



European Monitoring Centre
for Drugs and Drug Addiction

Final Annual Accounts

Financial year 2020

These accounts have been drawn up and signed off by the Accounting Officer on 31 May 2021 and approved by the Director on 1 June 2021. The opinion of the Management Board will be given on 24 June 2021.

The present annual accounts, together with the opinion of the Management Board, have been sent to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council on 25 June 2021.

The accounts will be published on the *Community body* website:

<http://www.emcdda.europa.eu/>.

Preamble

Article 51 of the EMCDDA's Financial Regulation Title IV states the accounting officer of the EMCDDA shall apply the rules adopted by the accounting officer of the Commission based on internationally accepted accounting standards for the public sector. For the purposes of the first paragraph of this Article, Articles 80 to 84 and 87 of Regulation (EU, Euratom) 2018/1046 shall apply. Articles 85 and 86 of Regulation (EU, Euratom) 2018/1046 shall apply *mutatis mutandis* (see details in A5 Significant accounting policies).

These accrual-based accounting policies are derived from International Public Sector Accounting Standards (IPSAS) or, by default, International Financial Reporting Standards (IFRS) as respectively issued by the International Public Sector Accounting Standards Board (IPSASB) and International Accounting Standards Board (IASB). These rules have been adopted by the Commission's accounting officer, after receiving the opinion of an Advisory Expert Group for Accounting Standards, which provides professional guidance. The accounting systems of the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA) comprise general accounts and budget accounts. These accounts are kept in euros on the basis of the calendar year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash-accounting principle (which differs from cash-based accounting, due to elements such as carryovers).

The general accounts allow for the preparation of financial statements, as they show all charges and income for the financial year and are designed to establish the financial position in the form of a balance sheet on 31 December 2020.

As part of the move to accrual accounting, one important aspect of the exercise of ensuring that transactions made during the year are recorded in the correct accounting year is a cut-off exercise: transactions must be recognised in the period to which they relate.

In accordance with Article 97 of the Financial Regulation applicable to the EMCDDA, the Centre's accounts shall comprise: 'the financial statements of the EMCDDA and the reports on implementation of the budget of the EMCDDA. The accounts of the EMCDDA shall be accompanied by a report on budgetary and financial management during the year.'

As a consequence, the present document is organised as follows:

EMCDDA 2020 ACCOUNTS

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A. EMCDDA financial statements

A1. Balance sheet: Assets

ASSETS	31.12.2020	31.12.2019	Variation
A. NON CURRENT ASSETS			
Intangible assets	354 808.94	495 124.77	-140 315.83
Property, plant and equipment	212 547.59	315 269.65	-102 722.06
Plant and equipment	53 821.35	69 942.19	-16 120.84
Computer hardware	134 665.70	215 361.63	-80 695.93
Furniture and vehicles	24 060.54	29 965.83	-5 905.29
TOTAL NON CURRENT ASSETS	567 356.53	810 394.42	-243 037.89
B. CURRENT ASSETS			
Short-term pre-financing	0.00	121 363.75	-121 363.75
Short-term pre-financing	0.00	121 363.75	-121 363.75
Short-term receivables	386 539.55	364 100.70	22 438.85
Current receivables	100 077.45	137 513.87	-37 436.42
Other (subtotal)	286 462.10	210 586.83	75 875.27
Deferred charges	244 936.20	210 586.83	34 349.37
Deferred charges with consolidated entities	41 525.90	0.00	41 525.90
Short-term receivables with consolidated entities	0.00	16 000.00	-16 000.00
Cash and cash equivalents	2 836 846.26	2 048 742.85	788 103.41
TOTAL CURRENT ASSETS	3 223 385.81	2 534 207.30	689 178.51
TOTAL	3 790 742.34	3 344 601.72	446 140.62

A1. Balance sheet: Liabilities

LIABILITIES	31.12.2020	31.12.2019	Variation
Net assets	1 174 451.94	858 779.62	315 672.32
Accumulated surplus/deficit	858 779.62	1 648 947.42	- 790 167.80
Economic outturn for the year – profit+/loss –	315 672.32	- 790 167.80	1 105 840.12
TOTAL NET ASSETS	1 174 451.94	858 779.62	315 672.32
CURRENT LIABILITIES			
Current liabilities - accounts payable	2 616 290.40	2 485 822.10	130 468.30
Current payables	71 555.21	218 817.77	- 147 262.56
Accrued charges and Deferred incomes	793 985.74	824 496.09	- 30 510.35
Accrued charges	773 046.73	823 626.97	- 50 580.24
Accrued charges with consolidated entities	15 340.71	0.00	15 340.71
Deferred income & other passive accruals & deferrals	5 598.30	869.12	4 729.18
Accounts payable with consolidated EU entities	1 750 749.45	1 442 508.24	308 241.21
Pre-financing received from consolidated EU entities	1 750 749.45	1 442 508.24	308 241.21
TOTAL CURRENT LIABILITIES	2 616 290.40	2 485 822.10	130 468.30
TOTAL	3 790 742.34	3 344 601.72	446 140.62



A2. Statement of financial performance

	2020	2019	Variation
Contributions of EFTA countries belonging to the EEA	440 839.00	412 372.68	28 466.32
Recovery of expenses	14 879.07	18 983.47	- 4 104.40
Revenues from administrative operations	291 644.00	291 102.31	541.69
Other operating revenue	16 962 463.22	16 115 578.36	846 884.86
TOTAL OPERATING REVENUE	17 709 825.29	16 838 036.82	871 788.47
Administrative expenses	-14 083 458.38	-13 220 176.69	- 863 281.69
All staff expenses	-11 700 698.62	-10 934 223.41	- 766 475.21
Fixed asset related expenses	- 281 182.33	- 305 135.65	23 953.32
Other administrative expenses	-2 101 577.43	-1 980 817.63	- 120 759.80
Operational expenses	-3 307 638.74	-4 409 442.54	1 101 803.80
Other operational expenses	-3 307 638.74	-4 409 442.54	1 101 803.80
TOTAL OPERATING EXPENSES	-17 391 097.12	-17 629 619.23	238 522.11
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	318 728.17	- 791 582.41	1 110 310.58
Financial revenues	1.87	2 806.88	- 2 805.01
Financial expenses	- 3 057.72	- 1 392.27	- 1 665.45
SURPLUS/ (DEFICIT) FROM NON-OPERATING ACTIVITIES	- 3 055.85	1 414.61	- 4 470.46
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	315 672.32	- 790 167.80	1 105 840.12
ECONOMIC OUTTURN FOR THE YEAR	315 672.32	- 790 167.80	1 105 840.12

A3. Cash flow table (indirect method)

	2020	2019
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	315 672.32	- 790 167.80
Operating activities		
Adjustments		
Amortization (intangible fixed assets) +	140 315.83	122 012.74
Depreciation (tangible fixed assets) +	140 866.50	183 122.91
(Increase)/decrease in long term pre-financing	.00	114 022.25
(Increase)/decrease in short term pre-financing	121 363.75	348 122.38
Increase in short term receivables	- 38 438.85	87 919.53
Increase/(decrease) in receivables related to consolidated EU entities	16 000.00	- 16 000.00
Increase/(decrease) in accounts payable	- 177 772.91	155 318.60
Increase/(decrease) in liabilities related to consolidated EU entities	308 241.21	1 347 510.96
Other non-cash movements		440 835.98
Net cash Flow from operating activities	826 247.85	1 992 697.55
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	- 38 144.44	- 667 851.56
Net cash flow from investing activities	- 38 144.44	- 667 851.56
Net increase/(decrease) in cash and cash equivalents	788 103.41	1 324 845.99
Cash and cash equivalents at the beginning of the period	2 048 742.85	723 896.86
Cash and cash equivalents at the end of the period	2 836 846.26	2 048 742.85

A4. Annexes to the balance sheet

Assets

A4.1 Intangible and tangible fixed assets

No new purchases of intangible assets during 2020.

The total net value for all intangible assets in 2020 was EUR 354 808.94.

The value for tangible assets purchased during 2020 was EUR 38 144.44, which corresponds to purchases of plant and equipment for EUR 7 813.92 and computer hardware for EUR 30 330.52.

The total net value for all tangible assets in 2020 was EUR 212 547.59.

The total amount of depreciation for all assets (tangible and intangible) at the year-end was EUR 281 182.33 which corresponds to depreciation of intangible assets of EUR 140 315.83 and depreciation of tangible assets of EUR 140 866.50.

The total net value of all assets (tangible and intangible) in 2020 was EUR 567 356,53.

A4.1.1 Intangible fixed assets

2020		Internally generated computer software	Other computer software	Total computer software	Total
Gross carrying amounts 01.01.2020	+	685 773.26	1 335 622.04	2 021 395.30	2 021 395.30
Gross carrying amounts 31.12.2020		685 773.26	1 335 622.04	2 021 395.30	2 021 395.30
Accumulated amortization and impairment 01.01.2020	-	- 258 202.59	-1 268 067.94	-1 526 270.53	-1 526 270.53
Amortization	-	- 140 315.83	0.00	- 140 315.83	- 140 315.83
Accumulated amortization and impairment 31.12.2020		- 398 518.42	0.00	- 398 518.42	-1 666 586.36
Net carrying amounts 31.12.2020		287 254.84	1 335 622.04	1 622 876.88	354 808.94

Not capitalised cost	Research cost	Not capitalised development cost	Entity's individual threshold for capitalisation of internally generated intangible assets	150 000.00
Cost of the year	0.00	0.00		
	Gross amount			
New Intangible assets internally developed and capitalised	0.00			

A4.1.2 Tangible fixed assets**Plant, property and equipment (PPE)**

2020		Plant and equipment	Computer hardware	Furniture and vehicles	Total
Gross carrying amounts 01.01.2020	+	371 120.58	937 189.51	218 590.25	1 526 900.34
Additions	+	7 813.92	30 330.52	0.00	38 144.44
Gross carrying amounts 31.12.2020		378 934.50	967 520.03	218 590.25	1 565 044.78
Accumulated amortization and impairment 01.01.2020	-	- 301 178.39	- 721 827.88	- 188 624.42	-1 211 630.69
Depreciation	-	- 23 934.76	- 111 026.45	- 5 905.29	- 140 866.50
Accumulated amortization and impairment 31.12.2020		- 325 113.15	- 832 854.33	- 194 529.71	-1 352 497.19
Net carrying amounts 31.12.2020		53 821.35	134 665.70	24 060.54	212 547.59

A4.2 Current and sundry receivables

Current receivables	31.12.2020		31.12.2019	
Receivables from	Gross Total	Net Value	Gross Total	Net Value
Customers	86 776,30	86 776,30	108 371,04	108 371,04
Other current receivables (1)	12 330,01	12 330,01	29 142,83	29 142,83
Total	99 106,31	99 106,31	137 513,87	137 513,87
(1) Please specify "Other current receivables":	Gross Total	Net Value	Gross Total	Net Value
Other active accruals & deferrals	12 330,01	12 330,01	0,00	0,00
Staff receivables	971,14	971,14	29 142,83	29 142,83
Total	100 077,45	100 077,45	137 513,87	137 513,87

The total amount of short-term receivables was EUR 386 539.55.

An amount of EUR 286 462.10 corresponds to the deferred charges exchange EUR 244 936.20 and deferred charges with consolidated entities EUR 41 525.90 (increase of EUR 75 875.27 vs. 2019).

The total amount of current receivables at 31.12.2020 was EUR 100 077.45 (decrease of EUR 37 436.42 vs. 2019).

The amount in 'Customers' (EUR 86 776.30) corresponds to an amount of EUR 62 917.75 receivable from Member States related to VAT reimbursement and other receivables still open.

A value of EUR 12 330.01 (other current receivables) corresponds mainly to the building expenditures to be regularised EUR 11 209.32 and EUR 971.14 receivable against EMCDDA staff at 31.12.2020.

A4.3 Cash and cash equivalents:

The total of EUR 2 836 846.26 can be detailed as follows:

+ EUR 2 804 960.35 is the total of all bank current accounts at 31 December 2020 (increase of EUR 788 103.41 vs 2019). This increase in cash is related to the second instalment of EU4Monitoring Drugs project.

+ EUR 31 885.91 is the total of the imprest account (bank accounts + cash in hands/cash advance).



A4.4 Liabilities

Statement of changes in net assets (including comments on Statement on financial performance)

Net assets	Accumulated surplus / deficit	Economic result of the year	Net assets (total)
Balance as of 31 December 2019	1 648 947.42	- 790 167.80	858 779.62
Balance as of 1 January 2020	1 648 947.42	- 790 167.80	858 779.62
Allocation of the economic result of previous year		768 984.38	768 984.38
Economic result of the year		315 672.32	315 672.32
Balance as of 31 December 2020	858 779.62	315 672.32	1 174 451.94

The new total of net assets at 31 December 2020 is EUR 1 174 451.94 with the following details:

The Statement of financial performance (economic result of the year) was EUR 315 672.32 after having applied all corrections in compliance with the rules of accrual accounting, (see 'A.2 Statement of financial performance', on page 5).

The 2020 Statement of financial performance (economic result of the year) had an increase of EUR 1 105 840.12 vs. 2019 which is explained by the difference between an increase in operating revenue of EUR 871 788.47 and a decrease in operating expenses of EUR 238 522.11 and a decrease of non-operating activities of EUR 4 470.46 (see 'A.2 Statement of financial performance', page 5).

A4.5 Current and sundry payables

Current payables	31.12.2020	31.12.2019
Vendors	71 555.21	218 817.99
Other payables	0.00	0.00
Total	71 555.21	218 817.99

The total of current payables in 2020 was EUR 71 555.21 (decrease of EUR 147 262.78).

The amount in 'Current payables' of EUR 71 555.21 corresponds to different types of suppliers: the amount of EUR 9 629.26 corresponds to amounts payable from public bodies, EUR 127 212.59 corresponds to payable to suppliers. The amount of EUR 651.39 corresponds to payables to EU decentralised agencies. The amounts of EUR -65 112.99 and EUR -821.86 correspond to registered invoices received at the year-end but not yet paid and pending confirmation of eligibility at 31.12.2020 together with other payables.

A4.6 Deferrals and accruals

The total amount of EUR 788 387.44 corresponds to the accrued charges, confirmed by each deputy authorising officer, of EUR 513 054.85 and EUR 275 332.59 concerning holidays not taken at 31.12.2020.

The amount of deferred income of EUR 5 598.30 corresponds to the positive outturn calculated on the grants for Norway (EUR -3 526.60) and for Turkey (EUR -2 071.70).

A4.7 Accounts payable with consolidated EC entities

The total amount of EUR 1 750 749.45 is composed of :

EUR 1 750 749.45 in 'Pre-financing received from consolidated EC entities', which corresponds to the budget outturn account for 2020 of EUR 108 036.41 with the EC (DG HOME), open pre-financing of EUR 935 438.92 for EU4MD, and EUR 707 274.12 for IPA 7 with EC (DG NEAR).

A4.8 Contingent liabilities and commitments for future funding

For the commitments still open at year-end, the Centre has a carryover of EUR 2 643 458.61 after deducting EUR 577 204.40 related to the cut-off postings (deducted from untaken holidays) and minus step 2 invoice (registered and booked as expense but not yet paid at 31.12.2020) EUR 702.54.

The remaining net carry forward is EUR 2 065 551.67.

A4.9 European agencies: suggested note to annual accounts related to payroll charges calculated by PMO

Note related to payroll charges

All salary calculations giving the total staff expenses included in the Statement of financial performance of the agency are carried out by the Office for administration and payment of individual entitlements (also known as the Paymaster's Office-PMO) which is a central office of the European Commission.

The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, to calculate and to pay their salaries and other financial entitlements. The PMO provides these services to other EU institutions and agencies as well. The PMO is also responsible for managing the health insurance fund of the institutions, together with processing and paying the claims of reimbursement from staff members. The PMO also manages the pension fund and pays the pensions of retired staff members. The PMO is audited by the European Court of Auditors.

The agency is responsible for the communication to the PMO of reliable information allowing the calculation of staff costs. It is also responsible to check that this information has been correctly handled in the monthly payroll report used for accounting payroll costs. It is not responsible for the calculation of the payroll costs performed by PMO.

A4.10 Advance paid in 2015 to APL and annual discount agreed from May 2016 until April 2020

In line with the legal agreement signed between the EMCDDA and the APL on 10.11.2015, the annual discount expired at the end of April 2020.

