



Annual accounts for the European Environment Agency

Financial year 2005

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FINANCIAL YEAR 2005

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1 Presentation of the annual accounts

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

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

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

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

The accounting system of the European Environment Agency comprises budget accounts and general accounts. These accounts are kept in euro on the basis of the calendar year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle.¹ The general accounts allow for the preparation of the financial statements as they show all revenues and expenses for the financial year and are designed to establish the financial position in the form of a balance sheet at 31 December.

The annual accounts are drawn up in accordance with Article 76 of the Financial Regulation of the European Environment Agency adopted by the Management Board on 26 March 2003.

As from 1 January 2005, the Agency has amended its general accounting system and procedures to comply with the requirements in the Financial Regulation regarding accrual accounting. In essence this means that from this date onwards, accounting events are recorded when they arise, rather than when the cash is received or paid. These events are classified as assets, liabilities, revenue or expenses. A number of adjustments has been made in order to make the opening balance of 1 January 2005 accurate and complete from an accrual-based perspective.

According to Article 82 of the Financial Regulation, the Agency's accounting officer shall send to the Commission's accounting officer by no later than 1 March of the following year its provisional accounts, together with the report on budgetary and financial management during the year. The Executive Director shall send the final accounts, together with the opinion of the management board, to the Commission's accounting officer, the Court of Auditors, the European Parliament and the Council, by 1 July of the following year at the latest.

The final annual accounts will be published in the Official Journal of the European Communities together with the statement of assurance given by the Court of Auditors by 31 October of the following year in accordance with Article 83 of the Financial Regulation.

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

2 Financial Statements of the European Environment Agency

2.1 Balance sheet – Assets

		<i>EUR</i>		
		Note	31.12.2005	1.1.2005*
ASSETS				
A. NON CURRENT ASSETS				
Intangible fixed assets		1	456,165.86	250,788.01
Tangible fixed assets		1		
	Equipment		268,015.88	265,466.48
	Computer hardware		985,950.00	877,608.87
	Furniture		394,920.50	316,460.85
Long-term pre-financing				
	Long-term pre-financing		0.00	0.00
	LT pre-financing with consolidated EC entities		0.00	0.00
Long-term receivables				
	Long-term receivables	2	482,487.80	432,010.31
	LT receivables with consolidated EC entities		0.00	0.00
TOTAL NON CURRENT ASSETS			2,587,540.04	2,142,334.52
B. CURRENT ASSETS				
Short-term pre-financing				
	Short-term pre-financing	3	597,706.55	496,618.80
Short-term receivables				
	Current receivables	4	1,092,419.76	930,507.17
	Long term receivables falling due within a year		0.00	0.00
	Sundry receivables		36,503.16	33,319.27
	Deferrals and accruals	5	449,201.89	456,154.35
	Short-term receivables with consolidated EC entities		2,898.85	3,489,631.00
Cash and cash equivalents		6	4,491,237.04	1,181,215.68
TOTAL CURRENT ASSETS			6,669,967.25	6,587,446.27
TOTAL			9,257,507.29	8,729,780.79

* The figures entered represent the value of the assets as of 31.12.2004 recalculated in order to comply with the requirements regarding accrual accounting which the Agency implemented as from 1 January 2005.

2.2 Balance sheet – Liabilities

		<i>EUR</i>	
		Note	
		31.12.2005	1.1.2005*
LIABILITIES			
A. CAPITAL			
Accumulated surplus/deficit		6,049,745.73	6,049,745.73
Economic result of the year - profit+/loss-		-1,807,948.45	0.00
TOTAL NON CURRENT LIABILITIES		4,241,797.28	6,049,745.73
B. CURRENT LIABILITIES			
Accounts payable			
	Current payables	53,187.51	385,234.48
	Long-term liabilities falling due within the year	0.00	0.00
	Sundry payables	17,519.34	22,385.60
	Deferrals and accruals	7 3,319,713.50	356,020.98
	Deferrals and accruals with consolidated EC entities	0.00	0.00
	Pre-financing received from consolidated EC entities	8 1,420,800.00	1,712,112.00
	Other accounts payable against consolidated EC entities	204,489.66	204,282.00
TOTAL CURRENT LIABILITIES		5,015,710.01	2,680,035.06
TOTAL			
		9,257,507.29	8,729,780.79

* The figures entered represent the value of the liabilities as of 31.12.2004 recalculated in order to comply with the requirements regarding accrual accounting which the Agency implemented as from 1 January 2005.

2.3 Economic outturn account

	Note	<i>EUR</i> 2005
Revenues from administrative operations		30,420.36
Operating revenue	9	32,502,448.26
TOTAL OPERATING REVENUE		32,532,868.62
Administrative expenses		
Staff expenses		-13,423,390.37
Fixed asset related expenses		-620,795.93
Pensions		0.00
Other administrative expenses		-4,700,116.63
Operational expenses		
Other operational expenses	10	-15,618,299.72
TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES		-34,362,602.65
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		-1,829,734.03
Financial revenues		28,578.19
Financial expenses		-6,792.61
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES		21,785.58
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS		0.00
ECONOMIC RESULT OF THE YEAR		-1,807,948.45

2.4 Cash flow statement

Surplus/(deficit) from operating activities	-1,829,734.03
Adjustments	
Amortization (intangible fixed assets)	104,327.27
Depreciation (tangible fixed assets)	514,210.87
Increase/decrease in Provisions for risks and liabilities	0.00
Increase/decrease in Employee benefits	0.00
Increase/decrease in Value reduction for doubtful debts	0.00
Increase/decrease in Stock	0.00
Increase/decrease in Long term Pre-financing	0.00
Increase/decrease in Short Term Pre-financing	-101,087.75
Increase/decrease in Long term Receivables	-50,477.49
Increase/decrease in Short term Receivables	-158,144.02
Increase/decrease in Receivables related to consolidated EC entities	3,486,732.15
Increase/decrease in Other Long term liabilities	0.00
Increase/decrease in Accounts payable	2,626,779.29
Increase/decrease in Liabilities related to consolidated EC entities	-291,104.34
Gains/losses on sale of Property, plant and equipment	5,140.02
Net cash Flow from operating activities	4,306,641.97
Cash Flows from investing activities	
Purchase of tangible and intangible fixed assets	-1,018,406.19
Financial revenues	28,578.19
Extraordinary items	0.00
Net cash flow from investing activities	-989,828.00
Financing activities	
Financial expenses	-6,792.61
Extraordinary items	0.00
Net Cash Flow from financing activities	-6,792.61
Net increase/(decrease) in cash and cash equivalents	3,310,021.36
Cash and cash equivalents at the beginning of the period	1,181,215.68
Cash and cash equivalents at the end of the period	4,491,237.04

2.5 Statement of change in capital

EUR

Capital	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
	Fair value reserve	Other reserves			
Balance as of 31 December 2004	0.00	0.00	-4,522,191.03	0.00	-4,522,191.03
Changes in accounting policies ²			10,571,936.76		10,571,936.76
Balance as of 1 January 2005 (restated)	0.00	0.00	6,049,745.73	0.00	6,049,745.73
Other revaluations					
Reclassifications					0.00
Allocation of the Economic Result of Previous Year					0.00
Amounts credited to Member States			0.00	0.00	0.00
Economic result of the year				-1,807,948.45	-1,807,948.45
Balance as of 31 December 2005	0.00	0.00	6,049,745.73	-1,807,948.45	4,241,797.28

2.6 Annex to the financial statements

2.6.1 Explanatory notes to the balance sheet

1. Fixed assets

Items acquired whose purchase price or production cost is EUR 420 or more, with a period of use greater than one year, and which are not consumables are recorded in the fixed assets accounts valued at their acquisition price. These thresholds also apply to software that are internally developed, acquired from a third party, or covered by a license.

Intangible fixed assets consist of computer software.

Tangible fixed assets are divided in three categories:

- Equipment
- Computer hardware
- Furniture

² The amount is specified under p. 4.1 below.

The fixed assets as of 31 December 2005 are set out in the following table:

		<i>EUR</i>			
		Computer Software	Equipment	Computer hardware	Furniture
Gross carrying amounts 1.1.2005*	+	294,165.56	1,335,429.61	1,871,959.04	1,069,450.86
Additions	+	309,705.12	141,103.78	436,607.51	130,989.78
Disposals	-	0.00	-20,445.47	-304,705.48	-11,643.13
Transfer between headings	+/-	0.00	0.00	0.00	0.00
Other changes	+/-	0.00	0.00	0.00	0.00
Gross carrying amounts 31.12.2005		603,870.68	1,456,087.92	2,003,861.07	1,188,797.51
Accumulated depreciation and impairment 1.1.2005	-	-43,377.55	1,069,963.13	-994,350.17	-752,990.01
Depreciation	-	-104,327.27	-138,190.24	-323,901.89	-52,118.74
Write-back of depreciation	+	0.00	0.00	0.00	0.00
Disposals	+	0.00	20,081.33	300,340.99	11,231.74
Accumulated depreciation and impairment 31.12.2005		-147,704.82	1,188,072.04	1,017,911.07	-793,877.01
Net carrying amounts 31.12.2005		456,165.86	268,015.88	985,950.00	394,920.50

* The figures entered represent the value of the fixed assets as of 31.12.2004 recalculated in order to comply with the requirements regarding accrual accounting which the Agency implemented as from 1 January 2005.

2. Long term receivables

The amount booked as long term receivables, EUR 482,487.80, refers to the deposit paid for the premises rented at Kongens Nytorv in Copenhagen.

3. Short term pre-financing

At the end of the year 2005 a total amount of EUR 597,706.55 was outstanding in respect of pre-financing given. The amount can be specified as follows:

<i>EUR</i>	
Beneficiary	Amount
AEA Technology Plc.	106,350.00
CE Solutions	66,768.30
Council of Europe- Cards	51,000.00
Ecologic Gmbh	15,155.73
ETC/Waste and material flows	16,350.00
ETC/Air and Climate Change	39,750.00
ETC/RWM Support to Balkan	19,865.52
ETC/BD	41,743.00
ETC/Terrestrial environment	120,000.00
Institute fur Landliche Stukturforchung	38,676.00
NERI-National Environmental Research Institute	42 380.00
Risoe National Laboratory	5,200.00
World Wide Group Ltd	19,966.00
LDK Consultants SA	14 502.00
Sum	597,706.55

4. Current receivables

Current receivables, EUR 1,092,419.76, refer to recovery orders which are outstanding at the end of the year. Of the total amount, 70 % refers to recoverable VAT, and 28 % to building tax paid for the year 2005 and pre-paid for the year 2006.

