



European Commission Accounting Officer
European Commission Accounting Officer

Final Annual Accounts

Financial year 2017

These accounts have been drawn up and signed off by the Accounting Officer on 18 May 2018 and adopted by the Director on 22 May 2018. The opinion of the Management Board was given on 28 June 2018.

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 2018.

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 2017.

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 2017 ACCOUNTS

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A. EMCDDA financial statements**A1. Balance sheet: Assets**

ASSETS	31.12.2017	31.12.2016	Variation
A. NON CURRENT ASSETS			
Intangible assets	397 171.18	395 117.08	2,054.10
Property, plant and equipment	344,666.32	417,564.76	-72,898.44
Plant and equipment	89,046.55	88,055.14	991.41
Computer hardware	190,551.28	244,679.50	-54,128.22
Furniture and vehicles	65,068.49	84,830.12	-19,761.63
Long term pre-financing	576,636.04	1,303,525.00	-726,888.96
Long term pre-financing	576,636.04	1,303,525.00	-726,888.96
TOTAL NON CURRENT ASSETS	1,318,473.54	2,116,206.84	-797,733.30
B. CURRENT ASSETS			
Short-term pre-financing	726,888.96	740,908.00	-14,019.04
Short-term pre-financing	726,888.96	740,908.00	-14,019.04
Short-term receivables	308,460.93	211,463.01	96,997.92
Current receivables	121,239.53	108,917.09	12,322.44
Other	187,221.40	102,545.92	84,675.48
Accrued Income	-2,920.55	0.00	-2,920.55
Deferred charges	190,141.95	102,545.92	87,596.03
Cash and cash equivalents	1,533,369.27	1,442,573.96	90,795.31
TOTAL CURRENT ASSETS	2,568,719.16	2,394,944.97	173,774.19
TOTAL	3,887,192.70	4,511,151.81	-623,959.11

A1. Balance sheet: Liabilities

	31.12.2017	31.12.2016	Variation
LIABILITIES			
Net Assets	2,417,931.80	2,995,522.12	-577,590.32
Accumulated surplus/deficit	2,995,522.12	3,385,544.54	-390,022.42
Economic outturn for the year — profit+/loss —	-577,590.32	-390,022.42	-187,567.90
TOTAL NET ASSETS	2,417,931.80	2,995,522.12	-577,590.32
CURRENT LIABILITIES			
Current Liabilities - Accounts payable			
Current payables	6,007.66	4,159.49	1,848.17
Sundry payables	398.40	-1,212.88	1,611.28
Other	1,023,871.44	1,002,030.37	21,841.07
Accrued charges	1,014,038.15	986,897.77	27,140.38
Deferred income	9,833.29	15,132.60	-5,299.31
Accounts payable with consolidated EU entities	438,983.40	510,652.71	-71,669.31
Pre-financing received from consolidated EU entities	438,983.40	504,682.54	-65,699.14
Other accounts payable against consolidated EU entities		5,970.17	-5,970.17
TOTAL CURRENT LIABILITIES	1,469,260.90	1,515,629.69	-46,368.79
TOTAL	3,887,192.70	4,511,151.81	-623,959.11

A2. Statement of financial performance

	2017	2016	Variation
Contributions of EFTA countries belonging to the EEA	403,487.34	393,140.64	10,346.70
Recovery of expenses	16,953.19	30,308.61	-13,355.42
Revenues from administrative operations	265,543.74	185,691.38	79,852.36
Other operating revenue	15,305,558.97	14,979,726.29	325,832.68
TOTAL OPERATING REVENUE	15,991,543.24	15,588,866.92	402,676.32
Administrative expenses	-12,108,992.97	-11,661,760.08	-447,232.89
All staff expenses	-9,512,006.18	-9,209,630.26	-302,375.92
Fixed asset related expenses	-271,372.30	-271,968.95	596.65
Other administrative expenses	-2,325,614.49	-2,180,160.87	-145,453.62
Operational expenses	-4,458,218.17	-4,318,204.44	-140,013.73
Other operational expenses	-4,458,218.17	-4,318,204.44	-140,013.73
TOTAL OPERATING EXPENSES	-16,567,211.14	-15,979,964.52	-587,246.62
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	-575,667.90	-391,097.60	-184,570.30
Financial revenues	1,757.43	4,703.22	-2,945.79
Financial expenses	-3,679.85	-3,628.04	-51.81
SURPLUS/ (DEFICIT) FROM NON-OPERATING ACTIVITIES	-1,922.42	1,075.18	-2,997.60
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	-577,590.32	-390,022.42	-187,567.90
ECONOMIC OUTTURN FOR THE YEAR	-577,590.32	-390,022.42	-187,567.90

A3. Cash flow table (indirect method)

	2017	2016
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	-577,590.32	-390,022.42
Operating activities		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	94,095.25	113,661.91
Depreciation (tangible fixed assets) +	177,277.05	158,307.04
(Increase)/decrease in long term pre-financing	726,888.96	663,139.00
(Increase)/decrease in short term pre-financing	14,019.04	-194,708.62
Increase in short term receivables	-96,997.92	701,955.64
Increase/(decrease) in accounts payable	25,300.52	-478,725.50
Increase/(decrease) in liabilities related to consolidated EU entities	-71,669.31	-192,753.62
Net cash Flow from operating activities	291,323.27	380,853.43
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-200,527.96	-406,140.57
Net cash flow from investing activities	-200,527.96	-406,140.57
Net increase/(decrease) in cash and cash equivalents	90,795.31	-25,287.14
Cash and cash equivalents at the beginning of the period	1,442,573.96	1,467,861.10
Cash and cash equivalents at the end of the period	1,533,369.27	1,442,573.96

A4. Annexes to the balance sheet

Assets

A4.1 Intangible and tangible fixed assets

The value for intangible assets purchased during 2017 was EUR 4 234.75

The value for intangible assets under construction during 2017 was EUR 91 914.60

The total value for all intangible assets in 2017 was EUR 397 171.18

The value for tangible assets purchased during 2017 was EUR 104 378.61

The total value for all assets (tangible and intangible) purchased in 2017 was EUR 108 613.36

The total amount of depreciation for all assets (tangible and intangible) at the year-end was EUR 271 372.30

The new total of intangible and tangible assets at 31 December 2017 was EUR 741 837.50

A4.1.1 Intangible fixed assets

2017		Internally generated computer software	Other computer software	Total computer software	Intangible assets under construction	Total
Gross carrying amounts 01.01.2017	+	244,937.28	1,282,433.30	1,527,370.58	128,793.87	1,656,164.45
Additions	+		4,234.75	4,234.75	91,914.60	96,149.35
Gross carrying amounts 31.12.2017		244,937.28	1,286,668.05	1,531,605.33	220,708.47	1,752,313.80
Accumulated amortization and impairment 01.01.17	-	-56,131.46	-1,204,915.91	-1,261,047.37	0.00	-1,261,047.37
Amortization	-	-61,234.32	-32,860.93	-94,095.25		-94,095.25
Accumulated amortization and impairment 31.12.2017		-117,365.78	-1,237,776.84	-1,355,142.62	0.00	-1,355,142.62
Net carrying amounts 31.12.2017		127,571.50	48,891.21	176,462.71	220,708.47	397,171.18

Not capitalised cost	Research cost	Not capitalised development cost *	Entity's individual threshold for capitalisation of internally generated intangible assets	150,000.00
Cost of the year	7,302.42	59,060.22		

A4.1.1 Tangible fixed assets

Plan, property and equipment (PPE)

2017		Plant and equipment	Computer hardware	Furniture and vehicles	Total
Gross carrying amounts 01.01.17	+	319,702.87	609,835.49	200,802.30	1,130,340.66
Additions	+	32,525.24	61,967.03	9,886.34	104,378.61
Gross carrying amounts 31.12.2017		352,228.11	671,802.52	210,688.64	1,234,719.27
Accumulated amortization and impairment 01.01.2017	-	-231,647.73	-365,155.99	-115,972.18	-712,775.90
Depreciation	-	-31,533.83	-116,095.25	-29,647.97	-177,277.05
Accumulated amortization and impairment 31.12.2017		-263,181.56	-481,251.24	-145,620.15	-890,052.95
Net carrying amounts 31.12.2017		89,046.55	190,551.28	65,068.49	344,666.32

A4.2 Current and sundry receivables

Current receivables	31.12.2017		31.12.2016	
	Gross Total	Net Value	Gross Total	Net Value
Receivables from				
Customers	114,124.26	114,124.26	95,032.50	95,032.50
Third States			3,177.99	3,177.99
Other current receivables (1)	7,115.27	7,115.27	10,706.60	10,706.60
Total	121,239.53	121,239.53	108,917.09	108,917.09
(1) Please specify "Other current receivables":	Gross Total	Net Value	Gross Total	Net Value
Staff receivables	7,115.27	7,115.27	10,706.60	10,706.60
Total	7,115.27	7,115.27	10,706.60	10,706.60

The total amount of short-term receivables was EUR 308 460.93

An amount of EUR 190 141.95 corresponds to the deferred charges (increase of EUR 87 596.03 vs. 2016).

The total amount of current receivables at 31.12.2017 was EUR 121 239.53 (increase of EUR 12 322.44 vs. 2016).

The amount in 'Customers' (EUR 114 124.26) corresponds to all amounts still open as receivables (open recovery orders at 31.12.2017). A value of EUR 7 115.27 corresponds to a receivable against EMCDDA staff at 31.12.2017.

A4.3 Cash and cash equivalents:

The total of EUR 1 533 369.27 can be detailed as follows:

- + EUR 1 496 870.98 is the total of all bank current accounts at 31 December 2017;
- + EUR 36 498.29 is the total of the Imprest account (bank accounts + petty cash).

A4.4 Liabilities

Statement of changes in net assets

Net assets	Accumulated surplus / deficit	Economic result of the year	Net assets (total)
Balance as of 31 December 2016	3,385,544.54	-390,022.42	2,995,522.12
Balance as of 1 January 2017	3,385,544.54	-390,022.42	2,995,522.12
Allocation of the economic result of previous year	-390,022.42	390,022.42	0.00
Economic result of the year		-577,590.32	-577,590.32
Balance as of 31 December 2017	2,995,522.12	-577,590.32	2,417,931.80

The total of EUR 2 417 931.80 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 – 577 590.32 (see 'A.2 Statement of Financial performance', on page 5).

The 2017 economic result of the year had a decrease of EUR 187 567.90 vs. 2016 which is explained by the difference between an increase in operating revenue of EUR 402 676.32, an increase in operating expenses of EUR 587 246.62 and a decrease of non-operating activities of EUR 2 997.60 (see 'A.2 Statement of financial performance', page 5).

The new total of net assets at 31 December 2017 is EUR 2 417 931.80

A4.5 Current and sundry payables

Current payables	31.12.2017	31.12.2016
Vendors	102,300.84	59,593.20
Other (1)	-96,293.18	-55,433.71
Total	6,007.66	4,159.49

(1) Please specify "Other current payables" :	31.12.2017	31.12.2016
Payables 2017 + step 1 invoice at 31.12.2017	-96,293.18	-55,433.71
Total	-96,293.18	-55,433.71

Sundry payables	31.12.2017	31.12.2016
Staff	398.40	-1,212.88
Total	398.40	-1,212.88

The total of current payables in 2017 was EUR 6 007.66 (increase of EUR 1 848.17).

The amount in 'Vendors' of EUR 102 300.84 corresponds to all registered invoices received at the year-end but not yet paid and pending confirmation of eligibility at 31.12.2017.

The amount of EUR -96 293.18 corresponds to the counterpart of the invoices registered but not yet approved at 31.12.2017. (Invoice step 1)

The amount of EUR 398.40 corresponds to the sundry payables (staff).

A4.6 Deferrals and accruals

The total amount of EUR 1 014 038.15 corresponds to the accrued charges, confirmed by each deputy authorising officer, of EUR 862 782.09 and EUR 151 256.06 concerning holidays not taken at 31.12.2017.

The amount of deferred income of EUR 9 833.29 corresponds to the positive outturn calculated on the grants for Norway (EUR 6 194.39) and for Turkey (EUR 3 638.90) at 31.12.2017.

A4.7 Accounts payable with consolidated EC entities

The total amount of EUR 438 983.40 is composed by:

The amount of EUR 438 983.40 in 'Pre-financing received from consolidated EC entities' which corresponds to the budget outturn account for 2017 of EUR 189 763.80 with the EC (DG HOME), and an open IPA6 pre-financing of EUR 220 450.80 and a final open pre-financing IPA 5 of EUR 28 768.80 (payable) with DG NEAR.

A4.8 Contingent liabilities and commitments for future funding

For the commitments still open at year-end, the Centre has a carryover of EUR 2 361 471.82. After deducting EUR 862 782.09 related to the cut-off postings booked in the Statement of financial performance, the remaining net carry forward is EUR 1 498 689.73.

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

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

In line with the legal agreement signed between the EMCDDA and the APL on 10.11.2015, the EMCDDA during 2017 had a discount on its rents of EUR 740 908.



