



European Monitoring Centre  
for Drugs and Drug Addiction

## **Final Annual Accounts**

### **Financial year 2015**

These accounts have been drawn up and signed off by the Accounting Officer on 25 May 2016 and adopted by the Director on 26 May 2016. The opinion of the Management Board was given on 23 June 2016.

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 29 June 2016.

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

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

## Preamble

Article 143 of the EU Financial Regulation Title IX states that the Commission's Accounting Officer adopts the accounting rules and methods to be applied by all EU institutions and bodies.

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 2015.

Article 144 of the EU Financial Regulation Title IX sets out the accounting principles to be applied in drawing up the financial statements:

- on-going concerns basis;
- prudence;
- consistent accounting methods;
- comparability of information;
- materiality;
- no netting;
- reality over appearance;
- accrual-based accounting.

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 92 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 2015 ACCOUNTS

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## A. EMCDDA financial statements

## A1 Balance sheet: Assets

ASSETS	31.12.2015	31.12.2014	Variation
<b>A. NON CURRENT ASSETS</b>			
<b>Intangible assets</b>	290 584,25	96 308,03	194 276,22
<b>Property, plant and equipment</b>	387 925,97	2 104 365,66	-1 716 439,69
Land and buildings	0,00	1 810 069,20	-1 810 069,20
Plant and equipment	83 809,05	93 654,67	-9 845,62
Computer hardware	211 191,35	137 275,28	73 916,07
Furniture and vehicles	92 925,57	63 366,51	29 559,06
<b>Long-term pre-financing</b>	1 966 664,00	0,00	1 966 664,00
Long-term pre-financing	1 966 664,00	0,00	1 966 664,00
<b>TOTAL NON CURRENT ASSETS</b>	2 645 174,22	2 200 673,69	444 500,53
<b>B. CURRENT ASSETS</b>			
<b>Short-term pre-financing</b>	546 199,38	0,00	546 199,38
Short-term pre-financing	546 199,38	0,00	546 199,38
<b>Short-term receivables</b>	913 418,65	767 915,59	145 503,06
Current receivables	737 782,43	398 410,97	339 371,46
Other	175 636,22	369 504,62	-193 868,40
Deferred charges	175 636,22	369 504,62	-193 868,40
<b>Cash and cash equivalents</b>	1 467 861,10	1 071 938,39	395 922,71
<b>TOTAL CURRENT ASSETS</b>	2 927 479,13	1 839 853,98	1 087 625,15
<b>TOTAL</b>	5 572 653,35	4 040 527,67	1 532 125,68

## A1. (continued) Balance sheet: Liabilities

	31.12.2015	31.12.2014	Variation
<b>LIABILITIES</b>			
<b>A. Net Assets</b>	3 385 544,54	2 726 473,03	659 071,51
<b>Accumulated surplus/deficit</b>	2 726 473,03	2 554 027,69	172 445,34
<b>Economic outturn for the year - profit+/loss-</b>	659 071,51	172 445,34	486 626,17
<b>TOTAL NET ASSETS</b>	3 385 544,54	2 726 473,03	659 071,51
<b>D. CURRENT LIABILITIES</b>	2 187 108,81	1 314 054,64	873 054,17
<b>Accounts payable</b>	2 187 108,81	1 314 054,64	873 054,17
Current payables	617 488,80	4 102,64	613 386,16
Sundry payables	-256,00	0,00	-256,00
Other	866 469,68	1 110 134,23	-243 664,55
Accrued charges	863 815,15	946 780,70	-82 965,55
Deferred income	2 654,53	2 253,53	401,00
<i>Deferred income with consolidated EU entities</i>	0,00	161 100,00	-161 100,00
<i>Accounts payable with consolidated EU entities</i>	703 406,33	199 817,77	503 588,56
<i>Pre-financing received from consolidated EU entities</i>	699 240,03	199 817,77	499 422,26
<i>Other accounts payable against consolidated EU entities</i>	4 166,30	0,00	4 166,30
<b>TOTAL D. CURRENT LIABILITIES</b>	2 187 108,81	1 314 054,64	873 054,17
<b>TOTAL</b>	5 572 653,35	4 040 527,67	1 532 125,68

**A2. Statement of Financial Performance**

	2015	2014	Variation
Contributions of EFTA countries belonging to the EEA	394 005,50	392 177,02	1 828,48
Recovery of expenses	41 614,00	27 910,85	13 703,15
Revenues from administrative operations	2 649 174,72	1 936,25	2 647 238,47
Other operating revenue	14 965 604,27	15 293 808,38	-328 204,11
<b>TOTAL OPERATING REVENUE</b>	<b>18 050 398,49</b>	<b>15 715 832,50</b>	<b>2 334 565,99</b>
Administrative expenses	-13 589 506,36	-11 325 830,20	-2 263 676,16
All Staff expenses	-9 100 284,26	-8 654 377,38	-445 906,88
Fixed asset related expenses	-1 988 158,10	-256 302,53	-1 731 855,57
Other administrative expenses	-2 501 064,00	-2 415 150,29	-85 913,71
Operational expenses	-3 819 662,72	-4 223 010,71	403 347,99
Other operational expenses	-3 819 662,72	-4 223 010,71	403 347,99
<b>TOTAL OPERATING EXPENSES</b>	<b>-17 409 169,08</b>	<b>-15 548 840,91</b>	<b>-1 860 328,17</b>
<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>	<b>641 229,41</b>	<b>166 991,59</b>	<b>474 237,82</b>
Financial revenues	20 944,90	9 105,05	11 839,85
Financial expenses	-3 102,80	-3 651,30	548,50
<b>SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES</b>	<b>17 842,10</b>	<b>5 453,75</b>	<b>12 388,35</b>
<b>SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES</b>	<b>659 071,51</b>	<b>172 445,34</b>	<b>486 626,17</b>
<b>ECONOMIC OUTTURN FOR THE YEAR</b>	<b>659 071,51</b>	<b>172 445,34</b>	<b>486 626,17</b>

**A3. Cash flow table (indirect method)**

	2015	2014
<b>Cash Flows from ordinary activities</b>		
<b>Surplus/(deficit) from ordinary activities</b>	<b>659 071,51</b>	<b>172 445,34</b>
<b>Operating activities</b>		
Adjustments		
Amortization (intangible fixed assets) +	47 138,73	53 687,57
Depreciation (tangible fixed assets) +	-368 380,02	202 614,96
(Increase)/decrease in Long term Pre-financing	-1 966 664,00	0,00
(Increase)/decrease in Short term Pre-financing	-546 199,38	40 518,80
(Increase)/decrease in Short term Receivables	-145 503,06	546 983,44
(Increase)/decrease in Receivables related to consolidated EU entities	0,00	798,46
Increase/(decrease) in Accounts payable	369 465,61	18 613,46
Increase/(decrease) in Liabilities related to consolidated EU entities	503 588,56	-175 915,79
Other non-cash movements	-190 600,61	-697 304,62
<b>Net cash Flow from operating activities</b>	<b>-1 638 082,66</b>	<b>162 441,62</b>
<b>Cash Flows from investing activities</b>		
Increase of tangible and intangible fixed assets (-)	-465 994,63	-236 697,08
Proceeds from tangible and intangible fixed assets (+)	2 500 000,00	
<b>Net cash flow from investing activities</b>	<b>2 034 005,37</b>	<b>-236 697,08</b>
Net increase/(decrease) in cash and cash equivalents	395 922,71	-74 255,46
<b>Cash and cash equivalents at the beginning of the period</b>	<b>1 071 938,39</b>	<b>1 146 193,85</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>1 467 861,10</b>	<b>1 071 938,39</b>

#### A4. Annexes to the balance sheet

##### Assets

##### A4.1 Intangible and tangible fixed assets

The value for intangible fixed assets purchased during 2015 was: EUR 70,863.39

The value for intangible asset under construction during 2015 was EUR 170,551.56

The total value for all intangible assets in 2015 was: EUR 290,584.25

The value for tangible assets purchased during 2015 was: EUR 224,579.68

The total value for all assets (tangible and intangible) purchased in 2015 was: EUR 295,443.07

The total amount of depreciation all assets (tangible and intangible) at the year-end was: EUR 185,244.33

The new total of non-current assets at 31 December 2015 was: EUR 678,510.22

##### Intangible fixed assets

##### Intangible assets

2015		Internally generated Computer Software	Other Computer Software	Total Computer Software	Other Intangible assets (1)	Intangible assets under construction	Total
Gross carrying amounts 01.01.2015	+	0,00	1 204 531,21	1 204 531,21	0,00	0,00	1 204 531,21
Additions	+	0,00	70 863,39	70 863,39		170 551,56	241 414,95
Gross carrying amounts 31.12.2015		0,00	1 275 394,60	1 275 394,60	0,00	170 551,56	1 445 946,16
Accumulated amortization and impairment 01.01.2015	-	0,00	-1 108 223,18	-1 108 223,18	0,00	0,00	-1 108 223,18
Amortization	-	0,00	-47 138,73	-47 138,73			-47 138,73
Accumulated amortization and impairment 31.12.2015		0,00	-1 155 361,91	-1 155 361,91	0,00	0,00	-1 155 361,91
Net carrying amounts 31.12.2015		0,00	120 032,69	120 032,69	0,00	170 551,56	290 584,25

Not capitalised cost	Research cost	Not capitalised development cost *
Cost of the year	33 484,94	98 453,62

Entity's individual threshold for Capitalisation of Internally generated Intangible Assets :	150 000,00

## Plan, property and equipment (PPE)

2015		Land	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Total
Gross carrying amounts 01.01.2015	+	1 275 000,00	2 287 237,93	281 395,94	1 071 899,83	251 588,38	5 167 122,08
Additions	+		0,00	30 589,28	143 380,02	50 610,38	224 579,68
Disposals	-	-1 275 000,00	-2 287 237,93	-30 818,71	-377 755,72	-98 379,89	-4 069 192,25
Transfer between headings	+/-						0,00
Other changes (1)	+/-						0,00
Gross carrying amounts 31.12.2015		0,00	0,00	281 166,51	837 524,13	203 818,87	1 322 509,51
							0,00
Accumulated amortization and impairment 01.01.2015	-	0,00	-1 752 168,73	-187 741,27	-934 624,55	-188 221,87	-3 062 756,42
Depreciation	-		-7 624,13	-40 084,33	-69 345,82	-21 051,32	-138 105,60
Write-back of depreciation	+		0,00	30 468,14	377 637,59	98 379,89	506 485,62
Disposals	+		1 759 792,86				1 759 792,86
Accumulated amortization and impairment 31.12.2015		0,00	0,00	-197 357,46	-626 332,78	-110 893,30	-934 583,54
Net carrying amounts 31.12.2015		0,00	0,00	83 809,05	211 191,35	92 925,57	387 925,97

## A4.2 Current and sundry receivables

Current receivables	31.12.2015		31.12.2014	
	Gross Total	Net Value	Gross Total	Net Value
Receivables from				
Customers	120 525,02	120 525,02	339 714,74	339 714,74
Member States	575 149,50	575 149,50	-339,96	-339,96
Other current receivables (1)	42 107,91	42 107,91	59 036,19	59 036,19
<b>Total</b>	<b>737 782,43</b>	<b>737 782,43</b>	<b>398 410,97</b>	<b>398 410,97</b>

(1) Please specify "Other Current receivables":	Gross Total	Net Value	Gross Total	Net Value
Staff	42 107,91	42 107,91	59 036,19	59 036,19
<b>Total</b>	<b>42 107,91</b>	<b>42 107,91</b>	<b>59 036,19</b>	<b>59 036,19</b>

The total amount of short-term receivables was: EUR 913,418.65

An amount of EUR 175,636.22 corresponds to the deferred charges (decrease of EUR 193,868.40 vs. 2014).

The total amount of current receivables at 31.12.2015 was EUR 737,782.43 (increase of EUR 339,371.46 vs. 2014).

The amount in 'Customers' (EUR 120,525.02) corresponds to all amounts still open as receivables (i.e. the total of recovery orders already established but not yet cashed). An amount of EUR 575,149.50 corresponds to an open receivable of VAT from the Portuguese State and a value of EUR 29,432.25 corresponds to a receivable against EMCDDA staff at 31.12.2015 plus other staff receivables of EUR 12,675.66 with a total of other current receivables of EUR 42,107.91.

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**A4.3 Cash and cash equivalents:**

The total of EUR 1,467,861.10 can be detailed as follows:

+ EUR 1,431,315.20 is the total of all bank current accounts at 31 December 2015;

+ EUR 36 545.90 is the total of the Imprest account (bank accounts + petty cash + regularisation to be done in 2016).

**A4.4 Liabilities****Statement of changes in net assets**

Net assets	Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
<b>Balance as of 31 December 2014</b>	2 554 027,69	172 445,34	2 726 473,03
<b>Balance as of 1 January 2015</b>	<b>2 554 027,69</b>	<b>172 445,34</b>	<b>2 726 473,03</b>
Allocation of the Economic Result of Previous Year	172 445,34	-172 445,34	0,00
Economic result of the year		659 071,51	659 071,51
<b>Balance as of 31 December 2015</b>	<b>2 726 473,03</b>	<b>659 071,51</b>	<b>3 385 544,54</b>

The total of EUR 3,385,544.54 can be detailed as follows:

The economic result of the year, after having applied all corrections in compliance with the rules of accrual accounting, was: EUR 659,071.51 (see 'A.2 Statement of Financial performance', on page 5).

The 2015 economic result of the year had an increase of EUR 486,626.17 vs. 2014, and is explained by the difference between increase in operating revenue of EUR 2,334,565.99, an increase in operating expenses of EUR 1,860,328.17 and an decrease of in financial expenses EUR 548.50 (see 'A.2 Statement of Financial performance', page 5).

The new total of net assets at 31 December 2015 is EUR 3,385,544.54

**A4.5 Current and sundry payables**

Current payables	31.12.2015	31.12.2014
Vendors	684 712,46	155 031,48
Other (1)	-67 223,66	-150 928,84
<b>Total</b>	<b>617 488,80</b>	<b>4 102,64</b>

(1) Please specify "Other Current payables":	31.12.2015	31.12.2014
PAYABLE 2015 + STEP 1 INVOICE AT 31.12.2015	-67 223,66	-150 928,84
<b>Total</b>	<b>-67 223,66</b>	<b>-150 928,84</b>

Sundry payables	31.12.2015	31.12.2014
Staff	-256,00	0,00
<b>Total</b>	<b>-256,00</b>	<b>0,00</b>

The total of current payables in 2015 was: EUR 617,488.80 (increase of EUR 613,386.16). The huge part of total current payables represents open invoice of VAT EUR 575,000 received almost at the end of 2015.

The amount in 'Vendors' of EUR 684,712.46 corresponds to all registered invoices received at the year-end but not yet paid and pending confirmation of eligibility at 31.12.2015.

The amount of EUR 67,223.66 corresponds to the counterpart of the invoices registered but not yet approved at 31.12.2015.

The amount of EUR -256.00 corresponds to the sundry payables (staff).

**A4.6 Deferrals and accruals**

The total amount of EUR 863,815.15 correspond to the to the accrued charges, confirmed by each deputy authorising officer, of EUR 723,378.79 (decrease of EUR 82,645.86 vs. 2014) and EUR 140,436.36 concerning holidays not taken at 31.12.2015 (small decrease of EUR 319.69 vs. 2014).

The amount of deferred income of EUR 2,654.53 corresponds to the positive outturn calculated on the 2015 Norway grant EUR 1,995.71 and Turkey grant EUR 658.82

**A4.7 Accounts payable with consolidated EC entities**

The total amount of EUR 699,240.03 is composed by:

The amount of EUR 699,240.03 in 'Pre-financing received from consolidated EC entities' corresponds to the budget outturn account for 2015 of EUR 54,436.49, an open ENP1 pre-financing of EUR 115,107.51 with DG NEAR and an open IPA5 pre-financing of EUR 529,696.03

**A4.8 Contingent liabilities and commitments for future funding**

For the commitments still open at year-end, the Centre has a carryover of EUR 1,991,794.72. After deducting EUR 723,378.79 related to the cut-off postings booked in the Statement of Financial Performance, the remaining net carry forward is EUR 1,268,415.93.

#### **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 externalised to 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. PMO is being audited by the European Court of Auditors.

The Agency is only responsible for the communication to the PMO of reliable information allowing the calculation of the 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 Redeployment of the proceeds from the sale of the EMCDDA former headquarters (Mascarenhas/SA building)**

On 23 January 2015, after several efforts and pursuant to the approval of the EU budget authority, the Director of the EMCDDA and the First Secretary of the Executive Committee of the Lisbon Metropolitan Area (AML) signed the contract for the sale of the Mascarenhas building, from the EMCDDA to the latter, for the price of EUR 2,500,000.

