



European Monitoring Centre  
for Drugs and Drug Addiction

## **Final Annual Accounts**

### **Financial year 2016**

These accounts have been drawn up and signed off by the Accounting Officer on 12 June 2017 and adopted by the Director on 13 June 2017. The opinion of the Management Board was given on 29 June 2017.

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 3 July 2017.

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 2016.

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 2016 ACCOUNTS

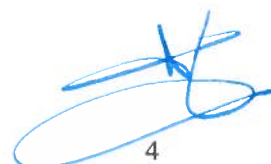
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**A. EMCDDA financial statements****A1. Balance sheet: Assets**

<b>ASSETS</b>	<b>31.12.2016</b>	<b>31.12.2015</b>	<b>Variation</b>
<b>A. NON-CURRENT ASSETS</b>			
<b>Intangible assets</b>	395 117.08	290,584.25	104,532.83
<b>Property, plant and equipment</b>	417,564.76	387,925.97	29,638.79
Plant and equipment	88,055.14	83,809.05	4,246.09
Computer hardware	244,679.50	211,191.35	33,488.15
Furniture and vehicles	84,830.12	92,925.57	-8,095.45
<b>Long term pre-financing</b>	1,303,525.00	1,966,664.00	-663,139.00
Long term pre-financing	1,303,525.00	1,966,664.00	-663,139.00
<b>TOTAL NON CURRENT ASSETS</b>	<b>2,116,206.84</b>	<b>2,645,174.22</b>	<b>-528,967.38</b>
<b>B. CURRENT ASSETS</b>			
<b>Short-term pre-financing</b>	<b>740,908.00</b>	<b>546,199.38</b>	194,708.62
Short-term pre-financing	740,908.00	546,199.38	194,708.62
<b>Short-term receivables</b>	<b>211,463.01</b>	<b>913,418.65</b>	-701,955.64
Current receivables	108,917.09	737,782.43	-628,865.34
Other	102,545.92	175,636.22	-73,090.30
Deferred charges	102,545.92	175,636.22	-73,090.30
<b>Cash and cash equivalents</b>	<b>1,442,573.96</b>	<b>1,467,861.10</b>	<b>-25,287.14</b>
<b>TOTAL CURRENT ASSETS</b>	<b>2,394,944.97</b>	<b>2,927,479.13</b>	<b>-532,534.16</b>
<b>TOTAL</b>	<b>4,511,151.81</b>	<b>5,572,653.35</b>	<b>-1,061,501.54</b>

**A1. Balance sheet: Liabilities**

	<b>31.12.2016</b>	<b>31.12.2015</b>	<b>Variation</b>
<b>LIABILITIES</b>			
<b>Net Assets</b>	<b>2 995 522.12</b>	<b>3 385 544.54</b>	<b>-390 022.42</b>
<b>Accumulated surplus/deficit</b>	<b>3 385 544.54</b>	<b>2 726 473.03</b>	<b>659 071.51</b>
<b>Economic outturn for the year — profit+/loss —</b>	<b>-390 022.42</b>	<b>659 071.51</b>	<b>-1 049 093.93</b>
<b>TOTAL NET ASSETS</b>	<b>2 995 522.12</b>	<b>3 385 544.54</b>	<b>-390 022.42</b>
<b>Current Liabilities — Accounts payable</b>	<b>1 515 629.69</b>	<b>2 187 108.81</b>	<b>-671 479.12</b>
Current payables	4 159.49	617 488.80	-613 329.31
Sundry payables	-1 212.88	-256.00	-956.88
Other	1 002 030.37	866 469.68	135 560.69
Accrued charges	986 897.77	863 815.15	123 082.62
Deferred income	15 132.60	2 654.53	12 478.07
Accounts payable with consolidated EU entities	510 652.71	703 406.33	-192 753.62
Pre-financing received from consolidated EU entities	504 682.54	699 240.03	-194 557.49
Other accounts payable against consolidated EU entities	5 970.17	4 166.30	1 803.87
<b>TOTAL CURRENT LIABILITIES</b>	<b>1 515 629.69</b>	<b>2 187 108.81</b>	<b>-671 479.12</b>
<b>TOTAL</b>	<b>4 511 151.81</b>	<b>5 572 653.35</b>	<b>-1 061 501.54</b>



**A2. Statement of financial performance**

	2016	2015	Variation
Contributions of EFTA countries belonging to the EEA	393,140.64	394,005.50	-864.86
Recovery of expenses	30,308.61	41,614.00	-11,305.39
Revenues from administrative operations	185,691.38	2,649,174.72	-2,463,483.34
Other operating revenue	14,979,726.29	14,965,604.27	14,122.02
<b>TOTAL OPERATING REVENUE</b>	<b>15,588,866.92</b>	<b>18,050,398.49</b>	<b>-2,461,531.57</b>
Administrative expenses	<b>-11,661,760.08</b>	<b>-13,589,506.36</b>	<b>1,927,746.28</b>
All staff expenses	-9,209,630.26	-9,100,284.26	-109,346.00
Fixed asset related expenses	-271,968.95	-1,988,158.10	1,716,189.15
Other administrative expenses	-2,180,160.87	-2,501,064.00	320,903.13
Operational expenses	-4,318,204.44	-3,819,662.72	-498,541.72
Other operational expenses	-4,318,204.44	-3,819,662.72	-498,541.72
<b>TOTAL OPERATING EXPENSES</b>	<b>-15,979,964.52</b>	<b>-17,409,169.08</b>	<b>1,429,204.56</b>
<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>	<b>-391,097.60</b>	<b>641,229.41</b>	<b>-1,032,327.01</b>
Financial revenues	4,703.22	20,944.90	-16,241.68
Financial expenses	-3,628.04	-3,102.80	-525.24
<b>SURPLUS/ (DEFICIT) FROM NON-OPERATING ACTIVITIES</b>	<b>1,075.18</b>	<b>17,842.10</b>	<b>-16,766.92</b>
<b>SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES</b>	<b>-390,022.42</b>	<b>659,071.51</b>	<b>-1,049,093.93</b>
<b>ECONOMIC OUTTURN FOR THE YEAR</b>	<b>-390,022.42</b>	<b>659,071.51</b>	<b>-1,049,093.93</b>

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

	2016	2015
<b>Cash flows from ordinary activities</b>		
<b>Surplus/(deficit) from ordinary activities</b>	<b>-390,022.42</b>	<b>659,071.51</b>
<b>Operating activities</b>		
Adjustments		
Amortization (intangible fixed assets) +	113,661.91	47,138.73
Depreciation (tangible fixed assets) +	158,307.04	-368,380.02
Increase/(decrease) in provisions for risks and liabilities	0.00	
(Increase)/decrease in long term pre-financing	663,139.00	-1,966,664.00
(Increase)/decrease in short term pre-financing	-194,708.62	-546,199.38
Increase in short term receivables	701,955.64	-145,503.06
(Increase)/decrease in receivables related to consolidated EU entities		
Increase/(decrease) in accounts payable	-478,725.50	369,465.61
Increase/(decrease) in liabilities related to consolidated EU entities	-192,753.62	503,588.56
Other non-cash movements		-190,600.61
<b>Net cash flow from operating activities</b>	<b>380,853.43</b>	<b>-1,638,082.66</b>
<b>Cash flows from investing activities</b>		
Increase of tangible and intangible fixed assets (-)	-406,140.57	-465,994.63
Proceeds from tangible and intangible fixed assets (+)		2,500,000.00
<b>Net cash flow from investing activities</b>	<b>-406,140.57</b>	<b>2,034,005.37</b>
Net increase/(decrease) in cash and cash equivalents	-25,287.14	395,922.71
<b>Cash and cash equivalents at the beginning of the period</b>	<b>1,467,861.10</b>	<b>1,071,938.39</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>1,442,573.96</b>	<b>1,467,861.10</b>

**A4. Annexes to the balance sheet**Assets**A4.1 Intangible and tangible fixed assets**

The value for intangible fixed assets purchased during 2016 was EUR 89 400.87

The value for intangible assets under construction during 2016 was EUR 128 793.87

A new internally developed intangible asset was capitalised for a total value of EUR 244 937.28

The total value for all intangible assets in 2016 was EUR 395 117.08

The value for intangible assets purchased during 2016 was EUR 15 015.15

The total value for all assets (tangible and intangible) purchased in 2016 was EUR 202 960.98

The total amount of depreciation for all assets (tangible and intangible) at the year-end was EUR 271 968.95

The new total of intangible and tangible assets at 31 December 2016 was EUR 812 681.84

**A4.1.1 Intangible fixed assets**

2016		Internally generated computer software	Other computer software	Total computer software	Intangible assets under construction	Total
<b>Gross carrying amounts 01.01.2016</b>	+	0.00	1,275,394.60	1,275,394.60	170,551.56	1,445,946.16
Additions	+	74,385.72	15,015.15	89,400.87	128,793.87	218,194.74
Disposals	-		-7,976.45	-7,976.45		-7,976.45
Transfer between headings		170,551.56		170,551.56	-170,551.56	
<b>Gross carrying amounts 31.12.2016</b>		<b>244,937.28</b>	<b>1,282,433.30</b>	<b>1,527,370.58</b>	<b>128,793.87</b>	<b>1,656,164.45</b>
<b>Accumulated amortization and impairment 01.01.16</b>	-	0.00	-1,155,361.91	-1,155,361.91	0.00	-1,155,361.91
Amortization	-	-56,131.46	-57,530.45	-113,661.91		-113,661.91
Disposals	+		7,976.45	7,976.45		7,976.45
<b>Accumulated amortization and impairment 31.12.2016</b>		<b>-56,131.46</b>	<b>-1,204,915.91</b>	<b>-1,261,047.37</b>	<b>0.00</b>	<b>-1,261,047.37</b>
<b>Net carrying amounts 31.12.2016</b>		<b>188,805.82</b>	<b>77,517.39</b>	<b>266,323.21</b>	<b>128,793.87</b>	<b>395,117.08</b>
<b>Not capitalised cost</b>		<b>Research cost</b>	<b>Not capitalised development cost *</b>	<b>Entity's individual threshold for Capitalisation of Internally generated Intangible Assets :</b>		<b>150,000.00</b>
Cost of the year		56,298.12	86,859.93			

#### A4.1.1 Tangible fixed assets

##### Plan, property and equipment (PPE)

2016		Plant and equipment	Computer hardware	Furniture and vehicles	Total
Gross carrying amounts 01.01.16	+	281 166.51	837 524.13	203 818.87	1 322 509.51
Additions	+	45 523.41	122 504.87	19 917.55	187 945.83
Disposals	-	-6 987.05	-350 193.51	-22 934.12	-380 114.68
Gross carrying amounts 31.12.2016		319 702.87	609 835.49	200 802.30	1 130 340.66
Accumulated amortization and impairment 01.01.2016	-	-197 357.46	-626 332.78	-110 893.30	-934 583.54
Depreciation	-	-41 277.32	-89 016.72	-28 013.00	-158 307.04
Disposals	+	6 987.05	350 193.51	22 934.12	380 114.68
Accumulated amortization and impairment 31.12.2016		-231 647.73	-365 155.99	-115 972.18	-712 775.90
Net carrying amounts 31.12.2016		88 055.14	244 679.50	84 830.12	417 564.76

#### A4.2 Current and sundry receivables

Current receivables	31.12.2016		31.12.2015	
Receivables from	Gross Total	Net Value	Gross Total	Net Value
Customers	95 032.50	95 032.50	120 525.02	120 525.02
Member States			575 149.50	575 149.50
Third States	3 177.99	3 177.99		
Other current receivables (1)	10 706.60	10 706.60	42 107.91	42 107.91
<b>Total</b>	<b>108 917.09</b>	<b>108 917.09</b>	<b>737 782.43</b>	<b>737 782.43</b>
(1) Please specify "Other Current receivables":	Gross Total	Net Value	Gross Total	Net Value
Staff receivables	10 706.60	10 706.60	42 107.91	42 107.91
<b>Total</b>	<b>10 706.60</b>	<b>10 706.60</b>	<b>42 107.91</b>	<b>42 107.91</b>

The total amount of short-term receivables was EUR 211 463.01

An amount of EUR 102 545.92 corresponds to the deferred charges (decrease of EUR 73 090.30 vs. 2015).

The total amount of current receivables at 31.12.2016 was EUR 108 917.09 (decrease of EUR 628 865.34 vs. 2015).

The amount in 'Customers' (EUR 95 032.50) corresponds to all amounts still open as receivables (open

recovery orders at 31.12.2016). An amount of EUR 3 177.99 still to be recovered from the Kingdom of Norway and a value of EUR 10 706.60 corresponds to a receivable against EMCDDA staff at 31.12.2016.

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

The total of EUR 1 442 573.96 can be detailed as follows:

+ EUR 1 406 075.67 is the total of all bank current accounts at 31 December 2016;

+ EUR 36 498.29 is the total of the Imprest account (bank accounts + petty cash + regularisation to be done in 2017).

#### 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 2015</b>	2 726 473.03	659 071.51	3 385 544.54
<b>Balance as of 1 January 2016</b>	<b>2 726 473.03</b>	<b>659 071.51</b>	<b>3 385 544.54</b>
Allocation of the economic result of previous year	659 071.51	-659 071.51	0.00
Economic result of the year		-390 022.42	-390 022.42
<b>Balance as of 31 December 2016</b>	<b>3 385 544.54</b>	<b>-390 022.42</b>	<b>2 995 522.12</b>

The total of EUR 2 995 522.12 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 – 390 022.42 (see 'A.2 Statement of Financial performance', on page 5).