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

Budget outturn account for the financial year 2017

	2017	2016
REVENUE		
Balancing Commission subsidy	+ 15,135,600.00	14,794,000.00
Other subsidy from Commission (IPA 6)	+ 340,000.00	49,312.17
Other income (Norway contribution + Turkey contribution + C4 Internal assigned revenues + bank interests amending budget 1 & 2)	+ 693,197.96	638,152.46
TOTAL REVENUE (a)	16,168,797.96	15,481,464.63
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	+ 9,809,524.44	9,268,089.53
Appropriations carried over	- 157,526.19	72,678.72
<i>Title II: Administrative Expenses</i>		
Payments	+ 1,005,724.32	1,421,872.81
Appropriations carried over	+ 607,904.28	436,440.57
<i>Title III: Operating Expenditure</i>		
Payments	+ 4,555,075.39	4,400,485.69
Appropriations carried over	+ 203,511.55	338,973.65
TOTAL EXPENDITURE (b)	16,339,266.17	15,938,540.97
OUTTURN FOR THE FINANCIAL YEAR (a-b)	-170,468.21	-457,076.34
Cancellation of unused payment appropriations carried over from previous year (C8 title 1 & 2)	+ 18,245.88	18,278.73
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+ 380,860.06	675,419.35
Exchange differences for the year (gain +/-loss -)	+/- -271.84	2,602.23
The final ENPI budget balance was reimbursed to the EC on 30.11.2017 (Project closed)	0.00	-13,810.85
Cancellation of unused payment appropriations IPA 5	-28,768.80	
Norway prorata 2017	-6,194.39	-6,992.04
Turkey prorata 2017	-3,638.90	-3,232.50
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	189,763.80	215,188.58
Balance year N-1	+/- 215,188.58	54,436.49
Positive balance from year N-1 reimbursed in year N to the Commission	- 215,188.58	-54,436.49
Result used for determining amounts in general accounting	189,763.80	215,188.58
Commission subsidy - agency registers accrued revenue and Commission accrued expense	14,945,836.20	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	189,763.80	

Reconciliation of the accrual-based result with the budget result

Economic result (+ for surplus and - for deficit) of the consolidation reporting package	-577,590.32
Adjustment for accrual items (Items not in the budgetary result but included in the economical result)	
Adjustments for accrual cut-off (reversal 31.12.2016)	-884,351.85
Adjustments for accrual cut-off (cut- off 31.12.2017)	820,975.65
Depreciation of intangible and tangible assets	271,372.30
Pre-financing given in previous year and cleared in the year	740,908.00
Other (delta not explained)	2,131.38
Exchange rate differences	-271.84
Asset acquisitions (less unpaid amounts)	-108,613.36
New pre-financing received in the year 2017 and remaining open as at 31.12.2017	482,031.64
Budgetary recovery orders issued before 2017 and cashed in the year	3,177.99
Payment appropriations carried over to 2018	-968,945.02
Cancellation of unused carried over payment appropriations from previous year	18,245.88
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	380,860.06
Other (prorata Norway and Turkey 2017)	9,833.29
Total	189,763.80
Budgetary result (+ for surplus)	189,763.80
Including amount of exchange rate differences	-271.84

C. Certification letter

The annual accounts of the EMCDDA for the year 2017 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 18 May 2018



Pascal Jonjic
Accounting officer

Adopted on 22 May 2018



Alexis Goosdeel
Director

Appendix to the EMCDDA 2017 accounts

Report on budgetary and financial management for the financial year 2017

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 (IPA5 project and IPA 6 (DG NEAR))



I.5. Management and internal control systems: annual activity report as per the Financial Regulation applicable to the EMCDDA

I.5.1. Management

I.5.1.1. Budgetary and financial management

Information in the report on budgetary and financial management (Article 93 of the Framework Financial Regulation)

Information on budgetary and financial management is covered by the report included in the EMCDDA *Annual Accounts 2017* (available on our website).

In terms of procurement execution, the procurement plan was put in place, in line with the EMCDDA 2017 management plan, and successfully executed in close collaboration with all units.

Tendering	2017 figures	Number of direct contracts	Number of framework contracts
Negotiated procedures — disp. Article 134 — Rules of implementation of the Financial Regulation (exceptional procedures)	0	0	0
Negotiated procedure — single tender ^(a)	129	129	0
Negotiated procedure — at least three candidates	9	7	2
Negotiated procedure — at least five candidates	5	4	1
Open procedures	4	3	1
European Commission frameworks joined	0	0	5

^(a) including appointment letters and very low-value contracts

The negotiated procedures launched during the course of the year are outlined in the table below.

	Works		Supplies		Services		Total for 2017			
	Number of contracts	Volume of contracts (EUR)	Number of contracts	Volume of contracts (EUR)	Number of contracts	Volume of contracts (EUR)	Number of contracts	%	Volume of contracts (EUR)	%
>1.000 & <=15.000 EUR	12	34,434.00	15	64,897.00	72	449,042.00	99	87.61	548,373.00	40.57
>15.000 & <= 60.000 EUR	0	0.00	1	45,000.00	8	257,978.00	9	7.96	302,978.00	22.41
>60.000 EUR & <= 135.000 EUR	0	0.00	0	0.00	5	500,389.00	5	4.42	500,389.00	37.02
Total	12	34,434.00	16	109,897.00	85	1,207,409.00	113	100	1,351,740.00	100

Summary information on budgetary operations for 2017 in terms of budget operations, revenue and expenditure

The information about the appropriations transferred in 2017 can be found in the report on budgetary and financial management, as included in the EMCDDA Annual accounts 2017. The EMCDDA Management Board approved two amending budgets in 2017, which were duly published.

In 2017, the EMCDDA received 100 % of the revenues envisaged in its 2017 budget. In this context, the agency once more achieved an outstanding performance in terms of execution of budget expenditure for its core budget – the theoretical maximum of 100 % was achieved for second consecutive year. This re-confirmed and revealed the excellent administrative capacity and huge potential for budget management in the Centre. The other main financial / performance indicators are: 94.7 % for payment appropriations; 95 % for appropriations carried forward from 2016; and 1.2 % for cancelled/non-used payment appropriations.

I.5.1.2. Human resources management

Major human resources events in 2017

The work to align the EMCDDA human resources processes and policies with the reform of the EU staff regulations continued in 2017. This included, in particular, the adoption of implementing rules on telework (DEC/MB/17/07). As in previous years, the EMCDDA played an active role in discussions held by several inter-agency working groups in this area.

Number of days of leave authorised to each grade under the flexitime and compensatory leave schemes, 2017			
Function group and grade	Number of days	Function group and grade	Number of days
AD5	11	AST 9	0
AD6	7	AST 10	0
AD7	37.5	AST 11	0
AD8	52	GFI 1	0
AD9	51	GFI 2	0
AD10	11	GFI 3	13.5
AD11	43	GFII 4	1
AD12	8.5	GFII 5	4.5
AD13	1	GF II 6	17
AD14	0	GF II 7	40
AD15	0	GF III 8	0
AD16	0	GF III 9	23.5
AST1	0	GF III 10	4
AST2	0	GF III 11	13
AST3	0	GF III 12	1
AST4	0.5	GF IV 13	0
AST5	42	GF IV 14	7.5
AST6	27	GF IV 15	0
AST7	30.5	GF IV 16	0
AST8	13.5	GF IV 17	7
Total	467.50		

No major changes occurred in the EMCDDA 2017 establishment plan, apart from the reduction of one authorised post compared with 2016, as requested by the European Commission and adopted by the EU budget authority.

Brief description of the results of the screening/benchmarking exercise

The results of the EMCDDA 2017 staff screening exercise reflect the EMCDDA's efforts to ensure the effective and efficient allocation and use of its resources. The results show that 72.68 % of the EMCDDA's human resources capacity was devoted to operational activities in 2017 and only 17.72 % was allocated to administrative support and coordination; the remaining 9.61 % was assigned to operations considered neutral (see Annex 2).

I.5.1.3. Assessment by management

The EMCDDA has set its internal procedures for budget execution and internal control, while defining and implementing a partially decentralised management model, in accordance with the EMCDDA Financial Regulation, which integrally transposes the text of European Commission Delegated Regulation (EU) No 1271/2013 on the Framework Financial Regulation for EU agencies.

As a consequence, both the operational and financial decisions required for the implementation of the EMCDDA's work programme and budget have been delegated to the heads of unit and the Head of the 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 authorising officers have received specific training and information on their roles, duties and liabilities, in accordance with the provisions of financial and staff regulations.

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

- Project manager: initiates and provides operational input for the administrative and financial operations related to project implementation (e.g. technical specifications for tendering procedures, cost estimate and 'certified correct' payments).
- Financial management team: financial and contractual support officers help to prepare administrative and contracting supporting documents with the input of the project manager involved.
- Budget planning and monitoring team: checks for consistency with work programme and budget allocations.
- Financial management team: initiating officers carry out operations using the EMCDDA's electronic management and accounting system (ABAC), prior to decisions of the Authorising Officer.
- Executive Office unit: the verifying officer carries out ex ante checks.
- Head of unit or the Head of the Scientific Division: gives authorisation for budgetary and legal operations, and acts as Deputy Authorising Officer by delegation (by 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 work programme and budget.
- Accounting officer: makes the necessary financial transactions.

The procedures presented above are consistent with the EMCDDA's project-based working methods which aim to integrate activity and resource management, in accordance with activity-based management/activity-based budgeting principles. In this context, the EMCDDA established procedures for planning, monitoring and reporting, with a clear indication of the actors involved, their roles and their responsibilities.

After the adoption of the new 'Operating framework for the Reitox system' in January 2003, a new grant agreement model was introduced for the annual co-financing of activities by the Reitox NFPs. This



agreement requires that an external audit is carried out each year by an independent body or expert, in order to certify that any 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's activities and operations are scrutinised by several processes and actors:

- external audits by the ECA (twice a year);
- external audits for specific projects (e.g. IPA-funded projects, etc.);
- discharges by the European Parliament (once a year);
- internal audits by the IAS (once a year);
- opinions of the European Commission's services on the agency's SPD (once a year);
- external periodical evaluations (set as every six years in the EMCDDA Founding Regulation);
- agreements by the European Commission on implementing rules for staff regulations (one agreement for each rule);
- consent by the European Commission on the 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);
- the European Court of Justice (upon complaint).

Key features of the EMCDDA's partially decentralised management model	
Level of operations (and actors)	Role/operations
Decentralised level (operational and technical units)	Operational initiative/input and operational and financial decisions by delegation in order to implement the work programme and budget
Central level (Directorate and Administration unit)	Coordination and management of executive planning, monitoring, reporting and assessment of the implementation of the work programme and budget. Administrative and financial support, management and control of implementation

Key actors and processes involved in the execution of the EMCDDA work programme and budget		
Level of operations	Actors	Role/operations
Decentralised level (operational and technical units)	Project manager and head of the unit concerned/Head of the Scientific Division	Initiates and provides operational input to the operations required to implement projects
Central level (Administration unit)	Budget planning and monitoring team	Checks the consistency of operations with the adopted work programme 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 (Executive Office unit)	Verifying officer	Ex ante verification
Decentralised level (operational and technical units)	Head of unit/Deputy Authorising Officer	Authorises budgetary and legal commitments and payments
Central level (Administration unit)	Accounting officer	Executes and records payments and recovery orders

Ex ante controls of financial transactions were applied exhaustively throughout 2017 to verify their compliance with the EMCDDA Financial Regulation and the corresponding implementing rules. These controls were carried out swiftly in order to ensure that payment deadlines were met, legal commitments were concluded in a timely manner and income was recovered promptly, without prejudice to the application of corrections, if required.

Financial workflows were properly defined and a sound system of authorisation of access to the ABAC system was put in place. The manual of procedures was applied and updated, as required.

1.5.1.4. Assessment of audit results during 2017 and the follow-up of audit plans, audits and recommendations

In 2017, following up on observations and recommendations expressed by the ECA, the EU Budget Authority and the IAS, the EMCDDA implemented measures to further improve its management and internal control systems, as outlined below.

Internal Audit Service

Clear progress has been made regarding implementation of certain recommendations arising from the 2015 IAS audit on "IT Project Management":

Two out of the three recommendations relating to the alignment of IT tools with business needs have been implemented; the one remaining, namely the setting up of an Enterprise Architecture management framework, is nearly implemented.

The adoption of an IT Project Management methodology has been achieved in 2017 (the respective implementation is expected by mid-2018).

In January 2017, the IAS presented its final report on the 2016 Limited Review on “Business Continuity in the EMCDDA”. This report yielded three important recommendations, summarised below:

Recommendation No 1: the Agency should develop an appropriate methodology for performing its Business Impact Analysis. It should include the risks against which functions are assessed in case of interruptions and guidance on their quantitative assessment. Based on such methodology, it should “inter alia” identify its business functions. This assessment should be aimed at identifying the business consequences of a prolonged interruption of a function in worst-case scenarios.

Recommendation No 2: the Agency should ensure that all staff members supporting its key activities or who are part of the business continuity group and/or of the incident response team receive effective and regular training on Business Continuity Management. Moreover, an evaluation of the need for providing training and awareness-raising sessions on business continuity to the entire staff ought to be performed.

Recommendation No. 3: The Agency should update its list of critical records by including also critical paper records. Moreover, it should distinguish the records according to their physical location and whether they are hard or soft copies; for critical paper records, the locations of the original and of any copies should be indicated, in order to cope with possible events of destruction of the primary location. Finally, in order to ensure that the implementation of the above actions is sustained, the Agency should appoint a person responsible for ensuring that the critical records are safeguarded and their location is known.

All the recommendations above were timely implemented in 2017.

In November 2017, the IAS issued its final report concerning the 2017 audit focusing on “Management of Data Collection, Validation and Quality Assurance in the EMCDDA”. This report yielded two recommendations, the contents of which is summarised below:

Recommendation No. 1 (ranked as “Very Important”): The EMCDDA should perform a comprehensive business needs analysis aimed at identifying current and emerging needs and the related IT functionalities to support the data collection, validation and quality assurance processes. Special attention should be paid to potential new requirements pending the adoption of the new Regulation of the Centre; the result of this exercise should serve as the basis for a gap analysis between requirements identified and the functionalities of current tools: it will help identify future IT solutions that could maximise the efficiency of the data collection and quality assurance process, pursuing a sound balance between investing in new solutions and building upon current strengths.

Recommendation No. 2 (ranked as “Important”): The EMCDDA should review and improve its data quality management framework by ensuring the alignment of the document with the EMCDDA 2025 Strategy and the 2017–2019 Strategic Programming Document. Moreover, the framework ought to be completed with a number of elements such as a better definition of quality goals and implementation priorities (for instance, methods for dissemination of data quality requirements to EMCDDA partners, a clearer definition of roles and responsibilities of all actors involved in data quality management, distinction of tools already available as opposed to those under development, etc.).

Following reception of this Audit Report, a suitable action plan, aimed at dealing with the recommendations received, was prepared, submitted to and endorsed at the December 2017 Management Board meeting.



European Court of Auditors

Pursuant to the recommendation to improve the monitoring of the execution of framework contracts within the limit of the established ceiling, the EMCDDA has put in place a specific procedure to improve the central planning and monitoring of its procurements, including for framework contracts.

Follow-up on observations from the discharge authority

Measures taken in light of the observations and comments that accompanied the decision on discharge for 2014

Comments on commitments and carry-overs

Observation No 5 of the European Parliament discharge decision:

Welcomes the accelerated implementation of the ICT strategy, but calls on the Centre in future to keep the level of committed appropriations carried over to the following year as low as possible.

Measures taken by the EMCDDA:

Within the context of the procedure put in place by the EMCDDA for the management of the carry-forward of budget appropriations, the level of appropriations carried forward in EMCDDA budget title 2 was substantially lower in 2016.

