

# **Annual Accounts for the European Environment Agency**

**Financial year 2023**

*Copenhagen, 6 May 2024*

# FINANCIAL YEAR 2023

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## 1 Certification

The annual accounts of the European Environment Agency have been prepared in accordance with 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, 6 May 2024



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 statement of financial performance 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<sup>1</sup>. The general accounts allow for the preparation of the financial statements as they show all revenues and expenses for the financial year and are designed to establish the financial position in the form of a balance sheet at 31 December.

The annual accounts are drawn up in accordance with the Financial Regulation of the European Environment Agency adopted by the Management Board on 22 November 2019, applicable from 1 July 2019.

According to 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. 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.

A link to the pages of the website where the final accounts of the European Environment Agency are disclosed shall be published in the Official Journal of the European Union by 15 November of the following year.

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<sup>1</sup> This differs from cash-based accounting because of elements such as carry-overs.

### 3 Financial Statements of the European Environment Agency

#### 3.1 Balance sheet

Assets	Note	31.12.2023	31.12.2022	Variance
<b>Non current assets</b>				
<b>Intangible assets</b>	1	<b>158,648.84</b>	<b>430,618.28</b>	<b>-271,969.44</b>
<b>Tangible assets</b>	2	<b>746,408.73</b>	<b>941,877.29</b>	<b>-195,468.56</b>
Plant and equipment		160,742.79	156,471.41	4,271.38
Computer hardware		370,855.96	564,042.44	-193,186.48
Furniture and vehicles		214,809.98	221,363.44	-6,553.46
<b>Long-term receivables</b>	3	<b>942,319.30</b>	<b>924,284.54</b>	<b>18,034.76</b>
Long-term receivables		942,319.30	924,284.54	18,034.76
<b>Total non current assets</b>		<b>1,847,376.87</b>	<b>2,296,780.11</b>	<b>-449,403.24</b>
<b>Current assets</b>				
<b>Short-term pre-financing</b>	4	<b>11,143,389.53</b>	<b>11,344,425.45</b>	<b>-201,035.92</b>
Short-term pre-financing		11,143,389.53	11,344,425.45	-201,035.92
<b>Short-term receivables</b>		<b>21,198,082.91</b>	<b>14,345,880.80</b>	<b>6,852,202.11</b>
Current receivables	5	746,295.82	924,736.72	-178,440.90
Sundry receivables		233,980.79	250,768.51	-16,787.72
Deferred charges		1,223,766.19	348,514.45	875,251.74
Accrued revenue	6	18,994,040.11	12,821,861.12	6,172,178.99
<b>Treasury service</b>	7	<b>40,769,773.91</b>	<b>40,625,278.70</b>	<b>144,495.21</b>
<b>Total current assets</b>		<b>73,111,246.35</b>	<b>66,315,584.95</b>	<b>6,795,661.40</b>
<b>TOTAL ASSETS</b>		<b>74,958,623.22</b>	<b>68,612,365.06</b>	<b>6,346,258.16</b>

Liabilities	Note	31.12.2023	31.12.2022	Variance
<b>Net Assets</b>		<b>5,542,607.04</b>	<b>5,457,581.52</b>	<b>85,025.52</b>
<b>Accumulated surplus/deficit</b>		<b>5,457,581.52</b>	<b>6,277,791.85</b>	<b>-820,210.33</b>
<b>Economic result of the year</b>		<b>85,025.52</b>	<b>820,210.33</b>	<b>905,235.85</b>
				0.00
<b>Payables</b>		<b>69,416,016.18</b>	<b>63,154,783.54</b>	<b>6,261,232.64</b>
Sundry payables		219,004.69	90,381.04	128,623.65
Accrued charges	8	18,472,503.16	18,442,372.31	30,130.85
Long term pre-financing received	9	50,724,508.33	44,622,030.19	6,102,478.14
<b>TOTAL LIABILITIES</b>		<b>74,958,623.22</b>	<b>68,612,365.06</b>	<b>6,346,258.16</b>

### 3.2 Statement of financial performance

	Note	2023	2022	Variance
<b>Revenues</b>				
Operating revenue	10	76,186,718.48	67,665,272.21	8,521,446.27
Revenues from administrative operations		40,197.36	16,266.02	23,931.34
<b>Total revenues</b>		<b>76,226,915.84</b>	<b>67,681,538.23</b>	<b>8,545,377.61</b>
				0.00
<b>Administrative expenses</b>		<b>-54,036,301.83</b>	<b>-48,343,254.54</b>	<b>-5,693,047.29</b>
Staff expenses	11	-36,504,401.31	-32,909,379.79	-3,595,021.52
Fixed asset related expenses		-658,447.90	-632,842.11	-25,605.79
Other administrative expenses		-16,873,452.62	-14,801,032.64	-2,072,419.98
<b>Operational expenses</b>		<b>-22,110,280.54</b>	<b>-20,130,323.17</b>	<b>-1,979,957.37</b>
<b>Total expenses</b>		<b>-76,146,582.37</b>	<b>-68,473,577.71</b>	<b>-7,673,004.66</b>
<b>Surplus/deficit from operating activities</b>		<b>80,333.47</b>	<b>-792,039.48</b>	<b>872,372.95</b>
Financial revenues		4,692.05	0.00	4,692.05
Financial expenses			-28,170.85	28,170.85
<b>Surplus/deficit from non-operating activities</b>		<b>4,692.05</b>	<b>-28,170.85</b>	<b>32,862.90</b>
<b>Economic result of the year</b>		<b>85,025.52</b>	<b>-820,210.33</b>	<b>905,235.85</b>

### 3.3 Cash flow statement

	2023	2022	Variance
<b>Economic result of the year</b>	<b>85,025.52</b>	<b>-820,210.33</b>	<b>905,235.85</b>
<b>Surplus/(deficit) from ordinary activities</b>	<b>250,479.59</b>	<b>14,108,546.71</b>	<b>-13,858,067.12</b>
Amortization (intangible fixed assets) (+)	271,969.44	271,969.43	0.01
Depreciation (tangible fixed assets) (+)	386,478.46	360,872.68	25,605.78
Increase (-) /decrease (+) in short term pre-financing	201,035.92	4,837,992.42	-4,636,956.50
Increase (-) /decrease (+) in long term receivables	-18,034.76	-67,825.92	49,791.16
Increase (-) /decrease (+) in short term receivables	-680,023.12	-563,535.35	-116,487.77
Increase (-) /decrease (+) in receivables EC entities	-6,172,178.99	5,992,901.39	-12,165,080.38
Increase (+) /decrease (-) in accounts payable	158,754.50	-8,182,753.86	8,341,508.36
Increase + /decrease - in pre-financing received	6,102,478.14	11,458,925.92	-5,356,447.78
Other non-cash movements	0.00	0.00	0.00
<b>Net cash Flow from operating activities</b>	<b>335,505.11</b>	<b>13,288,336.38</b>	<b>-12,952,831.27</b>
<b>Cash Flows from investing activities</b>			
Purchase of tangible and intangible fixed assets (-)	-191,009.90	-467,984.16	276,974.26
<b>Net cash flow from investing activities</b>	<b>-191,009.90</b>	<b>-467,984.16</b>	<b>276,974.26</b>
<b>Net increase(+) /decrease (-) in cash and cash equivalents</b>	<b>144,495.21</b>	<b>12,820,352.22</b>	<b>-12,675,857.01</b>

