

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

European Environment Agency

Financial Year 2022

Copenhagen, January 2023

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 2022.

LEGAL BASIS

Article 97 of the Financial Rules of the European Environment Agency of the 22.11.2019 stipulates that the accounts of the Agency, shall be accompanied by a report on budgetary and financial management.

The present report will address the requirements of the EEA Financial Regulation, without duplicating the substance of the separate Consolidated Annual Activity Report required under the same 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.

Several instruments are used to execute the budget in accordance with 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 costs, missions, and staff well-being.
- Title 2 – covers administrative expenditure associated to the functioning of the agency such as premises, facilities, equipment, and governance.
- Title 3 – covers operational expenditure such as communication, IT expenditure, 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 (2022)

C4: Appropriations of internal assigned revenue

C5: Appropriations of internal assigned revenue carried over

C8: Appropriations automatically carried forward from previous year (2021)

R0: External assigned revenue (multiannual credits)

BUDGETARY AND FINANCIAL MANAGEMENT 2022

PLANNING CYCLE

PRIORITIES FOR 2022

The Agency's main task is to provide sound, independent information on the environment. The Agency is a major information source for those involved in developing, adopting, implementing, and evaluating environmental policy, and for the general public. EEA's overall mandate established in the EEA/Eionet Regulation is:

- to help the European Community and the EEA member countries make informed decisions about improving the environment, integrating environmental considerations into economic policies, and moving towards sustainability; and,
- to coordinate the European Environment Information and Observation Network (Eionet).

The EEA SPD is setting the direction and is structured around 5 activities which correspond to the work areas set out in the EEA/Eionet strategy. The five work areas are:

1. Biodiversity and ecosystems;
2. Climate Change mitigation and adaptation;
3. Human health and the environment;
4. Circular economy and resource use; and
5. Sustainability trends, prospects, and responses

The detailed priorities for 2022 were laid down in the EEA SPD 2022-2024 under 3.2

ESTABLISHING THE INITIAL BUDGET

BUDGETARY PROCEDURE 2022

In accordance with the Finance Regulation and budgetary procedures Agency submitted its 2022 budget proposal to the Commission in January 2021, respecting the lines laid down in the Commission Budget Circular and the proposed EU subvention. After a budget hearing in March 2021, the Commission submitted the proposed budget to the Budgetary Authorities (The Council and the Parliament). The Agency then submitted the budget for final approval by the Management Board in December 2021.

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)

Revenue (EUR)	Union subsidy	Non-EU members contribution	Total core budget	Earmarked funding	TOTAL
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2020	41,972,000	5,639,067	47,611,067	15,618,000	63,229,067
2021	45,411,000	6,020,177	51,431,177	13,449,000	64,880,177
2022	49,682,516	6,199,261	55,881,777	36,976,000	92,857,777

The main drivers of the increase in the core budget from 2021 to 2022 were:

- For existing tasks, no increase to the subvention has been made to compensate for salary increases and inflation, meaning this budget has decreased in real terms.
- Reimbursement of EUR 20,736,000 under the Copernicus Contribution agreement
- Reimbursement of EUR 1,135,000 under the EuroGeo Service Level Agreement
- Reimbursement of EUR 1,324,000 under the Service Level Agreement on Regional & Urban Environmental Indicators
- Reimbursement of EUR 140,000 under the agreement with the UNEP international Resource Panel
- Reimbursement of EUR 357,000 under the Human Biomonitoring for Europe Grant
- Reimbursement of EUR 1,382,000 under the Climate & Health Observatory Service Level Agreement
- Reimbursement of EUR 300,000 under the LULUCF Service Level Agreement
- Reimbursement of EUR 2,000,000 under the Service Level Agreement on Mission adaptation
- Reimbursement of EUR 1,800,000 under the Service Level Agreement on European Climate Risk Assessment
- Reimbursement of EUR 2,890,000 under the Parc grant
- Reimbursement of EUR 3,912,000 under the IPA III Contribution Agreement
- Reimbursement of EUR 1,000,000 under the NDICI Energy Community Contribution Agreement
- An amending EEA Budget Annual Budget 2022 to include the annual adjustment of Efta and the contribution from other EEA Member countries.