As from the beginning of February 2015 the EMCDDA and the Lisbon Port Authority (LPA, i.e. the owner/tenant of the current EMCDDA headquarters) negotiated possible use/redeployment of this amount to reduce the financial burden of the contract in force between the LPA and the EMCDDA for the 25-years-lease of the current headquarters of the latter.

Pending this process and in accordance with the relevant provisions of the financial regulation applicable to the EMCDDA, the EMCDDA 2015 amending budget nr 1, as adopted on 31 July 2015, entered the above mentioned proceeds into the EMCDDA 2015 budget, this operation being an essential condition for the possible use/redeployment of these appropriations.

On 10 November 2015 the Director of the EMCDDA and the President of the management board of the LPA reached an agreement.

As a result, at the end of the above referred 4-years-period the total reduction of the rent to be paid by the EMCDDA during this period will amount to EUR 2,698,608 (= EUR 2,500,000 + EUR 198,608), this reflecting the so called future value (i.e. the present value x the agreed 3.5% compound discount factor/rate of return). The amount of EUR 2,500,000€ is considered as a Short-term pre-financing given of EUR 533,336 and as a Long-term pre-financing given EUR 1.966.664.

The aforementioned solution is in line with the option included in the project approved by the EU budget authority when the latter approved the above mentioned 25-years-lease of the current EMCDDA premises and will allow to further reduce the EMCDDA administrative costs, on top of the efficiency gain already achieved by the EMCDDA in this area, namely as far as utilities-related expenditure is concerned. In this context it will be possible to release resources that could be re-allocated to operational needs/activities, without additional costs for the EU budget.

**B. Report on the implementation of the EMCDDA's budget****Budget outturn account for the financial year 2015**

		2015	2014
<b>REVENUE</b>			
Balancing Commission subsidy	+	14,794,000.00	14,793,959.00
Other subsidy from Commission (Phare, IPA,...)	+	711,787.83	488,900.00
Own revenue (Sale of Building)	+	2,500,000.00	
Other income ( Norway , Turkey , Internal assigned revenue , Bank interests , CDT Refund 2015)	+	626,434.98	407,822.92
<b>TOTAL REVENUE (a)</b>		<b>18,632,222.81</b>	<b>15,690,681.92</b>
<b>EXPENDITURE</b>			
<i>Title I: Staff</i>			
Payments	-	9,122,210.74	8,644,335.30
Appropriations carried over	-	138,169.78	38,178.67
<i>Title II: Administrative Expenses</i>			
Payments	-	4,458,390.98	1,932,659.31
Appropriations carried over	-	443,069.65	701,335.34
<i>Title III: Operating Expenditure</i>			
Payments	-	4,045,844.43	4,417,989.82
Appropriations carried over	-	599,237.01	153,508.06
<b>TOTAL EXPENDITURE (b)</b>		<b>18,806,922.59</b>	<b>15,888,006.50</b>
<b>RESULT FOR THE FINANCIAL YEAR (a-b)</b>		<b>-174,699.78</b>	<b>-197,324.58</b>
Cancellation of unused payment appropriations carried over from previous year	+	38,712.08	8,622.14
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	188,102.04	262,588.50
Exchange differences for the year (gain +/- loss -)	+/-	4,976.68	-1,272.22
Prorata Norway 2015		-1,995.71	
Prorata Turkey 2015		-658.82	-2,253.53
<b>BALANCE OF THE RESULT ACCOUNT FOR THE FINANCIAL YEAR</b>		<b>54,436.49</b>	<b>70,360.31</b>
Balance year N-1	+/-	70,360.31	151,386.27
Positive balance from year N-1 reimbursed in year N to the Commission	-	-70,360.31	-151,386.27
<b>Result used for determining amounts in general accounting</b>		<b>54,436.49</b>	<b>70,360.31</b>
<b>Commission subsidy - agency registers accrued revenue and Commission accrued expense</b>		<b>14,739,563.51</b>	<b>14,723,598.69</b>
<b>Pre-financing remaining open to be reimbursed by agency to Commission in year N+1</b>		<b>54,436.49</b>	<b>70,360.31</b>

## Reconciliation of the accrual-based result with the budget result

<b>Economic result (+ for surplus and - for deficit) of the consolidation reporting package</b>	<b>659 071,51</b>
<b><i>Ajustment for accrual items (items not in the budgetary result but included in the economic result)</i></b>	
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-946 780,70
Adjustments for Accrual Cut-off (cut- off 31.12.N)	866 469,68
Depreciation of intangible and tangible assets (1)	185 244,33
Value reductions (1)	2 316 554,82
Pre-financing received in previous year and cleared in the year	-446 195,50
Payments made from carry over of payment appropriations	674 174,19
Other *)	33 614,99
<b><i>Ajustment for budgetary items (item included in the budgetary result but not in the economic result)</i></b>	
Asset acquisitions (less unpaid amounts)	-465 994,63
New pre-financing paid in the year and remaining open as at 31.12.	-2 512 863,38
New pre-financing received in the year and remaining open as at 31.12.	644 803,50
Payment appropriations carried over to	-1 180 476,44
Cancellation of unused carried over payment appropriations from previous year	38 712,08
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	188 102,04
<b>total</b>	<b>54 436,49</b>
<b>Budgetary result (+ for surplus) (2) including amount of exchange rate differences</b>	<b>54 436,49</b>
<b>Amount of exchange rate differences (3) included in the budgetary result</b>	<b>-4 976,68</b>
Delta not explained	0,00

\*) Other: Amount of exchange rate and Staff liability 2015 due to decrease in coefficient

### C. Certification letter

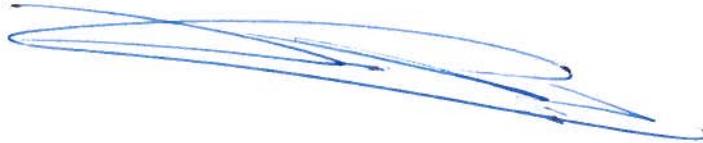
The annual accounts of the EMCDDA for the year 2015 have been prepared in accordance with the Title IX of the Financial Regulation applicable to the general budget of the European Union, the accounting rules adopted by the Commission's Accounting Officer and the accounting principles and methods adopted by myself.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the EMCDDA in accordance with Article 68 of the Financial Regulation.

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.

I hereby certify that 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 25.05.2016



Pascal Jonjic  
EMCDDA Accounting officer

Adopted on 26.05.2016



Alexis Goosdeel  
EMCDDA Director

## Appendix to the EMCDDA 2015 accounts

### Report on budgetary and financial management for the financial year 2015

#### 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 93 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 (IPA4 project DG ENLARG (DG NEAR) and ENP1 (DG DEVCO))

## **I.5. Assessment and improvement of the management and internal control systems**

### **I.5.1. Characteristics and nature of EMCDDA management and internal control systems**

In accordance with the Financial Regulation applicable to the EMCDDA, which transposes integrally the text of the European Commission's Framework Financial Regulation n° 1271/2013 <sup>(1)</sup>, the EMCDDA has set its internal procedures for budget execution and internal control, while defining and implementing a partially decentralised management model.

As a consequence, both operational and financial decisions required for the implementation of the EMCDDA's work programme and budget have been delegated to the heads of unit / head of scientific division. The Administration unit provides support to managers for budgetary and financial management and execution, as well as for overall internal planning and monitoring.

These procedures have been codified and all of the EMCDDA's deputy authorised officers have received specific training and information on their role, duties and liability, in accordance with the provisions of the financial and staff regulations.

The key actors and steps of the EMCDDA procedures for budget execution can be summarised as follows:

- Project manager: initiative and operational input for the administrative and financial operations in relation to project implementation (technical specifications for tendering procedures, cost estimate, 'certified correct' for payments)
- Financial management team: financial and contractual support officers help prepare the administrative and contracting supporting documents with the input of the project manager concerned
- Budget planning and monitoring team: checks consistency with work programme (WP) and budget allocations
- Financial management team: ABAC initiating officers carry-out operations in the EMCDDA's ABAC electronic management and accounting system, prior to the decision of the Authorising Officer
- Directorate: the verifying officer carries-out *ex-ante* checks
- Head of unit / head of scientific division: gives authorisation of budgetary and legal operations, acting as deputy authorising officer by delegation (from the Director as EMCDDA authorising officer) for the execution of the tasks/activities of his/her unit, within the limits of the adopted EMCDDA annual WP and budget
- Accounting officer: makes the required financial transactions.

The procedures presented above are consistent with the EMCDDA's project-based working methods aimed at integrating activities and resources management, in accordance with the activity-based management/activity-based budgeting principles. In this context, the EMCDDA has established procedures for planning, monitoring and reporting, with a clear indication of the actors involved, their roles and responsibilities.

Following the adoption of the new 'Operating framework for the Reitox system' in January 2003, a new grant agreement model has been introduced for the annual co-financing of activities by the Reitox national focal points. This agreement requires that an external audit be carried out each year by an independent body or expert in order to certify that the financial documents submitted to the EMCDDA comply with the financial provisions of the agreement, that the costs declared are the actual costs, and that all receipts have been declared.

The EMCDDA activities and operations are scrutinised via several process and actors, as follows:

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<sup>(1)</sup> As last amended by Commission Regulation (EC, EURATOM) No 966/2012.

- External audit by the European Court of Auditors (twice a year)
- External audit for specific projects (IPA, etc.)
- Discharge by the European Parliament (once a year)
- Internal audit by the European Commission's Internal Audit Service (once a year)
- Opinion of the European Commission's services on the agency's Single Programming Document (once a year)
- External periodical evaluation (set as every six years in the EMCDDA Founding Regulation)
- Agreement by the European Commission on implementing rules to Staff Regulations (for each rule)
- Consent by the European Commission on possible deviation of the EMCDDA Financial Regulation from the European Commission's Framework Financial Regulation for decentralised agencies
- The European Data Protection Supervisor for compliance with Regulation 45/2001 (by prior notification and upon complaint)
- The European Anti-Fraud Office (upon complaint)
- The Ombudsman (upon complaint)
- Civil Service Tribunal — Court of First Instance — European Court of Justice (upon complaint).

### I.5.2. Assessment and improvement of management and internal control systems

#### Key features of the EMCDDA's partially decentralised management model:

Actors/level of operations	Role/operations
Decentralised level (operational and technical units)	Operational initiative/input and operational and financial decisions by delegation in order to implement the WP and budget
Central level (Directorate and Administration unit)	Coordination and management of executive planning, monitoring, reporting and assessment of the implementation of the WP and budget. Administrative and financial support, management and control of implementation

### 1.5.3. Key actors and processes for the execution of the EMCDDA WP and budget

Level of operations	Actors	Role/operations
Decentralised level (operational and technical units)	Project manager and head of unit / head of scientific division concerned	Initiative and operational input for the operations required to implement projects
Central level (Administration unit)	Budget planning and monitoring team	Checks consistence of operations with adopted WP and budget. Budgetary appropriations to be committed are set aside
	Human resources management team	Defines rights and checks compliance with staff regulations for staff-related management and expenditure
	Financial management team	Prepares the required administrative and legal supporting documents and controls compliance with applicable regulations. Processes the required ABAC operations
Central level (Directorate)	Verifying officer	<i>Ex-ante</i> verification
Decentralised level (operational and technical units)	Head of unit/ Deputy authorising officer	Authorise budgetary and legal commitments and payments
Central level (Administration unit)	Accounting officer	Executes and records payments and recovery orders

In 2015, following-up on observations and recommendations expressed by the European Court of Auditors, the EU Budget Authority and the Internal Audit Service of the European Commission (IAS), the EMCDDA implemented some measures to further improve its management and internal control systems as follows:

### 1.5.4. Measures taken in the light of the observations and comments accompanying the Decision on the discharge for

#### 1. Comments on legality and regularity of transactions

*(Observations nr 3, 4 and 5 of EP discharge decision)*

*Notes from the Court's report that the Centre launched a procurement procedure to rent office equipment over a four year period and that the technical requirements were subject to a significant modification during the course of the procedure; is concerned that the technical requirements were further adjusted for the conclusion of the contract, in accordance with the option announced in the published specifications, leading to a decrease in the contract value; regrets that the information published on the contract's price structure was not sufficiently clear, which led to a misinterpretation by one bidder who therefore had a smaller chance of being awarded the contract;*

*Notes with concern that the evaluation criteria for the abovementioned procedure were not sufficiently specific to ensure full transparency and the equal treatment of bidders; observes that the abovementioned weakness affected the efficiency and effectiveness of this procurement procedure, as well as creating the risk of hindering the competition;*

*Acknowledges from the Centre that the relevant contract notice was published via the information system for European public procurement, which imposes some restrictions on the information that can be published; acknowledges furthermore that all tenderers were treated equally and evaluated in accordance*

with the established and published award criteria and method; calls on the Centre to nonetheless improve its procurement processes and to report to the discharge authority on the measures taken;

Measures taken by the EMCDDA

The EMCDDA has pursued its effort to reduce as much as possible the need to adjust technical specifications. Furthermore it has ensured a more effective information of all concerned actors whenever such adjustments are needed, namely via the publication of more explicit notices on its website.

2. Prevention and management of conflicts of interest and transparency

*(Observation No 9 of EP discharge decision*

*Acknowledges from the Centre that it has reviewed its policy on the prevention and management of conflicts of interests in line with the Commission's guidelines; notes that the revised policy was approved by the Centre's Management Board at its meeting of 4 and 5 December 2014; awaits the publication of declarations of interests of the Management Board, senior management and the Director;*

Measures taken by the EMCDDA

Pursuant to the approved policy and the relevant templates, the referred declarations have been published, as required.

3. Other comments

*(Observation No 13 of EP discharge decision )*

*Takes note that the "Cais do Sodre Relógio" building remains mostly unused as only a few expressions of interest for leasing the building materialised into concrete proposals; acknowledges that negotiations for a short-term lease are currently ongoing with an offer well below the renting costs endured by the Centre and that it is negotiating with the building's landlord for a possible reduction of the rent in order to neutralise rental costs as much as possible ; calls on the Centre to inform the discharge authority about future developments once more information is available;*

Measures taken by the EMCDDA

The EMCDDA has pursued its effort to find a suitable solution for the referred areas. For this purpose the Relógio building has been visited by potential interested parties (mostly presented by the real estate agencies in charge of facilitating the operation at stake). At present none of these parties confirmed yet the interest initially expressed and the intention to concluded a sublease contract. The EMCDDA will inform the discharge authority of any relevant developments about this situation.

**I.5.5. Measures taken in the light of the observations and recommendations expressed by the Internal Audit Service of the European Commission (IAS)**

All recommendations relating to the 2008 IAS audit have been closed by the internal auditor.

As regards to the implementation of IAS recommendations arising from the 2011 audit on "Annual activity reporting and building blocks of assurance", only two recommendations have not yet been formally closed by the internal auditor. As for the first one, which concerns the setting up of a performance monitoring system including key performance indicators (KPI), the EMCDDA is already at an advanced stage of implementation, as its 2015 AWP sets up KPIs for all main areas of work. Follow up has been also given to the second recommendation still outstanding, which concerns ex-post controls. Actually, pursuant to the

assessment of ICT security-related risks, an ex post verification exercise in this area of risk is expected to be performed in the first half of 2015.

The IAS carried out in February 2013 an audit on "Budget and Monitoring within the EMCDDA", in respect of which the remaining main recommendation outstanding (2, on documenting and describing the budget preparation process) was formally closed in 2015.

The IAS carried out in September 2015 an audit on "IT Project Management" in the EMCDDA; the respective draft audit Report (dated 9 December 2015) yielded six main recommendations, covering three main issues:

- Issue n°1: Business-IT alignment:
  - Finalisation and adoption of an IT long-term strategy, including a strategic roadmap for the core IT systems, as well as guidelines for future objectives and priorities, at the light of business needs.
  - Definition and adoption of an Enterprise Architecture management framework.
- Issue n°2: IT Project Management:
  - Finalisation of the design and adoption of an IT project management methodology, notably by tailoring best practices and actively involving business; additionally, required resources should be planned and accounted for across the whole project's lifecycle.
  - Automation of the project management process, involving a definition of both business and technical requirements for a project management platform covering the complete project lifecycle.
- Issue n°3: Requirements Management and Systems Development:
  - Definition and adoption of a requirements management process, by tailoring relevant best practices and incorporating lessons learned in past experiences.
  - Definition and adoption of a systems development methodology.

The recommendations above ought to be followed in substance by the EMCDDA, along the lines to be established under a suitable Action Plan, to be endorsed by the Management Board.

