



Annual Accounts for the European Environment Agency

Financial year 2022

Copenhagen, 2 May 2023

Kongens Nytorv 6
1050 Copenhagen K
Denmark

Tel. +45 33 36 71 00
Fax. +45 33 36 71 99

Homepage www.eea.europa.eu

FINANCIAL YEAR 2022

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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, 2 May 2023



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 principle¹. 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.

¹ 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	31.12.2022	31.12.2021	Variance
Non current assets				
Intangible assets	1	430,618.28	702,587.71	-271,969.43
Tangible assets	2	941,877.29	834,765.81	107,111.48
Plant and equipment		156,471.41	60,315.83	96,155.58
Computer hardware		564,042.44	598,354.57	-34,312.13
Furniture and vehicles		221,363.44	176,095.41	45,268.03
Long-term receivables	3	924,284.54	856,458.62	67,825.92
Long-term receivables		924,284.54	856,458.62	67,825.92
Total non current assets		2,296,780.11	2,393,812.14	-97,032.03
Current assets				
Short-term pre-financing	4	11,344,425.45	16,182,417.87	-4,837,992.42
Short-term pre-financing		11,344,425.45	16,182,417.87	-4,837,992.42
Short-term receivables		14,345,880.80	19,771,225.44	-5,425,344.64
Current receivables	5	924,736.72	497,051.98	427,684.74
Sundry receivables		250,768.51	85,394.34	165,374.17
Deferred charges		348,514.45	374,016.61	-25,502.16
Accrued revenue	6	12,821,861.12	18,814,762.51	-5,992,901.39
Treasury service	7	40,625,278.70	27,804,926.48	12,820,352.22
Total current assets		66,315,584.95	63,758,569.79	2,557,015.16
TOTAL ASSETS		68,612,365.06	66,152,381.93	2,459,983.13

Liabilities	Note	31.12.2022	31.12.2021	Variance
Net Assets		5,457,581.52	6,277,791.85	-820,210.33
Accumulated surplus/deficit		6,277,791.85	5,317,406.85	960,385.00
Economic result of the year		-820,210.33	960,385.00	-1,780,595.33
				0.00
Payables		63,154,783.54	59,874,590.08	3,280,193.46
Sundry payables		90,381.04	1,003.22	89,377.82
Accrued charges	8	18,442,372.31	26,714,503.99	-8,272,131.68
Pre-financing received	9	44,622,030.19	33,163,104.27	11,458,925.92
Interest to be regularised		0.00	-4,021.40	4,021.40
TOTAL LIABILITIES		68,612,365.06	66,152,381.93	2,459,983.13

3.2 Statement of financial performance

	Note	2022	2021	Variance
Revenues				
Operating revenue	10	67,665,272.21	69,529,229.74	-1,863,957.53
Revenues from administrative operations		16,266.02	15,422.54	843.48
Total revenues		67,681,538.23	69,544,652.28	-1,863,114.05
				0.00
Administrative expenses		-48,343,254.54	-41,927,130.46 ¹	-6,416,124.08
Staff expenses	11	-32,909,379.79	-28,353,168.21	-4,556,211.58
Fixed asset related expenses		-632,842.11	-676,747.74	43,905.63
Other administrative expenses		-14,801,032.64	-12,897,214.51	-1,903,818.13
Operational expenses		-20,130,323.17	-26,597,243.71	6,466,920.54
Total expenses		-68,473,577.71	-68,524,374.17	50,796.46
Surplus/deficit from operating activities		-792,039.48	1,020,278.11	-1,812,317.59
Financial revenues		0.00	0.00	0.00
Financial expenses		-28,170.85	-59,893.11	31,722.26
Surplus/deficit from non-operating activities		-28,170.85	-59,893.11	31,722.26
Economic result of the year		-820,210.33	960,385.00	-1,780,595.33

¹ To facilitate the reconciliation of the Agency's accounts with the European Commission, a reclassification of administrative expenditures has been made. To enable a comparison between the financial years the amounts of 2021 have been adjusted accordingly.

3.3 Cash flow statement

	2022	2021	Variance
Economic result of the year	-820,210.33	960,385.00	-1,780,595.33
Surplus/(deficit) from ordinary activities	14,108,546.71	1,989,142.04	12,119,404.67
Amortization (intangible fixed assets) (+)	271,969.43	277,103.68	-5,134.25
Depreciation (tangible fixed assets) (+)	360,872.68	399,644.06	-38,771.38
Increase (-) /decrease (+) in short term pre-financing	4,837,992.42	-334,788.45	5,172,780.87
Increase (-) /decrease (+) in long term receivables	-67,825.92	-8,815.35	-59,010.57
Increase (-) /decrease (+) in short term receivables	-563,535.35	416,919.58	-980,454.93
Increase (-) /decrease (+) in receivables EC entities	5,992,901.39	7,303,674.04	-1,310,772.65
Increase (+) /decrease (-) in accounts payable	-8,182,753.86	4,380,895.43	-12,563,649.29
Increase + /decrease - in pre-financing received	11,458,925.92	-10,445,490.95	21,904,416.87
Other non-cash movements	0.00	0.00	0.00
Net cash Flow from operating activities	13,288,336.38	2,949,527.04	10,338,809.34
Cash Flows from investing activities			
Purchase of tangible and intangible fixed assets (-)	-467,984.16	-250,874.22	-217,109.94
Net cash flow from investing activities	-467,984.16	-250,874.22	-217,109.94
Net increase(+) /decrease (-) in cash and cash equivalents	12,820,352.22	2,698,652.82	10,121,699.40

3.4 Statement of changes in net assets

	Accumulated surplus/deficit	Economic result of the year	Net assets (total)
Balance 31 December 2021	5,317,406.85	960,385.00	6,277,791.85
<i>Allocation of the economic result 2021</i>	960,385.00	-960,385.00	
<i>Economic result of the year</i>		-820,210.33	
Balance as of 31 December 2022	6,277,791.85	-820,210.33	5,457,581.52

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.

