4,953,048.89
P Budgetary recovery orders issued before 2010 and cashed in the year	+	1,133.15
Q Budgetary recovery orders issued in 2010 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	583,549.42
R Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	0.00
S Payment appropriations carried over to 2011	-	-12,809,551.05
T Cancellation of unused carried over payment appropriations from previous year	+	585,282.87
U Adjustment for grants		5,075,187.30
U Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	1,090,484.80
V Payments for pensions (they are budgetary payments but booked against provisions)	-	
W Payments for stocks of leave and supplementary hours (they are budgetary payments but booked against provisions)	-	
X Other	+/-	5,806.56
total		583,549.42
Budgetary result (+ for surplus)		583,549.42
Delta not explained		0.00

Estimated costs (kEUR)							
Project	MPS code	Phase	2009	2010	2011	2012	Total
Meeting Data Base		Research					0
		Development		6,0			6,0
		Maintenance		0			0
							6,0
Signals 2010 webpage		Research		0,2			0,2
		Development		8,4			8,4
		Maintenance		0			0
							8,6