



European Monitoring Centre
for Drugs and Drug Addiction

Final Annual Accounts

Financial year 2012

These accounts have been prepared by the Accounting Officer on 12/06/2013 and drawn up by the Director on 14/06/2013. The opinion of the Management Board was given on 05/07/2013.

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 08/07/2013.

The accounts will be published on the *Community body* website:
<http://www.emcdda.europa.eu/>.

Preamble

Article 133 of the Financial Regulation states that the Accounting Officer of the Commission 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 Accounting Officer of the Commission, after receiving the opinion of an Advisory Expert Group for Accounting Standards, which provides professional guidance.

The EMCDDA's (European Monitoring Centre for Drugs and Drug Addiction) accounting systems 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 2012.

Article 124 of the Financial Regulation sets out the accounting principles to be applied in drawing up the financial statements:

- ongoing-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 76 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 2012 ACCOUNTS

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A. Financial statements of the EMCDDA

A1 Balance Sheet: Assets

		31.12.2012	31.12.2011	Variation
ASSETS				
A. NON CURRENT ASSETS				
Intangible assets		165 246,52	98 442,83	66 803,69
Property, plant and equipment		2 219 229,35	2 336 471,25	-117 241,90
Land and buildings		1 993 048,24	2 084 537,76	-91 489,52
Plant and equipment		69 771,02	65 654,77	4 116,25
Computer hardware		92 570,66	106 666,66	-14 096,00
Furniture and vehicles		63 839,43	79 612,06	-15 772,63
Other fixtures and fittings		0,00	0,00	0,00
assets under Finance lease		0,00	0,00	0,00
Property, plant and equipment under construction		0,00	0,00	0,00
TOTAL NON CURRENT ASSETS	A.4.1	2 384 475,87	2 434 914,08	-50 438,21
B. CURRENT ASSETS				
Inventories		0,00	0,00	0,00
Short-term pre-financing		0,00	15 972,20	-15 972,20
Short-term pre-financing		0,00	15 972,20	-15 972,20
ST pre-financing with consolidated EU entities		0,00	0,00	0,00
Short-term receivables	A.4.2	289 047,27	358 576,74	-69 529,47
Current receivables		195 105,69	175 528,96	19 576,73
Other		92 604,21	123 093,96	-30 489,75
Accrued income			-482,00	482,00
Deferred charges		92 604,21	123 575,96	-30 971,75
Accrued income with consolidated EU entities		0,00		0,00
Deferred charges with consolidated EU entities		0,00		0,00
Short-term receivables with consolidated EU entities		1 337,37	59 953,82	-58 616,45
Cash and cash equivalents	A.4.3	691 233,55	875 681,67	-184 448,12
TOTAL CURRENT ASSETS		980 280,82	1 250 230,61	-269 949,79
TOTAL		3 364 756,69	3 685 144,69	-320 388,00

A1. (continued) Balance Sheet: Liabilities

		31.12.2012	31.12.2011	Variation
LIABILITIES				
A. Net Assets		1 715 551,61	1 925 483,03	-209 931,42
Reserves		0,00	0,00	0,00
Accumulated surplus/deficit		1 925 483,03	2 128 887,88	-203 404,85
Economic outturn for the year - profit+/-loss-		-209 931,42	-203 404,85	-6 526,57
TOTAL NET ASSETS	A.4.4	1 715 551,61	1 925 483,03	-209 931,42
D. CURRENT LIABILITIES		1 649 205,08	1 759 661,66	-110 456,58
Provisions for risks and charges	A.4.5	146 643,03	34 896,06	111 746,97
Accounts payable		1 502 562,05	1 724 765,60	-222 203,55
Current payables	A.4.6	97 332,34	44 494,84	52 837,50
Other	A.4.7	1 136 598,39	1 494 716,75	-358 118,36
Accrued charges		1 135 171,70	1 491 915,84	-356 744,14
Deferred income		1 426,69	2 800,91	-1 374,22
Accrued charges with consolidated EU entities		0,00	0,00	0,00
Deferred income with consolidated EU entities		0,00	0,00	0,00
Accounts payable with consolidated EU entities	A.4.8	268 631,32	185 554,01	83 077,31
Pre-financing received from consolidated EU entities		194 430,64	168 345,79	26 084,85
Other accounts payable against consolidated EU entities		74 200,68	17 208,22	56 992,46
TOTAL D. CURRENT LIABILITIES		1 649 205,08	1 759 661,66	-110 456,58
TOTAL		3 364 756,69	3 685 144,69	-320 388,00

A2. Economic Outturn Account

	2012	2011	Variation
Contributions of EFTA countries belonging to the EEA	414 660,43	408 416,09	6 244,34
Recovery of expenses	15 259,72	7 009,10	8 250,62
Other operating revenue	15 709 423,66	15 954 202,38	-244 778,72
TOTAL OPERATING REVENUE	16 139 343,81	16 369 627,57	-230 283,76
Administrative expenses	-11 640 333,99	-11 339 124,45	-301 209,54
All Staff expenses	-9 093 966,77	-8 757 521,67	-336 445,10
Fixed asset related expenses	-224 482,35	-344 088,11	119 605,76
Other administrative expenses	-2 321 884,87	-2 237 514,67	-84 370,20
Operational expenses	-4 705 146,05	-5 230 308,24	525 162,19
Other operational expenses	-4 705 146,05	-5 230 308,24	525 162,19
TOTAL OPERATING EXPENSES	-16 345 480,04	-16 569 432,69	223 952,65
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	-206 136,23	-199 805,12	-6 331,11
Financial expenses	-3 795,19	-3 599,73	-195,46
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	-3 795,19	-3 599,73	-195,46
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	-209 931,42	-203 404,85	-6 526,57
Minority interest			0,00
Extraordinary gains (+)			0,00
Extraordinary losses (-)			0,00
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	0,00	0,00	0,00
ECONOMIC OUTTURN FOR THE YEAR	-209 931,42	-203 404,85	-6 526,57

A3. Cash-Flow Table (Indirect Method)

	2012	2011
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	-209 931,42	-203 404,85
Operating activities		
Adjustments		
Amortization (intangible fixed assets) +	47 484,61	120 198,96
Depreciation (tangible fixed assets) +	176 997,74	223 889,15
Increase/(decrease) in Provisions for risks and liabilities	111 746,97	34 896,06
(Increase)/decrease in Short term Pre-financing	15 972,20	-4 372,20
(Increase)/decrease in Short term Receivables	10 913,02	26 935,72
(Increase)/decrease in Receivables related to consolidated EU entities	58 616,45	-59 953,82
Increase/(decrease) in Accounts payable	-305 280,86	-187 805,82
Increase/(decrease) in Liabilities related to consolidated EU entities	83 077,31	-1 034 779,16
Other non-cash movements		
Net cash Flow from operating activities	-10 403,98	-1 084 395,96
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-192 811,96	-96 454,78
Proceeds from tangible and intangible fixed assets (+)	18 767,82	
Net cash flow from investing activities	-174 044,14	-96 454,78
Increase/(decrease) in Employee benefits	0,00	
Net increase/(decrease) in cash and cash equivalents	-184 448,12	-1 180 850,74
Cash and cash equivalents at the beginning of the period	875 681,67	2 056 532,41
Cash and cash equivalents at the end of the period	691 233,55	875 681,67

A.4. Annexes to the balance sheet

Assets

A.4.1. Intangible and tangible fixed assets

The value for intangible fixed assets purchased during 2012 was: EUR 114 288,30.

