

**Report on Budgetary  
and Financial Management  
accompanying the annual accounts**

**European Environment Agency**

**Financial Year 2017**

**Copenhagen, January 2018**

## INTRODUCTION

The purpose of this report is to present a synthesis of the budgetary and financial management of the budget managed by the European Environment Agency in 2017.

## LEGAL BASIS

Article 93 of the Financial Regulation of the European Environment Agency stipulates that accounts of the Agency shall be accompanied by a report on budgetary and financial management.

The EEA decided not to adopt EEA Implementing Rules, therefore the general Implementing Rules (EC, Euratom) No 966/2012 of 29 October 2012 shall apply by analogy.

The present report will address the requirements of the EEA Financial Regulation and general Implementing Rules without duplicating the substance of the separate Annual Activity Report required under the same Regulation or the Annual Report required under the EEA Founding Regulation.

## BUDGETARY PRINCIPLES

The budget of the European Environment Agency has been established in compliance with the principles of unity, budget accuracy, annularity, equilibrium, unit of accounts, universality, specification, sound financial management and transparency as set out in the EEA Financial Regulation.

A number of instruments are used to enforce the above financial rules, amongst these quarterly resource hearings are conducted. These often result in minor transfers to fine tune the budget implementation.

## BUDGET BY TITLE

The budget of the EEA is distributed in three Titles:

- Title 1 - covers staff expenditure such as salaries, trainings, recruitment cost, missions and staff well being
- Title 2 – covers administrative cost associated to the functioning of the agency such as building, infrastructure, equipment and governance.
- Title 3 – covers all other operational expenditure such as communication, IT expenses, expert meetings, European Topic Centres and Strategic Actions etc.

## NOMENCLATURE

The nomenclature of appropriations is as follows:

C1: Current year's appropriation (2017)

C4: Appropriations of internal assigned revenue

C5: Appropriations of internal assigned revenue carried over

C8: Appropriations automatically carried forward from previous year (2016)

R0: External assigned revenue (multiannual credits)

## BUDGETARY AND FINANCIAL MANAGEMENT 2017

### PLANNING CYCLE

#### PRIORITIES FOR 2017

The EEA Multiannual Work Programme 2014-2018 is build on three main goals:

To be the prime source of knowledge at European level informing the implementation of European and national environment and climate policies;

To be a leading knowledge centre on the knowledge needed to support long term transition challenges and objectives;

To be the lead organisation at European level facilitating knowledge-sharing and capacity -building in the field of environment and climate change.

To secure the knowledge and evidence base for this developing policy framework in line with Priority objective 5 of the 7th EAP, the MAWP is structured around four strategic areas (SA 1 - 4):

- Informing policy implementation (SA1)
- Assessing systemic challenges (SA2)
- Knowledge co-creation, sharing and use (SA3)
- EEA management (SA4)

The priorities for 2017 were laid down in the annual work programme 2017 and details are mentioned under key activities page 5 in the EEA AWP 2017.

### ESTABLISHING THE INITIAL BUDGET

#### BUDGETARY PROCEDURE 2017

The Agency submitted its proposal into the preparations for the draft budget process for 2017 respecting the 1% increase of the budget as one of the austerity measures introduced by the Council.

The EEA accepted a 2% reduction of staff (across temporary agents, contract agents and seconded national experts) in line with the European Commission budget proposal although the EEA in line with the agencies network only accepts a principle of a 5% reduction in the period 2013-2018.