In June 2015, the IAS also performed a visit to the EMCDDA in order to carry out a comprehensive risk assessment on the agency's governance, core business and support processes; this assignment included notably desk reviews and interviewing of key staff in order to gain insight into the agency's processes and related key controls. As a result, the IAS Strategic Internal Audit Plan for 2016-2018 targeted two main topics for future auditing (namely, "Management of Data Collection, Validation and Quality Assurance" and "Publications Management"); further to these, performance of a so-called "Limited Review" on Business Continuity has also been planned.

#### **1.5.6. Measures taken in order to improve the risk assessment and management system as a whole**

As for in previous years, a comprehensive risk identification and assessment exercise aimed at improving risk management in the EMCDDA was carried out throughout 2015. The central risk register as well as the sector risk register set up by the ICT Unit have been kept updated. Risk analysis has been a continuous exercise at the EMCDDA, although at the stage of preparation of annual Work Programmes a more systematic review has been conducted by managers.

A comprehensive document reviewing and laying down the state of implementation of the EMCDDA Internal Control Standards (ICS) has been drawn up in early 2013 and reviewed regularly since then. As a result of these reviews, two main areas where implementation of the EMCDDA ICS ought to be improved have been identified, namely (and by order of priority): Business Continuity (ICS 10) and Governance in IT, notably as regards Projects' Management (one key feature under ICS 7-Operational Structures). Mitigating measures have continued to be taken across the EMCDDA to deal with the related risks.

The adoption in September 2013 of a fully-fledged Business Continuity Plan (BCP) for the agency as a whole reflected a major improvement in the implementation of the aforementioned ICS. Without prejudice to future improvements, this plan already appears to be detailed and comprehensive enough to allow the EMCDDA to swiftly act and operate recoveries in the event of emergency or disaster. It is also worth

mentioning the continuous effort made in relation to governance and technical management of ICT operations. In this area business continuity was achieved without major incidents, namely by ensuring within the framework of sound procurement procedures, adequate licensing and proper testing of applications. Furthermore, some mitigating measures were taken during 2015 in order to bring risks inherent to the management of some ICT related investments and projects to nearly tolerable levels.

In articulation with the IT sector risk register, an adequate risk management plan has been set up. This plan identifies for each area the estimated risk level, the controls to be put in place and the list of the on-going programmes and projects that will contribute to the reduction of the risks at stake. As mentioned in Chapter 1.5. above, the IAS carried out in September 2015 an audit on "IT Project Management in the EMCDDA": the implementation of the respective recommendations will allow the agency to make further improvements in this area, including a better alignment of IT projects with core business needs.

Monitoring of Performance supported by KPI (ICS 5) was further developed in 2015. This was the first year when KPI were established for all the main area of work in the annual work programme; therefore, the agency had to set up the necessary data collection and reporting mechanism, pilot some of the new measurement tools, refine working definitions and develop the internal Monitoring and Evaluation Plan. The KPIs will require further improvement, in light of the results of the first round of complete data collection carried out at the end of the year and of the lessons learnt from implementing the new methodologies.

The EMCDDA internal coordination bodies (namely the Co-ordination Group) have contributed to strengthen risk management processes, by enhancing the capacity of managers and other key staff to closely monitor all major issues relating to the timely and effective implementation of the planned activities, the delivery of outputs and the achievement of results.

Concerning the risks more directly associated to operational activities, the most relevant of these namely the lack of proper funding for the Reitox National Focal Points (NFP), which had already materialised in 2014, was further aggravated throughout 2015: funding cuts from national sources to certain NFP occurred once again in 2015, raising the risk that the EMCDDA is affected in all core monitoring activities. Also to be mentioned that these difficulties have been compounded by the budget constraints faced by the EMCDDA itself, which have led to decreases in the amounts granted to NFP for properly complying with their reporting obligations to the agency.

As a consequence of these events, rationalisation of the present NFP reporting package had to be done and should probably continue, involving notably regular reviews of core data needs on the basis of soundly defined priorities.

Furthermore, in 2015 reduction in the reporting capacity of Member States, due to either lacking or reduced availability of core data with sound quality levels, also materialised. As a consequence, timeliness and comprehensiveness of reporting by Member States on new threats and drug developments have been affected; moreover, some comparative data became unavailable, which curtailed the possibility of carrying out useful analysis at European level. Also to be mentioned that reporting on matters relating to New Psychoactive Substances (NPS) was missing or delayed.

As a consequence of the materialisation of this risk, a closer monitoring of and feedback to the Member States on their reporting performance has been envisaged and is currently ongoing. This measure is meant to allow corrective action to be taken by Member States, where required.

#### **1.5.7. Measures taken in the light of the observations and recommendations expressed by the European Court of Auditors.**

In relation to the need for carry forward originated from external factors, i.e. the unexpected ruling of the EU Court of Justice on the retroactive adjustment of EU staff's remuneration relating to 2011, 2012 and 2013, the EMCDDA confirmed that this carry-forward was the result of a well-founded and structured process put in place to ensure the sound management of these operations. Furthermore the EMCDDA confirmed its capacity to properly and effectively use carried forward appropriations (C8), the rate of use of such appropriations consistently exceeding 95%.

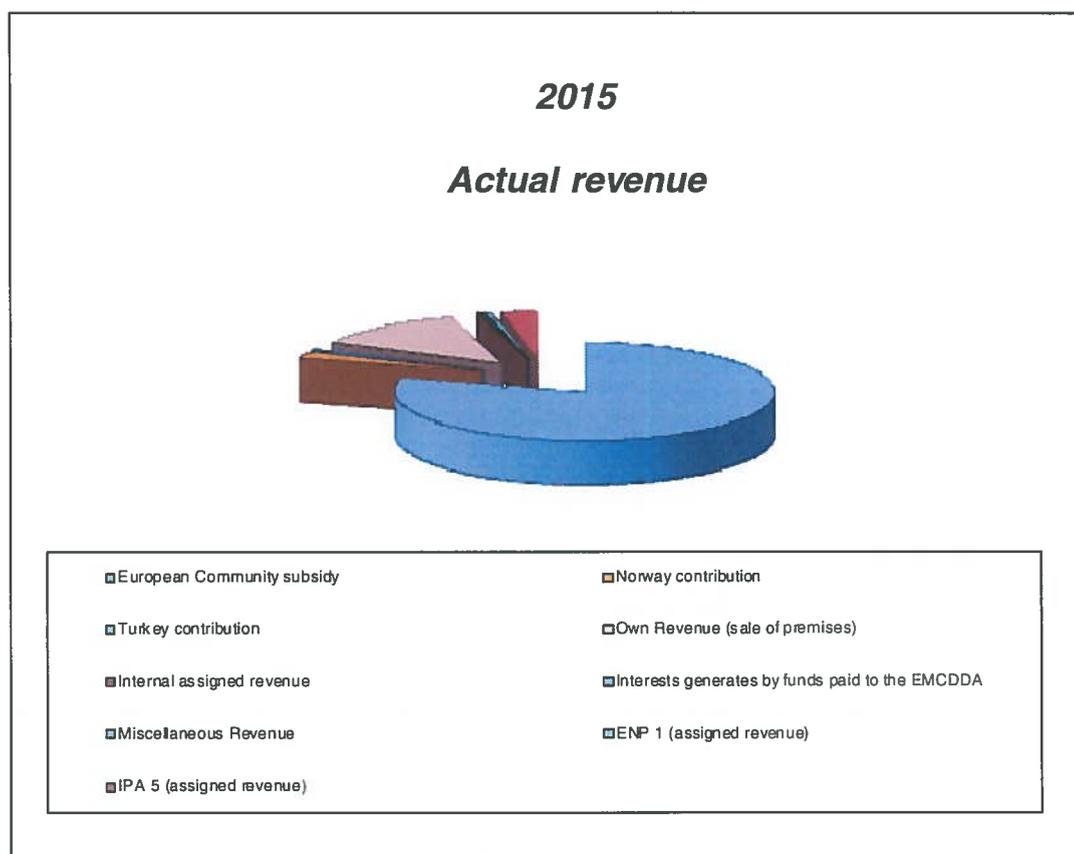
## II. Implementation of the budget

The actual revenue entered in the budget for the financial year under review was as follows:

### II.1. Revenue

In 2015, the EMCDDA cashed at 100% all its revenues as entered into its budget for 2015.

	2015– Revenue entered in the budget-Published OJ	2015– Actual revenue
European Community subsidy	14 794 000,00	14 794 000,00
Norway contribution	394 005,50	394 005,50
Turkey contribution	150 000,00	150 000,00
Own Revenue (sale of premises)	2 500 000,00	2 500 000,00
Internal assigned revenue	19 278,58	19 870,58
Interests generated by funds paid to the EMCDDA	20 944,90	20 944,90
Miscellaneous Revenue	41 614,00	41 614,00
ENP 1 (assigned revenue)	-	111 787,83
IPA 5 (assigned revenue)	600 000,00	600 000,00
<b>Total</b>	<b>18 519 842,98</b>	<b>18 632 222,81</b>



## II.2. Expenditure

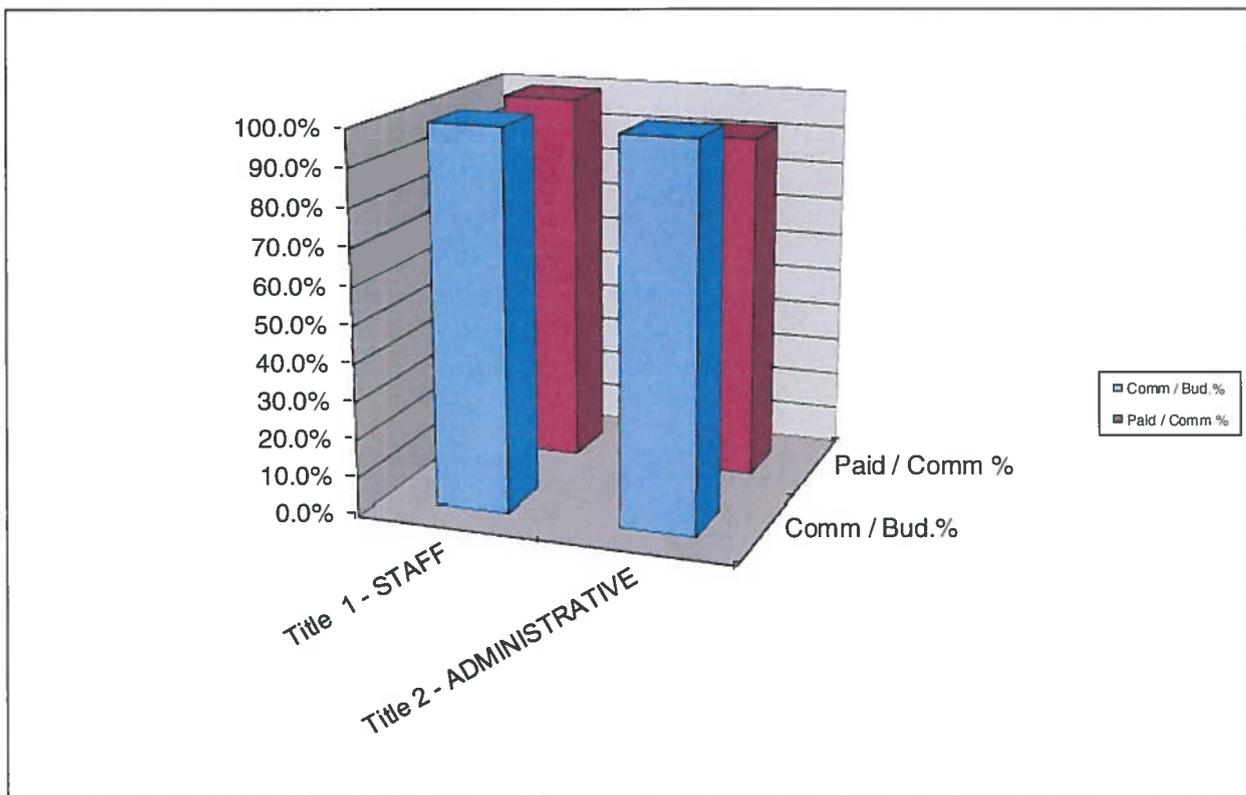
### II.2.1. Non-differentiated appropriations (NDA), titles 1 and 2 (C1)

Analysis of the data relating to the budget execution of titles 1 and 2 (NDAs) shows a small increase compared with the 2014 execution rate, in terms of commitments (0.46 pp) and a increase in terms of payments (2.99 pp).

The execution rate stands at 100 % for commitment appropriations and 96.65 % for payment appropriations, against 99.54 % and 93.66 % for 2014, respectively.

#### Total of current appropriations (NDA), titles 1 and 2 (C1)

	2015					2014		2015 vs 2014 pp	
	Final budget	Committed	Paid	Comm / Bud.%	Paid / Comm %	Comm / Bud.%	Paid / Comm %	Comm / Bud.	Paid / Comm
Title 1 - STAFF	9,159,160.78	9,159,160.78	9,096,519.52	100.00%	99.32%	99.40%	99.56%	0.60	-0.24
Title 2 - ADMINISTRATIVE	4,855,782.05	4,855,782.05	4,449,295.02	100.00%	91.63%	99.99%	74.13%	0.01	17.50
<b>Total</b>	<b>14,014,942.83</b>	<b>14,014,942.83</b>	<b>13,545,814.54</b>	<b>100.00%</b>	<b>96.65%</b>	<b>99.54%</b>	<b>93.66%</b>	<b>0.46</b>	<b>2.99</b>



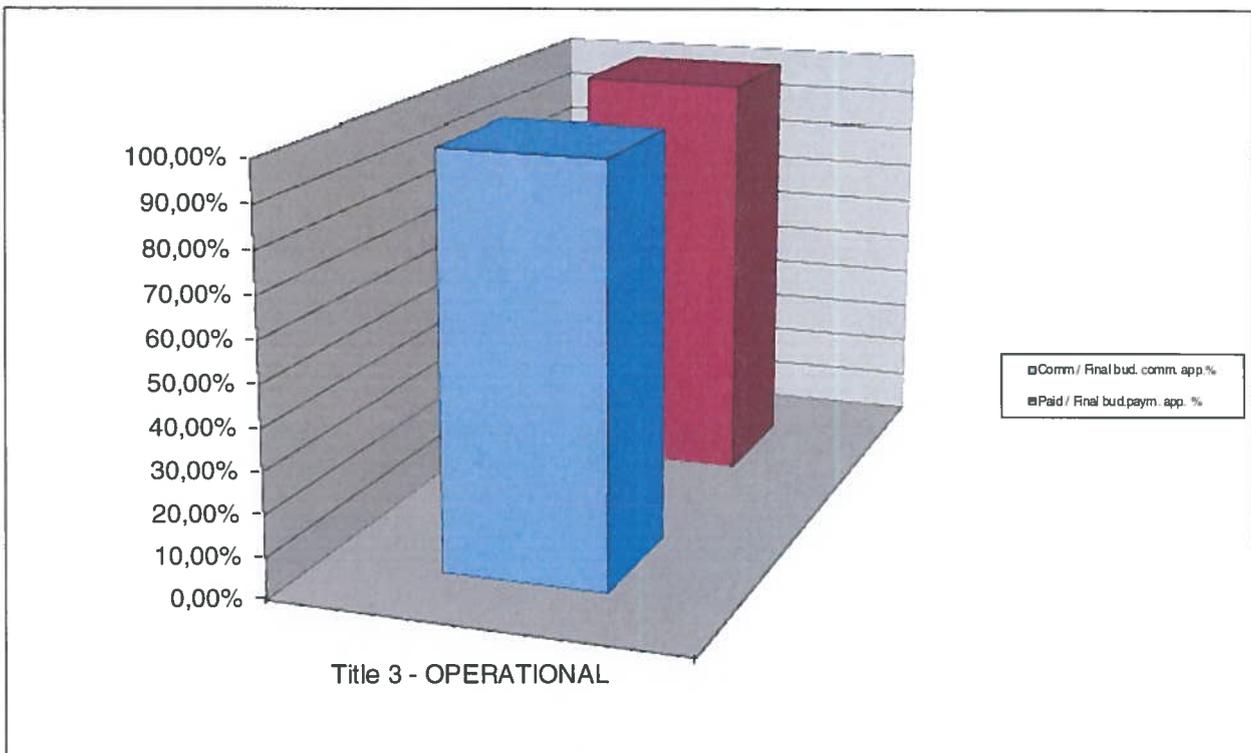
### II.2.2. Differentiated appropriations (DA), title 3 (C1)

Analysis of the execution of title 3 of the 2015 budget shows a decrease in execution rate in the use of commitment appropriations (-0.64) compared with 2014 and small increase of payment appropriation (+0.06 pp).

The execution rate stands at 99.20 % for commitment appropriations and at 99.88 % for payment appropriations.