Event after reporting date (significant disclosures)

A4.11 Brexit

On 1 February 2020 the United Kingdom ceased to be a Member State of the European Union. Following the conclusion of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (the 'Withdrawal Agreement') between the two parties, the United Kingdom committed to pay all its obligations under the current MFF and previous financial perspectives following from its membership of the Union. The United Kingdom has paid into the 2020 EU Budget during the year, and received payments, as if it were a Member State.

At the date of transmission of these accounts, and based on the Withdrawal Agreement concluded and already in operation, there is no financial impact to be reported in these accounts. For further information on the impact of the Withdrawal Agreement on the EU, please see the 2020 consolidated EU annual accounts.

A4.12 COVID-19

Disclosure on COVID-19

In order to deal with the constraints entailed by the COVID-19 pandemic during 2020, and pursuant to the recommendations provided by the relevant medical and institutional authorities, on 16 March 20 the EMCDDA activated its established business continuity procedures. As a result, teleworking was set as the main way of working at the EMCDDA, with the exception of some functions/staff whose execution/presence at the EMCDDA premises was defined as essential. The EMCDDA reacted promptly, effectively and efficiently to ensure the generalised teleworking of this staff, the necessary adjustment of the working processes and the remote operation of its governing and management bodies, by making available the required technical tools and the remote access to the relevant ICT systems.



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In such a situation the EMCDDA was able to ensure the essential deliveries planned for 2020, but it was obliged to delay, postpone or downsize some of the planned activities/operations. This affected, in particular, about one third of the activities planned in the EMCDDA work programme for 2020, most of which reflected a lower priority (i.e. level 3, according to the three levels of priority identified by the EMCDDA 2020 work programme), in a context where the travel-related constraints entailed by the pandemic COVID-19 obliged the EMCDDA to substantially reconsider almost all the activities/operations relying on technical meetings/conferences and/or missions of its staff.

The EMCDDA was able to timely and effectively redeploy the operating capacity and resources that the aforementioned situation allowed to release, and reallocated about EUR 570 000 by means of two 2020 amending budgets. As a consequence, and in line with the needs of its stakeholders, the EMCDDA was able to refocus some of its 2020 operational activities to address the effect of the pandemic on the drug phenomenon and ensured the necessary upgrading of its technical infrastructure, as required to safely and effectively operate in the new circumstances (via remote operations and generalised teleworking).

Based on the information available at the date of the signature of these annual accounts, the EMCDDA conclusion is that the estimation done on the main following items of its Balance Sheet at 31 December 2020 are as follows:

- Non-current assets: The EMCDDA does not own its premises; therefore, there is no risk of asset depreciation.
- Current assets: Short-term pre-financing are already cashed and cleared / Short-term receivables are also almost fully cashed and the deferred expenses incurred have no material impact.
- Cash and cash equivalent: The 2020 EU subsidy amount is already used and the external assigned revenues to projects are on-going with no major risk.
- Current liabilities/Accounts payables: Most of the current payables open at 31.12.2020 are already paid, therefore, these shall have no material impact.

Other than the aforementioned items, at the date of transmission of these annual accounts based on the Accounting rule 19, no material issues were reported to the accounting officer and that no additional disclosure is needed for the reporting period.

A5. Significant accounting policies

A5.1. Legal basis and accounting rules

The financial statements of the EMCDDA have been drawn up using the methods of preparation as set out in the EU accounting rules as laid down by the European Commission's accounting officer. The EU accounting rules adapt the International Public Sector Accounting Standards (and in some cases the International Financial Reporting Standards) to the specific environment of the EU, while the reports on implementation of the budget continue to be primarily based on movements of cash.

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

A5.1.1 Accounting principles

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

Article 98 of the Financial Regulation of the EMCDDA sets out the accounting principles to be applied in drawing up the financial statements.

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

The overall considerations (accounting principles) to be followed when preparing the financial statements are laid down in EU accounting rule 1 and are the same as those described in IPSAS 1:

Fair presentation

Financial statements shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue and expenses set out in the EU accounting rules. The application of the EU accounting rules, with additional disclosures when necessary, is presumed to result in financial statements that achieve a fair presentation.

Accrual basis

In order to meet their objectives, financial statements are prepared on the accrual basis of accounting. Under this basis, the effects of transactions and other events are recognised when they occur (and not as cash or its equivalent are received or paid) and they are recorded in the accounting records and reported in the financial statements of the periods to which they relate.

Going concern basis

When preparing financial statements an assessment of an entity's ability to continue as a going concern shall be made. Financial statements shall be prepared on a going concern basis unless there is an intention to liquidate the entity or to cease operating, or if there is no realistic alternative but to do so. These financial statements have been prepared in accordance with the going concern principle, which means the EMCDDA is deemed to have been established for an indefinite duration.

Consistency of presentation

According to this principle the presentation and classification of items in the financial statements shall be retained from one period to the next (EU accounting rule 2).

Aggregation

Each material class of similar items shall be presented separately in the financial statements. Items of a dissimilar nature or function shall be presented separately unless they are immaterial.

Offsetting

Assets and liabilities, and revenue and expenses, shall not be offset unless required or permitted by an EU accounting rule.

Comparative information

Except when an EU accounting rule permits or requires otherwise, comparative information shall be disclosed in respect of the previous period for all amounts reported in the financial statements. When the presentation or classification of items in the financial statements is amended, comparative amounts shall be reclassified unless the reclassification is impracticable.

A5.1.2 Basis of preparation

Functional and reporting currency

The financial statements are presented in euros, which is the functional and reporting currency of the EMCDDA's Financial Regulation, Article 98).

Transactions

Foreign currency transactions are recorded using the exchange rates prevailing at the day of the transactions.

Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the translation of monetary items in foreign currency into euros at year-end are recognised in the Statement of financial performance.



Chart of accounts

The chart of accounts used by the EMCDDA follows the structure of the chart of accounts of the European Commission (PCUE).

Use of estimates

Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts presented and disclosed in the financial statements of the EMCDDA.

Significant estimates and assumptions in these financial statements require judgment and are used for, but not limited to, accrued income and charges, provisions, contingent assets and liabilities. Actual results reported in future periods may be different from these estimates. Changes in estimates are reflected in the period in which they become known.

A5.1.3 Balance sheet

Assets are resources controlled by the EMCDDA as a result of past events and from which future economic benefits or service potential are expected to flow.

A5.1.3.1 Intangible assets

Intangible assets are identifiable non-monetary assets without physical substance. Acquired computer software licences are stated at historical cost less accumulated amortisation and impairment losses. The assets are amortised on a straight-line basis over their estimated useful lives. The estimated useful lives of intangible assets depend on their specific economic lifetime or legal lifetime determined by an agreement.

Amortisation is the systematic allocation of the depreciable amount of an intangible asset over its useful life (EU accounting rule 6).

Internally developed intangible assets are capitalised when the relevant criteria of the EMCDDA threshold of EUR 150 000 are met (EMCDDA's Decision). The costs capitalisable include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalisable development costs and maintenance costs are recognised as expenses as incurred.

A5.1.3.2 Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition or construction of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the EMCDDA and its cost can be measured reliably. Repairs and maintenance costs are charged to the Statement of financial performance during the financial period in which they are incurred.

Assets under construction are not depreciated as these assets are not yet available for use.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life (EU accounting rule 7).

The depreciation is calculated using the straight-line method and are:
buildings 4 %; plant, machinery and equipment 10 % to 25 %; furniture 10 % to 25 %; fixtures and fittings 10 % to 25 %; vehicles 25 %; computer hardware 25 %; other tangible assets 10 % to 25 %.

Gains or losses on disposals are determined by comparing proceeds less selling expenses with the carrying amount of the disposed asset and are included in the Statement of financial performance.

Leases

Leases where the lessor retains a significant portion of the risks and rewards inherent to ownership are classified as operating leases. Payments made under operating leases are recognised as an expense in the Statement of financial performance on a straight-line basis over the period of the lease.

A5.1.3.3 Financial assets

The EMCDDA has as financial assets its receivables and current bank accounts. Receivables arise when the EMCDDA provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in current assets, except for maturities more than 12 months of the balance sheet date.

A5.1.3.4 Receivables

Receivables are carried at original amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that the EMCDDA will not be able to collect all amounts due according to the original terms of receivables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the Statement of financial performance.

A5.1.3.5 Cash and cash equivalents

Cash and cash equivalents are financial instruments and defined as current assets. They include cash at hand and deposits held with banks.

A5.1.3.6 Provisions

Provisions are recognised when the EMCDDA has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. The amount of the provision is the best estimate of the expenditures expected to be required to settle the present obligation at the reporting date.

A5.1.3.7 Financial liabilities

The EMCDDA has as financial liabilities its payables. They are classified as current liabilities, except for maturities more than 12 months after the balance sheet date.

A5.1.3.8 Payables

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the EMCDDA.

A5.1.3.9 Accrued and deferred income and charges

According to the EU accounting rules, transactions and events are recognised in the financial statements in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with operational and practical guidelines issued by the EMCDDA which aim at ensuring that the financial statements reflect a true and fair view.

Revenue is also accounted for in the period to which it relates. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by the EMCDDA or a contractual agreement exists, an accrued income will be recognised in the financial statements.

In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods delivered, the revenue or charges will be deferred and recognised in the subsequent accounting period.



A5.1.4 Statement of financial performance

A5.1.4.1 Revenue

Non-exchange revenue makes up the vast majority of the EMCDDA revenue and includes mainly the EU contribution, other EU subsidies (external assigned revenue EU4MD, IPA7) and direct contributions from Norway and Turkey.

Exchange revenue is the revenue from the sale of goods and services. It is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date. Interest income consists of received bank interest.

A5.1.4.2 Expenses

According to the principle of accrual-based accounting, the financial statements take account of expenses relating to the reporting period, without taking into consideration the payment date; meaning when the goods or services are used or consumed.

Exchange expenses arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the EMCDDA. They are valued at original invoice cost.

Non-exchange expenses account for the majority of the EMCDDA expenses. They relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and co-financing to the Member States (focal points).

Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation (Financial Regulation, Staff Regulations, or other regulation) or a contract has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expenses.

A5.1.5 Contingent assets and liabilities

A5.1.5.1 Contingent assets

A contingent asset is a possible asset that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the EMCDDA. It is not recognised because the amount of the obligation cannot be measured with sufficient reliability. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

A5.1.5.2 Contingent liabilities

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the EMCDDA; or a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.



B. Report on the implementation of the EMCDDA's budget

Budget outturn account for the financial year 2020

	2020	2019
REVENUE		
Balancing Commission subsidy	+ 16 288 600.00	15 286 600.00
Other subsidy from Commission (EU4MD)	+ 1 007 366.56	2 197 414.00
Other income (Norway contribution + Turkey contribuon + IC4 +IR1)	+ 762 698.36	711 635.04
TOTAL REVENUE (a)	18 058 664.92	18 195 649.04
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	- 11 623 121.76	11 072 683.72
Appropriations carried over	- 497 392.71	738 035.39
<i>Title II: Administrative Expenses</i>		
Payments	- 1 728 151.53	1 228 585.47
Appropriations carried over	- 780 069.19	259 311.52
<i>Title III: Operating Expenditure</i>		
Payments	- 3 620 857.55	4 224 260.02
Appropriations carried over	- 1 217 008.25	779 961.46
TOTAL EXPENDITURE (b)	19 466 600.99	18 302 837.58
OUTTURN FOR THE FINANCIAL YEAR (a-b)	-1 407 936.07	- 107 188.54
Cancellation of unused payment appropriations carried over from previous year (C8 title 1 & 2)	+ 23 406.80	12 561.07
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+ 1 500 392.57	109 337.88
Exchange differences for the year (gain +/loss -)	+/- - 2 228.59	99.01
IPA 6 final balance reimbursed to the EC 2020 (DG NEAR)	0.00	2 702.10
Norway prorata 2020	- 3 526.60	- 540.86
Turkey prorata 2020	- 2 071.70	- 319.26
Cancellation of amounts non re-usables	0.00	3 987.43
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	108 036.41	20 638.83
Balance year N-1	+/- 20 638.83	22 251.29
Positive balance from year N-1 reimbursed in year N to the Commission	- - 20 638.83	- 22 251.29
Result used for determining amounts in general accounting	108 036.41	20 638.83
Commission subsidy - agency registers accrued revenue and Commission accrued expense	16 180 563.59	15 265 961.17
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	108 036.41	20 638.83

Reconciliation of the accrual-based result with the budget result

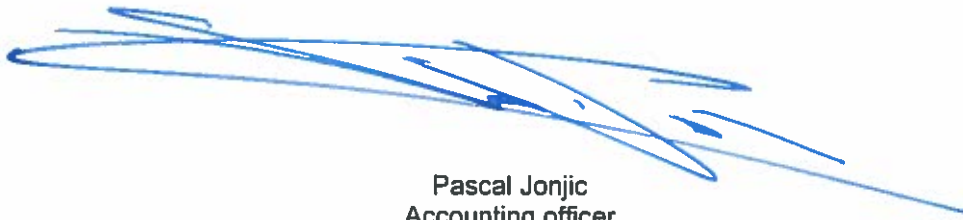
Economic result (+ for surplus and - for deficit) of the consolidation reporting package	315 672.32
Ajustment for accrual items (Items not in the budgetary result but included in the economical result)	
Adjustments for accrual cut-off (reversal 31.12.2019)	- 613 040.14
Adjustments for accrual cut-off (cut-off 31.12.2020)	501 925.34
Unpaid invoices at year-end but booked in charges (class 6)	64 149.55
Depreciation of intangible and tangible assets	281 182.33
Recovery orders issued until 2020 in class 7 and not yet cashed	- 3 345.90
Pre-financing given in previous year and cleared in the year	7 341.50
Pre-financing received in previous year and cleared in the year	- 20 638.83
Payments made from carry over of payment appropriations	264 444.37
Other (delta not explained)	- 69.72
Ajustment for accrual items (Items included in the budgetary result but not included in the economical result)	
Asset acquisitions (less unpaid amounts)	- 38 144.44
New pre-financing received in the year 2020 and remaining open as at 31.12.2020	292 671.92
Budgetary recovery orders issued before 2020 and cashed in the year 2020	18 682.19
Payment appropriations carried over to 2021	-2 494 470.15
Cancellation of unused carried over payment appropriations from previous year	23 406.80
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	1 500 392.57
Other (prorata Norway and Turkey 2020) + RO cashed 2020 (IPA7+LIN) + adjustment assets 2019 paid 2020	7 876.70
Total	108 036.41
Budgetary result (+ for surplus)	108 036.41
Including amount of exchange rate differences	2 228.59

C. Certification letter

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the EMCDDA in accordance with Article 102 of the Framework Financial Regulation ('FFR')² and I hereby certify that the annual accounts of the EMCDDA for the year 2020 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

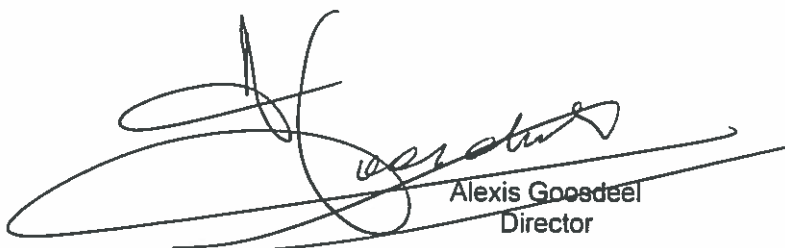
I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show the EMCDDA's assets and liabilities and the budgetary implementation. Based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the EMCDDA.

Signed off on 31 of May 2021



Pascal Jonjic
Accounting officer

Approved on 1 of June 2021



Alexis Goosdeel
Director

² COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council.

Appendix to the EMCDDA 2020 accounts

Report on budgetary and financial management for the financial year 2020

I. Introduction

I.1. Legal basis — Financial Regulation applicable to the EMCDDA

The present budgetary and financial management report is drawn up in accordance with Article 5 of the Financial Regulation applicable to the EMCDDA.

I.2. Budgetary principles

The general budget is governed by a number of basic principles:

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

I.3. Management information systems

The budget accounting system was provided by ABAC-SAP.

The various budget and financial reports are produced using the data warehouse.

This integrated system is now fully operational. It allows gains in productivity and reliability, together with the production of reports, statistics and alerts which make it possible to improve budgetary and financial management.