The value for tangible fixed assets purchased during 2012 was: EUR 78 523,66.

The total value purchased in 2012 for all fixed assets was: EUR 192 811,96.

The total amount of depreciation for fixed assets at the year-end was: EUR 230 679,64.

The new total of non-current assets at 31 December 2012 was: EUR 2 384 475,87.

Intangible fixed assets

Intangible assets

2012		Other Computer Software	Total Computer Software	Total
Gross carrying amounts 01.01.2012	+	1 074 886,33	1 074 886,33	1 074 886,33
Additions	+	114 288,30	114 288,30	114 288,30
Disposals	-	-30 370,15	-30 370,15	-30 370,15
Gross carrying amounts 31.12.2012		1 158 804,48	1 158 804,48	1 158 804,48
Accumulated amortization and impairment 01.01.2012	-	-976 443,50	-976 443,50	-976 443,50
Amortization	-	-47 484,61	-47 484,61	-47 484,61
Disposals	+	30 370,15	30 370,15	30 370,15
Accumulated amortization and impairment 31.12.2012		-993 557,96	-993 557,96	-993 557,96
Net carrying amounts 31.12.2012		165 246,52	165 246,52	165 246,52

Not capitalised cost	Research cost	Not capitalised development cost *
Cost of the year	7 165,26	6 934,02

* Including yearly amortization on the capitalised Intangible Internally generated

Entity's individual threshold for Capitalisation of Internally	150 000,00
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Plan, Property and Equipment (PPE)

2012		Land	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Total
Gross carrying amounts 01.01.2012	+	1 275 000,00	2 287 237,93	184 040,17	1 155 877,38	220 458,74	5 122 614,22
Additions	+			34 082,46	36 261,70	8 179,50	78 523,66
Disposals	-			-28 870,53	-274 847,51	-879,86	-304 597,90
Gross carrying amounts 31.12.2012		1 275 000,00	2 287 237,93	189 252,10	917 291,57	227 758,38	4 896 539,98
Accumulated amortization and impairment 01.01.2012	-		-1 477 700,17	-118 385,40	-1 049 210,72	-140 846,68	-2 786 142,97
Depreciation	-		-91 489,52	-18 040,92	-50 357,70	-23 306,89	-183 195,03
Write-back of depreciation	+			5 962,67		234,62	6 197,29
Disposals	+			10 982,57	274 847,51		285 830,08
Accumulated amortization and impairment 31.12.2012		0,00	-1 569 189,69	-119 481,08	-824 720,91	-163 918,95	-2 677 310,63
Net carrying amounts 31.12.2012		1 275 000,00	718 048,24	69 771,02	92 570,66	63 839,43	2 219 229,35

A.4.2. Current and sundry receivables

Current receivables	31.12.2012		31.12.2011	
	Gross Total	Net Value	Gross Total	Net Value
Receivables from				
Customers	212 803,18	212 803,18	116 823,39	116 823,39
Member States	409,26	409,26	963,63	963,63
Other current receivables (1)	-18 106,75	-18 106,75	57 741,94	57 741,94
Total	195 105,69	195 105,69	175 528,96	175 528,96

(1) Please specify "Other Current receivables":	Gross Total	Net Value	Gross Total	Net Value
Staff receivables	11 063,41	11 063,41	43 574,83	43 574,83
EMSA , CJIED	-29 170,16	-29 170,16	14 167,11	14 167,11
		0,00		0,00
Total	-18 106,75	-18 106,75	57 741,94	57 741,94

The total amount of short term receivables was 289 047,27 EUR.

An amount of EUR 92 604,21 corresponds to the deferred charges (minus EUR 30 971,75 vs 2011).

The total amount of current receivables at 31.12.2012 was: EUR 195 105,69.(+EUR 19 576,73 vs 2011)

The amount in 'Customers': EUR 212 803,18 corresponds to all amounts still open as receivables (i.e. the total of recovery orders already established but not yet cashed). An amount of EUR 409,26 which corresponds to an open receivable for VAT with the Portuguese State and value of EUR -18 106,75, related to an adjustment of EUR -29 170,76 to be done in 2013 with the Jacques Delors Centre and a receivable against EMCDDA Staff of EUR 11 063,41.

The amount of EUR 409,26 in 'Member States' corresponds to the total amount paid as VAT but not yet requested to the Portuguese authorities.

The amount of other current receivables at 31.12.2012 was EUR -18 106,75 (significant decrease of EUR 75 848,69 vs 2011).

A.4.3. Cash and cash equivalents:

The total of EUR 691 233,55 can be detailed as follows:

+ EUR 640 437,79 is the total of all bank current accounts at 31 December 2012;

+ EUR 50 975,76 is the total of the Imprest account (bank accounts + petty cash + regularisation to be done in 2013) .

A.4.4. 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 2011	2 128 887,88	-203 404,85	1 925 483,03
Changes in accounting policies 1)			0,00
Balance as of 1 January 2012	2 128 887,88	-203 404,85	1 925 483,03
Allocation of the Economic Result of Previous Year	-203 404,85	203 404,85	0,00
Economic result of the year		-209 931,42	-209 931,42
Balance as of 31 December 2012	1 925 483,03	-209 931,42	1 715 551,61

The total of EUR 1 715 551,61 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 -209 931,42 ('A.2 Economic outturn account': page 6).

The 2012 Economic outturn account had a negative result of EUR -209 931,42 (minus EUR 6 526,57 against 2011) explained by the difference between a decrease of EUR 230 283,76 in operating revenue and a decrease of EUR 223 952,65 in operating expenses and a increase of EUR 195,46 in financial expenses (see 'A.2 Economic outturn account': page 6).

A.4.5. Provision for Risks and Charges

Description	31.12.2011	Additional provisions	31.12.2012
	(+)	(+)	
Legal cases	34 896,06	111 746,97	146 643,03
Total	34 896,06	111 746,97	146 643,03

This value of 146 643,03 corresponds to the retroactive staff costs which will be paid by the EMCDDA during 2013 in case of agreement of the European Court of Justice.