DEVELOPMENT OF CONTRIBUTIONS FROM OTHER MEMBER COUNTRIES

The EEA had 32 member countries at the end of 31 December 2022;

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

Contributions to the EEA budget from Switzerland, Iceland, Liechtenstein, and Norway are calculated based on 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".

2021	2022	Difference between 2021 and 2022
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EFTA contribution	1,219,853	1,240,869	21,016
New member countries contribution	4,800,324	4,958,392	158,068
<i>Total</i>	<i>6,020,177</i>	<i>6,199,261</i>	<i>179,084</i>

DEVELOPMENT OF EARMARKED FUNDS

Earmarked revenue is received under the grant and delegation agreements listed below. In contrast to the core budget, the revenue received multi-annual (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>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
Copernca			12,000,000	20,736,000
Eurogeo			365,000	1,135,000
Sante			118,000	1,324,000
HumanBio			265,000	357,000
UNEPIPR			70,000	140,000
REGIND				1,382,000
LULUCF				300,000
ADAPT				2,000,000
EUCRA				1,800,000
PARC				2,890,000
IPAIII				3,912,000
NDICI				1,000,000
TOTAL	6,846,000	15,618,000	13,449,000	36,976,000

YEAR 2022 IN BRIEF (FIGURES)

BUDGET IMPLEMENTATION AND EXECUTION PER TITLE (IN PERCENTAGE)

2022	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	33,313,092.88	100.0%	99.0%
Title 2 — Administrative expenditure	5,662,944.78	100.0%	81.6%
Title 3 — Operating expenditure	16,905,739.17	100.0%	64.0%
Total budget	55,881,776.83	100.0%	86.7%

2021	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	28,875,767.50	100.0%	99.1%
Title 2 — Administrative expenditure	5,585,886.44	100.0%	76.1%
Title 3 — Operating expenditure	16,956,522.63	100.0%	63.7%
Total budget	51,418,176.57	100.0%	84.9%

TOTAL AUTOMATIC CARRY-OVERS (CORE FUNDS)

		2021–2022	2022–2023
Total	Automatic carry-overs	7,762,250	7,455,698
	Carry-overs by decision	0	0
	Total budget	51,418,177	55,881,777
	Carry-forward as a percentage of total budget	15.1%	13.3%
	Cancelled carry-forward	250,600	
	Cancelled carry-forward as a percentage of total carry-forward	3.2%	

YEAR 2022 IN DETAILS

CANCELLED APPROPRIATIONS

Un-committed core funds not carried forward at year end (C1 – 2022), unpaid carried forward core commitments from previous year (C8 – 2022), and lapsed earmarked revenue (project ended) constitute the cancelled appropriations in total as follows:

COMMITMENTS (C1-2022 – CORE ONLY)

Titles	Appropriation 2022 (core funds only)	Committed	Non-committed appropriations cancelled	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	33,313,092.88	33,313,092.88	0.00	32,990,663.19	322,430	322,430	0
2.Administrative expenditure	5,662,944.78	5,662,878.83	.65.95	4,621,456.73	1,041,422	1,041,422	0
3.Operating Expenditure	16,905,739.17	16,905,739.17	0.00	10,813,893.33	6,091,846	6,091,846	0
Total	55,881,776.83	55,881,710.88	65.95	48,426,013.25	7,455,698	7,455,698	0

2022 – C8

Titles	Carryover from 2021	Paid	Cancelled carry-forward
1.Staff	261,532.15	234,869.69	26,662.46
2.Administrative expenditure	1,337,190.44	1,282,150.49	55,039.95
3.Operating Expenditure	6,163,527.13	5,994,629.73	168,897.40
Total	7,762,249.72	7,511,649.91	250,599.81