2022	Internally generated software under construction	Computer Software	Totals
Gross carrying amounts 1.1.2022		2,780,300.16	2,780,300.16
Additions			0.00
Reclassification	0.00		
Disposals		-1,618,766.37	-1,618,766.37
Gross carrying amounts 31.12.2022	0.00	1,161,533.79	1,161,533.79
Accumulated amortization and impairment 1.1.2022		-2,077,712.45	-2,077,712.45
Amortization	0.00	-271,969.43	-271,969.43
Disposals		1,618,766.37	1,618,766.37
Accumulated amortization and impairment 31.12.2022	0.00	-730,915.51	-730,915.51
Net carrying amounts 31.12.2022	0.00	430,618.28	430,618.28

In 2022, an inventory check was performed including all software items. As an outcome, a large number of items were considered obsolete and consequently phased out. The phased out items were all fully amortized hence the exercise had no financial impact.

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 2022 are set out in the following table:

2022	Plant and Equipment	Computer hardware	Furniture	Totals
Gross carrying amounts 1.1.2022	1,760,108.24	3,645,740.58	616,359.32	6,022,208.14
Additions	131,166.50	267,359.66	69,458.00	467,984.16
Disposals	0.00	0.00	0.00	0.00
Gross carrying amounts 31.12.2022	1,891,274.74	3,913,100.24	685,817.32	6,490,192.30
Accumulated amortization and impairment 1.1.2022	-1,699,792.41	-3,047,386.01	-440,263.91	-5,187,442.33
Depreciation	-35,010.92	-301,671.79	-24,189.97	-360,872.68
Disposals	0.00	0.00	0.00	0.00
Accumulated depreciation and impairment 31.12.2022	-1,734,803.33	-3,349,057.80	-464,453.88	-5,548,315.01
Net carrying amounts 31.12.2022	156,471.41	564,042.44	221,363.44	941,877.29

3. Long-term receivables with third parties

The amount booked as long-term receivables, EUR 924 284,54 (856 458,62) 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 2022 a total amount of EUR 11 344 425,45 (16 182 417,87) was outstanding in respect of pre-financing given to sub-contractors. Of this amount, EUR 4 540 474,09 (10 329 706,33) refers to contracts given from the Copernica grant.

5. Current receivables

Current receivables, EUR 924 736,72 (497 051,98) 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 12 821 861,12 (18 814 762,51), 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 the financial impact of the grant to the EEA accounts.

Grant Agreement	DG	2022			2021		
		Outstanding pre-financing	Accrued revenue/charges	Net position	Outstanding pre-financing	Accrued revenue/charges	Net position
COPERNICUS	DEFIS	132,648.12	909,641.92	1,042,290.04	17,524,032.01	-16,885,378.12	638,653.89
COPERNCA	DEFIS	32,736,000.00	-9,111,500.26	23,624,499.74	12,000,000.00	0.00	12,000,000.00
IPA2020	NEAR	648,300.00	-601,135.23	47,164.77	1,275,000.00	-706,150.58	568,849.42
IPA3	NEAR	3,716,400.00	0.00	3,716,400.00	0.00	0.00	0.00
INDICI	NEAR	950,000.00	0.00	950,000.00	0.00	0.00	0.00
REGIND	REGIO	433,000.00	-140,811.74	292,188.26	433,000.00	0.00	433,000.00
EUROGEO	RTD	956,304.00	-564,978.93	391,325.07	365,000.00	-15,857.00	349,143.00
SANTE	SANTE	730,000.00	-287,673.71	442,326.29	118,000.00	-5,950.00	112,050.00
EUCRA	CLIMA	1,072,000.00	-190,713.00	881,287.00	0.00	0.00	0.00
ADAPT	CLIMA	465,000.00	-114,583.10	350,416.90	0.00	0.00	0.00
LULUCF	CLIMA	300,000.00	-163,907.00	136,093.00	0.00	0.00	0.00
Total consolidated revenue		42,139,652.12	-11,175,302.97	31,873,991.07	31,715,032.01	-17,613,335.70	14,101,696.31
Total consolidated charges			909,641.92				
HUMANBIO / UBA		1,276,448.88	-1,461,035.63	-184,586.75	1,276,448.88	-1,201,426.81	75,022.07
PARC		954,056.25	-106,234.54	847,821.71	0.00	0.00	0.00
UNEP-IRP		79,019.37	-79,287.98	-268.61	0.00	0.00	0.00
Total accrued revenue			-12,821,861.12			-18,814,762.51	
Total accrued charges			909,641.92			0.00	
TOTAL		44,449,176.62	-11,912,219.20	32,536,957.42	32,991,480.89	-18,814,762.51	14,176,718.38

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.