A.4.6. Current and sundry payables

Current payables	31.12.2012	31.12.2011
Vendors	348 374,99	424 082,68
Other (1)	-251 042,65	-379 587,84
Total	97 332,34	44 494,84

(1) Please specify "Other Current payables":	31.12.2012	31.12.2011
Other suppliers invoice step 1 plus 2038,01 € Sickness Ins.for regularisation	-251 042,65	-379 587,84
Total	-251 042,65	-379 587,84

The total of current payables in 2012 was: EUR 97 332,34.

The amount in 'Vendors' of EUR 348 374,99 corresponds to all registered invoices received at the year-end but not yet paid (minus EUR 75 707,69 vs 2011).

The amount of EUR -251 042,65 corresponds to expenditure with EC and legal entities; sickness account of EUR 2 038,01 to be regularised in 2013; invoices received but not yet paid at the end of 2012 (EUR - 253 080,66).

A.4.7. Deferrals and accruals

The total amount of 1 136 589,39 is composed by:

The amount of EUR 956 254,82 (decrease of EUR 305 030,34 vs 2012) corresponds to the accrued charges confirmed by each deputy authorising officer concerning all 2012 deliverables from the carryover amount for a total of EUR 1 946 700,79 (decrease of EUR 326 147,76 vs 2012) and EUR 178 917,88 concerning the untaken holidays at 31.12.2012 (decrease of EUR 51 713,50 vs 2012). An amount of deferred income of 1 426,69 corresponds to the positive outturn calculated on the 2012 Norway grant.

A.4.8. Accounts payable with consolidated EC entities

The total amount of 268 631,32 is composed by:

The amount of EUR 194 430,64 in 'Pre-financing received from consolidated EC entities' corresponds to the Budget outturn account for 2012 of EUR 42 959,14 and an open pre-financing IPA 4 with the Directorate-General ELARG (EC) of EUR 151 471,50 as well as 'Other accounts' item payable against consolidated EC entities of bank interest of EUR 6 501,13. An amount of EUR 74 200,68 corresponds to other accounts payable against consolidated EU entities.

A.4.9. Contingent liabilities and commitments for future funding

For the commitments still open at the year-end, the Centre has a carryover of EUR 1 946 700,79. After deducting EUR 956 254,32 related to the cut off postings that have already been booked in the Economic Outturn Account the remaining net RAL is EUR 990 446,47.

B. Report on the implementation of the EMCDDA budget

Budget outturn account for the financial year 2012

		2012	2011
REVENUE			
Balancing Commission subsidy	+	15 550 920,00	15 400 000,00
Other subsidy from Commission (IPA 4)	+	350 000,00	400 000,00
Fee income	+		
Other income	+	437 508,41	442 922,74
TOTAL REVENUE (a)		16 338 428,41	16 242 922,74
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	9 090 681,38	8 748 924,27
Appropriations carried over	-	47 996,43	49 445,41
<i>Title II: Administrative Expenses</i>			
Payments	-	2 107 729,51	2 133 535,15
Appropriations carried over	-	215 217,32	255 857,50
<i>Title III: Operating Expenditure</i>			
Payments	-	4 930 444,46	5 149 817,88
Appropriations carried over	-	158 041,23	247 005,82
TOTAL EXPENDITURE (b)		16 550 110,33	16 584 586,03
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-211 681,92	-341 663,29
Cancellation of unused payment appropriations carried over from previous year	+	29 154,27	63 974,22
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	301 161,10	352 984,02
Exchange differences for the year (gain +/-loss -)	+/-	-887,81	37,67
Norway Prorata + Cancellation IPA 3 Final		-74 786,50	28 481,42
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		42 959,14	103 814,04
Balance year N-1	+/-	103 814,04	1 000 371,66
Positive balance from year N-1 reimbursed in year N to the Commission	-	-103 814,04	-1 000 371,66
Result used for determining amounts in general accounting		42 959,14	103 814,04
Commission subsidy - agency registers accrued revenue and Commission accrued expense		15 507 960,86	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		42 959,14	
Not included in the budget outturn:			
Interest generated by 31/12/N on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)	+	6 501,13	10 059,58

Reconciliation of the accrual based result with the budget result

	sign +/-	amount
Economic result (- for loss) of the consolidation reporting package including table M2	+/-	-209 931,42
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-1 491 915,84
Adjustments for Accrual Cut-off (cut- off 31.12.N)	+	1 135 171,70
Amount from liaison account with Commission booked in the Economic Outturn Account	-	
Unpaid invoices at year end but booked in charges (class 6)	+	
Depreciation of intangible and tangible assets (1)	+	228 809,26
Provisions (1)	+	111 746,97
Value reductions (1)	+	
Recovery Orders issued in 2012 in class 7 and not yet cashed	-	
Prefinancing given in previous year and cleared in the year	+	
Prefinancing received in previous year and cleared in the year	-	-177 170,85
Payments made from carry over of payment appropriations	+	442 870,06
Other *)	+/-	-128 166,82
Exchange rate differences (2) (3)	+/-	887,81
Asset acquisitions (less unpaid amounts)	-	-85 166,78
New pre-financing paid in the year 2012 and remaining open as at 31.12.2012	-	
New pre-financing received in the year 2012 and remaining open as at 31.12.2012	+	42 959,14
Budgetary recovery orders issued before 2012 and cashed in the year	+	
Budgetary recovery orders issued in 2012 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	
Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	
Payment appropriations carried over to 2013	-	-230 804,62
Cancellation of unused carried over payment appropriations from previous year	+	102 514,08
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned rev	+	301 161,10
Payments for pensions (they are budgetary payments but booked against provisions)	-	
Paielements for stocks of leave and supplementary hours (they are budgetary payments but booked against pro	-	
Other **)	+/-	-4,65
total		42 959,14
Budgetary result (+ for surplus) (4)		42 959,14
Delta not explained		0,00

C. Certification letter


The annual accounts of the EMCDDA for the year 2012 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 annual accounts of the EMCDDA in accordance with article 61 of the above-mentioned Financial Regulation and article 43 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 12/06/13



Pascal Jonjic
EMCDDA Accounting Officer

Adopted on 14/06/13



Wolfgang Götz
EMCDDA Director

Appendix to the EMCDDA 2012 accounts

Report on budgetary and financial management for the financial year 2012

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 76 of the Financial Regulation of 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 in balance;
- **specification:** each appropriation is assigned to a specific purpose and a specific objective;
- **unit of account:** the budget is drawn up and implemented in euro and the accounts are presented in euro;
- **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 fully operational at present. 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
- RO: Assigned revenue — external and internal

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

Characteristics and nature of EMCDDA management and internal control systems

In accordance with the Financial Regulation applicable to the EMCDDA, which transposes integrally the text of the European Commission's Framework Financial Regulation No 2343/2002 ⁽¹⁾, the EMCDDA has set its internal procedures for budget execution and internal control, while defining and implementing a partially decentralised management model.