### 3.4 Statement of changes in net assets

	Accumulated surplus/deficit	Economic result of the year	Net assets (total)
<b>Balance 31 December 2022</b>	<b>6,277,791.85</b>	<b>-820,210.33</b>	<b>5,457,581.52</b>
<i>Allocation of the economic result 2022</i>	-820,210.33	820,210.33	
<i>Economic result of the year</i>		85,025.52	
<b>Balance as of 31 December 2023</b>	<b>5,457,581.52</b>	<b>85,025.52</b>	<b>5,542,607.04</b>

### 3.5 Notes to the Financial statements

#### 3.5.1 Notes to the Balance sheet

##### 1. Intangible assets

Intangible fixed assets consist of purchased computer software and internally developed intangible assets. 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. Point 5, Disclosures, includes overview of internal IT-projects and their estimated costs divided in research phase and development phase.

The amortization is calculated using a straight line method with a 25% rate. For internally developed intangible assets the amortization commences when the asset is taken into use.

2023	Internally generated software under construction	Computer Software	Totals
Gross carrying amounts 1.1.2023	0.00	1,161,533.79	1,161,533.79
Additions			0.00
Reclassification	0.00		
Disposals			0.00
<b>Gross carrying amounts 31.12.2023</b>	<b>0.00</b>	<b>1,161,533.79</b>	<b>1,161,533.79</b>
Accumulated amortization and impairment 1.1.2023		-730,915.51	-730,915.51
Amortization	0.00	-271,969.44	-271,969.44
Disposals			0.00
<b>Accumulated amortization and impairment 31.12.2023</b>	<b>0.00</b>	<b>-1,002,884.95</b>	<b>-1,002,884.95</b>
<b>Net carrying amounts 31.12.2023</b>	<b>0.00</b>	<b>158,648.84</b>	<b>158,648.84</b>

##### 2. Tangible assets

Items acquired whose purchase price or production cost is EUR 5 000 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.

The tangible assets as of 31 December 2023 are set out in the following table:

2023	Plant and Equipment	Computer hardware	Furniture	Totals
Gross carrying amounts 1.1.2023	1,891,274.74	3,913,100.24	685,817.32	6,490,192.30
Additions	58,177.94	115,017.96	17,814.00	191,009.90
Disposals		-2,390,999.41		-2,390,999.41
<b>Gross carrying amounts 31.12.2023</b>	<b>1,949,452.68</b>	<b>1,637,118.79</b>	<b>703,631.32</b>	<b>4,290,202.79</b>
Accumulated amortization and impairment 1.1.2023	-1,734,803.33	-3,349,057.80	-464,453.88	-5,548,315.01
Depreciation	-53,906.56	-290,449.65	-24,367.46	-368,723.67
Disposals		2,373,244.62		2,373,244.62
<b>Accumulated depreciation and impairment 31.12.2023</b>	<b>-1,788,709.89</b>	<b>-1,266,262.83</b>	<b>-488,821.34</b>	<b>-3,543,794.06</b>
<b>Net carrying amounts 31.12.2023</b>	<b>160,742.79</b>	<b>370,855.96</b>	<b>214,809.98</b>	<b>746,408.73</b>

### 3. Long-term receivables with third parties

The amount booked as long-term receivables, EUR 942 319,30 (924 284,54) refers to the deposit paid for the premises rented at Kongens Nytorv in Copenhagen, and for an external server room.

### 4. Short-term pre-financing

At the end of 2023 a total amount of EUR 11 143 389,53 (11 344 425,45) was outstanding in respect of pre-financing given to sub-contractors. Of this amount, EUR 3 764 369,93 (4 540 474,09) refers to contracts given from the Copernica grant agreement.

### 5. Current receivables

Current receivables, EUR 746 295,82 (924 736,72) refer to receivables which are outstanding at the end of the year and expected to be recovered within one year. The whole amount refers to recoverable taxes.



## 6. Accrued adjustment with consolidated and non-consolidated entities

The outgoing balance, EUR 18 994 040,11 (12 821 861,12), refers to revenue adjustment in respect of grant agreements for which received pre-financing is outstanding at the end of the year. The adjustment is calculated to off-set any financial impact of the grants on the EEA accounts.

Grant Agreement		2023			2022		
	DG	Outstanding pre-financing	Accrued adjustment	Net position	Outstanding pre-financing	Accrued adjustment	Net position
Agreements with consolidated entities							
COPERNICUS	DEFIS	292,967.43	173,769.03	466,736.46	132,648.12	909,641.92	1,042,290.04
COPERNCA	DEFIS	36,605,428.48	-12,852,714.52	23,752,713.96	32,736,000.00	-9,111,500.26	23,624,499.74
IPA2020	NEAR	648,300.00	-626,623.84	21,676.16	648,300.00	-601,135.23	47,164.77
IPA3-NDICI	NEAR	4,666,400.00	-572,107.79	4,094,292.21	3,716,400.00	0.00	3,716,400.00
INDICI	NEAR			0.00	950,000.00	0.00	950,000.00
REGIND	REGIO	730,503.00	-269,210.79	461,292.21	433,000.00	-140,811.74	292,188.26
EUROGEO	RTD	1,500,000.00	-1,319,428.96	180,571.04	956,304.00	-564,978.93	391,325.07
SANTE	SANTE	1,168,000.00	-585,777.63	582,222.37	730,000.00	-287,673.71	442,326.29
EUCRA	CLIMA	1,652,000.00	-1,046,249.06	605,750.94	1,072,000.00	-190,713.00	881,287.00
ADAPT	CLIMA	1,382,000.00	-536,112.99	845,887.01	465,000.00	-114,583.10	350,416.90
LULUCF	CLIMA	300,000.00	-272,551.00	27,449.00	300,000.00	-163,907.00	136,093.00
ESTAT	ESTAT	492,800.00	-271,353.43	221,446.57			
Total conso. revenue adjustment			-18,352,130.01	31,260,037.93	42,139,652.12	-11,175,302.97	31,873,991.07
Total conso. charge adjustment			173,769.03			909,641.92	
Agreements with non-consolidated entities							
HUMANBIO / UBA		0.00	0.00	0.00	1,276,448.88	-1,461,035.63	-184,586.75
PARC		954,056.25	-562,823.44	391,232.81	954,056.25	-106,234.54	847,821.71
UNEPIRP		142,832.26	-79,086.66	63,745.60	79,019.37	-79,287.98	-268.61
Total revenue adjustment			-18,994,040.11			-12,821,861.12	
Total charge adjustment			173,769.03			909,641.92	
TOTAL		50,535,287.42	-18,820,271.08	31,715,016.34	44,449,176.62	-11,912,219.20	32,536,957.42