Bank	2022	2021
BNP Paribas Fortis Bank (EUR)	0.00	7,146,558.40
Nordea Bank (DKK)	0.00	2,670,241.28
Imprest account (DKK)	0.00	21,967.36
Sub-total	0.00	9,838,767.04
BNP Paribas Fortis Bank-Copernicus (EUR)	0.00	17,966,159.44
EC Treasury Service	40,625,278.70	0.00
TOTAL	40,625,278.70	27,804,926.48

8. Accrued charges

The total amount of EUR 18 442 372,31 (26 714 503,99) EUR consists of the following elements:

Accrued charges	2022	2021
Estimate of the charges incurred for services and goods received in the year 2022 but not paid for by the end of the year	2,373,042.55	3,675,039.54
Estimate of accrued charges in relation to given prefinancing	14,137,199.70	22,107,405.63
Estimate of accrued charges in relation to received prefinancing	909,641.92	0.00
Accrued financial costs	0.00	18,311.45
Provision for the cost of annual leave incurred but not taken during the year	1,022,488.14	913,747.37
TOTAL	18,442,372.31	26,714,503.99

9. Pre-financing received

The amount EUR 44 622 030,19 (33 163 104,27) consists of the following parts:

Pre-financing received	2022	2021
Pre-financing in relation to grants from the European Commission	42,139,652.12	31,715,032.01
Pre-financing from non-consolidated entities	2,230,505.13	1,276,448.88
Budget outturn of the year (see point 4.1 below)	251,872.94	171,623.38
TOTAL	44,622,030.19	33,163,104.27

3.5.2 Notes to the Statement of financial performance

10. Operating revenues

The operating revenues of the year 2022 amounts to EUR 67 665 272,21 (69 529 229,74) and can be specified as follows:

Revenue source	2022	2021
EU subsidy	49,431,127.06	45,226,376.84
Contribution from the EFTA countries	1,240,869.20	1,219,853.00
Contributions from the PECO countries	4,958,391.63	4,800,323.67
Türkiye	3,127,000.00	3,127,000.00
Switzerland	1,831,391.63	1,673,323.67
Sub-total	55,630,387.89	51,246,553.51
Grants from consolidated EC entities	11,580,051.16	17,872,044.47
Grants from non-consolidated EC entities	445,131.34	402,406.22
Exchange rate gains	9,701.82	8,225.54
TOTAL	67,665,272.21	69,529,229.74

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

Compared to previous years, a reclassification of administrative expenditures has been made. The reason for this is to facilitate the reconciliation of the Agency's accounts with the European Commission. To enable a comparison between the financial years the amounts of 2021 have been adjusted accordingly.

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 2022, the Agency had agreements with contractors and suppliers amounting to MEUR 17,0 (16,5). These agreements relate mainly to operational projects and are covered by budgetary commitments in 2022.

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 2022, amounts to approximately MEUR 3,5 (3,2).

Pending legal cases

	2022	2021
Number of legal cases pending	0	0
Total	0	0

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	2022	2021
REVENUE			
Commission subsidy		49,683,000.00	45,398,000.22
Other contributions and funding via the Commission		35,675,040.45	21,076,879.79
Other donors			
Other revenue		16,266.02	133,592.25
TOTAL REVENUE	12	85,374,306.47	66,608,472.26
EXPENDITURE			
Title I: Staff			
Payments		-34,679,855.59	-29,410,539.92
Appropriations carried over		-3,501,406.87	-1,571,617.67
Title II: Administrative Expenses			
Payments		-4,707,974.08	-4,274,691.06
Appropriations carried over		-1,152,503.97	-1,399,787.41
Title III: Operating Expenditure			
Payments		-25,219,246.97	-23,874,230.12
Appropriations carried over		-32,083,215.18	-25,131,266.86
TOTAL EXPENDITURE	13	-101,344,202.66	-85,662,133.04
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-15,969,896.19	-19,053,660.78
Cancellation of unused payment appropr.carried over from previous year		250,599.81	160,082.08
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue		20,340,422.22	21,230,293.33
Adjustment for grant budget outturn		-4,353,710.06	-2,160,872.83
Exchange differences for the year		-15,542.84	-4,218.42
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	14	251,872.94	171,623.38

4.1.1 Notes to the Budget outturn account

12. Budgetary revenues

The budgetary revenues for the financial year 2022 amounts to EUR 85 374 306,47 (66 608 472,26) Below is a specification of the amount and comparative figures for the year 2021.

Source	2022	2021
European Commission subsidy	49,683,000.00	45,398,000.22
EFTA contribution	1,240,869.20	1,219,853.00
New member countries	4,958,391.63	4,800,323.67
Consolidated grants	28,442,704.00	14,805,102.66
Non-consolidated grants	1,033,075.62	251,600.46
Other	16,266.02	133,592.25
Sum	85,374,306.47	66,608,472.26

13. Budgetary expenditure

The total payments can be specified as follows:

	C1	R0	Total
Title 1	32,990,663.19	1,689,192.40	34,679,855.59
Title 2	4,621,456.73	86,517.35	4,707,974.08
Title 3	10,813,893.33	14,405,353.64	25,219,246.97
Total	48,426,013.25	16,181,063.39	64,607,076.64

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

	C1	R0	Total
Title 1	322,429.69	3,178,977.18	3,501,406.87
Title 2	1,041,422.10	111,081.87	1,152,503.97
Title 3	6,091,845.84	25,991,369.34	32,083,215.18
Total	7,455,697.63	29,281,428.39	36,737,126.02

Of the amount carried over regarding C1 title 3, EUR 6 091 845,84 (6 163 527,13) 44,4 % refers to the final payments of the contribution 2022 to the European Topic Centres which, according to the agreements, are paid after the 4th quarterly progress reports have been presented in 2023.