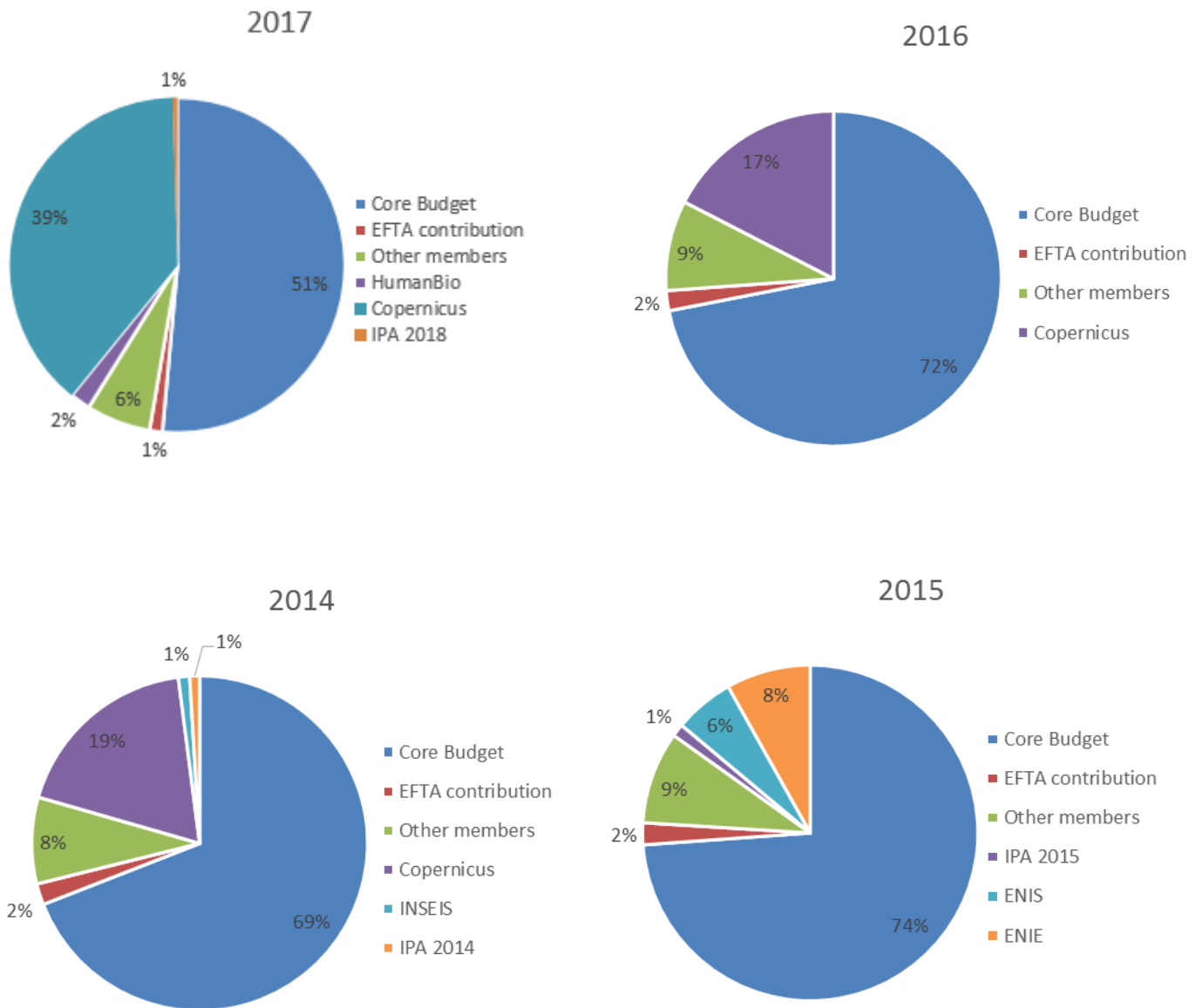
On this basis, the establishment table is in the agency request reduced by three posts.

Specifically in the Draft Budget and related Multi Annual staff Policy Plan for 2014-2018 it was highlighted that the EEA constantly is reviewing its staffing and organisational structure on a continuous basis, including the total number of staff, the available experience and expertise, requirements for new expertise, upcoming retirements and the balance between long- and short-term support staff. Thus, vacancies created from staff turn-over and retirement are continuously being used to reinforce work in priority operational areas, and over the recent years the EEA has deployed staff into the areas designated as priorities by the EEA Management Board.

## THE EVOLUTION OF THE BUDGET

The EEA budget has four main constituent parts:

- EU subsidy
- Contributions from other member countries
- Earmarked revenue (external assigned revenue)
- Miscellaneous revenue



	2015	2016	2017	Difference between 2016 and 2017
EU subsidy	36,309,240	36,309,240	36,309,240	0
Contributions from other member countries	5,409,066	5,378,257	5,251,553	-126,704
Earmarked funds	7,438,168	8,800,000	29,061,000	20,261,000
<b>Total</b>	<b>49,156,474</b>	<b>50,487,497</b>	<b>70,621,793</b>	<b>20,134,296</b>

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## EU SUBSIDY

The EEA core budget has been stable over the past years. External assigned revenue (non-core funding in support of Community projects) has increased in the past years and is with the current agreements in place expected to be of the order of EUR 8,000,000 – 20,000,000 in the coming years.

