



**Report on
the accounts for the year 2003**



Report on the accounts for the year 2003

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Please remark:

The EU-institutions use codes for the above different funds sources: C1, C2, C4, C5, C8 and R0. These codes are used in various tables of this report.

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Part I

Comments on the 2003 accounts

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European Environment Agency

Report on the accounts for the year 2003

Main accounting principles

The financial regulation applied by the European Environment Agency for the year 2003 is the one adopted by the Management Board on 26 March 2003.

The closing of the accounts and the discharge process are governed by this new Financial Regulation, complying with the Framework Financial Regulation applicable to agencies since 1 January 2003 as published in the Official Journal of the European Communities L357/72 on 31.12.2002. Along the reform of accounting principles by the Commission the standards and principles are in a process of revision with the aim to have accrual-based accounts by 2005.

The accounts are maintained in euro in accordance with article 17 of the Financial Regulation of the European Environment Agency.

Transactions are converted into euro at monthly rates, in accordance with the Info-euro published by the European Commission, on the day they are booked in the General Ledger.

The revenue includes the subsidy from the European Commission, contributions from EFTA and the EEA's new Member Countries and earmarked revenue/contributions from agreements with third parties entered as earmarked expenses. The revenue considered has been collected between 1 January 2003 and 31 December 2003.

The ultimate date for the use of carry-overs from 2002 (C5 and C8 in 2003) was 31 December 2003.

The exchange rate difference is transferred to the Revenue and Expenditure account.

The value of furniture, IT equipments etc. has been recorded initially in euro at the cost of purchase with depreciation booked against the value registered. The depreciation rates used in the 2003 accounts of the EEA are in accordance with the rates quoted in the Official Journal of the European Communities L336/81 of 31.12.2000.

The codes for the different funds sources (C1, C4, C5, C8 and R0) are those used by the Commission.

Balance sheet on 31 December 2003 - Assets

Fixed assets

The Fixed assets represent the deposit of the building of the Agency, furniture and office equipment and IT equipment.

In line with Commission Regulation (EC) number 2909/2001 of 29 December 2000 (Published in OJEC 336/81) depreciation has been done in 2003.

The Intangible assets of the Agency amount to euro 38,137.05, which are included in the IT equipment's total of EUR 266,384.24. The intangible assets are Software, only.

FIXED ASSETS		
Deposit for lease of EEA premise	424,502.77	euro
Furniture and office equipment	541,353.03	euro
IT equipment	266,384.24	euro
Sum (Own capital)	1,232,240.04	euro

Stock of office supplies

The Stock of office supplies amounts to euro 32,607.13.

The total amount of Stock of office supplies and Fixed assets, euro 1,176,568.01, is booked in the balance sheet as own capital under liabilities.

Current assets

Commission

The amount of euro 1,855,835.83 is the EC subsidy (including EFTA contributions) for the budget 2003 that can be collected in 2004. Referring to the balance of the Revenue and Expenditure account the 2003 Budget Recovery Order (Commission) is 4,190,308.96 minus other cash sources as Subventions from various grant agreements and contributions from the new Member Countries (PECO contributions):

BALANCE AGAINST BUDGET 2003		
EC funds cashed in 2003	28,722,697.14	euro
Subventions cashed in 2003	1,079,841.86	euro
Interest	88,526.73	euro
Total funds cashed in 2003	29,891,065.73	euro
Total payments and commitments (C1)	27,284,244.74	euro
Net result for 2003 - Revenue and Expenditure account	2,606,820.99	euro
Various postings of the year; Interest, lapsed C8, C5 and R0, exchange	630,357.86	euro
Net result for 2003 - Revenue and expenditure	2,606,820.99	euro
Balance carried forward on 31 Dec. 2002 Budget Recovery Order	-7,427,487.81	euro
Balance carried forward on 31 Dec. 2002	-4,190,308.96	euro
Subventions from various grant agreements to be received	1,268,573.13	euro
New Member Countries contributions	1,065,900.00	euro
2003 Budget Recovery Order	-1,855,835.83	euro

Commission, PECO contributions

The amount of 1,065,900.00 is the 2003 contributions from the new Member Countries still to be received.

Subventions

The amount of euro 1,268,573.13 corresponds to various projects financed by subventions from the European Commission. This amount is the amount left on the agreements and can be collected in 2004. The total amount is divided up against various Directorate Generals:

Specified by DG	TOTAL
ENV	446,250.00 euro
EUROPEAID	586,073.13 euro
AGRI	236,250.00 euro
ENLARG	0.00 euro
Total EC	1,268,573.13 euro

Value Added Taxes

The amount of euro 232,156.06 corresponds to the VAT claimed or to be claimed and not yet received from the Danish Authorities on 31 December 2003.

Recovery orders

The amount of euro 64,823.27 corresponds to recovery orders of 2003 but expected to be refunded in 2004.

Sundry debtors

The amount of euro 127,002.79 is mainly for salary adjustments to be deducted from staff members' net salary.

Bank accounts and cash

The balances, in euro, of the Agency's bank accounts and the petty cash on 31 December 2003 are:

BANK ACCOUNTS AND CASH		
Current account Nordea (EUR)	1,024,482.21	euro
Current account Nordea (DKK)	1,867,590.82	euro
Current account Fortis Bank (EUR)	1,970,520.75	euro
Current account Fortis Bank (DKK)	1,231.84	euro
Current account Nordea (USD)	6,879.41	euro
Current account Fortis Bank (USD)	20,982.54	euro
Imprest account Nordea (DKK)	40,448.77	euro
Net bank account and cash	4,932,136.34	euro

The above mentioned bank account balances are based on the last bank statements issued for the year 2003.

Balance sheet on 31 December 2003 - Liabilities

Fixed capital

The own capital

The own capital, amounting to euro 1,264,847.17, is identical to the fixed assets plus stock of office supplies entered under assets. The calculation of this amount follows the same approach as for fixed assets and stock of office supplies.

Revenue and expenditure account balance on 31 December 2003

The balance of the year comes from the Revenue and Expenditure account. It mainly represents the difference between the cashed revenue and the payments plus the carried-over appropriations:

REVENUE AND EXPENDITURE ACCOUNT BALANCE ON 31 DECEMBER 2003		
Balance carried forward on 31 December 2003	-4,190,308.96	euro
Divided up into		
Commission: 2003 Budget Recovery Order	1,855,835.83	euro
PECO contributions from new Member Countries	1,065,900.00	euro
Other subventions: Various grant agreements	1,268,573.13	euro

Short-term debts

General cash carried forward

This amount of euro 1,855,835.83 is identical to the amount to be collected from the Commission regarding the Budget Recovery Order entered under assets.

New Member Countries

This amount of euro 1,065,900.00 is identical to the amount to be collected from the Commission regarding the PECO contributions from the new Member Countries entered under assets.

Earmarked projects

The amount of euro 1,268,573.13 corresponds to projects financed by subventions or Grant agreements and identified as earmarked revenue. This amount is identical to the Other Subventions to be received under Current assets.

Automatic carry-overs

The amount of euro 7,717,315.22 represents the commitments against the C1 budget made in 2003, which can be paid in 2004 (**C8** appropriations in 2004).

The amount of euro 1,134,718.62 represents the commitments against R0 appropriations of 2003, which can be paid in 2004 (**R0** appropriations in 2004). R0 appropriations correspond to the funds made available through Grant Agreements (earmarked revenue).

Payments in progress

Since the new EEA Financial Regulation is in force, no payment corresponding to the current year can be made beyond 31 December of that same year.

Social security and payroll

This item mainly represents the pensions, taxes, contributions etc. to be paid for staff.

Recovery orders

The amount of euro 64,823.27 corresponds to recovery orders of 2003 but expected to be refunded in 2004.

Refunds available

The amount of euro 212,328.90 represents second year reuse of the VAT refunded by the Danish Authorities in 2003, returned advances from “Centre de Traduction, Luxembourg” plus reimbursed mission expenses etc. (C5 reuse in 2004).