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 2022, EUR 251 872,94 is composed of the following components:

Budgetary result specification	2022	2021
C1- Current year appropriations		
Amount not cashed		
Non-committed	66.12	336.86
Amount not made available in the budget	483.83	0.32
C4 - Reuse of funds current year		
Amounts not made available in the budget	16,266.02	15,422.54
C8 - Appropriations carried over from previous year		
Cancellation of unused appropriations	250,599.81	160,082.08
Exchange rate difference (gain+/-loss-)	-15,542.84	-4,218.42
TOTAL	251,872.94	171,623.38

Cancellation of unused payment appropriations carried over from previous year (C8 funds) amounted to EUR 250 599,81 (EUR 160 082,08).

		2022-2023	2021-2022	2020-2021
C1-C8	Automatic carry-overs	7,455,698	7,762,250	6,603,946
	Carry-overs by decision	0,00	0,00	0,00
	Total budget	55,881,777	51,418,177	47,611,066
	Carry-over as a percentage of total budget	13,3%	15,1%	13,9%
	Carry-over amount cancelled subsequent year		250,599	160,082
	Cancelled carry-over as a percentage of total carry-over		3,2%	2,4%

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	
	2022	2021
Non-exchange transactions		
EU Subsidy	49,431,127.06	45,226,376.84
EFTA contributions	1,240,869.20	1,219,853.00
PECO contributions	4,958,391.63	4,800,323.67
Grants	12,025,182.50	18,274,450.69
TOTAL non-exchange transactions	67,655,570.39	69,521,004.20
Exchange transactions		
Exchange rate gains	9,701.82	8,225.54
Other	16,266.02	15,422.54
TOTAL exchange transactions	25,967.84	23,648.08

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	2022	2021
Executive Director	AD15	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 2022 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:	2022	2021
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)
A-1100	Basic salaries	18,015,774.50	18,015,774.50	18,015,774.50	-	-
A-1101	Allowances	3,425,367.78	3,425,367.78	3,425,367.78	-	-
A-1111	Contract agents	7,594,248.43	7,594,248.43	7,594,248.43	-	-
A-1112	National Experts on Secondment	1,253,935.38	1,253,935.38	1,253,935.38	-	-
A-1113	Interim Staff	184,809.24	184,809.24	160,812.50	-	23,996.74
A-1114	Visiting experts guest scientists and t	109,752.34	109,752.34	60,984.50	-	48,767.84
A-1120	Social security and unemployment allo	696,727.24	696,727.24	696,727.24	-	-
A-1121	Travel expenses for annual leave	370,000.00	370,000.00	370,000.00	-	-
A-1200	Miscellaneous expenses on staff recru	413,719.54	413,719.54	409,523.59	-	4,195.95
A-1300	Mission expenses	313,000.00	313,000.00	276,237.58	-	36,762.42
A-1400	Restaurants and canteens	243,054.65	243,054.65	202,721.56	-	40,333.09
A-1410	Medical service	124,861.30	124,861.30	122,516.65	-	2,344.65
A-1420	Development of competencies	414,494.81	414,494.81	306,549.15	-	107,945.66
A-1421	HR and organisational development	139,347.67	139,347.67	89,835.53	-	49,512.14
A-1610	Social contacts between members of	14,000.00	14,000.00	5,428.80	-	8,571.20
	Title 1:	33,313,092.88	33,313,092.88	32,990,663.19	-	322,429.69
A-2100	Rent	2,425,338.96	2,425,338.96	2,425,338.27	-	0.69
A-2101	Deposits	67,825.92	67,825.92	67,825.92	-	-
A-2110	Insurance	30,032.10	30,032.10	30,032.10	-	-
A-2120	Water gas electricity and heating	593,106.52	593,106.52	525,950.78	-	67,155.74
A-2130	Cleaning and maintenance	256,781.14	256,781.14	235,026.98	-	21,754.16
A-2140	Fitting-out of premises	836,137.51	836,071.56	136,201.52	65.95	699,870.04
A-2150	Security and surveillance of buildings	234,371.34	234,371.34	209,272.41	-	25,098.93
A-2190	Other expenditure	11,225.23	11,225.23	10,295.68	-	929.55
A-2200	Office machinery	25,000.00	25,000.00	19,289.73	-	5,710.27
A-2210	Furniture	49,985.00	49,985.00		-	49,985.00
A-2220	Technical equipment and installations	5,473.58	5,473.58	4,513.34	-	960.24
A-2240	Equipment costs for equipment and d	135,055.72	135,055.72	112,899.75	-	22,155.97
A-2250	Documentation and library expenditure	104,960.33	104,960.33	42,780.68	-	62,179.65
A-2300	Stationery and office supplies	19,800.00	19,800.00	15,426.06	-	4,373.94
A-2310	Postage on correspondence and deliv	13,100.00	13,100.00	11,355.60	-	1,744.40
A-2311	Telephone telegraph telex radio tele	65,800.00	65,800.00	59,755.63	-	6,044.37
A-2320	Bank charges	20,000.00	20,000.00	15,307.95	-	4,692.05
A-2330	Legal expenses	-			-	
A-2340	Administrative Services provided by E	464,557.20	464,557.20	463,392.54	-	1,164.66
A-2341	Publication of administrative nature	1,000.00	1,000.00		-	1,000.00
A-2342	Administrative Services from others	128,571.65	128,571.65	71,579.65	-	56,992.00
A-2390	Miscellaneous insurance	8,470.40	8,470.40	8,311.85	-	158.55
A-2400	Entertainment and representation exp	4,685.18	4,685.18	4,685.18	-	-
A-2401	Representation related to marketing	2,200.00	2,200.00	2,190.89	-	9.11
A-2501	Management Board and Bureau	60,374.00	60,374.00	53,758.39	-	6,615.61
A-2502	Scientific Committee	95,139.00	95,139.00	92,311.83	-	2,827.17
A-2503	Freelance Interpreters and Conference	-			-	
A-2601	EMAS certification/Greening the Agenc	3,954.00	3,954.00	3,954.00	-	-
	Title 2:	5,662,944.78	5,662,878.83	4,621,456.73	65.95	1,041,422.10