The 2016 economic result of the year had a decrease of EUR 1 049 093.93 vs. 2015 which is explained by the difference between a decrease in operating revenue of EUR 2 461 531.57, a decrease in operating expenses of EUR 1 429 204.56 and a decrease of non-operating activities of EUR 16 766.92 (see 'A.2 Statement of financial performance', page 5).

The new total of net assets at 31 December 2016 is EUR 2 995 522.12

#### A4.5 Current and sundry payables

Current payables	31.12.2016	31.12.2015
Vendors	59 593.20	684 712.46
Other (1)	-55 433.71	-67 223.66
<b>Total</b>	<b>4 159.49</b>	<b>617 488.80</b>

(1) Please specify "Other Current payables":	31.12.2016	31.12.2015
Payable 2016 + step 1 invoice at 31.12.2016	-55 433.71	-67 223.66
<b>Total</b>	<b>-55 433.71</b>	<b>-67 223.66</b>

Sundry payables	31.12.2016	31.12.2015
Staff	-1 212.88	-256.00
<b>Total</b>	<b>-1 212.88</b>	<b>-256.00</b>

The total of current payables in 2016 was EUR 4 159.49 (decrease of EUR 613 329.31).



The amount in 'Vendors' of EUR 59 593.20 corresponds to all registered invoices received at the year-end but not yet paid and pending confirmation of eligibility at 31.12.2016.

The amount of EUR -55 433.71 corresponds to the counterpart of the invoices registered but not yet approved at 31.12.2016.

The amount of EUR -1 212.88 corresponds to the sundry payables (staff).

#### **A4.6 Deferrals and accruals**

The total amount of EUR 986 897.77 corresponds to the accrued charges, confirmed by each deputy authorising officer, of EUR 839 595.80 and EUR 147 301.97 concerning holidays not taken at 31.12.2016).

The amount of deferred income of EUR 15 132.60 corresponds to the positive outturn calculated on the grants for Norway and Turkey from 2014 to 2016.

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

The total amount of EUR 504 682.54 is composed by:

The amount of EUR 504 682.54 in 'Pre-financing received from consolidated EC entities' which corresponds to the budget outturn account for 2016 of EUR 215 188.58, an open ENP1 pre-financing of EUR 13 810.85 with DG NEAR (project was closed at 31.12.2016) and an open IPA5 pre-financing of EUR 275 683.11.

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

For the commitments still open at year-end, the Centre has a carryover of EUR 1 990 870.22. After deducting EUR 839 595.80 related to the cut-off postings booked in the Statement of financial performance, the remaining net carry forward is EUR 1 151 274.42.

#### **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 2016 had a discount on its rents of 533 336.00 €.



**B. Report on the implementation of the EMCDDA's budget****Budget outturn account for the financial year 2016**

		2016	2015
<b>REVENUE</b>			
Balancing Commission subsidy	+	14,794,000.00	14,794,000.00
Other subsidy from Commission (ENP1 2016)	+	49,312.17	711,787.83
Fee income	+		2,500,000.00
Other income (Norway, Turkey, Internal assigned revenue C4, Bank interests)	+	638,152.46	626,434.98
<b>TOTAL REVENUE (a)</b>		<b>15,481,464.63</b>	<b>18,632,222.81</b>
<b>EXPENDITURE</b>			
<i>Title I: Staff</i>			
Payments	-	9,268,089.53	9,122,210.74
Appropriations carried over	-	72,678.72	138,169.78
<i>Title II: Administrative expenses</i>			
Payments	-	1,421,872.81	4,458,390.98
Appropriations carried over	-	436,440.57	443,069.65
<i>Title III: Operating expenditure</i>			
Payments	-	4,400,485.69	4,045,844.43
Appropriations carried over	-	338,973.65	599,237.01
<b>TOTAL EXPENDITURE (b)</b>		<b>15,938,540.97</b>	<b>18,806,922.59</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>		<b>-457,076.34</b>	<b>-174,699.78</b>
Cancellation of unused payment appropriations carried over from previous year	+	18,278.73	38,712.08
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	675,419.35	188,102.04
Exchange differences for the year (gain +/- loss -)	+/-	2,602.23	4,976.68
FINAL BALANCE ENP1		-13,810.85	
Norway prorata 2016		-6,992.04	-1,995.71
Turkey prorata 2016		-3,232.50	-658.82
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>		<b>215,188.58</b>	<b>54,436.49</b>
Balance year N-1	+/-	54,436.49	70,360.31
Positive balance from year N-1 reimbursed in year N to the Commission	-	-54,436.49	-70,360.31
<b>Result used for determining amounts in general accounting</b>		<b>215,188.58</b>	
<b>Commission subsidy - agency registers accrued revenue and Commission accrued expense</b>		<b>14,578,811.42</b>	<b>14,739,563.51</b>
<b>Pre-financing remaining open to be reimbursed by agency to Commission in year N+1</b>		<b>215,188.58</b>	<b>54,436.49</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>-390,022.42</b>
<b>Adjustment for accrual items (Items not in the budgetary result but included in the economical result)</b>	
Adjustments for accrual cut-off (reversal 31.12.2016)	-688,579.93
Adjustments for accrual cut-off (cut-off 31.12.2016)	884,351.85
Depreciation of intangible and tangible assets	271,968.95
Recovery orders issued in 2016 in class 7 and not yet cashed	-3,177.99
Pre-financing given in previous year and cleared in the year	468,440.02
Other ( delta not explained 2935.35 € )	2,925.71
Exchange rate difference ( Negative and Positive exchange rate)	2,602.23
<b>Adjustment for budgetary items ( item included in the budgetary result but not in the economic result)</b>	
Asset acquisitions (less unpaid amounts)	-202,960.98
New pre-financing received in the year 2016 and remaining open as at 31.12.2016	13,811.00
Payment appropriations carried over to 2016	-848,092.94
Cancellation of unused carried over payment appropriations from previous year	18,278.73
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	675,419.35
Other : ( Prorata Norway and Turkey)	10,225.00
<b>Total</b>	<b>215,188.58</b>
<b>Budgetary result (+ for surplus)</b>	<b>215,188.58</b>
<b>Including amount of exchange rate differences</b>	<b>2,602.23</b>

### C. Certification letter

The annual accounts of the EMCDDA for the year 2016 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Communities and the accounting rules adopted by the European Commission's Accounting Officer, as are to be applied by all institutions and Community bodies.

I acknowledge my responsibility for the preparation and presentation of the EMCDDA's annual accounts in accordance with Article 98 of the above-mentioned Financial Regulation and Article 50 of the EMCDDA's Financial Regulation.

I have obtained from the EMCDDA's authorising officer, who guaranteed 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 a true and fair view of the financial situation of the EMCDDA in all relevant aspects.

Signed off on 12 June 2017



Pascal Jonjic  
Accounting officer

Adopted on 13 June 2017



Alexis Goosdeel  
Director

## Appendix to the EMCDDA 2016 accounts

### Report on budgetary and financial management for the financial year 2016

#### 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 ENP1 (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 2016* (available on our website).

In terms of procurement execution, the procurement plan was put in place, in line with the EMCDDA 2016 management plan, and successfully executed in close collaboration with all units.

Tendering	2016 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 <sup>(a)</sup>	130	130	0
Negotiated procedure — at least three candidates	12	11	1
Negotiated procedure — at least five candidates	11	9	2
Open procedures	2	0	2
European Commission frameworks joined	4	0	4

<sup>(a)</sup> including appointment letters and low value contracts

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

Negotiated Procedures launched in 2016										
	Works		Supplies		Services		Total for 2016			
	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	40 154,03	15	58 842,31	86	473 570,09	113	83,09%	572 566,43	39,57%
>15.000 & ≤ 60.000 EUR	0	0,00	2	61 934,00	10	194 074,45	12	8,82%	256 008,45	17,69%
> 60.000EUR & ≤ 135.000 EUR	6	186 666,57	0	0,00	5	431 850,00	11	8,09%	618 516,57	42,74%
TOTAL	18	226 820,60	17	120 776,31	101	1 099 494,54	136	100%	1 447 091,45	100%

## Summary information on budgetary operations for 2016 in terms of budget operations, revenue and expenditure

The information about the appropriations transferred in 2016 can be found in the Report on the budgetary and financial management, as included in the EMCDDA Annual Accounts for 2016. The EMCDDA Management Board approved one amending budgets in 2016 which was duly published.

In 2016 the EMCDDA received 100% of the revenues envisaged in its 2016 budget. In this context the EMCDDA achieved once more an outstanding performance in terms of budget execution, which can be resumed by the following rates of execution: 99.95% for commitment appropriations, this rate reflecting the best performance in the EMCDDA history; 95.64% for payment appropriations; 94.42% for appropriations carried-forward from 2015 and 1.4% for cancelled/non-used payment appropriations.

### I.5.1.2. Human resources management

#### Major human resources events in 2016

The work to align the EMCDDA human resources processes and policies to the reform of the EU staff regulations continued in 2016. This included in particular the adoption of implementing rules for the promotion of officials and reclassification of temporary and contract staff.

Number of days of leave authorised to each grade under the flexitime and compensatory leave schemes, 2016			
Function group and grade	Number of days	Function group and grade	Number of days
AD5	6.5	AST 9	0
AD6	18	AST 10	1
AD7	36	AST 11	0
AD8	55	GFI 1	0
AD9	22	GFI 2	0
AD10	2	GFI 3	6
AD11	20	GFII 4	2
AD12	4.5	GFII 5	0
AD13	0	GF II 6	26.5
AD14	0	GF II 7	36
AD15	0	GF III 8	0
AD16	0	GF III 9	3
AST1	0	GF III 10	3
AST2	0	GF III 11	7.5
AST3	0	GF III 12	1
AST4	0	GF IV 13	0
AST5	30.5	GF IV 14	5
AST6	49.5	GF IV 15	0
AST7	6.5	GF IV 16	6.5
AST8	16.5		
<b>Total</b>			

No major changes occurred in the EMCDDA 2016 establishment plan, apart from the reduction of one authorised posts compared with 2015, 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 2016 staff screening exercise reflect the EMCDDA's efforts to ensure the effective and efficient allocation and use of its resources. It shows that 69.75 % of its human resources were devoted to operational activities in 2016 and only 20.17 % were allocated to administrative support and coordination; the remaining 10.08 % were 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 2016 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.

#### **I.5.1.4. Assessment of audit results during 2016 and the follow-up of audit plans, audits and recommendations**

In 2016, 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

In January 2016, the IAS presented its Final Report on the 2015 audit concerning "IT Project Management within the EMCDDA". This report yielded six main recommendations, covering three issues, as described below:



### *Issue No 1: Business–IT alignment*

- The finalisation and adoption of a long-term ICT strategy, including a strategic roadmap for core ICT systems, are required, as well as guidelines for future objectives and priorities in light of business needs.
- An enterprise architecture management framework should be defined and adopted.

### *Issue No 2: IT project management*

- The design of an IT project management methodology should be finalised and adopted, notably by tailoring best practices and actively involving business; in addition, required resources should be planned and accounted for across the whole project's lifecycle.
- The project management process should be automated, involving a definition of both business and technical requirements for a project management platform covering the complete project lifecycle.

### *Issue No 3: Requirements management and systems development*

- A requirements management process should be defined and adopted by tailoring relevant best practices and incorporating lessons learnt from past experiences.
- A systems development methodology should be defined and adopted.

The recommendations above have been accepted by the EMCDDA, along the lines established under the action plan sent to the IAS in March 2016 and endorsed by the Management Board in its 22-23 June meeting. All of these recommendations were outstanding at the end of 2016 and remaining within the deadlines stipulated in the aforementioned action plan.

Along the lines set-up in its 2016-2018 Strategic Internal Audit Plan, the IAS carried out in September 2016 a "Limited Review on Business Continuity in the EMCDDA". The related draft report was issued in late December 2016 and yielded three recommendations, rated by the internal auditor as "Important". The respective substantive contents are summarised below:

#### *Issue n° 1: Business Impact Analysis:*

The EMCDDA should fine tune its assessment of risks relating to events of interruption in functions considered as critical or essential. For this purpose, business functions ought to be identified and Maximum Tolerable Periods of Disruption for each function defined.

#### *Issue n° 2: Training and Awareness-raising Actions:*

The EMCDDA should ensure that all staff supporting its key activities or who is part of the Business Continuity Group and/or Incident Response Team receives effective and regular training on Business Continuity Management.

#### *Issue n°3: List of Critical Records:*

The EMCDDA should update its list of critical records included in the Business Continuity Plan, to better indicate its physical location where applicable and appoint a person responsible for ensuring that such records are safeguarded and their location known.

An action plan aimed at dealing with the three recommendations above will be elaborated following reception of the Final Report on Business Continuity in the EMCDDA.  
European Court of Auditors

The need to carry forward originated from external factors, namely the unexpected ruling of the EU Court of Justice on the retroactive adjustment of EU staff members' remuneration for 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), as the rate of use of such appropriations consistently exceeded 95 %.

## **I.6. Assessment of the effectiveness of the internal control systems**

### **I.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 2016. The central risk register, as well as the sector risk register set up by the ICT unit, were kept 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 reviews were conducted by managers.

A comprehensive document that reviews and lays down the progress made in the implementation of the EMCDDA Internal Control Standards (ICSs) was drawn up in early 2013, and has been reviewed regularly since then. As a result of these reviews, two main areas in which implementation of the EMCDDA ICSs should be improved have been 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 continued to adopt measures across the agency to mitigate residual risks, taking stock also from the recommendations issued in these fields by the IAS.

