

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

European Environment Agency

Financial Year 2018

Copenhagen, January 2019

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 2018.

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 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 (2018)

C4: Appropriations of internal assigned revenue

C5: Appropriations of internal assigned revenue carried over

C8: Appropriations automatically carried forward from previous year (2017)

R0: External assigned revenue (multiannual credits)

PLANNING CYCLE

PRIORITIES FOR 2018

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 2018 were laid down in the annual work programme 2018 and details are mentioned under key activities page 5 in the EEA AWP 2018.

ESTABLISHING THE INITIAL BUDGET

BUDGETARY PROCEDURE 2018

The Agency submitted its proposal into the preparations for the draft budget process for 2018 respecting the lines laid down in the Commission Budget Circular and the proposed EU subvention.

The EEA accepted a final 2% reduction of staff in line with the European Commission budget proposal, although the EEA in line with the agencies network in principle only accepts a principle of a 5% reduction in the period 2013-2018. The final reductions in 2018 has resulted in a 10% reduction of the establishment table.

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

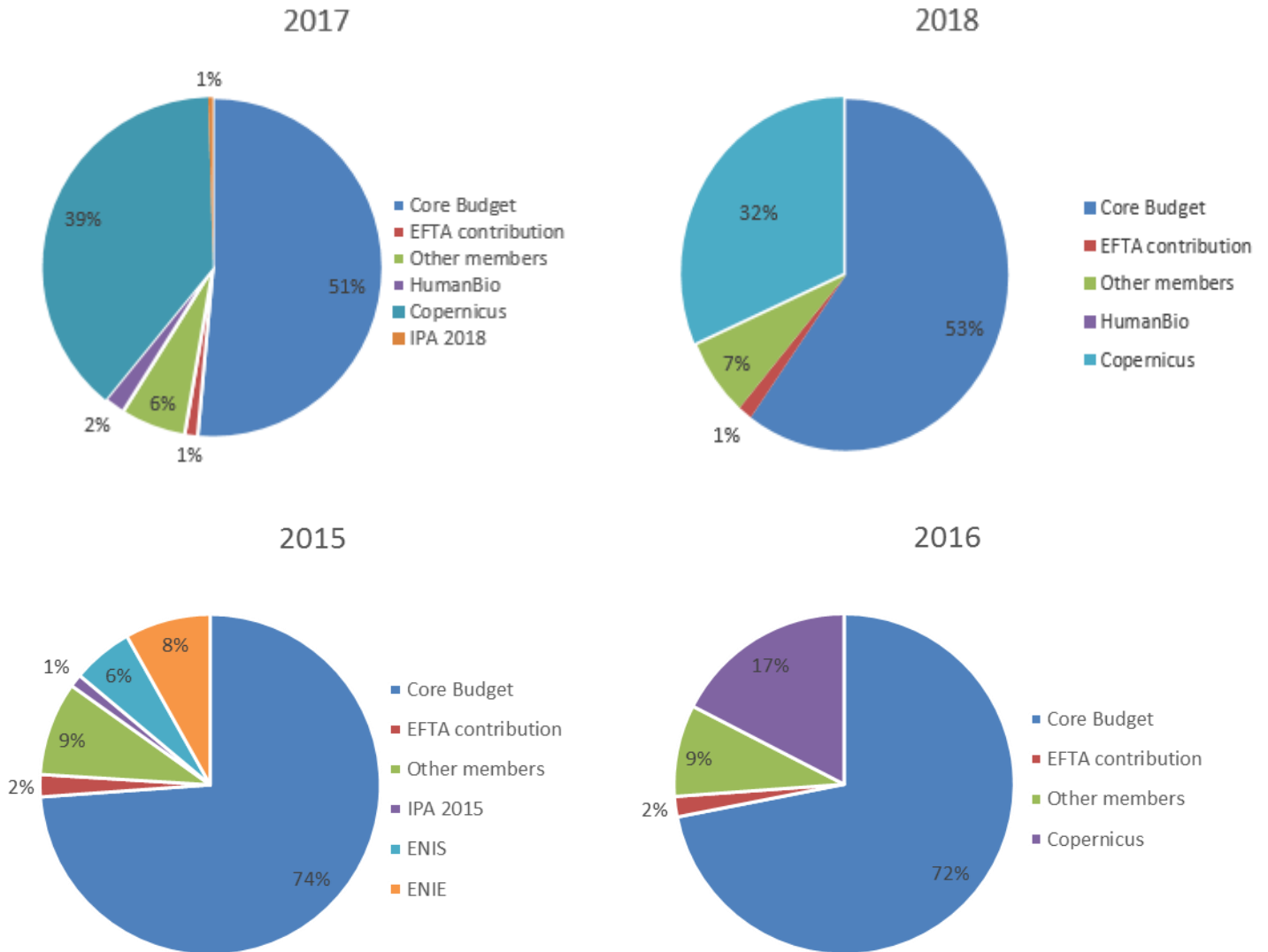
Specifically in the Draft Budget it was highlighted that the EEA constantly is reviewing its staffing and organisational structure on a continuous basis, including the total number of staff, the available experience and expertise, requirements for new expertise, upcoming retirements and the balance between long- and short-term support staff. Thus, vacancies created from staff turn-over and retirement are continuously being used to either meet the required reductions or 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.