I.4. Nomenclature of appropriations

The nomenclature of appropriations is as follows:

- C1: Current appropriations
- C8: Automatic carried-over appropriations
- C4: Internal assigned revenue
- C5: Internal assigned revenue (C4 carry-forward and carryover from previous year)
- RO: External assigned revenue: IPA 7 + EU4MD projects (DG NEAR)



II.2. Expenditure

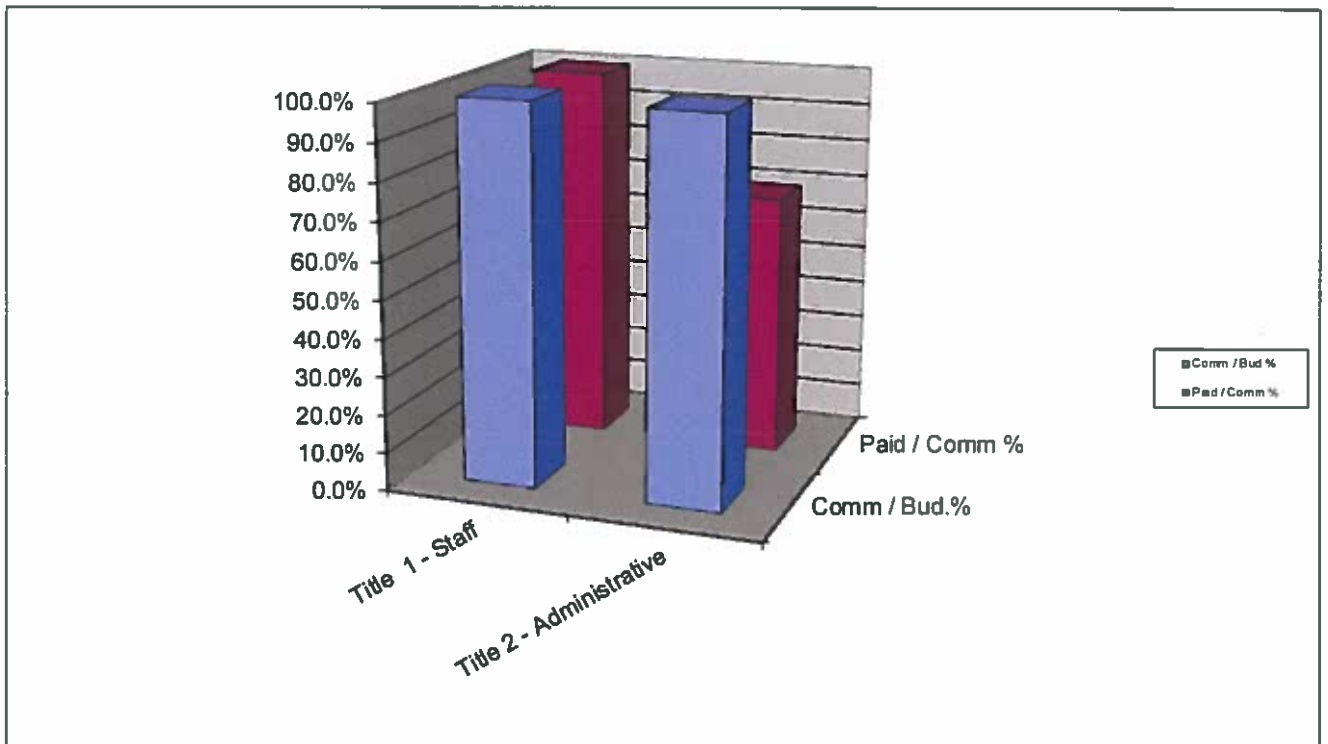
II.2.1. Non-differentiated appropriations (NDA), titles 1 and 2 (C1)

Analysis of the data relating to the budget execution of titles 1 and 2 (NDAs) shows a decrease compared with the 2019 execution rate in terms of payments against commitments (3.7 pp).

The execution rate stands at 100 % for commitment appropriations and 94.06 % for payment appropriations, against 100 % and 97.76 % for 2019, respectively (-3.7pp).

Total of current appropriations - (NDA) – titles 1 and 2 (C1) + title 3 (DA)

	2020					2019		2020 vs 2019 pp	
	Final budget	Committed	Paid	Comm / Bud.%	Paid / Comm %	Comm / Bud %	Paid / Comm %	Comm / Bud.%	Paid / Comm%
Title 1 - Staff	11 093 153.23	11 093 153.23	11 054 791.34	100.00%	99.65%	100.00%	99.79%	0.00	-0.14
Title 2 - Administrative	2 495 957.79	2 495 921.52	1 726 987.45	100.00%	69.19%	100.00%	82.80%	0.00	-13.61
Total	13 589 111.02	13 589 074.75	12 781 778.79	100.00%	94.06%	100.00%	97.76%	0.00	-3.70



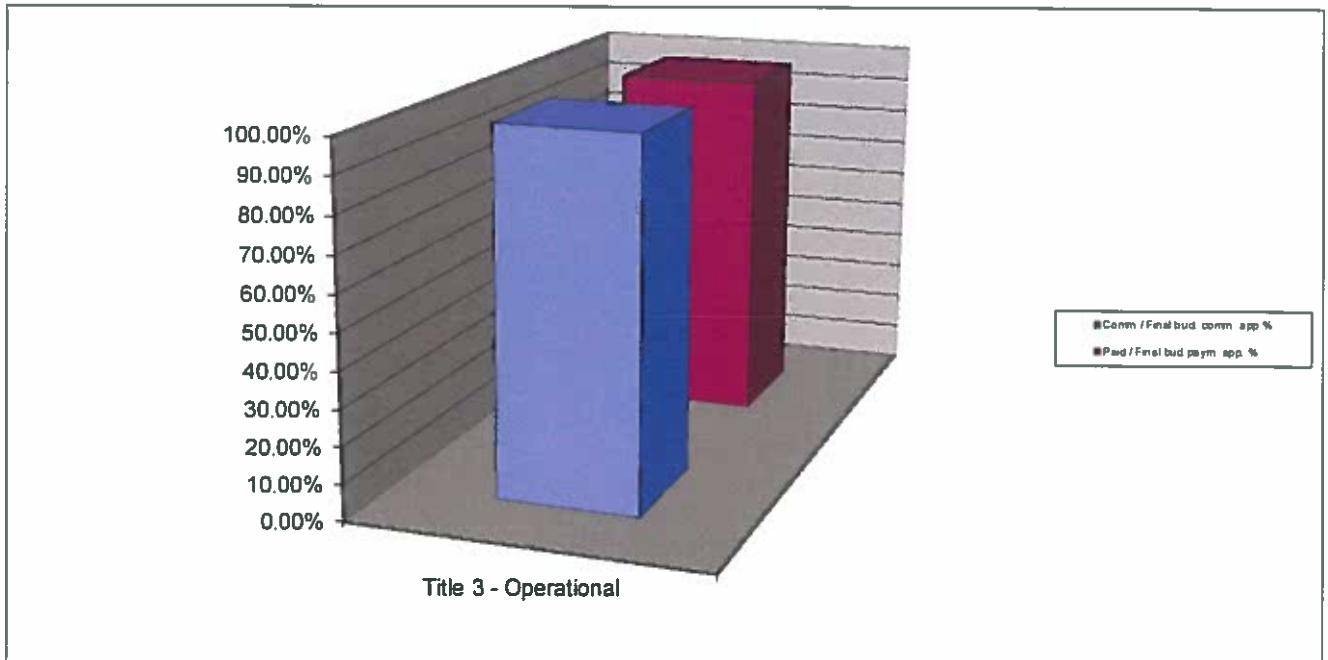
II.2.2. Differentiated appropriations (DA), title 3 (C1)

Analysis of the execution of title 3 of the 2020 budget shows a decrease in the ratio paid against final payment appropriation (2.58 pp) compared to the 2019 payment execution.

The execution rate stands at 100 % for commitment appropriations and at 97.40 % for payment appropriations.

Total of current appropriations (DA), title 3 (C1)

	2020						2019		2020 vs 2019 pp	
	Final budget - commitment appropriations	Committed	Comm / Final bud. comm. app.%	Final budget - payment appropriations	Paid	Paid / Final bud. paym. app. %	Comm / Final bud. comm. app. %	Paid / Final bud. paym. app. %	Comm / Final bud. comm. app. %	Paid / Final bud. paym. app. %
Title 3 - Operational	3 431 971.98	3 431 971.36	100.00%	3 431 971.98	3 342 875.35	97.40%	99.99%	99.98%	0.01	-2.58
Total			100.00%				99.99%	99.98%	0.01	-2.58



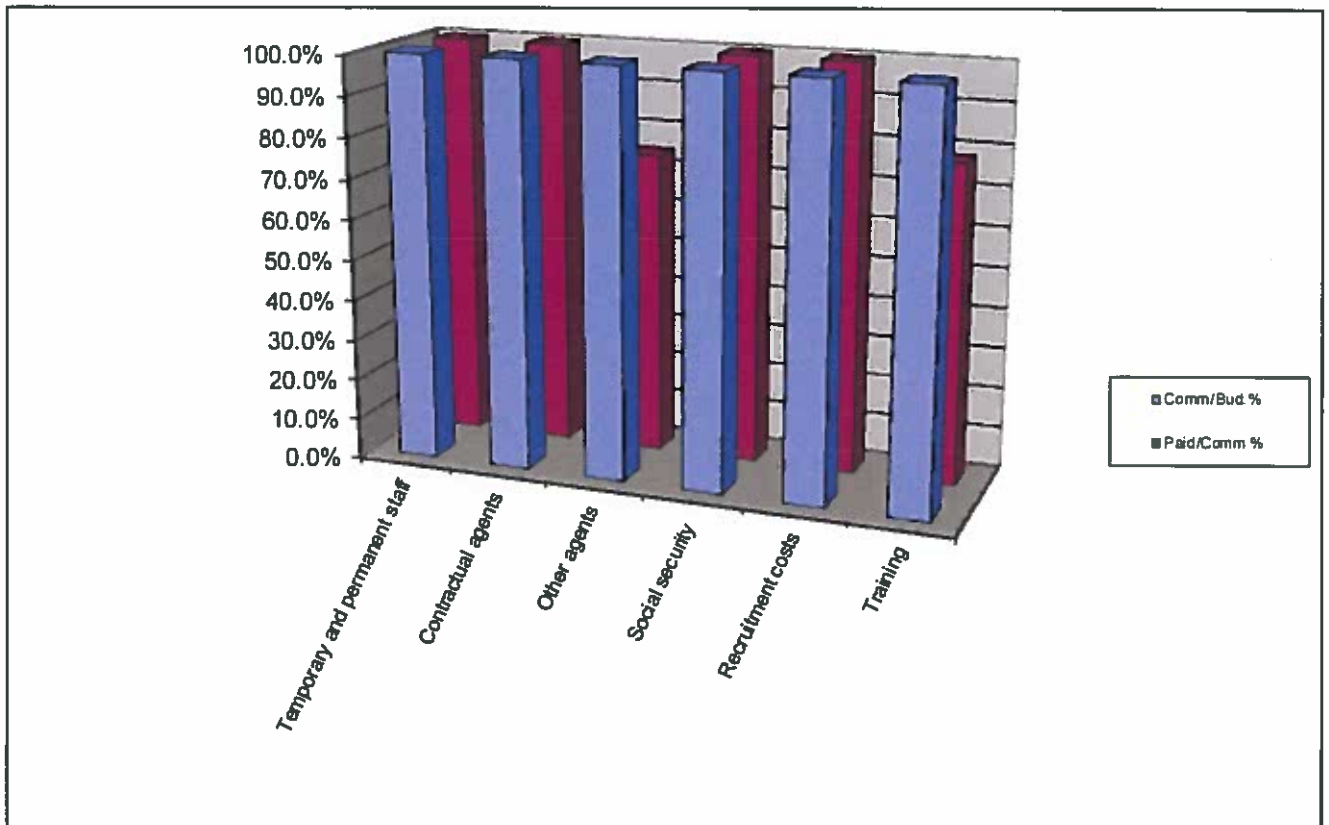
II.3. Analysis by type of expenditure (C1 appropriations)

II.3.1. Title 1 — Expenditure related to staff working at the EMCDDA

100 % of the available budget appropriations were committed. The execution rate of payments against the committed appropriations stands at 99.65 %.

Compared to the execution rate of the corresponding 2019 budget appropriations, this reflects a decrease in payments (0.14 pp).

		2020				
		Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
111	Temporary and permanent staff	9 094 314.87	9 094 314.87	9 094 199.98	100.00%	100.00%
114	Contractual agents	1 462 478.77	1 462 478.77	1 462 478.77	100.00%	100.00%
115	Other agents	104 878.20	104 878.20	78 097.50	100.00%	74.46%
116	Social security	376 274.25	376 274.25	376 274.25	100.00%	100.00%
118	Recruitment costs	2 895.35	2 895.35	2 892.35	100.00%	99.90%
119	Training	52 311.79	52 311.79	40 848.49	100.00%	78.09%
TOTAL TITLE 1		11 093 153.23	11 093 153.23	11 054 791.34	100.00%	99.65%

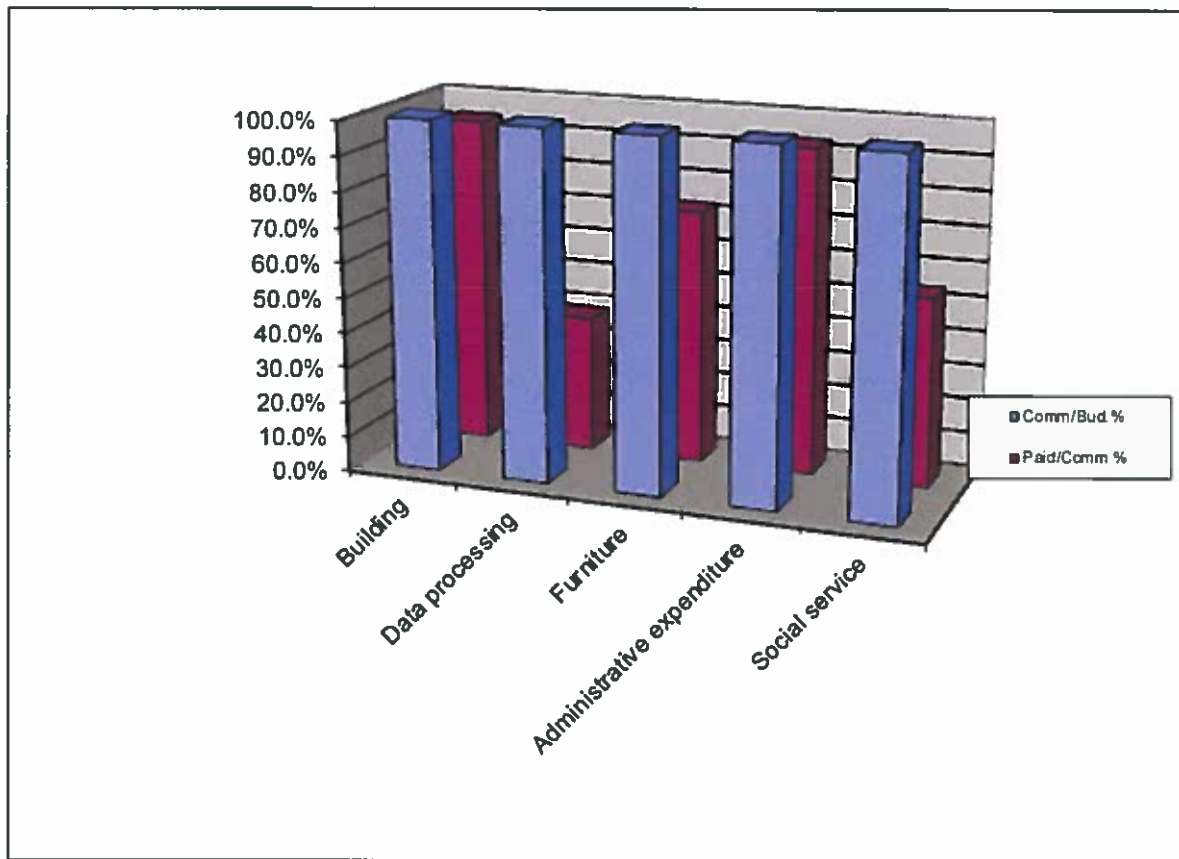


II.3.2. Title 2 — Expenditure relating to support activities

The ratio committed/budget at the end of 2020 was 100 %.

The ratio paid/committed was 69.19 % at the end of 2020, which represents a decrease compared to 2019 (13.61 pp).