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 ICSs. Without prejudice to future improvements, this plan already appears to be detailed and comprehensive enough to allow 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, additional mitigating measures were taken throughout 2016 (notably regarding the automation of IT project management processes) in order to further reduce the residual levels of risks inherent to 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 residual risks outstanding. 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 the resulting recommendations will allow the agency to make further improvements in these areas, including 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 2016, building on strong developments achieved in previous years.. This was the second year in which KPIs were in place for all the main areas of work in the annual work programme; the agency has therefore established 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, in light of the results of the first round of complete data collection carried out at the end of the year and the lessons learnt from implementing the new methodologies.

Moreover, the agency has been working on the development of an IT tool to integrate the planning and monitoring of activities (management information system, MIS). However, the progress achieved has been slower than originally planned because of: a) the need to prioritise work on the SPD (top-level priority), from the perspective of the business owner (the planning function); and b) development needs of other level 1 priority projects, from the perspective of the ICT team, notably relating to project management automation processes. The timeline for the completion of this tool

hinges on the availability of the necessary resources (in terms of both human resources and funding).

Internal EMCDDA coordination bodies (namely the Coordination Group) 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, materialised and were further aggravated throughout 2015 and 2016: as regards in particular the last quarter of 2016, revisions by national authorities of some NFPs budgets may trigger corresponding reductions of co-funding provided by the EMCDDA, an event that would imply further negative consequences for the NFPs capability in complying with their reporting obligations. It is worth reminding that cuts in funding from national sources to certain NFPs had also occurred in 2014 and 2015, thereby increasing the risk that all core monitoring activities of the EMCDDA would be affected. 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, the rationalisation of the present NFP reporting package had to be carried out and should probably continue; notably, this involves regular assessments of core data needs on the basis of soundly defined priorities and feedback to the NFPs on their performance in respect of availability of core data

Furthermore, reductions in the reporting capacities of Member States, already evident in 2015, persisted in 2016, because core data of sufficiently high quality were either completely lacking or available to only a limited extent. As a consequence, the timeliness and comprehensiveness of the 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. In addition, the reporting of matters related to NPS was often missing or delayed.

Following 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 should allow corrective action to be taken by Member States, if required.

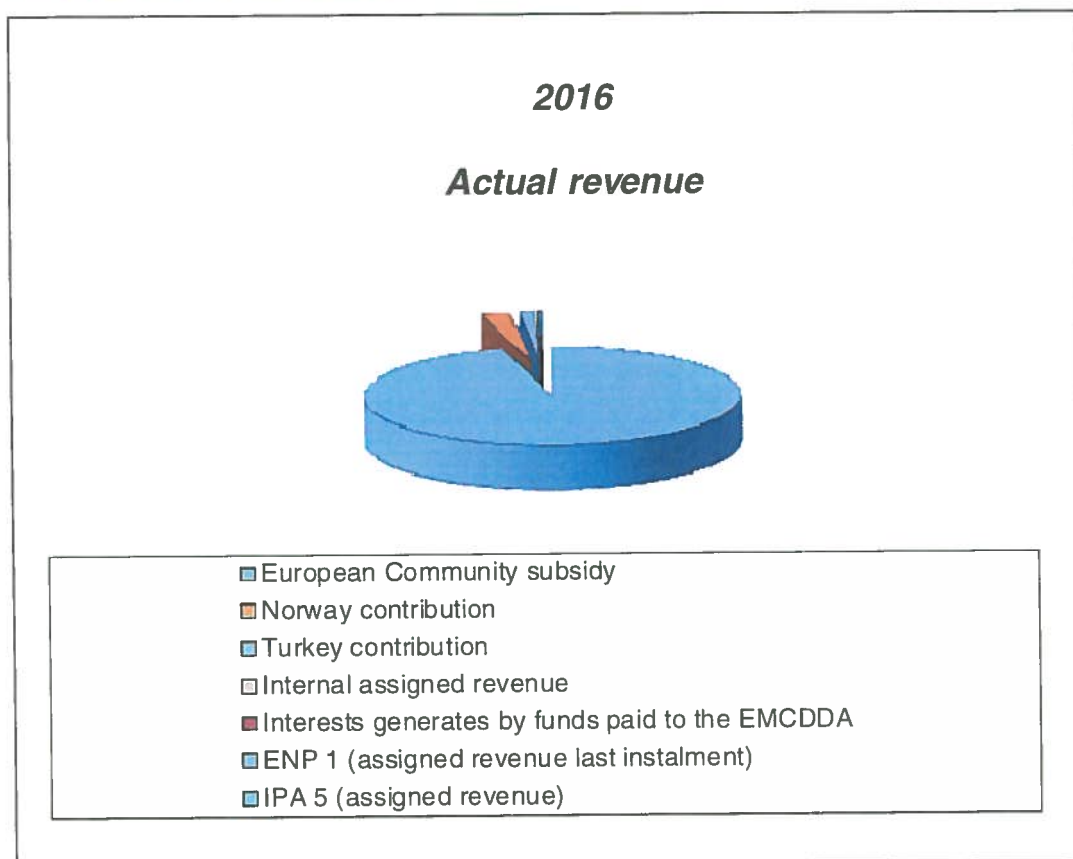
## II. Implementation of the budget

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

### II.1. Revenue

In 2016, the EMCDDA cashed at 100 % all its revenues as entered into its budget for 2016.

	2016 — Revenue in the budget as published in the OJ	2016 — Actual revenue
European Community subsidy	14 794 000.00	14 794 000.00
Norway contribution	393 140.63	393 140.63
Turkey contribution	210 000.00	210 000.00
Internal assigned revenue	19 513.76	30308,61
Interests generates by funds paid to the EMCDDA	4 703.22	4 703.22
ENP 1 (assigned revenue last instalment)		49 312.17
IPA 5 (assigned revenue)		
<b>Total</b>	<b>15 421 357.61</b>	<b>15 451 156.02</b>



## II.2. Expenditure

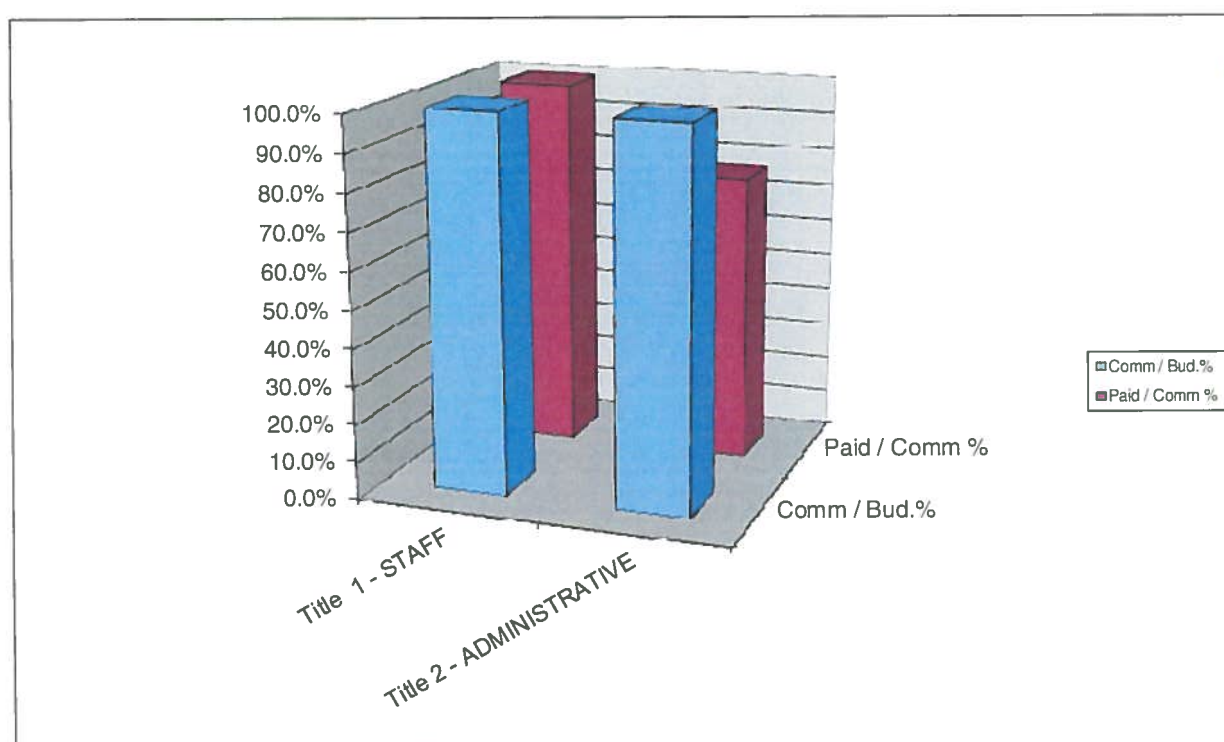
### II.2.1. Non-differentiated appropriations (NDA), titles 1 and 2 (C1)

Analysis of the data relating to the budget execution of titles 1 and 2 (NDAs) shows an increase compared with the 2015 execution rate in terms of payments against commitments (2.14 pp).

The execution rate stands at 100 % for commitment appropriations and 95.80 % for payment appropriations, against 100 % and 93.66 % for 2015, respectively.

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

	2016					2015		2016 vs 2015 pp	
	Final budget	Committed	Paid	Comm / Bud.%	Paid / Comm	Comm / Bud.%	Paid / Comm	Comm / Bud.	Paid / Comm
Title 1 - STAFF	9 265 967.47	9 265 867.47	9 225 407.49	100.00%	99.56%	100.00%	99.32%	0.00	0.24
Title 2 - ADMINISTRATIVE	1 844 412.74	1 844 412.44	1 418 749.54	100.00%	76.92%	100.00%	91.63%	0.00	-14.71
<b>Total</b>	<b>11 110 380.21</b>	<b>11 110 279.91</b>	<b>10 644 157.03</b>	<b>100.00%</b>	<b>95.80%</b>	<b>100.00%</b>	<b>93.66%</b>	<b>0.00</b>	<b>2.14</b>



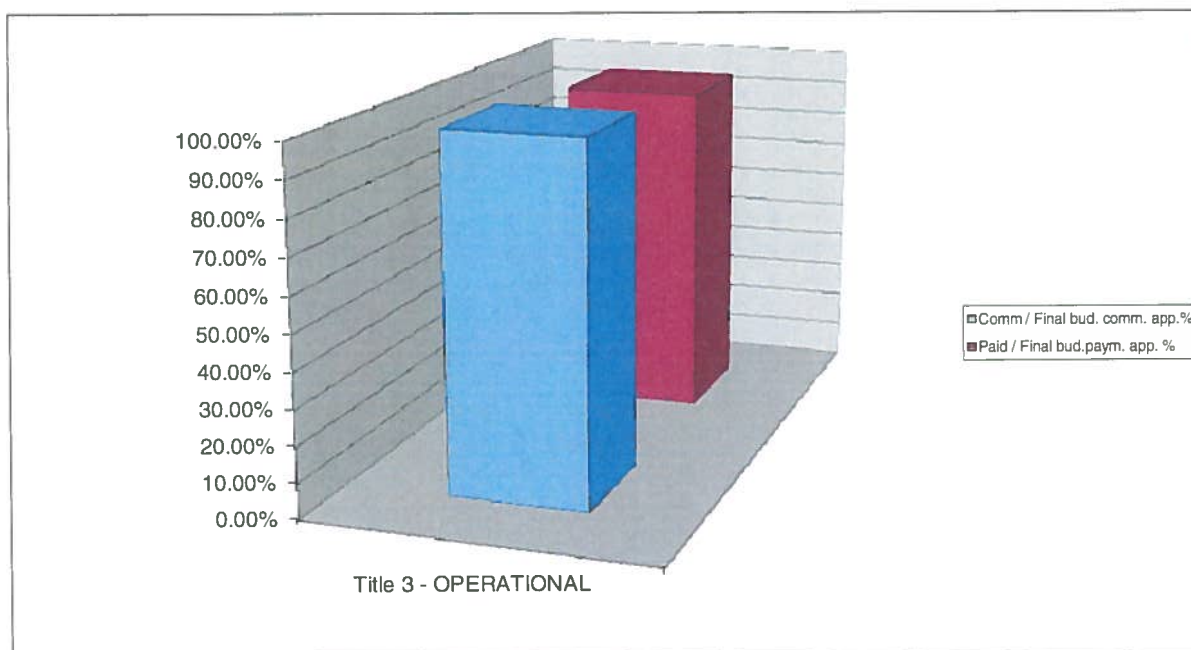
## II.2.2. Differentiated appropriations (DA), title 3 (C1)

Analysis of the execution of title 3 of the 2016 budget shows an increase in execution rate in the use of commitment appropriations (+0.62 pp) compared with 2015 and a decrease payment appropriation (- 4.66 pp).

The execution rate stands at 99.82 % for commitment appropriations and at 95.22 % for payment appropriations.