Part II

Balance sheet & Revenue and Expenditure Account

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EUROPEAN ENVIRONMENT AGENCY

Balance sheet on 31 December 2003							
ASSETS						LIABILITIES	
All amounts in euro		2003	2002			2003	2002
Fixed assets				Fixed capital			
Buildings (deposit)		424,502.77	404,931.67	Own capital		1,264,847.17	1,294,729.68
Furniture		541,353.03	554,828.60	Revenue and Expenditure account balance on 31 December		-4,190,308.96	-7,427,487.81
IT-equipment		266,384.24	308,677.80				
Sub-total		1,232,240.04	1,268,438.07	Sub-total		-2,925,461.79	-6,132,758.13
Stock (office supplies)		32,607.13	26,291.61	Short-term debts			
				General cash carried forward		1,855,835.83	2,748,552.57
Current assets				New Member Countries		1,065,900.00	2,270,000.00
Sums to be recovered				Earmarked projects		1,268,573.13	2,514,342.00
Commission		1,855,835.83	2,748,552.57	Automatic carry-over (C8 in 2004)		7,717,315.22	4,955,432.44
Commission, PECO 2003 contribut.		1,065,900.00	2,270,000.00	Automatic carry-over (R0 in 2004)		1,134,718.62	2,635,376.94
Other Subventions to be received		1,268,573.13	2,514,342.00	Payments in progress		0.00	768,897.80
VAT recoverable HB		232,156.06	266,405.47				
Sundry debtor (various)		127,002.79	153,222.70	Social security and payroll (various)		417,241.42	110,819.45
Recovery orders		64,823.27	225,699.32	Recovery orders		64,823.27	225,699.32
Sub-total		4,614,291.08	8,178,222.06				
Bank accounts and cash				Refunds available (C5 2004 - 2nd year reuse)		212,328.90	174,630.22
Bank accounts		4,891,687.58	739,854.08	Sub-total		13,736,736.39	16,403,750.74
Imprest accounts		40,448.77	39,986.91				
Revaluation as at 31.12.1998		0.00	18,199.88				
Total	Euro	10,811,274.60	10,270,992.61	Total	Euro	10,811,274.60	10,270,992.61

Summary of the Revenue and Expenditure Account on 31 December 2003			
All amounts in euro		2003	2002
Revenue			
EC subsidy		28,722,697.14	18,748,911.02
New member countries			
EFTA contribution			
Subventions		1,079,841.86	1,135,841.00
Bank interest		88,526.73	198,019.21
Miscellaneous revenue		-	-
Total revenue (A)		29,891,065.73	20,082,771.23
Expenditure			
Total expenditure for Title 1			
Payments during year 2003 (C1)		11,122,749.29	9,498,153.27
Payments during year 2003 - Grants			215,732.66
Appropriations to be carried-over to year 2004 (automatic)		314,574.99	208,750.14
Appropriations to be carried-over to year 2004 (automatic) - Grants			809,587.34
Total expenditure for Title 2			
Payments during year 2003		2,446,870.03	2,045,308.23
Payments during year 2003 - Grants			8,560.00
Appropriations to be carried-over to year 2004 (automatic)		394,549.33	216,738.11
Appropriations to be carried-over to year 2004 (automatic) - Grants			29,780.00
Total expenditure for Title 3			
Payments during year 2003		5,997,310.20	5,662,376.02
Payments during year 2003 - Grants			830,747.40
Appropriations to be carried-over to year 2004 (automatic)		7,008,190.90	4,529,944.19
Appropriations to be carried-over to year 2004 (automatic) - Grants			1,080,592.60
Total expenditure (B)		(27,284,244.74)	(25,136,269.96)
Net result for the year (A-B)			
		2,606,820.99	(5,053,498.73)
Appropriations carried over from 2002 and lapsed on 31.12.2003 (C8)		294,961.99	888,550.49
- reconciliation between the Budget System and the General Ledger (C8)			
Refunds carried over from 2002 and lapsed on 31.12.2003 (C5)		35,594.44	7,863.61
- reconciliation between the Budget System and the General Ledger (C5)			
Revenue and expenditure account balance on 31.12.2002	(a)	(7,427,487.81)	(3,274,591.16)
Grants lapsed on 31.12.2003 (R0)		322,431.38	
Exchange gain/loss of the year		(4,430.07)	4,187.98
Regularisation regarding 1998 accounts		(18,199.88)	
Balance carried forward on 31 December 2003	(b)	(4,190,308.96)	(7,427,487.81)

(a) This amount is from 2002

(b) This amount appears in the liabilities in the balance sheet



Part III

Situation of the 2002 appropriations on 31.12.2003 (C8)

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Titles	Headings	Carried over	Payments	Lost credits
Title 1	Staff expenditure	208,750.14	145,345.63	63,404.51
Title 2	Administrative expenditure	216,738.11	158,202.37	58,535.74
Title 3	Operational expenditure	4,529,944.19	4,356,922.45	173,021.74
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	Total C8	4,955,432.44	4,660,470.45	294,961.99

Posts	Headings	Carried over	Payments	Lost credits
1100	Basic salaries	0.00	0.00	0.00
1101	Family allowances	0.00	0.00	0.00
1102	Expatriation allowances	0.00	0.00	0.00
1103	Secretarial allowances	0.00	0.00	0.00
1104	Travel allowance	0.00	0.00	0.00
1111	Auxiliaries	0.00	0.00	0.00
1112	Local staff	0.00	0.00	0.00
1113	Other external staff/expertise	0.00	0.00	0.00
1114	Agency staff	298.68	0.00	298.68
1115	National Experts on Detachment	0.00	0.00	0.00
1116	Assistance technique	0.00	0.00	0.00
1117	Visiting Scientists	0.00	0.00	0.00
1120	Employers' social security contributions	0.00	0.00	0.00
1121	Unemployment contributions	0.00	0.00	0.00
1140	Birth allowances and death grants	0.00	0.00	0.00
1141	Travel expenses for annual leave	0.00	0.00	0.00
1145	Special allowance for accounting officers and	0.00	0.00	0.00
1146	Constitution or maintenance of pension rights	0.00	0.00	0.00
1150	Overtime	0.00	0.00	0.00
1160	Salary weightings	0.00	0.00	0.00
1170	Freelance interpreters and conference officers	5,000.00	3,600.00	1,400.00
1172	Work sent out for translation (Luxembourg)	0.00	0.00	0.00
1200	Miscellaneous expenditure on staff recruitment	1,358.07	1,358.07	0.00
1210	Travel expenses when taking up duty or leaving the	4,726.77	0.00	4,726.77
1220	Installation, resettlement and transfer allowances	2,166.18	0.00	2,166.18
1230	Removal expenses	32,092.85	9,129.32	22,963.53
1240	Temporarily daily subsistence allowances	5,980.16	0.00	5,980.16
1300	Mission expenses	104,444.00	86,195.48	18,248.52
1400	Restaurant and canteen	3,542.74	3,459.87	82.87
1410	Medical service	1,931.94	1,895.55	36.39
1420	Language courses, retraining and further vocational	47,208.75	39,707.34	7,501.41
Total Title 1 (C8)		208,750.14	145,345.63	63,404.51

Posts	Headings	Carried over	Payments	Lost credits
2100	Rent of the building	0.00	0.00	0.00
2101	Deposit for lease of the building	0.00	0.00	0.00
2110	Insurance contracts for the building	599.88	599.88	0.00
2120	Water, gas, electricity and heating	8,544.86	8,403.58	141.28
2130	Cleaning and maintenance	8,120.61	8,067.02	53.59
2140	Fitting-out of premises	7,447.82	4,862.76	2,585.06
2150	Security and surveillance of the building	39,212.52	39,039.64	172.88
2190	Other expenditure	1,153.64	1,153.64	0.00
2200	Purchase of office machinery	0.00	0.00	0.00
2201	Hire of office machinery	0.00	0.00	0.00
2202	Maintenance, use and repair	3,879.61	3,670.68	208.93
2210	Purchase of furniture	0.00	0.00	0.00
2211	Hire of furniture	0.00	0.00	0.00
2213	Maintenance, use and repair	4,900.00	4,875.72	24.28
2220	Purchase of equipment	0.00	0.00	0.00
2222	Hire of equipment	0.00	0.00	0.00
2223	Maintenance, use and repair	2,972.94	2,961.73	11.21
2230	Initial transport equipment	0.00	0.00	0.00
2231	Hire transport equipment	0.00	0.00	0.00
2240	Data-processing equipment	3,145.06	3,145.06	0.00
2241	Software development	795.60	795.60	0.00
2242	Other external services	0.00	0.00	0.00
2250	Library expenses, purchase of books	5,640.92	2,820.89	2,820.03
2251	Subscriptions to newspapers and periodicals	6,611.04	6,379.61	231.43
2252	Access to data bases and data acquisition	0.00	0.00	0.00
2300	Offices supplies, purchase	7,638.54	7,638.54	0.00
2301	Office supplies, hire	0.00	0.00	0.00
2302	Paper and Stationery	11,109.68	11,066.12	43.56
2310	Postage on correspondence and delivery charges	20,505.57	18,789.47	1,716.10
2311	Telephone, telegraph, telex, radio, television, fax	932.07	874.47	57.60
2312	Transport charges	0.00	0.00	0.00
2320	Bank charges	0.00	0.00	0.00
2321	Exchange rate losses	0.00	0.00	0.00
2330	Legal expenses	20,650.00	2,537.85	18,112.15
2340	Damages	0.00	0.00	0.00
2350	Work sent out for translation (Luxembourg)	0.00	0.00	0.00
2390	Miscellaneous insurance	7,878.31	7,866.82	11.49
2391	Other administrative expenditures	1,921.50	1,905.63	15.87
2400	Entertainment and representation expenses	1,569.06	0.00	1,569.06
2501	Management Board, Scientific Committee	48,608.26	18,884.07	29,724.19
2502	Expert meetings	0.00	0.00	0.00
2700	Publications	2,900.62	1,863.59	1,037.03
Total Title 2 (C8)		216,738.11	158,202.37	58,535.74