Revenue (EUR)	Union subsidy	Non-EU members contribution	Total core budget	Non-core
2016	36,309,240	5,378,257	41,687,497	8,800,000
2017	36,309,240	5,251,553	41,560,793	29,061,000
2018	37 724 481	5 338 842	43 063 323	20 172 000

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## DEVELOPMENT OF CONTRIBUTIONS FROM OTHER MEMBER COUNTRIES

The EEA has 33 member countries;

- 28 European Union Member States,
- Turkey (EU candidate country)
- Iceland, Liechtenstein and Norway (European Economic Area countries)
- Switzerland

Contributions to the EEA budget from these countries are except from Turkey calculated on the basis of the EU contribution. The contribution from Turkey is established in “Agreement between the European Community and the Republic of Turkey concerning the participation of the Republic of Turkey in the European Environment Agency and the European environment information and observation network”.

	2016	2017	Difference between 2015 and 2016
EFTA contribution	981,369	868,610	-112,759
New member countries contribution	4,396,888	4,382,943	-13,945
<i>Total</i>	<i>5,378,257</i>	<i>5,251,553</i>	<i>-126,704</i>

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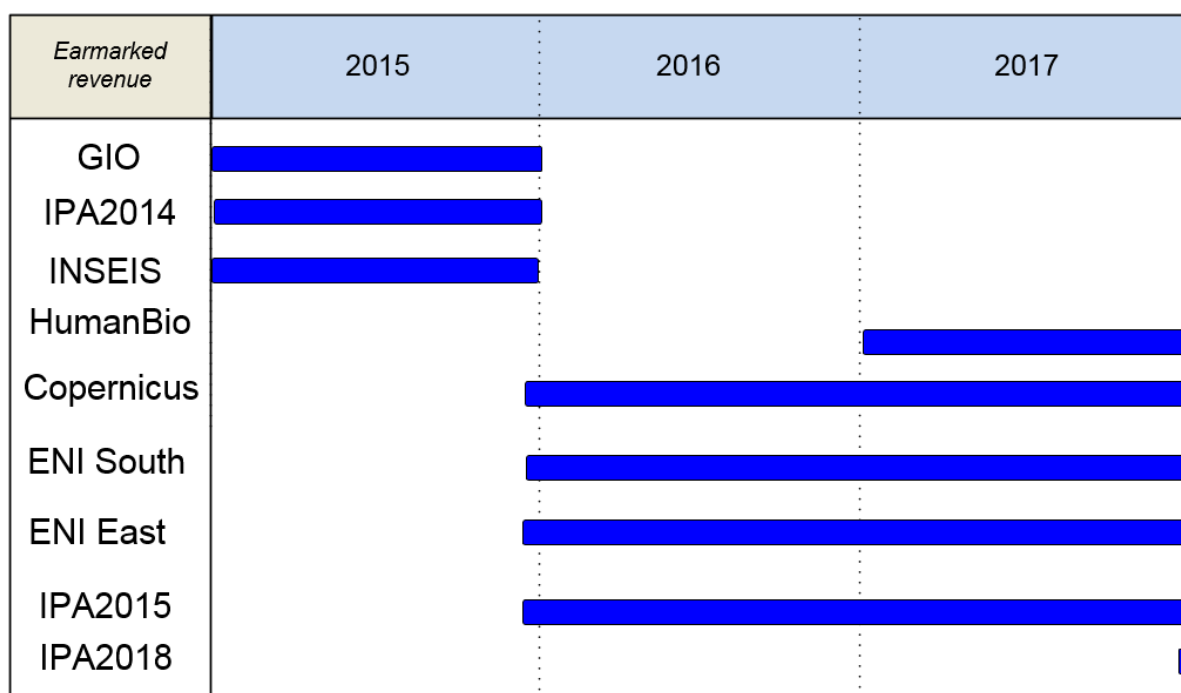
## DEVELOPMENT OF EARMARKED FUNDS

Earmarked revenue is in comparison to the other fund sources different as they are multiannual (external assigned revenue). The funds are activated in the budget following approval of the EEA Management Board and gradually executed in line with the principles laid down in the individual agreements.

<i>External assigned revenue</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>
IPA2015	600,000		
ENI South	2,838,168		
ENI East	4,000,000		
HumanBio			1,400,000
IPA2018			320,000*
IPA2018			
Copernicus		8,800,000	27,341,000
<i>Total</i>	<i>7,438,168</i>	<i>8,800,000</i>	<i>29,061,000</i>

- **IPA2018 – Amendment 3 – 2017 (approved by EEA Management Board 19.12.2017). Revenue received in 2017 but appropriations only created in 2018 upon start-up of 2018**