		2020				
		Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
211	Building	1 287 857.04	1 287 820.77	1 209 884.09	100.00%	93.95%
212	Data processing	1 092 476.35	1 092 476.35	424 543.54	100.00%	38.86%
213	Furniture	55 526.10	55 526.10	40 277.41	100.00%	72.54%
214	Administrative expenditure	50 880.34	50 880.34	47 307.11	100.00%	92.98%
215	Social service	9 217.96	9 217.96	4 975.30	100.00%	53.97%
	TOTAL TITLE 2	2 495 957.79	2 495 921.52	1 726 987.45	100.00%	69.19%



II.3.3. Title 3 — Expenditure relating to projects and operational activities

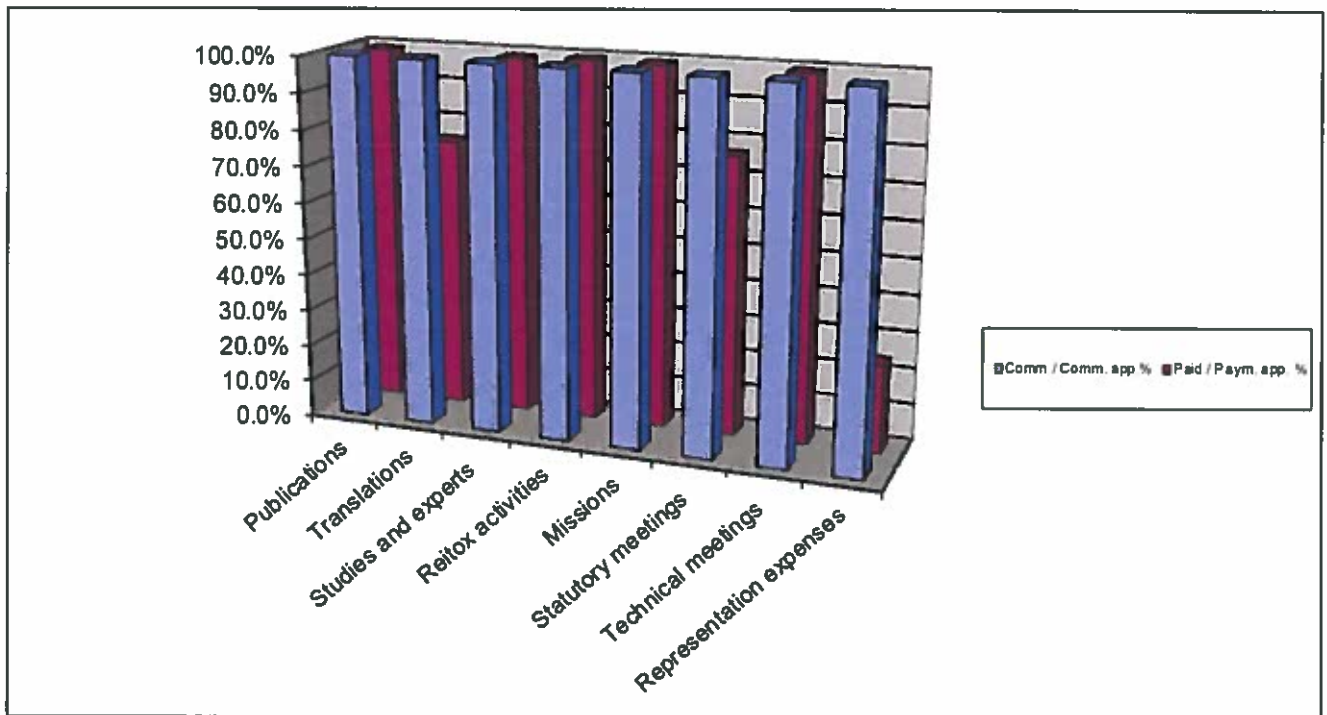
The ratio paid/payment appropriations was 97.40 % at the end of 2020 which represents a decrease compared to 2019 (2.58 pp).

In 2020 rate reflects the following variations from 2019:

- Ratio of paid/payment appropriations:
 - Publications (-0.98 pp)
 - Studies and experts (-1.4 pp)
 - Reitox activities (-0.74 pp)

Title 3 — Expenditure relating to operational activities and projects

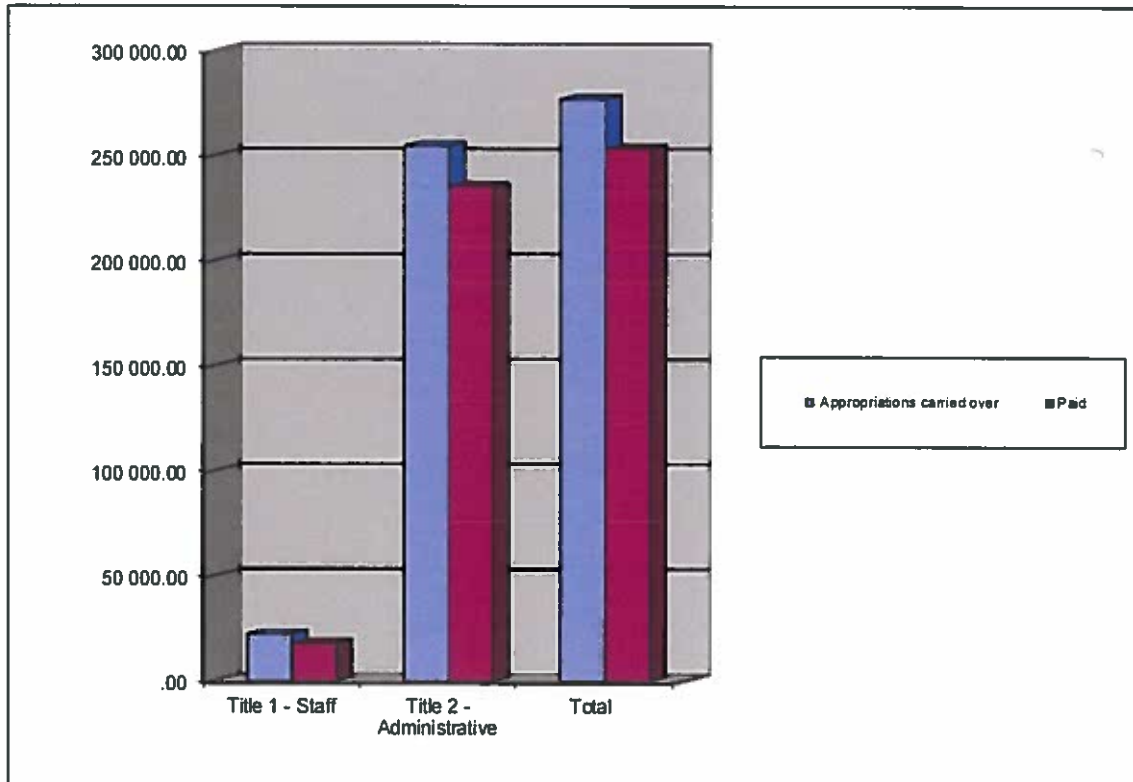
		2020					
		Final budget - commitment appropriations	Committed	Comm / Comm. app. %	Final budget - payment appropriations	Paid	Paid / Paym. app. %
311	Publications	202 384.71	202 384.71	100.00%	212 384.71	210 294.33	99.02%
312	Translations	211 500.00	211 500.00	100.00%	191 500.00	142 909.75	74.63%
314	Studies and experts	804 906.23	804 906.23	100.00%	648 382.44	639 292.49	98.60%
315	Reitox activities	2 083 806.00	2 083 805.39	100.00%	2 156 306.00	2 140 390.47	99.26%
316	Missions	45 592.00	45 592.00	100.00%	78 092.00	77 364.44	99.07%
317	Statutory meetings	15 993.33	15 993.33	100.00%	39 259.00	30 021.27	76.47%
318	Technical meetings	66 865.13	66 865.12	100.00%	102 547.83	101 758.27	99.23%
319	Representation expenses	924.58	924.58	100.00%	3 500.00	844.33	24.12%
	TOTAL TITLE 3	3 431 971.98	3 431 971.36	100.00%	3 431 971.98	3 342 875.35	97.40%



II.4. Appropriations carried over automatically from 2019 to 2020, (NDA) – title 1 and 2 (C8)

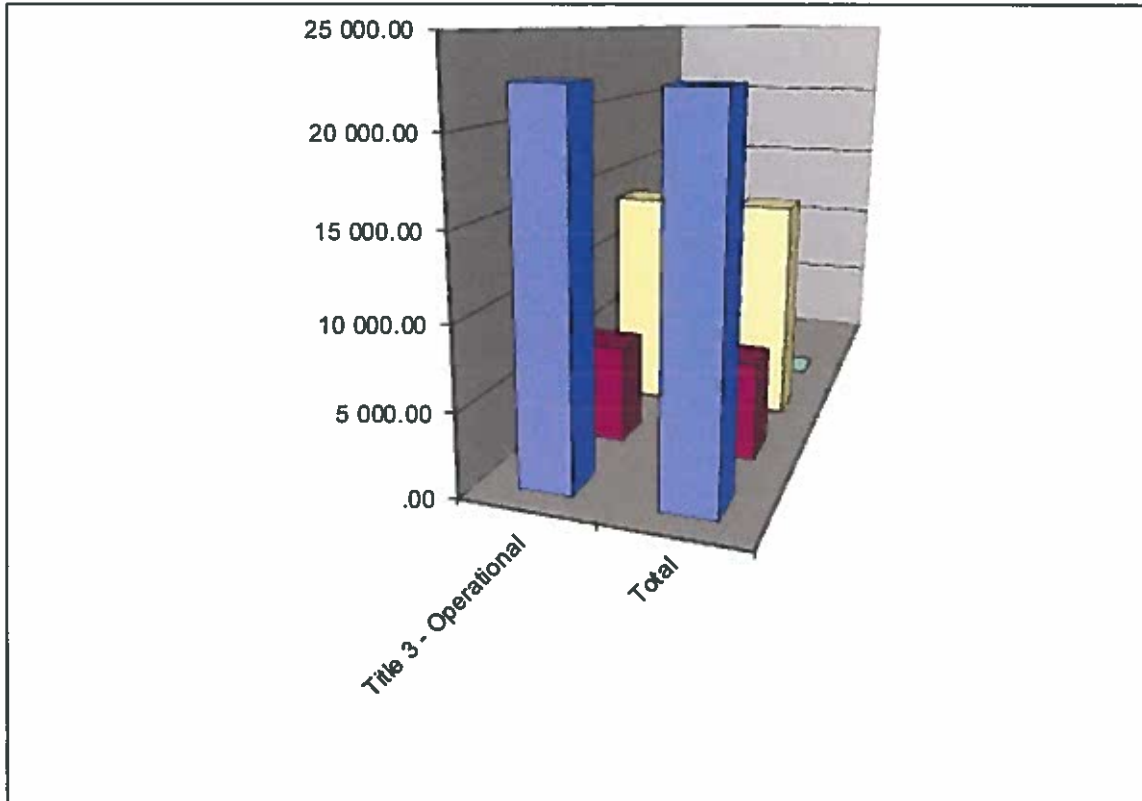
The global execution rate stands at 91.55 % of the appropriations carried over for titles 1 and 2 (i.e. appropriations carried over from 2019 to 2020) which show a decrease of the ratio paid/appropriation carried over (4.59 pp) compared to 2019.

	2020			2019	2020 vs 2019 pp
	Appropriations carried over	Paid	Paid/ App. carried over %	Paid/ App. carried over %	Paid/ App. Variation over % points
Title 1 - Staff	22 303.48	17 969.94	80.57%	80.18%	0.39
Title 2 - Administrative	254 612.32	235 539.06	92.51%	98.01%	-5.50
Total	276 915.80	253 509.00	91.55%	96.14%	-4.59



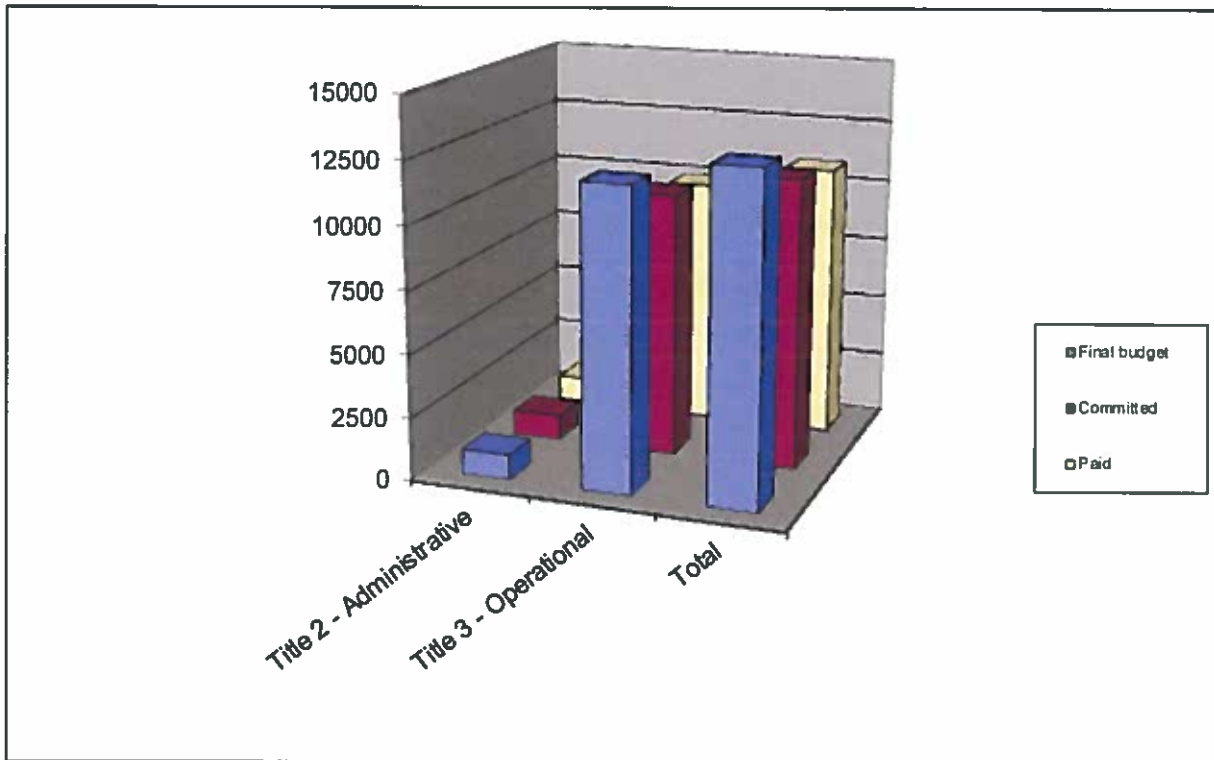
II.5. Budget execution C4-EMC (internal assigned revenue)

	2020				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/ Bug.
Title 3 - Operational	22 464.30	6 000.00	13 810.28	26.71%	61.48%
Total	22 464.30	6 000.00	13 810.28	26.71%	61.48%