B3-312	Expert meetings	198,000.00	198,000.00	188,389.21	-	9,610.79
B3-313	Scientific Advisory Board for Climate C	81,100.00	81,100.00	77,539.28	-	3,560.72
B3-320	Publishing	460,600.57	460,600.57	300,980.65	-	159,619.92
B3-321	ICT infrastructure and network service	730,360.24	730,360.24	558,618.87	-	171,741.37
B3-322	Technological development	1,531,999.05	1,531,999.05	1,204,114.76	-	327,884.29
B3-323	Outreach	857,471.91	857,471.91	363,631.71	-	493,840.20
B3-324	Translation	199,277.50	199,277.50	84,052.50	-	115,225.00
B3-325	Data Management	1,361,519.59	1,361,519.59	787,132.29	-	574,387.30
B3-326	IT Licences	933,723.57	933,723.57	681,043.76	-	252,679.81
B3-331	ETC CE - Climate change Mitigation	1,318,463.84	1,318,463.84	923,831.18	-	394,632.66
B3-332	ETC ICM - Inland Coastal and Marine	1,350,407.00	1,350,407.00	969,500.00	-	380,907.00
B3-333	ETC BD - Biological Diversity	1,265,000.00	1,265,000.00	885,500.00	-	379,500.00
B3-334	ETC DI - Data integration and digitalis	950,000.00	950,000.00	665,000.00	-	285,000.00
B3-335	ETC CE - Circular economy and reso	1,175,424.65	1,175,424.65	822,797.26	-	352,627.39
B3-336	ETC CA - Climate Change adaptation	880,000.00	880,000.00	616,000.00	-	264,000.00
B3-337	ETC HE - Human health and the enviro	1,299,861.08	1,299,861.08	909,902.75	-	389,958.33
B3-338	ETC ST - Sustainability trends prospe	739,046.00	739,046.00	480,913.77	-	258,132.23
B3-501	Biodiversity and Ecosystems Agricult	417,947.38	417,947.38	65,830.00	-	352,117.38
B3-502	Climate Change mitigation and Adapta	638,635.00	638,635.00	30,185.00	-	608,450.00
B3-503	Human Health and the Environment	125,715.54	125,715.54	75,765.54	-	49,950.00
B3-504	Resource Use and the Circular Econo	169,015.00	169,015.00	60,434.80	-	108,580.20
B3-505	Sustainability Trends Prospects and	222,171.25	222,171.25	62,730.00	-	159,441.25
	Title 3:	16,905,739.17	16,905,739.17	10,813,893.33	-	6,091,845.84
	Total:	55,881,776.83	55,881,710.88	48,426,013.25	65.95	7,455,697.63

