



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

European Environment Agency

Financial Year 2019

Copenhagen, February 2020

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 2019.

LEGAL BASIS

Article 71 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 are resource hearings conducted every trimester. 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, training, 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 operational expenditure such as communication, IT expenses, expert meetings, European Topic Centres and Strategic Actions as defined in the Single Programming Document.

NOMENCLATURE

The nomenclature of appropriations is as follows:

C1: Current year's appropriation (2019)

C4: Appropriations of internal assigned revenue

C5: Appropriations of internal assigned revenue carried over

C8: Appropriations automatically carried forward from previous year (2018)

R0: External assigned revenue (multiannual credits)

PLANNING CYCLE

PRIORITIES FOR 2019

The EEA Multiannual Work Programme 2014-2020 is built on four 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 2019 were laid down in the annual work programme 2019 and details are mentioned under section III.1.1 KEY HIGHLIGHTS on page 50 in the EEA Single Programming Document 2019–2021.

ESTABLISHING THE INITIAL BUDGET

BUDGETARY PROCEDURE 2019

The Agency submitted its proposal to the draft budget process for 2019 respecting the lines laid down in the Commission Budget Circular.

The total budget for 2019 was forecasted to increase with 3.7 %, stemming from a general increase of 2 % for the EU subvention as well as funds designated specifically to new tasks (growth in existing tasks).

New tasks or growth in existing tasks

The following policy developments included new tasks or a growth in existing tasks, which were included in the Draft Programming Document 2019–2021:

- Commission proposal on Energy Union Governance¹
The proposal includes a proposed role and resources for EEA rolled out over 2018, 2019 and 2020; which is reflected in the adopted EEA 2018 budget (new task).
- Commission proposals on monitoring and reporting of CO2 emissions from new Heavy Duty Vehicles²
The proposal includes a proposed role and resources for EEA from 2019 onwards (new task).