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

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

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

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

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

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

The EMCDDA is currently subject to the following checks and controls:

⁽¹⁾ As last amended by Commission Regulation (EC, EURATOM) No 652/2008.

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

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

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

Key actors and processes for the execution of the EMCDDA WP and budget

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

In 2012, following-up on observations and recommendations expressed by the European Court of Auditors and the EU Budget Authority and audits by the Internal Audit Service of the European Commission (IAS), the EMCDDA implemented some measures to improve its management and internal control systems as follows:

Measures taken in the light of the observations and comments accompanying the Decision on the discharge for 2010

Budget and financial management

The EMCDDA has taken a series of measures to improve the rate of execution of the payment appropriations of its budget Title 3 (for projects and operational activities). These measures include in particular:

- A more effective organisation of the process for the payment of the instalments of the co-financing to the Reitox national focal points;
- A better planning and an earlier implementation of the procurement and contracting operations required for the execution of external technical studies and surveys;
- Improved reporting processes and tools for the progress monitoring and assessment of the budget execution.

As a result, in 2011, the execution rate for payment appropriations in budget Title III stood at 99.86 %, a rate that reflects an increase of more than 11 percentage points compared to 2010 (source: EMCDDA 2011 final accounts). Data concerning the 2012 budget execution indicate that, in 2012, this rate should stand at a very similar level (99.73 %).

Carryover appropriations

Following the measures put in place to further reduce the volume of appropriations carried forward, the appropriations actually carried forward from 2011 to 2012 amounted to EUR 266 119, representing a reduction of 26 % compared to the previous exercise, i.e. compared to the amount of appropriations carried forward from 2010 to 2011 (EUR 358 643).

Furthermore, in 2012, the EMCDDA reviewed its internal processes to further ensure, as soon and as much as possible, that:

- EMCDDA Deputy authorising officers de-commit unnecessary open balances of pending commitments without delay
- Outstanding commitments which do not relate to legal obligations are de-committed before the end of the year.

As a result, according to the final data concerning the 2012 budget execution, the appropriations to be carried forward from 2012 to 2013 should amount to EUR 222 758 representing a reduction of 16 % compared to the previous exercise, i.e. compared to the amount of appropriations carried forward from 2011 to 2012, as mentioned above (EUR 266 119).

Accounting system

The EMCDDA's revised activity based management and cost-based accounting system entered into full production phase on 01.06.2011, following the inclusion in this system of the data concerning the transactions carried out during the first half of 2011.

Public procurement

As referred to above, the EMCDDA has taken measures which have improved the planning and execution of the procurement and contracting operations required for the execution of external technical studies and surveys, namely by allowing an earlier conclusion of these operations and a better execution of the relevant payments.

Performance

Since 2011, the structure of the EMCDDA's annual activity report (General report of activities) has been adjusted to better mirror the EMCDDA's relevant annual Work programme and the EMCDDA Activity-Based Budgeting system (ABB) has been further aligned to the organisational structure of the agency.

The new EMCDDA Communication strategy, as adopted by the EMCDDA Management Board in 2012, prioritises developing web products as a means of disseminating the agency's outputs; it also envisages a deeper cooperation with the Reitox network for the purposes of information dissemination in national languages.

Risk assessment

The EMCDDA has put in place a formal central risk register as well as a sector register for risks related to Information and Communications Technology (ICT), which have been updated regularly. The Internal Audit Service (IAS) has been duly provided with the relevant information and documentation.

Internal audit

With regard to the IAS 2010 annual audit focusing on 'Management of Outputs for External Communication', the new EMCDDA Communication strategy, adopted in 2012, sets out the main EMCDDA stakeholders and target groups and envisages a remapping exercise to ensure that the agency has an up-to-date overview of needs and expectations. This strategy is fully in line with the EMCDDA 2013–15 multi-annual Work programme as well as with the annual Work programme for 2013.

The EMCDDA has implemented all recommendations resulting from the internal audit on 'grant management' performed by the IAS in 2009; the IAS has therefore considered the implementation of the relevant action plan as closed.

Concerning the audit performed by the IAS in 2008, on the 'preparedness for the move' into the agency's new headquarters, two of the 'very important' recommendations relate to the development of a business continuity plan, an issue that clearly goes beyond the scope of the move itself.

In this context, the EMCDDA has taken a series of measures to cope with specific risks for business continuity relating to administrative and ICT processes, which can be resumed as follows:

- Several key ICT work processes and procedures have been duly documented to prevent delayed or unsatisfactory responses in case of emergencies or disaster;
- An environment to restore the corporate database has been set up;
- An audit of the FONTE application was performed in March 2011; the results are going to contribute to implementing swift replies in cases of disaster;
- Configuration audits in specific areas and systems have been carried out;
- A Definitive Software Library (DSL) has been set up, regulating all changes in software owned by the EMCDDA;
- The hosting of the EMCDDA website in degraded mode has been running from the alternate Data Centre place in the former EMCDDA headquarters;
- Procurement processes have been carried out for the provision of specific services for assistance in case of disaster, in order to backup the capacity of the concerned EMCDDA ICT staff;

- Plans for service continuity and disaster recovery have been created;
- An external facility for backup storage has been implemented.

Further to these measures, the definition of the framework for a fully fledged business continuity plan is at an advanced stage of preparation and the first decisions required for this purpose are expected for 2013. In this context, priority will be given to operations supporting the core activities of the EMCDDA.

With regard to the remaining 'very important' recommendation resulting from the IAS's 2008 audit ('precaution against damage from floods'), the main responsibility for implementation belongs to the owner of the EMCDDA's premises, i.e. the Lisbon Port Authority. The EMCDDA has repeatedly addressed this Authority to stress the need to carry out the works necessary to increase the premises' protection from flooding. Meanwhile, within the remit of its responsibility, the EMCDDA has taken out, as a precautionary measure, a specific insurance to cover the risk for damages resulting from possible floods.

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

The IAS did not carry out the planned annual audit for 2012 on 'Budgeting and Monitoring', which will be performed in February 2013.

As regards the most relevant recommendations emerging from the 2011 annual audit on 'Annual activity reporting and building blocks of assurance' (namely: the inclusion of the Management Board's analysis and an assessment of the Authorising Officer's Annual Report; and the correction of erroneous wording in the declaration signed by the Authorising Officer), these have already been reflected in the 2011 General report of activities (GRA).

As for the 'important' recommendations also issued by the IAS under the 2011 annual audit, the state of play of the respective implementation can be summarised as follows:

- Work has been in progress as regards strengthening of the EMCDDA performance monitoring system, notably by the setting up of a set of key performance indicators;
- Improvements in the presentation of the use made of resources have been included in the 2011 GRA, notably by means of more detailed breakdowns by internal orders within Units and specification of how human resources have been assigned across operations, objectives and activities;
- The policy and procedures on reporting of exceptions has been modified in order to contemplate exceptions other than those relating to financial rules, while clarifying the types of situations concerned and the role of the actors involved in the process.