½ Posts	Headings	Carried over	Payments	Lost credits
3100	Expert meetings	68,932.16	57,434.67	11,497.49
3110	Work sent out for translation (Luxembourg)	683.00	0.00	683.00
3200	General Specific Ad-hoc Activities	0.00	0.00	0.00
3210	Ad-hoc Activities	0.00	0.00	0.00
3211	Socio-economic data	0.00	0.00	0.00
3212	Pressures	366,000.00	359,962.47	6,037.53
3213	State and Quality	831,600.00	821,507.52	10,092.48
3220	Ad-hoc Activities	0.00	0.00	0.00
3221	Environmental Issues	754,000.00	744,982.67	9,017.33
3222	Regional Assessments	204,000.00	204,000.00	0.00
3223	Sectors and Instruments	553,119.00	529,951.19	23,167.81
3224	Research Dissemination & Emerging Issues	122,830.00	122,367.00	463.00
3230	Ad-hoc Activities	0.00	0.00	0.00
3231	The five year report	0.00	0.00	0.00
3232	Regular indicator-based report	426,526.50	412,710.95	13,815.55
3240	Ad-hoc Activities	0.00	0.00	0.00
3241	Scenarios, Methodologies, Guidelines	215,572.00	149,144.13	66,427.87
3242	Data and Information management	13,050.00	13,050.00	0.00
3243	Public access to environmental information -	224,551.11	212,311.42	12,239.69
3244	Institutional networking	0.00	0.00	0.00
3250	Ad-hoc Activities	0.00	0.00	0.00
3251	Information and Networking Technology	295,450.61	295,149.74	300.87
3252	Information capacities and services	453,629.81	434,350.69	19,279.12
Total Title 3 (C8)		4,529,944.19	4,356,922.45	173,021.74



Part IV

Situation of the 2003 appropriations on 31.12.2003 (C1)

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Titles	Headings	Initial Appro.	Transfers and additional funds	Final	Commitments	Not used	Payments	Committed but not yet paid	Automatic carried over	Deleted Appro.
Title 1	Staff expenditure	11,891,750.00	-352,175.90	11,539,574.10	11,529,925.94	9,648.16	11,122,749.29	407,176.65	314,574.99	92,601.66
Title 2	Administrative expenditure	2,922,000.00	-41,841.29	2,855,517.33	2,842,404.97	13,112.36	2,446,870.03	394,549.33	394,549.33	14,097.97
Title 3	Operational expenditure	12,765,000.00	346,049.57	13,111,049.57	13,005,501.10	105,548.47	5,997,310.20	7,008,190.90	7,008,190.90	105,548.47
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Total C1		27,578,750.00	-47,967.62	27,506,141.00	27,377,832.01	128,308.99	19,566,929.52	7,809,916.88	7,717,315.22	212,248.10

Posts	Headings	Initial credits	Transfers and additional funds	Final credits	Commitments	Credits not used	Payments	Total aviable payment appr.	Committed but not yet paid	Automatic carried over	Lost credits
1100	Basic salaries	5,465,000.00	-287,348.00	5,177,652.00	5,177,652.00		5,177,651.87	0.13	0.13		0.13
1101	Family allowances	602,000.00	-65,225.00	536,775.00	536,775.00		536,774.47	0.53	0.53		0.53
1102	Expatriation allowances	712,200.00	-48,264.00	663,936.00	663,936.00		663,935.86	0.14	0.14		0.14
1103	Secretarial allowances	35,500.00	-1,716.00	33,784.00	33,784.00		33,783.14	0.86	0.86		0.86
1104	Travel allowance	2,000.00	0.00	2,000.00	2,000.00		966.73	1,033.27	1,033.27		1,033.27
1111	Auxiliaries	750,000.00	100,000.00	850,000.00	850,000.00		783,567.56	66,432.44	66,432.44		66,432.44
1112	Local staff	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
1113	Other external staff/expertise	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1114	Agency staff	40,000.00	-13,625.90	26,374.10	26,374.10		18,712.93	7,661.17	7,661.17	7,661.17	0.00
1115	National Experts on Detachment	485,000.00	13,000.00	498,000.00	498,000.00		468,423.90	29,576.10	29,576.10	29,576.10	0.00
1116	Assistance technique	60,000.00	0.00	60,000.00	60,000.00		54,748.00	5,252.00	5,252.00	5,252.00	0.00
1117	Visiting Scientists	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
1120	Employers' social security contributions	232,100.00	-10,100.00	222,000.00	222,000.00		221,269.45	730.55	730.55		730.55
1121	Unemployment contributions	42,800.00	-2,100.00	40,700.00	40,700.00		39,996.10	703.90	703.90		703.90
1140	Birth allowances and death grants	2,000.00	0.00	2,000.00	2,000.00		1,189.86	810.14	810.14		810.14
1141	Travel expenses for annual leave	200,000.00	-20,000.00	180,000.00	180,000.00		157,323.82	22,676.18	22,676.18		22,676.18
1145	Special allowance for accounting officers B36	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
1146	Constitution or maintenance of pension rights	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
1150	Overtime	0.00	1,000.00	1,000.00	1,000.00		802.46	197.54	197.54		197.54
1160	Salary weightings	2,110,000.00	-94,714.00	2,015,286.00	2,015,286.00		2,015,270.02	15.98	15.98		15.98
1170	Freelance interpreters and conference officers	15,000.00	0.00	15,000.00	15,000.00		11,250.00	3,750.00	3,750.00	3,750.00	0.00
1172	Work sent out for translation (Luxembourg)	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
1200	Miscellaneous expenditure on staff recruitment	75,000.00	64,250.00	139,250.00	138,700.00	550.00	114,213.59	25,036.41	24,486.41	24,486.41	0.00
1210	Travel expenses	20,000.00	-5,000.00	15,000.00	15,000.00		6,672.24	8,327.76	8,327.76	8,327.76	0.00
1220	Installation, resettlement and transfer allowances	71,150.00	55,167.00	126,317.00	126,317.00		120,319.43	5,997.57	5,997.57	5,997.57	0.00
1230	Removal expenses	90,000.00	-56,500.00	33,500.00	33,500.00		20,018.30	13,481.70	13,481.70	13,481.70	0.00
1240	Temporarily daily subsistence allowances	40,000.00	-3,500.00	36,500.00	36,500.00		36,241.57	258.43	258.43	258.43	0.00
1300	Mission expenses	550,000.00	0.00	550,000.00	550,000.00		430,051.37	119,948.63	119,948.63	119,948.63	0.00
1400	Restaurant and canteen	130,000.00	0.00	130,000.00	129,983.97	16.03	128,363.71	1,636.29	1,620.26	1,620.26	0.00
1410	Medical service	22,000.00	4,000.00	26,000.00	26,000.00		20,863.21	5,136.79	5,136.79	5,136.79	0.00
1420	Language courses, retraining etc.	140,000.00	18,500.00	158,500.00	149,417.87	9,082.13	60,339.70	98,160.30	89,078.17	89,078.17	0.00
Total Title 1 (C1)		11,891,750.00	-352,175.90	11,539,574.10	11,529,925.94	9,648.16	11,122,749.29	416,824.81	407,176.65	314,574.99	92,601.66