¹ COM(2016) 759

² COM(2017) 279 final

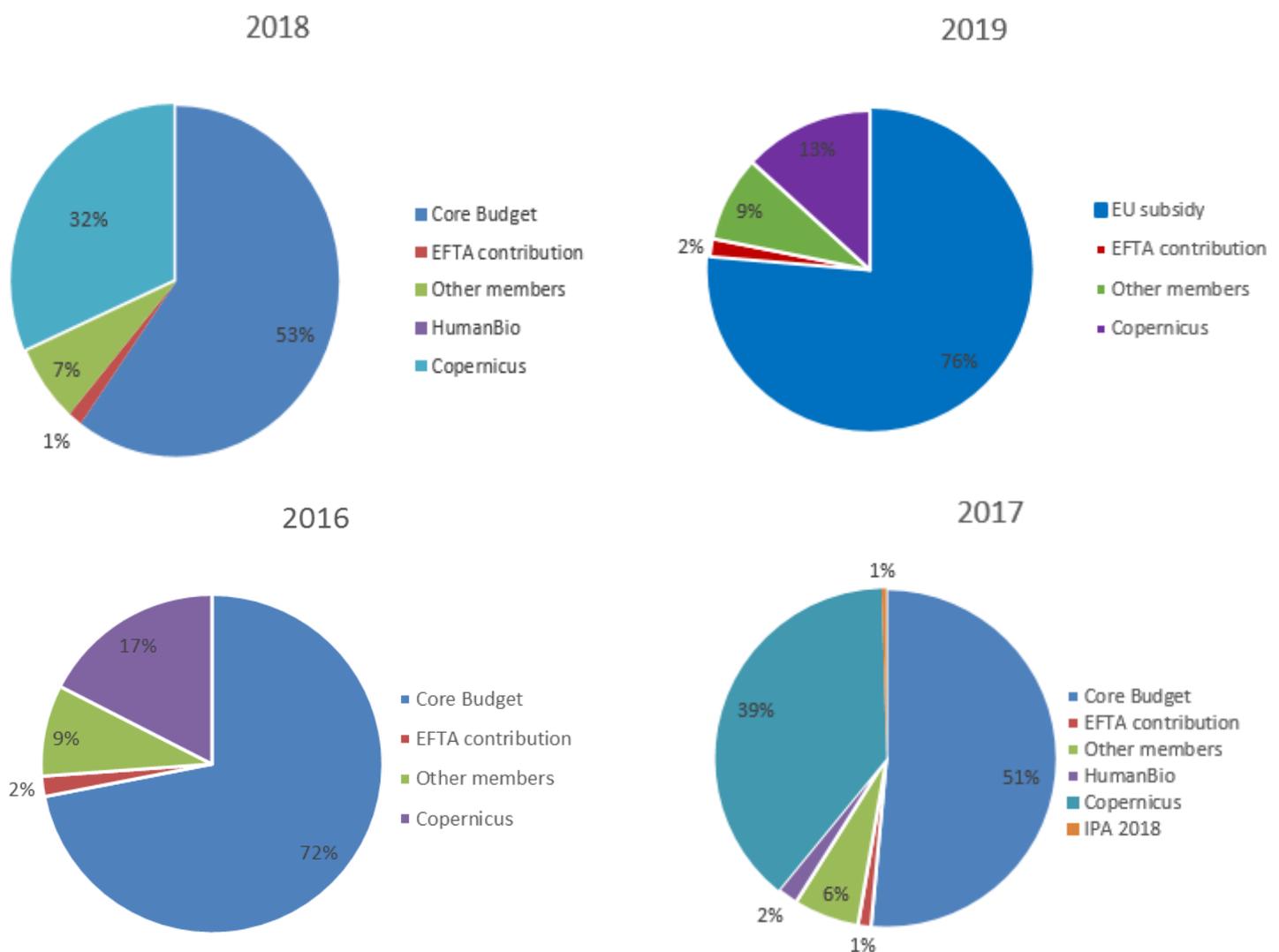
- Commission report on Actions to Streamline Environmental Reporting³
The report includes additional responsibilities and resources for EEA to assist in delivering on a more standardised approach to reporting, which is reflected in the adopted EEA 2018 budget⁴.
- Commission Fitness check of the EU Ambient Air Quality Directives⁵
The Agency will provide input to the Fitness check as appropriate until end-2019.

The above tasks were first programmed in 2017 and have been gradually implemented until 2019.

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



³ SWD(2017) 230 final

⁴ Financed under the 2018-2020 LIFE work programme by outsourcing

⁵ Commission [Roadmap on Fitness check of the EU Ambient Air Quality Directives](#)

	2017	2018	2019	Difference between 2018 and 2019
EU subsidy	36,309,240	37,724,481	39,733,971	2,009,490
Contributions from other member countries	5,251,553	5,343,822	5,479,257	135,435
Earmarked funds	29,061,000	22,731,874	6,846,000	-15,885,874
Total	70,621,793	65,800,177	52,059,228	-13,740,949

EU SUBSIDY

The EEA core budget has been relatively 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
2017	36,309,240	5,251,553	41,560,793	29,061,000
2018	37,724,481	5,343,822	43,068,303	22,731,874
2019	39,733,971	5,479,257	45,213,228	6,846,000

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” and has remained nominally the same since 2004.

	2018	2019	Difference between 2018 and 2019
EFTA contribution	884,277	950,101	65,824
New member countries contribution	4,459,545	4,529,156	69,611
Total	5,343,822	5,479,257	135,435