## 7. Treasury service

In March 2022 the Agency closed its current accounts held with Nordea and BNP Paribas Fortis and signed a service level agreement with DG BUDG Treasury Service of the European Commission. The funds were transferred to DG BUDG which since then maintains and processes all treasury functions on behalf of the Agency.

The balance of the central treasury liaison accounts amounts to 40 769 773,91 EUR (40 625 278,70) per 31 December 2023.

## 8. Accrued charges

The total amount of EUR 18 472 503,16 (18 442 372,31) EUR consists of the following elements:

Accrued charges	2023	2022
Estimate of the charges incurred for services and goods received in the year 2023 but not paid for by the end of the year	2,942,940.98	2,373,042.55
Estimate of accrued charges in relation to given prefinancing	14,364,667.70	14,137,199.70
Estimate of accrued charges in relation to received prefinancing	173,769.03	909,641.92
Provision for the cost of annual leave incurred but not taken during the year	991,125.45	1,022,488.14
<b>TOTAL</b>	<b>18,472,503.16</b>	<b>18,442,372.31</b>

## 9. Long term pre-financing received

The amount EUR 50 724 508,33 (44 622 030,19) consists of the following parts:

Pre-financing received	2023	2022
Pre-financing in relation to grants agreements	50,392,455.16	44,370,157.25
From consolidated entities	49,438,398.91	42,139,652.12
From non-consolidated entities	954,056.25	2,230,505.13
Budget overrun of the year (see point 4.1 below)	332,053.17	251,872.94
<b>TOTAL</b>	<b>50,724,508.33</b>	<b>44,622,030.19</b>

## 3.5.2 Notes to the Statement of financial performance

### 10. Operating revenues

The operating revenues of the year 2023 amounts to EUR 76 186 718,48 (67 665 272,21) and can be specified as follows:

Revenue source	2023	2022
EU subsidy	51,718,577.21	49,431,127.06
Contribution from the EFTA countries	1,520,055.00	1,240,869.20
Contributions from the PECO countries	5,048,444.70	4,958,391.63
Türkiye	3,127,000.00	3,127,000.00
Switzerland	1,921,444.70	1,831,391.63
<b>Sub-total</b>	<b>58,287,076.91</b>	<b>55,630,387.89</b>
Grants from consolidated EC entities	17,032,576.25	11,580,051.16
Grants from non-consolidated EC entities	855,462.76	445,131.34
Exchange rate gains	11,602.56	9,701.82
<b>TOTAL</b>	<b>76,186,718.48</b>	<b>67,665,272.21</b>

### 11. Staff expenses

All salary calculations giving the total staff expenses included in the Statement of financial performance of the Agency are externalized to the Office for administration and payment of individual entitlements (also known as the Paymaster's Office-PMO) which is a central office of the European Commission.

The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, to calculate and to pay their salaries and other financial entitlements. It also provides these services to other EU institutions and agencies. The PMO is also responsible for managing the health insurance fund of the Institutions, together with processing and paying the claims of reimbursement from staff members, as well as managing the pension fund and paying the pensions of retired staff members. The PMO is being audited by the European Court of Auditors.

The Agency is responsible for the communication to the PMO of reliable information allowing the calculation of the staff costs. It is also responsible for checking that this information has been correctly handled in the monthly payroll report used for accounting payroll costs. It is not responsible for the calculation of the payroll costs performed by PMO.

### 3.5.3 Accounting principles, rules and methods

The accounting rules of the European Communities sets out the principles to be applied in drawing up the financial statements:

- Fair presentation
- Accrual basis
- Going concern basis
- Consistency of presentation
- Aggregation
- Offsetting
- Comparative information

#### 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 statement of financial performance.

#### 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.

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 statement of financial performance 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 statement of financial performance.

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, 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.

### **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.

## **3.6 Contingent liabilities and off the balance sheet items**

Per 31 December 2023, the Agency had agreements with contractors and suppliers amounting to MEUR 21,9 (17,0). These agreements relate mainly to operational projects and are covered by budgetary commitments in 2023.

The Agency also has rent contracts that may be terminated with 18 months notice. The contingent liability in respect of the rent contracts as per 31 December 2023, amounts to approximately MEUR 3,5 (3,5).

### Pending legal cases

	2023	2022
Number of legal cases pending	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

No provisions for legal expenses have been raised for the pending cases.

## 4 Report on implementation of the budget

### 4.1 Budget outturn account

			EUR	
	Note	2023	2022	
<b>REVENUE</b>				
Commission subsidy		52,050,630.38	49,683,000.00	
Other contributions and funding via the Commission		23,813,857.63	35,675,040.45	
Other donors		556,612.89		
Other revenue		40,197.36	16,266.02	
<b>TOTAL REVENUE</b>	<b>12</b>	<b>76,461,298.26</b>	<b>85,374,306.47</b>	
<b>EXPENDITURE</b>				
<b>Title I: Staff</b>				
Payments		-38,542,939.10	-34,679,855.59	
Appropriations carried over		-4,968,637.39	-3,501,406.87	
<b>Title II: Administrative Expenses</b>				
Payments		-5,057,186.30	-4,707,974.08	
Appropriations carried over		-1,597,726.58	-1,152,503.97	
<b>Title III: Operating Expenditure</b>				
Payments		-24,763,583.51	-25,219,246.97	
Appropriations carried over		-27,729,718.80	-32,083,215.18	
<b>TOTAL EXPENDITURE</b>	<b>13</b>	<b>-102,659,791.68</b>	<b>-101,344,202.66</b>	
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>		<b>-26,198,493.42</b>	<b>-15,969,896.19</b>	
Cancellation of unused payment appropri. carried over from previous year		301,356.90	250,599.81	
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue		29,281,428.39	20,340,422.22	
Adjustment for grant budget outturn		-3,020,838.58	-4,353,710.06	
Exchange differences for the year		-31,400.12	-15,542.84	
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>	<b>14</b>	<b>332,053.17</b>	<b>251,872.94</b>	

#### 4.1.1 Notes to the Budget outturn account

#### 12. Budgetary revenues

The budgetary revenues for the financial year 2023 amounts to EUR 76 461 298.26 (85 374 306,47)  
Below is a specification of the amount and comparative figures for the year 2022.