New tasks and growth in existing tasks, included in the 2018 budget were related to the Fitness check on environmental Reporting and Governance of the Energy Union will.

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



	2016	2017	2018	Difference between 2016 and 2017
EU subsidy	36,309,240	36,309,240	37,724,481	1,415,241
Contributions from other member countries	5,378,257	5,251,553	5,343,822	92,269
Earmarked funds	8,800,000	29,061,000	22,731,874	-6,329,126
Total	50,487,497	70,621,793	65,800,177	-4,821,616

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	5,343,822	43,068,303	22,731,874

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”.

	2017	2018	Difference between 2017 and 2018
EFTA contribution	868,610	884,277	15,667
New member countries contribution	4,382,943	4,459,545	76,602
<i>Total</i>	<i>5,251,553</i>	<i>5,343,822</i>	<i>92,269</i>

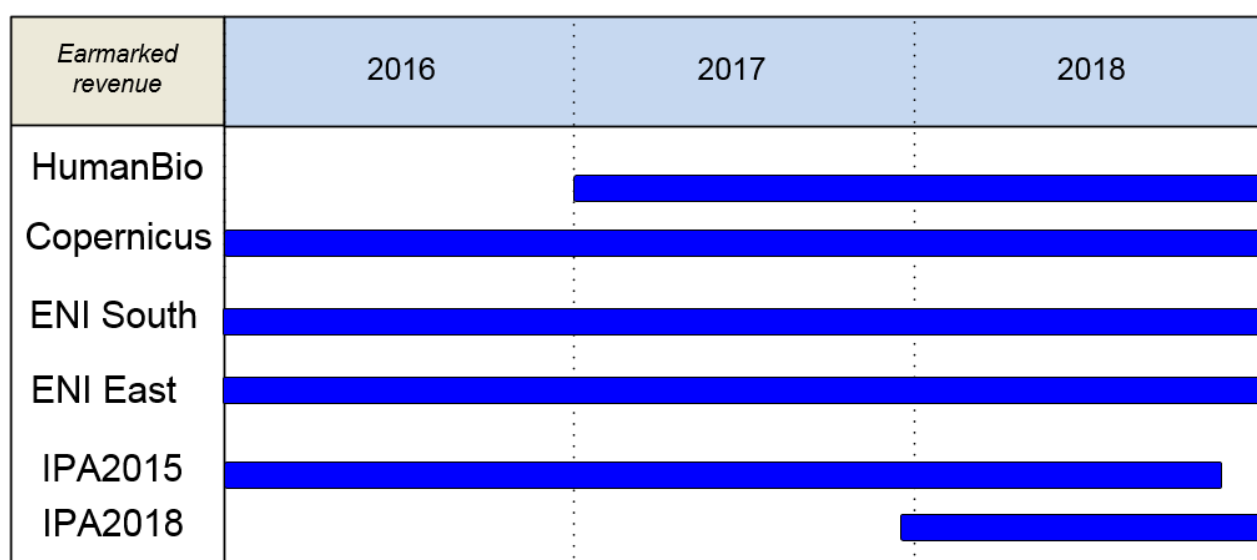
DEVELOPMENT OF EARMARKED FUNDS

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>	2016	2017	2018
IPA2015			

ENI South			301,874
ENI East			2,600,000
HumanBio		1,400,000	
IPA2018		320,000*	
IPA2018			
Copernicus	8,800,000	27,341,000	19,830,000
<i>Total</i>	8,800,000	29,061,000	22,731,874