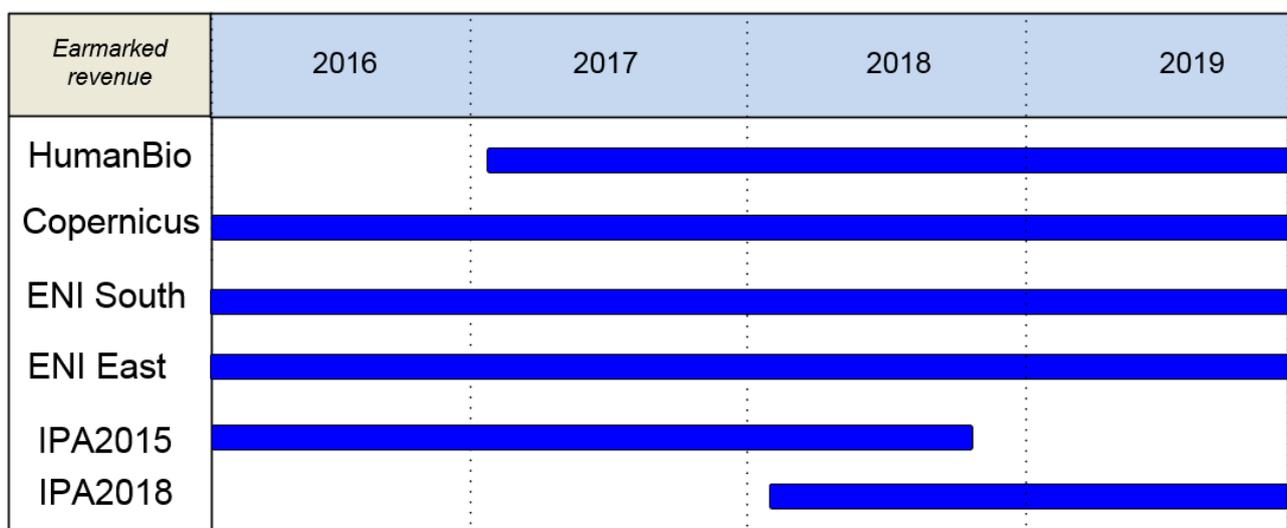
DEVELOPMENT OF EARMARKED FUNDS

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.

The high amount of pre-financing paid in 2017 under the Copernicus arose from a change in the terms of the delegation agreement, accelerating the payment of pre-financing. This in turn resulted in a reduction of pre-financing requested in 2019, even though procurement activity over the three years was relatively stable at approximately EUR 15 million per year.

<i>External assigned revenue</i>	2017	2018	2019
IPA2015			
ENI South		301,874	
ENI East		2,600,000	
HumanBio	1,400,000		
IPA2018	320,000*		
IPA2018			
Copernicus	27,341,000	19,830,000	6,846,000
<i>Total</i>	29,061,000	22,731,874	6,846,000

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 (2017-2019)
Human Bio	HumanBio4EU (2017-2021)
Copernicus	Copernicus Land monitoring service agreement (2014-2021)

IPA2015	Instrument for pre-Accession (West Balkan Countries) (2015-2018)
ENI South	Second phase towards SEIS integration in the Southern European neighbouring countries (European Neighbourhood Initiative South) (2015-2021)
ENI East	Second phase towards SEIS integration in the Eastern European neighbouring countries (European Neighbourhood Initiative East) (2015-2021)

YEAR 2019 IN BRIEF (FIGURES)

BUDGET IMPLEMENTATION AND EXECUTION PER TITLE (IN PERCENTAGE)

2019	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	25,844,760.00	100.0 %	99.3 %
Title 2 — Administrative expenditure	4,559,214.00	99.9 %	89.8 %
Title 3 — Operating expenditure	14,809,254.00	100.0 %	73.4 %
Total budget	45,213,228.00	100.0 %	89.8 %

2018	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	25,359,793.27	100.0 %	99.1 %
Title 2 — Administrative expenditure	4,216,915.30	99,6 %	90.8 %
Title 3 — Operating expenditure	13,491,594.43	100.0 %	76.2 %
Total budget	43,068,303.00	100.0 %	91.1 %

TOTAL AUTOMATIC CARRY-OVERS (CORE FUNDS)

		2018–2019	2019–2020
Total	Automatic carry-overs	3,829,527	4,592,778
	Carry-overs by decision	0	0
	Total budget	43,068,303	45,213,228
	Carry-forward as a percentage of total budget	8.9%	9.8%
	Cancelled carry-forward	226,600.65	
	Cancelled carry-forward as a percentage of total carry-forward	5,9%	