Figure 1 OVERVIEW OF EARMARKED REVENUE IN THE LAST THREE YEARS



IPA2018	Specific project for the participation of West Balkan Countries in the work of the European Environment Agency 2017-2018
GIO	GMES Land monitoring service agreement (GIO)
Human Bio	HumanBio4EU (2017-2021)
IPA2014	Specific project for the West Balkan Countries (2014/338-534)
INSEIS	Increased collaboration with EEA and further implementation of SEIS in interested ENP countries
Copernicus	Copernicus Land monitoring service agreement
IPA2015	Instrument for pre-Accession (West Balkan Countries) 2015-2016
ENI South	Instrument for pre-Accession (West Balkan Countries) (2014/347-199)
ENI East	Instrument for pre-Accession (West Balkan Countries) (2014/344-044)

## YEAR 2017 AND 2016 IN BRIEF (FIGURES)

### BUDGET IMPLEMENTATION AND EXECUTION PER TITLE (IN PERCENTAGE)

2017	Final budget (core funds (EUR))	Funds committed as a percentage of final budget	Funds paid as a percentage of final budget (at year-end)
Title 1 – Staff	23,806,521.00	99.9 %	98.9 %
Title 2 – Administrative expenditure	4,307,363.00	99.9 %	90.9 %
Title 3 – Operating expenditure	13,446,909.00	99.9 %	71.0 %
Total budget	41,560,793.00	99.9 %	89.1 %

2016	Final budget (core funds (EUR))	Funds committed as a percentage of final budget	Funds paid as a percentage of final budget (at year-end)
Title 1 – Staff	23 660 474.00	99.9 %	98.8 %
Title 2 – Administrative expenditure	4 158 411.00	99.7 %	89.2 %
Title 3 – Operating expenditure	13 868 612.00	99.9 %	74.7 %
Total budget	41 687 497.00	99.9 %	89.8 %

### TOTAL AUTOMATIC CARRYOVERS

		2016–2017	2017–2018
<b>Total</b>	Automatic carryovers	4,203,111	4,544,418
	Total budget	41,687,497	41,560,793
	Carryforward as a percentage of total budget	10.1%	10.9%
	Cancelled carryforward	443,557	
	Cancelled carryforward as a percentage of total carryforward	10,5%	

## YEAR 2017 IN DETAILS

### CANCELLED APPROPRIATIONS

Un-committed core funds not carried forward at year end (C1 – 2017), unpaid carried forward core commitments from previous year (C8 – 2017), and lapsed earmarked revenue (project ended) constitute the cancelled appropriations in total as follows:

## COMMITMENTS (C1-2017 – CORE ONLY)

Titles	Appropriation 2017 (core funds only)	Committed	Non-committed appropriations cancelled	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	23,806,521.00	23,804,038.75	2,482.25	23,547,530.47	256,508.28	256,507.62	0.66
2.Administrative expenditure	4,307,363.00	4,300,968.92	6,394.08	3,911,171.77	389,797.15	389,797.15	0
3.Operating Expenditure	13,446,909.00	13,443,446.94	3,352.06	9,545,443.90	3,898,113.04	3,898,113.04	0
Total	41,560,793.00	41,548,564.61	12,228.39	37,004,146.14	4,544,418.47	4,544,417.81	0.66

## 2017 – C8

Titles	Carryover from 2016	Paid	Committed appropriation cancelled
1.Staff	263,480.07	209,616.06	53,864.01
2.Administrative expenditure	436,255.01	274,055.90	162,199.11
3.Operating Expenditure	3,503,375.96	3,275,872.47	227,503.49
Total	4,203,111.04	3,759,544.43	443,566.61

## COMMITMENTS (R0-2017)

Titles	Appropriation 2017	Committed	Non-committed appropriations	Paid	Available for carryover
1.Staff	3,748,128.16	3,315,033.52	433,094.64	2,070,822.06	1,669,410.18
2.Administrative expenditure	234,861.26	51,588.00	183,273.26	19,177.00	215,684.00
3.Operating Expenditure	42,436,355.37	29,503,088.45	12,933,266.32	12,960,343.45	29,394,324.99
Total	46,419,344.79	33,581,885.00	13,549,634.48	15,050,342.51	31,279,419.17

## PAYMENTS 2017

Titles	Core funds (C1)	R0s	Total payments
1.Staff	23,547,530.47	2,070,822.06	25,618,352.53
2.Administrative expenditure	3,911,171.77	19,177.00	3,930,348.77
3.Operating Expenditure	9,545,443.90	12,960,343.45	22,505,787.35
Total	37,004,146.14	15,050,342.51	52,054,488.65