5. Deferrals and accruals (asset)

Of the outgoing balance, EUR 449,201.89, 89 % refers to rent pre-paid for 2006.

6. Cash and cash equivalent

At the end of the year 2005, the Agency held bank accounts in Danish kroner and euro, in Denmark and Belgium.

	<i>EUR</i>	
	2005	2004
Fortis Bank (EUR)	389,442.16	504,028.70
Fortis Bank (GBP)	0.00	330.02
Fortis Bank (DKK)	0.00	290.12
Nordea (EUR)	345,827.27	212,772.32
Nordea (DDK)	3,726,839.93	424,351.21
Imprest account (DKK)	29,127.68	39,443.31
Sum	4,491,237.04	1,181,215.68

The imprest account is set up in order to enable cash payments of daily subsistence and travel costs for meeting participants from non-EEA member countries for meetings taking place on the Agency's premises, and in the case of meetings financed by the CARDS programme, meetings held in the West Balkan countries.

7. Deferrals and accruals (liability)

The total amount of EUR 3,319,713.50 consists of two parts; EUR 3,093,595.97 which is an estimate by the authorising officers of the cost incurred for services and goods delivered in the year 2005 but not paid for by the end of the year, and EUR 226,117.53 which is a provision for the cost of annual leave incurred by not taken during the year.

8. Pre-financing received from consolidated EC entities

The outstanding amount refers to pre-financing received in relation to the following grant agreements:

	<i>EUR</i>
Entity	Amount
EuropeAid 3/DG AIDCO	1,220,800.00
CIFAS/DG ENV	200,000.00
Sum	1,420,800.00

2.6.2 Explanatory notes to the economic outturn account

As the financial year 2005 is the first year for which the European Environment Agency is keeping accrual-based accounts, there are no comparative figures.

9. Operating revenues

The operating revenues of the year 2005 amounts to EUR 32,502,448.46 and can be specified as follows:

<i>EUR</i>	
Revenue source	Amount
European Commission subsidy	26,900,000.00
Contribution from the EFTA countries	567,590.00
Contributions from the PECO countries	
Turkey	3,127,000.00
Bulgaria	654,500.00
Romania	167,500.00
Other EU programmes	
TACIS/DG AIDCO	608,078.65
IRENA/DG ENV	162,022.00
BIOIND/DG ENV	240,000.00
BIOIMP/DG ENV	64,569.85
Exchange rate gains	11,187.96
Sum	32,502,448.46

10. Operating expenses

The operating expenses of the year 2005 amounts to EUR 15,618,299.72 and can be specified as follows:

<i>EUR</i>	
Specification of operating expenses	Amount
Meetings	1,048,194.74
IT & Communications	3,133,086.10
European Topic Centers	7,329,441.81
Strategic actions	2,024,909.81
Other operating expenses	2,082,667.26
Sum	15,618,299.72

2.6.3 Accounting principles, rules and methods

Article 78 of the Financial Regulation sets out the accounting principles to be applied in drawing up the financial statements:

- going concern basis;
- prudence;
- consistent accounting methods;
- comparability of information;

- materiality;
- no netting;
- reality over appearance;
- accrual-based accounting.

Transactions and balances

Foreign currency transactions are converted into euro using the exchange rates prevailing at the dates of the transactions.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are converted into euro on the basis of the exchange rates applying on 31 December .

Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the economic outturn account.

Intangible fixed assets

Intangible fixed assets are valued at their acquisition price converted into euro at the rate applying when they were purchased, less depreciation and impairment. The exception is assets acquired free of charge that are valued at their market value. See depreciation rates below.

Tangible fixed assets

Tangible fixed assets are stated at historical cost. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Agency and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the economic outturn account during the financial period in which they are incurred.

Depreciation is calculated using the straight line method to allocate depreciation cost to the assets' residual values over their estimated useful lives, as follows:

Type of asset	Straight line depreciation rate
Intangible assets	25%
Plant, machinery and equipment	10% to 25%
Furniture	10% to 25%
Fixtures and fittings	10% to 33%
Computer hardware	25%
Other fixed assets	10% to 33%

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

Impairment of assets

Assets that have an indefinite useful life are not subject to amortization and are tested regularly for impairment. Assets that are subject to amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized as the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Pre-financing amounts

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular pre-financing agreement. The float or advance is repaid or used for the purpose for which it was provided during the period defined in the agreement. If the beneficiary does not incur eligible expenditures, the beneficiary has the obligation to return the pre-financing advance to the Agency. The amount of the pre-financing is reduced (wholly or partially) by the acceptance of eligible costs and amounts returned.

At year-end outstanding pre-financing amounts are valued at the original amount(s) paid less: amounts returned, eligible amounts cleared, estimated eligible amounts not yet cleared at year-end, and value reductions.

Interest on pre-financing is recognised as it is earned in accordance with the provisions of the relevant agreement.

Receivables

Receivables are carried at original invoice amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that the Agency will not be able to collect all amounts due according to the original terms of receivables.

Cash & cash equivalents

Cash and cash equivalents include bank accounts and cash in hand.

Use of estimates

In accordance with generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management. Significant estimates include, but are not limited to, accrued income and charges, contingent assets and liabilities, and degree of impairment of fixed assets. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

3 Report on implementation of the budget

3.1 Budget outturn account

EUR

	Note	2005	2004
REVENUE			
Commission subsidy (for the operating budget of the agency)		26,900,000.00	27,200,000.00
Fee income		0.00	0.00
Other revenue		8,968,450.56	3,583,742.68
TOTAL REVENUE (a)	1	35,868,450.56	30,783,742.68
EXPENDITURE			
Title I: Staff			
Payments		-14,165,032.06	-12,797,249.92
Appropriations carried over		-849,382.47	-591,153.56
Title II: Administrative Expenses			
Payments		-2,976,280.88	-3,485,590.41
Appropriations carried over		-958,297.20	-442,471.97
Title III: Operating Expenditure			
Payments		-9,783,284.33	-10,024,368.21
Appropriations carried over		-5,935,577.38	-7,638,969.38
TOTAL EXPENDITURE (b)	2	-34,667,854.32	-34,979,803.45
OUTTURN FOR THE FINANCIAL YEAR (a-b)		1,200,596.24	-4,196,060.77
Cancellation of unused payment appropriations carried over from previous year		373,247.81	507,953.00
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue		2,997,481.70	1,472,603.00
Exchange differences for the year		-6,941.35	2,600.22
Regularisation regarding previous years			42,922.96
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		4,564,384.40	-2,169,981.59
Balance year N-1		-6,360,290.55	-4,190,308.96
Positive balance from year N-1 reimbursed in year N to the Commission		0.00	0.00
Result used for determining amounts in general accounting		-1,795,906.15	-6,360,290.55
Commission subsidy		26,900,000.00	27,200,000.00
Pre-financing to be reimbursed by agency to Commission in year N+1		0.00	0.00
Not included in the budget outturn:			
Interest received by 31/12/2005 on the Commission subsidy funds and to be reimbursed to the Commission	3	115,348.20	119,472.00

3.2 Annex to the budget outturn account

3.2.1 Explanatory note to the budget outturn account

1. Budgetary revenues

The budgetary revenues for the financial year 2005 amounts to EUR 35,868,450.56. Below is a specification of the amount, and comparative figures for the year 2004.

<i>EUR</i>		
Source	2005	2004
European Commission subsidy	26,900,000.00	27,200,000.00
EFTA contribution	567,590.00	587,877.00
New member countries	7,438,290.00	827,269.00
Earmarked revenues (grants)	745,014.50	1,997,976.13
Bank interest	153,148.54	127,802.08
Other	64,407.52	42,818.47
Sum	35,868,450.56	30,783,742.68

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

Country/budget year	<i>EUR</i>	
	Paid to the Agency	
	2005	2004
Turkey / 2003	470,000.00	546,325.00
Malta / 2003	19,473.00	26,527.00
Poland / 2003		400.00
Latvia / 2003		2,834.00
Tureky / 2004	2,596,000.00	
Romania / 2004	404,317.00	166,683.00
Bulgaria / 2004	83,500.00	83,500.00
Czech rep. / 2004		1,000.00
Turkey / 2005	3,127,000.00	
Romania / 2005	571,000.00	
Bulgaria / 2005	167,000.00	
Sum	7,438,290.00	827,269.00

2. Specification of the budget execution

Detailed specifications of the execution of the various fund sources are attached to this report as follows:

- Appendix 1: Budget execution C1 - Current year appropriations
- Appendix 2: Budget execution C4 - Internal assigned revenue current year
- Appendix 3: Budget execution C5 - Internal assigned revenue carried over
- Appendix 4: Budget execution C8 - C1 commitments carried over
- Appendix 5: Budget execution R0 - Other external assigned revenue

3. Interest to be reimbursed to the Commission

In accordance with Article 15 of the Financial Regulation, the subsidy paid by the Commission shall count as pre-financing and bear interest for the benefit of the general budget of the Commission.

3.2.2 Budgetary principals

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

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

4 Report on budget and financial management during the year

4.1 Changes in accounting policies

A number of adjustments has been made in order to make the opening balance of 1 January 2005 accurate and complete from an accrual-based perspective. The total of these adjustments amounts to EUR 10,571,936.76 and can be specified as follows:

EUR

Capital	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
	Fair value reserve	Other reserves			
Balance as of 31 December 2004	0	0	-4,522,191.03	0	4,522,191.03
Changes in accounting policies			10,571,936.76		
Adjustments - Eliminations of budgetary items			8,709,704.01		
Adjustments - Fixed assets and stocks			656,227.00		
Adjustments - Prefinancing			-1,215,493.20		
Adjustments - Accounts payable			-204,282.00		
Adjustments - Deferrals and accruals			2,616,558.80		
Adjustments - Other			9,222.15		
Balance as of 1 January 2005 (restated)	0	0	6,049,745.73	0	6,049,745.73

4.2 Execution of the budget

During the year 2005, 99,9% of the available appropriations were committed (2004: 99,8%). The carryover of payment credits (excluding grants, i.e.R0 funds) from 2005 to 2006 was EUR 5,472,880.85, i.e. slightly lower than the previous year (5,68 mio euro).