Budget line	Budgetline description	Appropriation (1)	Committed (2)	Paid (3)	Unpaid/lapsed (1-3)
A-1113	Interim Staff	14,765.27	7,848.51	7,848.51	6,916.76
A-1114	Visiting experts guest scientists and t	52,366.44	52,223.95	52,223.95	142.49
A-1200	Miscellaneous expenses on staff recru	13,789.03	9,641.80	9,641.80	4,147.23
A-1300	Mission expenses	5,128.82	2,115.68	2,115.68	3,013.14
A-1400	Restaurants and canteens	23,315.45	19,308.01	19,308.01	4,007.44
A-1410	Medical service	3,460.00	2,957.50	2,957.50	502.50
A-1420	Development of competencies	84,203.89	77,607.14	77,607.14	6,596.75
A-1421	HR and organisational development	64,503.25	63,167.10	63,167.10	1,336.15
	Title 1:	261,532.15	234,869.69	234,869.69	26,662.46
A-2120	Water gas electricity and heating	22,763.69	22,763.69	22,763.69	-
A-2130	Cleaning and maintenance	24,903.51	23,930.44	23,930.44	973.07
A-2140	Fitting-out of premises	298,095.98	297,998.46	297,998.46	97.52
A-2150	Security and surveillance of buildings	36,411.08	33,258.31	33,258.31	3,152.77
A-2190	Other expenditure	18,692.60	18,692.60	18,692.60	-
A-2200	Office machinery	9,576.64	5,029.34	5,029.34	4,547.30
A-2210	Furniture	253,168.18	248,064.20	248,064.20	5,103.98
A-2220	Technical equipment and installations	218,872.08	214,458.69	214,458.69	4,413.39
A-2240	Equipment costs for equipment and d	166,305.19	165,634.07	165,634.07	671.12
A-2250	Documentation and library expenditure	60,800.89	55,193.82	55,193.82	5,607.07
A-2300	Stationery and office supplies	5,426.36	4,970.28	4,970.28	456.08
A-2310	Postage on correspondence and deliv	938.28	938.28	938.28	-
A-2311	Telephone telegraph telex radio tele	32,500.00	32,250.26	32,250.26	249.74
A-2320	Bank charges	4,719.97	-	-	4,719.97
A-2340	Administrative Services provided by E	8,095.00	8,095.00	8,095.00	-
A-2341	Publication of administrative nature	500.00	-	-	500.00
A-2342	Administrative Services from others	96,371.24	71,934.95	71,934.95	24,436.29
A-2400	Entertainment and representation exp	103.75	103.75	103.75	-
A-2601	EMAS certification/Greening the Agenc	78,946.00	78,834.35	78,834.35	111.65
	Title 2:	1,337,190.44	1,282,150.49	1,282,150.49	55,039.95
B3-320	Publishing	121,502.62	71,268.07	71,268.07	50,234.55
B3-321	ICT infrastructure and network service	516,867.13	515,791.36	515,791.36	1,075.77
B3-322	Technological development	368,714.74	368,708.74	368,708.74	6.00
B3-323	Outreach	452,832.21	438,532.76	438,532.76	14,299.45
B3-324	Translation	101,150.00	101,150.00	101,150.00	-
B3-325	Data Management	601,421.51	590,896.85	590,896.85	10,524.66
B3-326	IT Licences	538,975.37	538,975.37	538,975.37	-
B3-331	ETC CE - Climate change Mitigation	323,616.80	301,449.90	301,449.90	22,166.90
B3-332	ETC ICM - Inland Coastal and Marine	378,111.00	372,522.22	372,522.22	5,588.78
B3-333	ETC BD - Biological Diversity	339,389.00	329,054.50	329,054.50	10,334.50
B3-334	ETC DI - Data integration and digitalis	268,500.00	268,500.00	268,500.00	-
B3-335	ETC CE - Circular economy and reso	287,609.58	287,609.58	287,609.58	-
B3-336	ETC CA - Climate Change adaptation	202,500.00	181,395.25	181,395.25	21,104.75
B3-337	ETC HE - Human health and the enviro	409,648.00	376,086.42	376,086.42	33,561.58
B3-501	Biodiversity and Ecosystems Agricult	217,859.42	217,859.42	217,859.42	-
B3-502	Climate Change mitigation and Adapta	253,685.00	253,685.00	253,685.00	-
B3-503	Human Health and the Environment	242,160.00	242,159.54	242,159.54	0.46
B3-504	Resource Use and the Circular Econo	103,237.50	103,237.50	103,237.50	-
B3-505	Sustainability Trends Prospects and	435,747.25	435,747.25	435,747.25	-
	Title 3:	6,163,527.13	5,994,629.73	5,994,629.73	168,897.40
	Total:	7,762,249.72	7,511,649.91	7,511,649.91	250,599.81