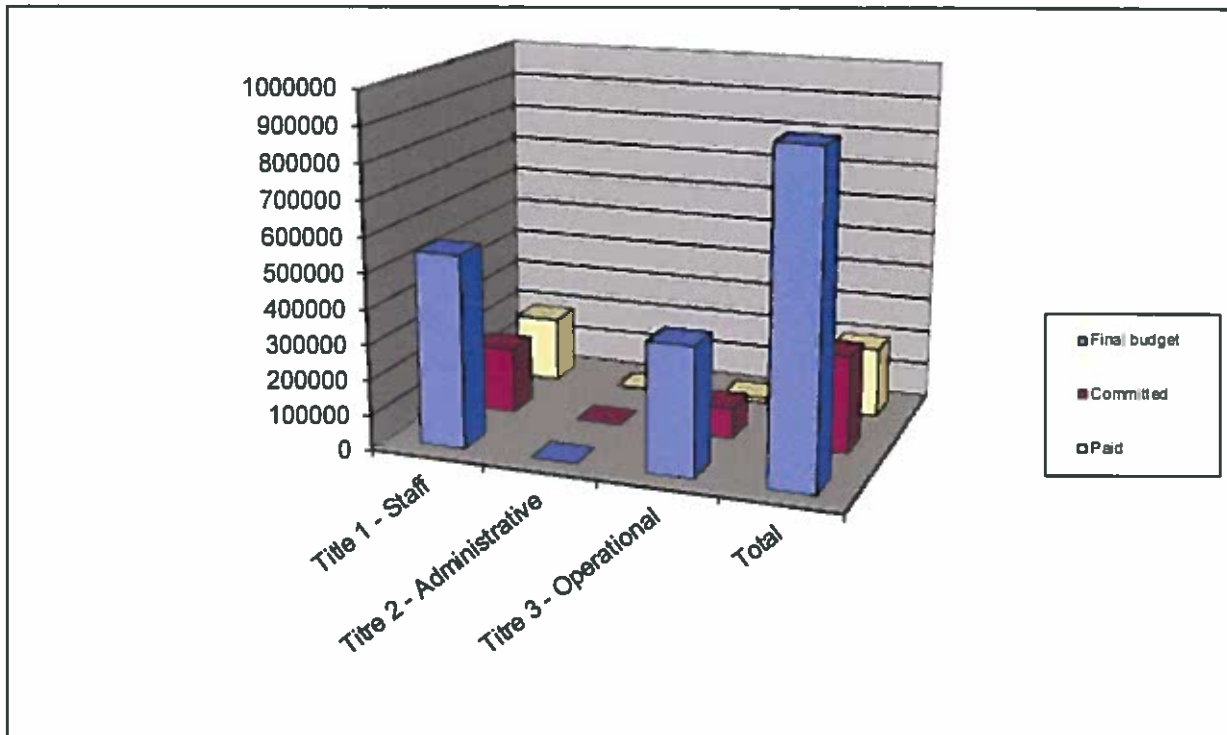
II.6. Budget execution C5-EMC (internal assigned revenue)

	2020				
	Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
Title 2 - Administrative	1 000.00	1 000.00	1 000.00	100.00%	100.00%
Title 3 - Operational	11 963.24	10 543.10	9 935.37	88.13%	94.24%
Total	12 963.24	11 543.10	10 935.37	89.04%	94.74%



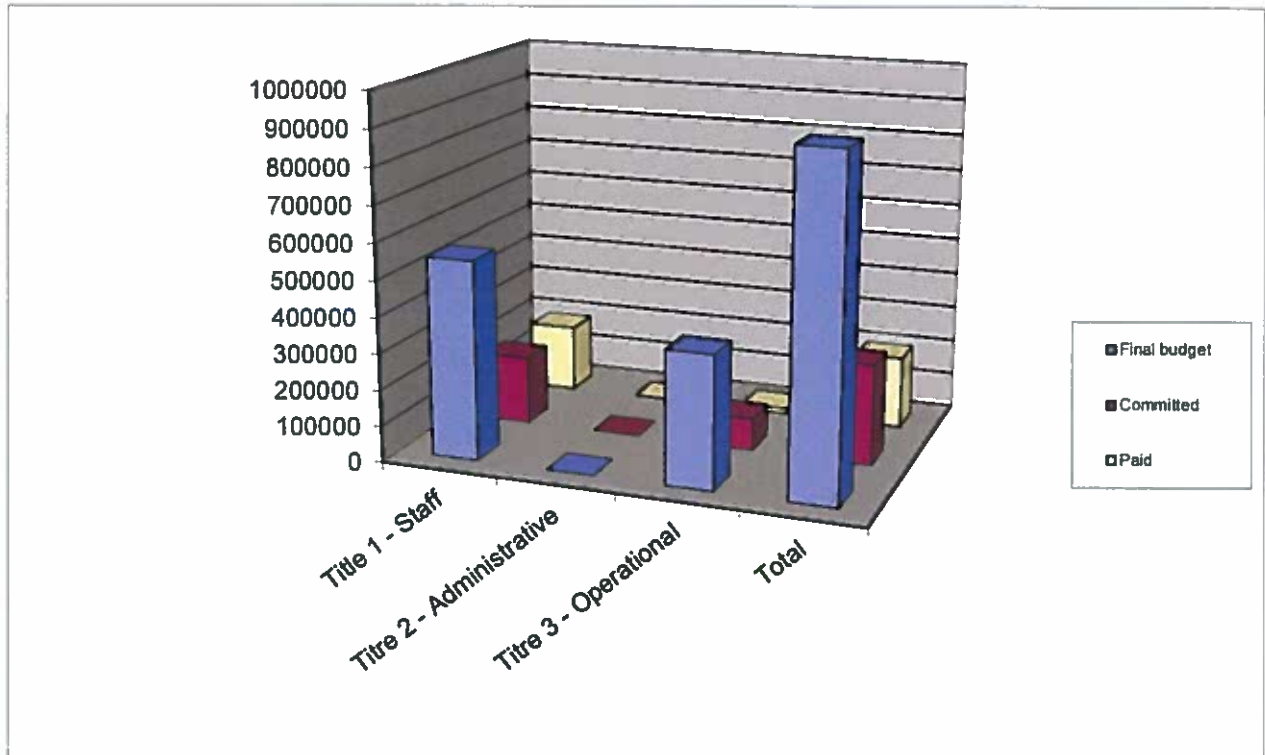
II.7 Budget execution IPA7 - EMCDDA project (external assigned revenue)

	2020				
	Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
Title 1 - Staff	549 965.87	188 142.19	186 655.20	34.21%	99.21%
Titre 2 - Administrative	120.00	0.00	0.00	0.00%	0.00%
Titre 3 - Operational	366 946.67	88 771.90	12 767.47	24.19%	14.38%
Total	917 032.54	276 914.09	199 422.67	30.20%	72.02%



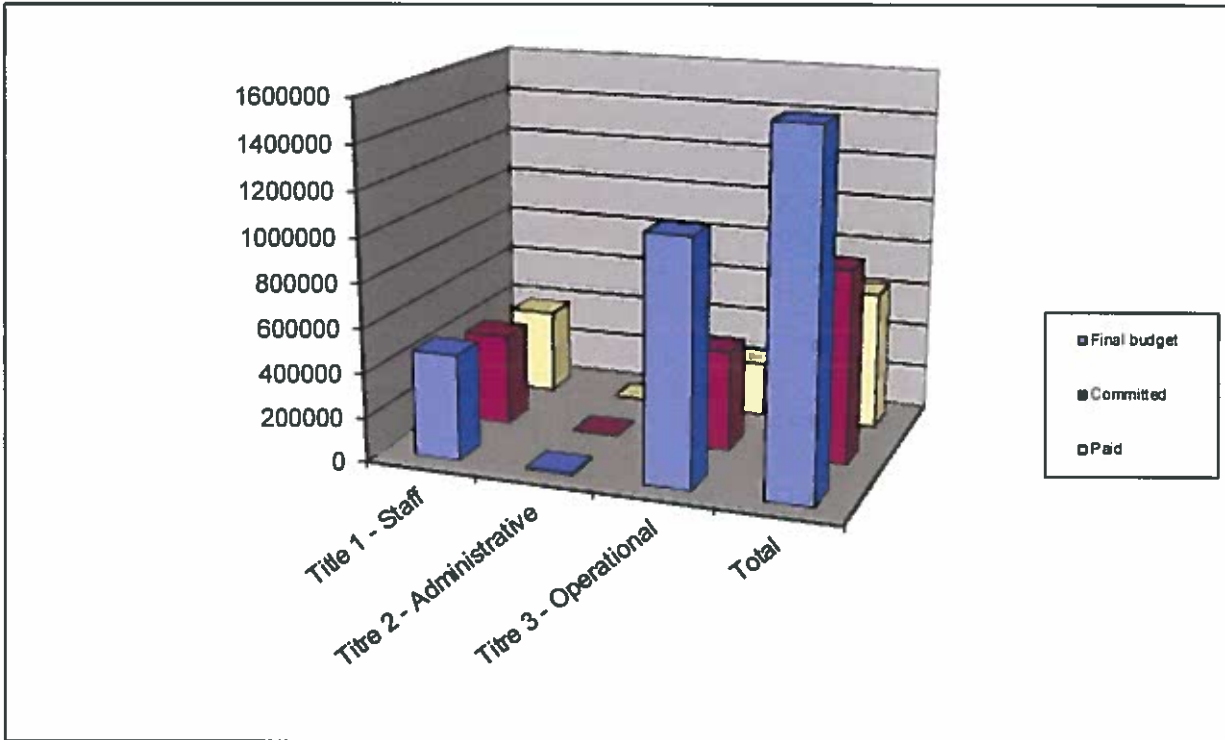
Budget Execution IPA7 - EMCDDA full project consolidated (external assigned revenue)

	2019/2020				
	Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
Title 1 - Staff	591 225.26	229 401.58	227 914.59	38.80%	99.35%
Title 2 - Administrative	120.00	0.00	0.00	0.00%	0.00%
Title 3 - Operational	408 654.74	133 183.80	57 179.37	32.59%	42.93%
Total	1 000 000.00	362 585.38	285 093.96	36.26%	78.63%



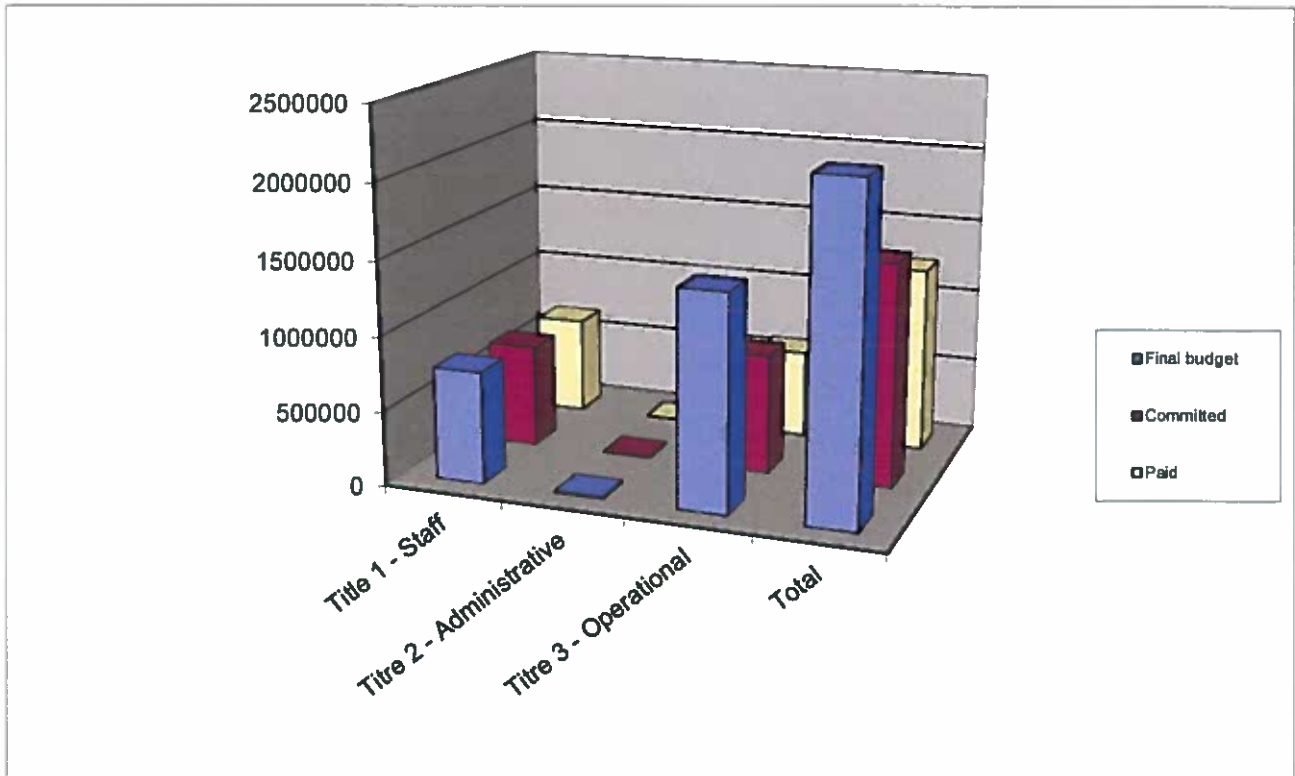
Budget execution EU4MD-LIN - EMCDDA project (external assigned revenue)

	2020				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - Staff	477 971.04	413 419.02	381 675.22	86.49%	92.32%
Titre 2 - Administrative	11 179.20	3 143.28	164.08	28.12%	5.22%
Titre 3 - Operational	1 091 535.07	451 607.08	241 469.08	41.37%	53.47%
Total	1 580 685.31	868 169.38	623 308.38	54.92%	71.80%



Budget Execution EU4MD-LIN - EMCDDA full Project Consolidated (external assigned revenue)

	2020				
	Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
Title 1 - Staff	751 065.00	686 512.98	654 769.18	91.41%	95.38%
Title 2 - Administrative	15 200.00	7 164.08	4 184.88	47.13%	58.41%
Title 3 - Operational	1 438 515.56	798 805.70	588 667.70	55.53%	73.69%
Total	2 204 780.56	1 492 482.76	1 247 621.76	67.69%	83.59%