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

	2016						2015		2016 vs 2015 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	4 291 463.64	4 283 865.82	99.82%	4 291 463.64	4 086 319.78	95.22%	99.20%	99.88%	0.62	-4.66
<b>Total</b>	<b>4 291 463.64</b>	<b>4 283 865.82</b>	<b>99.82%</b>			<b>95.22%</b>	<b>99.20%</b>	<b>99.88%</b>	<b>0.62</b>	<b>-4.66</b>





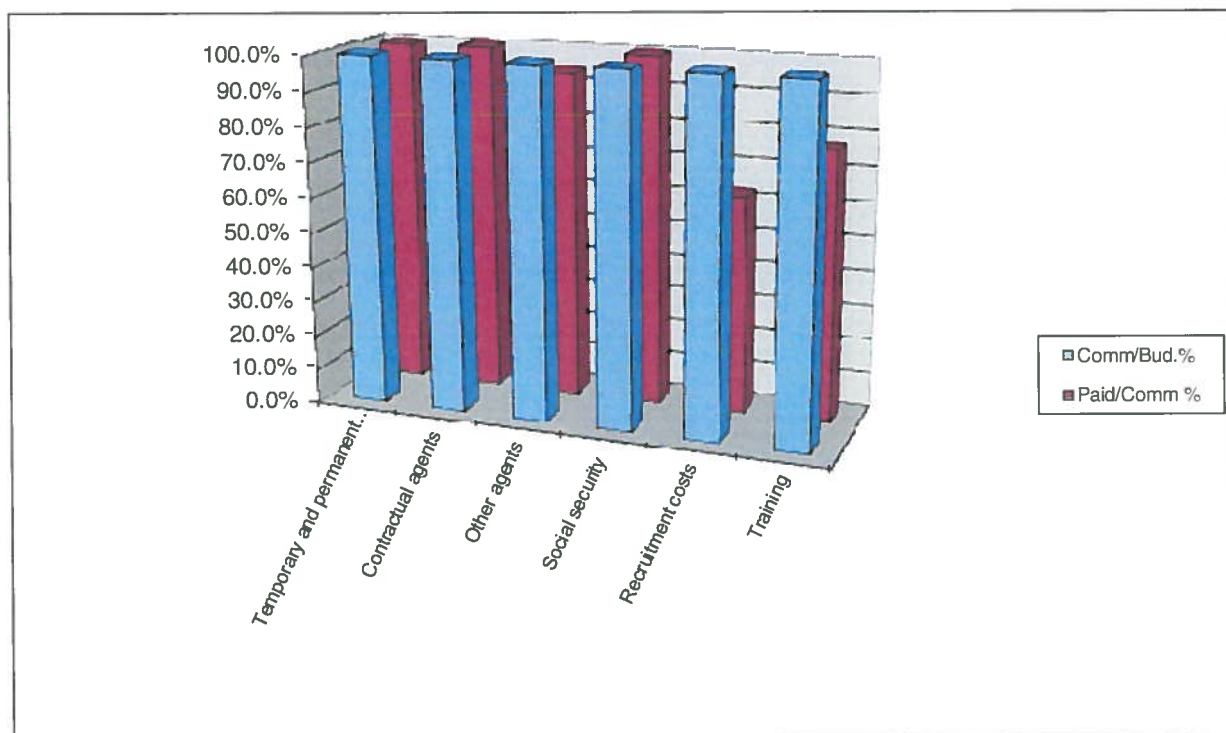
### II.3. Analysis by type of expenditure (C1 appropriations)

#### 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 99.56 %.

Compared to the execution rate of the corresponding 2015 budget appropriations, this reflects an increase in payments (+ 0.24 pp).

		2016				
		Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
111	Temporary and permanent staff	7 573 450.27	7 573 350.27	7 559 466.02	100.00%	99.82%
114	Contractual agents	1 160 968.14	1 160 968.14	1 160 968.14	100.00%	100.00%
115	Other agents	108 026.22	108 026.22	101 465.42	100.00%	93.93%
116	Social security	338 332.09	338 332.09	338 332.09	100.00%	100.00%
118	Recruitment costs	4 057.28	4 057.28	2 536.75	100.00%	62.52%
119	Training	81 133.47	81 133.47	62 639.07	100.00%	77.20%
	<b>TOTAL TITLE 1</b>	<b>9 265 967.47</b>	<b>9 265 867.47</b>	<b>9 225 407.49</b>	<b>100.00%</b>	<b>99.56%</b>

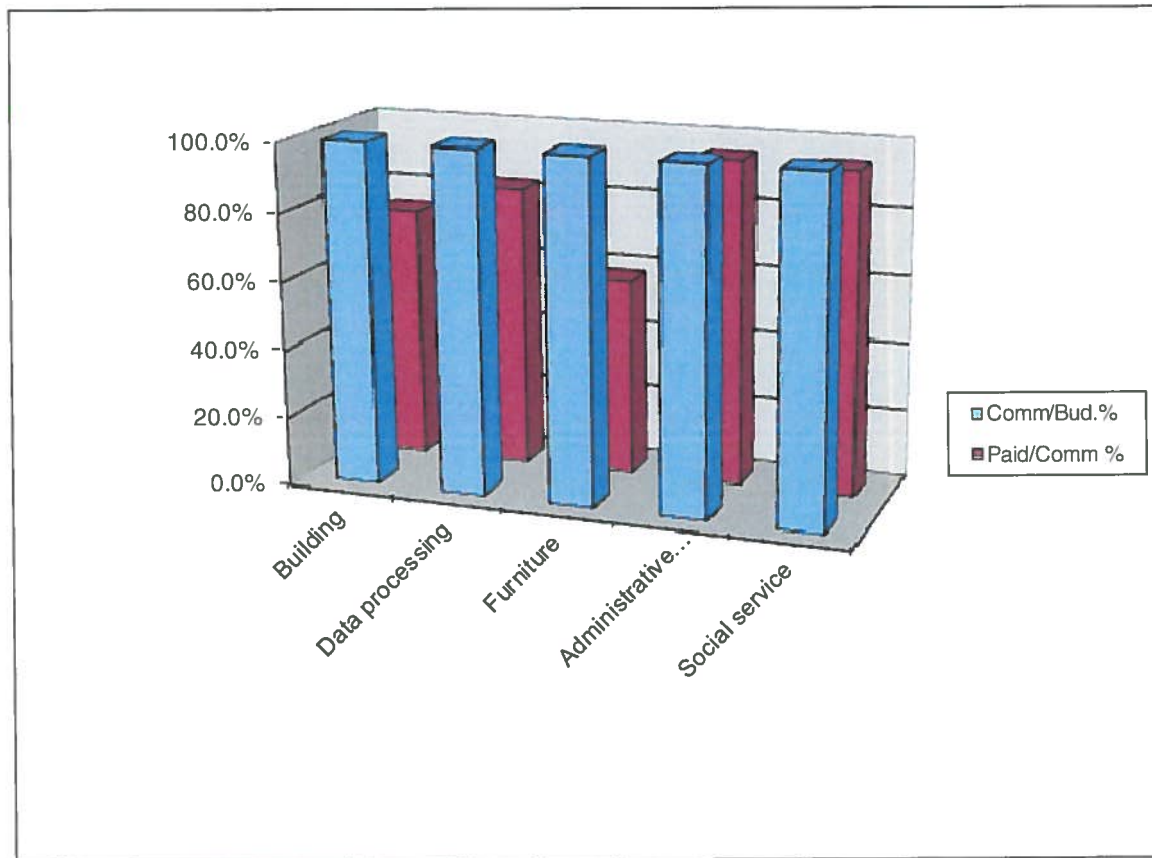


### II.3.2. Title 2 — Expenditure relating to support activities

The ratio committed/budget at the end of 2016 was 100 %.

The ratio paid/committed was 76.92 % at the end of 2016, which represents a decrease compared to 2015.

		2016				
		Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
211	Building	1 103 383.89	1 103 383.59	817 025.59	100.00%	74.05%
212	Data processing	493 127.71	493 127.71	406 546.29	100.00%	82.44%
213	Furniture	108 078.67	108 078.67	62 357.13	100.00%	57.70%
214	Administrative expenditure	115 643.35	115 643.35	110 050.34	100.00%	95.16%
215	Social service	24 179.12	24 179.12	22 770.19	100.00%	94.17%
	<b>TOTAL TITLE 2</b>	<b>1 844 412.74</b>	<b>1 844 412.44</b>	<b>1 418 749.54</b>	<b>100.00%</b>	<b>76.92%</b>



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

The ratio committed/budget at the end of 2016 was 99.82 % which represents an increase (+ 0.62 pp) compared to 2015.

The ratio paid/committed was 95.22 % at the end of 2016 which represents a decrease (- 4.66 pp) compared to 2015.

In 2016 rate reflects the following variations from 2015:

- Ratio of Committed/Commitment appropriations:

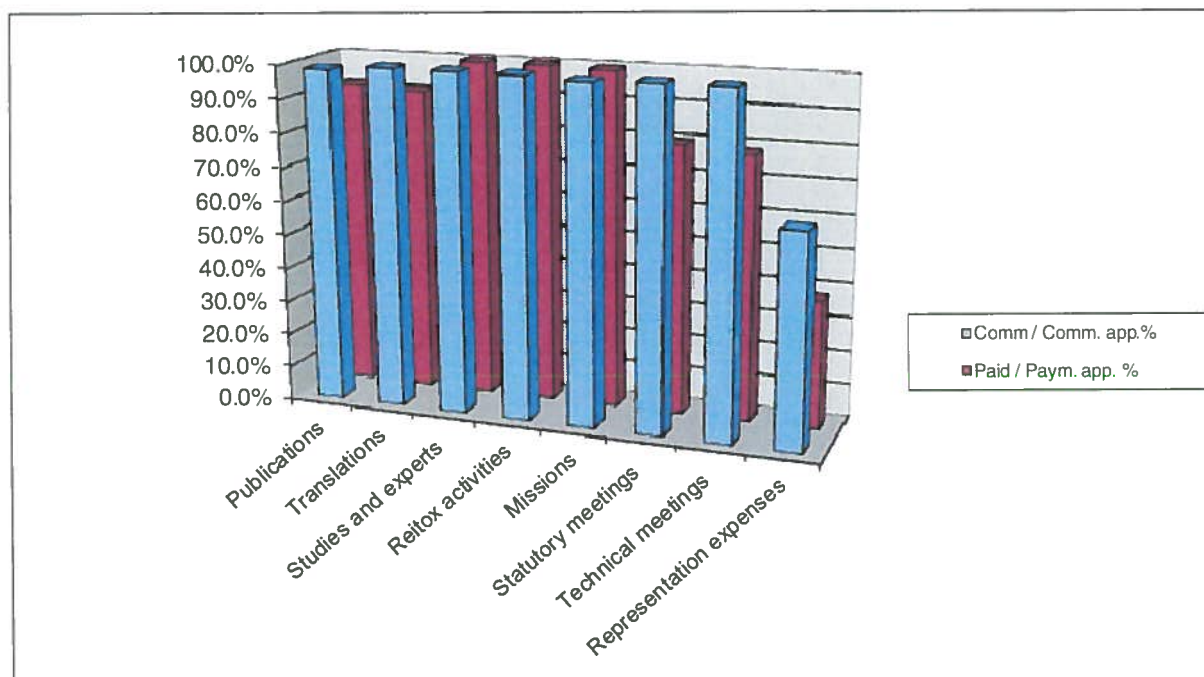
- Reitox activities (+ 1.35 pp)
- Mission expenses (+ 0.46 pp)

- Ratio of Paid/Payment appropriations:

- Mission expenses (+ 0.53 pp)

### **Title 3 — Expenditure relating to operational activities and projects**

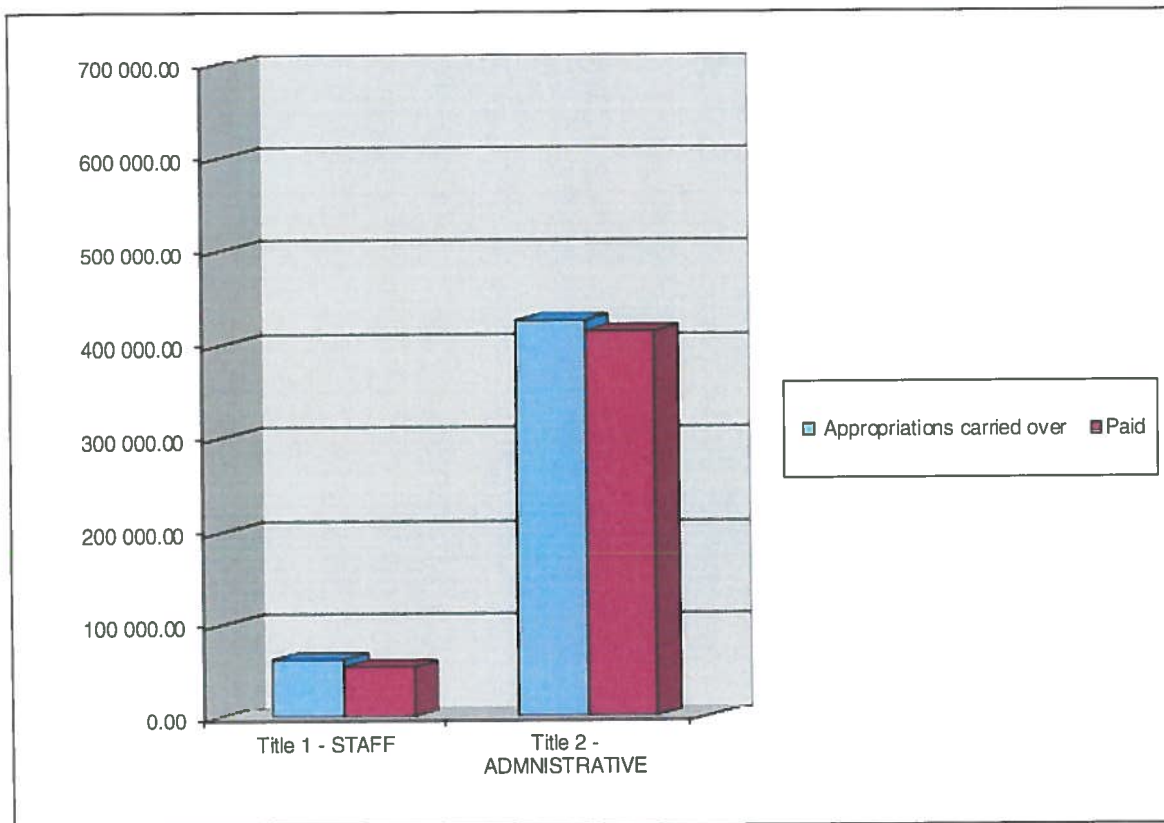
		2016					
		Final budget - Commitment appropriations	Committed	Comm / Comm. app. %	Final budget - Payment appropriations	Paid	Paid / Paym. app. %
311	Publications	330 751.41	326 471.95	98.71%	322 115.85	295 307.92	91.68%
312	Translations	329 785.75	329 785.75	100.00%	309 737.76	279 957.75	90.39%
314	Studies and experts	672 994.96	672 994.96	100.00%	629 658.29	629 530.30	99.98%
315	Reitox activities	2 119 715.50	2 119 715.50	100.00%	2 057 231.12	2 057 231.12	100.00%
316	Missions	314 108.37	312 099.86	99.36%	294 747.90	293 115.08	99.45%
317	Statutory meetings	159 945.21	159 945.21	100.00%	194 680.00	155 198.67	79.72%
318	Technical meetings	360 634.11	360 634.11	100.00%	478 292.72	374 078.10	78.21%
319	Representation expenses	3 528.33	2 218.48	62.88%	5 000.00	1 900.84	38.02%
	<b>TOTAL TITLE 3</b>	<b>4 291 463.64</b>	<b>4 283 865.82</b>	<b>99.82%</b>	<b>4 291 463.64</b>	<b>4 086 319.78</b>	<b>95.22%</b>



#### II.4. Appropriations automatically carried over from 2015 to 2016 (NDA), titles 1 and 2 (C8)

The global execution rate stands at 96.25 % of the appropriations carried over for titles 1 and 2 (i.e. appropriations carried over from 2015 to 2016) which shows an increase of the ratio paid/appropriation carried over (+1.68 pp) compared to 2015.