Comments on prevention and management of conflicts of interests and transparency

Observation No 7 of the European Parliament discharge decision:

Acknowledges the Centre's publication of declarations of interest of its Management Board; notes, however, that the declarations of interest of the Centre's Director and senior management are not publicly available and calls on the Centre to publish those declarations without delay.

Measures taken by the EMCDDA:

All members of the EMCDDA staff are covered by the relevant provisions of the EU Staff Regulations of Officials and the CEOS. In this context, the Director of the EMCDDA, who is the only member of the senior management of the latter, has voluntarily decided to publish his declaration of interest on the EMCDDA public website.

Observation No 8 of the European Parliament discharge decision:

Reminds the Centre that, under Article 22c of the Staff Regulations, which entered into force on 1 January 2014, it must adopt binding internal rules on whistle-blowers; further calls on the Centre to establish clear rules against 'revolving doors'.

Measures taken by the EMCDDA:

The EMCDDA has adopted its internal procedures and rules on whistle-blowing, which transpose the guidelines of the European Commission on this matter (SEC(2012)679) and are in line with the recommendations expressed by the European Ombudsman, pursuant to its own initiative inquiry on this matter (OI/1/2014/PMC).

In accordance with the relevant provisions of the EU Staff Regulations, namely Article 16 of the latter, the EMCDDA has also adopted rules and procedures that require its staff to communicate to the EMCDDA Appointing Authority the occupational activities they intend to engage in after leaving the agency. On this basis, the EMCDDA Appointing Authority may assess the risk of conflict with the legitimate interests of the institutions and, as required, forbid the staff member from undertaking the activities at stake or submit this undertaking to some mitigating conditions/measures.

Internal controls

Observation No 9 of the European Parliament discharge decision:

Ascertains that a comprehensive document reviewing and setting out the state of implementation of the Centre's Internal Control Standards (ICS) was prepared in 2013 and reviewed throughout 2014; observes that the three identified areas where implementation of the ICS should be improved are the following: business continuity, governance in IT as regards project management and monitoring of performance-supported by Key Performance Indicators; acknowledges that measures aimed at mitigating the risks have continued to be taken by the Centre in order to deal with these risks.

Measures taken by the EMCDDA:

The EMCDDA has consolidated and developed its business continuity procedures via the regular update and revision of its corporate BCP, which includes a structured business impact analysis and risk assessment, as well as the definition of specific procedures for budget, financial and accounting management in situations of crisis.

The implementation of the EMCDDA Internal Control Standards (ICS) has been monitored and reviewed in since 2015 and 2016. In its December 2017 meeting, the Management Board formally approved a new Internal Control Framework (ICF) for the EMCDDA, based on the revised ICF as adopted by the European Commission in April 2017. The necessary adaptations to this framework have been made in light of the EMCDDA's needs and specificities.

The project management procedures in the ICT area have been strengthened by further and better integrating the latter into the EMCDDA corporate planning cycle, in particular with regard to the ICT component of operational activities.

Since 2015, a full set of KPIs covering all EMCDDA areas of activity have been included in the EMCDDA annual work programme.

Internal audit

Observation No 11 of the European Parliament discharge decision:

Ascertains from the Centre that all recommendation relating to the 2008 audit of the IAS have been closed; notes that two recommendations arising from the 2011 IAS audit have not been formally closed, as their implementation is at an advanced stage at the Centre; notes furthermore that the 2013 IAS audit on budget monitoring produced three main recommendations, with two already implemented while the recommendation on the budget preparation process was scheduled to be completed in 2015.

Measures taken by the EMCDDA:

The recommendations referred to from the IAS's 2011 and 2013 audits have been closed.

Other comments

Observation No 12 of the European Parliament discharge decision:

Notes that the Centre continued its efforts to find a suitable solution for some areas of its 'Cais do Sodré Relógio' building which remains partially unused; acknowledges that two parties have recently expressed an interest in subletting these areas; acknowledges furthermore that the negotiations with the Lisbon Port Authority, the owner of the premises, for the reduction of the rent are in progress; calls on the Centre to inform the discharge authority on the further progress in this issue.

Measures taken by the EMCDDA:

As of 1 May 2016, the areas in question have been occupied by the company Bensaude S.A., pursuant to the contract concluded between the latter and the EMCDDA for the sub-lease of these parts of the building. This contract has an initial duration of five years, which may be extended for further periods of five years.

In November 2015, the EMCDDA and the Lisbon Port Authority (LPA) reached an agreement for the reduction of the financial burden of the contract in force between them for the 25-year lease of the EMCDDA premises. Pursuant to this agreement and compared with 2015, the annual rent to be paid by the EMCDDA during the 2016–20 period will be reduced by EUR 533 336 in 2016, EUR 800 004 in 2017, EUR 766 668 in 2018, EUR 482 400 in 2019 and EUR 116 200 in 2020.

Observation No 13 of the European Parliament discharge decision:

Calls on the Centre to enhance its procedures and practices aimed at safeguarding the financial interests of the Union and to actively contribute to a results-oriented discharge process;

Measures taken by the EMCDDA:

In June 2016, the EMCDDA adopted an overall anti-fraud strategy in line with the methodology and guidance provided by OLAF for this purpose. This strategy integrates, completes and develops the measures already taken by the EMCDDA on this matter, in particular the initiatives for awareness raising with regard to staff's ethics and the rules on gifts and hospitality offered by third parties. In this context, this strategy takes into account the relevant statements of the inter-institutional Common Approach to EU Decentralised Agencies and the priorities set by the European Commission in this context, namely for the development of anti-fraud activities through prevention, detection, awareness raising and closer cooperation with OLAF.

1.6. Assessment of the effectiveness of the internal control systems

1.6.1. Risk management and compliance with, and effectiveness of, the internal control standards

As in previous years, a comprehensive risk identification and assessment exercise aimed at improving risk management in the EMCDDA was carried out in 2017. The central risk register was regularly updated. Risk analysis was a continuous exercise at the EMCDDA during the year, although at the stage of preparation of annual work programmes, more systematic analysis were conducted by managers.

A comprehensive document that reviews and lays down the progress made in the implementation of the EMCDDA's ICS was drawn up in early 2013, and has been updated regularly since then. As a result of these reviews, two main areas in which implementation of the EMCDDA ICS should be improved have been originally identified, namely (and by order of priority) 'Business continuity' (ICS 10) and 'Governance in IT', notably regarding 'Projects' management' (one key feature under ICS 7 — 'Operational structures').

The EMCDDA has adopted in 2017 further measures aimed at mitigating residual risks, taking stock also of the recommendations issued in these fields by the IAS. In December 2017, the EMCDDA Management Board formally adopted a new Internal Control Framework which will be applied from 2018 onwards.

The adoption, already in September 2013, of a fully-fledged BCP for the agency as a whole reflected a major step in the implementation of the aforementioned ICS. Improvements entered in 2017 allowed the document to become detailed and comprehensive enough to enable the EMCDDA to act swiftly and operate recoveries in the event of an 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 sound procurement procedures, adequate licensing and proper testing of applications. Furthermore, and like in previous years, additional actions were taken throughout 2017 (notably, regarding the adoption of a new Project Management methodology), in order to further reduce the residual risk levels outstanding in the management of some ICT-related investments and projects.

In combination with the IT sector risk register, an adequate risk management plan was set up. This plan identifies, for each area, the estimated risk level, the additional controls that should be put in place and the list of the ongoing programmes and projects that will contribute to the reduction of the outstanding residual risks. As mentioned in the 'Assessment of audit results' section above, the IAS carried out an audit on 'IT

project management in the EMCDDA' as well as a limited review on business continuity, in September 2015 and 2016, respectively. The implementation of a number of the respective recommendations has already allowed the agency to make further improvements in the areas concerned, notably by a better alignment of IT projects with core business needs and an enhanced capacity to deal with events of emergency or disaster.

The monitoring of performance supported by KPIs (ICS 5) was further consolidated throughout 2017, building on the achievements of previous years. This was the third year in which KPIs were in place for all the main areas of work in the annual work programme; with support from an external consultant, the agency has continued developing the necessary data collection and reporting mechanisms, piloted some of the new measurement tools, refined working definitions and developed the internal monitoring and evaluation plan. The KPIs will require further improvement and alignment with the EMCDDA Strategy 2025. Moreover, the agency has been working on the development of an IT tool to integrate the planning and monitoring of activities (MIS). However, the progress achieved has been slower than originally planned because of (1) the need to prioritise work on the SPD (top-level priority) from the perspective of the business owner (the planning function) and (2) development needs of other level 1 priority projects from the perspective of the ICT team, notably relating to project management automation processes. The deadline for the entering into production of this platform is currently foreseen for the end of 2018, though achievement of this goal still hinges on the availability of the necessary resources (both human resources and funding).

Internal EMCDDA coordination bodies (e.g. the Heads of unit meetings, Editorial Board meetings and the Scientific Coordination Group meetings) contributed to strengthening risk management processes, by enhancing the capacity of managers and other key staff to closely monitor all major issues related to the timely and effective implementation of planned activities, the delivery of outputs and the achievement of results.

The risks more directly associated with operational activities, particularly the lack of proper funding for the Reitox NFPs, which have been apparent since 2014, once again materialised, raising to levels that have been becoming more serious since 2015. In particular, the last quarter of 2016 funding cuts, made by national authorities to some NFPs budgets, and maintained in 2017, may trigger corresponding reductions in co-funding provided by the EMCDDA; this would trigger further negative consequences for the capabilities of the NFPs with regard to complying with their reporting obligations. In addition, these difficulties were compounded by lingering budget constraints faced by the EMCDDA itself, which has led to decreases in the amounts granted to NFPs for properly complying with their reporting obligations to the agency.

As a consequence of these events, a rationalisation of the present NFP reporting package had to be carried out and should continue; this involves, notably: regular reviews of the availability of core data needs, on the basis of properly defined priorities; feedback to the NFP on their performance in respect of availability of core data and reporting obligations towards the EMCDDA; and, enhancement of coordination and performance monitoring.

Furthermore, reductions in the reporting capacities of Member States, already evident in 2015, persisted in 2016 and 2017. As a first 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 analyses at European level.

Following the materialisation of this risk, a closer monitoring of and feedback to the Member States on their reporting performance was envisaged and is currently ongoing. Closer attention to reporting biases and statistical approaches ought to be paid. These measures should allow corrective action to be taken by Member States.

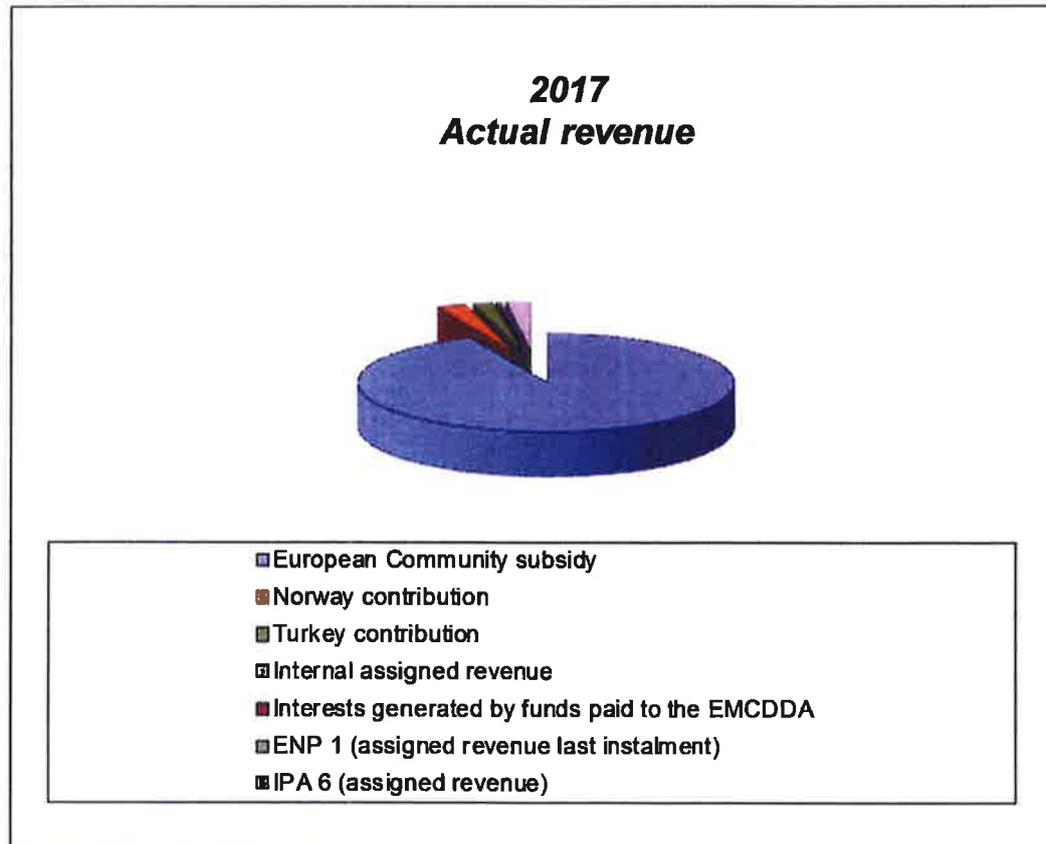
II. Implementation of the budget

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

II.1. Revenue

In 2017, the EMCDDA cashed at 100 % all its revenues as entered into its budget for 2017.