In total, the carried over amounts can be specified as follows:

	C1	R0	C4	C5	Sum
Title 1	508,317.76	321,326.98	5,848.21	13,889.52	849,382.47
Title 2	895,344.77	27,000.00	26,015.84	9,936.59	958,297.20
Title 3	4,069,218.32	1,819,320.25	32,543.47	14,495.34	5,935,577.38
Sum	5,472,880.85	2,167,647.23	64,407.52	38,321.45	7,743,257.05

Cancellation of unused payment appropriations carried over from previous year (C8 funds) amounted to EUR 373,247.00, significantly lower than 2004 when EUR 507,953.00 were cancelled.

4.3 Property tax

In the years 2004 and 2005 the Agency has paid property tax to the Copenhagen Commune. In the year 2004 it paid EUR 698,093.00 covering the period 2000-2003, and EUR 207,730.00 for the year 2004. For the year 2005 the Agency has paid EUR 212,205.00.

In November 2005 the Danish government and the Agency have signed an amendment to the Headquarter Agreement which states that the Agency is exempted from all taxes in connection with the Agency's premises, being owned or rented, with effect from 1 January 2005. The issue regarding taxes paid in 2004 is not yet resolved but the Agency is of the opinion that the amount should be refunded.

In line with the position taken in the year 2004, the amount paid in respect of property taxes in 2004 has not been included as a receivable in balance sheet in order to respect the accounting principle regarding prudence in uncertain situations.

4.4 Developments in the area of internal control

During 2005 the Agency's management board formally adopted a set of minimum standards for internal control as required by the Financial Regulation art. 38 (4). However, the Agency has already since 2002 been in a process of gradually implementing the standards.

In December, the Agency was also subject to an audit by the European Commission's Internal Audit Service.

The Agency's Executive Director initiated regular budget hearings with the Agency programme managers in order to improve the management and control of budget execution during the year.

4.5 Developments in the area of human resources

Officials and temporary agents	2005		2004	
	Establishment table	Employees	Establishment table	Employees
A (academic staff)	51	47	51	49
B (technical staff)	34	32	34	29
C (secretarial staff)	26	24	26	25
D (service staff)	4	4	4	4
	115	107	115	107

Other staff categories				
National experts	-	16	-	10
Contract agents	-	18	-	-
	-	34	-	10

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Budget Line	Budget Line Description	(1)	(2)	(3)	(4)	(5)	(4)+(5)	(6)	(7)	(5)-(7)
		Initial Credit	Transfer	SAB	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	To Be Carry Forwarded
		(1)	(2)	(3)	(4)	(5)	(4)+(5)	(6)	(7)	(5)-(7)
1100	Basic salaries	6,700,000.00	-148,212.00	0,00	6,551,788.00	6,551,788.00	0,00	6,551,788.00	6,551,787.28	0,72
1101	Family allowance	705,000.00	-69,436.00	0,00	635,564.00	635,563.20	0,80	635,564.00	635,563.20	0,00
1102	Expatriation allowances	868,000.00	-24,044.00	0,00	843,956.00	843,956.00	0,00	843,956.00	843,955.81	0,19
1103	Secretarial allowances	29,000.00	4,258.00	0,00	33,258.00	33,257.02	0,98	33,258.00	33,257.02	0,00
1104	Travel allowances	2,000.00	-1,107.00	0,00	893.00	892.32	0,68	893.00	892.32	0,00
	Total Article 110	8,304,000.00	-238,541.00	0,00	8,065,459.00	8,065,456.54	2,46	8,065,459.00	8,065,455.63	0,91
1111	Auxiliaries	240,000.00	-11,305.00	0,00	228,695.00	228,694.42	0,58	228,695.00	228,694.42	0,00
1114	Agency staff	50,000.00	100,417.00	0,00	150,417.00	150,264.75	152,25	150,417.00	122,548.87	27,715.88
1115	National Experts on Detachment	920,000.00	60,425.00	0,00	980,425.00	980,425.00	0,00	980,425.00	980,424.78	0,22
1116	Assistance technique	80,000.00	-20,000.00	0,00	60,000.00	60,000.00	0,00	60,000.00	53,500.00	6,500.00
1118	Contract Agents	50,000.00	283,207.00	0,00	333,207.00	333,207.00	0,00	333,207.00	333,203.64	3,36
	Total Article 111	1,340,000.00	412,744.00	0,00	1,752,744.00	1,752,591.17	152,83	1,752,744.00	1,718,371.71	34,219.46
1120	Social security	287,000.00	-1,677.00	0,00	285,323.00	285,323.00	0,00	285,323.00	285,322.71	0,29
1121	Unemployment contribution	74,000.00	9,437.00	0,00	83,437.00	83,437.00	0,00	83,437.00	83,436.16	0,84
	Total Article 112	361,000.00	7,760.00	0,00	368,760.00	368,760.00	0,00	368,760.00	368,758.87	1,13
1140	Birth allowances and death grants	2,000.00	-611.00	0,00	1,389.00	1,388.17	0,83	1,389.00	1,388.17	0,00
1141	Travel expenses for annual leave	230,000.00	-75,763.00	0,00	154,237.00	154,236.18	0,82	154,237.00	154,236.18	0,00
	Total Article 114	232,000.00	-76,374.00	0,00	155,626.00	155,624.35	1,65	155,626.00	155,624.35	0,00
1150	Overtime	6,000.00	398.00	0,00	6,398.00	6,398.00	0,00	6,398.00	6,397.84	0,16
	Total Article 115	6,000.00	398.00	0,00	6,398.00	6,398.00	0,00	6,398.00	6,397.84	0,16
1160	Salary weighting	2,747,000.00	-172,271.00	0,00	2,574,729.00	2,574,729.00	0,00	2,574,729.00	2,574,728.55	0,45
	Total Article 116	2,747,000.00	-172,271.00	0,00	2,574,729.00	2,574,729.00	0,00	2,574,729.00	2,574,728.55	0,45
1170	Freelance interpreters and conference o	20,000.00	6,280.00	0,00	26,280.00	26,280.00	0,00	26,280.00	0,00	26,280.00
	Total Article 117	20,000.00	6,280.00	0,00	26,280.00	26,280.00	0,00	26,280.00	0,00	26,280.00
	Total Chapter 11	13,010,000.00	-60,004.00	0,00	12,949,996.00	12,949,839.06	156,94	12,949,996.00	12,889,336.95	60,502.11
1200	Miscellaneous expenditure on staff recr	220,000.00	-16,884.00	0,00	203,116.00	203,115.85	0,15	203,116.00	179,547.94	23,567.91

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Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	SAB (3)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	To Be Carry Forwarded (5)-(7)
	Total Article 120	220,000.00	-16,884.00	0.00	203,116.00	203,115.85	0.15	203,116.00	179,547.94	23,567.91
	Total Chapter 12	220,000.00	-16,884.00	0.00	203,116.00	203,115.85	0.15	203,116.00	179,547.94	23,567.91
1300	Mission expenses	650,000.00	-30,000.00	0.00	620,000.00	620,000.00	0.00	620,000.00	461,865.57	158,134.43
	Total Article 130	650,000.00	-30,000.00	0.00	620,000.00	620,000.00	0.00	620,000.00	461,865.57	158,134.43
	Total Chapter 13	650,000.00	-30,000.00	0.00	620,000.00	620,000.00	0.00	620,000.00	461,865.57	158,134.43
1400	Restaurant and canteen	150,000.00	18,300.00	0.00	168,300.00	168,300.00	0.00	168,300.00	161,296.35	7,003.65
	Total Article 140	150,000.00	18,300.00	0.00	168,300.00	168,300.00	0.00	168,300.00	161,296.35	7,003.65
1410	Medical service	40,000.00	-13,818.00	0.00	26,182.00	26,181.66	0.34	26,182.00	22,516.66	3,665.00
	Total Article 141	40,000.00	-13,818.00	0.00	26,182.00	26,181.66	0.34	26,182.00	22,516.66	3,665.00
1420	Language courses, retraining and furthe	480,000.00	20,436.00	0.00	500,436.00	500,435.51	0.49	500,436.00	243,526.41	256,909.10
	Total Article 142	480,000.00	20,436.00	0.00	500,436.00	500,435.51	0.49	500,436.00	243,526.41	256,909.10
	Total Chapter 14	670,000.00	24,918.00	0.00	694,918.00	694,917.17	0.83	694,918.00	427,339.42	267,577.75
	Total Title 1	14,550,000.00	-81,970.00	0.00	14,468,030.00	14,467,872.08	157.92	14,468,030.00	13,958,069.88	509,782.20