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)
Human Bio	HumanBio4EU (2017-2021)
Copernicus	Copernicus Land monitoring service agreement (2014-2021)
IPA2015/2018	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 2017 AND 2016 IN BRIEF (FIGURES)

BUDGET IMPLEMENTATION AND EXECUTION PER TITLE (IN PERCENTAGE)

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 %

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 %

TOTAL AUTOMATIC CARRY-OVERS (CORE FUNDS)

		2017–2018	2018–2019
Total	Automatic carry-overs	4,544,418	3,829,527
	Carry-overs by decision	0	0
	Total budget	41,560,793	43,068,303
	Carry-forward as a percentage of total budget	10.9%	8.9%
	Cancelled carry-forward	242,025.39	
	Cancelled carry-forward as a percentage of total carry-forward	5,3%	

YEAR 2018 IN DETAILS

CANCELLED APPROPRIATIONS

Un-committed core funds not carried forward at year end (C1 – 2018), unpaid carried forward core commitments from previous year (C8 – 2018), and lapsed earmarked revenue (project ended) constitute the cancelled appropriations in total as follows:

COMMITMENTS (C1-2018 – CORE ONLY)

Titles	Appropriation 2018 (core funds only)	Committed	Non-committed appropriations cancelled	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	25,359,793.27	25,356,277.00	3,516.27	25,117,429.11	238,847..89	238,847..89	0

2.Administrative expenditure	4,216,915.30	4,201,498.18	15,426.12	3,814,691.55	386,797.63	386,797.63	0
3.Operating Expenditure	13,491,594.43	13,491,592.66	1.77	10,287,711.34	3,203,881.32	3,203,881.32	0
Total	43,068,303.00	43,049,358.84	18,944.16	39,219,832.00	3,829,526.84	3,829,526.84	0

2018 – C8

Titles	Carryover from 2017	Paid	Cancelled carry-forward
1.Staff	256,507.62	178,486.01	78,021.61
2.Administrative expenditure	389,797.15	316,996.73	72,800.42
3.Operating Expenditure	3,898,113.04	3,806,909.68	91,203.36
Total	4,544,417.81	4,302,392.42	242,025.39

COMMITMENTS (R0-2018)

Titles	Appropriation 2018	Committed	Non-committed appropriations	Paid	Available for carryover
1.Staff	3,443,011.18	3,109,119.98	333,891.20	1,617,014.20	1,825,996.98
2.Administrative expenditure	292,648.00	161,864.61	130,819.39	134,452.17	158,231.83
3.Operating Expenditure	50,595,597.51	31,574,16.28	19,021,281.23	16,036,859.76	34,558,737.75
Total	54,331,292.69	34,845,300.87	19,485,991.82	17,788,326.13	36,542,966.56

PAYMENTS 2018

Titles	Core funds (C1)	R0s	Total payments
1.Staff	25,117,429.11	1,617,014.20	26,734,443.31
2.Administrative expenditure	3,814,691.55	134,452.17	3,949,143.72
3.Operating Expenditure	10,287,711.34	16,036,859.76	26,324,571.10
Total	39,219,832.00	17,788,326.13	57,008,158.13

2018 – R0 – COPERNICUS

Titles	Appropriation 2018	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	943,722.72	943,717.67	5.05	649,399.90	294,322.82	294,322.82	0
2.Administrative expenditure	149,911.00	146,364.61	3,546.39	134,452.17	15,458.83	15,458.83	0

3.Operating Expenditure	45,156,082.96	28,305,233.41	16,850,849.55	14,857,866.84	30,298,216.12	30,298,216.12	0
Total	46,249,716.68	29,395,315.69	16,854,400.99	15,641,718.91	30,607,997.77	30,607,997.77	0