## 2017 – RO – COPERNICUS

Titles	Appropriation 2017	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	1,684,251.91	1,684,251.19	0.72	1,273,530.19	410,721.72	410,721.00	0
2.Administrative expenditure	49,861.00	23,861.00	26,000.00	6,950.00	42,911.00	42,911.00	0
3.Operating Expenditure	37,246,781.54	25,572,837.38	11,673,944.16	11,280,697.58	25,966,083.96	25,966,083.96	0
Total	38,980,894.45	27,280,949.57	11,699,944.88	12,561,177.77	26,419,716.68	26,419,716.68	0

## 2017 – RO – ENIE

Titles	Appropriation 2017	Committed	Non-committed appropriations cancelled	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	1,134,967.44	1,134,769.44	198,00	522,948.03	612,019.41	612,019.41	0
2.Administrative expenditure	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0
3.Operating Expenditure	2,316,338.94	1,973,103.44	343,235.50	971,089.72	1,345,249.22	1,345,249.22	0
Total	3,481,306.38	3,107,872.88	373,433.50	1,494,037.75	1,987,268.63	1,987,268.63	0

## 2017 – RO - ENIS

Titles	Appropriation 2017	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	298,452.65	298,452.65	0,00	200,964.03	97,488.62	97,488.62	0
2.Administrative expenditure	30,000.00	27,727.00	2,273.00	12,227.00	17,773.00	17,773.00	0
3.Operating Expenditure	1,753,469.39	1,474,418.91	279,050.48	282,225.83	1,471,243.56	1,471,243.56	0
Total	2,081,922.04	1,800,598.56	281,323.48	495,416.86	1,586,505.18	1,586,505.18	0

## 2017 – RO – IPA2015

Titles	Appropriation 2017	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	7,560.24	7,560.24	0.00	3,781.47	3,778.77	3,778.77	0
2.Administrative expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0
3.Operating Expenditure	378,078.57	373,593.72	4,484.85	339,325.39	34,268,33	34,268,33	0
Total	385,638.81	381,153.96	4,484.85	343,106.86	42,531.95	42,531.95	0

## 2017 – R0 – HUMANBIO

Titles	Appropriation 2017	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	615,000.00	190,000.00	425,000.00	69,598.34	545,401.66	545,401.66	0
2.Administrative expenditure	125,000.00	0.00	125,000.00	0.00	125,000.00	125,000.00	0
3.Operating Expenditure	660,000.00	109,135.00	550,865.00	87,004.93	572,995.07	572,995.07	0
Total	1,400,000.00	299,135.00	1,100,865.00	156,603.27	1,243,396.73	1,243,396.73	0

## 2017 - R0 – INSEIS - ENDED

Titles	Appropriation 2017	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	10,556.63	0.00	10,556.63	0.00	10,556.63	0.00	0
2.Administrative expenditure	39,740.00	0.00	39,740.00	0.00	39,740.00	0.00	0
3.Operating Expenditure	43,458.65	0.00	43,458.65	0.00	43,458.65	0.00	0
Total	93,755.28	0.00	93,755.28	0.00	93,755.28	0.00	0

## 2017 – R0 – IPA2014 -ENDED

Titles	Appropriation 2017	Committed	Non-committed appropriations cancelled	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	7,895.92	0.00	7,895.92	0.00	7,895.92	0.00	0
2.Administrative expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0
3.Operating Expenditure	81,686.93	0.00	81,686.93	0.00	81,686.93	0.00	0
Total	89,582.85	0.00	89,582.85	0.00	89,582.85	0.00	0

## 2017 – R0 – GIO - ENDED

Titles	Appropriation 2017	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	135,805.72	0.00	135,805.72	0.00	135,805.72	0.00	0
2.Administrative expenditure	40.13	0.00	40.13	0.00	40.13	0.00	0
3.Operating Expenditure	2,087,878.72	0.00	2,087,878.72	0.00	2,087,878.72	0.00	0
Total	2,223,724.57	0.00	2,223,724.57	0.00	2,223,724.57	0.00	0

**TOTAL CARRY OVER - R0 – INCL. COPERNICUS, ENIE, ENIS, HUMANBIO AND IPA 2015.**

Titles	Appropriation 2017	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over
1.Staff	3,740,232.24	3,315,033.52	425,198.72	2,070,822.06	1,669,410.18	1,669,410.18
2.Administrative expenditure	234,861.00	51,588.00	183,273.00	19,177.00	215,684.00	215,684.00
3.Operating Expenditure	42,354,668.44	29,503,088.45	12,851,579.99	12,960,343.45	29,394,324.99	29,394,324.99
<b>Total</b>	<b>46,329,761.68</b>	<b>32,869,709.97</b>	<b>13,460,051.71</b>	<b>15,050,342.51</b>	<b>31,279,419.17</b>	<b>31,279,419.17</b>