COMMITMENTS (R0-2022)

Titles	Appropriation 2022	Committed	Non-committed appropriations	Paid	Available for carryover
1.Staff	4,868,169.58	2,857,822.72	2,010,346.86	1,689,192.40	3,178,977.18
2.Administrative expenditure	197,599.22	136,519.97	61,079.25	86,517.35	111,081.87
3.Operating Expenditure	40,396,722.98	25,152,940.66	15,243,782.32	14,405,353.64	25,152,940.66
Total	45,462,491.78	28,147,283.35	17,315,208.43	16,181,063.39	29,281,428.39

PAYMENTS 2022

Titles	Core funds (C1)	R0s	Total payments
1.Staff	32,990,663.19	1,689,192.40	34,679,855.59
2.Administrative expenditure	4,621,456.73	86,517.35	4,707,974.08
3.Operating Expenditure	10,813,893.33	14,405,353.64	25,219,246.97
Total	48,426,013.25	16,181,063.39	64,607,076.64

2022 – R0 – COPERNICUS

Titles	Appropriation 2022	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	579,834.63	575,553.58	4,281.05	0.00	579,834.63	579,834.63	0
2.Administrative expenditure	50,536.97	36,536.97	14,000.00	16,651.76	33,885.21	33,885.21	0
3.Operating Expenditure	5,383,635.02	4,951,113.82	432,521.20	4,951,113.82	432,521.20	432,521.20	0
Total	6,014,006.62	5,563,204.37	450,802.25	4,967,765.58	1,046,241.04	1,046,241.04	0

2022 – R0 – EUROGEO

Titles	Appropriation 2022	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	235,000.00	235,000.00	0.00	221,759.15	13,240.85	13,240.85	0
2.Administrative expenditure	30,960.00	30,960.00	0.00	30,960.00	0.00	0.00	0
3.Operating Expenditure	677,487.00	670,346.43	7,140.57	246,287.14	431,199.86	431,199.86	0
Total	943,447.00	936,306.43	7,140.57	499,006.29	444,440.71	444,440.71	0

2022 – RO – UNEPIRP

Titles	Appropriation 2022	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	79,019.37	79,019.37	0.00	79,019.37	0.00	0.00	0
2.Administrative expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0
3.Operating Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0
Total	79,019.37	79,019.37	0.00	79,019.37	0.00	0.00	0

2022 – RO – IPA2020

Titles	Appropriation 2022	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	110,703.12	110,702.48	0.64	98,746.14	11,956.98	11,956.98	0
2.Administrative expenditure	10,125.00		10,125.00		10,125.00	10,125.00	0
3.Operating Expenditure	637,218.23	628,026.73	9,191.50	600,603.52	36,614.71	36,614.71	0
Total	758,046.35	738,729.21	19,317.14	699,349.66	58,696.69	58,696.69	0

2022 - RO – EUCRA

Titles	Appropriation 2022	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	167,000.00	167,000.00	0.00	113,379.67	53,620.33	53,620.33	0
2.Administrative expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0
3.Operating Expenditure	905,000.00	812,000.00	93,000.00	243,600.00	715,020.33	715,020.33	0
Total	1,072,000.00	979,000.00	93,000.00	356,979.67	715,020.33	715,020.33	0

2022 - RO – HUMANBIO

Titles	Appropriation 2022	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	387,712.46	74,397.29	313,315.17	55,783.40	331,929.06	331,929.06	0
2.Administrative expenditure	10,000.00	5,695.00	4,305.00	5,695.00	4,305.00	4,305.00	0
3.Operating Expenditure	580,203.73	350,741.08	229,462.65	350,741.08	229,462.65	229,462.65	0
Total	977,916.19	430,833.37	547,082.82	412,219.48	565,696.71	565,696.71	0