Posts	Headings	Initial credits	Transfers and additional funds	Final credits	Commitments	Credits not used	Payments	Total available payment appr.	Committed but not yet paid	Automatic carried over	Lost credits
2100	Rent of the building	1,320,000.00	38,806.66	1,358,806.66	1,358,806.66		1,344,702.59	14,104.07	14,104.07	14,104.07	0.00
2101	Deposit for lease of the building	13,000.00	7,639.34	20,639.34	20,639.34		20,639.34	0.00	0.00	0.00	0.00
2110	Insurance contracts for the building	8,000.00	-6,446.37	1,553.63	1,553.63		1,553.63	0.00	0.00	0.00	0.00
2120	Water, gas, electricity and heating	300,000.00	-30,000.00	270,000.00	270,000.00		254,902.07	15,097.93	15,097.93	15,097.93	0.00
2130	Cleaning and maintenance	130,000.00	15,000.00	145,000.00	145,000.00		132,429.05	12,570.95	12,570.95	12,570.95	0.00
2140	Fitting-out of premises	60,000.00	-10,000.00	50,000.00	50,000.00		5,478.99	44,521.01	44,521.01	44,521.01	0.00
2150	Security and surveillance of the building	90,000.00	-15,000.00	75,000.00	75,000.00		52,429.15	22,570.85	22,570.85	22,570.85	0.00
2190	Other expenditure	6,000.00	-2,000.00	4,000.00	4,000.00		2,574.64	1,425.36	1,425.36	1,425.36	0.00
2200	Purchase of office machinery	20,000.00	3,272.00	23,272.00	23,271.78	0.22	19,811.78	3,460.22	3,460.00	3,460.00	0.22
2201	Hire of office machinery	pm	0.00		0.00			0.00	0.00	0.00	0.00
2202	Maintenance, use and repair	60,000.00	-24,000.00	36,000.00	36,000.00		29,412.44	6,587.56	6,587.56	6,587.56	0.00
2210	Purchase of furniture	45,000.00	0.00	45,000.00	44,879.19	120.81	18,349.19	26,650.81	26,530.00	26,530.00	120.81
2211	Hire of furniture	pm	0.00		0.00			0.00	0.00	0.00	0.00
2213	Maintenance, use and repair	5,000.00	0.00	5,000.00	4,990.18	9.82	4,990.18	9.82	0.00	0.00	9.82
2220	Purchase of equipment	30,000.00	38,000.00	68,000.00	67,907.75	92.25	36,829.22	31,170.78	31,078.53	31,078.53	92.25
2222	Hire of equipment	pm	0.00		0.00			0.00	0.00	0.00	0.00
2223	Maintenance, use and repair	17,000.00	5,000.00	22,000.00	22,000.00		15,071.80	6,928.20	6,928.20	6,928.20	0.00
2230	Initial transport equipment	pm	0.00		0.00			0.00	0.00	0.00	0.00
2231	Hire transport equipment	pm	0.00		0.00			0.00	0.00	0.00	0.00
2240	Data-processing equipment	8,000.00	0.00	8,000.00	8,000.00		154.33	7,845.67	7,845.67	7,845.67	0.00
2241	Software development	50,000.00	0.00	50,000.00	50,000.00		50,000.00	0.00	0.00	0.00	0.00
2242	Other external services	10,000.00	0.00	10,000.00	10,000.00		10,000.00	0.00	0.00	0.00	0.00
2250	Library expenses, purchase of books	15,000.00	-7,000.00	8,000.00	6,800.00	1,200.00	5,624.75	2,375.25	1,175.25	1,175.25	1,200.00
2251	Subscriptions to newspapers and periodicals	15,000.00	7,000.00	22,000.00	22,000.00		10,659.78	11,340.22	11,340.22	11,340.22	0.00
2252	Access to data bases and data acquisition	5,000.00	0.00	5,000.00	5,000.00		4,499.83	500.17	500.17	500.17	0.00
2300	Offices supplies, purchase	50,000.00	0.00	50,000.00	50,000.00		35,493.20	14,506.80	14,506.80	14,506.80	0.00
2301	Office supplies, hire	pm	0.00		0.00			0.00	0.00	0.00	0.00
2302	Paper and Stationery	20,000.00	0.00	20,000.00	20,000.00		12,027.85	7,972.15	7,972.15	7,972.15	0.00
2310	Postage on correspondence and delivery charges	100,000.00	-26,000.00	74,000.00	74,000.00		45,487.05	28,512.95	28,512.95	28,512.95	0.00
2311	Telephone, telegraph, telex, radio, television, fax	105,000.00	-26,112.92	78,887.08	78,880.31	6.77	59,978.10	18,908.98	18,902.21	18,902.21	6.77
2312	Transport charges	2,000.00	0.00	2,000.00	2,000.00		995.80	1,004.20	1,004.20	1,004.20	0.00
2320	Bank charges	6,000.00	2,000.00	8,000.00	8,000.00		7,014.39	985.61	0.00		985.61
2321	Exchange rate losses	pm	0.00		0.00			0.00	0.00		0.00
2330	Legal expenses	30,000.00	0.00	30,000.00	30,000.00		8,250.00	21,750.00	21,750.00	21,750.00	0.00
2340	Damages	pm	0.00		0.00			0.00	0.00	0.00	0.00
2350	Work sent out for translation (Luxembourg)	pm	0.00		0.00			0.00	0.00	0.00	0.00
2390	Miscellaneous insurance	25,000.00	0.00	25,000.00	23,891.51	1,108.49	20,743.90	4,256.10	3,147.61	3,147.61	1,108.49
2391	Other administrative expenditures	40,000.00	9,000.00	49,000.00	49,000.00		25,202.67	23,797.33	23,797.33	23,797.33	0.00
2400	Entertainment and representation expenses	12,000.00	0.00	12,000.00	12,000.00		1,792.66	10,207.34	10,207.34	10,207.34	0.00
2501	Management Board, Scientific Committee	210,000.00	-21,000.00	189,000.00	189,000.00		155,556.93	33,443.07	33,443.07	33,443.07	0.00
2502	Expert meetings	90,000.00	0.00	65,358.62	65,358.62		54,214.72	11,143.90	11,143.90	11,143.90	0.00
2700	Publications	25,000.00	0.00	25,000.00	14,426.00	10,574.00	0.00	25,000.00	14,426.00	14,426.00	10,574.00
Total Title 2 (C1)		2,922,000.00	-41,841.29	2,855,517.33	2,842,404.97	13,112.36	2,446,870.03	408,647.30	394,549.33	394,549.33	14,097.97

Posts	Headings	Initial credits	Transfers and additional funds	Final credits	Commitments	Credits not used	Payments	Total available paym. appr.	Committed but not yet paid	Automatic carried over	Lost credits
3100	Expert meetings	500,000.00	115,200.00	615,200.00	615,200.00		349,726.57	265,473.43	265,473.43	265,473.43	0.00
3110	Work sent out for translation (Luxembourg)	550,000.00	168,391.00	718,391.00	718,391.00		557,851.26	160,539.74	160,539.74	160,539.74	0.00
3200	General Specific Ad-hoc Activities		0.00		0.00			0.00	0.00	0.00	0.00
3210	Ad-hoc Activities		0.00		0.00			0.00	0.00	0.00	0.00
3211	Socio-economic data	30,000.00	-30,000.00		0.00			0.00	0.00	0.00	0.00
3212	Pressures	1,140,000.00	460.00	1,140,460.00	1,123,252.00	17,208.00	443,000.00	697,460.00	680,252.00	680,252.00	17,208.00
3213	State and Quality	2,420,000.00	132,000.00	2,552,000.00	2,552,000.00		1,494,800.00	1,057,200.00	1,057,200.00	1,057,200.00	0.00
3220	Ad-hoc Activities pm		0.00		0.00			0.00	0.00	0.00	0.00
3221	Environmental Issues	1,900,000.00	-124,000.00	1,776,000.00	1,776,000.00		847,350.00	928,650.00	928,650.00	928,650.00	0.00
3222	Regional Assessments	150,000.00	-25,000.00	125,000.00	125,000.00		57,500.00	67,500.00	67,500.00	67,500.00	0.00
3223	Sectors and Instruments	1,090,000.00	49,199.00	1,139,199.00	1,138,218.00	981.00	154,065.00	985,134.00	984,153.00	984,153.00	981.00
3224	Research Dissemination & Emerging Issues	200,000.00	-150,000.00	50,000.00	50,000.00		35,000.00	15,000.00	15,000.00	15,000.00	0.00
3230	Ad-hoc Activities pm		0.00		0.00			0.00	0.00	0.00	0.00
3231	The five year report	200,000.00	218,000.00	418,000.00	415,565.00	2,435.00		418,000.00	415,565.00	415,565.00	2,435.00
3232	Regular indicator-based report	250,000.00	-150,000.00	100,000.00	100,000.00		52,000.00	48,000.00	48,000.00	48,000.00	0.00
3240	Ad-hoc Activities pm		0.00		0.00			0.00	0.00	0.00	0.00
3241	Scenarios, Methodologies, Guidelines	1,170,000.00	-600,000.00	570,000.00	540,685.00	29,315.00	164,910.00	405,090.00	375,775.00	375,775.00	29,315.00
3242	Data and Information management	300,000.00	335,231.33	635,231.33	580,427.21	54,804.12	220,201.30	415,030.03	360,225.91	360,225.91	54,804.12
3243	Public access to environmental information -	650,000.00	228,502.33	878,502.33	877,990.20	512.13	475,748.15	402,754.18	402,242.05	402,242.05	512.13
3244	Institutional networking	15,000.00	-15,000.00		0.00			0.00	0.00	0.00	0.00
3250	Ad-hoc Activities pm		0.00		0.00			0.00	0.00	0.00	0.00
3251	Information and Networking Technology	1,200,000.00	169,287.60	1,369,287.60	1,368,994.38	293.22	751,807.34	617,480.26	617,187.04	617,187.04	293.22
3252	Information capacities and services	1,000,000.00	23,778.31	1,023,778.31	1,023,778.31		393,350.58	630,427.73	630,427.73	630,427.73	0.00
Total Title 3 (C1)		12,765,000.00	346,049.57	13,111,049.57	13,005,501.10	105,548.47	5,997,310.20	7,113,739.37	7,008,190.90	7,008,190.90	105,548.47