Source	2023	2022
European Commission subsidy	52,050,630.38	49,683,000.00
EFTA contribution	1,520,055.00	1,240,869.20
New member countries	5,048,444.70	4,958,391.63
Consolidated grants	17,245,357.93	28,442,704.00
Non-consolidated grants	556,612.89	1,033,075.62
Other	40,197.36	16,266.02
<b>Sum</b>	<b>76,461,298.26</b>	<b>85,374,306.47</b>

### 13. Budgetary expenditure

The total payments can be specified as follows:

	C1	R0	Total
Title 1	34,756,514.20	3,786,424.90	<b>38,542,939.10</b>
Title 2	5,047,061.30	10,125.00	<b>5,057,186.30</b>
Title 3	11,616,614.10	13,146,969.41	<b>24,763,583.51</b>
<b>Total</b>	<b>51,420,189.60</b>	<b>16,943,519.31</b>	<b>68,363,708.91</b>

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

	C1	R0	Total
Title 1	352,124.81	4,616,512.58	<b>4,968,637.39</b>
Title 2	1,542,609.17	55,117.41	<b>1,597,726.58</b>
Title 3	5,282,307.47	22,447,411.33	<b>27,729,718.80</b>
<b>Total</b>	<b>7,177,041.45</b>	<b>27,119,041.32</b>	<b>34,296,082.77</b>

Of the amount carried over regarding C1 title 3, EUR 5 282 307,47 (6 091 845,84) 40,5 % refers to the final payments of the contribution 2023 to the European Topic Centres which, according to the agreements, are paid after the 4<sup>th</sup> quarterly progress reports have been presented in 2024.

The fund source R0 includes the grants which are usually multi-annual. The amount carried over in respect of R0 includes also non-committed amounts to be used in future years.

### 14. Budgetary outturn

A positive budgetary outturn is to be reimbursed to the Commission. The positive outturn for 2023, EUR 332 053,17 is composed of the following components:

Budgetary result specification	2023	2022
C1- Current year appropriations		
Amount not cashed		
Non-committed	21,898.95	66.12
Amount not made available in the budget	0.08	483.83
C4 - Reuse of funds current year		
Amounts not made available in the budget	40,197.36	16,266.02
C8 - Appropriations carried over from previous year		
Cancellation of unused appropriations	301,356.90	250,599.81
Exchange rate difference ( gain+/loss-)	-31,400.12	-15,542.84
<b>TOTAL</b>	<b>332,053.17</b>	<b>251,872.94</b>

Cancellation of unused payment appropriations carried over from previous year (C8 funds) amounted to EUR 301 356,90 (EUR 250 599,81).

		2023-2024	2022-2023	2021-2022
<b>C1-C8</b>	Automatic carry-overs	7,117,041	7,455,698	7,762,250
	Carry-overs by decision	0,00	0,00	0,00
	Total budget	58,619,130	55,881,777	51,418,177
	Carry-over as a percentage of total budget	12,1%	13,3%	15,1%
	Carry-over amount cancelled subsequent year		301,357	250,599
	Cancelled carry-over as a percentage of total carry-over		4,0%	3,2%

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 C8 - C1 commitments carried over  
Appendix 3: Budget execution R0 - Other external assigned revenue

#### 4.1.2 Budgetary principles

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

- (a) unity and budget accuracy:  
all expenditure and revenue must be incorporated in a single budget document, must be booked on a budget line and expenditure must not exceed authorised appropriations;
- (b) universality:  
this principle comprises two rules:
- the rule of non-assignment, meaning that budget revenue must not be earmarked for specific items of expenditure (total revenue must cover total expenditure);
  - the gross budget rule, meaning that revenue and expenditure are entered in full in the budget without any adjustment against each other;
- (c) annuality:  
the appropriations entered are authorised for a single year and must therefore be used during that year;
- (d) equilibrium:  
the revenue and expenditure shown in the budget must be in balance (estimated revenue must equal payment appropriations);
- (e) specification:  
each appropriation is assigned to a specific purpose and a specific objective;
- (f) unit of account:  
the budget is drawn up and implemented in euro and the accounts are presented in euro;
- (g) sound financial management:  
budget appropriations are used in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness;
- (h) transparency:  
the budget is established and implemented and the accounts presented in compliance with the principle of transparency - the budget and amending budgets are published in the Official Journal of the European Communities.



## 5 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.

	EUR	
	2023	2022
<b>Non-exchange transactions</b>		
EU Subsidy	51,718,577.21	49,431,127.06
EFTA contributions	1,520,055.00	1,240,869.20
PECO contributions	5,048,444.70	4,958,391.63
Grants	17,888,039.01	12,025,182.50
<b>TOTAL non-exchange transactions</b>	<b>76,175,115.92</b>	<b>67,655,570.39</b>
<b>Exchange transactions</b>		
Exchange rate gains	11,602.56	9,701.82
Other	40,197.36	16,266.02
<b>TOTAL exchange transactions</b>	<b>51,799.92</b>	<b>25,967.84</b>

### 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.

	Grade	
Highest grade description	2023	2022
Executive Director	AD14	AD15

The Executive Director is remunerated in accordance with the Staff Regulations of the European of the European Union that is published on the Europa website which is the official document describing the rights and obligations of all officials of the EU. The Executive Director has not received any preferential loans from the Agency.

### 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 been capitalised, is presented.

In 2023 no costs were recognised as expenses in the statement of financial performance:

<i>kEUR</i>		
The following amounts were recognised as expenses in the statement of financial performance:	2023	2022
Research costs	0.00	0.00
Development costs	0.00	0.00

### Credit rating and quality of receivables and cash

In accordance with EC Accounting rule no. 11 Appendix 5 disclose the credit quality (rating) and risk in relation to the Agency's financial assets and liabilities.