2022 - RO – LULUCF

Titles	Appropriation 2022	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	0.00	0.00	0.00	0.00	0.00	0.00	0
2.Administrative expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0
3.Operating Expenditure	300,000.00	272,551.00	27,449.00	109,585.00	190,415.00	190,415.00	0
Total	17,937.35	272,551.00	27,449.00	109,585.00	190,415.00	190,415.00	0

2022 - R0 – PARC

Titles	Appropriation 2022	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	701,050.00	124,550.00	576,500.00	96,934.54	604,115.46	604,115.46	0
2.Administrative expenditure	7,649.25		7,649.25		7,649.25	7,649.25	0
3.Operating Expenditure	245,357.00	203,450.00	41,907.00		245,357.00	245,357.00	0
Total	954,056.25	328,000.00	626,056.25	96,934.54	857,121.71	857,121.71	0

2022 - R0 – COPERNCA

Titles	Appropriation 2022	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	2,115,750.00	1,093,000.00	1,022,750.00	827,513.57	1,288,236.43	1,288,236.43	0
2.Administrative expenditure	75,000.00	50,000.00	25,000.00	19,882.59	55,117.41	55,117.41	0
3.Operating Expenditure	30,545,250.00	16,862,926.60	13,682,323.40	7,670,967.51	22,874,282.49	22,874,282.49	0
Total	32,736,000.00	18,005,926.60	14,730,073.40	8,518,363.67	24,217,636.33	24,217,636.33	0

2022 - R0 – REGIND

Titles	Appropriation 2022	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	162,000.00	100,000.00	62,000.00	76,387.03	85,612.97	85,612.97	0
2.Administrative expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0
3.Operating Expenditure	271,000.00	59,814.87	211,185.13	59,814.87	211,185.13	211,185.13	0
Total	433,000.00	159,814.87	273,185.13	136,201.90	296,798.10	296,798.10	0

2022 - R0 – SANTE

Titles	Appropriation 2022	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over	Committed appropriation cancelled
1.Staff	157,000.00	137,000.00	20,000.00	41,040.27	115,959.73	115,959.73	0
2.Administrative expenditure	2,870.00	2,870.00	0.00	2,870.00	0.00	0.00	0
3.Operating Expenditure	570,130.00	251,980.13	318,149.87	162,194.46	0.00	0.00	0
Total	730,000.00	391,850.13	338,149.87	206,104.73	523,895.27	523,895.27	0

TOTAL CARRY OVER - R0 – INCL. COPERNICUS, COPERNCA, HUMANBIO, IPA 2020, SANTE, UNEPIPR, ADAPT, EUCRA, UNIRP, REGIND AND PARC

Titles	Appropriation 2022	Committed	Non-committed appropriations	Paid	Available for carryover	Carried over
1.Staff	4,868,169.58	2,857,822.72	2,010,346.86	1,689,192.40	3,178,977.18	3,178,977.18
2.Administrative expenditure	197,599.22	136,519.97	61,079.25	86,517.35	111,081.87	111,081.87
3.Operating Expenditure	40,396,722.98	25,152,940.66	15,243,782.32	14,405,353.64	25,991,369.34	25,991,369.34
Total	45,462,491.78	28,147,283.35	17,315,208.43	16,181,063.39	29,281,428.39	29,281,428.39

TOTAL CARRY-OVER

Titles	2022 – C1 Committed (2022-C8)	2022 – R0 Committed and uncommitted appropriation	Total carry forward appropriations on all fund sources
1.Staff	322,430	3,178,977.18	3,501,406.87
2.Administrative expenditure	1,041,422	111,081.87	1,152,569.92
3.Operating Expenditure	6,091,846	25,991,369.34	32,083,215.18
Total	7,455,698	29,281,428.39	36,737,191.97