II.7. Detailed tables on the 2020 budget execution

Budget Line Position	Official Budget Item Desc	Budget Execution 2020 C1 - 2020 CREDITS (from Differentiated Approval) TITLE 1											Payment Appropriation Consumption (10±9±8)	To be Carried Forward (12)	Commitment Appropriations to be Cancelled (13)	Payment Appropriations Cancelled (14)	
		Initial Appropriation for Commitment (1)	Transfers Commitment Appropriations + New Credits (2)	Final Appropriation for Commitment (3±1±2)	Commitment Appropriation Consumption (4)	% Commitment Appropriation Consumption (5±4±3)	Initial Appropriation for Payment (6)	Transfers Payment Appropriation + New Credits (7)	Final Appropriation for Payment (8±6±7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10±9±8)						
A-111	SALARIES-ALLOWANCES FOR PERMANENT AND TEMPORARY ST	6 819 748.00	-125 725.49	6 694 020.51	6 694 020.51	100.00 %	6 819 748.00	-125 725.48	6 694 020.51	6 694 020.51	100.00 %	0.00	0.00	0.00	0.00		
A-112	FAMILY ALLOWANCES	1 308 220.00	-102 874.38	1 205 345.62	1 205 345.62	100.00 %	1 308 220.00	-102 874.38	1 205 345.62	1 205 345.62	99.99 %	0.00	114.89	114.89			
A-113	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	1 032 321.00	-22 354.85	1 009 966.15	1 009 966.15	100.00 %	1 032 321.00	-22 354.85	1 009 966.15	1 009 966.15	100.00 %	0.00	0.00	0.00			
A-114	FIXED ALLOWANCES	7 178.00	-3 564.28	3 564.72	3 564.72	100.00 %	7 178.00	-3 564.28	3 564.72	3 564.72	100.00 %	0.00	0.00	0.00			
A-115	BIRTH AND DEATH GRANTS FOR TEMPORARY AND PERMANENT	1 000.00	-801.69	198.31	198.31	100.00 %	1 000.00	-801.69	198.31	198.31	100.00 %	0.00	0.00	0.00			
A-116	ANNUAL TRAVEL COSTS - FONCT AND TEMP. AGENTS	167 500.00	-2 678.23	164 821.77	164 821.77	100.00 %	167 500.00	-2 678.23	164 821.77	164 821.77	100.00 %	0.00	0.00	0.00			
A-117	ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING SE	9 348 283.00	-281 968.13	9 066 314.87	9 066 314.87	100.00 %	9 348 283.00	-281 968.13	9 066 314.87	9 066 314.87	100.00 %	0.00	114.89	114.89			
Total Article	CONTRACT AGENTS - SALARIES AND ALLOWANCES	1 639 995.00	-177 516.23	1 462 478.77	1 462 478.77	100.00 %	1 639 995.00	-177 516.23	1 462 478.77	1 462 478.77	100.00 %	0.00	0.00	0.00			
Total Article	NAT AND NAT OFFICIALS FROM PRIVATE SECTOR TEMP ASS	54 734.00	330.64	55 064.64	55 064.64	100.00 %	54 734.00	330.64	55 064.64	55 064.64	100.00 %	0.00	0.00	0.00			
A-151	INTERIM STAFF	36 853.00	36 853.56	73 706.56	73 706.56	100.00 %	36 853.00	36 853.56	73 706.56	73 706.56	100.00 %	0.00	0.00	0.00			
A-153	STAGAIRES	12 960.00	12 960.00	25 920.00	25 920.00	100.00 %	12 960.00	12 960.00	25 920.00	25 920.00	100.00 %	0.00	0.00	0.00			
Total Article	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL DISEA	54 734.00	50 144.20	104 878.20	104 878.20	100.00 %	54 734.00	50 144.20	104 878.20	104 878.20	100.00 %	0.00	460.78	460.78			
A-181	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL DISEA	258 742.00	687.11	259 429.11	259 429.11	100.00 %	258 742.00	687.11	259 429.11	259 429.11	100.00 %	0.00	0.00	0.00			
A-182	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	28 822.00	32.87	28 854.87	28 854.87	100.00 %	28 822.00	32.87	28 854.87	28 854.87	100.00 %	0.00	0.00	0.00			
A-183	RECRUITMENT	374 098.00	2 269.28	376 367.28	376 367.28	100.00 %	374 098.00	2 269.28	376 367.28	376 367.28	100.00 %	0.00	0.00	0.00			
Total Article	RECRUITMENT	10 000.00	7 104.65	17 104.65	17 104.65	100.00 %	10 000.00	7 104.65	17 104.65	17 104.65	100.00 %	0.00	0.00	0.00			
Total Article	TRAINING	18 000.00	-7 104.65	10 895.35	10 895.35	100.00 %	18 000.00	-7 104.65	10 895.35	10 895.35	99.99 %	0.00	0.00	0.00			
A-191	TRAINING	45 000.00	7 311.79	52 311.79	52 311.79	100.00 %	45 000.00	7 311.79	52 311.79	52 311.79	100.00 %	0.00	0.00	0.00			
Total Article	TRAINING	45 000.00	7 311.79	52 311.79	52 311.79	100.00 %	45 000.00	7 311.79	52 311.79	52 311.79	100.00 %	0.00	0.00	0.00			
Total Article	TITLE 1 (from Differentiated Appropriations)	11 478 017.90	-378 863.77	11 099 154.13	11 099 154.13	100.00 %	11 478 017.90	-378 863.77	11 099 154.13	11 099 154.13	99.65 %	0.00	578.57	578.57			
TITLE 2 (from Differentiated Appropriation) TITLE 2																	
Budget Line Position	Official Budget Item Desc	Initial Appropriation for Commitment (1)	Transfers Commitment Appropriations + New Credits (2)	Final Appropriation for Commitment (3±1±2)	Commitment Appropriation Consumption (4)	% Commitment Appropriation Consumption (5±4±3)	Initial Appropriation for Payment (6)	Transfers Payment Appropriation + New Credits (7)	Final Appropriation for Payment (8±6±7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10±9±8)	To be Carried Forward (12)	Commitment Appropriations to be Cancelled (13)	Payment Appropriations Cancelled (14)			
A-211	RENT	900 925.00	-30 241.58	870 683.42	870 683.42	100.00 %	900 925.00	-30 241.58	870 683.42	869 783.42	99.99 %	900.00	0.00	0.00			
A-212	WATER GAS ELECTRICITY AND HEATING	115 060.00	12 388.00	127 448.00	127 448.00	100.00 %	115 060.00	12 388.00	127 448.00	115 578.00	90.53 %	12 069.92	0.00	0.00			
A-213	CLEANING AND MAINTENANCE	70 917.00	49 691.16	120 608.16	120 608.16	100.00 %	70 917.00	49 691.16	120 608.16	83 089.82	60.89 %	37 518.36	0.00	0.00			
A-214	SECURITY AND SURVEILLANCE OF BUILDINGS	136 984.00	- 513.64	136 470.36	136 470.36	100.00 %	136 984.00	- 513.64	136 470.36	125 087.83	91.87 %	11 372.53	0.00	0.00			
A-217	OTHER EXPENDITURE ON BUILDINGS	2 272.08	32 647.08	34 919.16	32 910.81	99.99 %	5 375.00	27 272.08	32 647.08	16 534.84	50.85 %	18 075.87	36.27	36.27			
Total Article	OTHER EXPENDITURE ON BUILDINGS	1 229 261.00	58 886.84	1 288 147.84	1 287 826.77	100.00 %	1 229 261.00	58 886.84	1 287 826.77	1 209 864.09	93.35 %	77 936.68	36.27	36.27			
A-212	COMPUTER CENTRE OPERATIONS	678 701.35	1 092 476.35	1 771 177.70	1 092 476.35	100.00 %	415 775.00	1 092 476.35	1 092 476.35	424 543.54	30.90 %	667 932.81	0.00	0.00			
A-213	MAINTENANCE USE REPAIR AND HRE OF VEHICLES	418 775.00	878 781.35	1 297 556.35	1 092 476.35	100.00 %	418 775.00	878 781.35	1 092 476.35	424 543.54	38.86 %	667 932.81	0.00	0.00			
A-238	LIBRARY STOCKS PURCHASE OF BOOKS	6 300.00	-5 685.00	615.00	615.00	100.00 %	6 300.00	-5 685.00	615.00	571.00	90.63 %	103.94	0.00	0.00			
A-239	STATIONERY AND OFFICE SUPPLIES	31 500.00	12 720.55	44 220.55	44 220.55	100.00 %	31 500.00	12 720.55	44 220.55	34 301.55	77.57 %	9 919.00	0.00	0.00			
Total Article	STATIONERY AND OFFICE SUPPLIES	80 850.00	4 666.10	85 516.10	85 516.10	100.00 %	80 850.00	4 666.10	85 516.10	5 004.80	50.84 %	16 248.59	0.00	0.00			
A-241	BANK AND OTHER FINANCIAL CHARGES	2 989.00	2 989.00	5 978.00	3 289.00	100.00 %	1 100.00	2 989.00	3 289.00	2 987.38	90.83 %	301.62	0.00	0.00			
A-243	MISCELLANEOUS FINANCIAL CHARGES	28 064.00	- 981.58	27 082.42	25 102.41	100.00 %	28 064.00	- 981.58	27 082.42	25 102.41	100.00 %	0.00	0.00	0.00			
A-246	INTERNAL REMOVALS AND ASSOCIATED HANDLING	800.00	- 800.00	0.00	0.00	0.00 %	800.00	- 800.00	0.00	0.00	0.00 %	0.00	0.00	0.00			
A-247	POSTAL AND DELIVERY CHARGES	5 050.00	- 3 902.05	1 147.95	1 147.95	100.00 %	5 050.00	- 3 902.05	1 147.95	1 112.03	96.87 %	35.92	0.00	0.00			
A-248	TELEPHONE TELEGRAPH INTERNET TELEVISION	58 000.00	-38 659.02	19 340.98	21 340.98	100.00 %	58 000.00	-38 659.02	19 340.98	18 105.29	84.84 %	3 235.69	0.00	0.00			
Total Article	TELEPHONE TELEGRAPH INTERNET TELEVISION	91 814.00	-48 133.66	43 680.34	50 886.34	100.00 %	91 814.00	-48 133.66	43 680.34	47 307.11	92.98 %	3 873.23	0.00	0.00			
A-251	RESTAURANTS AND CANTEENS	5 080.00	-1 797.71	3 282.29	3 282.29	100.00 %	5 080.00	-1 797.71	3 282.29	1 850.00	56.37 %	1 432.29	0.00	0.00			
A-252	SOCIAL CONTACTS BETWEEN STAFF	7 000.00	-3 441.93	3 558.07	3 558.07	100.00 %	7 000.00	-3 441.93	3 558.07	3 558.07	100.00 %	0.00	0.00	0.00			
A-2154	MEDICAL SERVICE	3 500.00	-1 122.40	2 377.60	2 377.60	100.00 %	3 500.00	-1 122.40	2 377.60	2 377.60	100.00 %	0.00	0.00	0.00			
Total Article	MEDICAL SERVICE	18 580.00	-8 382.94	9 917.96	9 917.96	100.00 %	18 580.00	-8 382.94	9 917.96	4 976.30	81.97 %	4 242.66	0.00	0.00			
Total Article	TITLE 2 (from Differentiated Appropriations)	1 892 490.90	693 487.79	2 485 978.69	2 485 978.69	100.00 %	1 892 490.90	693 487.79	2 485 978.69	1 728 987.48	91.19 %	768 934.97	36.27	36.27			

Budget Line Position	Official Budget Item Desc	Initial Appropriation for Commitment (1)	Transfers Commitment Appropriations + New Credits (2)	Final Appropriation for Commitment (3=1+2)	Commitment Appropriation Consumption (4)	% Commitment Appropriation Consumption (5=4/3)	Initial Appropriation for Payment (6)	Transfers Payment Appropriation + New Credits (7)	Final Appropriation for Payment (8=6+7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10=9/8)	To be Carried Forward (12)	Commitment Appropriations to be Canceled (13)	Payment Appropriations to be Canceled (14)
B3-111	PUBLISHING AND MARKETING DISSEMINATION	200 000.00	2 384.71	202 384.71	202 384.71	100.00 %	200 000.00	12 384.71	212 384.71	210 284.33	99.02 %	57 081.83	0.00	2 090.36
Total Article		200 000.00	2 384.71	202 384.71	202 384.71	100.00 %	200 000.00	12 384.71	212 384.71	210 284.33	99.02 %	57 081.83	0.00	2 090.36
B3-121	TRANSLATIONS	230 000.00	-18 500.00	211 500.00	211 500.00	100.00 %	230 000.00	-30 500.00	199 500.00	142 908.75	74.83 %	107 482.50	0.00	48 590.25
Total Article		230 000.00	-18 500.00	211 500.00	211 500.00	100.00 %	230 000.00	-30 500.00	199 500.00	142 908.75	74.83 %	107 482.50	0.00	48 590.25
B3-141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	387 844.00	417 982.23	804 906.23	804 906.23	100.00 %	387 844.00	260 538.44	648 382.44	639 292.49	98.60 %	563 717.23	0.00	9 089.95
Total Article		387 844.00	417 982.23	804 906.23	804 906.23	100.00 %	387 844.00	260 538.44	648 382.44	639 292.49	98.60 %	563 717.23	0.00	9 089.95
B3-151	REITOX NFP ACTIVITIES	2 140 000.00	-56 184.00	2 083 806.00	2 083 805.39	100.00 %	2 140 000.00	18 308.00	2 158 308.00	2 140 300.00	99.20 %	772 011.16	0.01	15 915.53
Total Article		2 140 000.00	-56 184.00	2 083 806.00	2 083 805.39	100.00 %	2 140 000.00	18 308.00	2 158 308.00	2 140 300.00	99.20 %	772 011.16	0.01	15 915.53
B3-181	MISSIONS	260 000.00	-214 408.00	45 592.00	45 592.00	100.00 %	260 000.00	-181 808.00	78 092.00	77 364.44	99.07 %	10 289.18	0.00	777.56
Total Article		260 000.00	-214 408.00	45 592.00	45 592.00	100.00 %	260 000.00	-181 808.00	78 092.00	77 364.44	99.07 %	10 289.18	0.00	777.56
B3-171	STATUTORY MEETINGS	180 000.00	-164 006.67	15 993.33	15 993.33	100.00 %	180 000.00	-140 741.00	39 259.00	30 021.27	76.47 %	2 595.00	0.00	9 237.73
Total Article		180 000.00	-164 006.67	15 993.33	15 993.33	100.00 %	180 000.00	-140 741.00	39 259.00	30 021.27	76.47 %	2 595.00	0.00	9 237.73
B3-181	TECHNICAL MEETINGS	345 488.00	-278 022.87	68 865.13	68 865.12	100.00 %	345 488.00	-242 840.17	102 547.83	101 758.27	99.23 %	540.00	0.01	789.56
Total Article		345 488.00	-278 022.87	68 865.13	68 865.12	100.00 %	345 488.00	-242 840.17	102 547.83	101 758.27	99.23 %	540.00	0.01	789.56
B3-191	REPRESENTATION EXPENSES	3 500.00	-2 575.42	924.58	924.58	100.00 %	3 500.00	0.00	3 500.00	644.33	24.12 %	109.00	0.00	2 655.67
Total Article		3 500.00	-2 575.42	924.58	924.58	100.00 %	3 500.00	0.00	3 500.00	644.33	24.12 %	109.00	0.00	2 655.67
TITLE 3 (Discontinued Appropriations)		3 745 832.00	-3 144 860.02	3 431 971.98	3 431 971.36	100.00 %	3 745 832.00	-314 860.02	3 431 971.98	3 342 876.35	97.49 %	1 514 308.90	0.52	89 096.63
TOTAL BUDGET C1 EMC		17 019 339.06	1 744.00	17 021 083.00	17 021 048.11	100.00 %	17 019 339.06	1 744.00	17 021 083.00	16 124 654.14	94.73 %	2 321 106.19	612.55	89 708.57

Budget Line Position	Official Budget Item Desc	Initial Appropriation for Commitments	Transfers Commitments + New Credits	Final Appropriation for Commitments	Commitment Consumption (4)	% Commitment Appropriation Consumption	Initial Appropriation for Payment (6)	Transfers Payment Appropriation + New Credits (7)	Final Appropriation for Payment (8+7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10= 9/8)	To be Carried Forward (12)	Commitment Appropriations to be Carried Over	Payment Appropriations to be Carried Over
B3-111	PUBLISHING AND MARKETING DISSEMINATION	0.00	10 000.00	10 000.00	0.00	0.00 %	0.00	10 000.00	10 000.00	7 810.28	78.10 %	0.00	10 000.00	2 189.72
B3-161	MISSIONS	0.00	10 000.00	10 000.00	0.00	0.00 %	0.00	10 000.00	10 000.00	7 810.28	78.10 %	0.00	10 000.00	2 189.72
Total Article		0.00	5 001.60	5 001.60	0.00	0.00 %	0.00	5 001.60	5 001.60	0.00	0.00 %	0.00	5 001.60	5 001.60
B3-171	STATUTORY MEETINGS	0.00	8 001.80	8 001.80	0.00	0.00 %	0.00	8 001.80	8 001.80	0.00	0.00 %	0.00	8 001.80	8 001.80
Total Article		0.00	1 173.33	1 173.33	0.00	0.00 %	0.00	1 173.33	1 173.33	0.00	0.00 %	0.00	1 173.33	1 173.33
B3-181	TECHNICAL MEETINGS	0.00	1 173.33	1 173.33	0.00	0.00 %	0.00	1 173.33	1 173.33	0.00	0.00 %	0.00	1 173.33	1 173.33
Total Article		0.00	6 289.17	6 289.17	6 000.00	95.40 %	0.00	6 289.17	6 289.17	6 000.00	95.40 %	0.00	289.17	289.17
	TITLE 3 (Differentiated Appropriations)	0.00	6 289.17	6 289.17	6 000.00	95.40 %	0.00	6 289.17	6 289.17	6 000.00	95.40 %	0.00	289.17	289.17
	TOTAL BUDGET C4 EMC	0.00	22 464.30	22 464.30	6 000.00	26.71 %	0.00	22 464.30	22 464.30	13 810.28	61.48 %	0.00	15 464.30	8 654.02
		0.00	22 464.30	22 464.30	6 000.00	26.71 %	0.00	22 464.30	22 464.30	13 810.28	61.48 %	0.00	15 464.30	8 654.02

Budget Line Position	Official Budget Item Desc	Initial Appropriations for Commitment	Transfers Commitment Appropriations + New Credits	Final Appropriation for Commitment	Commitment Appropriation Consumption (1)	% Commitment Appropriation Consumption	Initial Appropriation for Payment (6)	Transfers Payment Appropriation + New Credits (7)	Final Appropriation for Payment (8+7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10= 9/8)	To be Carried Forward (12)	Commitment Appropriations to be Cancelled	Payment Appropriations to be Cancelled
A-2112	WATER GAS ELECTRICITY AND HEATING	1 000.00	0.00	1 000.00	1 000.00	100.00 %	1 000.00	0.00	1 000.00	1 000.00	100.00 %	0.00	0.00	0.00
Total Article		1 000.00	0.00	1 000.00	1 000.00	100.00 %	1 000.00	0.00	1 000.00	1 000.00	100.00 %	0.00	0.00	0.00
B3-141	TITLE 2 (Non Differentiated Appropriations)	1 000.00	0.00	1 000.00	1 000.00	100.00 %	1 000.00	0.00	1 000.00	1 000.00	100.00 %	0.00	0.00	0.00
Total Article	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	8 047.20	0.00	8 047.20	8 047.20	100.00 %	8 047.20	0.00	8 047.20	8 047.20	100.00 %	0.00	0.00	0.00
B3-161	MISSIONS	8 047.20	0.00	8 047.20	8 047.20	100.00 %	8 047.20	0.00	8 047.20	8 047.20	100.00 %	0.00	0.00	0.00
Total Article		1 420.14	0.00	1 420.14	0.00	0.00 %	1 420.14	0.00	1 420.14	89.30	6.29 %	0.00	1 420.14	1 330.84
B3-171	STATUTORY MEETINGS	2 495.90	0.00	2 495.90	2 495.90	100.00 %	1 788.87	0.00	1 788.87	1 788.87	100.00 %	0.00	1 420.14	1 330.84
Total Article		11 963.24	0.00	11 963.24	10 543.10	88.15 %	11 266.21	0.00	11 266.21	9 935.37	88.19 %	0.00	1 420.14	1 330.84
	TITLE 3 (Differentiated Appropriations)	12 963.24	0.00	12 963.24	11 543.10	89.04 %	12 266.21	0.00	12 266.21	10 935.37	89.16 %	0.00	1 420.14	1 330.84
	TOTAL BUDGET CS EMC													