	2017 — Revenue in the budget as published in the OJ	2017 — Actual revenue
European Community subsidy	15,135,600.00	15,135,600.00
Norway contribution	403,487.34	403,487.34
Turkey contribution	271,000.00	271,000.00
Internal assigned revenue	16,953.19	16,953.19
Interests generated by funds paid to the EMCDDA	1,757.43	1,757.43
ENP 1 (assigned revenue last instalment)		49,312.17
IPA 6 (assigned revenue)	340,000.00	340,000.00
Total	16,168,797.96	16,218,110.13



II.2. Expenditure

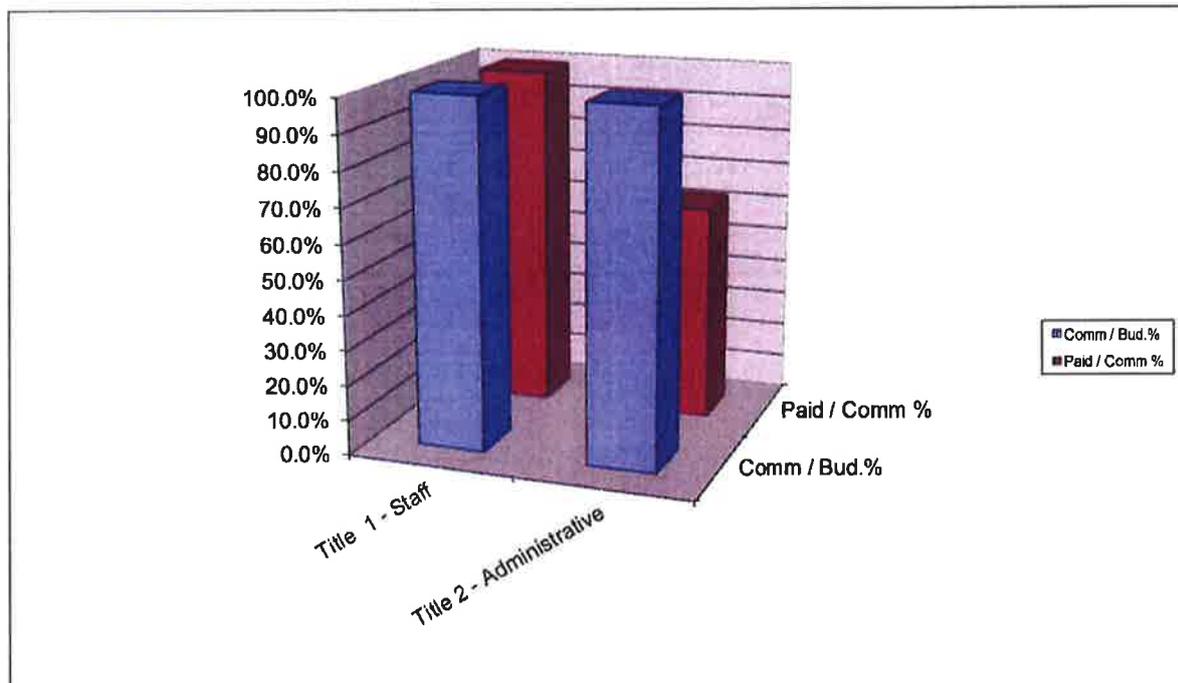
II.2.1. Non-differentiated appropriations (NDA), titles 1 and 2 (C1)

Analysis of the data relating to the budget execution of titles 1 and 2 (NDAs) shows a small decrease compared with the 2016 execution rate in terms of payments against commitments (-1.63 pp).

The execution rate stands at 100 % for commitment appropriations and 94.17 % for payment appropriations, against 100 % and 95.80 % for 2016, respectively.

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

	2017					2016		2017 vs 2016 pp	
	Final budget	Committed	Paid	Comm / Bud. %	Paid / Comm %	Comm / Bud. %	Paid / Comm %	Comm / Bud. %	Paid / Comm %
Title 1 - Staff	9,836,152.24	9,836,151.87	9,768,601.53	100.00%	99.31%	100.00%	99.56%	0.00	-0.25
Title 2 - Administrative	1,598,977.28	1,598,977.28	999,823.91	100.00%	62.53%	100.00%	76.92%	0.00	-14.39
Total	11,435,129.52	11,435,129.15	10,768,425.44	100.00%	94.17%	100.00%	95.80%	0.00	-1.63



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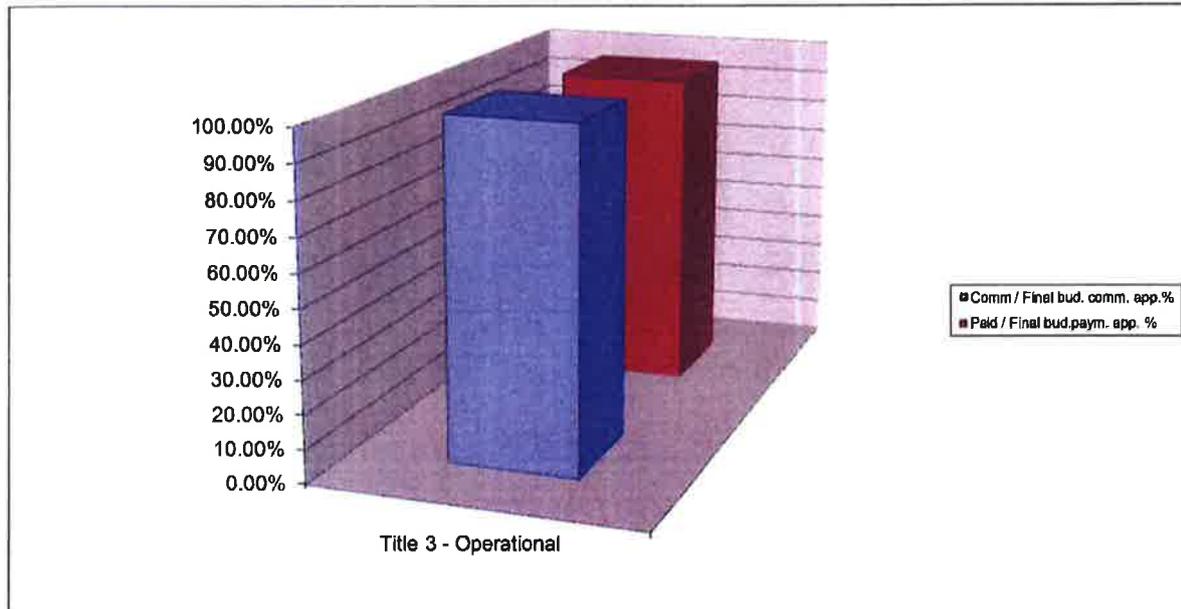
II.2.2. Differentiated appropriations (DA), title 3 (C1)

Analysis of the execution of title 3 of the 2017 budget shows an increase in execution rate in the use of commitment appropriations (+0.18 pp) compared with 2016 and an increase in the ratio paid against final payment appropriation (+0.89 pp) compared to the 2016 payment execution.

The execution rate stands at 100 % for commitment appropriations and at 96.11 % for payment appropriations.

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

	2017						2016		2017 vs 2016 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	4,376,715.25	4,376,715.25	100.00%	4,376,715.25	4,206,528.72	96.11%	99.82%	95.22%	0.18	0.89
Total	4,376,715.25	4,376,715.25	100.00%	4,376,715.25	4,206,528.72	96.11%	99.82%	95.22%	0.18	0.89



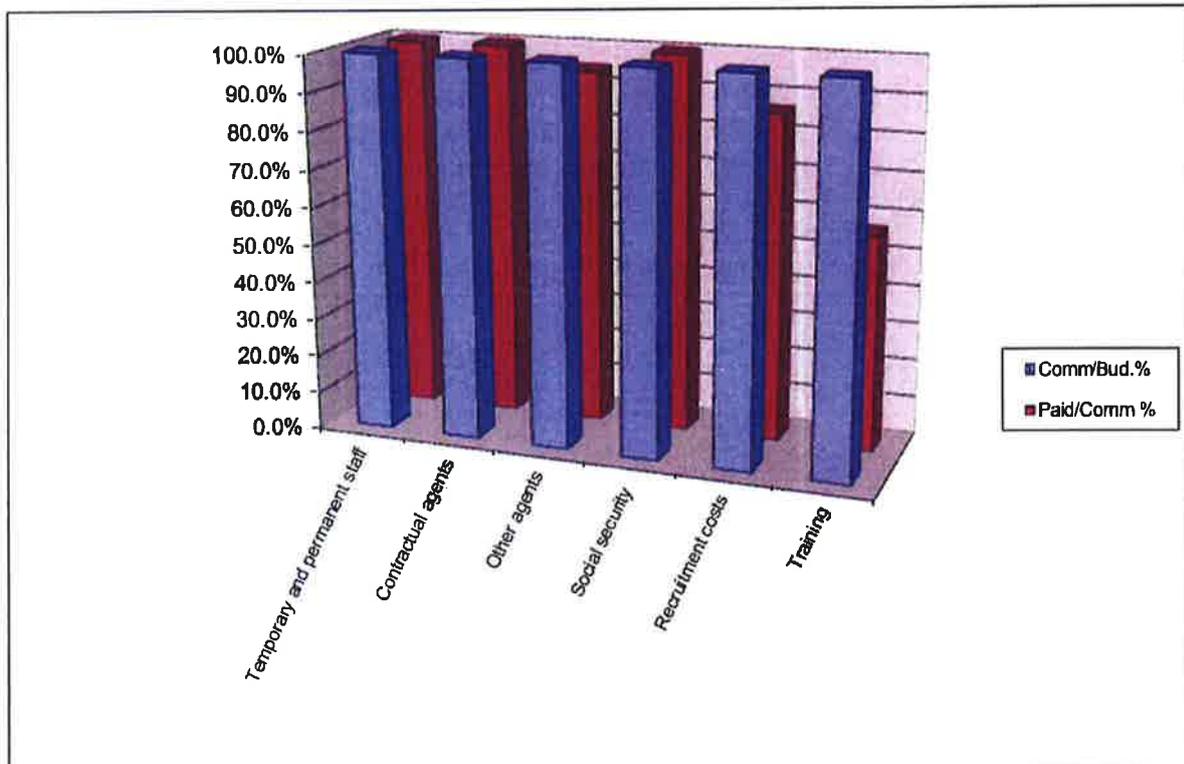
II.3. Analysis by type of expenditure (C1 appropriations)

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 2017 budget appropriations, this reflects a small decrease in payments (- 0.24 pp).

		2017				
		Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
111	Temporary and permanent staff	7,898,278.05	7,898,278.05	7,898,278.05	100.00%	100.00%
114	Contractual agents	1,308,963.14	1,308,963.14	1,308,963.14	100.00%	100.00%
115	Other agents	126,739.72	126,739.72	119,699.52	100.00%	94.45%
116	Social security	337,853.44	337,853.07	337,853.07	100.00%	100.00%
118	Recruitment costs	36,423.56	36,423.56	31,423.40	100.00%	86.27%
119	Training	127,894.33	127,894.33	72,654.45	100.00%	56.81%
TOTAL TITLE 1		9,836,152.24	9,836,151.87	9,768,871.63	100.00%	99.32%

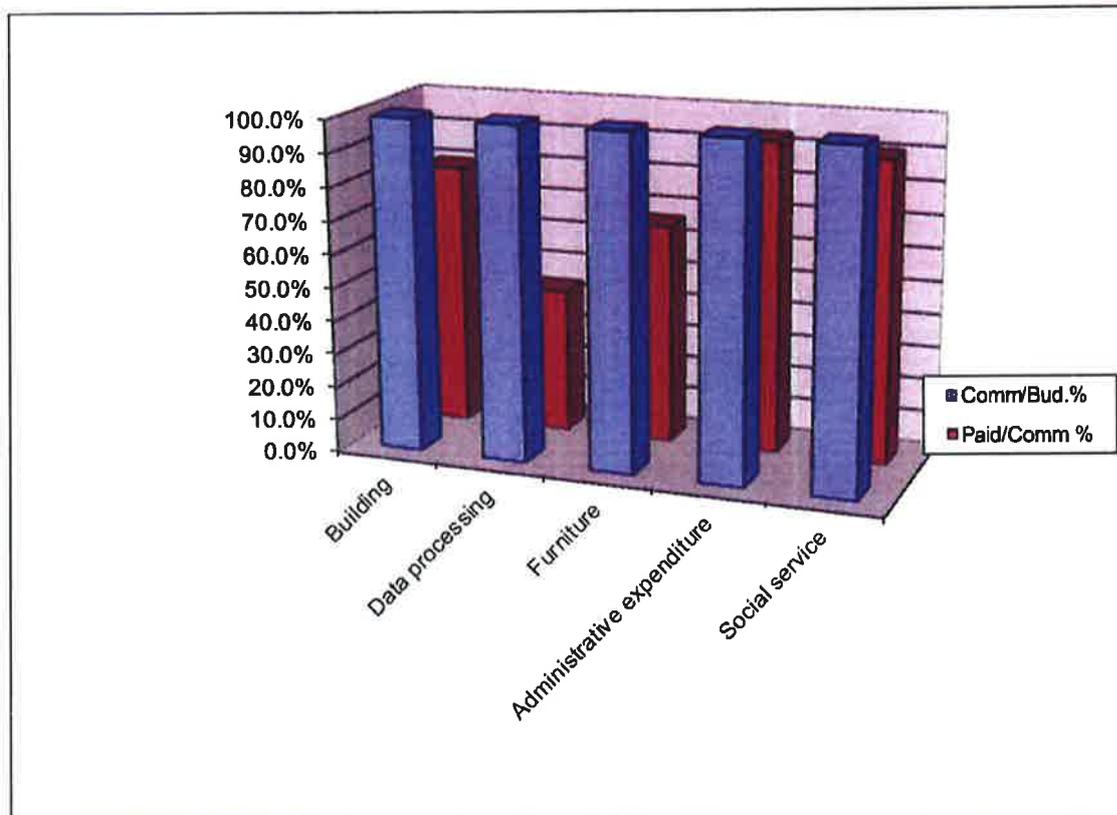


II.3.2. Title 2 — Expenditure relating to support activities

The ratio committed/budget at the end of 2017 was 100 %.

The ratio paid/committed was 62.53 % at the end of 2017, which represents a decrease compared to 2016.

		2017				
		Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
211	Building	637,190.67	637,190.67	507,001.96	100.00%	79.57%
212	Data processing	758,771.08	758,771.08	332,120.85	100.00%	43.77%
213	Furniture	104,979.89	104,979.89	69,606.01	100.00%	66.30%
214	Administrative expenditure	76,603.72	76,603.72	71,711.62	100.00%	93.61%
215	Social service	21,431.92	21,431.92	19,383.47	100.00%	90.44%
	TOTAL TITLE 2	1,598,977.28	1,598,977.28	999,823.91	100.00%	62.53%



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

The ratio committed/budget at the end of 2017 was 100 % which represents an increase (+ 0.18 pp) compared to 2016.

The ratio paid/committed was 96.11 % at the end of 2017 which represents an increase (+ 0.89 pp) compared to 2016.