The state of play of all measures taken in the light of recommendations issued by the IAS following its audits of 2008, 2009 and 2010 have been summarised in the section above and need not be repeated here.

Measures taken in order to improve the risk assessment and management system as a whole

As in previous years, a comprehensive risk identification and assessment exercise aimed at improving risk management in the EMCDDA was carried out throughout 2012. The central risk register was kept updated. A sector risk register set up by the IT Unit was also kept updated and formed the cornerstone for the elaboration of an action plan aimed at contributing to improvements in certain key areas. Risk analysis has been a continuous exercise at the EMCDDA, although at the stage of preparation of annual Work programmes a more systematic review was conducted by risk managers.

In respect of materialisation of risks associated with operations, unauthorised use of EMCDDA products by a private firm has continued to occur in respect of several publications throughout 2012. Since similar violations of copyright also affected a wider number of publications by EU institutions and agencies, the EU Publications Office already notified the company concerned of its unlawful behaviour in 2011 and

demanded it cease immediately. This notification only produced mitigated results in that the firm appears to have stopped sales of new EMCDDA publications from August 2011 onwards but kept earlier publications for sale in its catalogue available on-line.

No other risks associated with operations materialised in 2012: a result of a set of risk-mitigating measures implemented throughout the year. In this respect, action taken in the IT sector is worth mentioning, since it covered both governance and technical issues: as a consequence, business continuity was ensured without major incidents in the framework of sound procurement procedures, adequate licensing and proper testing of applications. In articulation with the IT sector risk register, a risk management plan covering the period 2011–12 was established. This plan includes eleven areas to be managed and identifies for each area the estimated risk level, the controls to be put in place and the list of ongoing programmes and projects that will contribute to the risk reduction activities.

The continuation of the work performed throughout 2012 by the Coordination group (created in May 2011) has strengthened risk management procedures to the extent that it enhanced the capacity of Heads of unit and other key staff to closely monitor all major issues relating to the implementation of core activities, timely achievement of results and delivery of outputs.

In 2012, the preparation of a comprehensive document reviewing and laying down the state of play of implementation of the Centre's Internal Control Standards (ICS) reached the final stage; this document should be launched for a final round of internal consultations by mid February 2013 before completion. At present, and as a result of this review, three main areas where implementation of the EMCDDA ICS ought to be improved have been identified, namely (and by order of priority): Business Continuity (ICS 10), Governance in IT notably as regards Project Management (one key feature under ICS 7-Operational Structures) and Monitoring of Performance supported by Key Performance Indicators (ICS 5). As described above in this section, mitigating measures have continued to be taken across the EMCDDA to deal with related risks: consequently, amongst these three areas, the absence of a fully fledged business continuity plan should be seen as the main reason for some concern regarding the implied risk level, estimated in the medium to high range.

It is worth mentioning that the IAS 2012 visit, for the purpose of setting up the 2013–15 strategic audit plan, led to conclusions regarding weaknesses in support processes very much in line with those drawn from the review of the state of implementation of the EMCDDA ICS described above. This fact has provided additional assurance to management that risk identification and assessments have been properly carried-out across the agency — a crucial requirement for sound risk management.

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

The EMCDDA has reviewed its internal process to ensure, as soon and as much as possible, that outstanding commitments which do not relate to legal obligations are decommitted before the end of the year. Throughout 2012, the EMCDDA DAOs were periodically asked to decommit as far as possible the balance of pending commitments.

The procedure to define and manage the possible carryover 2012/2013 was adopted in order, in line with the ECAs recommendations.

For the record, it should also be noted that the EMCDDA's 2011–12 carryover reflected a reduction of 27 % compared to 2010–11 carryover.

In 2012, we have achieved a similar result. The appropriations carried forward automatically (Titles I and II) from 2012 to 2013 amount to EUR 229 882,94, reflecting a reduction of 14 % compared to the previous exercise, i.e. to the amount of appropriations carried forward from 2011 to 2012 (EUR 266 119).

Regarding the unused office space in its former building and in the new Headquarters, the EMCDDA is pursuing and increasing its efforts to seek adequate solutions, in line with the Court's observation and recommendation. For this purpose, specific initiatives have been taken with both the European Commission and the relevant national authorities.

Concerning the area of the Relógio Building previously used by the Jacques Delors Centre, the EMCDDA engaged in intensive talks with the Ministry of Foreign Affairs during the summer, with a view to reaching an agreement regarding the termination of the lease contract. Such an agreement was impossible to reach, because the MFA declared having no means to comply with the key conditions put forward by the EMCDDA. As a consequence, on 4 October the Director of the EMCDDA wrote a letter to the Portuguese Prime Minister to ask for his intervention with a view to executing the contractual obligations of the Portuguese State towards the EMCDDA.

Furthermore, the EMCDDA has also received in early October a proposal from a 150-year-old shipping agents company to lease the areas concerned and negotiations started.

The EMCDDA accounting officer is monitoring on a monthly basis the evolution of the relevant bank ratings in close cooperation with the treasury unit of the European Commission (DG BUDG).

On this basis, the accounting officer has carried out a risk assessment that will be periodically repeated in the future.

Furthermore, it should be noted that the EMCDDA has already taken mitigating measures to minimise the risks at stake. In July 2012, the EMCDDA opened new bank accounts with ING Belgium (for all payments made outside Portugal + monthly payments of all salaries). The EMCDDA continues to use its BBVA account in Lisbon to cash the VAT recovered from the Portuguese authorities and to make local payments (average float of 450 KEUR).

In order to further reduce the financial risk, the EMCDDA has streamlined its cash flow forecast and management and fine-tuned the timing for the requests for payment of the instalments of the EU subsidy.

An assessment of the issues at stake for the revision of the policy on exceptions has been carried out and a decision has been adopted by the EMCDDA Director to formalise/document the revised policy

Further to the Court's recommendation regarding recruitment procedures, the EMCDDA assessed the possibility of an earlier definition of the questions for oral and written tests, by evaluating the possible risks and costs and benefits of such a measure. Following this assessment, it has decided to keep the EMCDDA recruitment procedure as it is for now.

In April 2012, the EMCDDA put in place specific checklists for procurement files to further ensure that all required documents are included and appropriately organised.