#### Total of current appropriations (DA), title3 (C1)

	2015						2014		2015 vs 2014 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	3 885 621,57	3 854 511,16	99,20%	3 885 621,57	3 880 985,53	99,88%	99,84%	99,82%	-0,64	0,06
<b>Total</b>	<b>3 885 621,57</b>	<b>3 854 511,16</b>	<b>99,20%</b>			<b>99,88%</b>	<b>99,84%</b>	<b>99,82%</b>	<b>-0,64</b>	<b>0,06</b>



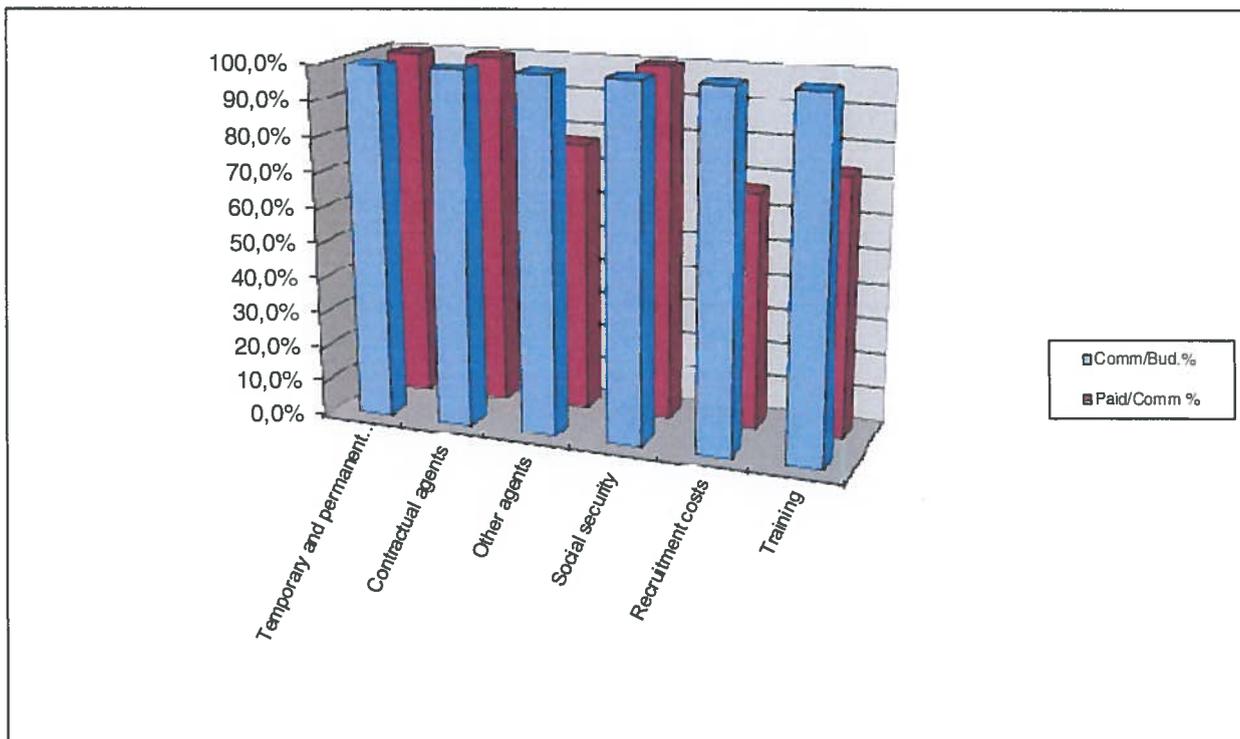
### II.3. Analysis by type of expenditure (C1 appropriations)

#### 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 99.32 %.

Compared to the execution rate of the corresponding 2014 budget appropriations, this reflects a small decrease in payments (-0.24 pp).

		2015				
		Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
111	Temporary and permanent staff	7 481 458,82	7 481 458,82	7 478 958,82	100,00%	99,97%
114	Contractual agents	1 109 270,25	1 109 270,25	1 109 270,25	100,00%	100,00%
115	Other agents	132 431,59	132 431,59	101 851,70	100,00%	76,91%
116	Social security	333 236,10	333 236,10	333 236,10	100,00%	100,00%
118	Recruitment costs	37 028,08	37 028,08	24 865,19	100,00%	67,15%
119	Training	65 735,94	65 735,94	48 337,46	100,00%	73,53%
	<b>TOTAL TITLE 1</b>	<b>9 159 160,78</b>	<b>9 159 160,78</b>	<b>9 096 519,52</b>	<b>100,00%</b>	<b>99,32%</b>

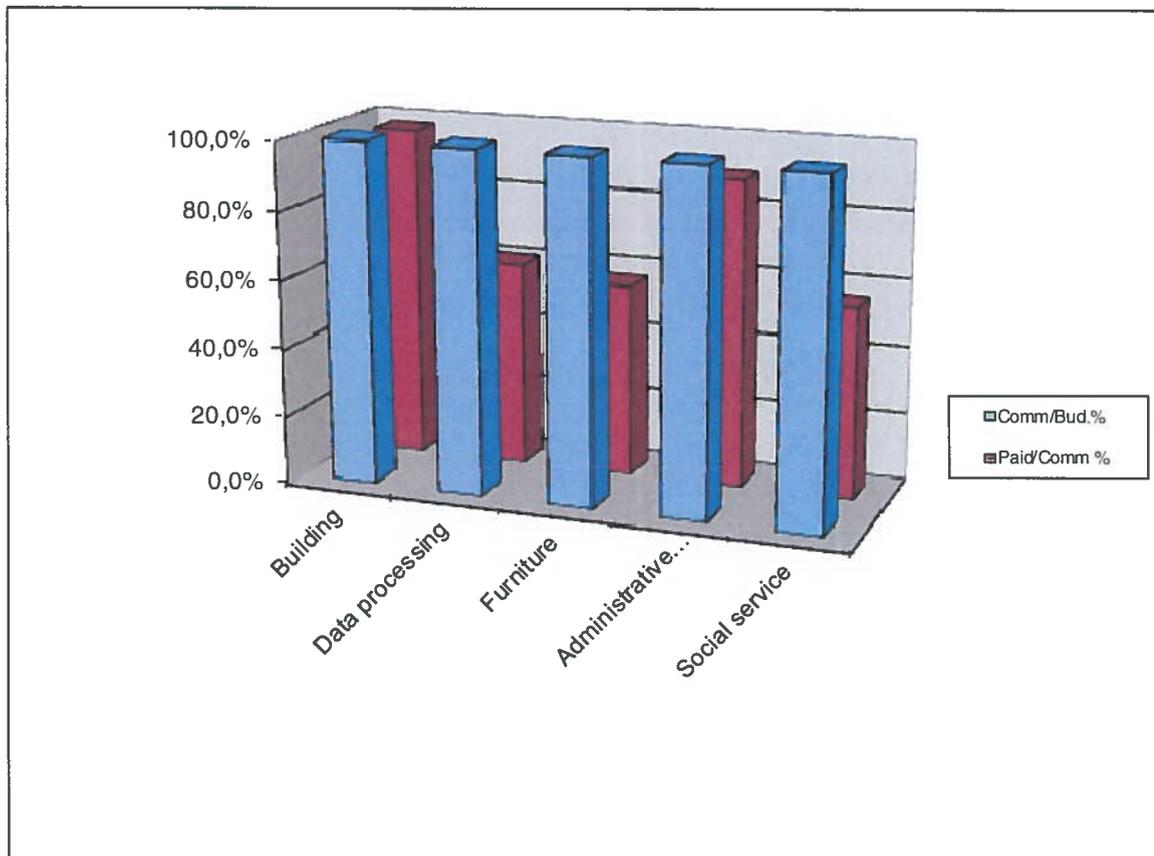


### II.3.2. Title 2 — expenditure relating to support activities

The ratio committed/budget at the end of 2015 was 100 %, which represents an increase (+0.01 pp) compared to 2014.

The ratio paid/committed was 91.63 % at the end of 2015, which represents a significant increase compared to 2014.

		2015				
		Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
211	Building	4 018 349,82	4 018 349,82	3 919 417,43	100,00%	97,54%
212	Data processing	575 683,25	575 683,25	346 851,01	100,00%	60,25%
213	Furniture	134 713,08	134 713,08	76 306,17	100,00%	56,64%
214	Administrative expenditure	104 986,38	104 986,38	94 335,34	100,00%	89,85%
215	Social service	22 049,52	22 049,52	12 385,07	100,00%	56,17%
	<b>TOTAL TITLE 2</b>	<b>4 855 782,05</b>	<b>4 855 782,05</b>	<b>4 449 295,02</b>	<b>100,00%</b>	<b>91,63%</b>



### II.3.3. Title 3 — expenditure relating to projects and operational activities (I)

The ratio committed/budget at the end of 2015 was 99.20 %, which represents a small decrease (-0.64 pp) compared to 2014.

The ratio paid/committed was 99.88 % at the end of 2015, which represents a small increase (+0.06 pp) compared to 2014.

In 2015 rate reflects the following variations from 2014:

- Ratio of Committed/Commitment appropriations:

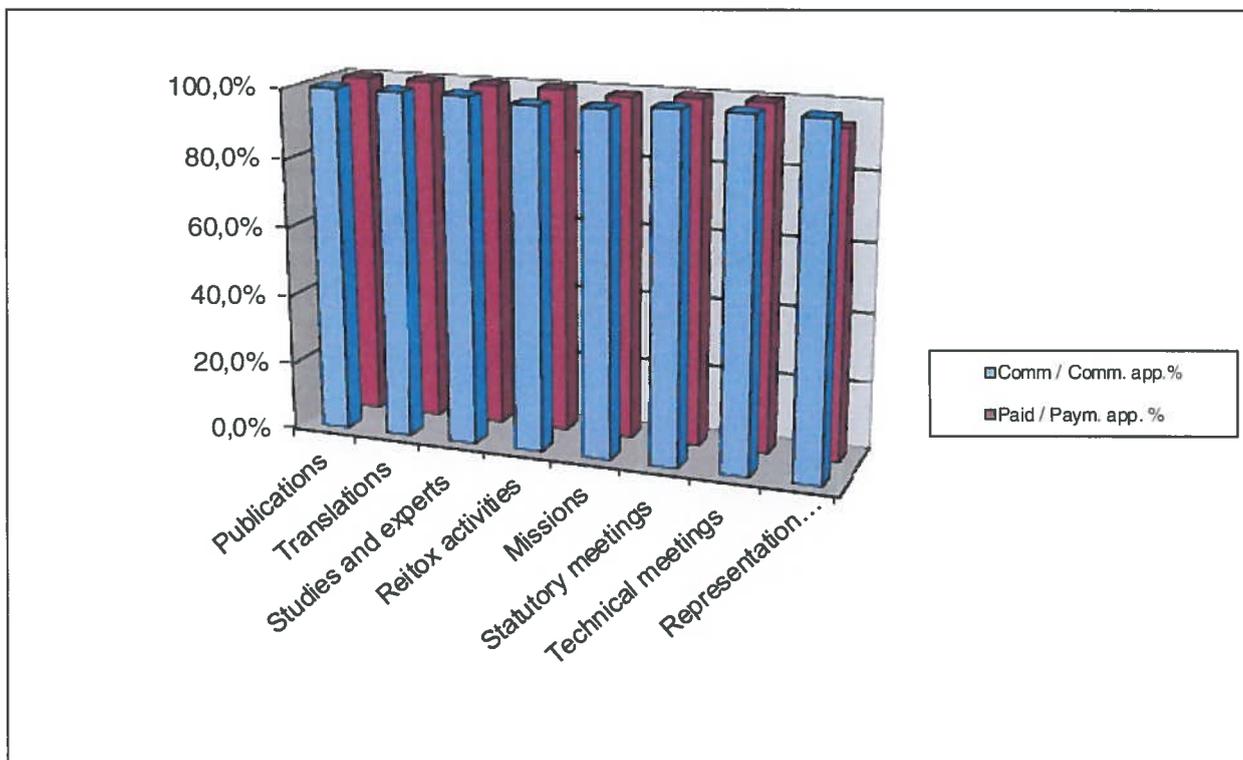
- Reitox activities (- 1,35)
- Mission expenses (+ 1.55)

- Ratio of Paid/Payment appropriations:

- Publications (+0.68)
- Mission expenses (- 0.81)
- Statutory meetings (- 0.29)
- Technical meetings (+ 0.92)
- Representation expenses (-5.85)

**Title 3 — expenditure relating to operational activities and projects (II)**

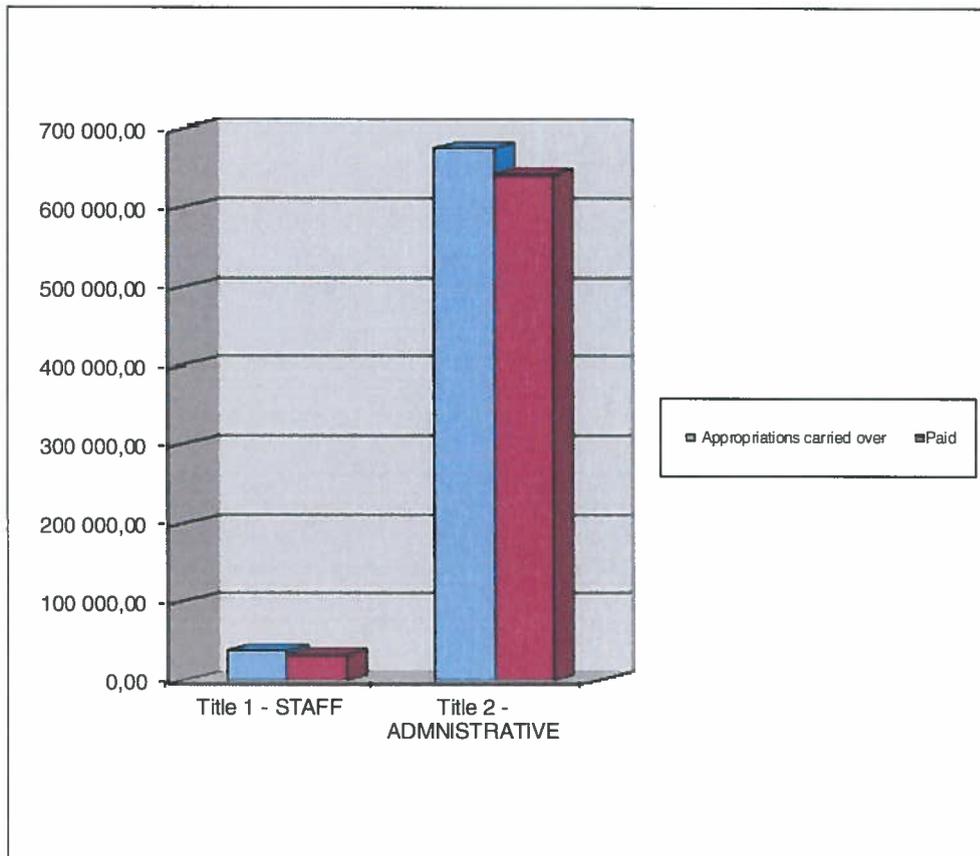
		2015					
		Final budget - Commitment appropriations	Committed	Comm / Comm. app.%	Final budget - Payment appropriations	Paid	Paid / Paym. app. %
311	Publications	301 832,41	301 832,41	100,00%	370 181,18	370 181,18	100,00%
312	Translations	257 000,00	257 000,00	100,00%	292 544,25	292 544,25	100,00%
314	Studies and experts	469 221,83	469 221,83	100,00%	387 107,59	387 107,59	100,00%
315	Reitox activities	2 098 267,23	2 069 945,41	98,65%	2 095 888,58	2 095 888,58	100,00%
316	Missions	252 536,22	249 747,63	98,90%	259 798,52	256 990,61	98,92%
317	Statutory meetings	169 999,50	169 999,50	100,00%	155 000,52	154 554,53	99,71%
318	Technical meetings	335 274,88	335 274,88	100,00%	317 245,12	316 322,48	99,71%
319	Representation expenses	1 489,50	1 489,50	100,00%	7 855,81	7 396,31	94,15%
	<b>TOTAL TITLE 3</b>	<b>3 885 621,57</b>	<b>3 854 511,16</b>	<b>99,20%</b>	<b>3 885 621,57</b>	<b>3 880 985,53</b>	<b>99,88%</b>



#### II.4. Appropriations automatically carried over from 2014 to 2015 (NDA), titles 1 and 2 (C8)

The global execution rate stands at 94.57 % of the appropriations carried over for titles I and II (i.e. appropriations carried over from 2014 to 2015) which shows a decrease of the ratio paid/appropriation carried over (-1.83 pp) compared to 2014.