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Budget Line	Budget Line Description	(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(5)-(7)
		Initial Credit	Transfer	SAB	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	To Be Carry Forwarded
		(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(5)-(7)
2100	Rent	1,830,000.00	-67,300.00	0.00	1,762,700.00	1,762,700.00	0.00	1,762,700.00	1,750,635.89	12,064.11
2101	Deposits	60,000.00	-8,183.00	0.00	51,817.00	51,816.85	0.15	51,817.00	51,816.85	0.00
	Total Article 210	1,890,000.00	-75,483.00	0.00	1,814,517.00	1,814,516.85	0.15	1,814,517.00	1,802,452.74	12,064.11
2110	Insurance	11,000.00	-1,044.00	0.00	9,956.00	9,955.52	0.48	9,956.00	9,955.52	0.00
	Total Article 211	11,000.00	-1,044.00	0.00	9,956.00	9,955.52	0.48	9,956.00	9,955.52	0.00
2120	Water, gas, electricity and heating	350,000.00	-35,000.00	0.00	315,000.00	315,000.00	0.00	315,000.00	286,706.53	28,293.47
	Total Article 212	350,000.00	-35,000.00	0.00	315,000.00	315,000.00	0.00	315,000.00	286,706.53	28,293.47
2130	Cleaning and maintenance	180,000.00	-50,100.00	0.00	129,900.00	129,900.00	0.00	129,900.00	119,116.07	10,783.93
	Total Article 213	180,000.00	-50,100.00	0.00	129,900.00	129,900.00	0.00	129,900.00	119,116.07	10,783.93
2140	Fitting-out of premises	50,000.00	-5,000.00	0.00	45,000.00	45,000.00	0.00	45,000.00	30,735.07	14,264.93
	Total Article 214	50,000.00	-5,000.00	0.00	45,000.00	45,000.00	0.00	45,000.00	30,735.07	14,264.93
2150	Security & surveillance of the building	85,000.00	41,500.00	0.00	126,500.00	126,500.00	0.00	126,500.00	48,452.72	78,047.28
	Total Article 215	85,000.00	41,500.00	0.00	126,500.00	126,500.00	0.00	126,500.00	48,452.72	78,047.28
2190	Other expenditure	5,000.00	-1,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	3,208.12	791.88
	Total Article 219	5,000.00	-1,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	3,208.12	791.88
	Total Chapter 21	2,571,000.00	-126,127.00	0.00	2,444,873.00	2,444,872.37	0.63	2,444,873.00	2,300,626.77	144,245.60
2200	Purchase	70,000.00	3,443.00	0.00	73,443.00	73,442.01	0.99	73,443.00	20,964.71	52,477.30
	Total Article 220	70,000.00	3,443.00	0.00	73,443.00	73,442.01	0.99	73,443.00	20,964.71	52,477.30
2210	Purchase	50,000.00	104,284.00	0.00	154,284.00	154,283.17	0.83	154,284.00	139,832.59	14,450.58
	Total Article 221	50,000.00	104,284.00	0.00	154,284.00	154,283.17	0.83	154,284.00	139,832.59	14,450.58
2220	Purchase	55,000.00	462,000.00	0.00	517,000.00	516,999.92	0.08	517,000.00	24,062.96	492,936.96
	Total Article 222	55,000.00	462,000.00	0.00	517,000.00	516,999.92	0.08	517,000.00	24,062.96	492,936.96
2240	Data-processing equipment	65,000.00	0.00	0.00	65,000.00	64,986.35	13.65	65,000.00	64,986.35	0.00
	Total Article 224	65,000.00	0.00	0.00	65,000.00	64,986.35	13.65	65,000.00	64,986.35	0.00
2250	Library expenses, purchase of books	65,000.00	0.00	0.00	65,000.00	65,000.00	0.00	65,000.00	28,305.73	36,694.27
	Total Article 225	65,000.00	0.00	0.00	65,000.00	65,000.00	0.00	65,000.00	28,305.73	36,694.27
	Total Chapter 22	305,000.00	569,727.00	0.00	874,727.00	874,711.45	15.55	874,727.00	278,152.34	596,559.11

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Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	SAB (3)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	To Be Carry Forwarded (5)-(7)
2300	Offices supplies, purchase	80,000.00	0.00	0.00	80,000.00	80,000.00	0.00	80,000.00	60,819.41	19,180.59
	Total Article 230	80,000.00	0.00	0.00	80,000.00	80,000.00	0.00	80,000.00	60,819.41	19,180.59
2310	postal & delivery charges	90,000.00	-34,990.00	0.00	55,010.00	55,009.04	0.96	55,010.00	40,101.42	14,907.62
2311	telephone telegraph telex radio	95,000.00	27,832.00	0.00	122,832.00	122,831.93	0.07	122,832.00	74,361.13	48,470.80
2312	Transport charges	2,000.00	1,985.00	0.00	3,985.00	3,984.34	0.66	3,985.00	3,984.34	0.00
	Total Article 231	187,000.00	-5,173.00	0.00	181,827.00	181,825.31	1.69	181,827.00	118,446.89	63,378.42
2320	Bank charges	8,000.00	0.00	0.00	8,000.00	8,000.00	0.00	8,000.00	6,178.16	1,821.84
	Total Article 232	8,000.00	0.00	0.00	8,000.00	8,000.00	0.00	8,000.00	6,178.16	1,821.84
2330	Legal expenses	30,000.00	-25,361.00	0.00	4,639.00	4,638.47	0.53	4,639.00	4,638.47	0.00
	Total Article 233	30,000.00	-25,361.00	0.00	4,639.00	4,638.47	0.53	4,639.00	4,638.47	0.00
2390	Miscellaneous insurance	30,000.00	-12,780.00	0.00	17,220.00	17,219.05	0.95	17,220.00	13,947.60	3,271.45
2391	Other	5,000.00	13,000.00	0.00	18,000.00	18,000.00	0.00	18,000.00	13,537.13	4,462.87
	Total Article 239	35,000.00	220.00	0.00	35,220.00	35,219.05	0.95	35,220.00	27,484.73	7,734.32
	Total Chapter 23	340,000.00	-30,314.00	0.00	309,686.00	309,682.83	3.17	309,686.00	217,567.66	92,115.17
2400	Entertainment and representation expenses	15,000.00	-7,500.00	0.00	7,500.00	7,000.00	500.00	7,500.00	6,432.21	567.79
	Total Article 240	15,000.00	-7,500.00	0.00	7,500.00	7,000.00	500.00	7,500.00	6,432.21	567.79
	Total Chapter 24	15,000.00	-7,500.00	0.00	7,500.00	7,000.00	500.00	7,500.00	6,432.21	567.79
2501	Management Board, Scientific Committee	210,000.00	-90,000.00	0.00	120,000.00	120,000.00	0.00	120,000.00	91,652.69	28,347.31
2502	SCIENTIFIC COMMITTEE	90,000.00	-30,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	48,877.60	11,122.40
	Total Article 250	300,000.00	-120,000.00	0.00	180,000.00	180,000.00	0.00	180,000.00	140,530.29	39,469.71
	Total Chapter 25	300,000.00	-120,000.00	0.00	180,000.00	180,000.00	0.00	180,000.00	140,530.29	39,469.71
2601	EMAS certification	20,000.00	-5,125.00	0.00	14,875.00	14,875.00	0.00	14,875.00	3,835.12	11,039.88
	Total Article 260	20,000.00	-5,125.00	0.00	14,875.00	14,875.00	0.00	14,875.00	3,835.12	11,039.88
	Total Chapter 26	20,000.00	-5,125.00	0.00	14,875.00	14,875.00	0.00	14,875.00	3,835.12	11,039.88
2700	Publications	25,000.00	0.00	0.00	25,000.00	25,000.00	0.00	25,000.00	13,072.65	11,927.35
	Total Article 270	25,000.00	0.00	0.00	25,000.00	25,000.00	0.00	25,000.00	13,072.65	11,927.35
	Total Chapter 27	25,000.00	0.00	0.00	25,000.00	25,000.00	0.00	25,000.00	13,072.65	11,927.35

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Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	SAB (3)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	To Be Carry Forwarded (5)-(7)
	Total Title 2	3,576,000,00	280,661,00	0,00	3,856,661,00	3,856,141,85	519,35	3,856,661,00	2,960,217,04	895,924,61

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Budget Line	Budget Line Description	(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(5)-(7)
		Initial Credit	Transfer	SAB	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	To Be Carry Forwarded
		(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(5)-(7)
3311	Contract agents	1,028,000.00	-1,028,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3312	Meetings	850,000.00	-70,000.00	0.00	780,000.00	780,000.00	0.00	780,000.00	485,709.60	294,290.40
	Total Article 331	1,878,000.00	-1,098,000.00	0.00	780,000.00	780,000.00	0.00	780,000.00	485,709.60	294,290.40
3321	IT infrastructure/quality assurance	2,064,000.00	656,538.00	0.00	2,720,538.00	2,720,109.38	428.62	2,720,538.00	2,116,514.50	603,594.88
3323	Corporate affairs/Communications	400,000.00	59,641.00	0.00	459,641.00	459,640.25	0.75	459,641.00	344,748.67	114,891.58
3324	Translation	600,000.00	-138,879.00	0.00	461,121.00	461,121.00	0.00	461,121.00	182,122.07	278,998.93
	Total Article 332	3,064,000.00	577,300.00	0.00	3,641,300.00	3,640,870.63	429.37	3,641,300.00	2,643,385.24	997,485.39
3331	ETC ACC - Air and Climate Change	2,020,000.00	-90,000.00	0.00	1,930,000.00	1,930,000.00	0.00	1,930,000.00	1,351,000.00	579,000.00
3332	ETC WTR - Water	1,010,000.00	0.00	0.00	1,010,000.00	1,010,000.00	0.00	1,010,000.00	707,000.00	303,000.00
3333	ETC NBP-Nature Protection and Biodiversi	845,000.00	422.00	0.00	845,422.00	845,422.00	0.00	845,422.00	591,626.60	253,795.40
3334	ETC TE - Terrestrial	1,045,000.00	-10,398.00	0.00	1,034,602.00	1,034,602.00	0.00	1,034,602.00	724,221.40	310,380.60
3335	ETC - Waste and Material Flows	790,000.00	0.00	0.00	790,000.00	789,664.00	336.00	790,000.00	552,765.00	236,899.00
	Total Article 333	5,710,000.00	-99,976.00	0.00	5,610,024.00	5,609,688.00	336.00	5,610,024.00	3,926,613.00	1,683,075.00
	Total Chapter 33	10,662,000.00	-620,676.00	0.00	10,031,324.00	10,030,558.63	765.37	10,031,324.00	7,055,707.84	2,974,850.79
3510	SA1 Strategic approaches to providing an information system	1,666,000.00	63,455.00	0.00	1,729,455.00	1,728,923.00	532.00	1,729,455.00	1,199,693.58	529,229.42
	Total Article 351	1,666,000.00	63,455.00	0.00	1,729,455.00	1,728,923.00	532.00	1,729,455.00	1,199,693.58	529,229.42
3530	SA3 Tackling biodiversity loss and understanding spatial change	30,000.00	32,148.00	0.00	62,148.00	62,148.00	0.00	62,148.00	0.00	62,148.00
	Total Article 353	30,000.00	32,148.00	0.00	62,148.00	62,148.00	0.00	62,148.00	0.00	62,148.00
3540	SA4 Protecting human health and quality of life	120,000.00	-51,320.00	0.00	68,680.00	68,680.00	0.00	68,680.00	27,720.00	40,960.00
	Total Article 354	120,000.00	-51,320.00	0.00	68,680.00	68,680.00	0.00	68,680.00	27,720.00	40,960.00
3550	SA5 Sustainable use and management of natural resources and waste	0.00	44,700.00	0.00	44,700.00	44,700.00	0.00	44,700.00	0.00	44,700.00
	Total Article 355	0.00	44,700.00	0.00	44,700.00	44,700.00	0.00	44,700.00	0.00	44,700.00
3570	SA7 Supporting sustainable development and environmental policies	750,000.00	333,002.00	0.00	1,083,002.00	1,082,906.97	95.03	1,083,002.00	659,330.15	423,576.82
	Total Article 357	750,000.00	333,002.00	0.00	1,083,002.00	1,082,906.97	95.03	1,083,002.00	659,330.15	423,576.82
	Total Chapter 35	2,566,000.00	421,985.00	0.00	2,987,985.00	2,987,357.97	627.03	2,987,985.00	1,886,743.73	1,100,614.24
	Total Title 3	13,218,000.00	-198,691.00	0.00	13,019,309.00	13,017,916.60	1,392.40	13,019,309.00	8,942,451.57	4,075,465.03
	GRAND TOTAL	31,344,000.00	0.00	0.00	31,344,000.00	31,341,930.33	2,069.67	31,344,000.00	25,860,758.49	5,481,171.84