In 2017 rate reflects the following variations from 2016:

- Ratio of Committed/Commitment appropriations:

- Publications (+1.29 pp)

- Mission expenses (+ 0.64 pp)

- Ratio of Paid/Payment appropriations:

- Publications (+5.64 pp)

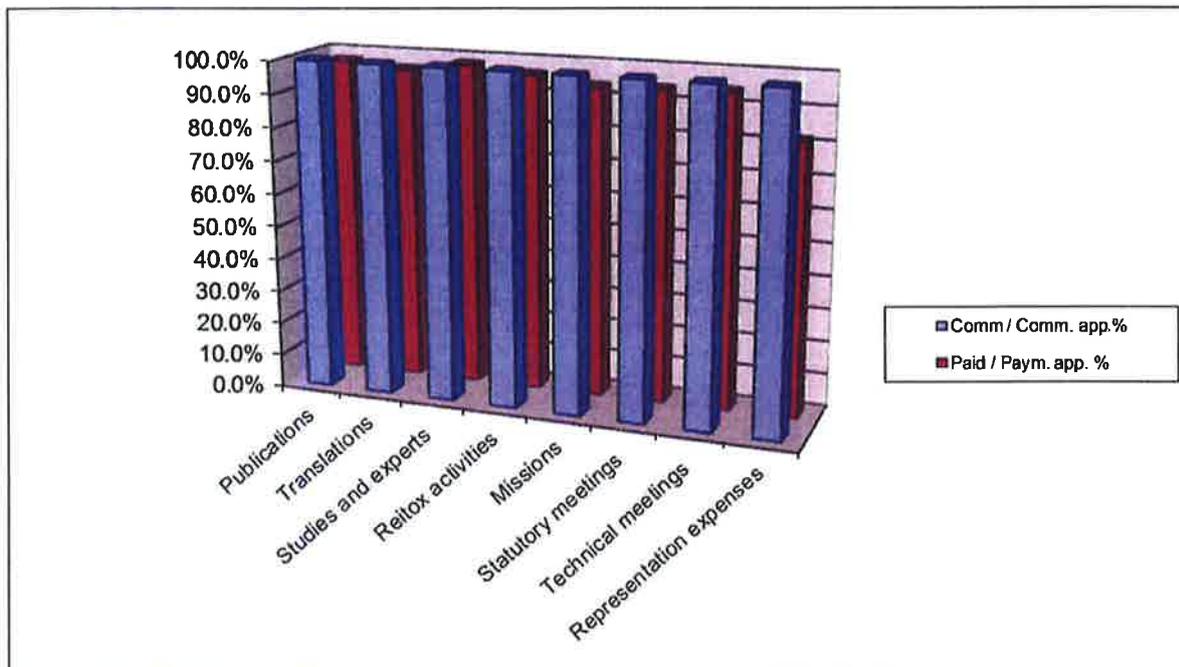
- Translations (+ 5.32 pp)

- Statutory meetings (+ 14.39 pp)

- Technical meetings (+ 16.37 pp)

Title 3 — Expenditure relating to operational activities and projects

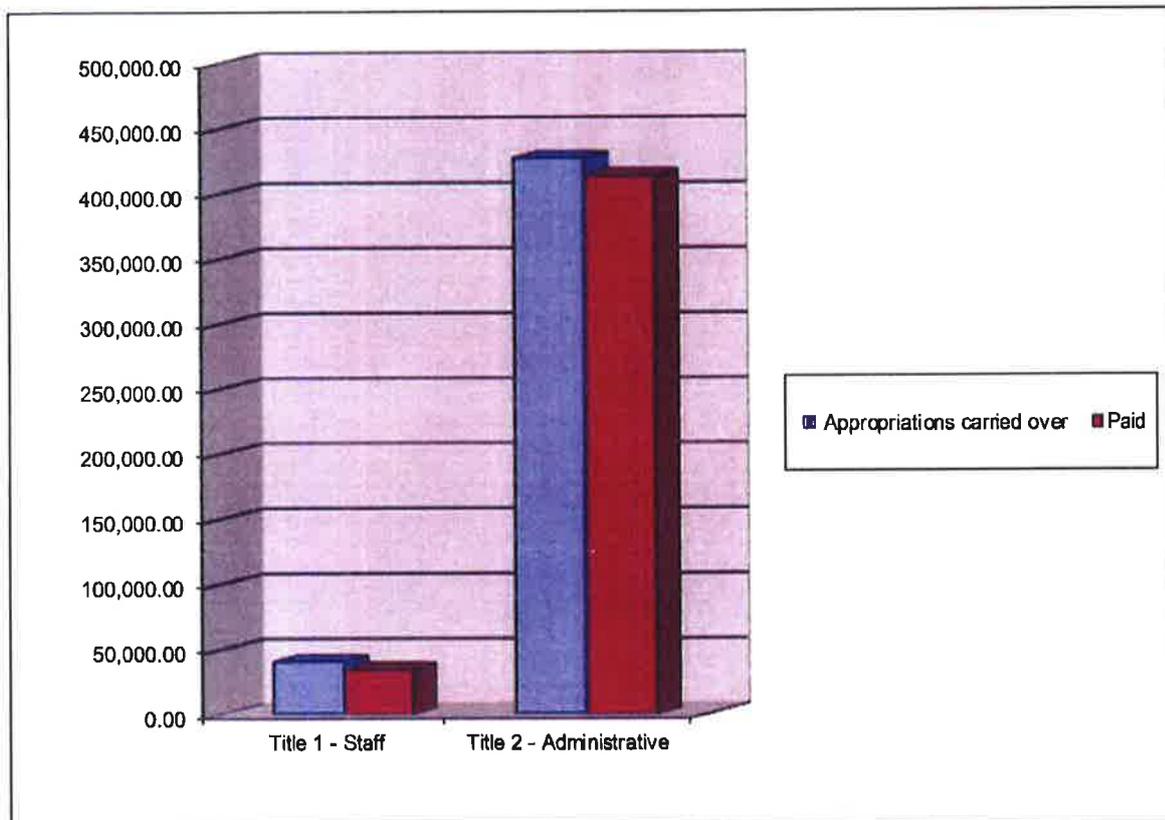
		2017					
		Final budget - Commitment appropriations	Committed	Comm / Comm. app. %	Final budget - Payment appropriations	Paid	Paid / Paym. app. %
311	Publications	291,989.51	291,989.51	100.00%	298,896.06	290,896.06	97.32%
312	Translations	344,447.75	344,447.75	100.00%	308,842.95	295,587.75	95.71%
314	Studies and experts	647,550.19	647,550.19	100.00%	657,214.99	644,735.19	98.10%
315	Reitox activities	2,134,341.38	2,134,341.38	100.00%	2,149,419.30	2,068,473.26	96.23%
316	Missions	293,227.08	293,227.08	100.00%	294,173.22	275,972.63	93.81%
317	Statutory meetings	188,329.21	188,329.21	100.00%	180,307.76	169,689.89	94.11%
318	Technical meetings	474,266.44	474,266.44	100.00%	484,474.93	458,218.60	94.58%
319	Representation expenses	2,563.69	2,563.69	100.00%	3,610.74	2,955.34	81.85%
	TOTAL TITLE 3	4,376,715.25	4,376,715.25	100.00%	4,376,939.95	4,206,528.72	96.11%



II.4. Appropriations automatically carried over from 2016 to 2017 (NDA), titles 1 and 2 (C8)

The global execution rate stands at 96.09 % of the appropriations carried over for titles 1 and 2 (i.e. appropriations carried over from 2016 to 2017) which show a small decrease of the ratio paid/appropriation carried over (-0.16 pp) compared to 2016.

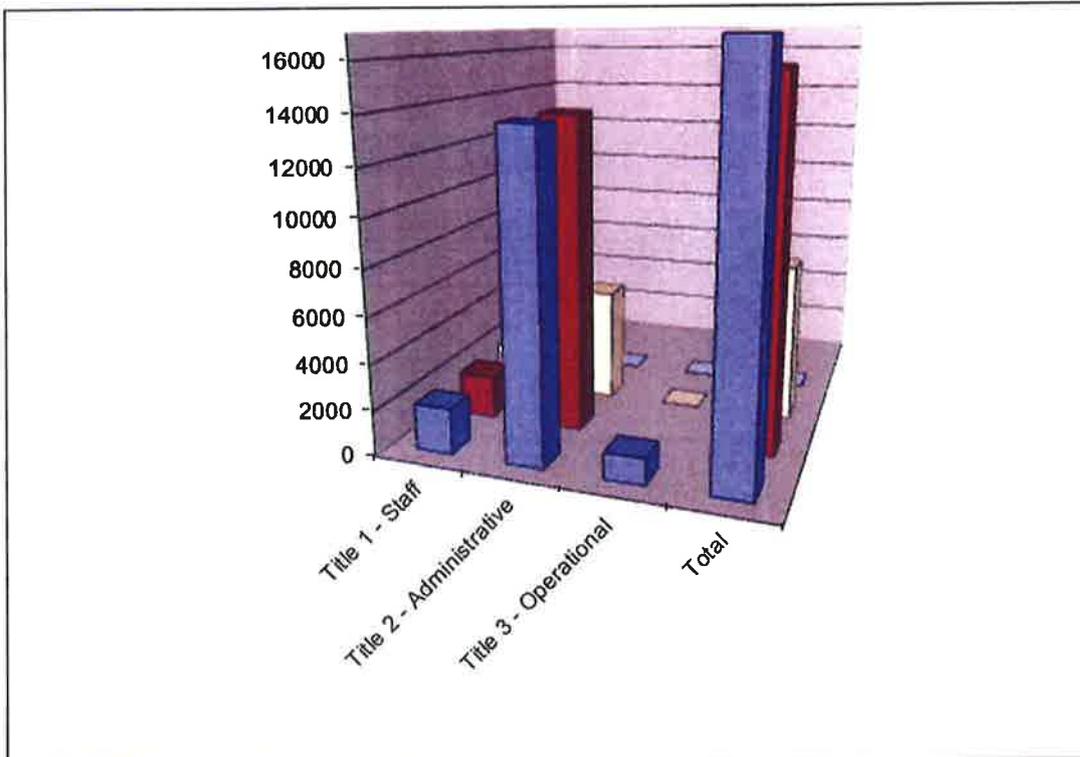
	2017			2016	2017 vs 2016 pp
	Appropriations carried over	Paid	Paid/ App. carried over %	Paid/ App. carried over %	Paid/ App. Variation over % points
Title 1 - Staff	40,459.98	35,174.73	86.94%	88.13%	-1.19
Title 2 - Administrative	426,772.90	413,812.27	96.96%	97.45%	-0.49
Total	467,232.88	448,987.00	96.09%	96.25%	-0.16



31

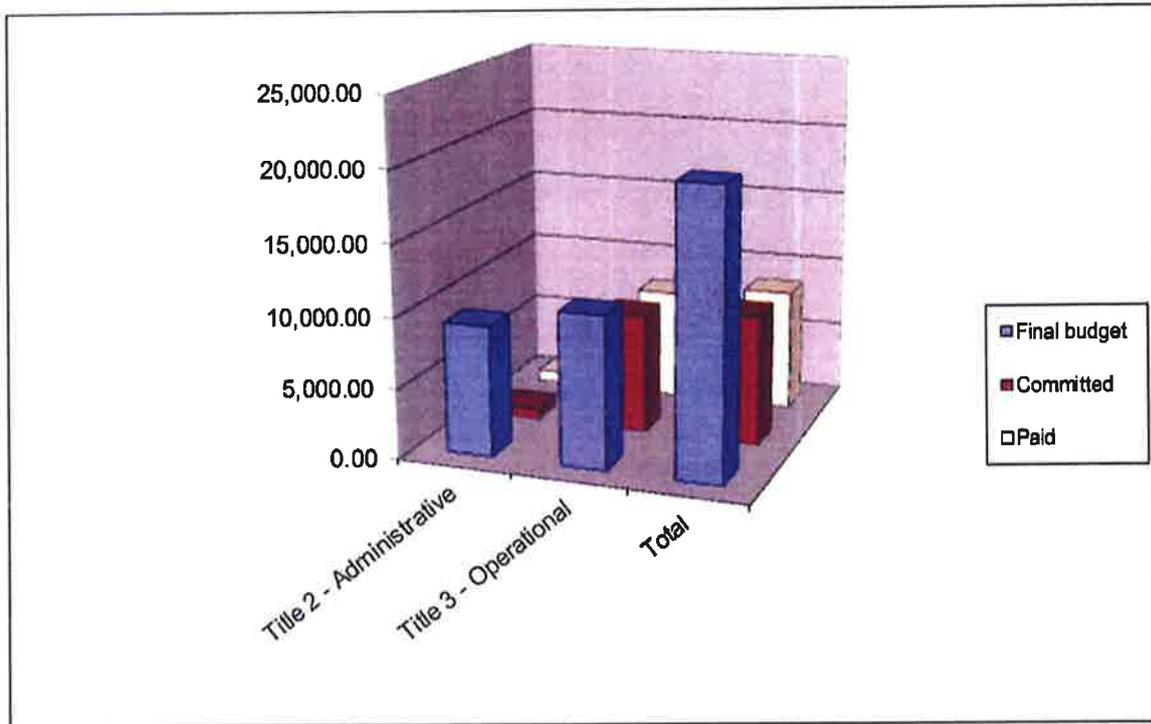
II.5. Internal assigned revenue (C4-EMC)

	2017				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/ Bug.
Title 1 - Staff	2026.24	1937.49	1937.49	95.62%	95.62%
Title 2 - Administrative	13,773.48	13,773.48	5,045.13	100.00%	36.63%
Title 3 - Operational	1,153.47		0.00	0.00%	0.00%
Total	16,953.19	15,710.97	6,982.62	92.67%	41.19%