### EC Treasury Service

In March 2022 the Agency closed its current accounts held with Nordea in Denmark and BNP Paribas Fortis in Brussels and signed a Service Level Agreement with DG BUDG Treasury Service of the European Commission. DG BUDG maintains a bank account and processes all treasury functions on behalf of the Agency.

## Fund source: C1

## Appendix 1

Budget line	Budgetline description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (1-2)	Balance Payment (2-3)
A1100	Basic salaries	18,769,152.22	18,769,152.22	18,769,152.22	0.00	0.00
A1101	Allowances	3,302,619.49	3,302,619.49	3,302,619.49	0.00	0.00
A1102	European School	400,000.00	400,000.00	400,000.00	0.00	0.00
A1111	Contract agents	8,281,584.47	8,281,584.47	8,281,584.47	0.00	0.00
A1112	National Experts on Secondment	1,060,601.31	1,060,601.31	1,060,601.31	0.00	0.00
A1113	Interim Staff	266,164.90	266,164.90	239,592.79	0.00	26,572.11
A1114	Visiting experts guest scientists and trainees	135,013.37	135,013.37	73,152.06	0.00	61,861.31
A1120	Social security and unemployment allowance	791,631.46	791,631.46	791,631.46	0.00	0.00
A1121	Travel expenses for annual leave	365,030.57	365,030.57	365,030.57	0.00	0.00
A1200	Miscellaneous expenses on staff recruitment	491,969.96	491,969.96	487,040.85	0.00	4,929.11
A1300	Mission expenses	401,000.00	401,000.00	359,579.84	0.00	41,420.16
A1400	Restaurants and canteens	258,774.59	258,774.59	214,809.18	0.00	43,965.41
A1410	Medical service	170,800.00	170,663.76	168,271.04	136.24	2,392.72
A1420	Development of competencies	401,117.72	396,432.91	225,448.92	4,684.81	170,983.99
A1610	Social contacts between members of staff	18,000.00	18,000.00	18,000.00	0.00	0.00
	<b>Title 1:</b>	<b>35,113,460.06</b>	<b>35,108,639.01</b>	<b>34,756,514.20</b>	<b>4,821.05</b>	<b>352,124.81</b>
A2100	Rent	2,441,785.50	2,441,785.50	2,441,785.50	0.00	0.00
A2101	Deposits	17,992.64	17,992.64	17,992.64	0.00	0.00
A2110	Insurance	37,017.50	37,017.50	37,017.50	0.00	0.00
A2120	Water gas electricity and heating	546,914.56	546,914.56	509,121.83	0.00	37,792.73
A2130	Cleaning and maintenance	276,000.00	275,484.58	240,647.67	515.42	34,836.91
A2140	Fitting-out of premises	1,225,000.00	1,224,086.87	550,168.34	913.13	673,918.53
A2150	Security and surveillance of buildings	276,480.00	276,480.00	197,850.08	0.00	78,629.92
A2190	Other expenditure	52,200.50	52,200.50	28,715.15	0.00	23,485.35
A2200	Office machinery	4,000.00	4,000.00	2,421.95	0.00	1,578.05
A2210	Furniture	180,642.56	180,642.56	17,549.56	0.00	163,093.00
A2220	Technical equipment and installations	327,536.00	327,536.00	7,588.55	0.00	319,947.45
A2240	Equipment costs for equipment and data processing	105,000.00	105,000.00	101,706.24	0.00	3,293.76
A2250	Documentation and library expenditure	131,690.73	131,360.80	71,533.98	329.93	59,826.82
A2300	Stationery and office supplies	15,000.00	15,000.00	12,195.02	0.00	2,804.98
A2310	Postage on correspondence and delivery	12,000.00	12,000.00	10,159.26	0.00	1,840.74
A2311	Telephone	56,000.00	56,000.00	49,988.59	0.00	6,011.41
A2330	Legal expenses	7,200.00	7,200.00		0.00	7,200.00
A2340	Administrative Services provided by EC	533,000.00	532,577.28	503,301.84	422.72	29,275.44
A2342	Administrative Services from others	134,596.50	134,596.50	70,260.58	0.00	64,335.92
A2390	Miscellaneous insurance	9,116.78	9,116.78	8,948.78	0.00	168.00
A2400	Entertainment and representation expenses	10,000.00	10,000.00	5,664.69	0.00	4,335.31
A2401	Representation related to marketing	3,000.00	3,000.00	406.49	0.00	2,593.51
A2501	Management Board and Bureau	92,412.00	92,412.00	66,486.50	0.00	25,925.50
A2502	Scientific Committee	86,257.00	86,257.00	84,541.16	0.00	1,715.84
A2601	EMAS certification/Greening the Agency initiative	11,632.05	11,009.40	11,009.40	622.65	0.00
	<b>Title 2:</b>	<b>6,592,474.32</b>	<b>6,589,670.47</b>	<b>5,047,061.30</b>	<b>2,803.85</b>	<b>1,542,609.17</b>
B3312	Expert meetings	285,338.00	285,338.00	272,244.11	0.00	13,093.89
B3313	Scientific Advisory Board for Climate Change	98,847.00	98,847.00	92,311.50	0.00	6,535.50
B3320	Publishing	510,899.82	509,849.82	305,881.46	1,050.00	203,968.36
B3321	ICT infrastructure and network services	1,186,794.67	1,186,794.67	599,088.28	0.00	587,706.39
B3322	Technological development	1,413,167.61	1,413,167.61	1,146,817.30	0.00	266,350.31
B3323	Outreach	921,323.88	913,142.63	454,996.57	8,181.25	458,146.06
B3324	Translation	150,000.00	149,876.50	116,338.00	123.50	33,538.50
B3325	Data Management	1,529,668.50	1,529,668.50	1,235,447.75	0.00	294,220.75
B3326	IT Licences	1,295,273.08	1,295,273.08	956,726.99	0.00	338,546.09
B3331	ETC CE - Climate change Mitigation	1,432,707.71	1,432,707.71	1,002,906.45	0.00	429,801.26
B3333	ETC BD - Biological Diversity	2,285,399.00	2,285,399.00	1,880,900.00	0.00	404,499.00
B3334	ETC DI - Data integration and digitalisation	903,000.00	903,000.00	674,100.00	0.00	228,900.00
B3335	ETC CE - Circular economy and resource efficiency	1,053,416.00	1,053,416.00	742,000.00	0.00	311,416.00
B3336	ETC CA - Climate Change adaptation and resilience	786,363.38	786,363.38	550,454.35	0.00	235,909.03
B3337	ETC HE - Human health and the environment	1,215,827.55	1,215,827.55	865,079.55	0.00	350,748.00
B3338	ETC ST - Sustainability trends prospects	602,834.63	602,834.63	422,834.63	0.00	180,000.00
B3501	Biodiversity and Ecosystems Agriculture	120,655.02	120,655.02	52,067.19	0.00	68,587.83
B3502	Climate Change mitigation and Adaptation	542,842.33	542,842.33	70,416.83	0.00	472,425.50
B3503	Human Health and the Environment	127,950.00	127,950.00	20,000.00	0.00	107,950.00
B3504	Resource Use and the Circular Economy	124,600.00	124,600.00	49,840.00	0.00	74,760.00
B3505	Sustainability Trends Prospects and Resilience	202,177.00	202,177.00	86,810.00	0.00	115,367.00
B3506	Horizontal and corporate activities	124,110.44	119,191.14	19,353.14	4,919.30	99,838.00
	<b>Title 3:</b>	<b>16,913,195.62</b>	<b>16,898,921.57</b>	<b>11,616,614.10</b>	<b>14,274.05</b>	<b>5,282,307.47</b>
	<b>Total:</b>	<b>58,619,130.00</b>	<b>58,597,231.05</b>	<b>51,420,189.60</b>	<b>21,898.95</b>	<b>7,177,041.45</b>