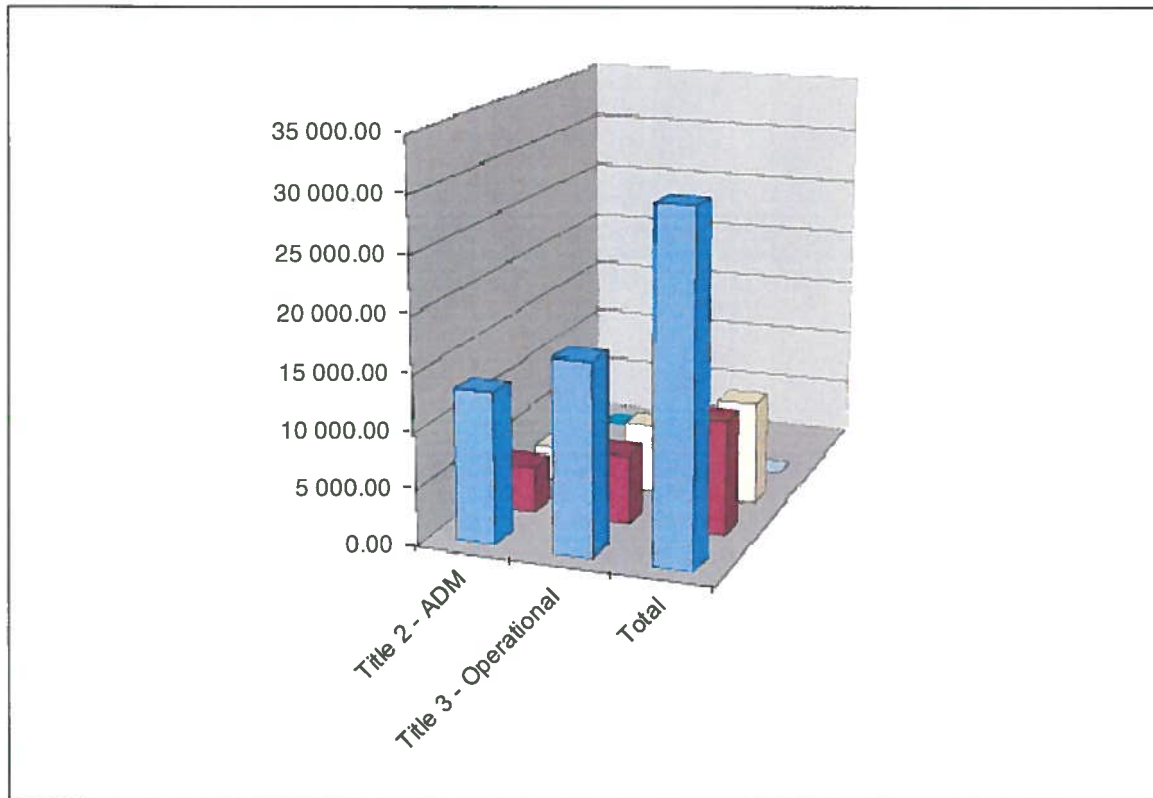
	2016			2015	2016 vs 2015 pp
	Appropriations carried over	Paid	Paid/ App. carried over %	Paid/ App. carried over %	Paid/ App. Variation over % points
Title 1 - STAFF	62 641.26	55 204.70	88.13%	87.11%	1.02
Title 2 - ADMINISTRATIVE	425 404.58	414 562.41	97.45%	94.98%	2.47
<b>Total</b>	<b>488 045.84</b>	<b>469 767.11</b>	<b>96.25%</b>	<b>94.57%</b>	<b>1.68</b>



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

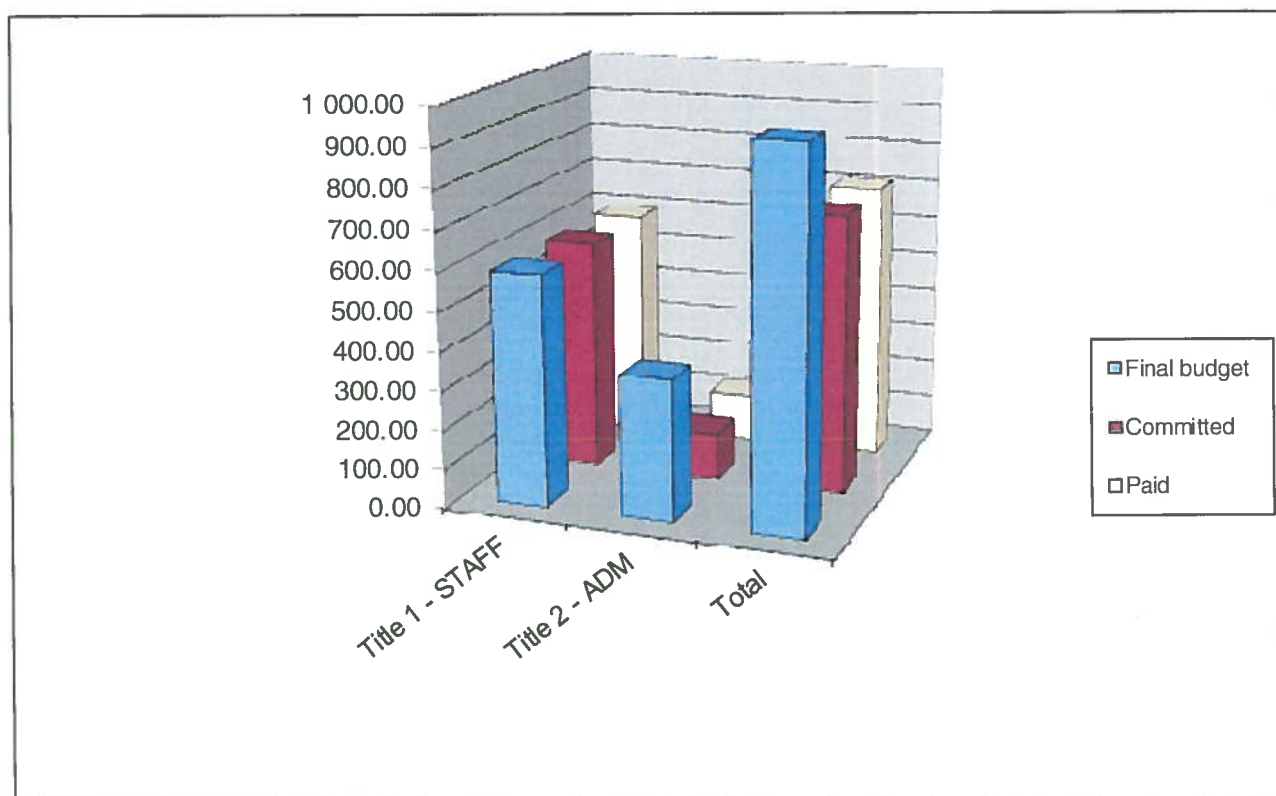
## II.5. Internal assigned revenue (C4-EMC)

	2016				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/ Bug.
Title 2 - ADM	13 380.94	4 110.00	3 000.00	30.72%	22.42%
Title 3 - Operational	16 927.67	6 132.82	6 132.82	36.23%	36.23%
<b>Total</b>	<b>30 308.61</b>	<b>10 242.82</b>	<b>9 132.82</b>	<b>33.80%</b>	<b>30.13%</b>



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

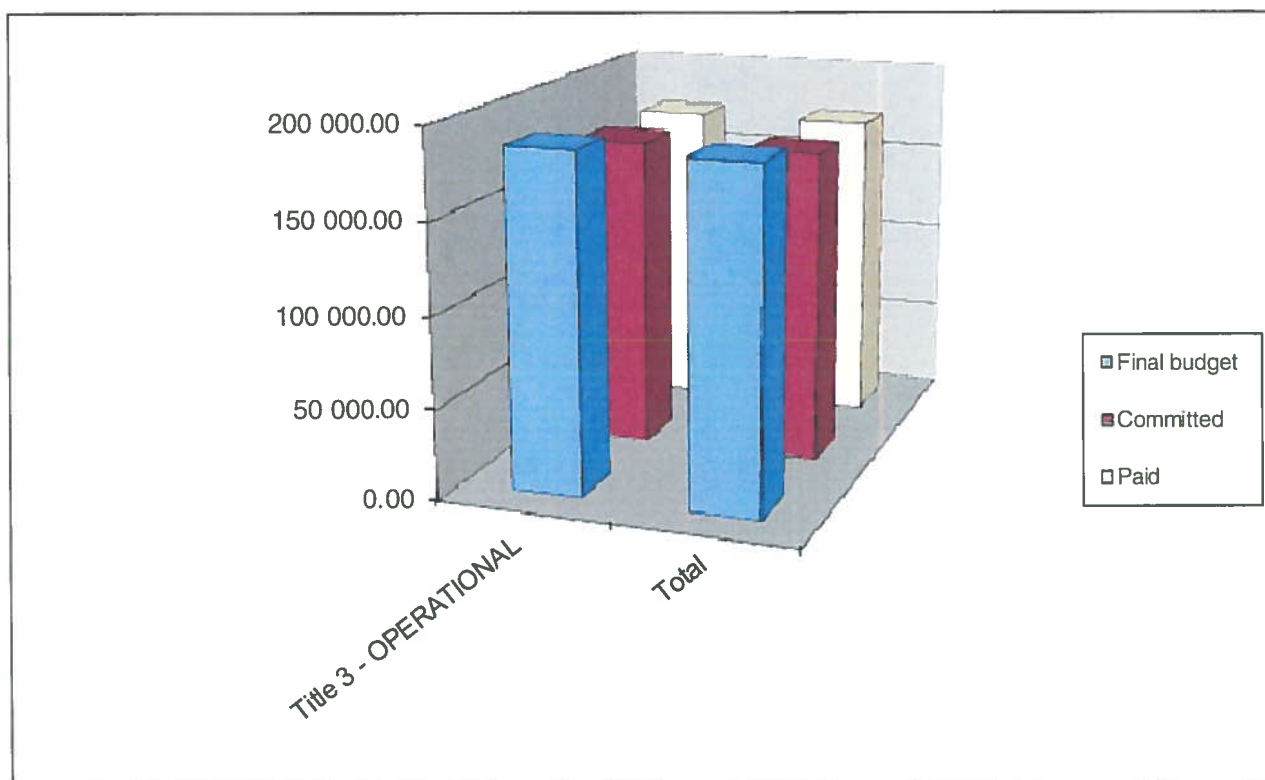
	2016				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - STAFF	592.00	592.00	592.00	100.00%	100.00%
Title 2 - ADM	361.03	120.00	120.00	33.24%	100.00%
<b>Total</b>	<b>953.03</b>	<b>712.00</b>	<b>712.00</b>	<b>74.71%</b>	<b>100.00%</b>