II. Implementation of the budget

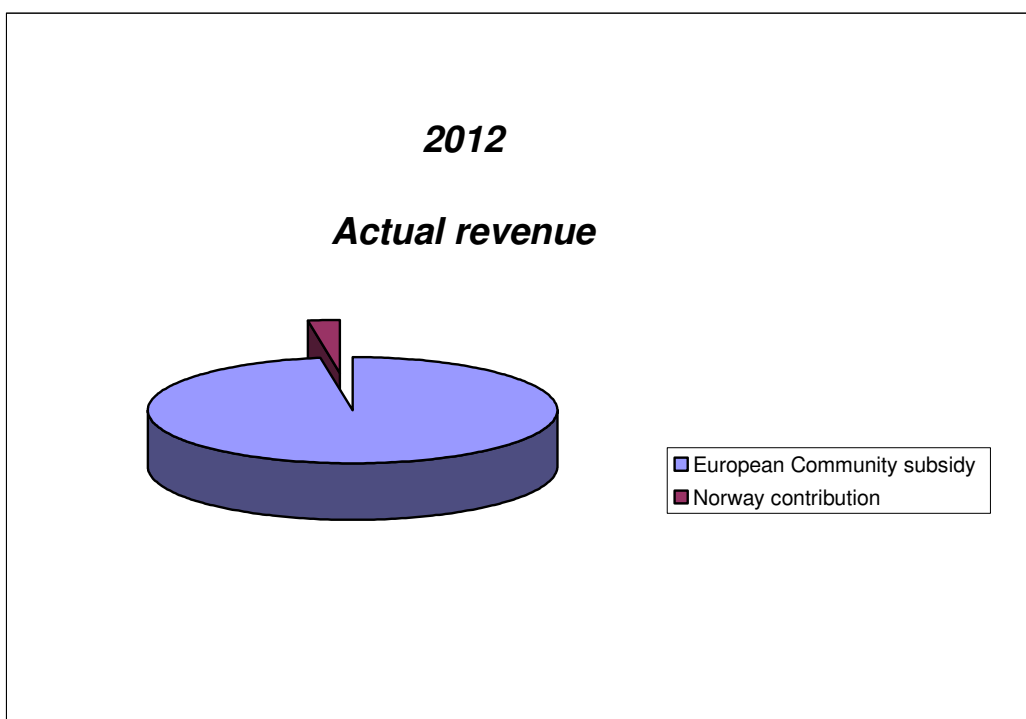
The actual revenue entered in the budget for the financial year under review was as follows:

II.1. Revenue

In 2012, the EMCDDA cashed at 100 % all its revenues published in the EU Official Journal.

- Concerning other revenue: a total amount of EUR 21 421,29 corresponding to an amount cashed in 2012 and entered in the 2012 budget as Internal assigned revenue (R0) (not published in the OJ).

	2012– Revenue entered in the budget-Published EU OJ	2012– Actual revenue
European Community subsidy	15 550 920,00	15 550 920,00
Norway contribution	416 087,12	416 087,12
IPA 4 (assigned revenue)	350 000,00	350 000,00
Total	16 317 007,12	16 317 007,12



II.2. Expenditure

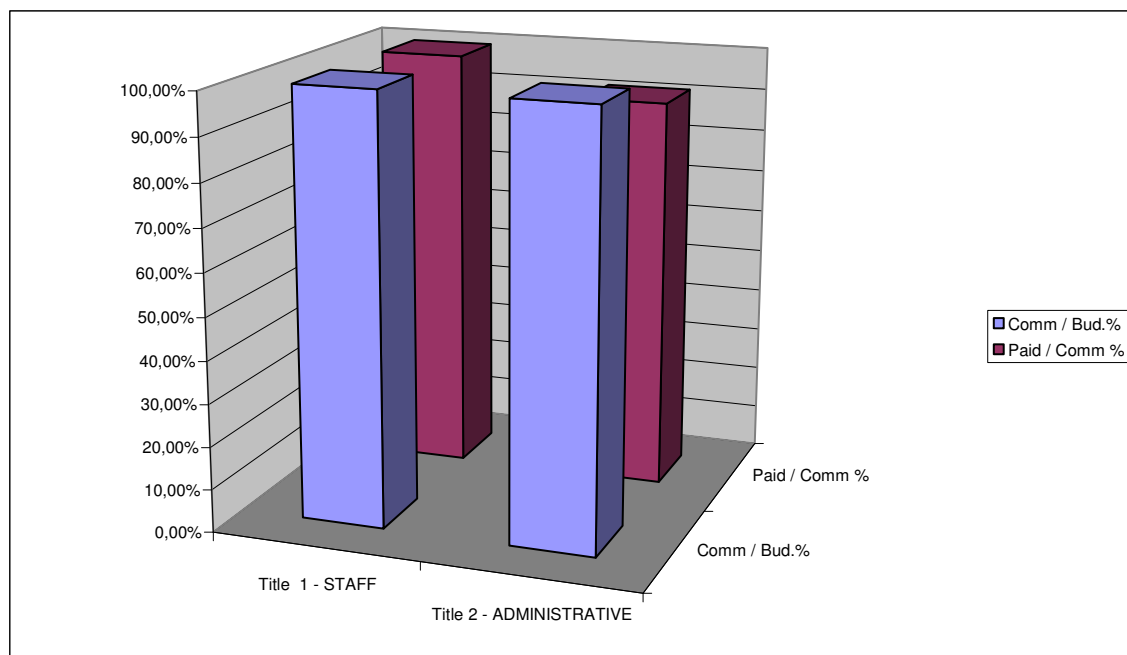
II.2.1. Non-differentiated appropriations (NDA), titles 1 and 2 (C1)

Analysis of the data relating to the budget execution of titles 1 and 2 (non-differentiated appropriations) shows an increase compared with the 2011 execution rate, in terms of commitments (+0.14) and an increase in terms of payments (+0.45).

The execution rate stands at 99.97 % for commitment appropriations and 98.03 % for payment appropriations, against 99.83 % and 97.58 % for 2011.

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

	2012					2011		2012 vs 2011 pp	
	Final budget	Committed	Paid	Comm / Bud.%	Paid / Comm %	Comm / Bud.%	Paid / Comm %	Comm / Bud.	Paid / Comm
Title 1 - STAFF	9 023 234,39	9 022 843,72	8 995 091,28	100,00%	99,69%	99,92%	99,48%	0,08	0,21
Title 2 - ADMINISTRATIVE	2 295 631,65	2 292 297,23	2 097 221,81	99,85%	91,49%	99,49%	90,54%	0,36	0,95
Total	11 318 866	11 315 141	11 092 313	99,97%	98,03%	99,83%	97,58%	0,14	0,45