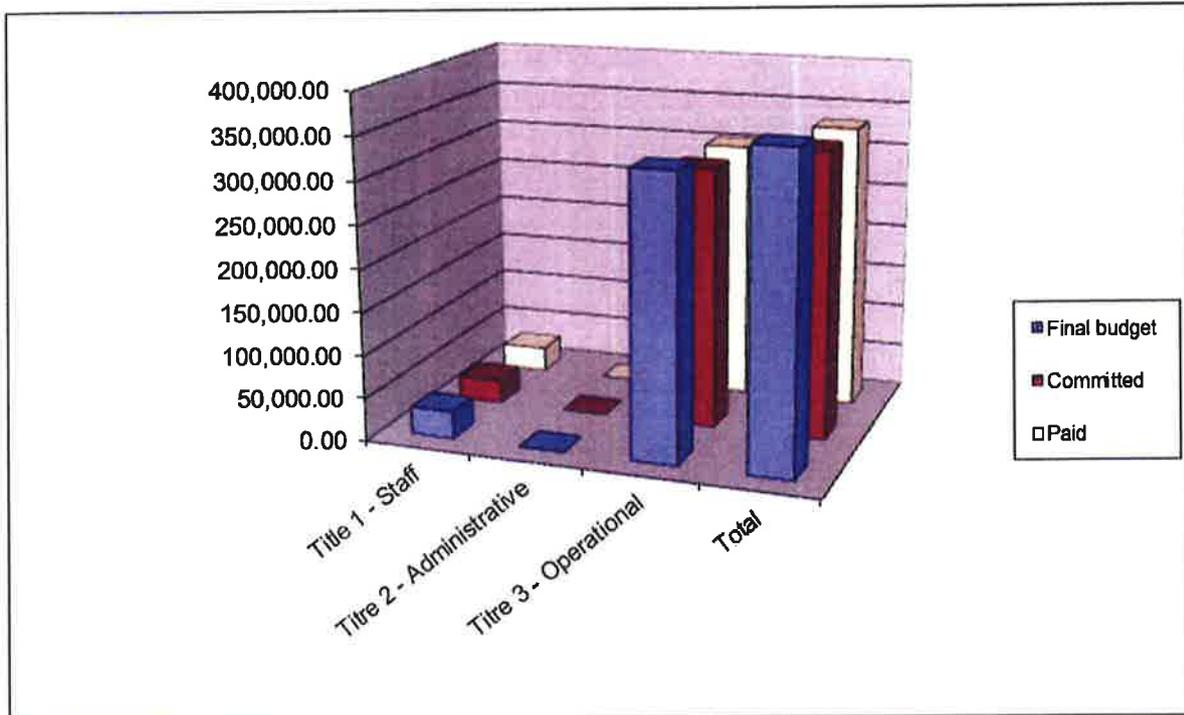
II.6. Internal assigned revenue (C5-EMC)

	2017				
	Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
Title 2 - Administrative	9,270.94	777.84	777.84	8.39%	100.00%
Title 3 - Operational	10,794.85	8,468.90	7,851.80	78.45%	92.71%
Total	20,065.79	9,246.74	8,629.64	46.08%	93.33%



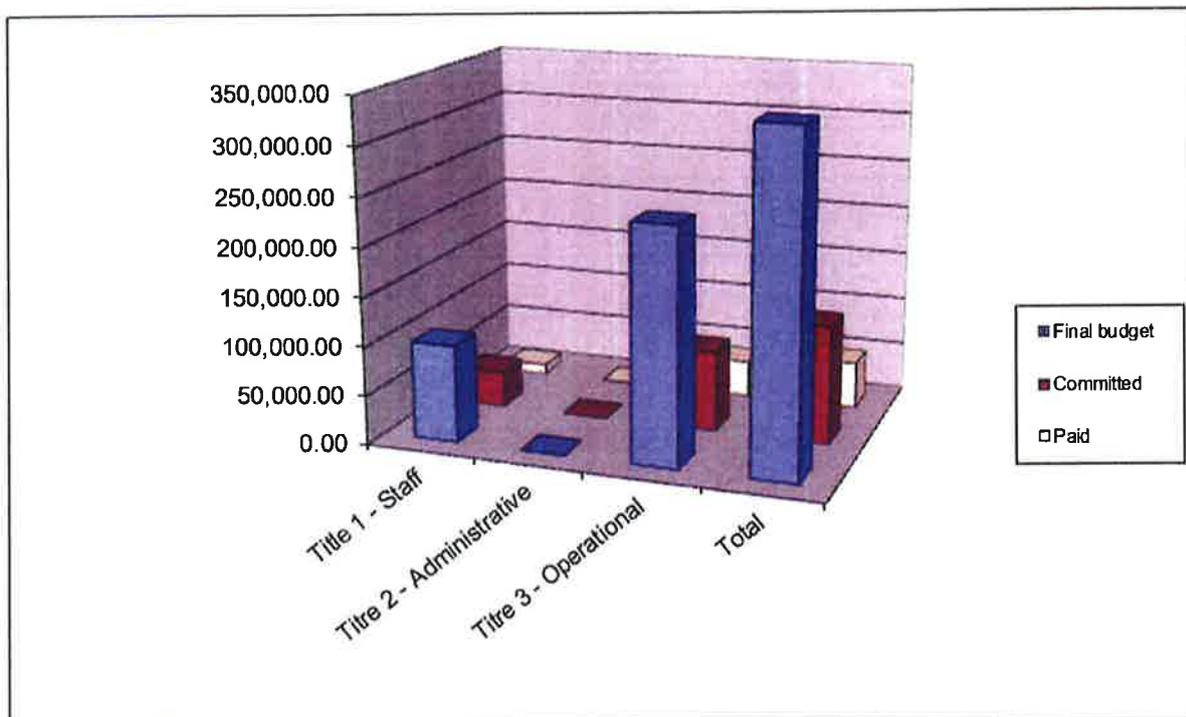
II.7. Budget execution IPA 5 – EMCDDA project (external assigned revenue)

	2017				
	Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
Title 1 - Staff	32,218.74	28,872.52	28,872.52	89.61%	100.00%
Titre 2 - Administrative	396.73	0.00	0.00	0.00%	0.00%
Titre 3 - Operational	328,178.80	303,152.95	303,152.95	92.37%	100.00%
Total	360,794.27	332,025.47	332,025.47	92.03%	100.00%



II.7. Budget execution IPA 6 – EMCDDA project (external assigned revenue)

	2017				
	Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
Title 1 - Staff	100,000.00	37,952.80	10,112.80	37.95%	26.65%
Titre 2 - Administrative	100.00	100.00	77.44	100.00%	0.00%
Titre 3 - Operational	239,900.00	83,271.84	37,541.92	34.71%	45.08%
Total	340,000.00	121,324.64	47,732.16	35.68%	39.34%



II.7. Detailed tables on the 2017 budget execution

Budget Execution 2017 CI - 2017 CREDITS (Non-Differentiated Appropr.) TITLE 1															
Budget position	Official budget item Desc.(Fr)	Initial Appropriation For Commitment (1)	Transfers commitment appropriation (2)	Final appropriation for commitment (3)	Committed (4)	% Committed (4/3)	Final appropriation for payment (5)	Transfers payment appropriation (6)	Final appropriation for payment (7)	Paid (8)	% Paid (8/7)	Available for commitment (3-4)	Available for payment (related to committed) (4-8)	To be carried forward	To be canceled
A01111	SALARIES-ALLOWANCES FOR PERMANENT AND TEMPORARY ST	5,539,756.11	-65,051.64	5,473,704.47	5,473,704.47	100.0%	5,539,756.11	-66,051.64	5,473,704.47	5,473,704.47	100.0%	0.00	0.00	0.00	0.00
A01112	FAMILY ALLOWANCES	1,169,041.66	69,762.73	1,238,804.39	1,238,804.39	100.0%	1,169,041.66	69,762.73	1,238,804.39	1,238,804.39	100.0%	0.00	0.00	0.00	0.00
A01113	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	925,425.00	-2,585.56	922,839.44	923,839.44	100.0%	925,425.00	-2,585.56	922,839.44	922,839.44	100.0%	0.00	0.00	0.00	0.00
A01114	FIXED ALLOWANCES	6,815.39	-17.99	6,798.00	6,798.00	100.0%	6,815.39	-17.99	6,798.00	6,798.00	100.0%	0.00	0.00	0.00	0.00
A01115	BIRTH AND DEATH GRANTS FOR TEMPORARY AND PERMANENT	922.20	-522.20	0.00	0.00	0.0%	522.20	-522.20	0.00	0.00	0.0%	0.00	0.00	0.00	0.00
A01116	ANNUAL TRAVEL COSTS - FONCT AND TEMP AGENTS	157,900.00	7,105.69	164,905.69	164,905.69	100.0%	157,900.00	7,105.69	164,905.69	164,905.69	100.0%	0.00	0.00	0.00	0.00
A01117	ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING SE	64,733.64	25,482.22	90,225.86	90,225.86	100.0%	64,733.64	25,482.22	90,225.86	90,225.86	100.0%	0.00	0.00	0.00	0.00
	TOTAL ARTICLE 111	7,865,094.40	33,183.65	7,898,278.05	7,898,278.05	100.0%	7,865,094.40	33,183.65	7,898,278.05	7,898,278.05	100.0%	0.00	0.00	0.00	0.00
A01141	CONTRACT AGENTS - SALARIES AND ALLOWANCES	1,398,874.08	-89,910.94	1,308,963.14	1,308,963.14	100.0%	1,398,874.08	-89,910.94	1,308,963.14	1,308,963.14	100.0%	0.00	0.00	0.00	0.00
	TOTAL ARTICLE 114	1,398,874.08	-89,910.94	1,308,963.14	1,308,963.14	100.0%	1,398,874.08	-89,910.94	1,308,963.14	1,308,963.14	100.0%	0.00	0.00	0.00	0.00
A01151	NAT AND INT OFFICIALS FROM PRIVATE SECTOR TEMP ASS	29,939.29	-1,954.00	27,985.29	27,985.29	100.0%	29,939.29	-1,954.00	27,985.29	27,985.29	100.0%	0.00	0.00	0.00	0.00
A01153	INTERIM STAFF	16,600.00	21,452.76	38,052.76	38,052.76	100.0%	16,600.00	21,452.76	38,052.76	31,052.56	81.5%	0.00	7,040.20	7,040.20	0.00
A01154	STAGIAIRES	55,030.00	5,631.67	60,661.67	60,661.67	100.0%	55,030.00	5,631.67	60,661.67	60,661.67	100.0%	0.00	0.00	0.00	0.00
	TOTAL ARTICLE 115	101,569.29	25,170.43	126,739.72	126,739.72	100.0%	101,569.29	25,170.43	126,739.72	119,695.52	94.3%	0.00	7,040.20	7,040.20	0.00
A01161	INSURANCE AGAINST SICKNESS	237,532.94	-4,926.66	232,606.28	232,606.28	100.0%	237,532.94	-4,926.66	232,606.28	232,606.28	100.0%	0.00	0.00	0.00	0.00
A01162	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL DISEA	27,115.49	-618.55	26,496.94	26,496.94	100.0%	27,115.49	-618.55	26,496.94	26,496.94	100.0%	0.00	0.00	0.00	0.00
A01163	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	90,984.97	-1,834.75	89,150.22	79,049.85	100.0%	80,684.57	-1,834.75	79,050.22	79,050.22	100.0%	0.37	0.37	0.00	0.37
	TOTAL ARTICLE 116	345,533.40	-7,579.96	337,953.44	337,953.07	100.0%	345,533.40	-7,579.96	337,953.44	337,953.07	100.0%	0.37	0.37	0.00	0.37
A01181	RECRUITMENT	11,000.00	25,423.56	36,423.56	36,423.56	100.0%	11,000.00	25,423.56	36,423.56	31,153.40	85.5%	0.00	5,270.16	5,270.16	0.00
	TOTAL ARTICLE 118	11,000.00	25,423.56	36,423.56	36,423.56	100.0%	11,000.00	25,423.56	36,423.56	31,153.40	85.5%	0.00	5,270.16	5,270.16	0.00
A01191	TRAINING	100,000.00	27,894.33	127,894.33	127,894.33	100.0%	100,000.00	27,894.33	127,894.33	72,654.45	56.2%	0.00	55,239.88	55,239.88	0.00
	TOTAL ARTICLE 119	100,000.00	27,894.33	127,894.33	127,894.33	100.0%	100,000.00	27,894.33	127,894.33	72,654.45	56.8%	0.00	55,239.88	55,239.88	0.00
	TOTAL TITLE 1	9,822,071.17	14,081.07	9,836,152.24	9,836,151.87	100.0%	9,822,071.17	14,081.07	9,836,152.24	9,786,601.63	99.3%	0.37	67,550.24	67,550.24	0.37

EMCDDA 2017 Final Accounts as signed off by the EMCDDA accounting officer on 18/05/2018 adopted by the EMCDDA Director on 22/05/2018