TOTAL CANCELLED APPROPRIATION

Titles	2022 – C1 Non-committed	2022 – C1 (2022 – C9) Committed appropriation cancelled	2022 – C8 Committed appropriation cancelled	Total cancelled appropriations on all fund sources
1.Staff	0.00	0	26,662.46	26,662.46
2.Administrative expenditure	.65.95	0	55,039.95	55,105.90
3.Operating Expenditure	0.00	0	168,897.40	168,897.40
Total	65.95	0	250,599.81	250,665.81

AMENDING BUDGETS 2022

<i>No. of Revision</i>	<i>Subject</i>	<i>Amount in EURO</i>	<i>Comments</i>	<i>Decision</i>
1st. Amended Budget	LULUCF	300,000	New agreement	Management Board written procedure approval
	ADAPT	2,000,000	New agreement	Management Board written procedure approval
2nd. Amended Budget	PARC	2,890,000	New agreement	Management Board written procedure approval
	EUCRA	1,800,000	New agreement	Management Board written procedure approval
3rd. Amended Budget	Copernca	-7,233,000	Amendment	Management Board approval
	Eurogeo	505,000	Amendment	Management Board approval
	IPAIII	3,912,000	New agreement	Management Board approval
	NDICI	1,000,000	New agreement	Management Board approval
	REGIND	891,000	Amendment	Management Board approval
	SANTE	808,000	Amendment	Management Board approval
	Including UNEPIPR	70,000	Amendment	Management Board approval
	Efta and Peco	44,756	Annual regulation	Management Board approval

TOTAL AMOUNT OF TRANSFERS CARRIED OUT IN 2022 – ON CORE

Budget transfers 2022

Within the scope of art. 26.1(a) 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.

IMPLEMENTATION 2022 – CORE BUDGET

In the following tables a detailed breakdown of the 2022 operational core budget (C1) and its' implementation, is presented.

Chapters in EEA budget	Initial Appropriations 2022	Transfers	Amendment	Final Appropriations
Staff in active employment	30,641,614.00	964,245.08	44,755.83	31,650,614.91
Expenditure related to recruitment	880,000.00	-466,280.46		413,719.54
Missions and duty travel	300,000.00	13,000.00		313,000.00
Socio medical infrastructure	949,000.00	-27,241.57		921,758.43
Social services	14,000.00			14,000.00
Staff total	32,784,614.00	483,723.05	44,755.83	33,313,092.88
Rental of buildings and associated costs	3,911,550.00	543,268.72		4,454,818.72
Movable property and associated costs	321,000.00	-525.37		320,474.63
Current administrative expenditure	816,000.00	-94,700.75		721,299.25
Entertainment and representation expenses	6,000.00	885.18		6,885.18
EEA governance	180,000.00	-24,487.00		155,513.00
Environmental management of the agency	40,000.00	-36,046.00		3,954.00
Administrative expenditure total	5,274,550.00	388,394.78		5,662,944.78
Resources	15,643,357.00	-311,102.00		15,332,255.00
Areas of Work	2,134,500.00	-561,015.83		1,573,484.17
Operating expenditure total	17,777,857.00	-872,117.83		16,905,739.17
Budget total	55,837,021.00	0.00	44,755.83	55,881,776.83

Titles	Appropriation 2022 (core funds only)	Committed	Non-committed appropriations cancelled	Paid	Available for carryover	Carried over
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1.Staff	33,313,093	33,313,093	0.00	32,990,663	322,430	322,430
2.Administrative expenditure	5,662,945	5,662,879	65.95	4,621,457	1,041,422	1,041,422
3.Operating Expenditure	16,905,739	16,905,739	0.00	10,813,893	6,091,846	6,091,846
Total	55,881,777	55,881,711	65.95	48,426,013	7,455,698	7,455,698