2018 – RO – ENIE

Titles	Appropriation 2018	Committed	Non-committed appropriations cancelled	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	1,422,019.41	1,422,019.41	0.00	625,120.33	796,899.08	796,899.08	0
2.Administrative expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0
3.Operating Expenditure	3,165,249.22	1,754,704.18	1,410,545.04	746,625.85	2,418,623.37	2,418,623.37	0
Total	4,587,268.63	3,176,723.59	1,410,545.04	1,371,746.18	3,215,522.45	3,215,522.45	0

2018 – RO - ENIS

Titles	Appropriation 2018	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	464,488.62	450,488.62	14,000.00	200,978.72	263,509.90	263,509.90	0
2.Administrative expenditure	17,773.00	15,500.00	2,273.00	0.00	17,773.00	17,773.00	0
3.Operating Expenditure	1,406,117.08	1,143,700.29	262,416.79	283,142.93	1,122,974.15	1,122,974.15	0
Total	1,888,378.70	1,609,688.91	278,689.79	484,121.65	1,404,257.05	1,404,257.05	0

2018 – RO – IPA2015

Titles	Appropriation 2018	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	3,778.77	3,778.77	0.00	22.71	3,756.06	3,756.06	0
2.Administrative expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0
3.Operating Expenditure	38,753.18	35,010.07	4,484.85	4,721.28	29,547.05	29,547.05	0
Total	42,531.95	38,047.10	4,484.85	4,743.99	37,787.96	37,787.96	0

2018 – RO – HUMANBIO

Titles	Appropriation 2018	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	590,401.66	270,515.51	319,886.15	135,159.83	455,241.83	455,241.83	0

2.Administrative expenditure	125,000.00	0.00	125,000.00	0.00	125,000.00	125,000.00	0
3.Operating Expenditure	527,995.07	35,010.07	492,985.00	24,322.27	503,672.80	503,672.80	0
Total	1,243,396.73	305,525.58	937,871.15	159,482.10	1,083,914.63	1,083,914.63	0

2018 - R0 – IPA2018

Titles	Appropriation 2018	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	18,600.00	18,600.00	0.00	6,332.71	12,267.29	12,267.29	0
2.Administrative expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0
3.Operating Expenditure	301,400.00	301,400.00	0.00	120,180.59	181,219.41	181,219.41	0
Total	320,000.00	320,000.00	0.00	126,513.30	193,486.70	193,486.70	0

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

Titles	Appropriation 2018	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over
1.Staff	3,443,011.18	3,109,119.98	333,891.20	1,607,014.20	1,825,996.98	1,825,996.98
2.Administrative expenditure	292,684.00	161,864.61	130,819.39	134,452.17	158,231.83	158,231.83
3.Operating Expenditure	50,595,597.51	31,574,316.28	19,021,281.23	16,036,859.76	34,558,737.75	34,558,737.75
Total	54,331,292.69	34,845,300.87	19,485,991.82	17,788,326.13	36,542,966.56	36,542,966.56

TOTAL CARRY-OVER

Titles	2018 – C1 Committed (2019-C8)	2018 – R0 Committed and uncommitted appropriation	Total carry forward appropriations on all fund sources
1.Staff	238,847.89	1,825,996.98	2,064,844.87
2.Administrative expenditure	386,797.63	158,231.83	545,029.46
3.Operating Expenditure	3,203,881.32	34,558,737.75	37,762,619.07
Total	3,829,526.84	36,542,966.56	40,372,493.40

TOTAL CANCELLED APPROPRIATION

Titles	2018 – C1 Non-committed	2018 – C1 (2018 – C9) Committed appropriation cancelled	2018 – C8 Committed appropriation cancelled	Total cancelled appropriations on all fund sources

1.Staff	3,516.27	0	78,021.61	81,537.88
2.Administrative expenditure	15,426.12	0	72,800.42	88,226.54
3.Operating Expenditure	1.77	0	91,203.36	91,205.13
Total	18,944.16	0	242,025.39	260,969.55