Fund source: RO

Appendix 3

Fund Source	Fund Management Center	Budget line	Budgetline description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (1-2)	Balance Payment (2-3)	Cancelled	Total balance
R0	ADAPT	A-1100	Basic salaries	11,500.00	-	-	11,500.00			11,500.00
R0	EUROGEO	A-1100	Basic salaries	85,000.00	85,000.00	73,814.00	-	11,186.00		11,186.00
R0	REGIND	A-1100	Basic salaries	40,000.00			40,000.00			40,000.00
R0	ADAPT	A-1111	Contract agents	161,600.00	161,600.00	78,629.26	-	82,970.74		82,970.74
R0	COPERNCA	A-1111	Contract agents	1,932,750.00	1,000,000.00	796,999.59	932,750.00	203,000.41		1,135,750.41
R0	COPERNICUS	A-1111	Contract agents	563,582.00	563,582.00	-	-	563,582.00		563,582.00
R0	ENIE	A-1111	Contract agents	-			-			-
R0	ENIS	A-1111	Contract agents	-			-			-
R0	EUCRA	A-1111	Contract agents	167,000.00	167,000.00	113,379.67	-	53,620.33		53,620.33
R0	EUROGEO	A-1111	Contract agents	150,000.00	150,000.00	147,945.15	-	2,054.85		2,054.85
R0	HUMANBIO	A-1111	Contract agents	367,202.38	67,416.72	48,802.83	299,785.66	18,613.89		318,399.55
R0	IPA2020	A-1111	Contract agents	100,042.01	100,041.37	90,872.00	0.64	9,169.37		9,170.01
R0	PARC	A-1111	Contract agents	676,500.00	100,000.00	93,417.99	576,500.00	6,582.01		583,082.01
R0	REGIND	A-1111	Contract agents	100,000.00	100,000.00	76,387.03	-	23,612.97		23,612.97
R0	SANTE	A-1111	Contract agents	157,000.00	137,000.00	41,040.27	20,000.00	95,959.73		115,959.73
R0	UNEPPIR	A-1111	Contract agents	79,019.37	79,019.37	79,019.37	-	-		-
R0	COPERNCA	A-1200	Miscellaneous expenses on staff recr	100,000.00	10,000.00	1,948.39	90,000.00	8,051.61		98,051.61
R0	COPERNICUS	A-1200	Miscellaneous expenses on staff recr	2,765.02	2,765.02		-	2,765.02		2,765.02
R0	ENIE	A-1200	Miscellaneous expenses on staff recr	-			-			-
R0	ENIS	A-1200	Miscellaneous expenses on staff recr	-			-			-
R0	REGIND	A-1200	Miscellaneous expenses on staff recr	20,000.00			20,000.00			20,000.00
R0	UNEPPIR	A-1200	Miscellaneous expenses on staff recr	-			-			-
R0	COPERNCA	A-1300	Mission expenses	65,000.00	65,000.00	25,343.87	-	39,656.13		39,656.13
R0	COPERNICUS	A-1300	Mission expenses	4,281.05	-		4,281.05	-		4,281.05
R0	ENIE	A-1300	Mission expenses	-			-			-
R0	ENIS	A-1300	Mission expenses	-			-			-
R0	HUMANBIO	A-1300	Mission expenses	10,631.08	6,980.57	6,980.57	3,650.51	-		3,650.51
R0	IPA2018	A-1300	Mission expenses	-			-			-
R0	IPA2020	A-1300	Mission expenses	10,661.11	10,661.11	7,874.14	-	2,786.97		2,786.97
R0	PARC	A-1300	Mission expenses	24,550.00	24,550.00	3,516.55	-	21,033.45		21,033.45
R0	COPERNCA	A-1420	Development of competencies	18,000.00	18,000.00	3,221.72	-	14,778.28		14,778.28
R0	COPERNICUS	A-1420	Development of competencies	9,206.56	9,206.56		-	9,206.56		9,206.56
R0	ENIE	A-1420	Development of competencies	-			-			-
R0	ENIS	A-1420	Development of competencies	-			-			-
R0	HUMANBIO	A-1420	Development of competencies	9,879.00	-		9,879.00	-		9,879.00
R0	REGIND	A-1420	Development of competencies	2,000.00			2,000.00			2,000.00
			Title 1:	4,868,169.58	2,857,822.72	1,689,192.40	2,010,346.86	1,168,630.32	-	3,178,977.18
R0	ADAPT	A-2100	Rent	10,458.00	10,458.00	10,458.00	-	-		-
R0	EUROGEO	A-2100	Rent	30,960.00	30,960.00	30,960.00	-	-		-
R0	IPA2020	A-2100	Rent	10,125.00			10,125.00			10,125.00
R0	PARC	A-2100	Rent	5,149.25			5,149.25			5,149.25
R0	SANTE	A-2100	Rent	2,870.00	2,870.00	2,870.00	-	-		-
R0	COPERNCA	A-2320	Bank charges	50,000.00	50,000.00	19,882.59	-	30,117.41		30,117.41
R0	COPERNICUS	A-2320	Bank charges	31,176.97	31,176.97	11,291.76	-	19,885.21		19,885.21
R0	COPERNCA	A-2342	Administrative Services from others	25,000.00			25,000.00			25,000.00
R0	COPERNICUS	A-2342	Administrative Services from others	19,360.00	5,360.00	5,360.00	14,000.00	-		14,000.00
R0	HUMANBIO	A-2342	Administrative Services from others	10,000.00	5,695.00	5,695.00	4,305.00	-		4,305.00
R0	PARC	A-2342	Administrative Services from others	2,500.00			2,500.00			2,500.00
R0	ENIE	A-2503	Freelance Interpreters and Conference	-			-			-
R0	ENIS	A-2503	Freelance Interpreters and Conference	-			-			-
			Title 2:	197,599.22	136,519.97	86,517.35	61,079.25	50,002.62	-	111,081.87