Part V

Situation of the appropriations corresponding to earmarked revenue on 31.12.2003 (R0)

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Posts	Headings	Appropri. from previous years	Transfers (on R0 from previous years)	Final appropriations	Commitments during 2003	Appropriations not used	Payments on R0 appropri from previous years	Lapsed funds	Carry over Total
Title 1	Staff expenditure	1,196,589.34	35,000.00	1,231,589.34	1,213,129.34	18,460.00	642,411.94	242,738.83	346,438.57
Title 2	Administrative expenditure	36,980.00	0.00	36,980.00	9,980.00	27,000.00	9,641.67	0.00	27,338.33
Title 3	Operational expenditure	1,401,807.60	-35,000.00	1,366,807.60	1,255,444.87	111,362.73	526,173.33	79,692.55	760,941.72
Total R0		2,635,376.94	0.00	2,635,376.94	2,478,554.21	156,822.73	1,178,226.94	322,431.38	1,134,718.62

Posts	Headings	Apppr. from previous years	Transfers (on R0 from previous years)	Final appropriations	Commitments during 2003	Appropriations not used	Payments on R0 apprpr from previous years	Lapsed funds	Carry over Total
1100 EEA/PHA	Basic salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1100 EEA/EA	Basic salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1111 EEA/BIOIMP	Auxiliaries	189,000.00	0.00	189,000.00	189,000.00	0.00	95,973.12		93,026.88
1111 EEA/EA	Auxiliaries	112,500.00	0.00	112,500.00	112,500.00	0.00	6,789.43	105,710.57	0.00
1111 EEA/EA2	Auxiliaries	60,000.00	-30,000.00	30,000.00	30,000.00	0.00	24,177.31		5,822.69
1111 EEA/ENV	Auxiliaries	26,272.39	0.00	26,272.39	26,272.39	0.00	3,758.28	22,514.11	0.00
1111 EEA/IRENA	Auxiliaries	364,277.37	0.00	364,277.37	364,277.37	0.00	195,995.00		168,282.37
1111 EEA/PHA	Auxiliaries	44,900.00	0.00	44,900.00	44,900.00	0.00	0.00	44,900.00	0.00
1111 EEA/TACIS	Auxiliaries	235,531.72	35,000.00	270,531.72	270,531.72	0.00	258,344.56		12,187.16
1114 EEA/EA2		0.00	30,000.00	30,000.00	13,000.00	17,000.00	5,371.90		24,628.10
1115 EEA/PHA	Auxiliaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1200 EEA/TACIS	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1300 EEA/BIOIMP	Mission expenses		0.00	10,000.00	10,000.00	0.00	3,058.91		6,941.09
1300 EEA/EA	Mission expenses	10,000.00	0.00	10,000.00	10,000.00	0.00			
1300 EEA/EA2	Mission expenses	62,400.00	0.00	62,400.00	62,400.00	0.00	1,387.85	61,012.15	0.00
1300 EEA/EA2	Mission expenses	15,400.00	0.00	15,400.00	15,400.00	0.00	8,584.57		6,815.43
1300 EEA/IRENA	Mission expenses	35,000.00	0.00	35,000.00	35,000.00	0.00	11,089.26		23,910.74
1300 EEA/PHA	Mission expenses	8,602.00	0.00	8,602.00	7,142.00	1,460.00	0.00	8,602.00	0.00
1300 EEA/TACIS	Mission expenses	32,705.86	0.00	32,705.86	32,705.86	0.00	27,881.75		4,824.11
Total Title 1 (R0)		1,196,589.34	35,000.00	1,231,589.34	1,213,129.34	18,460.00	642,411.94	242,738.83	346,438.57

Posts	Headings	Appopr. from previous years	Transfers (on R0 from previous years)	Final appropriations	Commitments during 2003	Appropriations not used	Payments on R0 appr from previous years	Lapsed funds	Carry over Total
2120 EEA/EA	Water, gas, electricity and heating	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2300 EEA/EA	Offices supplies, purchase	540.00	0.00	540.00	540.00	0.00	540.00	0.00	0.00
2300 EEA/EA2	Offices supplies, purchase	540.00	0.00	540.00	540.00	0.00	201.67		338.33
2302 EEA/TACIS	Paper and Stationery	540.00	0.00	540.00	540.00	0.00	540.00		0.00
2310 EEA/EA2	Postage on correspondence and delivery	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2310 EEA/TACIS	Postage on correspondence and delivery	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2311 EEA/EA2	Telephone, telegraph, telex, radio, television,	4,140.00	0.00	4,140.00	4,140.00	0.00	4,140.00		0.00
2311 EEA/TACIS	Telephone, telegraph, telex, radio, television,	4,220.00	0.00	4,220.00	4,220.00	0.00	4,220.00		0.00
2700 EEA/IRENA	Publications	27,000.00	0.00	27,000.00	0.00	27,000.00	0.00		27,000.00
Total Title 2 (R0)		36,980.00	0.00	36,980.00	9,980.00	27,000.00	9,641.67	0.00	27,338.33

Posts	Headings	Appropriations from previous years	Transfers (on R0 from previous years)	Final appropriations	Commitments during 2003	Appropriations not used	Payments on R0 from previous years	Lapsed funds	Carry over Total
3100 EEA/BIOIMP	Expert meetings	34,356.38	0.00	34,356.38	34,356.38	0.00	1,855.49		32,500.89
3100 EEA/EA	Expert meetings	589.61	0.00	589.61	589.61	0.00	537.90	51.71	0.00
3100 EEA/EA2	Expert meetings	23,600.00	0.00	23,600.00	23,600.00	0.00	11,612.90		11,987.10
3100 EEA/ENV.	Expert meetings	3,993.00	0.00	3,993.00	3,993.00	0.00	0.00	3,993.00	0.00
3100 EEA/IRENA	Expert meetings	30,000.00	0.00	30,000.00	30,000.00	0.00	7,036.14		22,963.86
3100 EEA/PHA	Expert meetings	183.97	0.00	183.97	183.97	0.00	0.00	183.97	0.00
3100 EEA/TACIS	Expert meetings	48,149.18	15,000.00	63,149.18	63,149.18	0.00	57,620.58		5,528.60
3110 EEA/IRENA	Work sent out for	12,000.00	0.00	12,000.00	0.00	12,000.00	0.00		12,000.00
3110 EEA/PHA	Work sent out for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3110 EEA/TACIS	Work sent out for	97,872.00	-30,000.00	67,872.00	67,872.00	0.00	55,355.38		12,516.62
3200 EEA/EA	General Specific	12,000.00	0.00	12,000.00	0.00	12,000.00	0.00	12,000.00	0.00
3212 EEA/EA	Pressures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3212 EEA/EA2	Pressures	28,350.00	0.00	28,350.00	28,350.00	0.00	12,840.00		15,510.00
3212 EEA/PHA	Pressures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3212 EEA/TACIS	Pressures	251,076.00	0.00	251,076.00	251,076.00	0.00	125,538.00		125,538.00
3213 EEA/BIOIMP	State and Quality	66,000.00	0.00	66,000.00	66,000.00	0.00	12,000.00		54,000.00
3213 EEA/EA2	State and Quality	66,150.00	0.00	66,150.00	66,150.00	0.00	37,305.00		28,845.00
3213 EEA/PHA	State and Quality	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3213 EEA/TACIS	State and Quality	22,300.00	0.00	22,300.00	22,300.00	0.00	0.00		22,300.00
3221 EEA/PHA	Environmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3223 EEA/ENV	Sectors and	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3223 EEA/IRENA	Sectors and	193,000.00	0.00	193,000.00	158,779.00	34,221.00	17,661.00		175,339.00
3223 EEA/PHA	Sectors and	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3232 EEA/EA	Regular indicator-	16,202.46	0.00	16,202.46	16,189.46	13.00	13,072.13	3,130.33	0.00
3232 EEA/EA2	Regular indicator-	48,400.00	0.00	48,400.00	48,400.00	0.00	0.00		48,400.00
3232 EEA/TACIS	Regular indicator-	59,800.00	-20,000.00	39,800.00	39,562.01	237.99	38,732.35		1,067.65
3251 EEA/EA	Information and	145,265.00	0.00	145,265.00	98,819.26	46,445.74	84,931.46	60,333.54	0.00
3251 EEA/EA2	Information and	242,520.00	0.00	242,520.00	236,075.00	6,445.00	50,075.00		192,445.00
3251 EEA/PHA	Information and	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3252 EEA/PHA	Information	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Title 3 (R0)		1,401,807.60	-35,000.00	1,366,807.60	1,255,444.87	111,362.73	526,173.33	79,692.55	760,941.72