AMENDING BUDGETS 2018

<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	-342,000	Copernicus	Management Board written procedure approval (29 th November 2018)
	Change in EFTA contribution and new member	4,980	Change in contribution	

BUDGET TRANSFERS 2018

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 2018 – ON CORE

Chapters in EEA budget	Initial Appropriations 2018	Transfers (incl. amendments)	Final Appropriations
Staff in active employment	23,290,000.00	566,669.78	23,856,670.00
Expenditure related to recruitment	200,000.00	67,806.43	267,806.43
Missions and duty travel	570,000.00	-55,000.00	515,000.00
Socio medical infrastructure	685,000.00	21,317.06	706,317.06
Social services	14,000.00		14,000.00
Staff total	24,759,000.00	600,793.27	25,359,793.27
Rental of buildings and associated costs	3,195,000.00	-161,015.67	3,033,984.33
Movable property and associated costs	199,980.00	65,090.84	265,070.84
Current administrative expenditure	560,000.00	153,383.13	713,383.13
Entertainment and representation expenses	12,000.00	-3,000.00	9,000.00
EEA governance	227,323.00	-36,000.00	191,323.00
Environmental management of the agency	10,000.00	-5,846.00	4,154.00
Administrative expenditure total	4,204,303.00	12,612.30	4,216,915.30
Resources	13,200,000.00	-749,630.20	12,450,369.80
Strategic actions	905,000.00	136,224.63	1,041,224.63
Operating expenditure total	14,105,000.00	-613,405.57	13,491,594.43
Budget total	43,068,303.00	0.00	43,068,303.00

IMPLEMENTATION 2018 – CORE BUDGET

In the following tables a detailed breakdown of the 2018 operational core budget (C1) and its' implementation, is presented.

Titles	Appropriation 2018 (core funds only)	Committed	Non-committed appropriations cancelled	Paid	Available for carryover	Carried over
1.Staff	25,359,793.27	25,356,277.00	3,516.27	25,117,429.11	238,847..89	238,847..89
2.Administrative expenditure	4,216,915.30	4,201,498.18	15,426.12	3,814,691.55	386,797.63	386,797.63
3.Operating Expenditure	13,491,594.43	13,491,592.66	1.77	10,287,711.34	3,203,881.32	3,203,881.32
Total	43,068,303.00	43,049,358.84	18,944.16	39,219,832.00	3,829,526,84	3,829,526,84

TITLE 3 - OPERATING EXPENDITURE IN DETAIL

Chapter	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
Resources	12,450,369.80	12,450,368.03	9,334,038.71	3,116,329.32	3,116,329.32	0.00
Strategic Actions	1,041,224.63	1,041,224.63	953,672.63	87,552.00	87,552.00	0.00
Total	13,491,594.43	13,491,592.66	10,287,711.34	3,203,881.32	3,203,881.32	0.00

RESOURCES IN DETAIL

Description	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
Meetings	549,000.00	549,000.00	514,896.76	34,103.24	34,103.24	0.00
IT & communications	4,438,956.85	4,438,955.08	3,531,301.31	907,653.77	907,653.77	0.00
ETC's (details below)	7,462,412.95	7,462,412.95	5,287,840.64	2,174,572.31	2,174,572.31	0.00
Total	12,450,369.80	12,450,368.03	9,334,038.71	3,116,329.32	3,116,329.32	0.00

IT& COMMUNICATIONS IN DETAIL

Description	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
Publication and graphic services	354,492.00	354,492.00	216,584.66	137,907.34	137,907.34	0.00
IT infrastructure and services	1,169,999.95	1,169,999.47	1,048,092.94	121,906.53	121,906.53	0.00
Technological development	974,999.24	974,997.95	764,796.80	210,201.15	210,201.15	0.00
Communications	525,465.66	525,465.66	380,810.12	144,655.54	144,655.54	0.00
Translation	200,000.00	200,000.00	175,709.25	24,290.75	24,290.75	0.00
Data Management	1,214,000.00	1,214,000.00	945,307.54	268,692.46	268,692.46	0.00

<i>Total</i>	4,438,956.85	4,438,955.08	3,531,301.31	907,653.77	907,653.77	0.00
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EUROPEAN TOPIC CENTRES - ETC'S IN DETAIL