## Fund source: C8

## Appendix 2

Budget line	Budgetline description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (1-2)
A-1113	Interim Staff	23,996.74.	19,653.60.	19,653.60.	4,343.14.
A-1114	Visiting experts, guest scientists and	48,767.84.	47,441.13.	47,441.13.	1,326.71.
A-1200	Miscellaneous expenses on staff re	4,195.95.	2,183.40.	2,183.40.	2,012.55.
A-1300	Mission expenses	36,762.42.	25,539.13.	25,539.13.	11,223.29.
A-1400	Restaurants and canteens	40,333.09.	38,509.52.	38,509.52.	1,823.57.
A-1410	Medical service	2,344.65.	2,344.65.	2,344.65.	0.00.
A-1420	Development of competencies	107,945.66.	74,896.20.	74,896.20.	33,049.46.
A-1421	HR and organisational development	49,512.14.	48,182.67.	48,182.67.	1,329.47.
A-1610	Social contacts between members	8,571.20.	8,571.00.	8,571.00.	0.20.
	<b>Title 1:</b>	<b>322,429.69.</b>	<b>267,321.30.</b>	<b>267,321.30.</b>	<b>55,108.39.</b>
A-2100	Rent	0.69.	0.00.	0.00.	0.69.
A-2120	Water, gas, electricity and heating	67,155.74.	29,213.92.	29,213.92.	37,941.82.
A-2130	Cleaning and maintenance	21,754.16.	20,739.50.	20,739.50.	1,014.66.
A-2140	Fitting-out of premises	699,870.04.	698,331.00.	698,331.00.	1,539.04.
A-2150	Security and surveillance of building	25,098.93.	25,069.59.	25,069.59.	29.34.
A-2190	Other expenditure	929.55.	929.55.	929.55.	0.00.
A-2200	Office machinery	5,710.27.	4,025.90.	4,025.90.	1,684.37.
A-2210	Furniture	49,985.00.	49,968.14.	49,968.14.	16.86.
A-2220	Technical equipment and installatio	960.24.	0.00.	0.00.	960.24.
A-2240	Equipment, costs for equipment and	22,155.97.	22,086.28.	22,086.28.	69.69.
A-2250	Documentation and library expendit	62,179.65.	60,750.25.	60,750.25.	1,429.40.
A-2300	Stationery and office supplies	4,373.94.	3,475.47.	3,475.47.	898.47.
A-2310	Postage on correspondence and de	1,744.40.	927.49.	927.49.	816.91.
A-2311	Telephone	6,044.37.	4,451.92.	4,451.92.	1,592.45.
A-2320	Bank charges	4,692.05.	0.00.	0.00.	4,692.05.
A-2340	Administrative Services provided by	1,164.66.	1,163.30.	1,163.30.	1.36.
A-2341	Publication of administrative nature	1,000.00.	0.00.	0.00.	1,000.00.
A-2342	Administrative Services from others	56,992.00.	54,192.00.	54,192.00.	2,800.00.
A-2390	Miscellaneous insurance	158.55.	158.55.	158.55.	0.00.
A-2401	Representation related to marketing	9.11.	0.00.	0.00.	9.11.
A-2501	Management Board and Bureau	6,615.61.	6,615.61.	6,615.61.	0.00.
A-2502	Scientific Committee	2,827.17.	634.64.	634.64.	2,192.53.
	<b>Title 2:</b>	<b>1,041,422.10.</b>	<b>982,733.11.</b>	<b>982,733.11.</b>	<b>58,688.99.</b>
B3-312	Expert meetings	9,610.79.	1,307.50.	1,307.50.	8,303.29.
B3-313	Scientific Advisory Board for Climate	3,560.72.	2,727.97.	2,727.97.	832.75.
B3-320	Publishing	159,619.92.	158,528.29.	158,528.29.	1,091.63.
B3-321	ICT infrastructure and network serv	171,741.37.	171,678.58.	171,678.58.	62.79.
B3-322	Technological development	327,884.29.	327,477.59.	327,477.59.	406.70.
B3-323	Outreach	493,840.20.	476,588.27.	476,588.27.	17,251.93.
B3-324	Translation	115,225.00.	115,225.00.	115,225.00.	0.00.
B3-325	Data Management	574,387.30.	574,042.51.	574,042.51.	344.79.
B3-326	IT Licences	252,679.81.	250,098.20.	250,098.20.	2,581.61.
B3-331	ETC CE - Climate change Mitigation	394,632.66.	326,780.65.	326,780.65.	67,852.01.
B3-332	ETC ICM - Inland, Coastal and Marin	380,907.00.	351,742.63.	351,742.63.	29,164.37.
B3-333	ETC BD - Biological Diversity	379,500.00.	379,500.00.	379,500.00.	0.00.
B3-334	ETC DI - Data integration and digital	285,000.00.	284,482.59.	284,482.59.	517.41.
B3-335	ETC CE - Circular economy and res	352,627.39.	352,627.39.	352,627.39.	0.00.
B3-336	ETC CA - Climate Change adaptatio	264,000.00.	246,901.34.	246,901.34.	17,098.66.
B3-337	ETC HE - Human health and the env	389,958.33.	382,378.78.	382,378.78.	7,579.55.
B3-338	ETC ST - Sustainability trends prosp	258,132.23.	227,531.51.	227,531.51.	30,600.72.
B3-501	Biodiversity and Ecosystems, Agricu	352,117.38.	348,317.37.	348,317.37.	3,800.01.
B3-502	Climate Change mitigation and Ada	608,450.00.	608,415.90.	608,415.90.	34.10.
B3-503	Human Health and the Environment	49,950.00.	49,950.00.	49,950.00.	0.00.
B3-504	Resource Use and the Circular Eco	108,580.20.	108,543.00.	108,543.00.	37.20.
B3-505	Sustainability Trends, Prospects an	159,441.25.	159,441.25.	159,441.25.	0.00.
	<b>Title 3:</b>	<b>6,091,845.84.</b>	<b>5,904,286.32.</b>	<b>5,904,286.32.</b>	<b>187,559.52.</b>
	<b>Total:</b>	<b>7,455,697.63.</b>	<b>7,154,340.73.</b>	<b>7,154,340.73.</b>	<b>301,356.90.</b>