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Budget Line	Budget Line Description	(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(5)-(7)
		Initial Credit	Transfer	SAB	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	To Be Carry Forwarded
1115	National Experts on Detachment	130,15	0,00	0,00	130,15	0,00	130,15	130,15	0,00	0,00
1116	Assistance technique	208,33	0,00	0,00	208,33	0,00	208,33	208,33	0,00	0,00
	Total Article 111	338,48	0,00	0,00	338,48	0,00	338,48	338,48	0,00	0,00
	Total Chapter 11	338,48	0,00	0,00	338,48	0,00	338,48	338,48	0,00	0,00
1300	Mission expenses	2.861,67	0,00	0,00	2.861,67	0,00	2.861,67	2.861,67	0,00	0,00
	Total Article 130	2.861,67	0,00	0,00	2.861,67	0,00	2.861,67	2.861,67	0,00	0,00
	Total Chapter 13	2.861,67	0,00	0,00	2.861,67	0,00	2.861,67	2.861,67	0,00	0,00
1420	Language courses, retraining and furthe	2.648,06	0,00	0,00	2.648,06	0,00	2.648,06	2.648,06	0,00	0,00
	Total Article 142	2.648,06	0,00	0,00	2.648,06	0,00	2.648,06	2.648,06	0,00	0,00
	Total Chapter 14	2.648,06	0,00	0,00	2.648,06	0,00	2.648,06	2.648,06	0,00	0,00
	Total Title 1	5.848,21	0,00	0,00	5.848,21	0,00	5.848,21	5.848,21	0,00	0,00

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Budget Line	Budget Line Description	(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(5)-(7)
		Initial Credit	Transfer	SAB	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	To Be Carried Forward
		(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(5)-(7)
2100	Rent	3,007.30	0.00	0.00	3,007.30	0.00	3,007.30	3,007.30	0.00	0.00
	Total Article 210	3,007.30	0.00	0.00	3,007.30	0.00	3,007.30	3,007.30	0.00	0.00
2120	Water, gas, electricity and heating	716.91	0.00	0.00	716.91	0.00	716.91	716.91	0.00	0.00
	Total Article 212	716.91	0.00	0.00	716.91	0.00	716.91	716.91	0.00	0.00
	Total Chapter 21	3,724.21	0.00	0.00	3,724.21	0.00	3,724.21	3,724.21	0.00	0.00
2200	Purchase	13,101.74	0.00	0.00	13,101.74	8,087.04	5,014.70	13,101.74	0.00	8,087.04
2202	Maintenance, use and repair	16.83	0.00	0.00	16.83	0.00	16.83	16.83	0.00	0.00
	Total Article 220	13,118.57	0.00	0.00	13,118.57	8,087.04	5,031.53	13,118.57	0.00	8,087.04
2210	Purchase	476.86	0.00	0.00	476.86	0.00	476.86	476.86	0.00	0.00
	Total Article 221	476.86	0.00	0.00	476.86	0.00	476.86	476.86	0.00	0.00
2250	Library expenses, purchase of books	359.68	0.00	0.00	359.68	0.00	359.68	359.68	0.00	0.00
	Total Article 225	359.68	0.00	0.00	359.68	0.00	359.68	359.68	0.00	0.00
	Total Chapter 22	13,955.11	0.00	0.00	13,955.11	8,087.04	5,868.07	13,955.11	0.00	8,087.04
2310	postal & delivery charges	1,540.78	0.00	0.00	1,540.78	0.00	1,540.78	1,540.78	0.00	0.00
2311	telephone telegraph telex radio	195.74	0.00	0.00	195.74	13.22	182.52	195.74	0.00	13.22
	Total Article 231	1,736.52	0.00	0.00	1,736.52	13.22	1,723.30	1,736.52	0.00	13.22
2330	Legal expenses	6,600.00	0.00	0.00	6,600.00	0.00	6,600.00	6,600.00	0.00	0.00
	Total Article 233	6,600.00	0.00	0.00	6,600.00	0.00	6,600.00	6,600.00	0.00	0.00
	Total Chapter 23	8,336.52	0.00	0.00	8,336.52	13.22	8,323.30	8,336.52	0.00	13.22
	Total Title 2	26,015.84	0.00	0.00	26,015.84	8,100.26	17,915.58	26,015.84	0.00	8,100.26

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Budget Line	Budget Line Description	(1) Initial Credit	(2) Transfer	(3) SAB	(4) Commitment Appropriation Transaction Amount	(5) Executed Commitment Amount	(4)-(5) Not Used	(6) Payment Appropriation Transaction Amount	(7) Executed Payment Amount	To Be Carry Forwarded
3232	Regular indicator-based report	23,750.00	0.00	0.00	23,750.00	0.00	23,750.00	23,750.00	0.00	0.00
	Total Article 323	23,750.00	0.00	0.00	23,750.00	0.00	23,750.00	23,750.00	0.00	0.00
3251	Information and Networking Technology	1,050.23	0.00	0.00	1,050.23	0.00	1,050.23	1,050.23	0.00	0.00
	Total Article 325	1,050.23	0.00	0.00	1,050.23	0.00	1,050.23	1,050.23	0.00	0.00
	Total Chapter 32	24,800.23	0.00	0.00	24,800.23	0.00	24,800.23	24,800.23	0.00	0.00
3323	Corporate affairs/Communications	7,743.24	0.00	0.00	7,743.24	0.00	7,743.24	7,743.24	0.00	0.00
	Total Article 332	7,743.24	0.00	0.00	7,743.24	0.00	7,743.24	7,743.24	0.00	0.00
	Total Chapter 33	7,743.24	0.00	0.00	7,743.24	0.00	7,743.24	7,743.24	0.00	0.00
	Total Title 3	32,543.47	0.00	0.00	32,543.47	0.00	32,543.47	32,543.47	0.00	0.00
	GRAND TOTAL	64,407.52	0.00	0.00	64,407.52	8,100.26	56,307.26	64,407.52	0.00	8,100.26

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Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	SAB (3)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	To Be Carry Forwarded (5)-(7)
1100	Basic salaries	6,815.28	0.00	0.00	6,815.28	6,815.28	0.00	6,815.28	6,815.28	0.00
1101	Family allowance	1,031.62	0.00	0.00	1,031.62	0.00	1,031.62	1,031.62	0.00	0.00
1102	Expatriation allowances	1,184.62	0.00	0.00	1,184.62	0.00	1,184.62	1,184.62	0.00	0.00
	Total Article 110	9,031.52	0.00	0.00	9,031.52	6,815.28	2,216.24	9,031.52	6,815.28	0.00
1111	Auxiliaries	7,727.17	0.00	0.00	7,727.17	7,727.17	0.00	7,727.17	7,727.17	0.00
	Total Article 111	7,727.17	0.00	0.00	7,727.17	7,727.17	0.00	7,727.17	7,727.17	0.00
1141	Travel expenses for annual leave	1,065.80	0.00	0.00	1,065.80	0.00	1,065.80	1,065.80	0.00	0.00
	Total Article 114	1,065.80	0.00	0.00	1,065.80	0.00	1,065.80	1,065.80	0.00	0.00
1160	Salary weighting	2,919.07	0.00	0.00	2,919.07	0.00	2,919.07	2,919.07	0.00	0.00
	Total Article 116	2,919.07	0.00	0.00	2,919.07	0.00	2,919.07	2,919.07	0.00	0.00
	Total Chapter 11	20,743.56	0.00	0.00	20,743.56	14,542.45	6,201.11	20,743.56	14,542.45	0.00
1200	Miscellaneous expenditure on staff recr	2,271.90	0.00	0.00	2,271.90	0.00	2,271.90	2,271.90	0.00	0.00
	Total Article 120	2,271.90	0.00	0.00	2,271.90	0.00	2,271.90	2,271.90	0.00	0.00
1220	Installation allowances	4,944.60	0.00	0.00	4,944.60	0.00	4,944.60	4,944.60	0.00	0.00
	Total Article 122	4,944.60	0.00	0.00	4,944.60	0.00	4,944.60	4,944.60	0.00	0.00
	Total Chapter 12	7,216.50	0.00	0.00	7,216.50	0.00	7,216.50	7,216.50	0.00	0.00
1300	Mission expenses	34,384.93	0.00	0.00	34,384.93	34,384.93	0.00	34,384.93	34,295.09	89.84
	Total Article 130	34,384.93	0.00	0.00	34,384.93	34,384.93	0.00	34,384.93	34,295.09	89.84
	Total Chapter 13	34,384.93	0.00	0.00	34,384.93	34,384.93	0.00	34,384.93	34,295.09	89.84
1420	Language courses, retraining and furthe	0.00	0.00	0.00	382.07	382.07	0.00	382.07	0.00	382.07
	Total Article 142	0.00	0.00	0.00	382.07	382.07	0.00	382.07	0.00	382.07
	Total Chapter 14	0.00	0.00	0.00	382.07	382.07	0.00	382.07	0.00	382.07
	Total Title 1	62,344.99	0.00	0.00	62,727.06	49,309.45	13,417.61	62,727.06	48,837.54	471.91