YEAR 2019 IN DETAILS

CANCELLED APPROPRIATIONS

Un-committed core funds not carried forward at year end (C1 – 2019), unpaid carried forward core commitments from previous year (C8 – 2019), and lapsed earmarked revenue (project ended) constitute the cancelled appropriations in total as follows:

COMMITMENTS (C1-2019 – CORE ONLY)

Titles	Appropriation 2019 (core funds only)	Committed	Non-committed appropriations cancelled	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	25,844,760.12	25,844,759.70	0.42	25,658,990.21	185,769.49	185,769.49	0
2.Administrative expenditure	4,559,214.91	4,556,713.91	2,500.00	4,092,006.94	464,706.97	464,706.97	0
3.Operating Expenditure	14,809,254.97	14,808,552.12	701.85	10,866,250.62	3,942,301.50	3,942,301.50	0
Total	45,213,228.00	45,210,025.73	3,202.27	40,617,247.77	4,592,777.96	4,592,777.96	0

2019 – C8

Titles	Carryover from 2018	Paid	Cancelled carry-forward
1.Staff	238,847.89	162,222.71	76,625.18
2.Administrative expenditure	386,797.63	357,365.54	29,432.09
3.Operating Expenditure	3,203,881.32	3,083,337.94	120,543.38
Total	3,829,526.84	3,602,926.19	226,600.65

COMMITMENTS (R0-2019)

Titles	Appropriation 2019	Committed	Non-committed appropriations	Paid	Available for carryover
1.Staff	2,651,435.98	2,245,229.42	406,206.56	1,517,901.01	1,133,534.97
2.Administrative expenditure	348,729.83	154,745.19	193,984.64	133,631.71	215,098.12
3.Operating Expenditure	40,388,800.75	28,053,812.17	12,334,988.58	12,955,032.14	27,433,768.61
Total	43,388,966.56	30,453,786.78	12,935,179.78	14,606,564.86	28,782,401.70

PAYMENTS 2019

Titles	Core funds (C1)	R0s	Total payments
1.Staff	25,658,990.21	1,517,901.01	27,176,891.22
2.Administrative expenditure	4,092,006.94	133,631.71	4,225,638.65
3.Operating Expenditure	10,866,250.62	12,955,032.14	23,821,282.76
Total	40,617,247.77	14,606,564.86	55,223,812.63

2019 – R0 – COPERNICUS

Titles	Appropriation 2019	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	1,031,261.82	890,974.65	140,287.17	301,713.09	442,000.26	442,000.26	0
2.Administrative expenditure	185,956.83	134,745.19	51,211.64	13,646.48	64,858.12	64,858.12	0
3.Operating Expenditure	36,236,779.12	25,277,081.06	10,959,698.06	14,079,992.42	25,039,690.48	25,039,690.48	0
Total	37,453,997.77	26,302,800.90	11,151,196.87	14,395,351.99	25,546,548.86	25,546,548.86	0

2019 – R0 – ENIE

Titles	Appropriation 2019	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	796,899.08	796,899.08	0.00	592,193.92	204,705.16	204,705.16	0
2.Administrative expenditure	20,000.00	20,000.00	0.00	12,533.00	7,467.00	7,467.00	0
3.Operating Expenditure	2,398,623.37	1,718,938.90	679,684.47	1,123,528.29	1,275,095.08	1,275,095.08	0
Total	3,215,522.45	2,535,837.98	1,410,545.04	1,728,255.21	1,487,267.24	1,487,267.24	0

2019 – R0 - ENIS

Titles	Appropriation 2019	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	342,509.90	274,409.90	68,000.00	198,704.98	143,804.92	143,804.92	0
2.Administrative expenditure	17,773.00	0.00	17,773.00	0.00	17,773.00	17,773.00	0
3.Operating Expenditure	1,043,974.15	766,032.13	277,942.02	415,570.86	628,403.29	628,403.29	0
Total	1,404,257.05	1,040,542.03	363,715.02	614,275.84	789,981.21	789,981.21	0