TITLE 3 - OPERATING EXPENDITURE IN DETAIL

Chapter	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
Resources	15,332,255.00	15,332,255.00	10,518,947.99	4,813,307	4,813,307	0.00
Areas of Work	1,573,484.17	1,573,484.17	294,945.34	1,278,539	1,278,539	0.00
Total	16,905,739.17	16,905,739.17	10,813,893.33	6,091,846	6,091,846	0.00

RESOURCES IN DETAIL

Description	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
Meetings	279,100.00	279,100.00	265,928.49	13,171.51	13,171.51	0.00
IT & communications	6,074,952.43	6,074,952.43	3,979,574.54	2,095,377.89	2,095,377.89	0.00
ETC's (details below)	8,978,202.57	8,978,202.57	6,273,444.96	2,704,757.61	2,704,757.61	0.00
<i>Total</i>	15,332,255.00	15,332,255.00	10,518,947.99	4,813,307.01	4,813,307.01	0.00

IT & COMMUNICATIONS IN DETAIL

Description	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
Publication and graphic services	460,600.57	460,600.57	300,980.65	159,619.92	159,619.92	0.00
IT infrastructure and services	730,360.24	730,360.24	558,618.87	171,741.37	171,741.37	0.00
Technological development	1,531,999.05	1,531,999.05	1,204,114.76	327,884.29	327,884.29	0.00
Communications	857,471.91	857,471.91	363,631.71	493,840.20	493,840.20	0.00
Translation	199,277.50	199,277.50	84,052.50	115,225.00	115,225.00	0.00
Data Management	1,361,519.59	1,361,519.59	787,132.29	574,387.30	574,387.30	0.00
IT licences	933,723.57	933,723.57	681,043.76	252,679.81	252,679.81	0.00
<i>Total</i>	6,074,952.43	6,074,952.43	3,979,574.54	2,095,377.89	2,095,377.89	0.00

EUROPEAN TOPIC CENTRES - ETC'S IN DETAIL

Description	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
ETC - CE	1,318,464	1,318,464	923,831	394,633	394,633	0.00
ETC - ICM	1,350,407	1,350,407	969,500	380,907	380,907	0.00
ETC - BD	1,265,000	1,265,000	885,500	379,500	379,500	0.00
ETC - DI	950,000	950,000	665,000	285,000	285,000	0.00
ETC – CE	1,175,425	1,175,425	822,797	352,627	352,627	0.00
ETC – CA	880,000	880,000	616,000	264,000	264,000	0.00
ETC – HE	1,299,861	1,299,861	909,903	389,958	389,958	0.00
ETC – ST	739,046	739,046	480,914	258,132	258,132	0.00
Total	8,978,203	8,978,203	6,273,445	2,704,758	2,704,758	0.00

AREAS OF WORK IN DETAIL

Description	Appropriation	Committed	Paid	Available for carryover	Carried over	Cancelled
Biodiversity and Ecosystems, Agriculture and Forestry	417,947	417,947	65,830.00	352,117.38	352,117.38	0.00
Climate Change mitigation and Adaptation	638,635	638,635	30,185.00	608,450.00	608,450.00	0.00
Human Health and the Environment	125,716	125,716	75,765.54	49,950.00	49,950.00	0.00
Resource Use and the Circular Economy	169,015	169,015	60,434.80	108,580.20	108,580.20	0.00
Sustainability Trends Prospects and Responses	222,171	222,171	62,730.00	159,441.25	159,441.25	0.00
Total	1,573,484	1,573,484	294,945.34	1,278,539	1,278,539	0.00

Detailed information on the activities, output, and results under each of these operational budget headings will be presented in the Consolidated Annual Activity Report 2022. Detailed reports on the budget execution for all budget items are included in the annual accounts 2022.

Calculation of budget outturn (EUR) ¹

A positive budgetary outturn is to be reimbursed to the Commission. The positive outturn for 2022, EUR 251 872,94, is composed of the following components:

BUDGETARY OUTTURN

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

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

¹ Amounts can be reconciled with EEA Annual Account 2022