Budget Execution 2017 - C.L. 2017 - C.R.E.C.T.S. Non Differentiated Appropri. TITLE 2															
Budget position	Official budget item Desc (Fr)	Incl. Appropriation For Commitment (1)	Transfers 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 (9/7)	Available for commitment (3-4)	Available for payment (relief to committed) (4-3)	To be carried forward	To be canceled
A02111	RENT	162,786.41	314.07	163,110.48	163,110.48	100.0%	162,786.41	314.07	163,110.48	161,610.48	99.1%	0.00	1,500.00	1,500.00	0.00
A02112	WATER GAS ELECTRICITY AND HEATING	130,951.83	300.00	130,951.83	130,951.83	100.0%	130,651.83	300.00	130,951.83	110,600.94	84.5%	0.00	20,350.89	20,350.89	0.00
A02113	CLEANING AND MAINTENANCE	115,052.46	12,642.74	127,695.20	127,695.20	100.0%	115,052.46	12,642.74	127,695.20	105,040.91	82.3%	0.00	22,654.29	22,654.29	0.00
A02114	SECURITY AND SURVEILLANCE OF BUILDINGS	109,548.48	-134.88	109,413.60	109,413.60	100.0%	109,548.48	-134.88	109,413.60	99,464.83	90.8%	0.00	9,948.77	9,948.77	0.00
A02117	OTHER EXPENDITURE ON BUILDINGS	72,750.33	33,229.23	106,019.56	106,019.56	100.0%	72,790.33	33,229.23	106,019.56	30,285.10	28.6%	0.00	75,734.46	75,734.46	0.00
	TOTAL ARTICLE 211	590,839.51	46,351.16	637,190.67	637,190.67	100.0%	590,839.51	46,351.16	637,190.67	507,001.96	79.6%	0.00	130,188.71	130,188.71	0.00
A02121	COMPUTER CENTRE OPERATIONS	705,475.00	53,296.08	758,771.08	758,771.08	100.0%	705,475.00	53,296.08	758,771.08	332,120.85	43.8%	0.00	426,650.23	426,650.23	0.00
	TOTAL ARTICLE 212	705,475.00	53,296.08	758,771.08	758,771.08	100.0%	705,475.00	53,296.08	758,771.08	332,120.85	43.8%	0.00	426,650.23	426,650.23	0.00
A02136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	6,860.00	-3,138.73	3,221.27	3,221.27	100.0%	6,860.00	-3,138.73	3,221.27	2,678.14	83.1%	0.00	543.13	543.13	0.00
A02137	LIBRARY STOCKS PURCHASE OF BOOKS	68,000.00	2,351.70	70,351.70	70,351.70	100.0%	68,000.00	2,351.70	70,351.70	51,475.48	73.2%	0.00	18,876.21	18,876.21	0.00
A02138	STATIONERY AND OFFICE SUPPLIES	30,612.48	784.44	31,406.92	31,406.92	100.0%	30,612.48	784.44	31,406.92	15,448.36	49.2%	0.00	15,958.56	15,958.56	0.00
	TOTAL ARTICLE 213	104,972.48	7.41	104,979.89	104,979.89	100.0%	104,972.48	7.41	104,979.89	69,506.01	66.3%	0.00	35,373.88	35,373.88	0.00
A02141	BANK AND OTHER FINANCIAL CHARGES	3,500.00	100.00	3,600.00	3,600.00	100.0%	3,500.00	100.00	3,600.00	3,366.00	93.6%	0.00	234.00	234.00	0.00
A02142	DAMAGES/LEGAL EXPENSES	6,700.00	-6,700.00	0.00	0.00	0.0%	6,700.00	-6,700.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00
A02143	MISCELLANEOUS INSURANCES	25,550.00	3,686.37	29,236.37	29,236.37	100.0%	25,550.00	3,686.37	29,236.37	29,236.37	100.0%	0.00	0.00	0.00	0.00
A02144	UNIFORMS AND WORKING CLOTHING	700.00	0.00	700.00	700.00	100.0%	700.00	0.00	700.00	700.00	100.0%	0.00	0.00	0.00	0.00
A02146	INTERNAL REMOVALS AND ASSOCIATED HANDLING	800.00	-420.00	380.00	380.00	100.0%	800.00	-420.00	380.00	380.00	100.0%	0.00	0.00	0.00	0.00
A02147	POSTAL AND DELIVERY CHARGES	60,000.00	-22,611.30	37,388.70	37,388.70	100.0%	60,000.00	-22,611.30	37,388.70	4,682.66	12.5%	0.00	60,597.00	60,597.00	0.00
A02148	TELEPHONE TELEGRAPH INTERNET TELEVISION	105,250.00	-28,646.28	76,603.72	76,603.72	100.0%	105,250.00	-28,646.28	76,603.72	71,711.62	83.6%	0.00	4,892.10	4,892.10	0.00
	TOTAL ARTICLE 214	105,250.00	-28,646.28	76,603.72	76,603.72	100.0%	105,250.00	-28,646.28	76,603.72	71,711.62	83.6%	0.00	4,892.10	4,892.10	0.00
A02151	RESTAURANTS AND CANTEENS	10,500.00	-805.76	9,694.24	9,694.24	100.0%	10,500.00	-805.76	9,694.24	8,454.62	87.2%	0.00	1,239.62	1,239.62	0.00
A02152	SOCIAL CONTACTS BETWEEN STAFF	14,700.00	-3,877.57	10,822.43	10,822.43	100.0%	14,700.00	-3,877.57	10,822.43	8,453.33	95.8%	0.00	369.10	369.10	0.00
A02154	MEDICAL SERVICE	3,975.60	-1,060.35	2,915.25	2,915.25	100.0%	3,975.60	-1,060.35	2,915.25	2,475.25	84.9%	0.00	439.73	439.73	0.00
	TOTAL ARTICLE 215	29,175.60	-7,743.68	21,431.92	21,431.92	100.0%	29,175.60	-7,743.68	21,431.92	19,383.47	90.4%	0.00	2,048.45	2,048.45	0.00
	TOTAL TITLE 2	1,535,712.59	63,264.69	1,598,977.28	1,598,977.28	100.0%	1,535,712.59	63,264.69	1,598,977.28	995,823.91	65.0%	0.00	599,153.37	599,153.37	0.00
	TOTAL TITLES 1 + 2	11,357,783.76	77,345.76	11,435,129.52	11,435,129.52	100.0%	11,357,783.76	77,345.76	11,435,129.52	10,758,425.54	94.2%	0.37	666,703.61	666,703.61	0.37

EMCDDA 2017 Final Accounts as signed off by the EMCDDA accounting officer on 18/05/2018 adopted by the EMCDDA Director on 22/05/2018

Budget Allocation	Official Budget Item Desc. (F.1)	Initial Appropriation for Commitment (1)	Transfers: commitment appropriation (2)	Final Appropriation for Commitment (3)	Committed (4)	Committed (4)	Initial appropriation for payment (5)	Transfers payment appropriation (6)	Final appropriation for payment (7)	Paid (8)	% Paid (8/7)	Available for commitment (3-4)	Available for payment (1-3)	To be carried forward	To be converted
B03111	PUBLISHING AND MARKETING DISSEMINATION	292,150.00	-160.49	291,989.51	291,989.51	291,989.51	292,150.00	6,521.36	295,671.36	290,896.06	97.4%	0.00	7,775.30	0.00	7,775.30
	TOTAL ARTICLE 311	292,150.00	-160.49	291,989.51	291,989.51	291,989.51	292,150.00	6,521.36	295,671.36	290,896.06	97.4%	0.00	7,775.30	0.00	7,775.30
B03121	TRANSLATIONS	295,000.00	48,447.75	344,447.75	344,447.75	344,447.75	295,000.00	13,842.95	308,842.95	295,587.75	95.7%	0.00	13,255.20	0.00	13,255.20
	TOTAL ARTICLE 312	295,000.00	48,447.75	344,447.75	344,447.75	344,447.75	295,000.00	13,842.95	308,842.95	295,587.75	95.7%	0.00	13,255.20	0.00	13,255.20
B03141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	672,423.72	-24,873.53	647,550.19	647,550.19	647,550.19	672,423.72	-15,208.73	657,214.99	644,735.19	98.1%	0.00	12,479.60	0.00	12,479.60
	TOTAL ARTICLE 314	672,423.72	-24,873.53	647,550.19	647,550.19	647,550.19	672,423.72	-15,208.73	657,214.99	644,735.19	98.1%	0.00	12,479.60	0.00	12,479.60
B03151	RETOX NFP ACTIVITIES	2,228,537.26	-94,195.88	2,134,341.38	2,134,341.38	2,134,341.38	2,228,537.26	-79,117.86	2,149,419.30	2,068,473.26	96.2%	0.00	80,946.04	0.00	80,946.04
	TOTAL ARTICLE 315	2,228,537.26	-94,195.88	2,134,341.38	2,134,341.38	2,134,341.38	2,228,537.26	-79,117.86	2,149,419.30	2,068,473.26	96.2%	0.00	80,946.04	0.00	80,946.04
B03161	MISSIONS	260,000.00	39,227.08	299,227.08	299,227.08	299,227.08	260,000.00	34,173.22	294,173.22	275,972.63	93.8%	0.00	18,200.59	0.00	18,200.59
	TOTAL ARTICLE 316	260,000.00	39,227.08	299,227.08	299,227.08	299,227.08	260,000.00	34,173.22	294,173.22	275,972.63	93.8%	0.00	18,200.59	0.00	18,200.59
B03171	STATUTORY MEETINGS	173,000.00	15,329.21	188,329.21	188,329.21	188,329.21	173,000.00	7,307.76	180,307.76	169,689.89	94.1%	0.00	10,617.87	0.00	10,617.87
	TOTAL ARTICLE 317	173,000.00	15,329.21	188,329.21	188,329.21	188,329.21	173,000.00	7,307.76	180,307.76	169,689.89	94.1%	0.00	10,617.87	0.00	10,617.87
B03181	TECHNICAL MEETINGS	525,482.21	-51,215.77	474,266.44	474,266.44	474,266.44	525,482.21	-41,007.28	484,474.93	458,218.60	94.6%	0.00	26,256.33	0.00	26,256.33
	TOTAL ARTICLE 318	525,482.21	-51,215.77	474,266.44	474,266.44	474,266.44	525,482.21	-41,007.28	484,474.93	458,218.60	94.6%	0.00	26,256.33	0.00	26,256.33
B03191	REPRESENTATION EXPENSES	6,000.00	-3,436.31	2,563.69	2,563.69	2,563.69	6,000.00	-2,389.26	3,610.74	2,955.34	81.8%	0.00	655.40	0.00	655.40
	TOTAL ARTICLE 319	6,000.00	-3,436.31	2,563.69	2,563.69	2,563.69	6,000.00	-2,389.26	3,610.74	2,955.34	81.8%	0.00	655.40	0.00	655.40
	TOTAL TITLE 3	4,452,593.19	-75,877.94	4,376,715.25	4,376,715.25	4,376,715.25	4,452,593.19	-75,877.94	4,376,715.25	4,206,528.72	96.1%	0.00	170,186.53	0.00	170,186.53
	TOTAL BUDGET	15,810,376.95	1,457.82	15,811,844.40	15,811,844.40	15,811,844.40	15,810,376.95	1,457.82	15,811,844.77	14,974,954.26	94.7%	0.37	836,890.14	666,703.61	170,186.90

Budget Execution 2017 C8 - 2017 CREDITS (Non Differentiated Appropriations) TITLES 1 AND 2										
Budget position	Official budget item desc (Fr)	Transfers commitment appropriation (2)	Final appropriation for commitment (3)	Committed (4)	% Committed (4/3)	Transfers payment appropriation (6)	Final appropriation for payment (7)	Paid (8)	% Paid (8/7)	To be canceled
A01117	ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING SE	13,884.25	13,884.25	9,851.34	71.0%	13,884.25	13,884.25	9,851.34	71.0%	4,032.91
	TOTAL ARTICLE 111	13,884.25	13,884.25	9,851.34	71.0%	13,884.25	13,884.25	9,851.34	71.0%	4,032.91
A01153	INTERIM STAFF	6,560.80	6,560.80	6,560.40	100.0%	6,560.80	6,560.80	6,560.40	100.0%	0.40
	TOTAL ARTICLE 115	6,560.80	6,560.80	6,560.40	100.0%	6,560.80	6,560.80	6,560.40	100.0%	0.40
A01181	RECRUITMENT	1,520.53	1,520.53	712.08	46.8%	1,520.53	1,520.53	712.08	46.8%	808.45
	TOTAL ARTICLE 118	1,520.53	1,520.53	712.08	46.8%	1,520.53	1,520.53	712.08	46.8%	808.45
A01191	TRAINING	18,494.40	18,494.40	18,050.91	97.6%	18,494.40	18,494.40	18,050.91	97.6%	443.49
	TOTAL ARTICLE 119	18,494.40	18,494.40	18,050.91	97.6%	18,494.40	18,494.40	18,050.91	97.6%	443.49
	TOTAL TITLE 1	40,459.98	40,459.98	35,174.73	86.9%	40,459.98	40,459.98	35,174.73	86.9%	5,285.25
A02111	RENT	3,130.00	3,130.00	2,180.17	69.7%	3,130.00	3,130.00	2,180.17	69.7%	949.83
A02112	WATER GAS ELECTRICITY AND HEATING	18,560.54	18,560.54	18,388.57	99.1%	18,560.54	18,560.54	18,388.57	99.1%	171.97
A02113	CLEANING AND MAINTENANCE	21,603.53	21,603.53	15,978.78	74.0%	21,603.53	21,603.53	15,978.78	74.0%	5,624.75
A02114	SECURITY AND SURVEILLANCE OF BUILDINGS	9,454.93	9,454.93	9,454.93	100.0%	9,454.93	9,454.93	9,454.93	100.0%	0.00
A02117	OTHER EXPENDITURE ON BUILDINGS	233,609.00	233,609.00	233,609.00	100.0%	233,609.00	233,609.00	233,609.00	100.0%	0.00
	TOTAL ARTICLE 211	286,358.00	286,358.00	279,611.45	97.6%	286,358.00	286,358.00	279,611.45	97.6%	6,746.55
A02121	COMPUTER CENTRE OPERATIONS	86,581.42	86,581.42	86,581.42	100.0%	86,581.42	86,581.42	86,581.42	100.0%	0.00
	TOTAL ARTICLE 212	86,581.42	86,581.42	86,581.42	100.0%	86,581.42	86,581.42	86,581.42	100.0%	0.00
A02136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	304.64	304.64	304.64	100.0%	304.64	304.64	304.64	100.0%	0.00
A02137	LIBRARY STOCKS PURCHASE OF BOOKS	18,481.16	18,481.16	17,945.41	97.1%	18,481.16	18,481.16	17,945.41	97.1%	535.75
A02139	STATIONERY AND OFFICE SUPPLIES	26,935.74	26,935.74	25,794.69	95.8%	26,935.74	26,935.74	25,794.69	95.8%	1,141.05
	TOTAL ARTICLE 213	45,721.54	45,721.54	44,044.74	96.3%	45,721.54	45,721.54	44,044.74	96.3%	1,676.80
A02141	BANK AND OTHER FINANCIAL CHARGES	23.20	23.20	5.20	22.4%	23.20	23.20	5.20	22.4%	18.00
A02147	POSTAL AND DELIVERY CHARGES	376.55	376.55	0.00	0.0%	376.55	376.55	0.00	0.00%	376.55
A02148	TELEPHONE TELEGRAPH INTERNET TELEVISION	5,193.26	5,193.26	2,593.32	49.9%	5,193.26	5,193.26	2,593.32	49.9%	2,599.94
	TOTAL ARTICLE 214	5,593.01	5,593.01	2,593.52	46.5%	5,593.01	5,593.01	2,593.52	46.5%	2,994.49
A02151	RESTAURANTS AND CANTEENS	417.39	417.39	291.94	69.9%	417.39	417.39	291.94	69.9%	125.45
A02152	SOCIAL CONTACTS BETWEEN STAFF	1,534.20	1,534.20	412.00	26.9%	1,534.20	1,534.20	412.00	26.9%	1,122.20
A02154	MEDICAL SERVICE	567.34	567.34	272.20	48.0%	567.34	567.34	272.20	48.0%	295.14
	TOTAL ARTICLE 215	2,518.93	2,518.93	976.14	38.8%	2,518.93	2,518.93	976.14	38.8%	1,542.79
	TOTAL TITLE 2	426,772.90	426,772.90	413,812.27	97.0%	426,772.90	426,772.90	413,812.27	97.0%	12,960.63
	TOTAL TITLES 1+2	467,232.88	467,232.88	448,987.00	96.1%	467,232.88	467,232.88	448,987.00	96.1%	18,245.88