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

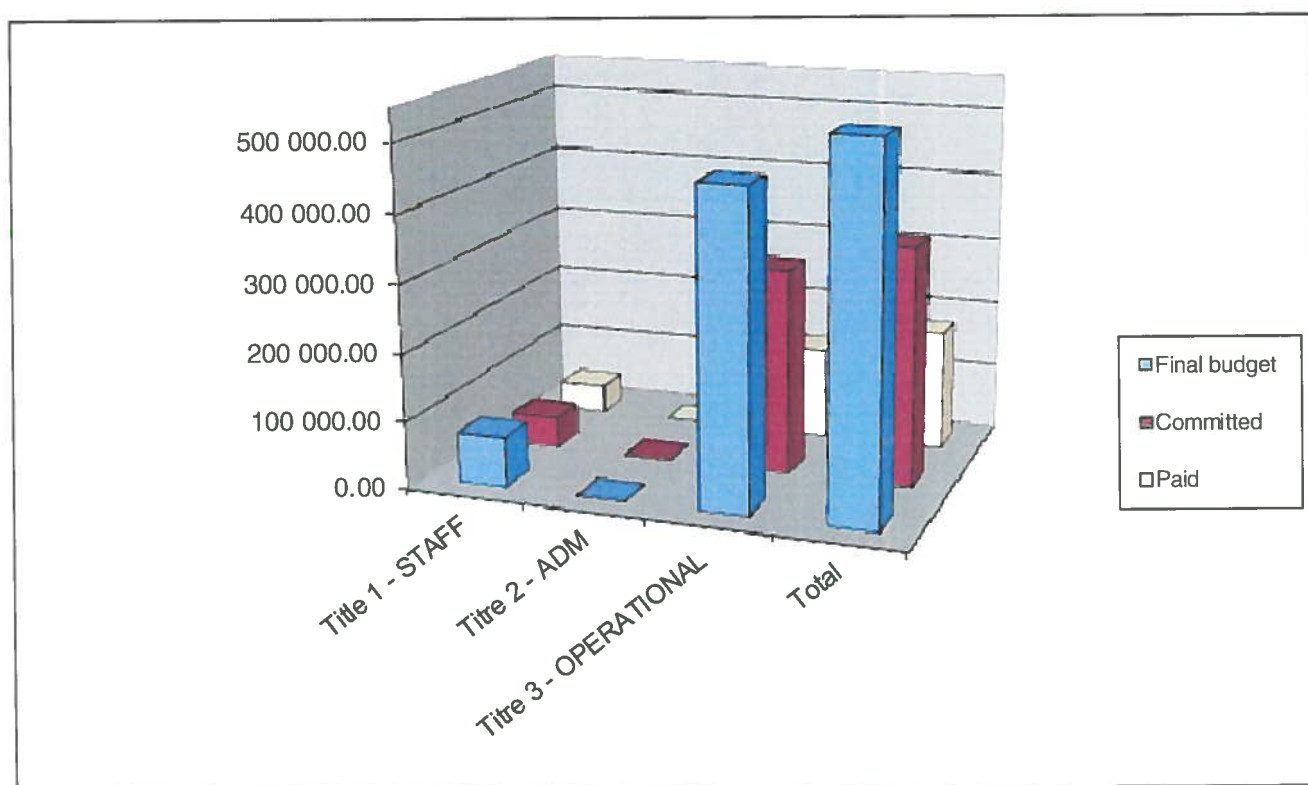
	2016				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 3 - OPERATIONAL	186 690.11	172 879.26	172 879.26	92.60%	100.00%
<b>Total</b>	<b>186 690.11</b>	<b>172 879.26</b>	<b>172 879.26</b>	<b>92.60%</b>	<b>100.00%</b>





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

	2016				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - STAFF	74 308.78	47 079.02	42 090.04	63.36%	89.40%
Titre 2 - ADM	400.00	3.27	3.27	0.82%	0.00%
Titre 3 - OPERATIONAL	463 332.63	304 344.61	135 153.83	65.69%	44.41%
<b>Total</b>	<b>538 041.41</b>	<b>351 426.90</b>	<b>177 247.14</b>	<b>65.32%</b>	<b>50.44%</b>



## II.7. Detailed tables on the 2016 budget execution

Budget Execution 2016 C1 - 2016 CREDITS (Non Differentiated Approp.) TITLES 1 AND 2															
B.L.	Official Budget Item Desc (Fr)	Initial Appropriation For Commitment (1)	Transfers Commitment Appropriation (2)	Final Appropriation for Commitment (3)	Committed (4)	e <sub>s</sub> Committed (4/3)	Initial Appropriation For Payment (5)	Transfers Payment Appropriation (6)	Final Appropriation For Payment (7)	Paid (8)	e <sub>s</sub> Paid (8/7)	Available for Commitment (4-3)	Available for Payment (related to Committed) (4-8)	To be Carried Forward (9)	To be cancelled (10)
A01111	SALARIES-ALLOWANCES FOR PERMANENT AND TEMPORARY STAFF	5 272 859.05	-54 120.41	5 218 738.64	5 218 738.64	100.00%	5 272 859.05	-54 120.41	5 218 738.64	5 218 738.64	100.00%	0.00	0.00	0.00	0.00
A01112	FAMILY ALLOWANCES	1 161 312.47	68 365.71	1 229 678.18	1 229 578.18	99.99%	1 161 312.47	68 365.71	1 229 678.18	1 229 578.18	99.99%	100.00	0.00	0.00	100.00
A01113	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	864 463.06	43 066.38	907 529.44	907 529.44	100.00%	864 463.06	43 066.38	907 529.44	907 529.44	100.00%	0.00	0.00	0.00	0.00
A01114	FIXED ALLOWANCES	8 800.00	-2 160.40	6 639.60	6 639.60	100.00%	8 800.00	-2 160.40	6 639.60	6 639.60	100.00%	0.00	0.00	0.00	0.00
A01115	BIRTH AND DEATH GRANTS FOR TEMPORARY AND PERMANENT	1 000.00	-801.69	198.31	198.31	100.00%	1 000.00	-801.69	198.31	198.31	100.00%	0.00	0.00	0.00	0.00
A01116	ANNUAL TRAVEL COSTS	160 000.00	-153.73	159 846.27	159 846.27	100.00%	160 000.00	-153.73	159 846.27	159 846.27	100.00%	0.00	0.00	0.00	0.00
A01117	ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING SE	215 000.00	-164 180.17	50 819.83	50 819.83	100.00%	215 000.00	-164 180.17	50 819.83	36 935.58	72.68%	0.00	13 884.25	13 884.25	0.00
	TOTAL ARTICLE 111	7 683 434.58	-109 984.31	7 573 450.27	7 573 350.27	100.00%	7 683 434.58	-109 984.31	7 573 450.27	7 559 466.02	99.82%	100.00	13 884.25	13 884.25	100.00
A01141	AGENCY STAFF	1 109 503.63	51 464.51	1 160 968.14	1 160 968.14	100.00%	1 109 503.63	51 464.51	1 160 968.14	1 160 968.14	100.00%	0.00	0.00	0.00	0.00
	TOTAL ARTICLE 114	1 109 503.63	51 464.51	1 160 968.14	1 160 968.14	100.00%	1 109 503.63	51 464.51	1 160 968.14	1 160 968.14	100.00%	0.00	0.00	0.00	0.00
A01151	SDE	45 000.00	-10 870.87	34 129.13	34 129.13	100.00%	45 000.00	-10 870.87	34 129.13	34 129.13	100.00%	0.00	0.00	0.00	0.00
A01153	AGENCY STAFF	0.00	33 446.03	33 446.03	33 446.03	100.00%	0.00	33 446.03	33 446.03	26 885.23	80.38%	0.00	6 560.80	6 560.80	0.00
A01154	STAGIAIRES	36 500.00	3 951.06	40 451.06	40 451.06	100.00%	36 500.00	3 951.06	40 451.06	40 451.06	100.00%	0.00	0.00	0.00	0.00
	TOTAL ARTICLE 115	81 500.00	26 526.22	108 026.22	108 026.22	100.00%	81 500.00	26 526.22	108 026.22	101 465.42	93.93%	0.00	6 560.80	6 560.80	0.00
A01161	INSURANCE AGAINST SICKNESS	221 851.96	5 978.47	227 830.43	227 830.43	100.00%	221 851.96	5 978.47	227 830.43	227 830.43	100.00%	0.00	0.00	0.00	0.00
A01162	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL DISEASE	34 146.06	-440.58	33 705.48	33 705.48	100.00%	34 146.06	-440.58	33 705.48	33 705.48	100.00%	0.00	0.00	0.00	0.00
A01163	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	73 762.70	3 033.48	76 796.18	76 796.18	100.00%	73 762.70	3 033.48	76 796.18	76 796.18	100.00%	0.00	0.00	0.00	0.00
	TOTAL ARTICLE 116	329 760.72	8 571.37	338 332.09	338 332.09	100.00%	329 760.72	8 571.37	338 332.09	338 332.09	100.00%	0.00	0.00	0.00	0.00
A01181	RECRUITMENT	27 000.00	-22 942.72	4 057.28	4 057.28	100.00%	27 000.00	-22 942.72	4 057.28	2 536.75	62.52%	0.00	1 520.53	1 520.53	0.00
	TOTAL ARTICLE 118	27 000.00	-22 942.72	4 057.28	4 057.28	100.00%	27 000.00	-22 942.72	4 057.28	2 536.75	62.52%	0.00	1 520.53	1 520.53	0.00
A01191	TRAINING	90 000.00	-8 866.53	81 133.47	81 133.47	100.00%	90 000.00	-8 866.53	81 133.47	62 639.07	77.20%	0.00	18 494.40	18 494.40	0.00
	TOTAL ARTICLE 119	90 000.00	-8 866.53	81 133.47	81 133.47	100.00%	90 000.00	-8 866.53	81 133.47	62 639.07	77.20%	0.00	18 494.40	18 494.40	0.00
	TOTAL TITLE 1	9 321 198.93	-55 231.46	9 265 967.47	9 265 967.47	100.00%	9 321 198.93	-55 231.46	9 265 967.47	9 225 407.49	99.56%	100.00	40 459.98	40 459.98	100.00

Budget Execution 2016 C1 - 2016 CREDITS (Non Differentiated Approp.) TITLES 1 AND 2																
B.L.	Official Budget Item Desc (Fr)	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 (4-3)	Available for Payment (related to Committed) (4-8)	To be Carried Forward (9)	To be cancelled (10)	
A02111	RENT	522 539.84	-46 018.66	476 521.18	476 521.18	100.00%	522 539.84	-46 018.66	476 521.18	473 391.18	99.34%	0.00	3 130.00	3 130.00	0.00	0.00
A02112	WATER GAS ELECTRICITY AND HEATING	136 420.50	-7 409.69	129 010.81	129 010.81	100.00%	136 420.50	-7 409.69	129 010.81	110 450.27	85.61%	0.00	18 560.54	18 560.54	0.00	0.00
A02113	CLEANING AND MAINTENANCE	131 535.82	-12 584.18	118 951.64	118 951.64	100.00%	131 535.82	-12 584.18	118 951.64	97 347.81	81.84%	0.30	21 603.53	21 603.53	0.30	0.30
A02114	SECURITY AND SURVEILLANCE OF BUILDINGS	113 011.04	-3 281.88	109 729.16	109 729.16	100.00%	113 011.04	-3 281.88	109 729.16	100 274.23	91.38%	0.00	9 454.93	9 454.93	0.00	0.00
A02117	OTHER EXPENDITURE ON BUILDINGS	53 506.61	215 664.49	269 171.10	269 171.10	100.00%	53 506.61	215 664.49	269 171.10	35 562.10	13.21%	0.00	233 609.00	233 609.00	0.00	0.00
	TOTAL ARTICLE 211	957 013.81	146 370.08	1 103 383.89	1 103 383.89	100.00%	957 013.81	146 370.08	1 103 383.89	817 025.59	74.05%	0.30	286 358.00	286 358.00	0.30	0.30
A02121	COMPUTER CENTRE OPERATIONS	458 750.97	34 376.74	493 127.71	493 127.71	100.00%	458 750.97	34 376.74	493 127.71	406 546.29	82.44%	0.00	86 581.42	86 581.42	0.00	0.00
	TOTAL ARTICLE 212	458 750.97	34 376.74	493 127.71	493 127.71	100.00%	458 750.97	34 376.74	493 127.71	406 546.29	82.44%	0.00	86 581.42	86 581.42	0.00	0.00
A02136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	6 360.00	-3 575.02	2 784.98	2 784.98	100.00%	6 360.00	-3 575.02	2 784.98	2 480.34	89.06%	0.00	304.64	304.64	0.00	0.00
A02137	LIBRARY STOCKS PURCHASE OF BOOKS	61 600.00	1 354.30	62 954.30	62 954.30	100.00%	61 600.00	1 354.30	62 954.30	44 473.14	70.64%	0.00	18 481.16	18 481.16	0.00	0.00
A02139	STATIONERY AND OFFICE SUPPLIES	52 000.00	-9 660.61	42 339.39	42 339.39	100.00%	52 000.00	-9 660.61	42 339.39	15 403.65	36.38%	0.00	26 935.74	26 935.74	0.00	0.00
	TOTAL ARTICLE 213	119 960.00	-11 881.33	108 078.67	108 078.67	100.00%	119 960.00	-11 881.33	108 078.67	62 357.13	57.70%	0.00	45 721.54	45 721.54	0.00	0.00
A02141	BANK AND OTHER FINANCIAL CHARGES	3 700.00	-54.68	3 645.32	3 645.32	100.00%	3 700.00	-54.68	3 645.32	3 622.12	99.36%	0.00	23.20	23.20	0.00	0.00
A02142	DAMAGES/LEGAL EXPENSES	20 700.00	14 000.00	34 700.00	34 700.00	100.00%	20 700.00	14 000.00	34 700.00	34 700.00	100.00%	0.00	0.00	0.00	0.00	0.00
A02143	MISCELLANEOUS INSURANCES	25 550.00	-1 329.88	24 220.12	24 220.12	100.00%	25 550.00	-1 329.88	24 220.12	24 220.12	100.00%	0.00	0.00	0.00	0.00	0.00
A02144	UNIFORMS AND WORKING CLOTHING	800.00	600.00	1 400.00	1 400.00	100.00%	800.00	600.00	1 400.00	1 400.00	100.00%	0.00	0.00	0.00	0.00	0.00
A02146	INTERNAL REMOVALS AND ASSOCIATED HANDLING	1 272.60	-601.46	671.14	671.14	100.00%	1 272.60	-601.46	671.14	671.14	100.00%	0.00	0.00	0.00	0.00	0.00
A02147	POSTAL AND DELIVERY CHARGES	10 400.00	-6 429.10	3 970.90	3 970.90	100.00%	10 400.00	-6 429.10	3 970.90	3 594.35	90.52%	0.00	376.55	376.55	0.00	0.00
A02148	TELEPHONE TELEGRAPH INTERNET TELEVISION	96 930.00	-49 894.13	47 035.87	47 035.87	100.00%	96 930.00	-49 894.13	47 035.87	41 842.61	88.96%	0.00	5 193.26	5 193.26	0.00	0.00
	TOTAL ARTICLE 214	159 352.60	-43 709.25	115 643.35	115 643.35	100.00%	159 352.60	-43 709.25	115 643.35	110 050.34	95.16%	0.00	5 593.01	5 593.01	0.00	0.00
A02151	RESTAURANTS AND CANTEENS	11 500.00	-4 026.20	7 473.80	7 473.80	100.00%	11 500.00	-4 026.20	7 473.80	7 056.41	94.42%	0.00	417.39	417.39	0.00	0.00
A02152	SOCIAL CONTACTS BETWEEN STAFF	17 892.50	-4 383.78	13 508.72	13 508.72	100.00%	17 892.50	-4 383.78	13 508.72	13 084.52	96.86%	0.00	424.20	424.20	0.00	0.00
A02154	MEDICAL SERVICE	7 700.00	-4 503.40	3 196.60	3 196.60	100.00%	7 700.00	-4 503.40	3 196.60	2 629.26	82.25%	0.00	567.34	567.34	0.00	0.00
	TOTAL ARTICLE 215	37 092.50	-12 913.38	24 179.12	24 179.12	100.00%	37 092.50	-12 913.38	24 179.12	22 770.19	94.17%	0.00	1 408.93	1 408.93	0.00	0.00
	TOTAL TITLE 2	1 732 169.88	112 242.06	1 844 412.74	1 844 412.74	100.00%	1 732 169.88	112 242.06	1 844 412.74	1 418 749.54	76.92%	0.30	425 662.90	425 662.90	0.30	0.30
	TOTAL TITLES 1+2	11 053 368.81	57 011.40	11 110 380.21	11 110 380.21	100.00%	11 053 368.81	57 011.40	11 110 380.21	10 644 157.03	95.80%	100.30	466 122.88	466 122.88	100.30	100.30