Budget Line Position	Official Budget Item Desc	Budget Exclusion 2020 CE - EHC											
		Initial Appropriation for Commitment	Transfers Appropriation + New Credits	Final Appropriation for Commitment	Commitment Consumption (%)	Initial Appropriation for Payment	Transfers Appropriation + New Credits	Final Appropriation for Payment	Payment Consumption (%)	% Payment Appropriation Consumption (110+113)	To be Carried Forward (12)	Commitment Appropriations to be Cancelled	Payment Appropriations to be Cancelled
A-1153	INTERM STAFF	6 725.48	0.00	6 725.48	64.77 %	6 725.48	5 701.48	84.77 %	5 701.48	84.77 %	0.00	1 024.00	1 024.00
Total Article		6 725.48	0.00	6 725.48	64.77 %	6 725.48	5 701.48	84.77 %	5 701.48	84.77 %	0.00	1 024.00	1 024.00
A-1191	TRAINING	15 578.00	0.00	15 578.00	78.76 %	15 578.00	12 268.48	78.76 %	12 268.48	78.76 %	0.00	3 309.54	3 309.54
Total Article		15 578.00	0.00	15 578.00	78.76 %	15 578.00	12 268.48	78.76 %	12 268.48	78.76 %	0.00	3 309.54	3 309.54
TITLE 1													
A-2111	RENT	1 000.00	0.00	1 000.00	80.57 %	1 000.00	703.10	70.31 %	703.10	70.31 %	0.00	296.90	296.90
A-2112	WATER GAS ELECTRICITY AND HEATING	10 053.24	0.00	10 053.24	100.00 %	10 053.24	10 053.24	100.00 %	10 053.24	100.00 %	0.00	0.00	0.00
A-2113	CLEANING AND MAINTENANCE	36 088.42	0.00	36 088.42	97.16 %	36 088.42	35 070.66	97.16 %	35 070.66	97.16 %	0.00	1 017.76	1 017.76
A-2114	SECURITY AND SURVEILLANCE OF BUILDINGS	9 695.37	0.00	9 695.37	100.00 %	9 695.37	9 695.37	100.00 %	9 695.37	100.00 %	0.00	0.00	0.00
A-2117	OTHER EXPENDITURE ON BUILDINGS	10 437.79	0.00	10 437.79	99.99 %	10 437.79	10 436.87	99.99 %	10 436.87	99.99 %	0.00	0.92	0.92
Total Article		67 274.82	0.00	67 274.82	84.04 %	67 274.82	65 868.24	84.04 %	65 868.24	84.04 %	0.00	1 406.58	1 406.58
A-2121	COMPUTER CENTRE OPERATIONS	158 398.35	0.00	158 398.35	89.80 %	158 398.35	142 399.48	89.80 %	142 399.48	89.80 %	0.00	15 998.86	15 998.86
Total Article		158 398.35	0.00	158 398.35	89.80 %	158 398.35	142 399.48	89.80 %	142 399.48	89.80 %	0.00	15 998.86	15 998.86
A-2136	MAINTENANCE USE REPAIR AND HRE OF VEHICLES	77.58	0.00	77.58	100.00 %	77.58	77.58	100.00 %	77.58	100.00 %	0.00	0.00	0.00
A-2137	LIBRARY STOCKS PURCHASE OF BOOKS	22 564.52	0.00	22 564.52	98.98 %	22 564.52	22 126.75	98.98 %	22 126.75	98.98 %	0.00	437.77	437.77
A-2139	STATIONERY AND OFFICE SUPPLIES	2 521.54	0.00	2 521.54	99.98 %	2 521.54	2 521.54	99.98 %	2 521.54	99.98 %	0.00	0.00	0.00
Total Article		25 164.62	0.00	25 164.62	94.28 %	25 164.62	24 725.87	94.28 %	24 725.87	94.28 %	0.00	438.75	438.75
A-2147	POSTAL AND DELIVERY CHARGES	67.94	0.00	67.94	98.78 %	67.94	67.11	98.78 %	67.11	98.78 %	0.00	0.83	0.83
A-2148	TELEPHONE TELEGRAPH INTERNET TELEVISION	2 150.00	0.00	2 150.00	67.41 %	2 150.00	1 449.39	67.41 %	1 449.39	67.41 %	0.00	700.61	700.61
Total Article		2 150.00	0.00	2 150.00	67.41 %	2 150.00	1 449.39	67.41 %	1 449.39	67.41 %	0.00	700.61	700.61
A-2151	RESTAURANTS AND CANTEENS	305.46	0.00	305.46	68.37 %	305.46	179.40	68.37 %	179.40	68.37 %	0.00	126.06	126.06
A-2152	SOCIAL CONTACTS BETWEEN STAFF	974.81	0.00	974.81	59.88 %	974.81	583.73	59.88 %	583.73	59.88 %	0.00	391.08	391.08
A-2154	MEDICAL SERVICE	276.32	0.00	276.32	63.27 %	276.32	174.83	63.27 %	174.83	63.27 %	0.00	101.49	101.49
Total Article		1 556.89	0.00	1 556.89	60.26 %	1 556.89	937.96	60.26 %	937.96	60.26 %	0.00	618.93	618.93
TITLE 2													
B3-111	PUBLISHING AND MARKETING DISSEMINATION	254 812.32	0.00	254 812.32	93.51 %	254 812.32	235 539.06	93.51 %	235 539.06	93.51 %	0.00	19 273.26	19 273.26
Total Article		254 812.32	0.00	254 812.32	93.51 %	254 812.32	235 539.06	93.51 %	235 539.06	93.51 %	0.00	19 273.26	19 273.26
B3-121	TRANSLATIONS	75 489.10	0.00	75 489.10	87.50 %	75 489.10	73 804.26	87.50 %	73 804.26	87.50 %	0.00	1 684.84	1 684.84
Total Article		75 489.10	0.00	75 489.10	87.50 %	75 489.10	73 804.26	87.50 %	73 804.26	87.50 %	0.00	1 684.84	1 684.84
B3-141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	38 872.25	0.00	38 872.25	100.00 %	38 872.25	38 872.25	100.00 %	38 872.25	100.00 %	0.00	0.00	0.00
Total Article		38 872.25	0.00	38 872.25	100.00 %	38 872.25	38 872.25	100.00 %	38 872.25	100.00 %	0.00	0.00	0.00
B3-151	REITOX INP ACTIVITIES	398 191.78	0.00	398 191.78	89.88 %	398 191.78	389 103.49	89.88 %	389 103.49	89.88 %	0.00	8 829.29	8 829.29
Total Article		398 191.78	0.00	398 191.78	89.88 %	398 191.78	389 103.49	89.88 %	389 103.49	89.88 %	0.00	8 829.29	8 829.29
B3-161	MISSIONS	838 929.78	0.00	838 929.78	98.13 %	838 929.78	825 598.24	98.13 %	825 598.24	98.13 %	0.00	13 331.54	13 331.54
Total Article		838 929.78	0.00	838 929.78	98.13 %	838 929.78	825 598.24	98.13 %	825 598.24	98.13 %	0.00	13 331.54	13 331.54
B3-171	STATUTORY MEETINGS	48 564.30	0.00	48 564.30	95.94 %	48 564.30	42 150.82	95.94 %	42 150.82	95.94 %	0.00	6 413.48	6 413.48
Total Article		48 564.30	0.00	48 564.30	95.94 %	48 564.30	42 150.82	95.94 %	42 150.82	95.94 %	0.00	6 413.48	6 413.48
B3-181	TECHNICAL MEETINGS	23 890.11	0.00	23 890.11	66.47 %	23 890.11	15 925.91	66.47 %	15 925.91	66.47 %	0.00	8 034.20	8 034.20
Total Article		23 890.11	0.00	23 890.11	66.47 %	23 890.11	15 925.91	66.47 %	15 925.91	66.47 %	0.00	8 034.20	8 034.20
B3-191	REPRESENTATION EXPENSES	43 533.32	0.00	43 533.32	81.38 %	43 533.32	35 433.15	81.38 %	35 433.15	81.38 %	0.00	8 100.17	8 100.17
Total Article		43 533.32	0.00	43 533.32	81.38 %	43 533.32	35 433.15	81.38 %	35 433.15	81.38 %	0.00	8 100.17	8 100.17
Total Article		1 462 826.45	0.00	1 462 826.45	81.16 %	1 462 826.45	1 432 144.75	81.16 %	1 432 144.75	81.16 %	0.00	30 681.69	30 681.69
TOTAL BUDGET CE EHC		1 739 536.25	0.00	1 739 536.25	96.54 %	1 739 536.25	1 689 233.97	96.54 %	1 689 233.97	96.54 %	0.00	29 005.46	29 005.46
												53 312.28	53 312.28

2020 EMCDDA Budgetary Implementation R0 - IPA7

Budget Line Position	Official Budget Item Desc	Local Person	Initial Appropriation for Commitment (1)	Transfers Commitment + New Credits (2)	Final Appropriation for Commitment (3-1-2)	Commitment Appropriation Consumption (4)	% Commitment Appropriation Consumption (5=4/3)	Initial Appropriation for Payment (6)	Transfers Payment Appropriation + New Credits (7)	Final Appropriation for Payment (8=6-7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10=9/8)	To be Carried Forward (11)	To be Carried Over (12)
A-1141	CONTRACT AGENTS - SALARIES AND ALLOWANCES		415 552.07	0.00	415 552.07	137 685.70	33.14 %	415 552.07	0.00	415 552.07	130 208.71	32.78 %	1 486.99	277 656.37
A-1141	CONTRACT AGENTS - SALARIES AND ALLOWANCES		134 413.60	0.00	134 413.60	50 446.49	37.53 %	134 413.60	0.00	134 413.60	50 446.49	37.53 %	0.00	83 967.31
Total Article			549 965.87	0.00	549 965.87	188 142.18	34.21 %	549 965.87	0.00	549 965.87	186 655.20	33.94 %	1 486.99	361 823.68
A-2141	BANK AND OTHER FINANCIAL CHARGES		120.00	0.00	120.00	0.00	0.00 %	120.00	0.00	120.00	0.00	0.00 %	0.00	120.00
Total Article			120.00	0.00	120.00	0.00	0.00 %	120.00	0.00	120.00	0.00	0.00 %	0.00	120.00
B3-111	PUBLISHING AND MARKETING DISSEMINATION		10 000.00	0.00	10 000.00	0.00	0.00 %	10 000.00	0.00	10 000.00	0.00	0.00 %	0.00	10 000.00
B3-121	TRANSLATIONS		15 000.00	0.00	15 000.00	0.00	0.00 %	15 000.00	0.00	15 000.00	0.00	0.00 %	0.00	15 000.00
Total Article			15 000.00	0.00	15 000.00	0.00	0.00 %	15 000.00	0.00	15 000.00	0.00	0.00 %	0.00	15 000.00
B3-141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE		90 000.00	0.00	90 000.00	24 000.00	26.67 %	90 000.00	0.00	90 000.00	5 700.00	6.33 %	18 300.00	66 000.00
Total Article			90 000.00	0.00	90 000.00	24 000.00	26.67 %	90 000.00	0.00	90 000.00	5 700.00	6.33 %	18 300.00	66 000.00
B3-161	MISSIONS		47 312.49	0.00	47 312.49	30 812.49	65.13 %	47 312.49	0.00	47 312.49	868.02	1.83 %	29 944.47	16 500.00
B3-161	MISSIONS		35 193.14	0.00	35 193.14	28 693.14	81.53 %	35 193.14	0.00	35 193.14	933.18	2.65 %	27 759.96	6 500.00
Total Article			82 505.63	0.00	82 505.63	59 505.63	72.12 %	82 505.63	0.00	82 505.63	1 801.20	2.18 %	37 704.43	23 000.00
B3-181	TECHNICAL MEETINGS		68 628.65	0.00	68 628.65	2 144.94	3.22 %	68 628.65	0.00	68 628.65	2 144.94	3.22 %	0.00	64 483.71
B3-181	TECHNICAL MEETINGS		55 437.44	2 703.93	58 141.27	2 726.33	4.69 %	55 437.44	0.00	55 437.44	2 726.33	4.92 %	0.00	55 414.94
B3-181	TECHNICAL MEETINGS		14 671.12	0.00	14 671.12	395.00	2.69 %	14 671.12	0.00	14 671.12	395.00	2.69 %	0.00	14 276.12
B3-181	TECHNICAL MEETINGS		30 000.00	0.00	30 000.00	0.00	0.00 %	30 000.00	0.00	30 000.00	0.00	0.00 %	0.00	30 000.00
Total Article			168 737.21	2 703.93	169 441.04	5 266.27	3.11 %	168 737.21	0.00	168 737.21	5 266.27	3.11 %	0.00	164 174.77
			384 242.84	2 703.93	386 946.67	88 771.90	24.19 %	384 242.84	0.00	384 242.84	12 767.47	3.31 %	76 004.43	278 174.77
			914 328.71	2 703.93	917 032.54	276 914.09	30.20 %	914 328.71	0.00	914 328.71	199 422.67	21.81 %	77 491.42	640 118.45
	TOTAL BUDGET (IPA7)													