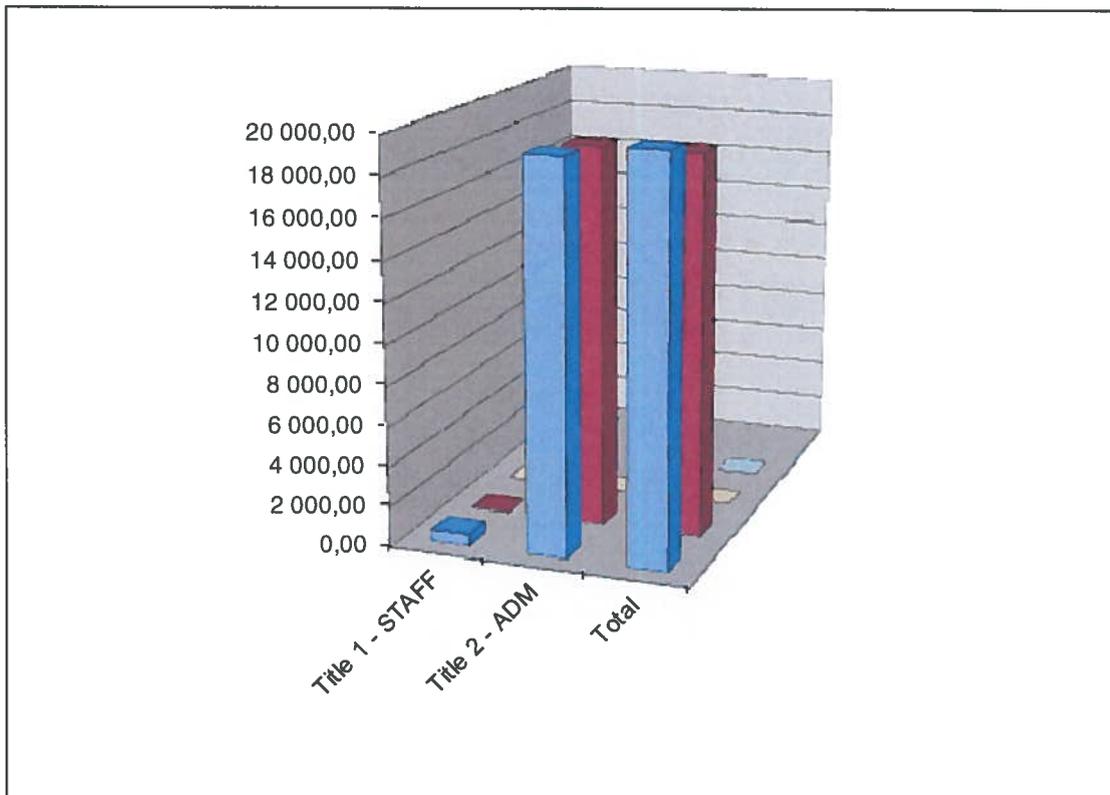
	2015			2014	2015 vs 2014 pp
	Appropriations carried over	Paid	Paid/ App. carried over %	Paid/ App. carried over %	Paid/ App. Variation over % points
Title 1 - STAFF	37 550,93	32 712,18	87,11%	98,77%	-11,66
Title 2 - ADMINISTRATIVE	675 335,34	641 462,01	94,98%	96,15%	-1,17
<b>Total</b>	<b>712 886,27</b>	<b>674 174,19</b>	<b>94,57%</b>	<b>96,40%</b>	<b>-1,83</b>



## II.5. Internal assigned revenue C4 and C5-EMC

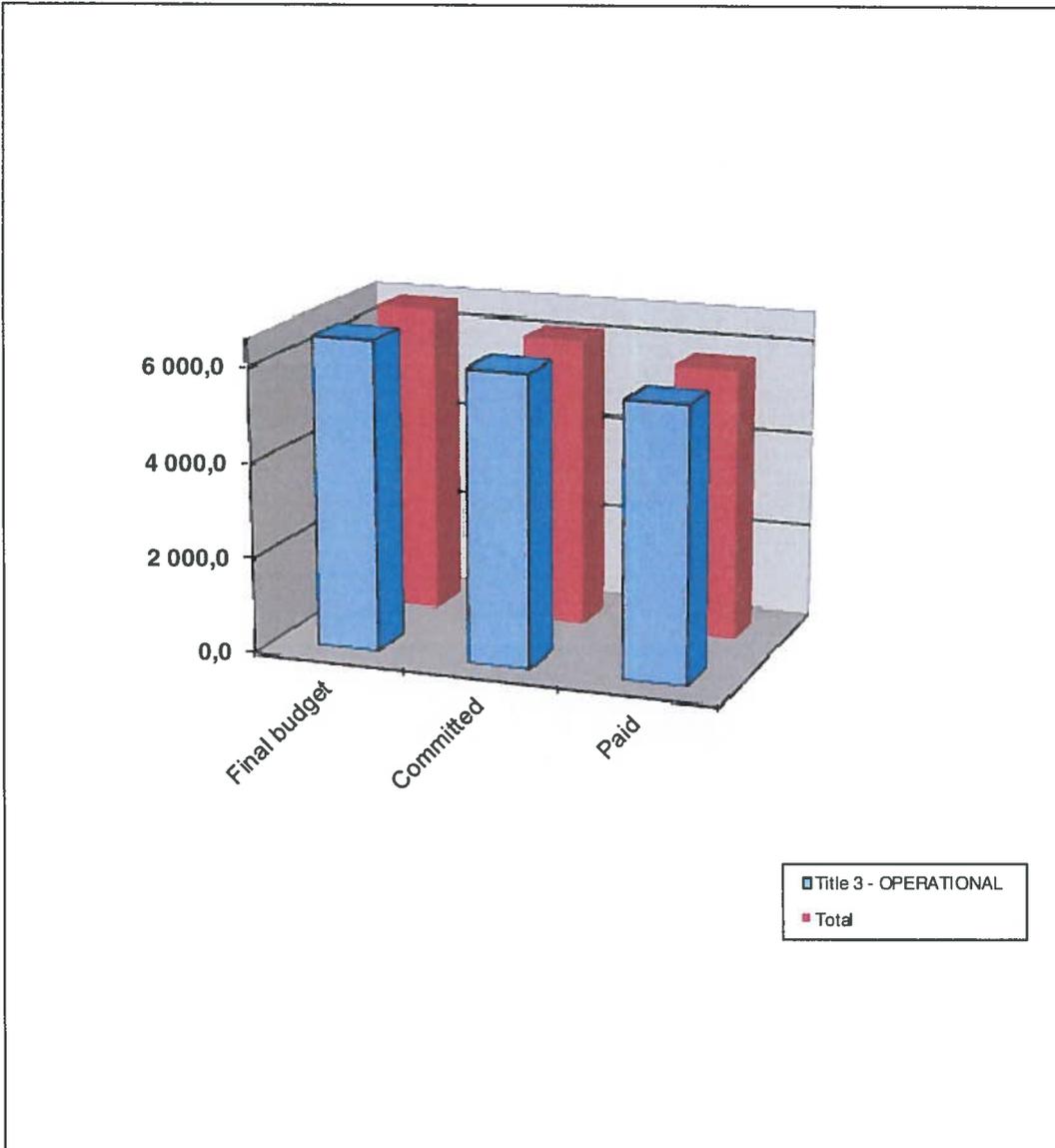
### Budget Execution C4-EMC ( Internal assigned revenue)

	2015				Paid/ Bug.
	Final budget	Committed	Paid	Comm/Bud. %	
Title 1 - STAFF	592,00	0,00	0,00	0,00%	0,00%
Title 2 - ADM	19 278,58	18 917,55	0,00	98,13%	0,00%
<b>Total</b>	<b>19 870,58</b>	<b>18 917,55</b>	<b>0,00</b>	<b>95,20%</b>	<b>0,00%</b>



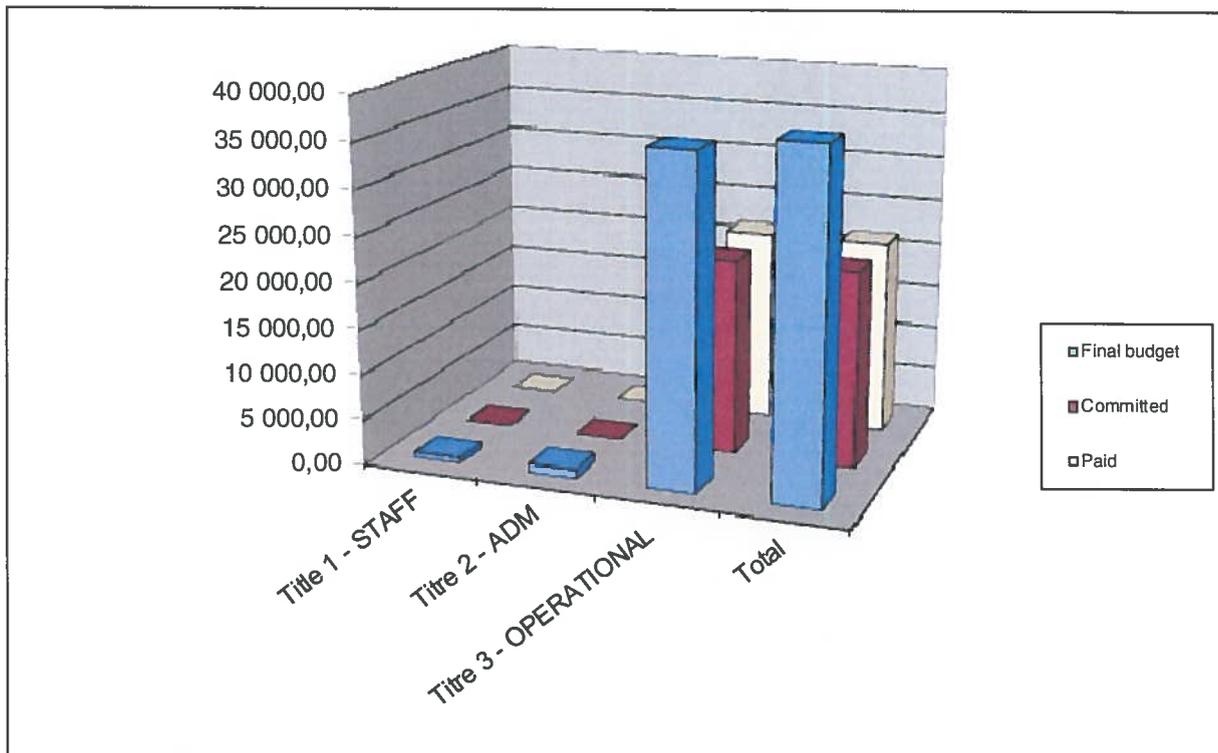
**Budget Execution C5-EMC ( Internal assigned revenue)**

	2015				Paid/ Bug.
	Final budget	Committed	Paid	Comm/Bud. %	
Title 3 - OPERATIONAL	6 540,85	6 115,78	5 740,87	93,50%	87,77%
<b>Total</b>	<b>6 540,85</b>	<b>6 115,78</b>	<b>5 740,87</b>	<b>93,50%</b>	<b>87,77%</b>



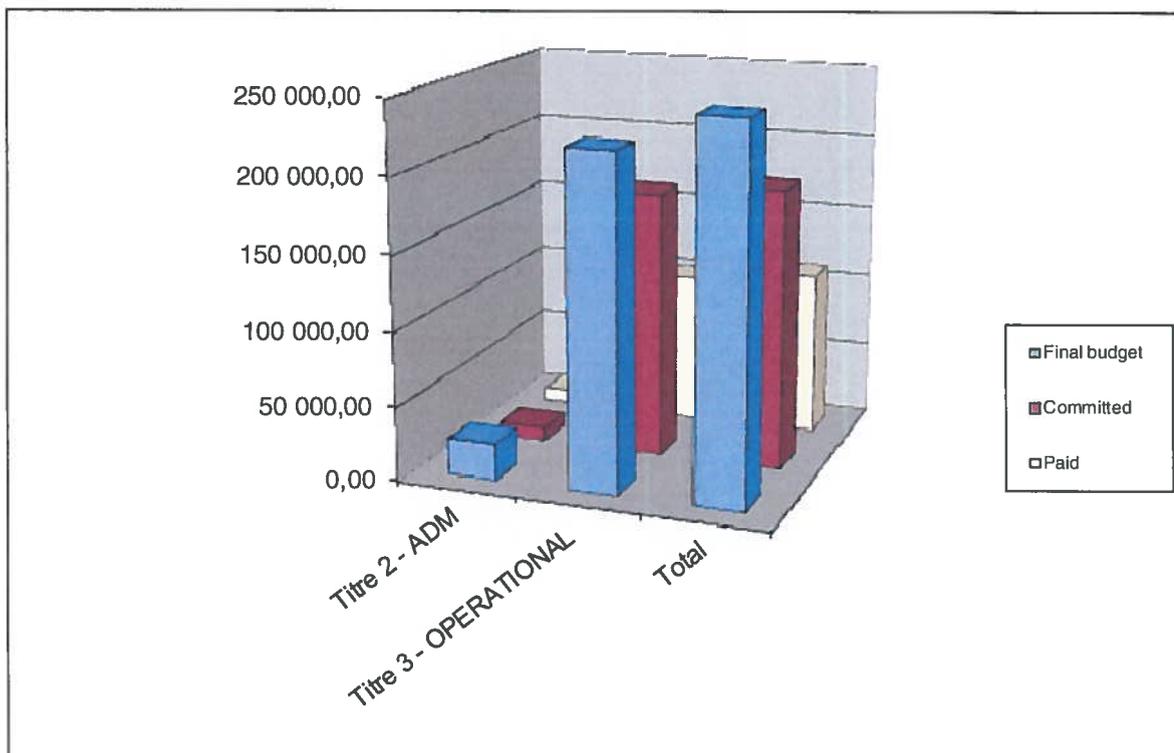
**II.6. Budget execution IPA 4 – EMCDDA project (external assigned revenue)**

	2015				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - STAFF	627,74	0,00	0,00	0,00%	0,00%
Titre 2 - ADM	1 000,00	0,00	0,00	0,00%	0,00%
Titre 3 - OPERATIONAL	35 985,04	21 554,56	21 554,56	59,90%	100,00%
<b>Total</b>	<b>37 612,78</b>	<b>21 554,56</b>	<b>21 554,56</b>	<b>57,31%</b>	<b>100,00%</b>



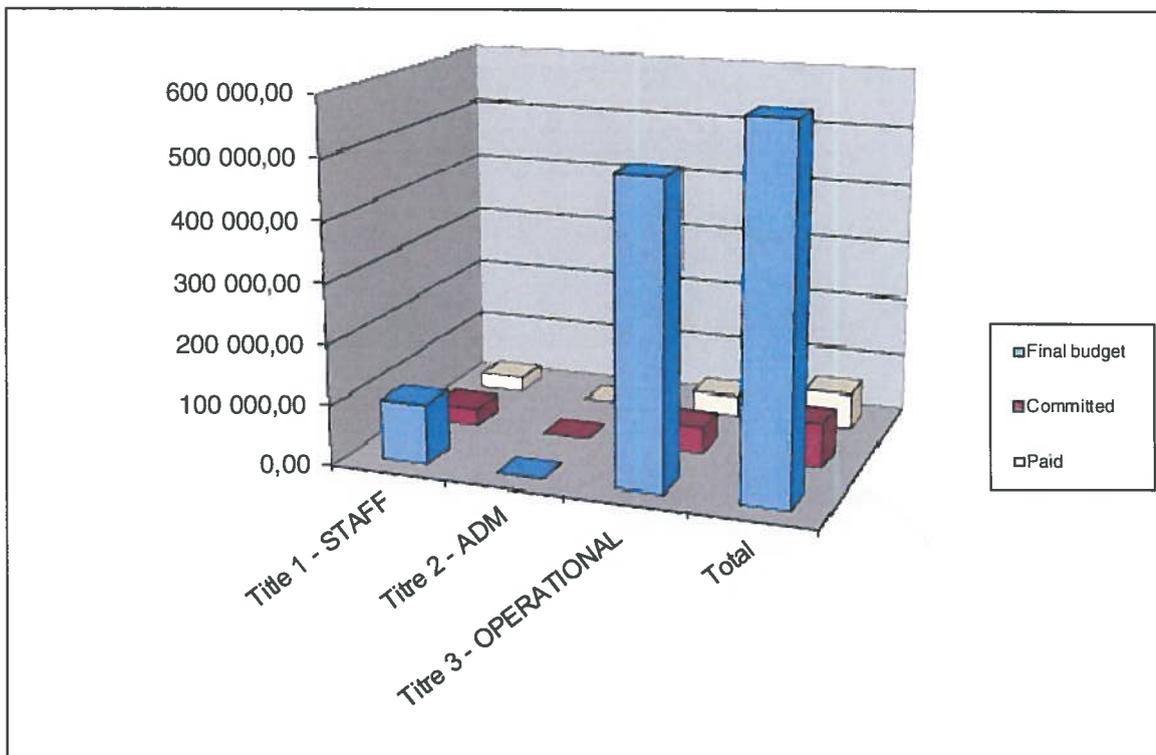
## II.7. Budget execution ENP 1 – EMCDDA project (external assigned revenue)