Budget Execution 2016: C1 - 2016: TITLE 3 (Differentiated Approp.) Payments based on Commitments launched in 2015 and 2016															
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 (8/7a)	Available for Commitment (4-3)	Available for Payment (related to payment Appropriation) (7-8)	To be carried forward (payment level)	To be cancelled (payment level)
B03111	PUBLISHING, TRANSLATIONS AND MARKETING DISSEMINATION	360 000.00	-29 248.59	330 751.41	326 471.95	98.71%	360 000.00	-37 884.15	322 115.85	295 307.92	91.68%	4 279.46	26 807.93	0.00	26 807.93
	TOTAL ARTICLE 311	360 000.00	-29 248.59	330 751.41	326 471.95	98.71%	360 000.00	-37 884.15	322 115.85	295 307.92	91.68%	4 279.46	26 807.93	0.00	26 807.93
B03121	TRANSLATIONS	341 250.00	-11 464.25	329 785.75	329 785.75	100.00%	341 250.00	-31 512.24	309 737.76	279 957.75	90.39%	0.00	29 780.01	0.00	29 780.01
	TOTAL ARTICLE 312	341 250.00	-11 464.25	329 785.75	329 785.75	100.00%	341 250.00	-31 512.24	309 737.76	279 957.75	90.39%	0.00	29 780.01	0.00	29 780.01
B03141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	421 504.00	251 490.96	672 994.96	672 984.96	100.00%	421 504.00	208 154.29	629 658.29	629 530.30	99.98%	0.00	127.99	0.00	127.99
	TOTAL ARTICLE 314	421 504.00	251 490.96	672 994.96	672 984.96	100.00%	421 504.00	208 154.29	629 658.29	629 530.30	99.98%	0.00	127.99	0.00	127.99
B03151	RETOX NFP ACTIVITIES	2 228 537.26	-108 821.76	2 119 715.50	2 119 715.50	100.00%	2 228 537.26	-171 306.14	2 057 231.12	2 057 231.12	100.00%	0.00	0.00	0.00	0.00
	TOTAL ARTICLE 315	2 228 537.26	-108 821.76	2 119 715.50	2 119 715.50	100.00%	2 228 537.26	-171 306.14	2 057 231.12	2 057 231.12	100.00%	0.00	0.00	0.00	0.00
B03161	MISSIONS	289 559.00	24 549.37	314 108.37	312 099.86	99.36%	289 559.00	5 188.90	294 747.90	293 115.08	99.45%	2 008.51	1 632.82	0.00	1 632.82
	TOTAL ARTICLE 316	289 559.00	24 549.37	314 108.37	312 099.86	99.36%	289 559.00	5 188.90	294 747.90	293 115.08	99.45%	2 008.51	1 632.82	0.00	1 632.82
B03171	STATUTORY MEETINGS	194 680.00	-34 734.79	159 945.21	159 945.21	100.00%	194 680.00	0.00	194 680.00	155 198.67	79.72%	0.00	39 481.33	0.00	39 481.33
	TOTAL ARTICLE 317	194 680.00	-34 734.79	159 945.21	159 945.21	100.00%	194 680.00	0.00	194 680.00	155 198.67	79.72%	0.00	39 481.33	0.00	39 481.33
B03181	TECHNICAL MEETINGS	506 944.80	-146 310.69	360 634.11	360 634.11	100.00%	506 944.80	-28 652.08	478 292.72	374 078.10	78.21%	0.00	104 214.62	0.00	104 214.62
	TOTAL ARTICLE 318	506 944.80	-146 310.69	360 634.11	360 634.11	100.00%	506 944.80	-28 652.08	478 292.72	374 078.10	78.21%	0.00	104 214.62	0.00	104 214.62
B03191	REPRESENTATION EXPENSES	6 000.00	-2 471.67	3 528.33	2 218.48	62.88%	6 000.00	-1 000.00	5 000.00	1 900.84	38.02%	1 309.85	3 099.16	0.00	3 099.16
	TOTAL ARTICLE 319	6 000.00	-2 471.67	3 528.33	2 218.48	62.88%	6 000.00	-1 000.00	5 000.00	1 900.84	38.02%	1 309.85	3 099.16	0.00	3 099.16
	TOTAL TITLE 3	4 348 475.06	-57 011.42	4 291 463.64	4 283 865.82	99.82%	4 348 475.06	-57 011.42	4 291 463.64	4 086 319.78	95.22%	7 597.82	205 143.86	0.00	205 143.86
	TOTAL BUDGET	15 401 843.87	-0.02	15 401 843.85	15 394 145.73	99.95%	15 401 843.87	-0.02	15 401 843.85	14 730 476.81	95.64%	7 698.12	671 266.74	466 122.88	205 244.16

Remark 1: The appropriations in columns Initial Appropriations For Commitment and Initial Appropriations For Payment include the amounts envisaged in 2016 EMCDDA amending budget 1.

Remark 2: The appropriations in budgetary item A0-1111 include the negative amount of the weighting factor for the whole year: - EUR 1 480 110.19.

Budget Execution 2016 C8 - 2015 CREDITS (Non Differentiated Approp.) TITLES 1 AND 2										
B.L.	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 cancelled (31/12/2016) (Payment Level) (9)
A01117	ENTERING AND LEAVING THE SERVICE TOTAL ARTICLE 111	2 500.00 2 500.00	2 500.00 2 500.00	2 277.91 2 277.91	91.12% 91.12%	2 500.00 2 500.00	2 500.00 2 500.00	2 277.91 2 277.91	91.12% 91.12%	222.09 222.09
A01153	AGENCY STAFF TOTAL ARTICLE 115	30 579.89 30 579.89	30 579.89 30 579.89	29 521.80 29 521.80	96.54% 96.54%	30 579.89 30 579.89	30 579.89 30 579.89	29 521.80 29 521.80	96.54% 96.54%	1 058.09 1 058.09
A01181	RECRUITMENT TOTAL ARTICLE 118	12 162.89 12 162.89	12 162.89 12 162.89	6 710.15 6 710.15	55.17% 55.17%	12 162.89 12 162.89	12 162.89 12 162.89	6 710.15 6 710.15	55.17% 55.17%	5 452.74 5 452.74
A01191	TRAINING TOTAL ARTICLE 119	17 398.48 17 398.48	17 398.48 17 398.48	16 694.84 16 694.84	95.96% 95.96%	17 398.48 17 398.48	17 398.48 17 398.48	16 694.84 16 694.84	95.96% 95.96%	703.64 703.64
	TOTAL TITLE 1	62 641.26	62 641.26	55 204.70	88.13%	62 641.26	62 641.26	55 204.70	88.13%	7 436.56
A02111	RENT	2 677.05	2 677.05	2 064.95	77.14%	2 677.05	2 677.05	2 064.95	77.14%	612.10
A02112	WATER GAS ELECTRICITY AND HEATING	5 333.33	5 333.33	5 333.33	100.00%	5 333.33	5 333.33	5 333.33	100.00%	0.00
A02113	CLEANING AND MAINTENANCE	19 896.53	19 896.53	17 511.27	88.01%	19 896.53	19 896.53	17 511.27	88.01%	2 385.26
A02114	SECURITY AND SURVEILLANCE OF BUILDINGS	11 295.36	11 295.36	11 295.36	100.00%	11 295.36	11 295.36	11 295.36	100.00%	0.00
A02117	OTHER EXPENDITURE ON BUILDINGS TOTAL ARTICLE 211	59 730.12 98 932.39	59 730.12 98 932.39	59 640.12 95 845.03	99.85% 96.88%	59 730.12 98 932.39	59 730.12 98 932.39	59 640.12 95 845.03	99.85% 96.88%	90.00 3 087.36
A02121	COMPUTER CENTRE OPERATIONS TOTAL ARTICLE 212	228 832.24 228 832.24	228 832.24 228 832.24	227 788.28 227 788.28	99.54% 99.54%	228 832.24 228 832.24	228 832.24 228 832.24	227 788.28 227 788.28	99.54% 99.54%	1 043.96 1 043.96
A02135	NEW PURCHASES OR REPLACEMENT OF VEHICLES	18 917.55	18 917.55	18 917.55	100.00%	18 917.55	18 917.55	18 917.55	100.00%	0.00
A02136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	2 480.08	2 480.08	1 576.48	63.57%	2 480.08	2 480.08	1 576.48	63.57%	903.60
A02137	SUBSCRIPTIONS TO NEWSPAPER PERIDICAL AND NEWS AGEN	1 194.91	1 194.91	933.39	78.11%	1 194.91	1 194.91	933.39	78.11%	261.52
A02139	STATIONERY AND OFFICE SUPPLIES TOTAL ARTICLE 213	54 731.92 77 324.46	54 731.92 77 324.46	54 441.92 75 869.34	99.47% 98.12%	54 731.92 77 324.46	54 731.92 77 324.46	54 441.92 75 869.34	99.47% 98.12%	290.00 1 455.12
A02141	BANK AND OTHER FINANCIAL CHARGES	75.74	75.74	18.00	23.77%	75.74	75.74	18.00	23.77%	57.74
A02142	DAMAGES/LEGAL EXPENSES	1 600.00	1 600.00	1 600.00	100.00%	1 600.00	1 600.00	1 600.00	100.00%	0.00
A02147	POSTAL AND DELIVERY CHARGES	220.00	220.00	220.00	100.00%	220.00	220.00	220.00	100.00%	0.00
A02148	TELEPHONE TELEGRAPH INTERNET TELEVISION TOTAL ARTICLE 214	8 755.30 10 651.04	8 755.30 10 651.04	6 229.19 8 067.19	71.15% 75.74%	8 755.30 10 651.04	8 755.30 10 651.04	6 229.19 8 067.19	71.15% 75.74%	2 526.11 2 583.85
A02151	RESTAURANTS AND CANTEENS	521.60	521.60	521.60	100.00%	521.60	521.60	521.60	100.00%	0.00
A02152	SOCIAL CONTACTS BETWEEN STAFF	7 372.25	7 372.25	6 076.47	82.42%	7 372.25	7 372.25	6 076.47	82.42%	1 295.78
A02154	MEDICAL SERVICE TOTAL ARTICLE 215	1 770.60 9 664.45	1 770.60 9 664.45	394.50 6 992.57	22.28% 72.35%	1 770.60 9 664.45	1 770.60 9 664.45	394.50 6 992.57	22.28% 72.35%	1 376.10 2 671.88
	TOTAL TITLE 2	425 404.58	425 404.58	414 562.41	97.45%	425 404.58	425 404.58	414 562.41	97.45%	10 842.17
	TOTAL TITLES 1+2	488 045.84	488 045.84	469 767.11	96.25%	488 045.84	488 045.84	469 767.11	96.25%	18 278.73