Description	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
ETC - ACM	2,112,127.89	2,112,127.89	1,478,489.53	633,638.36	633,638.36	0.00
ETC - ICM	1,352,328.00	1,352,328.00	952,720.00	399,608.00	399,608.00	0.00
ETC - BD	1,428,624.00	1,428,624.00	1,037,685.60	390,938.40	390,938.40	0.00
ETC - ULS	938,102.00	938,102.00	678,998.60	259,103.40	259,103.40	0.00
ETC – WMGE	968,327.00	968,327.00	675,914.07	292,412.93	292,412.93	0.00
ETC – CCA	662,904.06	662,904.06	464,032.84	198,871.22	198,871.22	0.00
<i>Total</i>	7,462,412.95	7,462,412.95	5,287,840.64	2,174,572.31	2,174,572.31	0.00

STRATEGIC ACTIONS IN DETAIL

Description	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
Air pollution, transport and noise	70,000.00	70,000.00	70,000.00			0.00
Industrial pollution	60,000.00	60,000.00	60,000.00			0.00
Climate change mitigation and energy	167,000.00	167,000.00	167,000.00			0.00
Climate change imp, vulnerability etc.	79,975.00	79,975.00	79,975.00			0.00
Water management resources	48,800.00	48,800.00	12,200.00	36,600.00	36,600.00	0.00
Biodiversity and Ecosystems	244,790.00	244,790.00	193,938.00	50,952.00	50,952.00	0.00
Urban, Land Use and soil	5,950.00	5,950.00	5,950.00			0.00
Environment, human health and well-being	39,997.00	39,997.00	39,997.00			0.00
Megatrends and transition	204,964.00	204,964.00	204,964.00			
Sustainability assessment	119,748.63	119,748.63	119,748.63			
<i>Total</i>	1,041,224.63	1,041,224.63	953,672.63	87,552.00	87,552.00	0.00

Detailed information on the activities, outputs and results under each of these operational budget headings are presented in the Consolidated Annual Activity Report 2018, which is available from 15 June 2019. Detailed reports on the budget execution for all budget items are included in the annual accounts 2018.

BUDGET OUTTURN AND CANCELLATION OF APPROPRIATIONS

Calculation of budget outturn (EUR) ¹

Budget outturn	2018	2017
Reserve from the previous years' surplus (+)		
Revenue actually received (+)	66 085 813	68 000 073
Payments made (-)	-57 008 158	-52 054 488
Carryover of appropriations (-)	- 40 372 493	- 35 823 836
Cancellation of appropriations carried over (+)	242 025	443 566
Adjustment for carryover of assigned revenue appropriation from previous year (+)	31 313 807	19 910 772
Exchange rate differences (+/-)	-7 776	-2 480
TOTAL	253.218	473 607

Cancellation of appropriations

- Cancellation of commitment appropriations: non-committed core funds in 2018 amount to EUR 18,944.16.
- Cancellation of payment appropriations for the year: see above.
- Cancellation of payment appropriations carried over: unpaid C8 amounts to EUR 242,025.39.

Justification

A positive budgetary result is to be reimbursed to the Commission. The positive result for 2018, EUR 253 217.92, is composed of the following elements:

Budgetary result specification	2018	2017
C1- CURRENT YEAR APPROPRIATIONS		
Amount not made available in the budget		0.26
Non-committed	18,944.51	12,228.39
Committed, carried over to C9		0.66
C4 - REUSE OF FUNDS CURRENT YEAR		
Amounts not made available in the budget	24.59	20,291.19
C8 - APPROPRIATIONS CARRIED OVER FROM PREVIOUS YEAR		
Cancellation of unused appropriations	242,025.39	443,566.61
R0 - EARMARKED FUNDS		
Amounts not made available in the budget		
Exchange rate difference (gain+/loss-)	- 7,776.57	- 2,480.05
Sum:	253,217.92	473,607.06

Cancellation of unused payment appropriations carried over from previous year (C8 funds) amounted to EUR 242 025 which is significantly lower than in the previous year (EUR 473 607).

¹ Amounts can be reconciled with EEA Annual Account 2018