	2015				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Titre 2 - ADM	25 000,00	9 095,96	9 095,96	36,38%	100,00%
Titre 3 - OPERATIONAL	222 770,00	178 754,03	101 296,10	80,24%	56,67%
<b>Total</b>	<b>247 770,00</b>	<b>187 849,99</b>	<b>110 392,06</b>	<b>75,82%</b>	<b>58,77%</b>



**II.7. Budget execution IPA 5 – EMCDDA project (external assigned revenue)**

	2015				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - STAFF	100 000,00	30 680,20	25 691,22	30,68%	83,74%
Titre 2 - ADM	400,00	0,00	0,00	0,00%	0,00%
Titre 3 - OPERATIONAL	499 600,00	43 668,89	36 267,37	8,74%	83,05%
<b>Total</b>	<b>600 000,00</b>	<b>74 349,09</b>	<b>61 958,59</b>	<b>12,39%</b>	<b>83,33%</b>



II.7. Detailed tables on the 2015 budget execution

Budget Execution 2015 C1 - 2015 CREDITS (Non Differentiated Approp.) TITLES 1 ET 2															
B.L	Official Budget Item Desc (F1)	Initial Appropriation For Commitment (1)	Transfers Commitment Appropriation (2)	Final Appropriation for Commitment (3)	Committed (4)	* Committed (+/-)	Initial Appropriation For Payment (5)	Transfers Payment Appropriation (6)	Final Appropriation For Payment (7)	Paid (8)	* Paid (8/7)	Available for Commitment (+/-)	Available for Payment to be Committed (+/-)	To be Carried Forward (9)	To be cancelled (10)
A0111	SALARIES ALLOWANCES FOR PERMANENT AND TEMPORARY ST	5 249 355,97	-95 864,57	5 249 355,97	5 249 355,97	100,00 %	5 249 355,97	-95 864,57	5 249 355,97	5 249 355,97	100,00 %	0,00	0,00	0,00	0,00
A0112	FAMILY ALLOWANCES	1 014 062,65	129 299,24	1 143 391,89	1 143 391,89	100,00 %	1 014 062,65	129 299,24	1 143 391,89	1 143 391,89	100,00 %	0,00	0,00	0,00	0,00
A0113	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	869 899,03	18 466,32	888 364,35	888 364,35	100,00 %	869 899,03	18 466,32	888 364,35	888 364,35	100,00 %	0,00	0,00	0,00	0,00
A0114	FREED ALLOWANCES	14 000,00	-7 544,72	6 455,28	6 455,28	100,00 %	14 000,00	-7 544,72	6 455,28	6 455,28	100,00 %	0,00	0,00	0,00	0,00
A0115	BIRTH AND DEATH GRANTS FOR TEMPORARY PERMANENT	2 000,00	-1 504,22	495,78	495,78	100,00 %	2 000,00	-1 504,22	495,78	495,78	100,00 %	0,00	0,00	0,00	0,00
A0116	ANNUAL TRAVEL COSTS	155 000,00	466,38	155 466,38	155 466,38	100,00 %	155 000,00	466,38	155 466,38	155 466,38	100,00 %	0,00	0,00	0,00	0,00
A0117	ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING SE	85 000,00	-47 070,63	37 929,17	37 929,17	100,00 %	85 000,00	-47 070,63	37 929,17	37 929,17	100,00 %	0,00	0,00	2 500,00	0,00
A0117	TOTAL ARTICLE 111	7 485 211,22	-3 752,40	7 481 458,82	7 481 458,82	100,00 %	7 485 211,22	-3 752,40	7 481 458,82	7 478 958,82	99,97 %	0,00	2 500,00	2 500,00	0,00
A01141	AGENCY STAFF	1 169 236,65	-59 966,40	1 109 270,25	1 109 270,25	100,00 %	1 169 236,65	-59 966,40	1 109 270,25	1 109 270,25	100,00 %	0,00	0,00	0,00	0,00
A01141	TOTAL ARTICLE 114	1 169 236,65	-59 966,40	1 109 270,25	1 109 270,25	100,00 %	1 169 236,65	-59 966,40	1 109 270,25	1 109 270,25	100,00 %	0,00	0,00	0,00	0,00
A01151	SDE	51 600,00	-8 807,66	42 792,14	42 792,14	100,00 %	51 600,00	-8 807,66	42 792,14	42 792,14	100,00 %	0,00	0,00	0,00	0,00
A01153	AGENCY STAFF	10 000,00	21 399,94	31 399,94	31 399,94	100,00 %	10 000,00	21 399,94	31 399,94	820,05	2,61 %	0,00	30 579,89	30 579,89	0,00
A01154	STAGNAIRES	54 000,00	4 239,51	58 239,51	58 239,51	100,00 %	54 000,00	4 239,51	58 239,51	58 239,51	100,00 %	0,00	0,00	0,00	0,00
A01154	TOTAL ARTICLE 115	115 600,00	16 831,59	132 431,59	132 431,59	100,00 %	115 600,00	16 831,59	132 431,59	107 651,70	76,81 %	0,00	30 579,89	30 579,89	0,00
A01161	INSURANCE AGAINST SICKNESS	219 732,55	5 877,70	225 610,25	225 610,25	100,00 %	219 732,55	5 877,70	225 610,25	225 610,25	100,00 %	0,00	0,00	0,00	0,00
A01162	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL DISEA	32 575,32	819,36	33 394,68	33 394,68	100,00 %	32 575,32	819,36	33 394,68	33 394,68	100,00 %	0,00	0,00	0,00	0,00
A01163	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	72 008,62	2 222,25	74 231,17	74 231,17	100,00 %	72 008,62	2 222,25	74 231,17	74 231,17	100,00 %	0,00	0,00	0,00	0,00
A01163	TOTAL ARTICLE 116	324 316,79	8 919,31	333 236,10	333 236,10	100,00 %	324 316,79	8 919,31	333 236,10	333 236,10	100,00 %	0,00	0,00	0,00	0,00
A01181	RECRUITMENT	12 000,00	25 028,08	37 028,08	37 028,08	100,00 %	12 000,00	25 028,08	37 028,08	24 865,19	67,15 %	0,00	12 162,89	12 162,89	0,00
A01181	TOTAL ARTICLE 118	12 000,00	25 028,08	37 028,08	37 028,08	100,00 %	12 000,00	25 028,08	37 028,08	24 865,19	67,15 %	0,00	12 162,89	12 162,89	0,00
A01191	TRAINING	90 000,00	-24 264,06	65 735,94	65 735,94	100,00 %	90 000,00	-24 264,06	65 735,94	48 337,46	73,53 %	0,00	17 398,48	17 398,48	0,00
A01191	TOTAL ARTICLE 119	90 000,00	-24 264,06	65 735,94	65 735,94	100,00 %	90 000,00	-24 264,06	65 735,94	48 337,46	73,53 %	0,00	17 398,48	17 398,48	0,00
	TOTAL TITLE 1	9 196 364,66	-37 293,89	9 159 160,78	9 159 160,78	100,00 %	9 196 364,66	-37 293,89	9 159 160,78	9 096 519,92	99,32 %	0,00	62 641,29	60 141,26	0,00



Budget Execution 2015 C1 - 2015 CREDITS (Non Differentiated Approp.) TITLES 1 ET 2															
B.L	Official Budget Item Desc. (F)	Initial Appropriation For Commitment (1)	Transfers Commitment Appropriation (2)	Final Appropriation for Commitment (3)	Committed (4)	% Committed (4/3)	Initial Appropriation For Payment (5)	Transfers Payment Appropriation (6)	Final Appropriation For Payment (7)	Paid (8)	% Paid (8/7)	Available for Commitment Payment (4-3)	Available for Payment (related to Committed) (4-3)	To be Carried Forward (9)	To be cancelled (10)
A0211	RENT	1,094,285.84	2,481,517.53	3,575,803.37	3,575,803.37	100.00%	1,094,285.84	2,481,517.53	3,575,803.37	3,573,126.32	99.93%	0.00	2,677.05	2,677.05	0.00
A0212	WATER GAS ELECTRICITY AND HEATING	131,922.40	-465.11	131,457.29	131,457.29	100.00%	131,922.40	-465.11	131,457.29	126,123.96	95.94%	0.00	5,333.33	5,333.33	0.00
A0213	CLEANING AND MAINTENANCE	127,726.05	-2,635.78	124,790.26	124,790.26	100.00%	127,726.05	-2,635.78	124,790.26	104,883.73	84.06%	0.00	19,886.53	19,886.53	0.00
A0214	SECURITY AND SURVEILLANCE OF BUILDINGS	110,784.27	1,903.90	112,688.17	112,688.17	100.00%	110,784.27	1,903.90	112,688.17	101,382.61	89.99%	0.00	11,295.56	11,295.56	0.00
A0217	OTHER EXPENDITURE ON BUILDINGS	60,000.00	13,610.73	73,610.73	73,610.73	100.00%	60,000.00	13,610.73	73,610.73	13,880.61	18.86%	0.00	59,730.12	59,730.12	0.00
	TOTAL ARTICLE 211	1,524,718.56	2,483,631.26	4,018,249.82	4,018,249.82	100.00%	1,524,718.56	2,483,631.26	4,018,249.82	3,918,417.43	97.54%	0.00	96,832.39	96,832.39	0.00
A02121	COMPUTER CENTRE OPERATIONS	407,096.16	168,587.09	575,683.25	575,683.25	100.00%	407,096.16	168,587.09	575,683.25	346,851.01	60.25%	0.00	228,832.24	228,832.24	0.00
	TOTAL ARTICLE 212	407,096.16	168,587.09	575,683.25	575,683.25	100.00%	407,096.16	168,587.09	575,683.25	346,851.01	60.25%	0.00	228,832.24	228,832.24	0.00
A02131	NEW PURCHASES OR REPLACEMENT OF TECHNICAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00
A02133	NEW PURCHASES OR REPLACEMENT OF FURNITURE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00
A02135	NEW PURCHASES OR REPLACEMENT OF VEHICLES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00
A02136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	7,000.00	-57.87	6,942.13	6,942.13	100.00%	7,000.00	-57.87	6,942.13	4,462.05	64.27%	0.00	2,480.08	2,480.08	0.00
A02137	LIBRARY STOCKS PURCHASE OF BOOKS	55,000.00	-2,822.90	52,177.10	52,177.10	100.00%	55,000.00	-2,822.90	52,177.10	50,982.19	97.71%	0.00	1,194.91	1,194.91	0.00
A02139	STATIONERY AND OFFICE SUPPLIES	65,900.00	9,683.85	75,583.85	75,583.85	100.00%	65,900.00	9,683.85	75,583.85	20,861.83	27.60%	0.00	54,731.92	54,731.92	0.00
	TOTAL ARTICLE 213	127,900.00	6,813.08	134,713.08	134,713.08	100.00%	127,900.00	6,813.08	134,713.08	76,208.17	56.64%	0.00	58,406.91	58,406.91	0.00
A02141	BANK AND OTHER FINANCIAL CHARGES	4,000.00	-800.00	3,200.00	3,200.00	100.00%	4,000.00	-800.00	3,200.00	3,124.26	97.63%	0.00	75.74	75.74	0.00
A02142	DAMAGES/LEGAL EXPENSES	16,000.00	-10,800.00	5,200.00	5,200.00	100.00%	16,000.00	-10,800.00	5,200.00	3,600.00	69.23%	0.00	1,600.00	1,600.00	0.00
A02143	MISCELLANEOUS INSURANCES	25,000.00	-195.43	24,804.57	24,804.57	100.00%	25,000.00	-195.43	24,804.57	24,804.57	100.00%	0.00	0.00	0.00	0.00
A02144	UNIFORMS AND WORKING CLOTHING	800.00	-100.00	700.00	700.00	100.00%	800.00	-100.00	700.00	700.00	100.00%	0.00	0.00	0.00	0.00
A02145	MISCELLANEOUS EXPENDITURE ON MEETINGS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00
A02146	INTERNAL REMOVALS AND ASSOCIATED HANDLING	1,260.00	-1,260.00	0.00	0.00	0.00%	1,260.00	-1,260.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00
A02147	POSTAL AND DELIVERY CHARGES	9,000.00	-4,018.19	4,981.81	4,981.81	100.00%	9,000.00	-4,018.19	4,981.81	4,761.81	95.58%	0.00	220.00	220.00	0.00
A02148	TELEPHONE TELEGRAPH INTERNET TELEVISION	105,000.00	-38,900.00	66,100.00	66,100.00	100.00%	105,000.00	-38,900.00	66,100.00	57,344.70	86.75%	0.00	8,755.30	8,755.30	0.00
	TOTAL ARTICLE 214	161,060.00	-56,073.62	104,986.38	104,986.38	100.00%	161,060.00	-56,073.62	104,986.38	94,335.34	89.95%	0.00	10,651.04	10,651.04	0.00
A02151	RESTAURANTS AND CANTEENS	10,000.00	-4,738.01	5,261.99	5,261.99	100.00%	10,000.00	-4,738.01	5,261.99	4,742.38	90.09%	0.00	521.60	521.60	0.00
A02152	SOCIAL CONTACTS BETWEEN STAFF	14,200.00	-1,050.26	13,149.74	13,149.74	100.00%	14,200.00	-1,050.26	13,149.74	5,777.49	43.94%	0.00	7,372.25	7,372.25	0.00
A02154	MEDICAL SERVICE	5,000.00	-1,364.21	3,635.79	3,635.79	100.00%	5,000.00	-1,364.21	3,635.79	1,865.19	51.30%	0.00	1,770.60	1,770.60	0.00
	TOTAL ARTICLE 215	29,200.00	-7,150.48	22,049.52	22,049.52	100.00%	29,200.00	-7,150.48	22,049.52	12,385.07	56.17%	0.00	9,664.45	9,664.45	0.00
	TOTAL TITLE 2	2,249,974.72	2,695,807.33	4,855,782.05	4,855,782.05	100.00%	2,249,974.72	2,695,807.33	4,855,782.05	4,449,295.02	91.63%	0.00	406,487.03	406,487.03	0.00
	TOTAL TITLES 1+2	11,446,339.39	2,568,603.45	14,014,942.83	14,014,942.83	100.00%	11,446,339.39	2,568,603.45	14,014,942.83	13,542,874.57	96.65%	0.00	469,128.29	469,128.29	0.00