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Budget Line	Budget Line Description	(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(5)-(7)
		Initial Credit	Transfer	SAB	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	To Be Carry Forwarded
		(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(5)-(7)
2100	Rent	1,824.08	0,00	0,00	1,824.08	1,824.08	0,00	1,824.08	1,824.08	0,00
	Total Article 210	1,824.08	0,00	0,00	1,824.08	1,824.08	0,00	1,824.08	1,824.08	0,00
2120	Water, gas, electricity and heating	1,135.15	0,00	0,00	1,135.15	1,135.15	0,00	1,135.15	1,135.15	0,00
	Total Article 212	1,135.15	0,00	0,00	1,135.15	1,135.15	0,00	1,135.15	1,135.15	0,00
	Total Chapter 21	2,959.23	0,00	0,00	2,959.23	2,959.23	0,00	2,959.23	2,959.23	0,00
2202	Maintenance, use and repair	127.78	0,00	0,00	127.78	0,00	127.78	127.78	0,00	0,00
	Total Article 220	127.78	0,00	0,00	127.78	0,00	127.78	127.78	0,00	0,00
2210	Purchase	602.38	0,00	0,00	602.38	602.38	0,00	602.38	488.62	113.76
	Total Article 221	602.38	0,00	0,00	602.38	602.38	0,00	602.38	488.62	113.76
2241	Software development	8,037.61	0,00	0,00	8,037.61	0,00	8,037.61	8,037.61	0,00	0,00
	Total Article 224	8,037.61	0,00	0,00	8,037.61	0,00	8,037.61	8,037.61	0,00	0,00
2251	Subscriptions to newspapers and periodicals	62.45	0,00	0,00	62.45	62.45	0,00	62.45	51.26	11.19
	Total Article 225	62.45	0,00	0,00	62.45	62.45	0,00	62.45	51.26	11.19
	Total Chapter 22	8,830.22	0,00	0,00	8,830.22	664.83	8,165.39	8,830.22	539.88	124.95
2310	postal & delivery charges	5,630.96	0,00	0,00	5,630.96	5,630.96	0,00	5,630.96	5,630.96	0,00
2311	telephone telegraph telex radio	4,199.05	0,00	0,00	4,199.05	4,199.05	0,00	4,199.05	4,199.05	0,00
	Total Article 231	9,830.01	0,00	0,00	9,830.01	9,830.01	0,00	9,830.01	9,830.01	0,00
	Total Chapter 23	9,830.01	0,00	0,00	9,830.01	9,830.01	0,00	9,830.01	9,830.01	0,00
2502	SCIENTIFIC COMMITTEE	4,380.97	0,00	0,00	4,380.97	4,380.97	0,00	4,380.97	2,734.72	1,646.25
	Total Article 250	4,380.97	0,00	0,00	4,380.97	4,380.97	0,00	4,380.97	2,734.72	1,646.25
	Total Chapter 25	4,380.97	0,00	0,00	4,380.97	4,380.97	0,00	4,380.97	2,734.72	1,646.25
	Total Title 2	26,000.43	0,00	0,00	26,000.43	17,835.04	8,165.39	26,000.43	16,063.84	1,771.20

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Budget Line	Budget Line Description	(1) Initial Credit	(2) Transfer	(3) SAB	(4) Commitment Appropriation Transaction Amount	(5) Executed Commitment Amount	(4)-(5) Not Used	(6) Payment Appropriation Transaction Amount	(7) Executed Payment Amount	(5)-(7) To Be Carry Forwarded
3213	State and Quality	38,344.00	0.00	0.00	38,344.00	38,344.00	0.00	38,344.00	38,344.00	0.00
	Total Article 321	38,344.00	0.00	0.00	38,344.00	38,344.00	0.00	38,344.00	38,344.00	0.00
	Total Chapter 32	38,344.00	0.00	0.00	38,344.00	38,344.00	0.00	38,344.00	38,344.00	0.00
3321	IT infrastructure/quality assurance	3,839.88	0.00	0.00	3,839.88	3,793.33	46.55	3,839.88	3,793.33	0.00
3322	ITS/Communications	5,654.41	0.00	0.00	5,654.41	0.00	5,654.41	5,654.41	0.00	0.00
3323	Corporate affairs/Communications	2,732.97	0.00	0.00	2,732.97	0.00	2,732.97	2,732.97	0.00	0.00
3324	Translation	150,000.00	0.00	0.00	150,000.00	150,000.00	0.00	150,000.00	143,938.59	6,061.41
	Total Article 332	162,227.26	0.00	0.00	162,227.26	153,793.33	8,433.93	162,227.26	147,731.92	6,061.41
	Total Chapter 33	162,227.26	0.00	0.00	162,227.26	153,793.33	8,433.93	162,227.26	147,731.92	6,061.41
	Total Title 3	200,571.26	0.00	0.00	200,571.26	192,137.33	8,433.93	200,571.26	186,075.92	6,061.41
	GRAND TOTAL	288,916.68	0.00	0.00	289,298.75	259,281.82	30,016.93	289,298.75	250,977.30	8,304.52

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Budget Line	Budget Line Description	(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(5)-(7)
		Initial Credit	Transfer	SAB	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	To Be Carry Forwarded
1114	Agency staff	0,00	0,00	0,00	51.675,91	44.343,39	7.332,52	51.675,91	44.343,39	0,00
1116	Assistance technique	0,00	0,00	0,00	3.000,00	0,00	3.000,00	3.000,00	0,00	0,00
	Total Article 111	0,00	0,00	0,00	54.675,91	44.343,39	10.332,52	54.675,91	44.343,39	0,00
1121	Unemployment contribution	0,00	0,00	0,00	463,46	0,00	463,46	463,46	0,00	0,00
	Total Article 112	0,00	0,00	0,00	463,46	0,00	463,46	463,46	0,00	0,00
1170	Freelance interpreters and conference o	0,00	0,00	0,00	8.848,00	8.848,00	0,00	8.848,00	8.376,00	472,00
	Total Article 117	0,00	0,00	0,00	8.848,00	8.848,00	0,00	8.848,00	8.376,00	472,00
	Total Chapter 11	0,00	0,00	0,00	63.987,37	53.191,39	10.795,98	63.987,37	52.719,39	472,00
1200	Miscellaneous expenditure on staff recr	0,00	0,00	0,00	8.122,23	8.122,23	0,00	8.122,23	8.122,23	0,00
	Total Article 120	0,00	0,00	0,00	8.122,23	8.122,23	0,00	8.122,23	8.122,23	0,00
1230	Removal expenses	0,00	0,00	0,00	16.905,21	14.470,00	2.435,21	16.905,21	14.470,00	0,00
	Total Article 123	0,00	0,00	0,00	16.905,21	14.470,00	2.435,21	16.905,21	14.470,00	0,00
1240	Temporarily daily subsistence allowances	0,00	0,00	0,00	73,51	0,00	73,51	73,51	0,00	0,00
	Total Article 124	0,00	0,00	0,00	73,51	0,00	73,51	73,51	0,00	0,00
	Total Chapter 12	0,00	0,00	0,00	25.100,95	22.592,23	2.508,72	25.100,95	22.592,23	0,00
1300	Mission expenses	0,00	0,00	0,00	192.138,93	192.138,93	0,00	192.138,93	91.907,66	100.231,27
	Total Article 130	0,00	0,00	0,00	192.138,93	192.138,93	0,00	192.138,93	91.907,66	100.231,27
	Total Chapter 13	0,00	0,00	0,00	192.138,93	192.138,93	0,00	192.138,93	91.907,66	100.231,27
1400	Restaurant and canteen	0,00	0,00	0,00	1.668,52	1.655,85	12,67	1.668,52	1.655,85	0,00
	Total Article 140	0,00	0,00	0,00	1.668,52	1.655,85	12,67	1.668,52	1.655,85	0,00
1410	Medical service	0,00	0,00	0,00	3.699,42	3.699,42	0,00	3.699,42	3.699,42	0,00
	Total Article 141	0,00	0,00	0,00	3.699,42	3.699,42	0,00	3.699,42	3.699,42	0,00
1420	Language courses, retraining and furthe	0,00	0,00	0,00	149.054,44	145.881,83	3.172,61	149.054,44	145.881,83	0,00
	Total Article 142	0,00	0,00	0,00	149.054,44	145.881,83	3.172,61	149.054,44	145.881,83	0,00
	Total Chapter 14	0,00	0,00	0,00	154.422,38	151.237,10	3.185,28	154.422,38	151.237,10	0,00
	Total Title 1	0,00	0,00	0,00	435.649,63	419.159,65	16.489,98	435.649,63	318.456,38	100.703,27