R0	COPERNCA	B3-312	Expert meetings	100,000.00	100,000.00	51,254.35	-	48,745.65		48,745.65
R0	COPERNICUS	B3-312	Expert meetings	2,436.42	-		2,436.42	-		2,436.42
R0	ENIE	B3-312	Expert meetings	-			-			-
R0	ENIS	B3-312	Expert meetings	-			-			-
R0	HUMANBIO	B3-312	Expert meetings	5,268.73	-		5,268.73	-		5,268.73
R0	IPA2018	B3-312	Expert meetings	-			-			-
R0	IPA2020	B3-312	Expert meetings	31,825.88	25,525.88	23,781.42	6,300.00	1,744.46		8,044.46
R0	PARC	B3-312	Expert meetings	5,357.00			5,357.00			5,357.00
R0	SANTE	B3-312	Expert meetings	20,000.00			20,000.00			20,000.00
R0	COPERNCA	B3-320	Publishing	250,000.00	38,080.00	30,464.00	211,920.00	7,616.00		219,536.00
R0	ENIE	B3-320	Publishing	-			-			-
R0	ENIS	B3-320	Publishing	-			-			-
R0	HUMANBIO	B3-320	Publishing	75,328.00	74,965.90	74,965.90	362.10	-		362.10
R0	PARC	B3-320	Publishing	30,000.00			30,000.00			30,000.00
R0	COPERNCA	B3-321	ICT infrastructure and network service	450,000.00	47,704.48	7,225.21	402,295.52	40,479.27		442,774.79
R0	COPERNICUS	B3-321	ICT infrastructure and network service	0.30			0.30			0.30
R0	COPERNCA	B3-323	Outreach	480,000.00	417,345.00	114,380.00	62,655.00	302,965.00		365,620.00
R0	COPERNICUS	B3-323	Outreach	23,735.00	10,880.00	10,880.00	12,855.00	-		12,855.00
R0	ENIE	B3-323	Outreach	-			-			-
R0	ENIS	B3-323	Outreach	-			-			-
R0	EUROGEO	B3-323	Outreach	40,000.00	39,180.00		820.00	39,180.00		40,000.00
R0	HUMANBIO	B3-323	Outreach	185,015.00	143,018.18	143,018.18	41,996.82	-		41,996.82
R0	IPA2018	B3-323	Outreach	-			-			-
R0	IPA2020	B3-323	Outreach	2,979.75	2,979.75		-	2,979.75		2,979.75
R0	PARC	B3-323	Outreach	-			-			-
R0	SANTE	B3-323	Outreach	30,000.00			30,000.00			30,000.00
R0	HUMANBIO	B3-324	Translation	314,592.00	132,757.00	132,757.00	181,835.00	-		181,835.00
R0	ENIS	B3-325	Data Management	-			-			-
R0	COPERNCA	B3-326	IT Licences	400,000.00	300,322.14	233,694.14	99,677.86	66,628.00		166,305.86
R0	COPERNICUS	B3-326	IT Licences	1.49			1.49			1.49
R0	COPERNICUS	B3-436	Copernicus operational services	5,357,461.81	4,940,233.82	4,940,233.82	417,227.99	-		417,227.99
R0	ENIE	B3-437	Capability building in West Balkan and	-			-			-
R0	ENIS	B3-437	Capability building in West Balkan and	-			-			-
R0	IPA2018	B3-437	Capability building in West Balkan and	-			-			-
R0	IPA2020	B3-437	Capability building in West Balkan and	602,412.60	599,521.10	576,822.10	2,891.50	22,699.00		25,590.50
R0	ADAPT	B3-502	Climate Change mitigation and Adapta	281,442.00	89,990.00	10,446.24	191,452.00	79,543.76		270,995.76
R0	EUCRA	B3-502	Climate Change mitigation and Adapta	905,000.00	812,000.00	243,600.00	93,000.00	568,400.00		661,400.00
R0	LULUCF	B3-502	Climate Change mitigation and Adapta	300,000.00	272,551.00	109,585.00	27,449.00	162,966.00		190,415.00
R0	SANTE	B3-502	Climate Change mitigation and Adapta	520,130.00	251,980.13	162,194.46	268,149.87	89,785.67		357,935.54
R0	PARC	B3-503	Human Health and the Environment	210,000.00	203,450.00		6,550.00	203,450.00		210,000.00
R0	COPERNCA	B3-506	Horizontal and corporate activities	28,865,250.00	15,959,474.98	7,233,949.81	12,905,775.02	8,725,525.17		21,631,300.19
R0	EUROGEO	B3-506	Horizontal and corporate activities	637,487.00	631,166.43	246,287.14	6,320.57	384,879.29		391,199.86
R0	REGIND	B3-506	Horizontal and corporate activities	271,000.00	59,814.87	59,814.87	211,185.13	-		211,185.13
			Title 3:	40,396,722.98	25,152,940.66	14,405,353.64	15,243,782.32	10,747,587.02	-	25,991,369.34
			TOTAL	45,462,491.78	28,147,283.35	16,181,063.39	17,315,208.43	11,966,219.96	-	29,281,428.39

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

	<i>EUR</i>
Economic result	-820,210.33
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	
Adjustments for accrual cut-off (reversal 31.12.N-1)	-7,865,709.72
Adjustments for accrual cut-off (cut-off 31.12.N)	5,271,996.74
Depreciation of intangible and tangible fixed assets	632,842.11
Pre-financing given in previous year and cleared in the year	18,139,164.13
Pre-financing received in previous year and cleared in the year	-18,018,083.89
Payments made from carry over of payment appropriations	7,511,649.91
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	
Asset acquisitions (less unpaid amounts)	-526,442.47
New pre-financing paid in the year and remaining open as at	-13,301,171.71
New pre-financing received in the year and remaining open as at	29,727,652.56
Payment appropriations carried over	-36,737,126.02
Cancellation of unused carried over payment appropriations from previous year	250,599.81
Adjustment for grants	-4,353,710.06
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	20,340,422.22
Other	
Total	251,873.28
Budgetary outturn	251,872.94
Delta not explained	0.34

Appendix 5

Analysis of the age of receivables	EAR11 § 265					
31/12/2022	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	41,800,329.27					41,800,329.27
Impairment (-)*						0.00
Net receivables	41,800,329.27	0.00	0.00	0.00	0.00	41,800,329.27

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).						
31/12/2022	1 - 5 years	> 5 years	Total	EAR 11 §268(a)		
	951	952				
Other financial liabilities Other	31,800,169.07		31,800,169.07			
Total liabilities	31,800,169.07	0.00	31,800,169.07			

Table A: overview of the foreign currencies to which the EU entity is exposed (amounts in EUR to be included in the table)									
31/12/2022	Currency exposure (amounts in EUR to be included in the table)								
	USD EUR equivalent	GBP EUR equivalent	DKK EUR equivalent	SEK EUR equivalent	RON EUR equivalent	PLN EUR equivalent	EUR	Other¹ EUR equivalent	Total EUR
	960	961	962	963	966	967	965	964	
31 December 2022									
Financial assets	0.00	0.00	924,284.54	0.00	0.00	0.00	40,876,044.73	0.00	41,800,329.27
Loans (including term deposits >3 months)									0.00
Financial assets at FVSD - non-derivatives									0.00
Receivables excluding receivables with consolidated entities			924,284.54				40,876,044.73		41,800,329.27
Receivables with consolidated entities									0.00
Cash and cash equivalent									0.00