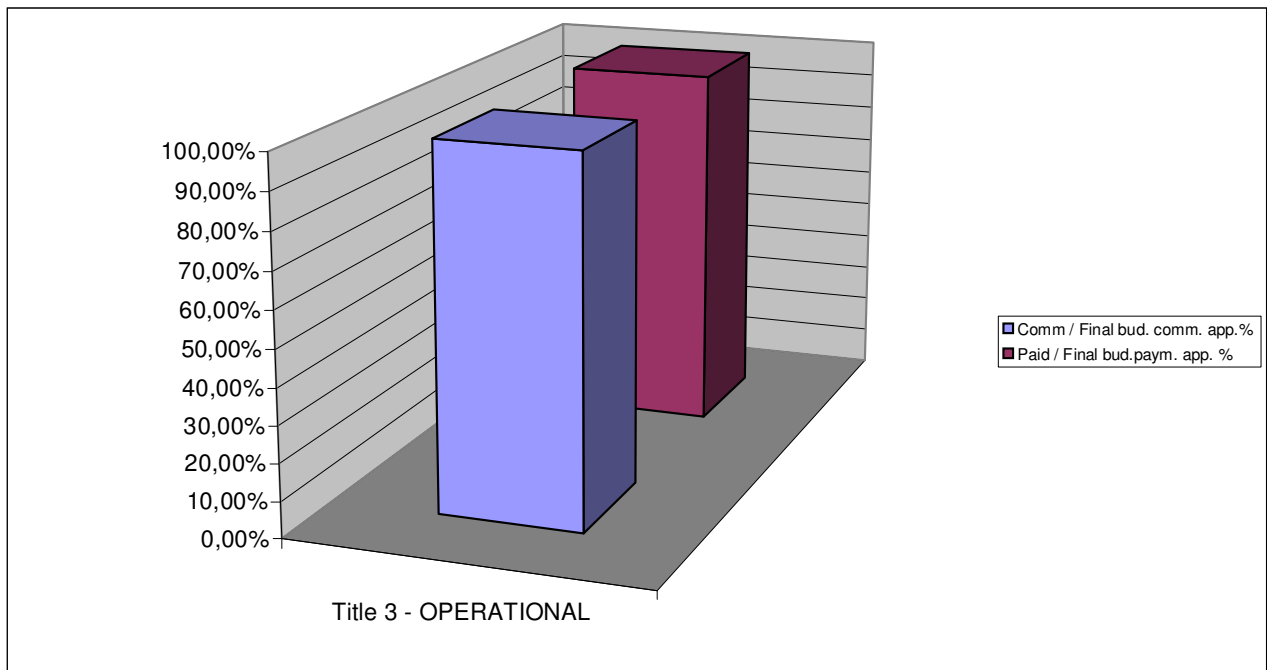
II.2.2. Differentiated appropriations (DA), title 3 (C1)

Analysis of the execution of title 3 of the 2012 budget shows a increase in execution rate in the use of commitment appropriations (+2) compared with 2011 and decrease of payment appropriation (-0.13).

The execution rate stands at 99.18 % for commitment appropriations and at 99.73 % for payment appropriations.

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

	2012					2011		2012 vs 2011 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	4 648 141,08	4 610 133,62	99,18%	4 648 141,08	4 635 816,93	99,73%	97,18%	99,86%	2,00	-0,13
Total	4 648 141,08	4 610 133,62	99,18%	4 648 141,08	4 635 816,93	99,73%	97,18%	99,86%	2,00	-0,13



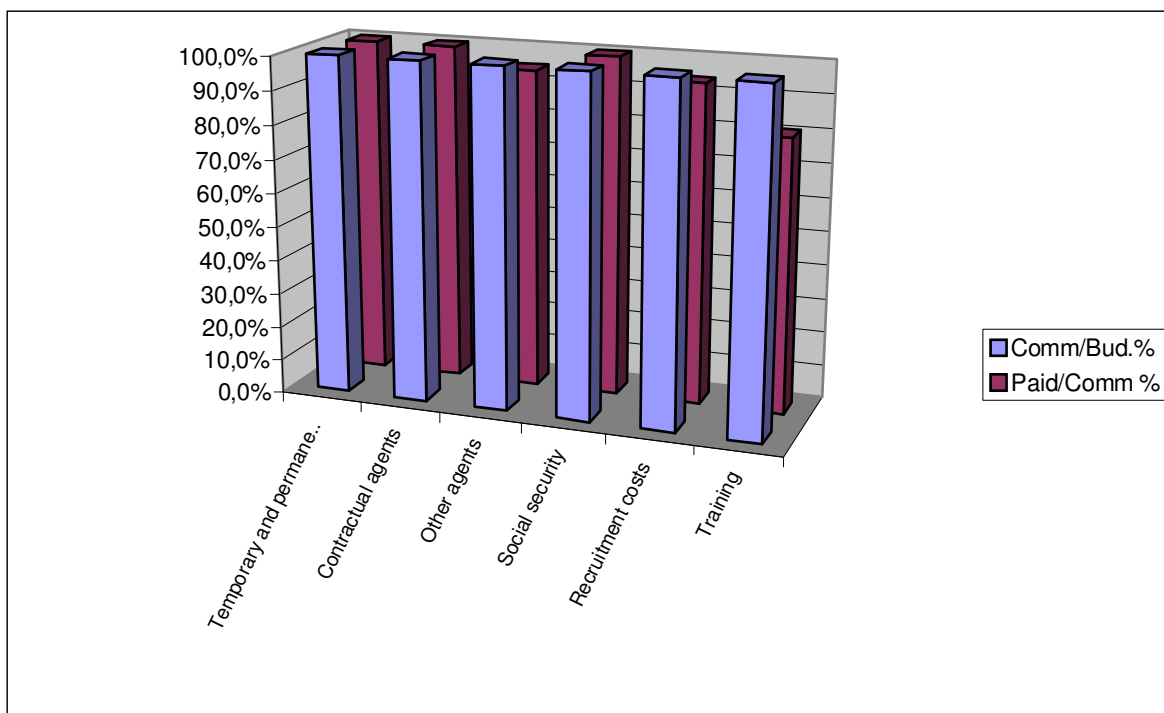
II.3. Analysis by type of expenditure (C1 appropriations)

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

100 % of the available budget appropriations have been committed. The execution rate of payments against the committed appropriations stands at 99.69 % (+0.21)

Compared to the execution rate of the corresponding 2011 budget appropriations, this reflects a small increase for commitments (+0.08) and an increase for payments (+0.21).