**TOTAL CARRY-OVER**

Titles	2017 – C1 Committed (2018-C8)	2017 – R0 Committed and uncommitted appropriation	Total carry forward appropriations on all fund sources
1.Staff	256,507.62	1,669,410.18	1,925,918.46
2.Administrative expenditure	389,797.15	215,684.00	605,481.15
3.Operating Expenditure	3,898,113.04	29,394,324.99	33,292,837.03
<b>Total</b>	<b>4,544,417.81</b>	<b>31,279,419.17</b>	<b>35,823,837.64</b>

**TOTAL CANCELLED APPROPRIATION**

Titles	2017 – C1 Non-committed	2017 – C1 (2018 – C9) Committed appropriation cancelled	2017 – C8 Committed appropriation cancelled	2017 – R0 INSEIS Un-committed appropriation cancelled	2017 – R0 IPA2014 Un-committed appropriation cancelled	2017 – R0 GIO Appropriation cancelled	Total cancelled appropriations on all fund sources
1.Staff	2,482.25	0.66	53,864.01	10,556.63	7,895.92	135,805.72	210,605.19
2.Administrative expenditure	6,394.08	0	162,199.11	39,740.00	0.00	40.13	208,373.32
3.Operating Expenditure	3,352.06	0	227,503.49	43,458.65	81,686.93	2,087,878.72	2,443,879.85
<b>Total</b>	<b>12,228.39</b>	<b>0.66</b>	<b>443,566.61</b>	<b>93,755.28</b>	<b>89,582.85</b>	<b>2,223,724.57</b>	<b>2,862,859.36</b>

**AMENDING BUDGETS 2017**

<b>No. of Revision</b>	<b>Subject</b>	<b>Amount in EURO</b>	<b>Comments</b>	<b>Decision</b>
1st. Amended Budget	Amendment to Copernicus	12.941.000	Copernicus	Management Board written procedure approval (28 <sup>th</sup> February 2017)
2 <sup>nd</sup> Amended Budget	Change in EFTA contribution and new member countries	-128 513	Change in contribution	Management Board decision (6 <sup>th</sup> December 2017)
3 <sup>rd</sup> Amended Budget*	Grant contract 2017/391-249 IPA2018	320 000	New project	Management Board written procedure approval (19 <sup>th</sup> December 2017)

## BUDGET TRANSFERS 2017

Within the scope of art. 23.2 of EEA Financial regulation budgetary transfers can be made up to 10 % of the budget without having to seek the approval of the management board. Budget transfers and internal resource hearings are used as instruments for fine-tuning of budget implementation.

### TOTAL AMOUNT OF TRANSFERS CARRIED OUT IN 2017 – ON CORE

Chapters in EEA budget	Initial Appropriations 2017	Transfers (incl. amendments)	Final Appropriations
Staff in active employment	21,875,381	349,007	22,224,388
Expenditure related to recruitment	250,000	18,341	268,341
Missions and duty travel	650,000	-45,213	604,787
Socio medical infrastructure	716,000	-20,995	695,005
Social services	14,000		14,000
<b>Staff total</b>	<b>23,505,381</b>	<b>301,140</b>	<b>23,806,521</b>
Rental of buildings and associated costs	3,195,000	12,142	3,207,142
Movable property and associated costs	235,000	116,370	351,370
Current administrative expenditure	515,000	-249	514,751
Entertainment and representation expenses	12,000	-7,000	5,000
Eea governance	230,000	-10,000	220,000
Environmental management of the agency	10,000	-900	9,100
<b>Administrative expenditure total</b>	<b>4,197,000</b>	<b>110,363</b>	<b>4,307,363</b>
Resources	13,081,925	-425,016	12,656,909
Strategic actions	905,000	-115,000	790,000
<b>Operating expenditure total</b>	<b>13,986,925</b>	<b>-540,016</b>	<b>13,446,909</b>
<b>Budget total</b>	<b>41,689,306</b>	<b>-128,513</b>	<b>41,560,793</b>

## IMPLEMENTATION 2017 – CORE BUDGET

In the following tables a detailed breakdown of the 2017 operational core budget (C1) and its' implementation, is presented.