2018 – R0 – IPA2015 – PROJECT ENDED IN 2019 AND NOT CARRIED FORWARD

Titles	Appropriation 2019	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Appropriation cancelled
1.Staff	3,778.77	0.00	3,756.06	0.00	3,756.06	0.00	3,756.06
2.Administrative expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.Operating Expenditure	34,031.90	18.28	34,013.62	0.00	34,031.90	0.00	34,031.90
Total	37,787.96	18.28	37,769.68	0.00	37,787.96	0.00	37,787.96

2019 – R0 – HUMANBIO

Titles	Appropriation 2019	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	455,241.83	261,078.50	194,163.33	117,001.56	338,240.27	338,240.27	0
2.Administrative expenditure	125,000.00	0.00	125,000.00	0.00	125,000.00	125,000.00	0
3.Operating Expenditure	503,672.80	132,622.39	371,050.41	71,511.05	432,161.75	432,161.75	0
Total	1,083,914.63	393,700.89	690,213.74	188,512.61	895,402.02	895,402.02	0

2019 - R0 – IPA2018

Titles	Appropriation 2019	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	21,767.29	21,767.29	0.00	20,738.99	1,028.30	1,028.30	0
2.Administrative expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0
3.Operating Expenditure	171,719.41	159,119.41	12,600.00	147,333.30	24,786.11	24,786.11	0
Total	193,486.70	180,886.70	12,600.00	168,072.29	25,414.41	25,414.41	0

TOTAL CARRY OVER - R0 – INCL. COPERNICUS, ENIE, ENIS, HUMANBIO, IPA 2018 AND IPA 2015.

Titles	Appropriation 2019	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over
1.Staff	2,651,435.98	2,245,229.42	406,206.56	1,517,901.01	1,133,534.97	1,133,534.97
2.Administrative expenditure	348,729.83	154,745.19	193,984.64	133,631.71	215,098.12	215,098.12
3.Operating Expenditure	40,388,800.75	28,053,812.17	12,334,988.58	12,955,032.14	27,433,768.61	27,433,768.61
Total	43,388,966.56	30,453,786.78	12,935,179.78	14,606,564.86	28,782,401.70	28,782,401.70

TOTAL CARRY-OVER

Titles	2019 – C1 Committed (2020-C8)	2019 – R0 Committed and uncommitted appropriation	Total carry forward appropriations on all fund sources
1.Staff	185,769.49	1,129,534.97	1,315,548.40
2.Administrative expenditure	464,706.97	215,098.12	679,805.09
3.Operating Expenditure	3,942,301.50	27,399,736.71	31,342,038.21
Total	4,592,777.96	28,744,613.74	33,337,391.70

TOTAL CANCELLED APPROPRIATION

Titles	2019 – C1 Non-committed	2019 – C1 (2019 – C9) Committed appropriation cancelled	2019 – C8 Committed appropriation cancelled	Total cancelled appropriations on all fund sources
1.Staff	0.42	0	76,625.18	76,625.60
2.Administrative expenditure	2,500.00	0	29,432.09	31,932.09
3.Operating Expenditure	701.85	0	120,543.38	121,245.23
Total	3,202.27	0	226,600.65	229,802.92

AMENDING BUDGETS 2019

<i>No. of Revision</i>	<i>Subject</i>	<i>Amount in EURO</i>	<i>Comments</i>	<i>Decision</i>
1st. Amended Budget	Amendment to Copernicus	-2,429,000	Copernicus	Management Board written procedure approval (22 th November 2019)
	Change in EFTA contribution and new member	-16,455	Change in contribution	