Budget Execution 2015 C1 - 2015 TITLE 3 (Differentiated Approp.) Payments based on Commitments launched in 2014 and 2015															
B/L	Official Budget Item Desc (Fr)	Initial Appropriation For Commitment (1)	Transfers Commitment Appropriation (2)	Final Appropriation for Commitment (3)	Committed (4)	% Committed related to Commitment Appropriation (4/3)	Initial Appropriation For Payment (5)	Transfers Payment Appropriation (6)	Final Appropriation For Payment (7)	Paid (8)	% Paid related to Payment Appropriation (8/7)	Available for Commitment (4/3)	Available for Payment to payment Appropriation (7-8)	To be carried forward (payment level)	To be cancelled (payment level)
B03111	Publishing, Translations and Marketing (Dissemination)	300 000,00	1 832,41	301 832,41	301 832,41	100,00%	300 000,00	70 181,16	370 181,16	370 181,16	100,00%	0,00	0,00	0,00	0,00
	TOTAL ARTICLE 311	300 000,00	1 832,41	301 832,41	301 832,41	100,00%	300 000,00	70 181,16	370 181,16	370 181,16	100,00%	0,00	0,00	0,00	0,00
B03121	Translations	320 000,00	-63 000,00	257 000,00	257 000,00	100,00%	320 000,00	-27 455,75	292 544,25	292 544,25	100,00%	0,00	0,00	0,00	0,00
	TOTAL ARTICLE 312	320 000,00	-63 000,00	257 000,00	257 000,00	100,00%	320 000,00	-27 455,75	292 544,25	292 544,25	100,00%	0,00	0,00	0,00	0,00
B03141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	221 500,00	247 721,83	469 221,83	469 221,83	100,00%	221 500,00	165 607,59	387 107,59	387 107,59	100,00%	0,00	0,00	0,00	0,00
	TOTAL ARTICLE 314	221 500,00	247 721,83	469 221,83	469 221,83	100,00%	221 500,00	165 607,59	387 107,59	387 107,59	100,00%	0,00	0,00	0,00	0,00
B03151	RETOX NFP ACTIVITIES	2 228 537,26	-130 270,03	2 098 267,23	2 069 945,41	98,65%	2 228 537,26	-132 646,68	2 095 890,58	2 095 890,58	100,00%	28 321,62	0,00	0,00	0,00
	TOTAL ARTICLE 315	2 228 537,26	-130 270,03	2 098 267,23	2 069 945,41	98,65%	2 228 537,26	-132 646,68	2 095 890,58	2 095 890,58	100,00%	28 321,62	0,00	0,00	0,00
B03161	MISSIONS	236 868,90	15 687,32	252 556,22	249 747,63	98,90%	236 868,90	22 925,62	259 794,52	256 990,61	99,32%	2 788,59	2 807,91	0,00	2 807,91
	TOTAL ARTICLE 316	236 868,90	15 687,32	252 556,22	249 747,63	98,90%	236 868,90	22 925,62	259 794,52	256 990,61	99,32%	2 788,59	2 807,91	0,00	2 807,91
B03171	STATUTORY MEETINGS	168 000,00	1 999,50	169 999,50	169 999,50	100,00%	168 000,00	-12 999,48	155 000,52	154 554,53	99,71%	0,00	445,99	0,00	445,99
	TOTAL ARTICLE 317	168 000,00	1 999,50	169 999,50	169 999,50	100,00%	168 000,00	-12 999,48	155 000,52	154 554,53	99,71%	0,00	445,99	0,00	445,99
B03181	TECHNICAL MEETINGS	408 717,10	-73 442,22	335 274,88	335 274,88	100,00%	408 717,10	-81 471,98	317 245,12	316 322,48	99,71%	0,00	922,64	0,00	922,64
	TOTAL ARTICLE 318	408 717,10	-73 442,22	335 274,88	335 274,88	100,00%	408 717,10	-81 471,98	317 245,12	316 322,48	99,71%	0,00	922,64	0,00	922,64
B03191	REPRESENTATION EXPENSES	4 000,00	-2 510,50	1 489,50	1 489,50	100,00%	4 000,00	3 855,81	7 855,81	7 386,31	94,15%	0,00	459,50	0,00	459,50
	TOTAL ARTICLE 319	4 000,00	-2 510,50	1 489,50	1 489,50	100,00%	4 000,00	3 855,81	7 855,81	7 386,31	94,15%	0,00	459,50	0,00	459,50
	TOTAL TITLE 3	3 837 633,26	-2 001,69	3 835 631,57	3 854 511,16	99,20%	3 837 633,26	2 001,69	3 835 631,57	3 850 955,53	99,88%	31 110,41	4 636,64	0,00	4 636,64
	TOTAL BUDGET	15 333 962,64	2 566 601,76	17 900 564,40	17 869 453,99	99,83%	15 333 962,64	2 566 601,76	17 900 564,40	17 426 800,07	97,35%	31 110,41	473 764,33	-466 638,20	-1 036 041

Budget Execution 2015 C8 - 2014 CREDITS (Non Differentiated Approp.) TITLES 1 ET 2

B.L.	Official Budget Item Desc (F)	Initial Appropriation For Commitment (1)	Transfers Commitment Appropriation (2)	Final Appropriation for Commitment (3)	Committed (4)	% Committed (4/3)	Initial Appropriation For Payment (5)	Transfers Payment Appropriation (6)	Final Appropriation For Payment (7)	Paid (8)	% Paid (8/7)	To be cancelled (31/12/2015) (Payment Level) (9)
A01117	ENTERING AND LEAVING THE SERVICE	0.00	4,317.72	4,317.72	4,317.72	100.00 %	0.00	4,317.72	4,317.72	4,317.72	100.00 %	0.00
	TOTAL ARTICLE 111	0.00	4,317.72	4,317.72	4,317.72	100.00 %	0.00	4,317.72	4,317.72	4,317.72	100.00 %	0.00
A01153	AGENCY STAFF	0.00	3,280.20	3,280.20	3,061.52	93.33 %	0.00	3,280.20	3,280.20	3,061.52	93.33 %	218.68
	TOTAL ARTICLE 115	0.00	3,280.20	3,280.20	3,061.52	93.33 %	0.00	3,280.20	3,280.20	3,061.52	93.33 %	218.68
A01181	RECRUITMENT	0.00	15,836.70	15,836.70	13,154.47	83.06 %	0.00	15,836.70	15,836.70	13,154.47	83.06 %	2,682.23
	TOTAL ARTICLE 118	0.00	15,836.70	15,836.70	13,154.47	83.06 %	0.00	15,836.70	15,836.70	13,154.47	83.06 %	2,682.23
A01191	TRAINING	0.00	14,116.31	14,116.31	12,178.47	86.27 %	0.00	14,116.31	14,116.31	12,178.47	86.27 %	1,937.84
	TOTAL ARTICLE 119	0.00	14,116.31	14,116.31	12,178.47	86.27 %	0.00	14,116.31	14,116.31	12,178.47	86.27 %	1,937.84
	TOTAL TITLE 1	0.00	37,550.93	37,550.93	32,712.18	87.11 %	0.00	37,550.93	37,550.93	32,712.18	87.11 %	4,838.75
A02111	RENT	0.00	1,477.00	1,477.00	1,477.00	100.00 %	0.00	1,477.00	1,477.00	1,477.00	100.00 %	0.00
A02112	WATER GAS ELECTRICITY AND HEATING	0.00	20,387.13	20,387.13	19,430.19	95.31 %	0.00	20,387.13	20,387.13	19,430.19	95.31 %	956.94
A02113	CLEANING AND MAINTENANCE	0.00	48,796.49	48,796.49	46,910.86	96.14 %	0.00	48,796.49	48,796.49	46,910.86	96.14 %	1,885.63
A02114	SECURITY AND SURVEILLANCE OF BUILDINGS	0.00	51,875.53	51,875.53	51,790.24	99.84 %	0.00	51,875.53	51,875.53	51,790.24	99.84 %	85.29
A02117	OTHER EXPENDITURE ON BUILDINGS	0.00	158,713.52	158,713.52	158,713.52	100.00 %	0.00	158,713.52	158,713.52	158,713.52	100.00 %	5.00
	TOTAL ARTICLE 211	0.00	281,249.67	281,249.67	278,316.81	98.96 %	0.00	281,249.67	281,249.67	278,316.81	98.96 %	2,932.46
A02121	COMPUTER CENTRE OPERATIONS	0.00	263,939.79	263,939.79	263,939.79	99.79 %	0.00	263,939.79	263,939.79	263,939.79	99.79 %	543.45
	TOTAL ARTICLE 212	0.00	263,939.79	263,939.79	263,939.79	99.79 %	0.00	263,939.79	263,939.79	263,939.79	99.79 %	543.45
A02135	NEW PURCHASES OR REPLACEMENT OF VEHICLES	0.00	46,518.13	46,518.13	46,518.13	0.00 %	0.00	46,518.13	46,518.13	46,518.13	0.00 %	0.00
A02136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	0.00	283.85	283.85	172.60	60.81 %	0.00	283.85	283.85	172.60	60.81 %	111.25
A02137	SUBSCRIPTIONS TO NEWSPAPER PERIODICAL AND NEWS AGEN	0.00	1,746.94	1,746.94	1,380.74	79.04 %	0.00	1,746.94	1,746.94	1,380.74	79.04 %	366.20
A02139	STATIONERY AND OFFICE SUPPLIES	0.00	33,880.72	33,880.72	33,880.69	100.00 %	0.00	33,880.72	33,880.72	33,880.69	100.00 %	0.03
	TOTAL ARTICLE 213	0.00	82,429.64	82,429.64	81,952.16	99.42 %	0.00	82,429.64	82,429.64	81,952.16	99.42 %	477.48
A02141	BANK AND OTHER FINANCIAL CHARGES	0.00	60.40	60.40	60.40	100.00 %	0.00	60.40	60.40	60.40	100.00 %	0.00
A02142	DAMAGES/LEGAL EXPENSES	0.00	1,425.00	1,425.00	1,425.00	100.00 %	0.00	1,425.00	1,425.00	1,425.00	100.00 %	0.00
A02143	MISCELLANEOUS INSURANCES	0.00	0.00	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00 %	0.00
A02144	UNIFORMS AND WORKING CLOTHING	0.00	4,278.12	4,278.12	4,278.12	100.00 %	0.00	4,278.12	4,278.12	4,278.12	100.00 %	0.00
A02146	INTERNAL REMOVALS AND ASSOCIATED HANDLINGS	0.00	890.00	890.00	890.00	100.00 %	0.00	890.00	890.00	890.00	100.00 %	0.00
A02147	POSTAL AND DELIVERY CHARGES	0.00	3,275.10	3,275.10	1,248.72	38.13 %	0.00	3,275.10	3,275.10	1,248.72	38.13 %	2,026.38
A02148	TELEPHONE TELEGRAPH INTERNET TELEVISION	0.00	35,841.70	35,841.70	10,031.66	27.99 %	0.00	35,841.70	35,841.70	10,031.66	27.99 %	25,810.04
	TOTAL ARTICLE 214	0.00	45,770.32	45,770.32	16,469.30	35.98 %	0.00	45,770.32	45,770.32	16,469.30	35.98 %	29,301.02
A02151	RESTAURANTS AND CANTEENS	0.00	38.78	38.78	38.78	100.00 %	0.00	38.78	38.78	38.78	100.00 %	0.00
A02152	SOCIAL CONTACTS BETWEEN STAFF	0.00	1,907.14	1,907.14	1,327.40	69.60 %	0.00	1,907.14	1,907.14	1,327.40	69.60 %	579.74
A02154	MEDICAL SERVICE	0.00	0.00	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00 %	0.00
	TOTAL ARTICLE 215	0.00	1,945.92	1,945.92	1,327.40	68.21 %	0.00	1,945.92	1,945.92	1,327.40	68.21 %	618.52
	TOTAL TITLE 2	0.00	675,335.34	675,335.34	641,462.01	94.98 %	0.00	675,335.34	675,335.34	641,462.01	94.98 %	33,873.33
	TOTAL TITLES 1+2	0.00	712,886.27	712,886.27	674,174.19	94.57 %	0.00	712,886.27	712,886.27	674,174.19	94.57 %	38,712.08

2015 BUDGET STATUS EXECUTION Fund Source : C4 - EMC

Budget Line Position	Description	Initial Appropriation (A)	New (B)	Commit. Approp. Transact. Amnt. (3) = (A+B)	Total Commitments Amount (3)	Balance for Commitments (4) = (2) - (3)	% Committed (5) = (3) / (2)	Paym. Approp. Transact. Amount (6)	Total Payment Amount (7)	Balance for Payments (8) = (6) - (7)	% Paid (9) = (7) / (6)	Amount to Carry Forward	Amount to Carry Over
A01112	New purchases or replacement of vehicles	0.00	592.00	592.00	0.00	592.00	0.00%	592.00	0.00	592.00	0.00%	0.00	592.00
	Total Article 111	0.00	592.00	592.00	0.00	592.00	0.00%	592.00	0.00	592.00	0.00%	0.00	592.00
	Total Chapter 11	0.00	592.00	592.00	0.00	592.00	0.00%	592.00	0.00	592.00	0.00%	0.00	592.00
	TOTAL TITLE 1 WITH THE EMCDDA	0.00	592.00	592.00	0.00	592.00	0.00%	592.00	0.00	592.00	0.00%	0.00	592.00
A02135	New purchases or replacement of vehicles	0.00	19,000.00	19,000.00	18,917.55	82.45	99.57%	19,000.00	0.00	19,000.00	0.00%	18,917.55	82.45
A02136	Maintenance, use, repair and hire of vehicles	0.00	120.00	120.00	0.00	120.00	0.00%	120.00	0.00	120.00	0.00%	0.00	120.00
	Total Article 213	0.00	120.00	120.00	0.00	120.00	0.00%	120.00	0.00	120.00	0.00%	0.00	120.00
A02148	Telephone, telegraph, telex, television	0.00	158.58	158.58	0.00	158.58	0.00%	158.58	0.00	158.58	0.00%	0.00	158.58
	Total Article 214	0.00	158.58	158.58	0.00	158.58	0.00%	158.58	0.00	158.58	0.00%	0.00	158.58
	Total Chapter 21	0.00	19,278.58	19,278.58	18,917.55	361.03	98.13%	19,278.58	0.00	19,278.58	0.00%	18,917.55	361.03
	TOTAL TITLE 2 EXPENDITURE FOR SUPPORT ACTIVITIES	0.00	19,278.58	19,278.58	18,917.55	361.03	98.13%	19,278.58	0.00	19,278.58	0.00%	18,917.55	361.03
	TOTAL BUDGET C4	0.00	19,870.58	19,870.58	18,917.55	953.03	95.20%	19,870.58	0.00	19,870.58	0.00%	18,917.55	953.03

2015 BUDGET STATUS EXECUTION Fund Source : C5 - EMC

Budget Line Position	Description	Initial Appropriation (A)	New (B)	Commit Approp Transac t. Amnt. (2) = (A+B)	Total Commitments Amount (3)	Balance for Commitments (4) = (2) - (3)	% Committed (5) = (3) / (2)	Paym: Approp. Transact. Amount (6)	Total Payment Amount (7)	Balance for Payments (8) = (6) - (7)	% Paid (9) = (7) / (6)	Amount to Carry Forward	Amount to Cancel
B03111	Publishing, translations and marketing dissemination	0,00	465,85	465,85	440,00	25,85	94,5%	465,85	316,99	148,86	68,0%	123,01	25,85
	Total Article 311	0,00	465,85	465,85	440,00	25,85	94,5%	465,85	316,99	148,86	68,0%	123,01	25,85
B03181	Technical meetings	0,00	6 075,00	6 075,00	5 675,78	399,22	93,4%	6 075,00	5 423,88	651,12	89,3%	251,90	399,22
	Total Article 318	0,00	6 075,00	6 075,00	5 675,78	399,22	93,4%	6 075,00	5 423,88	651,12	89,3%	251,90	399,22
	Total Chapter 31	0,00	6 540,85	6 540,85	6 115,78	425,07	93,5%	6 540,85	5 740,87	799,98	87,8%	374,91	425,07
	TOTAL TITLE 3 EXPENDITURE FOR OPERATIONAL ACTIVITIES	0,00	6 540,85	6 540,85	6 115,78	425,07	93,5%	6 540,85	5 740,87	799,98	87,8%	374,91	425,07
	TOTAL BUDGET C5	0,00	6 540,85	6 540,85	6 115,78	425,07	93,5%	6 540,85	5 740,87	799,98	87,8%	374,91	425,07

## 2015 IPA4 EXECUTION

Includes the commitments carried-forward from 2014 (EUR 23 694,55) and appropriations (EUR 13 918,23) carried-over from 2014