## Fund source: RO

## Appendix 3

Fund Management Center	Budget line	Budgetline description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (1-2)	Balance Payment (2-3)	Cancelled	Total balance
ADAPT	A-1100	Basic salaries	11,500.00			11,500.00			11,500.00
EUROGE	A-1100	Basic salaries	11,186.00	11,186.00		0.00	11,186.00		11,186.00
HUMANE	A-1100	Basic salaries	403,807.52	403,807.52	403,807.52	0.00	0.00		0.00
REGIND	A-1100	Basic salaries	40,000.00			40,000.00			40,000.00
ADAPT	A-1111	Contract agents	482,970.74	482,970.74	267,068.68	0.00	215,902.06		215,902.06
COPERN	A-1111	Contract agents	2,366,000.41	1,689,759.20	1,243,991.38	676,241.21	445,767.82		1,122,009.03
COPERN	A-1111	Contract agents	563,582.00	563,582.00	563,582.00	0.00	0.00		0.00
ESTAT	A-1111	Contract agents	330,800.00	330,800.00	202,896.36	0.00	127,903.64		127,903.64
EUCRA	A-1111	Contract agents	303,620.33	303,620.33	127,263.50	0.00	176,356.83		176,356.83
EUROGE	A-1111	Contract agents	302,054.85	300,487.60	291,783.01	1,567.25	8,704.59		10,271.84
HUMANE	A-1111	Contract agents	0.00	0.00		0.00	0.00		0.00
IPA2020	A-1111	Contract agents	9,170.01	4,527.85	4,527.85	4,642.16	0.00		4,642.16
IPA3	A-1111	Contract agents	2,273,700.00	350,000.00	216,682.74	1,923,700.00	133,317.26		2,057,017.26
PARC	A-1111	Contract agents	433,082.01	300,000.00	216,159.21	133,082.01	83,840.79		216,922.80
REGIND	A-1111	Contract agents	195,612.97	195,612.97	75,180.84	0.00	120,432.13		120,432.13
SANTE	A-1111	Contract agents	278,959.73	95,959.73	80,852.99	183,000.00	15,106.74		198,106.74
UNEPIR	A-1111	Contract agents	63,812.89			63,812.89			63,812.89
COPERN	A-1200	Miscellaneous expenses on staff re	98,051.61	8,051.61		90,000.00	8,051.61		98,051.61
COPERN	A-1200	Miscellaneous expenses on staff re	2,765.02	2,765.02	2,765.02	0.00	0.00		0.00
REGIND	A-1200	Miscellaneous expenses on staff re	20,000.00			20,000.00			20,000.00
COPERN	A-1300	Mission expenses	74,656.13	74,001.41	54,230.61	654.72	19,770.80		20,425.52
COPERN	A-1300	Mission expenses	0.00			0.00			0.00
HUMANE	A-1300	Mission expenses	0.00			0.00			0.00
IPA2020	A-1300	Mission expenses	2,786.97	524.20	524.20	2,262.77	0.00		2,262.77
IPA3	A-1300	Mission expenses	67,800.00	67,800.00	17,728.36	0.00	50,071.64		50,071.64
PARC	A-1300	Mission expenses	21,033.45	5,304.51	4,804.51	15,728.94	500.00		16,228.94
COPERN	A-1420	Development of competencies	34,778.28	34,778.28	3,369.56	0.00	31,408.72		31,408.72
COPERN	A-1420	Development of competencies	9,206.56	9,206.56	9,206.56	0.00	0.00		0.00
HUMANE	A-1420	Development of competencies	0.00			0.00			0.00
REGIND	A-1420	Development of competencies	2,000.00			2,000.00			2,000.00
		<b>Title 1:</b>	<b>8,402,937.48</b>	<b>5,234,745.53</b>	<b>3,786,424.90</b>	<b>3,168,191.95</b>	<b>1,448,320.63</b>	<b>0.00</b>	<b>4,616,512.58</b>
IPA2020	A-2100	Rent	10,125.00	10,125.00	10,125.00	0.00	0.00		0.00
PARC	A-2100	Rent	0.00			0.00			0.00
COPERN	A-2320	Bank charges	30,117.41	30,117.41		0.00	30,117.41		30,117.41
COPERN	A-2320	Bank charges	0.00	0.00		0.00	0.00		0.00
COPERN	A-2342	Administrative Services from others	25,000.00			25,000.00			25,000.00
COPERN	A-2342	Administrative Services from others	0.00			0.00			0.00
HUMANE	A-2342	Administrative Services from others	0.00			0.00			0.00
PARC	A-2342	Administrative Services from others	0.00			0.00			0.00
		<b>Title 2:</b>	<b>65,242.41</b>	<b>40,242.41</b>	<b>10,125.00</b>	<b>25,000.00</b>	<b>30,117.41</b>	<b>0.00</b>	<b>55,117.41</b>
COPERN	B3-312	Expert meetings	87,745.65	87,745.65	58,329.21	0.00	29,416.44		29,416.44
COPERN	B3-312	Expert meetings	0.00			0.00			0.00
HUMANE	B3-312	Expert meetings	0.00			0.00			0.00
IPA2020	B3-312	Expert meetings	8,044.46	44.48	44.48	7,999.98	0.00		7,999.98
IPA3	B3-312	Expert meetings	300,000.00	300,000.00	88,862.86	0.00	211,137.14		211,137.14
PARC	B3-312	Expert meetings	5,357.00	540.00	532.40	4,817.00	7.60		4,824.60
SANTE	B3-312	Expert meetings	20,000.00	5,529.00	5,028.35	14,471.00	500.65		14,971.65
COPERN	B3-320	Publishing	310,936.00	190,400.00	123,080.00	120,536.00	67,320.00		187,856.00
HUMANE	B3-320	Publishing	0.00			0.00			0.00
PARC	B3-320	Publishing	105,600.00	90,050.00	54,628.62	15,550.00	35,421.38		50,971.38
COPERN	B3-321	ICT infrastructure and network serv	864,440.79	213,119.74	92,950.46	651,321.05	120,169.28		771,490.33
COPERN	B3-321	ICT infrastructure and network serv	0.00			0.00			0.00
COPERN	B3-323	Outreach	1,265,620.00	1,074,172.28	342,543.06	191,447.72	731,629.22		923,076.94
COPERN	B3-323	Outreach	0.00			0.00			0.00
EUROGE	B3-323	Outreach	80,000.00	79,010.00	62,750.50	990.00	16,259.50		17,249.50
HUMANE	B3-323	Outreach	0.00			0.00			0.00
IPA2020	B3-323	Outreach	2,979.75	0.00		2,979.75	0.00		2,979.75
IPA3	B3-323	Outreach	26,400.00			26,400.00			26,400.00
PARC	B3-323	Outreach	28,949.25			28,949.25			28,949.25
SANTE	B3-323	Outreach	0.00			0.00			0.00
HUMANE	B3-324	Translation	0.00			0.00			0.00
COPERN	B3-326	IT Licences	524,905.86	524,901.66	449,901.66	4.20	75,000.00		75,004.20
COPERN	B3-326	IT Licences	0.00			0.00			0.00
COPERN	B3-436	Copernicus operational services	0.00			0.00			0.00
IPA2020	B3-437	Capability building in West Balkan a	25,590.50	21,799.00	21,799.00	3,791.50	0.00		3,791.50
ADAPT	B3-502	Climate Change mitigation and Ada	787,995.76	374,281.20	140,421.26	413,714.56	233,859.94		647,574.50
EUCRA	B3-502	Climate Change mitigation and Ada	991,400.00	968,191.00	575,400.00	23,209.00	392,791.00		416,000.00
IPA3	B3-502	Climate Change mitigation and Ada	870,000.00			870,000.00			870,000.00
LULUCF	B3-502	Climate Change mitigation and Ada	190,415.00	162,966.00	162,966.00	27,449.00	0.00		27,449.00
SANTE	B3-502	Climate Change mitigation and Ada	662,935.54	405,722.67	140,542.60	257,212.87	265,180.07		522,392.94
PARC	B3-503	Human Health and the Environment	263,100.00	257,016.81	163,857.80	6,083.19	93,159.01		99,242.20
ESTAT	B3-505	Sustainability Trends Prospects an	162,000.00	115,905.18	8,105.18	46,094.82	107,800.00		153,894.82
COPERN	B3-506	Horizontal and corporate activities	25,808,384.19	22,808,415.23	9,936,731.87	2,999,968.96	12,871,683.36		15,871,652.32
EUROGE	B3-506	Horizontal and corporate activities	594,895.86	534,506.89	357,741.50	60,388.97	176,765.39		237,154.36
IPA3	B3-506	Horizontal and corporate activities	1,128,500.00	692,404.00	177,500.00	436,096.00	514,904.00		951,000.00
REGIND	B3-506	Horizontal and corporate activities	478,185.13	415,000.00	183,252.60	63,185.13	231,747.40		294,932.53
		<b>Title 3:</b>	<b>35,594,380.74</b>	<b>29,321,720.79</b>	<b>13,146,969.41</b>	<b>6,272,659.95</b>	<b>16,174,751.38</b>	<b>0.00</b>	<b>22,447,411.33</b>
		<b>Total:</b>	<b>44,062,560.63</b>	<b>34,596,708.73</b>	<b>16,943,519.31</b>	<b>9,465,851.90</b>	<b>17,653,189.42</b>	<b>0.00</b>	<b>27,119,041.32</b>