2017 BUDGET STATUS EXECUTION Fund Source : C4 - EMC												
Budget position	Official budget item desc (Fr)	New (B)	Committ. approp.transact. 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 carry over
A01154	STAGIAIRES	1,100.74	1,100.74	1,100.74	0.00	100.00%	1,100.74	1,100.74	0.00	100.00%	0.00	0.00
	TOTAL ARTICLE 115	1,100.74	1,100.74	1,100.74	0.00	1.00	1,100.74	1,100.74	0.00	1.00	0.00	0.00
A01191	TRAINING	925.50	925.50	836.75	88.75	90.41%	925.50	836.75	88.75	90.41%	0.00	88.75
	TOTAL ARTICLE 119	925.50	925.50	836.75	88.75	0.90	925.50	836.75	88.75	0.90	0.00	88.75
A02117	OTHER EXPENDITURE ON BUILDINGS	13,773.48	13,773.48	13,773.48	0.00	100.00%	13,773.48	5,045.13	8,728.35	36.63%	8,728.35	0.00
	TOTAL ARTICLE 211	13,773.48	13,773.48	13,773.48	0.00	1.00	13,773.48	5,045.13	8,728.35	0.37	8,728.35	0.00
	TOTAL TITLES 1+2	15,799.72	15,799.72	15,710.97	88.75	99.44%	15,799.72	6,982.62	8,817.10	44.19%	8,728.35	88.75
B03161	MISSIONS	1,153.47	1,153.47	0.00	1,153.47	0.00%	1,153.47	0.00	0.00	0.00%	0.00	1,153.47
	TOTAL ARTICLE 316	1,153.47	1,153.47	0.00	1,153.47	0.00	1,153.47	0.00	0.00	0.00	0.00	1,153.47
	TOTAL TITLE 3	1,153.47	1,153.47	0.00	1,153.47	0.00%	1,153.47	0.00	0.00	0.00%	0.00	1,153.47
	TOTAL BUDGET	16,953.19	16,953.19	15,710.97	1,242.22	92.67%	16,953.19	6,982.62	8,817.10	41.19%	8,728.35	1,242.22

2017 BUDGET STATUS EXECUTION Fund Source : C5 - EMC												
Budget position	Official budget item desc (Fr)	New (B)	Commit. approp. transact. amnt. (2) =	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
A02135	NEW PURCHASES OR REPLACEMENT OF VEHICLES	6,000.00	6,000.00	0.00	6,000.00	0.00%	6,000.00	0.00	6,000.00	0.00%	0.00	6,000.00
	TOTAL ARTICLE 213	6,000.00	6,000.00	0.00	6,000.00	0.00	6,000.00	0.00	6,000.00	0.00%	0.00	6,000.00
A02142	DAMAGES/LEGAL EXPENSES	3,270.94	3,270.94	777.84	2,493.10	23.78%	3,270.94	777.84	2,493.10	23.78%	0.00	2,493.10
	TOTAL ARTICLE 214	3,270.94	3,270.94	777.84	2,493.10	0.24	3,270.94	777.84	2,493.10	0.24	0.00	2,493.10
	TOTAL TITLE 2	9,270.94	9,270.94	777.84	8,493.10	8.39%	9,270.94	777.84	8,493.10	8.39%	0.00	8,493.10
B03111	PUBLISHING AND MARKETING DISSEMINATION	10,718.35	10,718.35	8,392.40	2,325.95	78.30%	10,718.35	7,775.30	2,943.05	72.54%	617.10	2,943.05
	TOTAL ARTICLE 311	10,718.35	10,718.35	8,392.40	2,325.95	0.78	10,718.35	7,775.30	2,943.05	0.73	617.10	2,943.05
B03181	TECHNICAL MEETINGS	76.50	76.50	76.50	0.00	100.00%	76.50	76.50	0.00	100.00%	0.00	0.00
	TOTAL ARTICLE 318	76.50	76.50	76.50	0.00	1.00	76.50	76.50	0.00	1.00	0.00	0.00
	TITLE 3	10,794.85	10,794.85	8,468.90	2,325.95	78.45%	10,794.85	7,851.80	2,943.05	72.74%	617.10	2,943.05
	TOTAL BUDGET	20,065.79	20,065.79	9,246.74	10,819.05	46.08%	20,065.79	8,629.64	11,436.15	43.01%	617.10	11,436.15

Budget Execution 2017 R0-IPA 5													
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	To be carried over
A01141	R0	1.1.2.	ADMINISTRATIVE/SUPPORT STAFF	15,658.46	15,658.46	0.00	100.00%	15,658.46	15,658.46	0.00	100.00%	0.00	0.00
			TOTAL ARTICLE 114	15,658.46	15,658.46	0.00	100.00%	15,658.46	15,658.46	0.00	100.00%	0.00	0.00
A01153	R0	1.1.2.	ADMINISTRATIVE/SUPPORT STAFF	16,560.28	13,214.06	3,346.22	79.79%	16,560.28	13,214.06	3,346.22	79.79%	0.00	3,346.22
			TOTAL ARTICLE 114	16,560.28	13,214.06	3,346.22	79.79%	16,560.28	13,214.06	3,346.22	79.79%	0.00	3,346.22
			TOTAL TITLE 1	32,218.74	28,872.52	3,346.22	89.61%	32,218.74	28,872.52	3,346.22	89.61%	0.00	3,346.22
A02141	R0	5.6.	BANK AND OTHER FINANCIAL CHARGES	396.73	0.00	396.73	0.00%	396.73	0.00	396.73	0.00%	0.00	396.73
			TOTAL ARTICLE 214	396.73	0.00	396.73	0.00%	396.73	0.00	396.73	0.00%	0.00	396.73
			TOTAL TITLE 2	396.73	0.00	396.73	0.00%	396.73	0.00	396.73	0.00%	0.00	396.73
B03111	R0	5.1.	PUBLICATIONS	36,933.26	30,932.05	6,001.21	83.75%	36,933.26	30,932.05	6,001.21	83.75%	0.00	6,001.21
			TOTAL ARTICLE 311	36,933.26	30,932.05	6,001.21	83.75%	36,933.26	30,932.05	6,001.21	83.75%	0.00	6,001.21
B03121	R0	5.5.	TRANSLATIONS	22,392.50	22,392.50	0.00	100.00%	22,392.50	22,392.50	0.00	100.00%	0.00	0.00
			TOTAL ARTICLE 312	22,392.50	22,392.50	0.00	100.00%	22,392.50	22,392.50	0.00	100.00%	0.00	0.00
B03141	R0	5.2.	PROJECT RELATED NATIONAL ACTIVITIES	93,911.00	92,911.00	1,000.00	98.94%	93,911.00	92,911.00	1,000.00	98.94%	0.00	1,000.00
			TOTAL ARTICLE 314	93,911.00	92,911.00	1,000.00	98.94%	93,911.00	92,911.00	1,000.00	98.94%	0.00	1,000.00
B03161	R0	2.1.A	INTERNATIONAL TRAVEL EMCDDA STAFF	20,238.18	12,675.41	7,562.77	62.63%	20,238.18	12,675.41	7,562.77	62.63%	0.00	7,562.77
B03161	R0	1.3.1.	PER DIEM ABROAD EMCDDA STAFF	15,903.84	12,858.95	3,044.89	80.85%	15,903.84	12,858.95	3,044.89	80.85%	0.00	3,044.89
			TOTAL ARTICLE 316	36,142.02	25,534.36	10,607.66	70.65%	36,142.02	25,534.36	10,607.66	70.65%	0.00	10,607.66
B03181	R0	2.1.B	INTERNATIONAL TRAVEL NFP STAFF	41,850.54	36,412.08	5,438.46	87.01%	41,850.54	36,412.08	5,438.46	87.01%	0.00	5,438.46
B03181	R0	1.3.2.	PER DIEM LOCAL STAFF	65,011.76	63,804.32	1,207.44	98.14%	65,011.76	63,804.32	1,207.44	98.14%	0.00	1,207.44
B03181	R0	1.2.1.	SHORT TERM EXPERTS	24,875.00	24,106.24	768.76	96.91%	24,875.00	24,106.24	768.76	96.91%	0.00	768.76
B03181	R0	5.7.	TECHNICAL MEETINGS	7,062.72	7,060.40	2.32	99.97%	7,062.72	7,060.40	2.32	99.97%	0.00	2.32
			TOTAL ARTICLE 318	138,800.02	131,383.04	7,416.98	94.66%	138,800.02	131,383.04	7,416.98	94.66%	0.00	7,416.98
			TOTAL TITLE 3	328,178.80	303,152.95	25,025.85	92.37%	328,178.80	303,152.95	25,025.85	92.37%	0.00	25,025.85
			TOTAL BUDGET	360,794.27	332,025.47	28,768.80	92.03%	360,794.27	332,025.47	28,768.80	92.03%	0.00	28,768.80

Budget Execution 2017 RO-IPA 6													
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	To be carried-over
A01141	RO	1.1.2.	ADMINISTRATIVE/SUPPORT STAFF	50,000.00	0.00	50,000.00	0.00%	50,000.00	0.00	50,000.00	0.00%	0.00	50,000.00
			TOTAL ARTICLE 114	50,000.00	0.00	50,000.00	0.00%	50,000.00	0.00	50,000.00	0.00%	0.00	50,000.00
A01153	RO	*NA*		12,047.20	0.00	12,047.20	0.00%	12,047.20	0.00	12,047.20	0.00%	0.00	12,047.20
A01153	RO	1.1.2.	ADMINISTRATIVE/SUPPORT STAFF	37,952.80	37,952.80	0.00	100.00%	37,952.80	10,112.80	27,840.00	26.65%	27,840.00	0.00
			TOTAL ARTICLE 115	50,000.00	37,952.80	12,047.20	75.91%	50,000.00	10,112.80	39,887.20	20.23%	27,840.00	12,047.20
			TOTAL TITLE 1	100,000.00	37,952.80	62,047.20	37.95%	100,000.00	10,112.80	89,887.20	10.11%	27,840.00	62,047.20
A02141	RO	5.6.	BANK AND OTHER FINANCIAL CHARGES	100.00	100.00	0.00	100.00%	100.00	77.44	22.56	77.44%	22.56	0.00
			TOTAL ARTICLE 214	100.00	100.00	0.00	100.00%	100.00	77.44	22.56	77.44%	22.56	0.00
			TOTAL TITLE 2	100.00	100.00	0.00	100.00%	100.00	77.44	22.56	77.44%	22.56	0.00
B03111	RO	*NA*	PUBLISHING AND MARKETING	30,000.00	0.00	30,000.00	0.00%	30,000.00	0.00	30,000.00	0.00%	0.00	30,000.00
B03121	RO	*NA*	TRANSLATIONS	14,471.00	0.00	14,471.00	0.00%	14,471.00	0.00	14,471.00	0.00%	0.00	14,471.00
B03121	RO	5.5.	TRANSLATIONS	529.00	529.00	0.00	100.00%	529.00	440.00	89.00	83.18%	89.00	0.00
			TOTAL ARTICLE 312	15,000.00	529.00	14,471.00	3.53%	15,000.00	440.00	14,560.00	2.93%	89.00	14,471.00
B03141	RO	*NA*	PROJECT RELATED NATIONAL ACTIVITIES	50,000.00	0.00	50,000.00	0.00%	50,000.00	0.00	50,000.00	0.00%	0.00	50,000.00
			TOTAL ARTICLE 314	50,000.00	0.00	50,000.00	0.00%	50,000.00	0.00	50,000.00	0.00%	0.00	50,000.00
B03161	RO	2.1.A	INTERNATIONAL TRAVEL EMCDDA STAFF	20,000.00	20,000.00	0.00	100.00%	20,000.00	4,073.42	15,926.58	20.37%	15,926.58	0.00
B03161	RO	1.3.1.	PER DIEM ABROAD EMCDDA STAFF	30,000.00	30,000.00	0.00	100.00%	30,000.00	2,132.61	27,867.39	7.11%	27,867.39	0.00
			TOTAL ARTICLE 316	50,000.00	50,000.00	0.00	100.00%	50,000.00	6,206.03	43,793.97	12.41%	43,793.97	0.00
B03181	RO	*NA*	TECHNICAL MEETINGS	62,157.16	0.00	62,157.16	0.00%	62,157.16	0.00	62,157.16	0.00%	0.00	62,157.16
B03181	RO	2.1.B	INTERNATIONAL TRAVEL NFP STAFF	15,173.29	15,173.29	0.00	100.00%	15,173.29	15,172.41	0.88	99.99%	0.88	0.00
B03181	RO	1.3.2.	PER DIEM LOCAL STAFF	16,569.55	16,569.55	0.00	100.00%	16,569.55	14,725.48	1,844.07	88.87%	1,844.07	0.00
B03181	RO	1.2.1.	SHORT TERM EXPERTS	850.00	850.00	0.00	100.00%	850.00	850.00	0.00	100.00%	0.00	0.00
B03181	RO	5.7.	TECHNICAL MEETINGS	150.00	150.00	0.00	100.00%	150.00	148.00	2.00	98.67%	2.00	0.00
			TOTAL ARTICLE 318	94,900.00	32,742.84	62,157.16	34.50%	94,900.00	30,895.89	64,004.11	32.56%	1,846.95	62,157.16
			TOTAL TITLE 3	239,900.00	83,271.84	156,628.16	34.71%	239,900.00	37,541.92	202,358.08	15.65%	45,729.92	156,628.16
			TOTAL BUDGET	340,000.00	121,324.64	218,675.36	35.66%	340,000.00	47,732.16	292,267.84	14.04%	73,592.48	218,675.36

III. Conclusion

The EMCDDA's overall performance in the execution of the 2017 budget confirmed and enhanced the positive trend of the past financial years.

The execution rate for commitment appropriations (C1) was 100 % (best result ever).

The rate of execution of payment (C1) in title 3 was 96.11% which represents an increase of (+ 0.89 pp) compared to 2016.

Concerning the appropriations carried forward from 2016 (C8), the EMCDDA achieved 2017 with a small decrease of (-0.16 pp) in payment appropriations for titles 1 and 2 and concerning the commitments carry-forward from 2016 related to the title 3 of the budget the consumption was 94.60 % in 2017 compared to 93.80 % in 2016 (up 0.80 pp).

This performance allowed the EMCDDA to have a better budget outturn result (EUR 189 763.80) than the previous year (EUR 215 188.58).

Finally, concerning the efficiency of the payment processes, the year 2017 substantially confirmed the good results of previous years, as in 2017 the required payments were successfully processed, on average, 20.40 days before the relevant deadlines (compared to 16.5 days in 2016).