Titles	Appropriation 2017 (core funds only)	Committed	Non-committed appropriations cancelled	Paid	Available for carryover	Carried over
1.Staff	23,806,521.00	23,804,038.75	2,482.25	23,547,530.47	256,508.28	256,507.62
2.Administrative expenditure	4,307,363.00	4,300,968.92	6,394.08	3,911,171.77	389,797.15	389,797.15
3.Operating Expenditure	13,446,909.00	13,443,446.94	3,352.06	9,545,443.90	3,898,113.04	3,898,113.04
<b>Total</b>	<b>41,560,793.00</b>	<b>41,548,564.61</b>	<b>12,228.39</b>	<b>37,004,146.14</b>	<b>4,544,418.47</b>	<b>4,544,417.81</b>

### TITLE 3 - OPERATING EXPENDITURE IN DETAIL

Chapter	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
Resources	12,656,909.00	12,655,323.19	9,221,161.15	3,434,162.04	3,434,162.04	0.00
Strategic Actions	790,000.00	788,234.75	324,282.75	463,951.00	463,951.00	0.00
<b>Total</b>	<b>13,446,909.00</b>	<b>13,443,557.94</b>	<b>9,545,443.90</b>	<b>3,898,113.04</b>	<b>3,898,113.04</b>	<b>0.00</b>

### RESOURCES IN DETAIL

Description	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
Meetings	567,130.00	567,130.00	489,372.83	77,757.17	77,757.17	0.00
IT & communications	4,290,130.00	4,288,557.86	3,171,838.73	1,116,719.13	1,116,719.13	0.00
ETC's (details below)	7,799,649.00	7,799,635.33	5,559,949.59	2,239,685.74	2,239,685.74	0.00
<b>Total</b>	<b>12,656,909.00</b>	<b>12,655,323.19</b>	<b>9,221,161.15</b>	<b>3,434,162.04</b>	<b>3,434,162.04</b>	<b>0.00</b>

### IT& COMMUNICATIONS IN DETAIL

Description	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
Publication and graphic services	387,561.00	386,188.50	287,820.96	98,367.54	98,367.54	0.00
IT infrastructure and services	1,245,404.00	1,245,404.00	875,734.73	369,669.27	369,669.27	0.00
Technological development	997,000.00	996,999.50	764,325.56	232,673.94	232,673.94	0.00
Communications	465,416.00	465,415.69	332,974.53	132,441.16	132,441.16	0.00
Translation	200,000.00	200,000.00	182,586.25	17,413.75	17,413.75	0.00
Data Management	994,749.00	994,550.17	728,396.70	266,153.47	266,153.47	0.00
<b>Total</b>	<b>4,290,130.00</b>	<b>4,288,557.86</b>	<b>3,171,838.73</b>	<b>1,116,719.13</b>	<b>1,116,719.13</b>	<b>0.00</b>

## EUROPEAN TOPIC CENTRES - ETC'S IN DETAIL

Description	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
ETC - ACM	2,310,173.00	2,310,172.68	1,651,300.00	709,500.00	709,500.00	0.00
ETC - ICM	1,452,446.00	1,452,446.00	1,052,800.00	474,000.00	474,000.00	0.00
ETC - BD	1,491,578.00	1,491,577.20	1,050,000.00	399,996.01	399,996.01	0.00
ETC - ULS	938,557.00	938,557.00	664,997.20	284,924.10	284,924.10	0.00
ETC – WMGE	976,895.00	976,894.09	699,860.54	339,372.13	339,372.13	0.00
ETC – CCA	630,000.00	629,988.36	440,991.85	188,973.12	188,973.12	0.00
<i>Total</i>	<i>7,799,649.00</i>	<i>7,799,635.33</i>	<i>5,559,949.59</i>	<i>2,396,765.36</i>	<i>2,396,765.36</i>	<i>0.00</i>

## STRATEGIC ACTIONS IN DETAIL

Description	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
Air pollution, transport and noise	85,000.00	85,000.00	19,500.00	65,500.00	65,500.00	0.00
Climate change mitigation and energy	130,000.00	130,000.00	39,000.00	91,000.00	91,000.00	0.00
Climate change imp, vulnerability etc.	35,000.00	35,000.00	0.00	35,000.00	35,000.00	0.00
Biodiversity and Ecosystems	130,000.00	128,549.50	35,000.00	92,614.50	92,614.50	0.00
Urban, Land Use and soil	15,000.00	15,000.00	15,000.00	0.00	0.00	0.00
Environment, human health and well-being	50,000	49,925	37,433.75	12,481.25	12,481.25	0.00
Megatrends and transition	165,000.00	164,851.00	46,970.45	117,880.60	117,880.60	0.00
Sustainability assessment	180,000.00	179,908.25	130,433.60	49,474.65	49,474.65	0.00
<i>Total</i>	<i>790,000.00</i>	<i>788,233.75</i>	<i>324,282.75</i>	<i>463,951.00</i>	<i>463,951.00</i>	<i>0.00</i>

Detailed information on the activities, outputs and results under each of these operational budget headings are presented in the Consolidated Annual Report 2017, which is available from 15 June 2018.