Posts	Headings	Appropriations from previous years	Transfers (on R0 from previous years)	Final appropriations	Commitments during 2003	Appropriations not used	Payments on R0 appropri from previous years	Lapsed funds	Carry over Total
Title 1	Staff expenditure	1,196,589.34	35,000.00	1,231,589.34	1,213,129.34	18,460.00	642,411.94	242,738.83	346,438.57
Title 2	Administrative expenditure	36,980.00	0.00	36,980.00	9,980.00	27,000.00	9,641.67	0.00	27,338.33
Title 3	Operational expenditure	1,401,807.60	-35,000.00	1,366,807.60	1,255,444.87	111,362.73	526,173.33	79,692.55	760,941.72
Total R0		2,635,376.94	0.00	2,635,376.94	2,478,554.21	156,822.73	1,178,226.94	322,431.38	1,134,718.62

Posts	Headings	Apppr. from previous years	Transfers (on R0 from previous years)	Final appropriations	Commitments during 2003	Appropriations not used	Payments on R0 apprpr from previous years	Lapsed funds	Carry over Total
1100 EEA/PHA	Basic salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1100 EEA/EA	Basic salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1111 EEA/BIOIMP	Auxiliaries	189,000.00	0.00	189,000.00	189,000.00	0.00	95,973.12		93,026.88
1111 EEA/EA	Auxiliaries	112,500.00	0.00	112,500.00	112,500.00	0.00	6,789.43	105,710.57	0.00
1111 EEA/EA2	Auxiliaries	60,000.00	-30,000.00	30,000.00	30,000.00	0.00	24,177.31		5,822.69
1111 EEA/ENV	Auxiliaries	26,272.39	0.00	26,272.39	26,272.39	0.00	3,758.28	22,514.11	0.00
1111 EEA/IRENA	Auxiliaries	364,277.37	0.00	364,277.37	364,277.37	0.00	195,995.00		168,282.37
1111 EEA/PHA	Auxiliaries	44,900.00	0.00	44,900.00	44,900.00	0.00	0.00	44,900.00	0.00
1111 EEA/TACIS	Auxiliaries	235,531.72	35,000.00	270,531.72	270,531.72	0.00	258,344.56		12,187.16
1114 EEA/EA2		0.00	30,000.00	30,000.00	13,000.00	17,000.00	5,371.90		24,628.10
1115 EEA/PHA	Auxiliaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1200 EEA/TACIS	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1300 EEA/BIOIMP	Mission expenses		0.00	10,000.00	10,000.00	0.00	3,058.91		6,941.09
1300 EEA/EA	Mission expenses	10,000.00	0.00	10,000.00	10,000.00	0.00			
1300 EEA/EA2	Mission expenses	62,400.00	0.00	62,400.00	62,400.00	0.00	1,387.85	61,012.15	0.00
1300 EEA/EA2	Mission expenses	15,400.00	0.00	15,400.00	15,400.00	0.00	8,584.57		6,815.43
1300 EEA/IRENA	Mission expenses	35,000.00	0.00	35,000.00	35,000.00	0.00	11,089.26		23,910.74
1300 EEA/PHA	Mission expenses	8,602.00	0.00	8,602.00	7,142.00	1,460.00	0.00	8,602.00	0.00
1300 EEA/TACIS	Mission expenses	32,705.86	0.00	32,705.86	32,705.86	0.00	27,881.75		4,824.11
Total Title 1 (R0)		1,196,589.34	35,000.00	1,231,589.34	1,213,129.34	18,460.00	642,411.94	242,738.83	346,438.57

Posts	Headings	Appopr. from previous years	Transfers (on R0 from previous years)	Final appropriations	Commitments during 2003	Appropriations not used	Payments on R0 appr from previous years	Lapsed funds	Carry over Total
2120 EEA/EA	Water, gas, electricity and heating	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2300 EEA/EA	Offices supplies, purchase	540.00	0.00	540.00	540.00	0.00	540.00	0.00	0.00
2300 EEA/EA2	Offices supplies, purchase	540.00	0.00	540.00	540.00	0.00	201.67		338.33
2302 EEA/TACIS	Paper and Stationery	540.00	0.00	540.00	540.00	0.00	540.00		0.00
2310 EEA/EA2	Postage on correspondence and delivery	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2310 EEA/TACIS	Postage on correspondence and delivery	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2311 EEA/EA2	Telephone, telegraph, telex, radio, television,	4,140.00	0.00	4,140.00	4,140.00	0.00	4,140.00		0.00
2311 EEA/TACIS	Telephone, telegraph, telex, radio, television,	4,220.00	0.00	4,220.00	4,220.00	0.00	4,220.00		0.00
2700 EEA/IRENA	Publications	27,000.00	0.00	27,000.00	0.00	27,000.00	0.00		27,000.00
Total Title 2 (R0)		36,980.00	0.00	36,980.00	9,980.00	27,000.00	9,641.67	0.00	27,338.33

Posts	Headings	Appropriations from previous years	Transfers (on R0 from previous years)	Final appropriations	Commitments during 2003	Appropriations not used	Payments on R0 from previous years	Lapsed funds	Carry over Total
3100 EEA/BIOIMP	Expert meetings	34,356.38	0.00	34,356.38	34,356.38	0.00	1,855.49		32,500.89
3100 EEA/EA	Expert meetings	589.61	0.00	589.61	589.61	0.00	537.90	51.71	0.00
3100 EEA/EA2	Expert meetings	23,600.00	0.00	23,600.00	23,600.00	0.00	11,612.90		11,987.10
3100 EEA/ENV.	Expert meetings	3,993.00	0.00	3,993.00	3,993.00	0.00	0.00	3,993.00	0.00
3100 EEA/IRENA	Expert meetings	30,000.00	0.00	30,000.00	30,000.00	0.00	7,036.14		22,963.86
3100 EEA/PHA	Expert meetings	183.97	0.00	183.97	183.97	0.00	0.00	183.97	0.00
3100 EEA/TACIS	Expert meetings	48,149.18	15,000.00	63,149.18	63,149.18	0.00	57,620.58		5,528.60
3110 EEA/IRENA	Work sent out for	12,000.00	0.00	12,000.00	0.00	12,000.00	0.00		12,000.00
3110 EEA/PHA	Work sent out for	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3110 EEA/TACIS	Work sent out for	97,872.00	-30,000.00	67,872.00	67,872.00	0.00	55,355.38		12,516.62
3200 EEA/EA	General Specific	12,000.00	0.00	12,000.00	0.00	12,000.00	0.00	12,000.00	0.00
3212 EEA/EA	Pressures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3212 EEA/EA2	Pressures	28,350.00	0.00	28,350.00	28,350.00	0.00	12,840.00		15,510.00
3212 EEA/PHA	Pressures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3212 EEA/TACIS	Pressures	251,076.00	0.00	251,076.00	251,076.00	0.00	125,538.00		125,538.00
3213 EEA/BIOIMP	State and Quality	66,000.00	0.00	66,000.00	66,000.00	0.00	12,000.00		54,000.00
3213 EEA/EA2	State and Quality	66,150.00	0.00	66,150.00	66,150.00	0.00	37,305.00		28,845.00
3213 EEA/PHA	State and Quality	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3213 EEA/TACIS	State and Quality	22,300.00	0.00	22,300.00	22,300.00	0.00	0.00		22,300.00
3221 EEA/PHA	Environmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3223 EEA/ENV	Sectors and	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3223 EEA/IRENA	Sectors and	193,000.00	0.00	193,000.00	158,779.00	34,221.00	17,661.00		175,339.00
3223 EEA/PHA	Sectors and	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3232 EEA/EA	Regular indicator-	16,202.46	0.00	16,202.46	16,189.46	13.00	13,072.13	3,130.33	0.00
3232 EEA/EA2	Regular indicator-	48,400.00	0.00	48,400.00	48,400.00	0.00	0.00		48,400.00
3232 EEA/TACIS	Regular indicator-	59,800.00	-20,000.00	39,800.00	39,562.01	237.99	38,732.35		1,067.65
3251 EEA/EA	Information and	145,265.00	0.00	145,265.00	98,819.26	46,445.74	84,931.46	60,333.54	0.00
3251 EEA/EA2	Information and	242,520.00	0.00	242,520.00	236,075.00	6,445.00	50,075.00		192,445.00
3251 EEA/PHA	Information and	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3252 EEA/PHA	Information	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Title 3 (R0)		1,401,807.60	-35,000.00	1,366,807.60	1,255,444.87	111,362.73	526,173.33	79,692.55	760,941.72