2019-2020 EMCDDA Budgetary Implementation R0 - IPAT (Consolidated)														
Budget Line Position	Official Budget Item Desc	Local Position	Initial Commitment for Appropriation [1]	Transfers Commitment Appropriations + New Credits [2]	Final Appropriation for Commitment [3+1-2]	Commitment Appropriation Consumption [4]	% Commitment Appropriation Consumption [5-4/3]	Initial Appropriation for Payment [5]	Transfers Payment Appropriation + New Credits [7]	Final Appropriation for Payment [8+6-7]	Payment Appropriation Consumption [9]	% Payment Appropriation Consumption (10=9/8)	To be Carried Forward [12]	To be Carry Over [13]
A-1141	CONTRACT AGENTS - SALARES AND ALLOWANCES	1.1.1 SCIENTIFIC SUPPORT STAFF	440 195.18	0.00	440 195.18	162 338.81	36.86%	440 195.18	0.00	440 195.18	160 851.82	36.54%	1 486.89	277 656.37
A-1141	CONTRACT AGENTS - SALARES AND ALLOWANCES	1.1.2 ADMINISTRATIVE/SUPPORT STAFF	151 030.08	0.00	151 030.08	67 062.77	44.40%	151 030.08	0.00	151 030.08	67 062.77	44.40%	0.00	83 967.31
Total Article		TITLE 1	591 225.26	0.00	591 225.26	229 401.58	38.80%	591 225.26	0.00	591 225.26	227 914.59	38.55%	1 486.89	361 623.68
A-2141	BANK AND OTHER FINANCIAL CHARGES	5.6 BANK AND OTHER FINANCIAL CHARGES	120.00	0.00	120.00	0.00	0.00%	120.00	0.00	120.00	0.00	0.00%	0.00	120.00
Total Article		TITLE 2	120.00	0.00	120.00	0.00	0.00%	120.00	0.00	120.00	0.00	0.00%	0.00	120.00
B3-111	PUBLISHING AND MARKETING DISSEMINATION	5.1 PUBLICATIONS	10 000.00	0.00	10 000.00	0.00	0.00%	10 000.00	0.00	10 000.00	0.00	0.00%	0.00	10 000.00
Total Article		5.5 TRANSLATIONS	10 000.00	0.00	10 000.00	0.00	0.00%	10 000.00	0.00	10 000.00	0.00	0.00%	0.00	10 000.00
Total Article		5.2 PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	15 000.00	0.00	15 000.00	0.00	0.00%	15 000.00	0.00	15 000.00	0.00	0.00%	0.00	15 000.00
B3-141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	5.2 PROJECT RELATED NATIONAL ACTIVITIES	90 000.00	0.00	90 000.00	24 000.00	26.67%	90 000.00	0.00	90 000.00	5 700.00	6.33%	18 300.00	66 000.00
Total Article		1.3.1 PER DEM ABROAD EMCDDA STAFF	90 000.00	0.00	90 000.00	24 000.00	26.67%	90 000.00	0.00	90 000.00	5 700.00	6.33%	18 300.00	66 000.00
B3-151	MISSIONS	2.1 A INTERNATIONAL TRAVEL EMCDDA STAFF	44 000.00	0.00	44 000.00	33 000.00	75.00%	44 000.00	0.00	44 000.00	3 055.53	6.94%	28 844.47	16 500.00
Total Article		1.3.1 PER DEM ABROAD EMCDDA STAFF	93 500.00	0.00	93 500.00	70 500.00	75.40%	93 500.00	0.00	93 500.00	13 755.57	14.71%	27 759.96	6 500.00
B3-161	TECHNICAL MEETINGS	1.3.2 PER DEM LOCAL STAFF	53 000.00	27 000.00	80 000.00	15 512.29	19.40%	53 000.00	27 000.00	80 000.00	15 512.29	19.40%	0.00	64 483.71
B3-181	TECHNICAL MEETINGS	2.1 B INTERNATIONAL TRAVEL NFP STAFF	51 683.62	25 703.63	77 387.25	21 972.51	28.39%	51 683.62	23 000.00	74 683.62	21 972.51	29.42%	0.00	55 414.94
B3-181	TECHNICAL MEETINGS	5.7 TECHNICAL MEETINGS	70 000.00	-54 528.88	15 471.12	1 185.00	7.72%	70 000.00	-54 528.88	15 471.12	1 185.00	7.72%	0.00	14 276.12
B3-181	TECHNICAL MEETINGS	6. OTHER (SHORT TERM EXPERTS FEES)	25 471.12	4 528.88	30 000.00	0.00	0.00%	25 471.12	4 528.88	30 000.00	0.00	0.00%	0.00	30 000.00
Total Article		TITLE 3	408 654.74	2 703.63	411 358.37	38 683.80	9.40%	408 654.74	2 703.63	411 358.37	38 683.80	9.46%	76 004.43	278 174.77
	TOTAL BUDGET IPAT		1 000 000.00	2 703.63	1 002 703.63	352 655.38	35.16%	1 000 000.00	0.00	1 000 000.00	285 093.96	28.51%	77 491.42	640 118.45

Budget Line Position	Official Budget Item Desc	Local Position	Initial Appropriation for Commitment (1)	Transfers Commitment + New Credits (2)	Final Appropriation for Commitment (3+2)	Commitment Appropriation Consumption (4)	% Commitment Appropriation Consumption (5+4)	Initial Appropriation for Payment (6)	Transfers Payment + New Credits (7)	Final Appropriation for Payment (8+7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10+9)	Total Carried Forward (11)	Total Carried Over (12)
A-1141	CONTRACT AGENTS - SALARIES AND ALLOWANCES		161 993.68	-24 440.00	137 553.68	171 171.04	88.09%	161 993.68	-24 440.00	137 553.68	96 152.59	71.38%	23 018.09	16 382.00
A-1141	CONTRACT AGENTS - SALARIES AND ALLOWANCES		315 977.36	0.00	315 977.36	267 807.34	84.76%	315 977.36	0.00	315 977.36	265 389.60	83.98%	2 437.74	48 170.02
Total Article			477 971.04	-24 440.00	453 531.04	368 978.38	85.77%	477 971.04	-24 440.00	453 531.04	368 978.38	84.68%	25 455.83	64 352.02
A-1153	INTERIM STAFF		0.00	24 440.00	24 440.00	24 440.00	100.00%	0.00	24 440.00	24 440.00	18 153.03	74.28%	6 286.97	0.00
Total Article			477 971.04	24 440.00	502 411.04	393 418.38	78.32%	477 971.04	24 440.00	502 411.04	387 131.41	77.03%	31 743.80	64 352.02
A-2149	BANK AND OTHER FINANCIAL CHARGES		9 979.20	0.00	9 979.20	2 079.20	20.85%	9 979.20	0.00	9 979.20	0.00	0.00%	2 919.20	7 000.00
Total Article			9 979.20	0.00	9 979.20	2 079.20	20.85%	9 979.20	0.00	9 979.20	0.00	0.00%	2 919.20	7 000.00
A-2154	BANK AND OTHER FINANCIAL CHARGES		1 200.00	0.00	1 200.00	164.08	13.67%	1 200.00	0.00	1 200.00	184.08	15.34%	0.00	1 015.92
Total Article			1 200.00	0.00	1 200.00	164.08	13.67%	1 200.00	0.00	1 200.00	184.08	15.34%	0.00	1 015.92
B3-111	PUBLISHING AND MARKETING DISSEMINATION		11 979.20	0.00	11 979.20	3 142.28	26.24%	11 979.20	0.00	11 979.20	2 654.71	22.16%	2 879.20	100 827.24
Total Article			11 979.20	0.00	11 979.20	3 142.28	26.24%	11 979.20	0.00	11 979.20	2 654.71	22.16%	2 879.20	100 827.24
B3-121	TRANSLATIONS		104 952.34	0.00	104 952.34	4 235.10	4.12%	104 952.34	0.00	104 952.34	2 854.71	2.75%	1 670.30	10 827.24
Total Article			104 952.34	0.00	104 952.34	4 235.10	4.12%	104 952.34	0.00	104 952.34	2 854.71	2.75%	1 670.30	10 827.24
B3-121	TRANSLATIONS		28 197.28	0.00	28 197.28	20 310.45	69.56%	28 197.28	0.00	28 197.28	20 310.45	69.56%	0.00	8 886.83
Total Article			28 197.28	0.00	28 197.28	20 310.45	69.56%	28 197.28	0.00	28 197.28	20 310.45	69.56%	0.00	8 886.83
B3-161	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE		73 281.24	0.00	73 281.24	48 984.73	66.86%	46 063.96	0.00	46 063.96	17 423.17	37.62%	4 351.13	24 289.66
Total Article			73 281.24	0.00	73 281.24	48 984.73	66.86%	46 063.96	0.00	46 063.96	17 423.17	37.62%	4 351.13	24 289.66
B3-161	PROJECT RELATED ACTIVITIES (STUDIES AND RESEARCH) AND EXPERT FEE		462 061.36	0.00	462 061.36	292 285.00	63.17%	462 061.36	0.00	462 061.36	116 750.00	25.25%	175 535.00	170 376.36
Total Article			462 061.36	0.00	462 061.36	292 285.00	63.17%	462 061.36	0.00	462 061.36	116 750.00	25.25%	175 535.00	170 376.36
B3-161	MISSIONS		66 415.03	0.00	66 415.03	15 919.29	23.97%	66 415.03	0.00	66 415.03	5 124.29	7.72%	10 795.00	50 619.75
Total Article			66 415.03	0.00	66 415.03	15 919.29	23.97%	66 415.03	0.00	66 415.03	5 124.29	7.72%	10 795.00	50 619.75
B3-161	MISSIONS		2 146.28	2 146.28	4 292.56	1 149.73	26.80%	1 149.73	2 146.28	3 295.81	76.80%	9.96%	5 097.39	61 603.71
Total Article			2 146.28	2 146.28	4 292.56	1 149.73	26.80%	1 149.73	2 146.28	3 295.81	76.80%	9.96%	5 097.39	61 603.71
B3-161	TECHNICAL MEETINGS		137 470.21	0.00	137 470.21	27 389.91	19.92%	137 470.21	0.00	137 470.21	11 476.82	8.35%	15 892.39	112 577.82
Total Article			137 470.21	0.00	137 470.21	27 389.91	19.92%	137 470.21	0.00	137 470.21	11 476.82	8.35%	15 892.39	112 577.82
B3-161	TECHNICAL MEETINGS		1 910.78	0.00	1 910.78	33 862.42	17.72%	1 910.78	0.00	1 910.78	26 809.35	13.82%	5 026.61	128 625.05
Total Article			1 910.78	0.00	1 910.78	33 862.42	17.72%	1 910.78	0.00	1 910.78	26 809.35	13.82%	5 026.61	128 625.05
B3-161	TECHNICAL MEETINGS		28 264.68	0.00	28 264.68	8 562.80	30.37%	28 264.68	0.00	28 264.68	7 993.59	28.28%	5 697.21	19 567.48
Total Article			28 264.68	0.00	28 264.68	8 562.80	30.37%	28 264.68	0.00	28 264.68	7 993.59	28.28%	5 697.21	19 567.48
TITLE 3	TOTAL BUDGET LINE (UNAUD)		1 081 538.07	4 109.64	1 085 647.71	451 807.09	41.62%	1 081 538.07	4 109.64	1 085 647.71	241 489.08	22.25%	210 138.00	844 037.03
TOTAL BUDGET LINE (UNAUD)			1 580 855.31	4 109.64	1 584 964.95	868 169.38	54.78%	1 580 855.31	4 109.64	1 584 964.95	623 309.36	39.43%	244 061.00	716 924.97

Budget Line Position	Official Budget Item Desc	Local Position	Initial Appropriation for Commitment (1)	Transfers Commitment + New Credits (2)	Final Appropriation for Commitment (3+2)	Commitment Appropriation Consumption (4)	% Commitment Appropriation Consumption (5+4)	Initial Appropriation for Payment (6)	Transfers Payment + New Credits (7)	Final Appropriation for Payment (8+7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10+9)	Total Carried Forward (11)	Total Carried Over (12)
A-1141	CONTRACT AGENTS - SALARIES AND ALLOWANCES		237 032.00	-24 440.00	212 592.00	196 210.00	92.29%	237 032.00	-24 440.00	212 592.00	173 180.91	81.47%	23 018.09	16 382.00
A-1141	CONTRACT AGENTS - SALARIES AND ALLOWANCES		514 033.00	0.00	514 033.00	465 872.98	90.63%	514 033.00	0.00	514 033.00	463 025.24	90.15%	2 437.74	48 170.02
Total Article			751 065.00	-24 440.00	726 625.00	662 082.98	91.13%	751 065.00	-24 440.00	726 625.00	636 185.15	87.31%	25 455.83	64 352.02
A-1153	INTERIM STAFF		0.00	24 440.00	24 440.00	24 440.00	100.00%	0.00	24 440.00	24 440.00	18 153.03	74.28%	6 286.97	0.00
Total Article			751 065.00	24 440.00	775 505.00	686 522.98	89.81%	751 065.00	24 440.00	775 505.00	654 338.18	84.51%	31 743.80	64 352.02
A-2149	BANK AND OTHER FINANCIAL CHARGES		14 000.00	0.00	14 000.00	7 000.00	50.00%	14 000.00	0.00	14 000.00	4 020.80	28.72%	2 919.20	7 000.00
Total Article			14 000.00	0.00	14 000.00	7 000.00	50.00%	14 000.00	0.00	14 000.00	4 020.80	28.72%	2 919.20	7 000.00
A-2154	BANK AND OTHER FINANCIAL CHARGES		1 200.00	0.00	1 200.00	164.08	13.67%	1 200.00	0.00	1 200.00	184.08	15.34%	0.00	1 015.92
Total Article			1 200.00	0.00	1 200.00	164.08	13.67%	1 200.00	0.00	1 200.00	184.08	15.34%	0.00	1 015.92
B3-111	PUBLISHING AND MARKETING DISSEMINATION		125 440.00	-14 500.00	110 940.00	10 312.76	9.30%	125 440.00	-14 500.00	110 940.00	8 942.37	7.78%	1 670.30	100 827.24
Total Article			125 440.00	-14 500.00	110 940.00	10 312.76	9.30%	125 440.00	-14 500.00	110 940.00	8 942.37	7.78%	1 670.30	100 827.24
B3-121	TRANSLATIONS		38 525.00	0.00	38 525.00	27 639.17	71.87%	38 525.00	0.00	38 525.00	27 639.17	71.87%	0.00	8 886.83
Total Article			38 525.00	0.00	38 525.00	27 639.17	71.87%	38 525.00	0.00	38 525.00	27 639.17	71.87%	0.00	8 886.83
B3-121	TRANSLATIONS		118 880.00	0.00	118 880.00	50 065.34	42.12%	118 880.00	0.00	118 880.00	51 714.21	43.51%	15 535.00	33 178.49
Total Article			118 880.00	0.00	118 880.00	50 065.34	42.12%	118 880.00	0.00	118 880.00	51 714.21	43.51%	15 535.00	33 178.49
B3-141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE		551 392.36	-47 000.00	504 392.36	334 916.00	66.23%	551 392.36	-47 000.00	504 392.36	154 481.00	30.63%	175 535.00	170 376.36
Total Article			551 392.36	-47 000.00	504 392.36	334 916.00	60.56%	504 392.36	-47 000.00	457 392.36	154 481.00	33.76%	12 680.99	227 557.48
B3-161	MISSIONS		95 005.45	17 000.00	112 005.45	93 000.00	83.04%	95 005.45	17 000.00	112 005.45	47 902.81	42.54%	5 097.39	59 505.45
Total Article			95 005.45	17 000.00	112 005.45	93 000.00	83.04%	95 005.45	17 000.00	112 005.45	47 902.81	42.54%	5 097.39	59 505.45
B3-161	MISSIONS		178 596.20	35 184.28	213 780.48	99 484.00	46.54%	178 596.20	35 184.28	213 780.48	116 500.71	54.53%	5 026.61	128 625.05
Total Article			178 596.20	35 184.28	213 780.48	99 484.00	46.54%	178 596.20	35 184.28	213 780.48	116 500.71	54.53%	5 026.61	128 625.05
B3-161	TECHNICAL MEETINGS		208 052.87	-16 500.00	191 552.87	121 527.52	63.45%	208 052.87	-16 500.00	191 552.87	116 500.71	60.88%	5 026.61	128 625.05
Total Article			208 052.87	-16 500.00	191 552.87	121 527.52	60.56%	208 052.87	-16 500.00	191 552.87	116 500.71	60.88%	5 026.61	128 625.05
B3-161	TECHNICAL MEETINGS		448 204.00	30 828.81	479 032.81	271 275.43	56.62%	448 204.00	30 828.81	479 032.81	254 566.34	53.14%	12 680.99	227 557.48
Total Article			448 204.00	30 828.81	479 032.81	271 275.43	60.56%	448 204.00	30 828.81	479 032.81	254 566.34	53.14%	12 680.99	227 557.48
TITLE 3	TOTAL BUDGET LINE (UNAUD)		1 438 518.58	4 327.17	1 442 845.75	798 805.70	55.38%	1 438 518.58	4 327.17	1 442 845.75	548 987.70	38.04%	210 138.00	844 037.03
TOTAL BUDGET LINE (UNAUD)			2 204 780.56	4 327.17	2 209 107.73	1 492 482.76	67.56%	2 204 780.56	4 327.17	2 209 107.73	1 247 821.76	56.58%	244 061.00	716 924.97

III. Conclusion

1. Use of Commitment Appropriations

The rate of execution of Commitment Appropriations (C1) amounts to 100 % (95 % is the KPI mentioned in the EMCDDA PD and the rate considered by the EC as the threshold below which budget penalisation can be applied). In this context EUR 17 021 046 were committed out of EUR 17 021 083 available (= only EUR 37 remained uncommitted).

2. Cancellation of Payment Appropriations

The rate of cancellation of Payment Appropriations amounts to 0.65 %, corresponding to the cancellation of EUR 113 115 (5 % is the KPI mentioned in the EMCDDA PD and the rate considered by the EC as the threshold above which budget penalisation can be applied).

Concerning the use of Payment Appropriations, please find below some data/indicators on the 2020 execution. These data/indicators do not belong to the category of the aforementioned KPIs:

- For payment appropriations 'C1' the rate of execution amounts to 94.73 %, corresponding to EUR 16 124 654 paid out of EUR 17 021 083 available.
- For payment appropriations 'C8' the rate of execution amounts to 91.55 %, corresponding to EUR 253 509 paid out of EUR 276 916 available.
- This performance allowed the EMCDDA to limit its 2020 budget outturn result to EUR 108 036.

The aforementioned elements confirm the information already anticipated about the capacity of our organisation to keep ensuring a very good performance on the matter at stake despite of the exceptional and extremely demanding circumstances and constraints entailed by the on-going pandemic.