BUDGET TRANSFERS 2019

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 2019 – ON CORE

Chapters in EEA budget	Initial Appropriations 2019	Transfers (incl. amendments)	Final Appropriations
Staff in active employment	24,614,228.00	-258,790.75	24,355,437.25
Expenditure related to recruitment	200,000.00	28,280.44	228,280.44
Missions and duty travel	570,000.00	-34,500.00	535,500.00
Socio medical infrastructure	685,000.00	26,542.43	711,542.43
Social services	14,000.00		14,000.00
Staff total	26,083,228.00	-238,467.88	25,844,760.12
Rental of buildings and associated costs	3,375,000.00	21,984.87	3,396,984.87
Movable property and associated costs	195,080.00	137,046.93	332,046.93
Current administrative expenditure	615,000.00	-25,423.23	589,576.77
Entertainment and representation expenses	12,000.00	-8,950.08	3,049.92
EEA governance	227,000.00	4,094.00	231,094.00
Environmental management of the agency	10,000.00	-3,538.58	6,461.42
Administrative expenditure total	4,434,000.00	125,213.91	4,559,213.91
Resources	13,649,000.00	112,886.80	13,761,886.80
Strategic actions	1,047,000.00	367.17	1,047,367.17
Operating expenditure total	14,696,000.00	113,253.97	14,809,253.97
Budget total	45,213,228.00	0.00	45,213,228.00

IMPLEMENTATION 2019 – CORE BUDGET

In the following tables a detailed breakdown of the 2019 operational core budget (C1) and its' implementation, is presented.

Titles	Appropriation 2019 (core funds only)	Committed	Non-committed appropriations cancelled	Paid	Available for carryover	Carried over
1.Staff	25,844,760.12	25,844,759.70	0.42	25,658,990.21	185,769.49	185,769.49
2.Administrative expenditure	4,559,214.91	4,556,713.91	2,500.00	4,092,006.94	464,706.97	464,706.97
3.Operating Expenditure	14,809,254.97	14,808,552.12	701.85	10,866,250.62	3,942,301.50	3,942,301.50
Total	45,213,228.00	45,210,025.73	3,202.27	40,617,247.77	4,592,777.96	4,592,777.96

TITLE 3 - OPERATING EXPENDITURE IN DETAIL

Chapter	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
Resources	13,761,886.80	13,761,184.95	10,279,640.62	3,481,544.33	3,481,544.33	701.85
Strategic Actions	1,041,367.17	1,041,367.17	586,610.00	460,757.17	460,757.17	0.00
Total	14,809,254.97	14,808,552.12	10,866,250.62	3,942,301.50	3,942,301.50	701.85

RESOURCES IN DETAIL

Description	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
Meetings	528,600.00	528,600.00	505,693.94	22,906.06	22,906.06	0.00
IT & communications	5,525,564.43	5,524,862.58	4,307,320.95	1,217,541.63	1,217,541.63	701.85
ETC's (details below)	7,707,722.37	7,707,722.37	5,466,625.73	2,241,096.64	2,241,096.64	0.00
Total	13,761,886.80	13,761,184.95	10,279,640.62	3,481,544.33	3,481,544.33	701.85

IT& COMMUNICATIONS IN DETAIL

Description	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
Publication and graphic services	498,964.00	498,964.00	338,565.03	160,398.97	160,398.97	0.00
IT infrastructure and services	804,003.51	804,003.51	483,322.32	320,681.19	320,681.19	0.00
Technological development	1,387,153.76	1,387,153.76	1,137,872.49	249,281.27	249,281.27	0.00
Communications	620,800.00	620,098.15	491,463.46	128,634.69	128,634.69	701.8
Translation	303,401.00	303,401.00	248,782.60	54,618.40	54,618.40	0.00
Data Management	1,179,999.05	1,179,999.05	878,523.02	301,476.03	301,476.03	0.00
IT licences	731,243.11	731,243.11	728,792.03	2,451.08	2,451.08	
Total	5,525,564.43	5,524,862.58	4,307,320.95	1,217,541.63	1,217,541.63	701.85