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Budget Line	Budget Line Description	(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(5)-(7)
		Initial Credit	Transfer	SAB	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	To Be Carry Forwarded
		(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(5)-(7)
2120	Water, gas, electricity and heating	0,00	0,00	0,00	28.746,62	28.746,62	0,00	28.746,62	28.746,62	0,00
	Total Article 212	0,00	0,00	0,00	28.746,62	28.746,62	0,00	28.746,62	28.746,62	0,00
2130	Cleaning and maintenance	0,00	0,00	0,00	25.466,89	23.334,08	2.132,81	25.466,89	23.334,08	0,00
	Total Article 213	0,00	0,00	0,00	25.466,89	23.334,08	2.132,81	25.466,89	23.334,08	0,00
2140	Fitting-out of premises	0,00	0,00	0,00	8.583,97	8.529,26	54,71	8.583,97	8.529,26	0,00
	Total Article 214	0,00	0,00	0,00	8.583,97	8.529,26	54,71	8.583,97	8.529,26	0,00
2150	Security & surveillance of the building	0,00	0,00	0,00	19.835,21	18.745,66	1.089,55	19.835,21	18.745,66	0,00
	Total Article 215	0,00	0,00	0,00	19.835,21	18.745,66	1.089,55	19.835,21	18.745,66	0,00
	Total Chapter: 21	0,00	0,00	0,00	82.632,69	79.355,62	3.277,07	82.632,69	79.355,62	0,00
2200	Purchase	0,00	0,00	0,00	24.600,00	24.576,18	23,82	24.600,00	24.576,18	0,00
2202	Maintenance, use and repair	0,00	0,00	0,00	2.180,23	2.180,23	0,00	2.180,23	2.180,23	0,00
	Total Article 220	0,00	0,00	0,00	26.780,23	26.756,41	23,82	26.780,23	26.756,41	0,00
2210	Purchase	0,00	0,00	0,00	77.498,69	77.210,71	287,98	77.498,69	77.210,71	0,00
2213	Maintenance, use and repair	0,00	0,00	0,00	5.000,00	4.969,84	30,16	5.000,00	4.969,84	0,00
	Total Article 221	0,00	0,00	0,00	82.498,69	82.180,55	318,14	82.498,69	82.180,55	0,00
2223	Maintenance, use and repair	0,00	0,00	0,00	2.059,98	2.059,98	0,00	2.059,98	2.059,98	0,00
	Total Article 222	0,00	0,00	0,00	2.059,98	2.059,98	0,00	2.059,98	2.059,98	0,00
2240	Data-processing equipment	0,00	0,00	0,00	35.885,32	35.885,31	0,01	35.885,32	34.928,54	956,77
2242	Other external services	0,00	0,00	0,00	1.615,00	1.615,00	0,00	1.615,00	1.615,00	0,00
	Total Article 224	0,00	0,00	0,00	37.500,32	37.500,31	0,01	37.500,32	36.543,54	956,77
2250	Library expenses, purchase of books	0,00	0,00	0,00	4.774,03	4.774,03	0,00	4.774,03	4.569,82	204,21
2251	Subscriptions to newspapers and periodicals	0,00	0,00	0,00	16.430,10	16.430,10	0,00	16.430,10	14.031,19	2.398,91
2252	Access to data bases and data acquisition	0,00	0,00	0,00	189,87	189,87	0,00	189,87	0,00	189,87
	Total Article 225	0,00	0,00	0,00	21.394,00	21.394,00	0,00	21.394,00	18.601,01	2.792,99
	Total Chapter: 22	0,00	0,00	0,00	170.233,22	169.891,25	341,97	170.233,22	166.141,49	3.749,76
2300	Offices supplies, purchase	0,00	0,00	0,00	6.484,65	6.386,49	98,16	6.484,65	6.386,49	0,00
2302	Paper and stationery	0,00	0,00	0,00	3.947,88	3.942,76	5,12	3.947,88	3.942,76	0,00

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Budget Line	Budget Line Description	(1)	(2)	(3)	(4)	(5)	(4)/(5)	(6)	(7)	(5)-(7)
		Initial Credit	Transfer	SAB	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	To Be Carry Forwarded
	Total Article 230	0,00	0,00	0,00	10,432,53	10,329,25	103,28	10,432,53	10,329,25	0,00
2310	postal & delivery charges	0,00	0,00	0,00	10,089,64	9,317,30	772,34	10,089,64	9,317,30	0,00
2311	telephone telegraph telex radio	0,00	0,00	0,00	14,678,19	14,678,19	0,00	14,678,19	14,678,19	0,00
	Total Article 231	0,00	0,00	0,00	24,767,83	23,995,49	772,34	24,767,83	23,995,49	0,00
2320	Bank charges	0,00	0,00	0,00	2,214,60	1,776,46	438,14	2,214,60	1,776,46	0,00
	Total Article 232	0,00	0,00	0,00	2,214,60	1,776,46	438,14	2,214,60	1,776,46	0,00
2330	Legal expenses	0,00	0,00	0,00	4,281,90	0,00	4,281,90	4,281,90	0,00	0,00
	Total Article 233	0,00	0,00	0,00	4,281,90	0,00	4,281,90	4,281,90	0,00	0,00
2390	Miscellaneous insurance	0,00	0,00	0,00	3,061,81	3,012,40	49,41	3,061,81	3,012,40	0,00
2391	Other	0,00	0,00	0,00	2,211,85	2,211,85	0,00	2,211,85	2,211,85	0,00
	Total Article 239	0,00	0,00	0,00	5,273,66	5,224,25	49,41	5,273,66	5,224,25	0,00
	Total Chapter 23	0,00	0,00	0,00	46,970,52	41,325,45	5,645,07	46,970,52	41,325,45	0,00
2400	Entertainment and representation expens	0,00	0,00	0,00	1,339,25	1,339,25	0,00	1,339,25	1,339,25	0,00
	Total Article 240	0,00	0,00	0,00	1,339,25	1,339,25	0,00	1,339,25	1,339,25	0,00
	Total Chapter 24	0,00	0,00	0,00	1,339,25	1,339,25	0,00	1,339,25	1,339,25	0,00
2501	Management Board, Scientific Committee	0,00	0,00	0,00	27,433,93	27,433,93	0,00	27,433,93	16,348,58	11,085,35
2502	SCIENTIFIC COMMITTEE	0,00	0,00	0,00	24,876,91	24,876,91	0,00	24,876,91	364,19	24,512,72
	Total Article 250	0,00	0,00	0,00	52,310,84	52,310,84	0,00	52,310,84	16,712,77	35,598,07
	Total Chapter 25	0,00	0,00	0,00	52,310,84	52,310,84	0,00	52,310,84	16,712,77	35,598,07
2601	EMAS certification	0,00	0,00	0,00	12,978,00	12,978,00	0,00	12,978,00	12,978,00	0,00
2602	Greening the Agency initiatives	0,00	0,00	0,00	10,544,59	10,544,59	0,00	10,544,59	10,481,19	63,40
	Total Article 260	0,00	0,00	0,00	23,522,59	23,522,59	0,00	23,522,59	23,459,19	63,40
	Total Chapter 26	0,00	0,00	0,00	23,522,59	23,522,59	0,00	23,522,59	23,459,19	63,40
2700	Publications	0,00	0,00	0,00	19,058,00	19,058,00	0,00	19,058,00	19,058,00	0,00
	Total Article 270	0,00	0,00	0,00	19,058,00	19,058,00	0,00	19,058,00	19,058,00	0,00
	Total Chapter 27	0,00	0,00	0,00	19,058,00	19,058,00	0,00	19,058,00	19,058,00	0,00
	Total Title 2	0,00	0,00	0,00	396,067,11	386,803,00	9,264,11	396,067,11	346,089,54	40,713,46

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Budget Line	Budget Line Description	(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(5)-(7)
		Initial Credit	Transfer	SAB	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	To Be Carry Forwarded
3312	Meetings	0,00	0,00	0,00	331.815,24	331.815,24	0,00	331.815,24	257.379,79	74.435,45
	Total Article 331	0,00	0,00	0,00	331.815,24	331.815,24	0,00	331.815,24	257.379,79	74.435,45
3321	IT infrastructure/quality assurance	0,00	0,00	0,00	450.198,30	448.804,89	1.393,41	450.198,30	448.804,89	0,00
3322	ITS/Communications	0,00	0,00	0,00	267.174,89	258.383,29	8.791,60	267.174,89	258.383,29	0,00
3323	Corporate affairs/Communications	0,00	0,00	0,00	53.388,40	53.388,40	0,00	53.388,40	53.388,40	0,00
3324	Translation	0,00	0,00	0,00	29.793,27	29.793,27	0,00	29.793,27	29.793,27	0,00
	Total Article 332	0,00	0,00	0,00	800.554,86	790.369,85	10.185,01	800.554,86	790.369,85	0,00
3331	ETC ACC - Air and Climate Change	0,00	0,00	0,00	612.900,00	612.900,00	0,00	612.900,00	612.900,00	0,00
3332	ETC WTR - Water	0,00	0,00	0,00	303.000,00	303.000,00	0,00	303.000,00	303.000,00	0,00
3333	ETC NBP-Nature Protection and Biodiversi	0,00	0,00	0,00	264.900,00	217.530,66	47.369,34	264.900,00	217.530,66	0,00
3334	ETC TE - Terrestrial	0,00	0,00	0,00	310.500,00	299.818,35	10.681,65	310.500,00	299.818,35	0,00
3335	ETC - Waste and Material Flows	0,00	0,00	0,00	246.000,00	246.000,00	0,00	246.000,00	246.000,00	0,00
	Total Article 333	0,00	0,00	0,00	1.737.300,00	1.679.249,01	58.050,99	1.737.300,00	1.679.249,01	0,00
	Total Chapter 33	0,00	0,00	0,00	2.869.670,10	2.801.434,10	68.236,00	2.869.670,10	2.726.998,65	74.435,45
3411	Managing and improving the system	0,00	0,00	0,00	842.305,30	840.732,21	1.573,09	842.305,30	840.732,21	0,00
3412	Focusing and integrating the system	0,00	0,00	0,00	3.300,00	3.300,00	0,00	3.300,00	3.300,00	0,00
	Total Article 341	0,00	0,00	0,00	845.605,30	844.032,21	1.573,09	845.605,30	844.032,21	0,00
3431	Biodiversity	0,00	0,00	0,00	73.929,00	73.929,00	0,00	73.929,00	70.149,46	3.779,54
	Total Article 343	0,00	0,00	0,00	73.929,00	73.929,00	0,00	73.929,00	70.149,46	3.779,54
3442	Chemicals	0,00	0,00	0,00	72.850,00	72.850,00	0,00	72.850,00	72.674,38	175,62
3443	Water quality and Water Framework Directive	0,00	0,00	0,00	175.839,00	175.839,00	0,00	175.839,00	167.303,00	8.536,00
	Total Article 344	0,00	0,00	0,00	248.689,00	248.689,00	0,00	248.689,00	239.977,38	8.711,62
3473	Regular cross-cutting assessments	0,00	0,00	0,00	397.435,71	372.621,10	24.814,61	397.435,71	372.621,10	0,00
3474	Sectoral assessments	0,00	0,00	0,00	226.110,00	226.110,00	0,00	226.110,00	208.495,81	17.614,19
3475	Policy effectiveness analysis	0,00	0,00	0,00	38.699,00	37.258,07	1.440,93	38.699,00	37.258,07	0,00
3476	Scenarios and prospective studies	0,00	0,00	0,00	142.622,22	137.150,66	5.471,56	142.622,22	137.150,66	0,00
3477	Emerging issues, research agendas and horizon scanning	0,00	0,00	0,00	10.000,00	10.000,00	0,00	10.000,00	10.000,00	0,00