Part VI

Situation of the reuse of 2002 refunds on 31.12.2003 (C5)

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Posts	Headings	Carried over	Payments	Lost credits
Title 1	Staff expenditure	19,340.77	19,320.04	20.73
Title 2	Administrative expenditure	21,106.27	17,398.79	3,707.48
Title 3	Operational expenditure	134,183.18	102,316.95	31,866.23
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Total C5		174,630.22	139,035.78	35,594.44

Posts	Headings	Carried over	Payments	Lost credits
1100	Basic salaries	0.00	0.00	0.00
1101	Family allowances	0.00	0.00	0.00
1102	Expatriation allowances	0.00	0.00	0.00
1103	Secretarial allowances	0.00	0.00	0.00
1104	Travel allowance	0.00	0.00	0.00
1111	Auxiliaries	0.00	0.00	0.00
1112	Local staff	0.00	0.00	0.00
1113	Other external staff/expertise	0.00	0.00	0.00
1114	Agency staff	625.90	625.90	0.00
1115	National Experts on Detachment	0.00	0.00	0.00
1116	Assistance technique	0.00	0.00	0.00
1117	Visiting Scientists	0.00	0.00	0.00
1120	Employers' social security contributions	0.00	0.00	0.00
1121	Unemployment contributions	0.00	0.00	0.00
1140	Birth allowances and death grants	0.00	0.00	0.00
1141	Travel expenses for annual leave	0.00	0.00	0.00
1145	Special allowance for accounting officers and	0.00	0.00	0.00
1146	Constitution or maintenance of pension rights	0.00	0.00	0.00
1150	Overtime	0.00	0.00	0.00
1160	Salary weightings	0.00	0.00	0.00
1170	Freelance interpreters and conference officers	0.00	0.00	0.00
1172	Work sent out for translation (Luxembourg)	0.00	0.00	0.00
1200	Miscellaneous expenditure on staff recruitment	0.00	0.00	0.00
1210	Travel expenses when taking up duty or leaving the	0.00	0.00	0.00
1220	Installation, resettlement and transfer allowances	0.00	0.00	0.00
1230	Removal expenses	0.00	0.00	0.00
1240	Temporarily daily subsistence allowances	0.00	0.00	0.00
1300	Mission expenses	11,834.50	11,813.77	20.73
1400	Restaurant and canteen	6,280.37	6,280.37	0.00
1410	Medical service	0.00	0.00	0.00
1420	Language courses, retraining and further vocational	600.00	600.00	0.00
Total Title 1 (C5)		19,340.77	19,320.04	20.73

Posts	Headings	Carried over	Payments	Lost credits
2100	Rent of the building	0.00	0.00	0.00
2101	Deposit for lease of the building	0.00	0.00	0.00
2110	Insurance contracts for the building	0.00	0.00	0.00
2120	Water, gas, electricity and heating	0.00	0.00	0.00
2130	Cleaning and maintenance	153.91	153.91	0.00
2140	Fitting-out of premises	725.26	725.26	0.00
2150	Security and surveillance of the building	373.38	373.38	0.00
2190	Other expenditure	0.00	0.00	0.00
2200	Purchase of office machinery	0.00	0.00	0.00
2201	Hire of office machinery	0.00	0.00	0.00
2202	Maintenance, use and repair	4,673.74	3,960.43	713.31
2210	Purchase of furniture	0.00	0.00	0.00
2211	Hire of furniture	0.00	0.00	0.00
2213	Maintenance, use and repair	0.00	0.00	0.00
2220	Purchase of equipment	1,038.53	1,038.53	0.00
2222	Hire of equipment	0.00	0.00	0.00
2223	Maintenance, use and repair	35.17	0.00	35.17
2230	Initial transport equipment	0.00	0.00	0.00
2231	Hire transport equipment	0.00	0.00	0.00
2240	Data-processing equipment	0.00	0.00	0.00
2241	Software development	0.00	0.00	0.00
2242	Other external services	0.00	0.00	0.00
2250	Library expenses, purchase of books	9.32	0.00	9.32
2251	Subscriptions to newspapers and periodicals	0.00	0.00	0.00
2252	Access to data bases and data acquisition	0.00	0.00	0.00
2300	Offices supplies, purchase	2,763.39	1,897.93	865.46
2301	Office supplies, hire	0.00	0.00	0.00
2302	Paper and Stationery	745.96	450.30	295.66
2310	Postage on correspondence and delivery charges	7,264.71	7,264.71	0.00
2311	Telephone, telegraph, telex, radio, television, fax	2,710.98	922.42	1,788.56
2312	Transport charges	0.00	0.00	0.00
2320	Bank charges	0.00	0.00	0.00
2321	Exchange rate losses	0.00	0.00	0.00
2330	Legal expenses	0.00	0.00	0.00
2340	Damages	0.00	0.00	0.00
2350	Work sent out for translation (Luxembourg)	0.00	0.00	0.00
2390	Miscellaneous insurance	0.00	0.00	0.00
2391	Other administrative expenditures	611.92	611.92	0.00
2400	Entertainment and representation expenses	0.00	0.00	0.00
2501	Management Board, Scientific Committee	0.00	0.00	0.00
2502	Expert meetings	0.00	0.00	0.00
2700	Publications	0.00	0.00	0.00
Total Title 2 (C5)		21,106.27	17,398.79	3,707.48

Posts	Headings	Carried over	Payments	Lost credits
3100	Expert meetings	17,179.67	0.00	17,179.67
3110	Work sent out for translation (Luxembourg)	77,055.00	76,237.00	818.00
3200	General Specific Ad-hoc Activities	0.00	0.00	0.00
3210	Ad-hoc Activities	0.00	0.00	0.00
3211	Socio-economic data	0.00	0.00	0.00
3212	Pressures	2,508.31	0.00	2,508.31
3213	State and Quality	0.00	0.00	0.00
3220	Ad-hoc Activities	0.00	0.00	0.00
3221	Environmental Issues	7,687.13	0.00	7,687.13
3222	Regional Assessments	0.00	0.00	0.00
3223	Sectors and Instruments	0.00	0.00	0.00
3224	Research Dissemination & Emerging Issues	0.00	0.00	0.00
3230	Ad-hoc Activities	0.00	0.00	0.00
3231	The five year report	2,396.19	0.00	2,396.19
3232	Regular indicator-based report	1,558.58	282.63	1,275.95
3240	Ad-hoc Activities	0.00	0.00	0.00
3241	Scenarios, Methodologies, Guidelines	0.00	0.00	0.00
3242	Data and Information management	0.00	0.00	0.00
3243	Public access to environmental information -	5,102.78	5,101.80	0.98
3244	Institutional networking	0.00	0.00	0.00
3250	Ad-hoc Activities	0.00	0.00	0.00
3251	Information and Networking Technology	2,537.09	2,537.09	0.00
3252	Information capacities and services	18,158.43	18,158.43	0.00
Total Title 3 (C5)		134,183.18	102,316.95	31,866.23



Part VII

Situation of the reuse of 2003 refunds on the 31.12.2003 (R0/C4)

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Posts	Headings	Final credits	Commitments	Credits not used	Payments	Committed but not yet paid	Automatic carried over
Title 1	Staff expenditure	21,325.86	159.72	21,166.14	159.72	0.00	21,166.14
Title 2	Administrative expenditure	31,912.07	1,753.33	30,158.74	1,748.20	5.13	30,163.87
Title 3	Operational expenditure	233,299.89	80,236.73	153,063.16	72,301.00	7,935.73	160,998.89
Total C4		286,537.82	82,149.78	204,388.04	74,208.92	7,940.86	212,328.90