EUROPEAN TOPIC CENTRES - ETC'S IN DETAIL

Description	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
ETC - CME	1,129,707.00	1,129,707.00	790,794.90	338,912.10	338,912.10	0.00
ETC - ICM	1,324,817.00	1,324,817.00	945,000.00	379,817.00	379,817.00	0.00
ETC - BD	1,343,437.00	1,343,437.00	980,000.00	363,437.00	363,437.00	0.00
ETC - ULS	900,000.00	900,000.00	629,999.30	270,000.70	270,000.70	0.00
ETC – WMGE	949,806.28	949,806.28	664,864.39	284,941.89	284,941.89	0.00
ETC – CCA	679,955.09	679,955.09	475,968.57	203,986.52	203,986.52	0.00
ETC – ATNI	1,380,000.00	1,380,000.00	979,998.57	400,001.43	400,001.43	0.00
<i>Total</i>	<i>7,707,722.37</i>	<i>7,707,722.37</i>	<i>5,466,625.73</i>	<i>2,241,096.64</i>	<i>2,241,096.64</i>	<i>0.00</i>

STRATEGIC ACTIONS IN DETAIL

Description	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
Air pollution, transport and noise	0.00	0.00	0.00	0.00	0.00	0.00
Industrial pollution	0.00	0.00	0.00	0.00	0.00	0.00
Climate change mitigation and energy	144,850.00	144,850.00	34,455.00	110,395.00	110,395.00	0.00
Climate change imp, vulnerability etc.	97,125.00	97,125.00	30,887.50	66,237.50	66,237.50	0.00
Water management resources	32,000.00	32,000.00	32,000.00	0.00	0.00	0.00
Biodiversity and Ecosystems	379,702.25	379,702.25	247,236.75	132,465.50	132,465.50	0.00
Waste and material resources	45,450.00	45,450.00	0.00	45,450.00	45,450.00	0.00
Resource-efficient economy and the environment	45,606.00	45,606.00	34,205.00	11,401.00	11,401.00	0.00
Environment, human health and well-being	49,700.00	49,700.00	37,275.00	12,425.00	12,425.00	0.00
Megatrends and transition	21,826.88	21,826.88	21,826.88	0.00	0.00	0.00
Sustainability assessment	231,107.04	231,107.04	148,723.87	82,383.17	82,383.17	0.00
<i>Total</i>	<i>1,041,224.63</i>	<i>1,041,224.63</i>	<i>953,672.63</i>	<i>87,552.00</i>	<i>87,552.00</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 Activity Report 2019, which is available from 15 June 2020. Detailed reports on the budget execution for all budget items are included in the annual accounts 2019.

BUDGET OUTTURN AND CANCELLATION OF APPROPRIATIONS

Calculation of budget outturn (EUR) ⁶

Budget outturn	2018	2019
Reserve from the previous years' surplus (+)		
Revenue actually received (+)	66 085 813	52 316 361
Payments made (-)	-57 008 158	-55 223 813
Carryover of appropriations (-)	-40 372 493	-33 337 392
Cancellation of appropriations carried over (+)	242 025	226 600
Adjustment for carryover of assigned revenue appropriation from previous year (+)	31 313 807	36 251 401
Exchange rate differences (+/-)	-7 776	-14 898
TOTAL	253 218	218 261

Cancellation of appropriations

- Cancellation of commitment appropriations: non-committed core funds in 2019 amount to EUR 3,202.27.
- Cancellation of payment appropriations for the year: see above.
- Cancellation of payment appropriations carried over: unpaid C8 amounts to EUR 226.600.

Justification

A positive budgetary outturn is to be reimbursed to the Commission. The positive outturn for 2019, EUR 218,261.22, is composed of the following components:

Budgetary result specification	2019	2018
C1- Current year appropriations		
Amount not cashed	-0.08	
Non-committed	3,202.27	18,944.51
C4 - Reuse of funds current year		
Amounts not made available in the budget	3,356.00	24.59
C8 - Appropriations carried over from previous year		
Cancellation of unused appropriations	226,600.65	242,025.39
Exchange rate difference (gain+/loss-)	-14,897.62	-7,776.57
TOTAL	218,261.22	253,217.92

Cancellation of unused payment appropriations carried over from previous year (C8 funds) amounted to EUR 226,600.65 which is lower than the previous year (EUR 242,025.39).

⁶ Amounts can be reconciled with EEA Annual Account 2019