Official Budget Item	Fund Source	Local Position	Local Position Description	Budget commitments	Committed	Non-committed	% Commitment	Budget payments	Paid	Non-paid	% Payment	To be Carried Forward (13)	To be cancelled (14)
A01141	R0	Main line		0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	R0	1.1.2.	ADMINISTRATIVE/SUPPORT STAFF	220,52	0,00	220,52	0,0%	220,52	0,00	220,52	0,0%	0,00	220,52
			<b>Total Article 114</b>	<b>220,52</b>	<b>0,00</b>	<b>220,52</b>	<b>0,0%</b>	<b>220,52</b>	<b>0,00</b>	<b>220,52</b>	<b>0,0%</b>	<b>0,00</b>	<b>220,52</b>
A01153	R0	Main line		0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	R0	1.1.2.	ADMINISTRATIVE/SUPPORT STAFF	407,22	0,00	407,22	0,0%	407,22	0,00	407,22	0,0%	0,00	407,22
			<b>Total Article 115</b>	<b>407,22</b>	<b>0,00</b>	<b>407,22</b>	<b>0,0%</b>	<b>407,22</b>	<b>0,00</b>	<b>407,22</b>	<b>0,0%</b>	<b>0,00</b>	<b>407,22</b>
			Total Chapter 11	627,74	0,00	627,74	0,0%	627,74	0,00	627,74	0,0%	0,00	627,74
			TOTAL TITLE 1	627,74	0,00	627,74	0,0%	627,74	0,00	627,74	0,0%	0,00	627,74
A02141	R0	Main line		0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	R0	5.6.	BANK AND OTHER FINANCIAL CHARGES	1 000,00	0,00	1 000,00	0,0%	1 000,00	0,00	1 000,00	0,0%	0,00	1 000,00
			<b>Total Article 214</b>	<b>1 000,00</b>	<b>0,00</b>	<b>1 000,00</b>	<b>0,0%</b>	<b>1 000,00</b>	<b>0,00</b>	<b>1 000,00</b>	<b>0,0%</b>	<b>0,00</b>	<b>1 000,00</b>
			Total Chapter 21	1 000,00	0,00	1 000,00	0,0%	1 000,00	0,00	1 000,00	0,0%	0,00	1 000,00
			TOTAL TITLE 2	1 000,00	0,00	1 000,00	0,0%	1 000,00	0,00	1 000,00	0,0%	0,00	1 000,00
B30111	R0	Main line		0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	R0	5.1.	PUBLICATIONS	4 123,25	0,00	4 123,25	0,0%	4 123,25	0,00	4 123,25	0,0%	0,00	4 123,25
	R0	5.5.	TRANSLATIONS	330,80	0,00	330,80	0,0%	330,80	0,00	330,80	0,0%	0,00	330,80
			<b>Total Article 311</b>	<b>4 454,05</b>	<b>0,00</b>	<b>4 454,05</b>	<b>0,0%</b>	<b>4 454,05</b>	<b>0,00</b>	<b>4 454,05</b>	<b>0,0%</b>	<b>0,00</b>	<b>4 454,05</b>
B30141	R0	Main line		0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	R0	5.3.	AUDITING COSTS	14 000,00	14 000,00	0,00	100,0%	14 000,00	14 000,00	0,00	100,0%	0,00	0,00
			<b>Total Article 314</b>	<b>14 000,00</b>	<b>14 000,00</b>	<b>0,00</b>	<b>100,0%</b>	<b>14 000,00</b>	<b>14 000,00</b>	<b>0,00</b>	<b>100,0%</b>	<b>0,00</b>	<b>0,00</b>
			Total Chapter 31	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
B30161	R0	1.3.1.	PER DIEM ABROAD EMCDDA STAFF	107,32	0,00	107,32	0,0%	107,32	0,00	107,32	0,0%	0,00	107,32
	R0	2.1.A	INTERNATIONAL TRAVEL EMCDDA STAFF	2,89	0,00	2,89	0,0%	2,89	0,00	2,89	0,0%	0,00	2,89
			<b>Total Article 316</b>	<b>110,21</b>	<b>0,00</b>	<b>110,21</b>	<b>0,0%</b>	<b>110,21</b>	<b>0,00</b>	<b>110,21</b>	<b>0,0%</b>	<b>0,00</b>	<b>110,21</b>
			Total Chapter 318	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
B30181	R0	1.2.1.	SHORT TERM EXPERTS	6 500,00	6 300,00	200,00	96,9%	6 500,00	6 300,00	200,00	96,9%	0,00	200,00
	R0	1.3.2.	PER DIEM LOCAL STAFF	4 884,16	1 254,56	3 629,60	25,7%	4 884,16	1 254,56	3 629,60	25,7%	0,00	3 629,60
	R0	2.1.B	INTERNATIONAL TRAVEL NFP STAFF	4 439,22	0,00	4 439,22	0,0%	4 439,22	0,00	4 439,22	0,0%	0,00	4 439,22
	R0	5.7.	TECHNICAL MEETINGS	1 597,40	0,00	1 597,40	0,0%	1 597,40	0,00	1 597,40	0,0%	0,00	1 597,40
			<b>Total Article 318</b>	<b>17 420,78</b>	<b>7 554,56</b>	<b>9 866,22</b>	<b>43,4%</b>	<b>17 420,78</b>	<b>7 554,56</b>	<b>9 866,22</b>	<b>43,4%</b>	<b>0,00</b>	<b>9 866,22</b>
			Total Chapter 31	35 985,04	21 554,56	14 430,48	59,9%	35 985,04	21 554,56	14 430,48	59,9%	0,00	14 430,48
			TOTAL TITLE 3	35 985,04	21 554,56	14 430,48	59,9%	35 985,04	21 554,56	14 430,48	59,9%	0,00	14 430,48
			TOTAL IPA4 BUDGET	37 612,78	21 554,56	16 058,22	57,3%	37 612,78	21 554,56	16 058,22	57,3%	0,00	16 058,22

## 2015 ENP1 EXECUTION

*Includes EUR 92 252.90 that were carried over from 2014 and EUR 43 729.27 that were carried forward from 2014*

Official Budget Item	Fund Source	Local Position	Local Position Description	Budget commitments	Committed	Non-committed	% Commitment	Budget payments	Paid	Non-paid	% Payment	To be Carried Forward (13)	To be Carried Over (14)
A02121	RO	Main line		15 904,04	0,00	15 904,04	0,0%	15 904,04	0,00	15 904,04	0,0%	0,00	15 904,04
	RO	3.2.	ELECTRONIC OFFICE EQUIPMENT	9 095,96	9 095,96	0,00	100,0%	9 095,96	9 095,96	0,00	100,0%	0,00	0,00
			<b>Total Article 211</b>	<b>25 000,00</b>	<b>9 095,96</b>	<b>15 904,04</b>	<b>100,0%</b>	<b>25 000,00</b>	<b>9 095,96</b>	<b>15 904,04</b>	<b>100,0%</b>	<b>0,00</b>	<b>15 904,04</b>
			Total Chapter 21	25 000,00	9 095,96	15 904,04	100,0%	25 000,00	9 095,96	15 904,04	100,0%	0,00	15 904,04
			TOTAL TITLE 2	25 000,00	9 095,96	15 904,04	100,0%	25 000,00	9 095,96	15 904,04	100,0%	0,00	15 904,04
	RO	Main line		553,08	0,00	553,08	0,0%	553,08	0,00	553,08	0,0%	0,00	553,08
B03111	RO	5.1.	PUBLICATIONS	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	RO	5.5.	TRANSLATIONS	10 518,04	10 518,04	0,00	100,0%	10 518,04	5 680,00	4 838,04	54,0%	4 838,04	0,00
			<b>Total Article 311</b>	<b>11 071,12</b>	<b>10 518,04</b>	<b>553,08</b>	<b>95,0%</b>	<b>11 071,12</b>	<b>5 680,00</b>	<b>5 391,12</b>	<b>51,3%</b>	<b>4 838,04</b>	<b>553,08</b>
	RO	Main line		0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
B03141	RO	5.2.	PROJECT RELATED NATIONAL ACTIVITIES	57 875,00	57 875,00	0,00	100,0%	57 875,00	14 937,50	42 937,50	25,8%	42 937,50	0,00
			<b>Total Article 314</b>	<b>57 875,00</b>	<b>57 875,00</b>	<b>0,00</b>	<b>100,0%</b>	<b>57 875,00</b>	<b>14 937,50</b>	<b>42 937,50</b>	<b>25,8%</b>	<b>42 937,50</b>	<b>0,00</b>
	RO	Main line		2 924,77	0,00	2 924,77	0,0%	2 924,77	0,00	2 924,77	0,0%	0,00	2 924,77
B03161	RO	1.3.1.	PER DIEM ABROAD EMCDDA STAFF	15 425,05	15 425,05	0,00	100,0%	15 425,05	13 536,23	1 888,82	87,8%	1 888,82	0,00
	RO	2.1.A	INTERNATIONAL TRAVEL EMCDDA STAFF	12 355,65	12 355,65	0,00	100,0%	12 355,65	12 070,42	285,23	97,7%	285,23	0,00
			<b>Total Article 316</b>	<b>30 705,47</b>	<b>27 780,70</b>	<b>2 924,77</b>	<b>90,5%</b>	<b>30 705,47</b>	<b>25 606,65</b>	<b>5 098,82</b>	<b>83,4%</b>	<b>2 174,05</b>	<b>2 924,77</b>
	RO	Main line		40 538,12	0,00	40 538,12	0,0%	40 538,12	0,00	40 538,12	0,0%	0,00	40 538,12
B03181	RO	1.2.1.	SHORT TERM EXPERTS	13 819,10	13 819,10	0,00	100,0%	13 819,10	1 069,10	12 750,00	7,7%	12 750,00	0,00
	RO	1.3.2.	PER DIEM LOCAL STAFF	42 866,60	42 866,60	0,00	100,0%	42 866,60	32 593,62	10 272,98	76,0%	10 272,98	0,00
	RO	2.1.B	INTERNATIONAL TRAVEL NFP STAFF	21 989,59	21 989,59	0,00	100,0%	21 989,59	20 273,23	1 716,36	92,2%	1 716,36	0,00
	RO	5.7.	TECHNICAL MEETINGS	3 905,00	3 905,00	0,00	100,0%	3 905,00	1 136,00	2 769,00	29,1%	2 769,00	0,00
			<b>Total Article 318</b>	<b>123 118,41</b>	<b>82 580,29</b>	<b>40 538,12</b>	<b>67,1%</b>	<b>123 118,41</b>	<b>55 071,95</b>	<b>68 046,46</b>	<b>44,7%</b>	<b>27 508,34</b>	<b>40 538,12</b>
			Total Chapter 31	222 770,00	178 754,03	44 015,97	80,2%	222 770,00	101 296,10	121 473,90	45,5%	77 457,93	44 015,97
			TOTAL TITLE 3	222 770,00	178 754,03	44 015,97	80,2%	222 770,00	101 296,10	121 473,90	45,5%	77 457,93	44 015,97
			TOTAL ENP1 BUDGET	247 770,00	187 849,99	59 920,01	75,8%	247 770,00	110 392,06	137 377,94	44,55%	77 457,93	59 920,01

2015 IPA5 EXECUTION													
Official Budget Item	Fund Source	Local Position	Local Position Description	Budget commitments	Committed	Non-committed	% Commitment	Budget payments	Paid	Non-paid	% Payment	To be Carried Forward (13)	To be carried-over (14)
A01141	R0	Main line		33 477,78	0,00	33 477,78	0,0%	33 477,78	0,00	33 477,78	0,0%	0,00	33 477,78
	R0	1.1.2.	ADMINISTRATIVE/SUPPORT STAFF	16 522,22	16 522,22	0,00	100,0%	16 522,22	16 522,22	0,00	100,0%	0,00	0,00
			<b>Total Article 114</b>	<b>50 000,00</b>	<b>16 522,22</b>	<b>33 477,78</b>	<b>100,0%</b>	<b>50 000,00</b>	<b>16 522,22</b>	<b>33 477,78</b>	<b>33,0%</b>	<b>0,00</b>	<b>33 477,78</b>
A01153	R0	Main line		35 842,02	0,00	35 842,02	0,0%	35 842,02	0,00	35 842,02	0,0%	0,00	0,00
	R0	1.1.2.	ADMINISTRATIVE/SUPPORT STAFF	14 157,98	14 157,98	0,00	100,0%	14 157,98	9 169,00	4 988,98	64,8%	4 988,98	0,00
			<b>Total Article 115</b>	<b>50 000,00</b>	<b>14 157,98</b>	<b>35 842,02</b>	<b>100,0%</b>	<b>50 000,00</b>	<b>9 169,00</b>	<b>40 831,00</b>	<b>64,8%</b>	<b>4 988,98</b>	<b>35 842,02</b>
			Total Chapter 11	100 000,00	30 680,20	69 319,80	30,7%	100 000,00	25 691,22	74 308,78	25,7%	4 988,98	69 319,80
			TOTAL TITLE 1	100 000,00	30 680,20	69 319,80	30,7%	100 000,00	25 691,22	74 308,78	25,7%	4 988,98	69 319,80
A02141	R0	5.6.	BANK AND OTHER FINANCIAL CHARGES	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
			<b>Total Article 214</b>	<b>400,00</b>	<b>0,00</b>	<b>400,00</b>	<b>0,0%</b>	<b>400,00</b>	<b>0,00</b>	<b>400,00</b>	<b>0,0%</b>	<b>0,00</b>	<b>400,00</b>
			Total Chapter 21	400,00	0,00	400,00	0,0%	400,00	0,00	400,00	0,0%	0,00	400,00
			TOTAL TITLE 2	400,00	0,00	400,00	0,0%	400,00	0,00	400,00	0,0%	0,00	400,00
B03111	R0	Main line		24 600,00	0,00	24 600,00	0,0%	24 600,00	0,00	24 600,00	0,0%	0,00	24 600,00
	R0	5.1.	PUBLICATIONS	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
			<b>Total Article 311</b>	<b>24 600,00</b>	<b>0,00</b>	<b>24 600,00</b>	<b>0,0%</b>	<b>24 600,00</b>	<b>0,00</b>	<b>24 600,00</b>	<b>0,0%</b>	<b>0,00</b>	<b>24 600,00</b>
B03121	R0	Main line		30 000,00	280,00	29 720,00	0,9%	29 720,00	0,00	29 720,00	0,0%	0,00	29 720,00
	R0	5.5.	TRANSLATIONS	30 000,00	280,00	29 720,00	0,9%	280,00	0,00	280,00	0,0%	0,00	280,00
			<b>Total Article 312</b>	<b>30 000,00</b>	<b>280,00</b>	<b>29 720,00</b>	<b>0,9%</b>	<b>30 000,00</b>	<b>0,00</b>	<b>30 000,00</b>	<b>0,0%</b>	<b>0,00</b>	<b>29 720,00</b>
B03141	R0	Main line		155 000,00	0,00	155 000,00	0,0%	155 000,00	0,00	155 000,00	0,0%	0,00	155 000,00
	R0	5.2.	PROJECT RELATED NATIONAL ACTIVITIES	155 000,00	0,00	155 000,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
			<b>Total Article 314</b>	<b>155 000,00</b>	<b>0,00</b>	<b>155 000,00</b>	<b>0,0%</b>	<b>155 000,00</b>	<b>0,00</b>	<b>155 000,00</b>	<b>0,0%</b>	<b>0,00</b>	<b>155 000,00</b>
B03161	R0	Main line		48 750,35	0,00	48 750,35	0,0%	48 750,35	0,00	48 750,35	0,0%	0,00	48 750,35
	R0	1.3.1.	PER DIEM ABROAD EMCDDA STAFF	4 760,83	4 760,83	0,00	100,0%	4 760,83	3 378,84	1 381,99	71,0%	1 381,99	0,00
	R0	2.1.A	INTERNATIONAL TRAVEL EMCDDA STAFF	6 488,82	6 488,82	0,00	100,0%	6 488,82	5 345,15	1 143,67	82,4%	1 143,67	0,00
			<b>Total Article 316</b>	<b>60 000,00</b>	<b>11 249,65</b>	<b>48 750,35</b>	<b>18,7%</b>	<b>60 000,00</b>	<b>8 723,99</b>	<b>51 276,01</b>	<b>14,5%</b>	<b>2 525,66</b>	<b>48 750,35</b>
	R0	Main line		197 860,76	0,00	197 860,76	0,0%	197 860,76	0,00	197 860,76	0,0%	0,00	197 860,76
	R0	1.2.1.	SHORT TERM EXPERTS	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
B03181	R0	1.3.2.	PER DIEM LOCAL STAFF	17 880,66	17 880,66	0,00	100,0%	17 880,66	16 948,84	931,82	94,8%	931,82	0,00
	R0	2.1.B	INTERNATIONAL TRAVEL NFP STAFF	13 508,58	13 508,58	0,00	100,0%	13 508,58	10 594,54	2 914,04	78,4%	2 914,04	0,00
	R0	5.7.	TECHNICAL MEETINGS	750,00	750,00	0,00	100,0%	750,00	0,00	750,00	0,0%	0,00	0,00
			<b>Total Article 318</b>	<b>230 000,00</b>	<b>32 139,24</b>	<b>197 860,76</b>	<b>14,0%</b>	<b>230 000,00</b>	<b>27 543,38</b>	<b>202 456,62</b>	<b>12,0%</b>	<b>4 595,86</b>	<b>197 860,76</b>
			Total Chapter 31	499 600,00	43 668,89	455 931,11	8,7%	499 600,00	36 267,37	463 332,63	7,3%	7 401,52	455 931,11
			TOTAL TITLE 3	499 600,00	43 668,89	455 931,11	8,7%	499 600,00	36 267,37	463 332,63	7,3%	7 401,52	455 931,11
			TOTAL IPA5 BUDGET	600 000,00	74 349,09	525 650,91	12,4%	600 000,00	61 958,59	538 041,41	10,3%	12 390,50	525 650,91

### III. Conclusion

The EMCDDA's overall performance in the execution of the 2015 budget confirmed and enhanced the positive trend of past financial years.

The execution rate for commitment appropriations (C1) was 99.83%. The rate of execution of payment (C1) was 97.35% which represents an increase of (2.69pp) compared to 2014.

Concerning the appropriations carried forward from 2014 (C8), the EMCDDA achieved a decrease 6% in operational expenditure.

This performance allowed the EMCDDA to keep a very low budget outturn result (EUR 54,436.49).

Finally, the EMCDDA improved the efficiency of its payment processes. In particular the required payments were successfully processed, on average, 17 days before the relevant deadline.