Posts	Headings	Final credits	Commitments	Credits not used	Payments	Committed but not yet paid	Automatic carried over	lost credits
1100	Basic salaries	0.00	0.00	0.00	0.00	0.00	0.00	
1101	Family allowances	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	
1103	Secretarial allowances	0.00	0.00	0.00	0.00	0.00	0.00	
1104	Travel allowance	0.00	0.00	0.00	0.00	0.00	0.00	
1111	Auxiliaries	7,727.17	0.00	7,727.17	0.00	0.00	7,727.17	
1112	Local staff	0.00	0.00	0.00	0.00	0.00	0.00	
1113	Other external staff/expertise	0.00	0.00	0.00	0.00	0.00	0.00	
1114	Agency staff	2,445.43	0.00	2,445.43	0.00	0.00	2,445.43	
1115	National Experts on Detachment	0.00	0.00	0.00	0.00	0.00	0.00	
1116	Assistance technique	0.00	0.00	0.00	0.00	0.00	0.00	
1117	Visiting Scientists	0.00	0.00	0.00	0.00	0.00	0.00	
1120	Employers' social security contributions	0.00	0.00	0.00	0.00	0.00	0.00	
1121	Unemployment contributions	0.00	0.00	0.00	0.00	0.00	0.00	
1140	Birth allowances and death grants	0.00	0.00	0.00	0.00	0.00	0.00	
1141	Travel expenses for annual leave	1,065.80	0.00	1,065.80	0.00	0.00	1,065.80	
1145	Special allowance for accounting officers B36	0.00	0.00	0.00	0.00	0.00	0.00	
1146	Constitution or maintenance of pension rights	0.00	0.00	0.00	0.00	0.00	0.00	
1150	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	
1160	Salary weightings	0.00	0.00	0.00	0.00	0.00	0.00	
1170	Freelance interpreters and conference officers	0.00	0.00	0.00	0.00	0.00	0.00	
1172	Work sent out for translation (Luxembourg)	0.00	0.00	0.00	0.00	0.00	0.00	
1200	Miscellaneous expenditure on staff recruitment	2,271.90	0.00	2,271.90	0.00	0.00	2,271.90	
1210	Travel expenses	0.00	0.00	0.00	0.00	0.00	0.00	
1220	Installation, resettlement and transfer allowances	0.00	0.00	0.00	0.00	0.00	0.00	
1230	Removal expenses	0.00	0.00	0.00	0.00	0.00	0.00	
1240	Temporarily daily subsistence allowances	0.00	0.00	0.00	0.00	0.00	0.00	
1300	Mission expenses	7,273.77	0.00	7,273.77	0.00	0.00	7,273.77	
1400	Restaurant and canteen	0.00	0.00	0.00	0.00	0.00	0.00	
1410	Medical service	0.00	0.00	0.00	0.00	0.00	0.00	
1420	Language courses, retraining etc.	541.79	159.72	382.07	159.72	0.00	382.07	
Total Title 1 (C4)		21,325.86	159.72	21,166.14	159.72	0.00	21,166.14	

Posts	Headings	Final credits	Commitments	Credits not used	Payments	Committed but not yet paid	Automatic carried over
2100	Rent of the building	6,014.60	0.00	6,014.60	0.00	0.00	6,014.60
2101	Deposit for lease of the building	0.00	0.00	0.00	0.00	0.00	0.00
2110	Insurance contracts for the building	0.00	0.00	0.00	0.00	0.00	0.00
2120	Water, gas, electricity and heating	1,433.82	0.00	1,433.82	0.00	0.00	1,433.82
2130	Cleaning and maintenance	0.00	0.00	0.00	0.00	0.00	0.00
2140	Fitting-out of premises	0.00	0.00	0.00	0.00	0.00	0.00
2150	Security and surveillance of the building	0.00	0.00	0.00	0.00	0.00	0.00
2190	Other expenditure	0.00	0.00	0.00	0.00	0.00	0.00
2200	Purchase of office machinery	0.00	0.00	0.00	0.00	0.00	0.00
2201	Hire of office machinery	0.00	0.00	0.00	0.00	0.00	0.00
2202	Maintenance, use and repair	6,045.95	0.00	6,045.95	0.00	0.00	6,045.95
2210	Purchase of furniture	953.72	953.72	0.00	953.72	0.00	0.00
2211	Hire of furniture	0.00	0.00	0.00	0.00	0.00	0.00
2213	Maintenance, use and repair	0.00	0.00	0.00	0.00	0.00	0.00
2220	Purchase of equipment	0.00	0.00	0.00	0.00	0.00	0.00
2222	Hire of equipment	0.00	0.00	0.00	0.00	0.00	0.00
2223	Maintenance, use and repair	0.00	0.00	0.00	0.00	0.00	0.00
2230	Initial transport equipment	0.00	0.00	0.00	0.00	0.00	0.00
2231	Hire transport equipment	0.00	0.00	0.00	0.00	0.00	0.00
2240	Data-processing equipment	0.00	0.00	0.00	0.00	0.00	0.00
2241	Software development	0.00	0.00	0.00	0.00	0.00	0.00
2242	Other external services	0.00	0.00	0.00	0.00	0.00	0.00
2250	Library expenses, purchase of books	0.00	0.00	0.00	0.00	0.00	0.00
2251	Subscriptions to newspapers and periodicals	0.00	0.00	0.00	0.00	0.00	0.00
2252	Access to data bases and data acquisition	0.00	0.00	0.00	0.00	0.00	0.00
2300	Offices supplies, purchase	0.00	0.00	0.00	0.00	0.00	0.00
2301	Office supplies, hire	0.00	0.00	0.00	0.00	0.00	0.00
2302	Paper and Stationery	0.00	0.00	0.00	0.00	0.00	0.00
2310	Postage on correspondence and delivery charges	9,847.10	262.00	9,585.10	256.87	5.13	9,590.23
2311	Telephone, telegraph, telex, radio, television, fax	7,616.88	537.61	7,079.27	537.61	0.00	7,079.27
2312	Transport charges	0.00	0.00	0.00	0.00	0.00	0.00
2320	Bank charges	0.00	0.00	0.00	0.00	0.00	0.00
2321	Exchange rate losses	0.00	0.00	0.00	0.00	0.00	0.00
2330	Legal expenses	0.00	0.00	0.00	0.00	0.00	0.00
2340	Damages	0.00	0.00	0.00	0.00	0.00	0.00
2350	Work sent out for translation (Luxembourg)	0.00	0.00	0.00	0.00	0.00	0.00
2390	Miscellaneous insurance	0.00	0.00	0.00	0.00	0.00	0.00
2391	Other administrative expenditures	0.00	0.00	0.00	0.00	0.00	0.00
2400	Entertainment and representation expenses	0.00	0.00	0.00	0.00	0.00	0.00
2501	Management Board, Scientific Committee	0.00	0.00	0.00	0.00	0.00	0.00
2502	Expert meetings	0.00	0.00	0.00	0.00	0.00	0.00
2700	Publications	0.00	0.00	0.00	0.00	0.00	0.00
Total Title 2 (C4)		31,912.07	1,753.33	30,158.74	1,748.20	5.13	30,163.87

Posts	Headings	Final credits	Commitments	Credits not used	Payments	Committed but not yet paid	Automatic carried over
3100	Expert meetings	0.00	0.00	0.00	0.00	0.00	0.00
3110	Work sent out for translation (Luxembourg)	222,301.00	72,301.00	150,000.00	72,301.00	0.00	150,000.00
3200	General Specific Ad-hoc Activities	0.00	0.00	0.00	0.00	0.00	0.00
3210	Ad-hoc Activities	0.00	0.00	0.00	0.00	0.00	0.00
3211	Socio-economic data	0.00	0.00	0.00	0.00	0.00	0.00
3212	Pressures	0.00	0.00	0.00	0.00	0.00	0.00
3213	State and Quality	0.00	0.00	0.00	0.00	0.00	0.00
3220	Ad-hoc Activities	0.00	0.00	0.00	0.00	0.00	0.00
3221	Environmental Issues	0.00	0.00	0.00	0.00	0.00	0.00
3222	Regional Assessments	0.00	0.00	0.00	0.00	0.00	0.00
3223	Sectors and Instruments	0.00	0.00	0.00	0.00	0.00	0.00
3224	Research Dissemination & Emerging Issues	0.00	0.00	0.00	0.00	0.00	0.00
3230	Ad-hoc Activities	0.00	0.00	0.00	0.00	0.00	0.00
3231	The five year report	0.00	0.00	0.00	0.00	0.00	0.00
3232	Regular indicator-based report	0.00	0.00	0.00	0.00	0.00	0.00
3240	Ad-hoc Activities	0.00	0.00	0.00	0.00	0.00	0.00
3241	Scenarios, Methodologies, Guidelines	0.00	0.00	0.00	0.00	0.00	0.00
3242	Data and Information management	0.00	0.00	0.00	0.00	0.00	0.00
3243	Public access to environmental information -	0.00	0.00	0.00	0.00	0.00	0.00
3244	Institutional networking	0.00	0.00	0.00	0.00	0.00	0.00
3250	Ad-hoc Activities	0.00	0.00	0.00	0.00	0.00	0.00
3251	Information and Networking Technology	2,100.46	2,100.46	0.00	0.00	2,100.46	2,100.46
3252	Information capacities and services	8,898.43	5,835.27	3,063.16	0.00	5,835.27	8,898.43
Total Title 3 (C4)		233,299.89	80,236.73	153,063.16	72,301.00	7,935.73	160,998.89