#### Appendix 4 – Reconciliation of the accrual based result with the budget outturn

Depreciation of intangible and tangible fixed assets	658,447.90
Pre-financing given in previous year and cleared in the year	11,913,132.32
Pre-financing received in previous year and cleared in the year	-11,715,860.02
Payments made from carry over of payment appropriations	7,154,340.73
<b>Ajustment for budgetary items (item included in the budgetary result but not in the economic result)</b>	
Asset acquisitions (less unpaid amounts)	-142,378.21
New pre-financing paid in the year and remaining open as at	-11,712,096.40
New pre-financing received in the year and remaining open as at	18,134,023.99
Payment appropriations carried over	-34,296,082.77
Cancellation of unused carried over payment appropriations from previous year	301,356.90
Adjustment for grants	-3,020,838.58
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	29,281,427.39
Other	0.00
<b>Total</b>	<b>332,052.33</b>
<b>Budgetary outturn</b>	<b>332,053.17</b>
Delta not explained	-0.84

## Appendix 5

<b>Table C: Analysis of the age of receivables</b>	<b>EAR11 § 265</b>					
31/12/2023	Not past due	Past due 0-30 days	Past due 31-90 days	Past due 91 days - 1 year	Past due > 1year	Total
	940	944	945	946	947	
Receivables gross carrying amount	41,946,071.52					41,946,071.52
Impairment (-)*						0.00
Net receivables	41,946,071.52	0.00	0.00	0.00	0.00	41,946,071.52

### F4 - Liquidity risk

The amount reported on FS 172190 Other Financial liabilities needs to be split according to the remaining contractual maturity (1 -5 years, > 5 years).

31 December 2023	1 - 5 years	> 5 years	Total	EAR 11 §268(a)
	951	952		
Other financial liabilities Other	31,730,468.22		31,730,468.22	
<b>Total liabilities</b>	31,730,468.22	0.00	31,730,468.22	

**Table A: overview of the foreign currencies to which the EU entity is exposed (amounts in EUR to be included in the table)**

	Currency exposure (amounts in EUR to be included in the table)								Total EUR
	USD EUR equivalent	GBP EUR equivalent	DKK EUR equivalent	SEK EUR equivalent	RON EUR equivalent	PLN EUR equivalent	EUR	Other <sup>1</sup> EUR equivalent	
	960	961	962	963	966	967	965	964	
31 December 2023									
Financial assets	0.00	0.00	942,319.30	0.00	0.00	0.00	41,003,752.22	0.00	41,946,071.52
Loans (including term deposits >3 months)									0.00
Financial assets at FVSD - non-derivatives									0.00
Receivables excluding receivables with consolidated entities			942,319.30				41,003,752.22		41,946,071.52
Receivables with consolidated entities									0.00
Cash and cash equivalent									0.00