2016 Budget Status Execution Fund Source : C4 - EMC												
Budget Line Position	Description	New (B)	Commit. Approp. Transact. Amnt. (2) = (A+B)	Total Commitments Amount (3)	Balance for Commitments (4) = (2) - (3)	% Committed (5) = (3) / (2)	Paym.Appro p.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
A02135	NEW PURCHASES OR REPLACEMENT OF VEHICLES	6 000.00	6 000.00	0.00	6 000.00	0.0%	6000	0	6 000.00	0.00%	0.00	6 000.00
Total Article 213		6 000.00	6 000.00	0.00	6 000.00	0.0%	6 000.00	0.00	6 000.00	0.00%	0.00	6 000.00
A02142	DAMAGES/LEGAL EXPENSES	6 270.94	6 270.94	3 000.00	3 270.94	47.8%	6270.94	3000	3 270.94	47.84%	0.00	3 270.94
Total Article 214		6 270.94	6 270.94	3 000.00	3 270.94	47.8%	6 270.94	3 000.00	3 270.94	47.84%	0.00	3 270.94
A02152	MAINTENANCE, USE, REPAIR AND HIRE OF VEHICLES	1 110.00	1 110.00	1 110.00	0.00	100.0%	1 110.00	0.00	1 110.00	0.00%	1 110.00	0.00
Total Article 215		1 110.00	1 110.00	1 110.00	0.00	100.0%	1 110.00	0.00	1 110.00	0.00%	1 110.00	0.00
Total Chapter 21		13 380.94	13 380.94	4 110.00	9 270.94	30.7%	13 380.94	3 000.00	10 380.94	22.42%	1 110.00	9 270.94
TOTAL TITLE 2	EXPENDITURE FOR SUPPORT ACTIVITIES	13 380.94	13 380.94	4 110.00	9 270.94	30.7%	13 380.94	3 000.00	10 380.94	22.42%	1 110.00	9 270.94
B03111	PUBLISHING, TRANSLATIONS AND MARKETING DISSEMINATION	10 718.35	10 718.35	0.00	10 718.35	0.0%	10 718.35	0.00	10 718.35	0.00%	0.00	10 718.35
Total Article 311		10 718.35	10 718.35	0.00	10 718.35	0.0%	10 718.35	0.00	10 718.35	0.00%	0.00	10 718.35
B03161	MISSIONS	1 632.82	1 632.82	1 632.82	0.00	100.0%	1 632.82	1 632.82	0.00	100.00%	0.00	0.00
Total Article 316		1 632.82	1 632.82	1 632.82	0.00	100.0%	1 632.82	1 632.82	0.00	100.00%	0.00	0.00
B03181	TECHNICAL MEETINGS	4 576.50	4 576.50	4 500.00	76.50	98.3%	4 576.50	4 500.00	76.50	98.33%	0.00	76.50
Total Article 318		4 576.50	4 576.50	4 500.00	76.50	98.3%	4 576.50	4 500.00	76.50	98.33%	0.00	76.50
Total Chapter 31		16 927.67	16 927.67	6 132.82	10 794.85	36.2%	16 927.67	6 132.82	10 794.85	36.20%	0.00	10 794.85
TOTAL TITLE 3	TECHNICAL MEETINGS	16 927.67	16 927.67	6 132.82	10 794.85	36.2%	16 927.67	6 132.82	10 794.85	36.20%	0.00	10 794.85
TOTAL BUDGET C4		30 308.61	30 308.61	10 242.82	20 065.79	33.8%	30 308.61	9 132.82	21 175.79	30.13%	1 110.00	20 065.79



2016 Budget Status Execution Fund Source : C5 - EMC											
Budget Line Position	Description	New (B)	Committ. Approp. Transact. Amnt. (2) = (A+B)	Total Commitments Amnts (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 Cancel
A01112	FAMILY ALLOWANCES	592.00	592.00	592.00	0.00	100.00%	592.00	592.00	0.00	100.00%	0.00
Total Article 111		592.00	592.00	592.00	0.00	100.00%	592.00	592.00	0.00	100.00%	0.00
Total Chapter 11		592.00	592.00	592.00	0.00	100.00%	592.00	592.00	0.00	100.00%	0.00
TOTAL TITLE 1	TECHNICAL MEETINGS	592.00	592.00	592.00	0.00	100.00%	592.00	592.00	0.00	100.00%	0.00
A02135	NEW PURCHASES OR REPLACEMENT OF VEHICLES	82.45	82.45	0	82.45	0.00%	82.45	0	82.45	0.00%	82.45
A02136	MAINTENANCE, USE, REPAIR AND HIRE OF VEHICLES	120.00	120.00	120.00	0.00	100.00%	120.00	120.00	0.00	100.00%	0.00
Total Article 213		202.45	202.45	120	82.45	100.00%	202.45	120.00	82.45	100.00%	82.45
A02148	TELEPHONE, TELEGRAPH, TELEX, TELEVISION	158.58	158.58	0.00	158.58	0.00%	158.58	0.00	158.58	0.00%	158.58
Total Article 214		158.58	158.58	0.00	158.58	0.00%	158.58	0.00	158.58	0.00%	158.58
Total Chapter 21		361.03	361.03	120.00	241.03	33.24%	361.03	120.00	241.03	33.24%	241.03
TOTAL TITLE 2		361.03	361.03	120.00	241.03	33.24%	361.03	120.00	241.03	33.24%	241.03
TOTAL BUDGET C5		953.03	953.03	712.00	241.03	74.71%	953.03	712.00	241.03	74.71%	241.03

2016 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	To be carried-over
A01141	R0	Main line	ADMINISTRATIVE/SUPPORT STAFF	15 658.46	0.00	15 658.46	0.00%	15 658.46	0.00	15 658.46	0.00%	0.00	15 658.46
	R0	1.1.2.		17 819.32	17 819.32	0.00	100.00%	17 819.32	17 819.32	0.00	100.00%	0.00	0.00
A01153	R0	Main line	ADMINISTRATIVE/SUPPORT STAFF	33 477.78	17 819.32	15 658.46	100.00%	33 477.78	17 819.32	15 658.46	53.23%	0.00	15 658.46
	R0	1.1.2.		11 571.30	0.00	11 571.30	0.00%	11 571.30	0.00	11 571.30	0.00%	0.00	11 571.30
				29 259.70	29 259.70	0.00	100.00%	29 259.70	24 270.72	4 988.98	82.95%	4 988.98	0.00
				40 831.00	29 259.70	11 571.30	100.00%	40 831.00	24 270.72	16 560.28	82.95%	4 988.98	11 571.30
A02141			BANK AND OTHER FINANCIAL CHARGES	74 308.78	47 079.02	27 229.76	63.36%	74 308.78	42 090.04	32 218.74	56.64%	4 988.98	27 229.76
	R0	5.6.		74 308.78	47 079.02	27 229.76	63.36%	74 308.78	42 090.04	32 218.74	56.64%	4 988.98	27 229.76
				396.73	0.00	396.73	0.00%	396.73	0.00	396.73	0.00%	0.00	396.73
				3.27	3.27	0.00	100.00%	3.27	3.27	0.00	100.00%	0.00	0.00
				400.00	3.27	396.73	100.00%	400.00	3.27	396.73	100.00%	0.00	396.73
B03111	R0	Main line	PUBLICATIONS	22 329.60	0.00	22 329.60	0.00%	22 329.60	0.00	22 329.60	0.00%	0.00	22 329.60
	R0	5.1.		2 270.40	2 270.40	0.00	100.00%	2 270.40	0.00	2 270.40	0.00%	0.00	0.00
B03121				24 600.00	2 270.40	22 329.60	9.23%	24 600.00	0.00	24 600.00	0.00%	2 270.40	22 329.60
	R0	Main line	TRANSLATIONS	14 698.50	0.00	14 698.50	0.00%	14 698.50	0.00	14 698.50	0.00%	0.00	14 698.50
R0	5.5.	15 301.50		15 301.50	0.00	100.00%	15 301.50	8 519.50	6 782.00	55.68%	6 782.00	0.00	
				30 000.00	15 301.50	14 698.50	51.01%	30 000.00	8 519.50	21 480.50	28.40%	6 782.00	14 698.50
B03141	R0	Main line	PROJECT RELATED NATIONAL ACTIVITIES	61 089.00	0.00	61 089.00	0.00%	61 089.00	0.00	61 089.00	0.00%	0.00	61 089.00
	R0	5.2.		93 911.00	93 911.00	0.00	100.00%	93 911.00	0.00	93 911.00	0.00%	93 911.00	0.00
				155 000.00	93 911.00	61 089.00	60.59%	155 000.00	0.00	155 000.00	0.00%	93 911.00	61 089.00
B03161	R0	1.3.1.	PER DIEM ABROAD EMCDDA STAFF	26 621.16	18 664.24	7 956.92	70.11%	26 621.16	15 717.32	10 903.84	59.04%	2 946.92	7 956.92
	R0	2.1.A	INTERNATIONAL TRAVEL	24 654.85	20 416.67	4 238.18	82.81%	24 654.85	19 416.67	5 238.18	78.75%	1 000.00	4 238.18
				51 276.01	39 080.91	12 195.10	76.22%	51 276.01	35 133.99	16 142.02	68.52%	3 946.92	12 195.10
	R0	Main line	SHORT TERM EXPERTS PER DIEM LOCAL STAFF	48 675.82	0.00	48 675.82	0.00%	48 675.82	0.00	48 675.82	0.00%	0.00	48 675.82
R0	1.2.1.	26 500.00		26 500.00	0.00	100.00%	26 500.00	7 500.00	19 000.00	28.30%	19 000.00	0.00	
B03181	R0	1.3.2.	INTERNATIONAL TRAVEL NFP STAFF	70 127.25	70 127.25	0.00	100.00%	70 127.25	44 222.30	25 904.95	63.06%	25 904.95	0.00
	R0	2.1.B	TECHNICAL MEETINGS	50 677.55	50 677.55	0.00	100.00%	50 677.55	35 724.04	14 953.51	70.49%	14 953.51	0.00
	R0	5.7.		6 476.00	6 476.00	0.00	100.00%	6 476.00	4 054.00	2 422.00	62.60%	2 422.00	0.00
				202 456.62	153 780.80	48 675.82	75.96%	202 456.62	91 500.34	110 956.28	45.20%	62 280.46	48 675.82
				463 332.63	304 344.61	158 988.02	65.69%	463 332.63	135 153.83	328 178.80	29.17%	169 190.78	158 988.02
				463 332.63	304 344.61	158 988.02	65.69%	463 332.63	135 153.83	328 178.80	29.17%	169 190.78	158 988.02
				538 041.41	351 426.90	186 614.51	65.32%	538 041.41	177 247.14	360 794.27	32.94%	174 179.76	186 614.51



2016 ENP1 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	To be Cancelled
B03111	R0	5.1.	PUBLICATIONS	350.00	0.00	350.00	0.00%	350.00	0.00	350.00	0.00%	0.00	350.00
	R0	5.5.	TRANSLATIONS	29 158.29	27 703.04	1 455.25	95.01%	29 158.29	27 703.04	1 455.25	95.01%	0.00	1 455.25
			Total Article 311	29 508.29	27 703.04	1 805.25	93.88%	29 508.29	27 703.04	1 805.25	93.88%	0.00	1 805.25
B03141	R0	5.2.	PROJECT RELATED NATIONAL ACTIVITIES	28 937.50	28 937.50	0.00	100.00%	28 937.50	28 937.50	0.00	100.00%	0.00	0.00
	R0	5.3.	AUDITING COSTS	20 000.00	17 600.00	2 400.00	88.00%	20 000.00	17 600.00	2 400.00	88.00%	0.00	2 400.00
			Total Article 314	48 937.50	46 537.50	2 400.00	95.10%	48 937.50	46 537.50	2 400.00	95.10%	0.00	2 400.00
B03161	R0	1.3.1.	PER DIEM ABROAD EMCDDA STAFF	12 078.89	6 779.37	5 299.52	56.13%	12 078.89	6 779.37	5 299.52	56.13%	0.00	5 299.52
	R0	2.1.A	INTERNATIONAL TRAVEL EMCDDA STAFF	7 972.93	7 876.02	96.91	98.78%	7 972.93	7 876.02	96.91	98.78%	0.00	96.91
			Total Article 316	20 051.82	14 655.39	5 396.43	73.09%	20 051.82	14 655.39	5 396.43	73.09%	0.00	5 396.43
B03181	R0	1.2.1.	SHORT TERM EXPERTS	15 000.00	15 000.00	0.00	100.00%	15 000.00	15 000.00	0.00	100.00%	0.00	0.00
	R0	1.3.2.	PER DIEM LOCAL STAFF	32 917.08	28 784.44	4 132.64	87.45%	32 917.08	28 784.44	4 132.64	87.45%	0.00	4 132.64
	R0	2.1.B	INTERNATIONAL TRAVEL NFP STAFF	31 671.84	31 595.31	76.53	99.76%	31 671.84	31 595.31	76.53	99.76%	0.00	76.53
	R0	5.7.	TECHNICAL MEETINGS	8 603.58	8 603.58	0.00	100.00%	8 603.58	8 603.58	0.00	100.00%	0.00	0.00
			Total Article 318	88 192.50	83 983.33	4 209.17	95.23%	88 192.50	83 983.33	4 209.17	95.23%	0.00	4 209.17
			Total Chapter 31	186 690.11	172 879.26	13 810.85	92.60%	186 690.11	172 879.26	13 810.85	92.60%	0.00	13 810.85
			TOTAL TITLE 3	186 690.11	172 879.26	13 810.85	92.60%	186 690.11	172 879.26	13 810.85	92.60%	0.00	13 810.85
			TOTAL ENP1 BUDGET	186 690.11	172 879.26	13 810.85	92.60%	186 690.11	172 879.26	13 810.85	92.60%	0.00	13 810.85

### III. Conclusion

The EMCDDA's overall performance in the execution of the 2016 budget confirmed and enhanced the positive trend of past financial years.

The execution rate for commitment appropriations (C1) was 99.95% (best result ever). The rate of execution of payment (C1) was 95.64 % which represents a decrease of (1.7 pp) compared to 2015.

Concerning the appropriations carried forward from 2015 (C8), the EMCDDA achieved 2016 with an increase of (1.68 pp) in payment appropriations for titles 1 and 2 and concerning the commitments carry-forward from 2015 related to the title 3 of the budget the consumption was 94.40 % in 2016 compared to 93.95 % in 2015 (up 0.45 pp). This performance allowed the EMCDDA to keep a very good budget outturn result (EUR 215 188.58).

Finally, concerning the efficiency of the payment processes, the year of 2016 substantially confirmed the good results of the previous years, as in 2016 the required payments were successfully processed, on average, 16.5 days before the relevant deadlines (compared to 17 days in 2015).