Detailed reports on the budget execution for all budget items are included in the annual accounts 2017 but will be included in the Report on Budgetary and Financial Management 2017 when the EEA implements the common structure of the Report on Budgetary and Financial Management as all EU bodies.

## BUDGET OUTTURN AND CANCELLATION OF APPROPRIATIONS

### *Calculation of budget outturn (EUR) <sup>1</sup>*

Budget outturn	2016	2017
Reserve from the previous years' surplus (+)		
Revenue actually received (+)	56 797 441	68 000 073
Payments made (-)	-45 805 099	-52 054 488
Carryover of appropriations (-)	-23 198 313	- 35 823 836
Cancellation of appropriations carried over (+)	344 911	443 566
Adjustment for carryover of assigned revenue appropriation from previous year (+)	12 269 056	19 910 772
Exchange rate differences (+/-)	5 236	-2 480
<b>TOTAL</b>	<b>413 232</b>	<b>473 607</b>

### ***Cancellation of appropriations***

#### *Cancellation of commitment appropriations*

n/a

#### *Cancellation of payment appropriations for the year*

EUR 12,228.39 of payment appropriations 2017 were cancelled.

#### *Cancellation of payment appropriations carried over*

EUR 443,566.61 of payment appropriations carried over from 2016 were cancelled in 2017.

### ***Justification***

A positive budgetary result is to be reimbursed to the Commission. The positive result for 2017, EUR 473,607.06, is composed of the following elements:

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<sup>1</sup> Amounts can be reconciled with EEA Annual Account 2017

							<i>EUR</i>		
							Note	2017	2016
<b>REVENUE</b>									
	Commission subsidy							36,309,240.22	36,309,240.00
	Other contributions and funding via the Commission							31,670,542.50	20,401,838.28
	Other donors								
	Other revenue							20,291.19	86,363.00
	<b>TOTAL REVENUE (a)</b>						<b>11</b>	<b>68,000,073.91</b>	<b>56,797,441.28</b>
<b>EXPENDITURE</b>									
	<b>Title I: Staff</b>								
	Payments							-25,618,352.53	-24,231,081.22
	Appropriations carried over							-1,925,917.80	-2,498,963.95
	<b>Title II: Administrative Expenses</b>								
	Payments							-3,930,348.77	-3,841,078.85
	Appropriations carried over							-605,481.15	-436,506.40
	<b>Title III: Operating Expenditure</b>								
	Payments							-22,505,787.35	-17,732,938.63
	Appropriations carried over							-33,292,438.03	-20,262,843.17
	<b>TOTAL EXPENDITURE (b)</b>						<b>12</b>	<b>-87,878,325.63</b>	<b>-69,003,412.22</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>								<b>-19,878,251.72</b>	<b>-12,205,970.94</b>
	Cancellation of unused payment appropriations carried over from previous year							443,566.61	344,911.29
	Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue							18,995,202.48	11,782,109.16
	Adjustment for grant budget outturn							915,569.74	486,947.15
	Exchange differences for the year							-2,480.05	5,236.08
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>								<b>473,607.06</b>	<b>413,232.74</b>
	Balance year N-1							413,232.74	1,142,835.22
	Positive balance from year N-1 reimbursed in year N to the Commission							-413,232.74	-1,142,835.22
<b>Result used for determining amounts in general accounting</b>							<b>13</b>	<b>473,607.06</b>	<b>413,232.74</b>

Budgetary result specification as follows:

<b>Budgetary result specification</b>	<b>2017</b>
<b>C1- CURRENT YEAR APPROPRIATIONS</b>	
Amount not made available in the budget	0.26
Non-committed	12,228.39
Committed, carried over to C9	0.66
<b>C4 - REUSE OF FUNDS CURRENT YEAR</b>	
Amounts not made available in the budget	20,291.19
<b>C8 - APPROPRIATIONS CARRIED OVER FROM PREVIOUS YEAR</b>	
Cancellation of unused appropriations	443,566.61
<b>R0 - EARMARKED FUNDS</b>	
Amounts not made available in the budget	
Exchange rate difference ( gain +/-loss-)	- 2,480.05
<b>Sum:</b>	<b>473,607.06</b>