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Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	SAB (3)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	To Be Carry Forwarded (5)-(7)
	Total Article 347	0,00	0,00	0,00	814.866,93	783.139,83	31.727,10	814.866,93	765.525,64	17.614,19
	Total Chapter 34	0,00	0,00	0,00	1.983.090,23	1.949.790,04	33.300,19	1.983.090,23	1.919.664,69	30.105,35
	Total Title 3	0,00	0,00	0,00	4.852.760,33	4.751.224,14	101.536,19	4.852.760,33	4.646.663,34	104.540,80
	GRAND TOTAL	0,00	0,00	0,00	5.684.477,07	5.557.186,79	127.290,28	5.684.477,07	5.311.229,26	245.957,53

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Budget Line	Budget Line Description	(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(5)-(7)
		Initial Credit	Transfer	SAB	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	To Be Carry Forwarded
1111	Auxiliaries	0,00	0,00	0,00	22.519,59	22.519,59	0,00	22.519,59	22.519,59	0,00
1114	Agency staff	-5.933,90	3.400,00	0,00	15.400,00	15.400,00	0,00	15.400,00	14.064,51	1.335,49
1118	Contract Agents	0,00	370.900,00	0,00	370.900,00	300.900,00	70.000,00	370.900,00	110.783,94	190.116,06
	Total Article 111	-5.933,90	374.300,00	0,00	408.819,59	338.819,59	70.000,00	408.819,59	147.368,04	191.451,55
	Total Chapter 11	-5.933,90	374.300,00	0,00	408.819,59	338.819,59	70.000,00	408.819,59	147.368,04	191.451,55
1300	Mission expenses	46.500,00	15.000,00	0,00	73.720,74	47.220,74	26.500,00	73.720,74	10.736,60	36.484,14
	Total Article 130	46.500,00	15.000,00	0,00	73.720,74	47.220,74	26.500,00	73.720,74	10.736,60	36.484,14
	Total Chapter 13	46.500,00	15.000,00	0,00	73.720,74	47.220,74	26.500,00	73.720,74	10.736,60	36.484,14
	Total Title 1	40.566,10	389.300,00	0,00	482.540,33	386.040,33	96.500,00	482.540,33	158.104,64	227.935,69

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Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	SAB (3)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	To Be Carry Forwarded (5)-(7)
2700	Publications	27,000.00	0.00	0.00	27,000.00	0.00	27,000.00	27,000.00	0.00	0.00
	Total Article 270	27,000.00	0.00	0.00	27,000.00	0.00	27,000.00	27,000.00	0.00	0.00
	Total Chapter 27	27,000.00	0.00	0.00	27,000.00	0.00	27,000.00	27,000.00	0.00	0.00
	Total Title 2	27,000.00	0.00	0.00	27,000.00	0.00	27,000.00	27,000.00	0.00	0.00

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Budget Line	Budget Line Description	(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(5)-(7)
		Initial Credit	Transfer	SAB	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	To Be Carry Forwarded
3100	Expert meetings	0,00	0,00	0,00	23.365,47	23.365,47	0,00	23.365,47	0,00	23.365,47
3110	Total Article 310	0,00	0,00	0,00	23.365,47	23.365,47	0,00	23.365,47	0,00	23.365,47
	Services and work sent out for translat	12.000,00	0,00	0,00	12.000,00	0,00	12.000,00	12.000,00	0,00	0,00
	Total Article 311	12.000,00	0,00	0,00	12.000,00	0,00	12.000,00	12.000,00	0,00	0,00
	Total Chapter 31	12.000,00	0,00	0,00	35.365,47	23.365,47	12.000,00	35.365,47	0,00	23.365,47
3213	State and Quality	-22.300,00	0,00	0,00	22.800,06	22.800,06	0,00	22.800,06	21.600,00	1.200,06
3223	Total Article 321	-22.300,00	0,00	0,00	22.800,06	22.800,06	0,00	22.800,06	21.600,00	1.200,06
	Sectors and Instruments	0,00	0,00	0,00	111.145,00	111.145,00	0,00	111.145,00	111.145,00	0,00
	Total Article 322	0,00	0,00	0,00	111.145,00	111.145,00	0,00	111.145,00	111.145,00	0,00
3232	Regular indicator-based report	-597,01	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Total Article 323	-597,01	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Total Chapter 32	-22.897,01	0,00	0,00	133.945,06	133.945,06	0,00	133.945,06	132.745,00	1.200,06
3311	Contract agents	325.500,00	-324.300,00	0,00	1.200,00	0,00	1.200,00	1.200,00	0,00	0,00
3312	Meetings	400.000,00	83.894,00	0,00	516.026,09	337.132,09	178.894,00	516.026,09	150.627,21	186.504,88
3321	IT infrastructure/quality assurance	725.500,00	-240.406,00	0,00	517.226,09	337.132,09	180.094,00	517.226,09	150.627,21	186.504,88
3323	Corporate affairs/Communications	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Total Article 332	21.000,00	0,00	0,00	21.000,00	0,00	21.000,00	21.000,00	0,00	0,00
3331	ETC ACC - Air and Climate Change	21.000,00	0,00	0,00	21.000,00	0,00	21.000,00	21.000,00	0,00	0,00
3332	ETC WTR - Water	127.500,00	0,00	0,00	127.500,00	127.500,00	0,00	127.500,00	23.000,00	104.500,00
3333	ETC NBP-Nature Protection and Biodiversi	127.500,00	0,00	0,00	127.500,00	127.462,50	37,50	127.500,00	19.865,63	107.596,87
3334	ETC TE - Terrestrial	112.500,00	0,00	0,00	112.500,00	112.500,00	0,00	112.500,00	23.190,00	89.310,00
3335	ETC - Waste and Material Flows	112.500,00	0,00	0,00	112.500,00	112.500,00	0,00	112.500,00	0,00	112.500,00
	Total Article 333	82.500,00	0,00	0,00	82.500,00	82.400,00	100,00	82.500,00	16.350,00	66.050,00
	Total Chapter 33	562.500,00	0,00	0,00	562.500,00	562.362,50	137,50	562.500,00	82.405,63	479.956,87
	Total Chapter 33	1.309.000,00	-240.406,00	0,00	1.100.726,09	899.494,59	201.231,50	1.100.726,09	233.032,84	666.461,75
3411	Managing and improving the system	172.500,00	0,00	0,00	172.500,00	172.463,00	37,00	172.500,00	0,00	172.463,00
3412	Focusing and integrating the system	400.000,00	0,00	0,00	400.000,00	400.000,00	0,00	400.000,00	120.000,00	280.000,00

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Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	SAB (3)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	To Be Carry Forwarded (5)-(7)
	Total Article 341	572,500.00	0.00	0.00	572,500.00	572,463.00	37.00	572,500.00	120,000.00	452,463.00
3431	Biodiversity	170,000.00	0.00	0.00	170,000.00	170,000.00	0.00	170,000.00	51,000.00	119,000.00
	Total Article 343	170,000.00	0.00	0.00	170,000.00	170,000.00	0.00	170,000.00	51,000.00	119,000.00
3444	Air quality	85,000.00	0.00	0.00	85,000.00	85,000.00	0.00	85,000.00	16,750.00	68,250.00
	Total Article 344	85,000.00	0.00	0.00	85,000.00	85,000.00	0.00	85,000.00	16,750.00	68,250.00
3473	Regular cross-cutting assessments	150,000.00	0.00	0.00	150,000.00	0.00	150,000.00	150,000.00	0.00	0.00
	Total Article 347	150,000.00	0.00	0.00	150,000.00	0.00	150,000.00	150,000.00	0.00	0.00
	Total Chapter 34	977,500.00	0.00	0.00	977,500.00	827,463.00	150,037.00	977,500.00	187,750.00	639,713.00
3530	SA3 Tackling biodiversity loss and understanding spatial change	0.00	121,106.00	0.00	121,106.00	121,106.00	0.00	121,106.00	62,553.00	58,553.00
	Total Article 353	0.00	121,106.00	0.00	121,106.00	121,106.00	0.00	121,106.00	62,553.00	58,553.00
3550	SA5 Sustainable use and management of natural resources and waste	150,000.00	-150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Article 355	150,000.00	-150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3570	SA7 Supporting sustainable development and environmental policies	250,000.00	-120,000.00	0.00	130,000.00	128,920.00	1,080.00	130,000.00	38,676.00	90,244.00
	Total Article 357	250,000.00	-120,000.00	0.00	130,000.00	128,920.00	1,080.00	130,000.00	38,676.00	90,244.00
	Total Chapter 35	400,000.00	-148,894.00	0.00	251,106.00	250,026.00	1,080.00	251,106.00	101,229.00	148,797.00
	Total Title 3	2,675,602.99	-389,300.00	0.00	2,498,642.62	2,134,294.12	364,348.50	2,498,642.62	654,756.84	1,479,537.28
	GRAND TOTAL	2,743,169.09	0.00	0.00	3,008,182.95	2,520,334.45	487,848.50	3,008,182.95	812,861.48	1,707,472.97