		2012				
		Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
111	Temporary and permanent staff	5 294 365,91	5 294 365,91	5 294 365,91	100,00%	100,00%
114	Contractual agents	948 927,47	948 927,47	948 927,47	100,00%	100,00%
115	Other agents	121 835,47	121 785,60	115 069,73	99,96%	94,49%
116	Social security	315 524,77	315 524,77	315 524,77	100,00%	100,00%
118	Recruitment costs	7 386,70	7 386,70	6 946,58	100,00%	94,04%
119	Training	70 538,01	70 538,01	56 806,59	100,00%	80,53%
	TOTAL TITLE 1	6 758 578,33	6 758 528,46	6 737 641,05	100,00%	99,69%

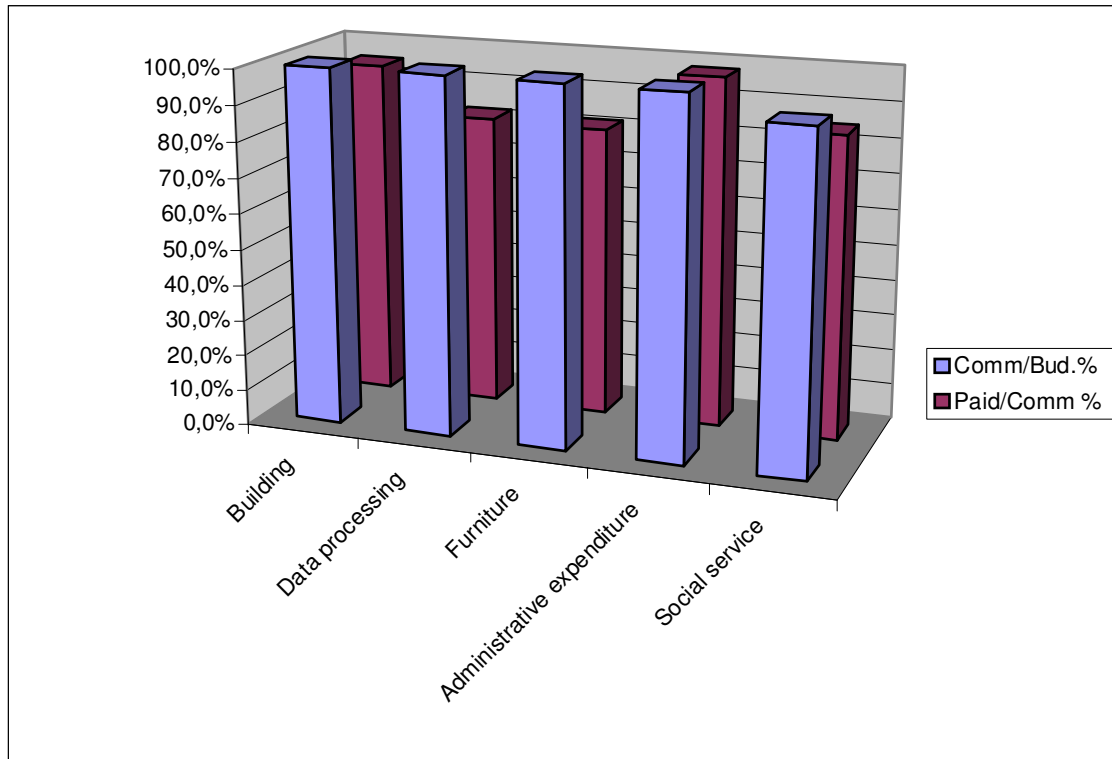


II.3.2. Title 2 — expenditure relating to support activities

The ratio committed/budget has improved and at the end of 2012 was 99.85 %, which represents an increase (+0.36) compared to 2011.

The ratio paid/committed was 91.49 % at the end of 2012, which represents an increase (+0.95) compared to 2011.

		2012				
		Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
211	Building	1 435 139,78	1 433 907,29	1 357 209,44	99,91%	94,65%
212	Data processing	477 794,88	477 794,88	391 261,79	100,00%	81,89%
213	Furniture	122 045,44	122 037,32	99 080,20	99,99%	81,19%
214	Administrative expenditure	233 926,15	233 527,85	228 458,82	99,83%	97,83%
215	Social service	26 725,40	25 029,89	21 211,56	93,66%	84,74%
TOTAL TITLE 2		2 295 631,65	2 292 297,23	2 097 221,81	99,85%	91,49%



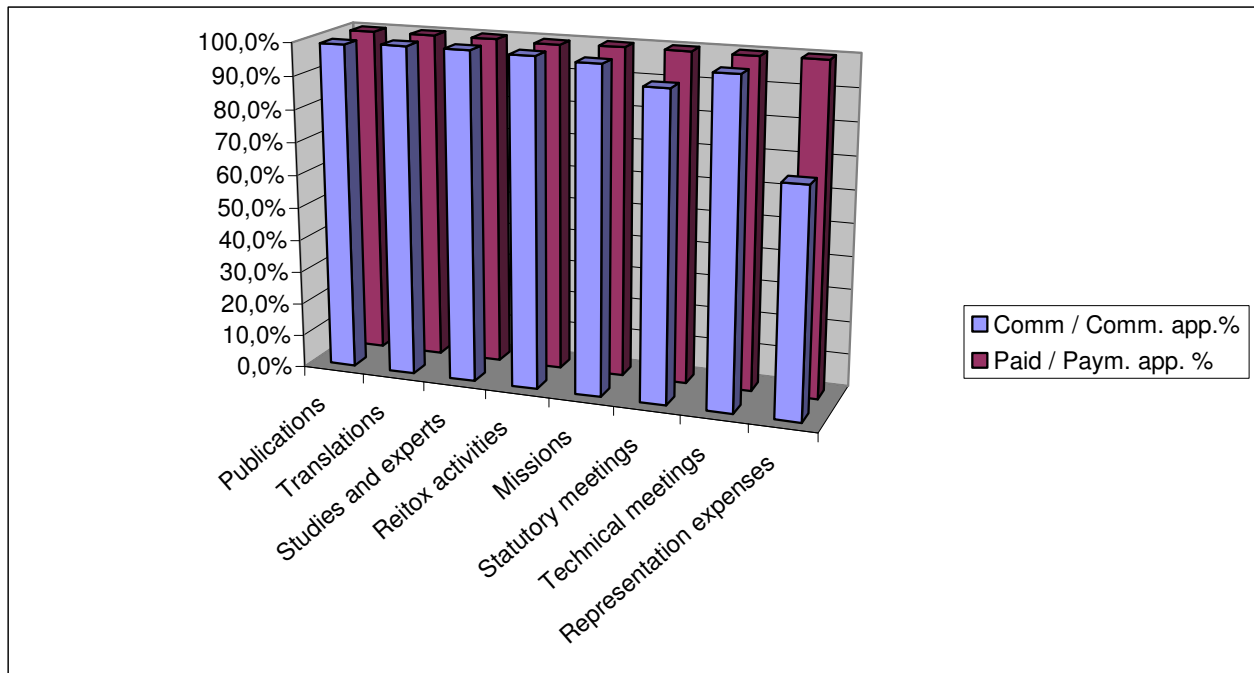
II.3.3. Title 3 — expenditure relating to projects and operational activities (I)

The execution rate of payment against payment appropriations in 2012 was 99.73 % and substantially confirmed the rate achieved in 2011. In particular for the following items, the 2012 rate reflects an increase compared to 2011:

- Publications (+ 0.57)
- Studies and experts (+ 3.54)
- Missions (+ 0.10)
- Statutory meetings (+ 0.10)

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

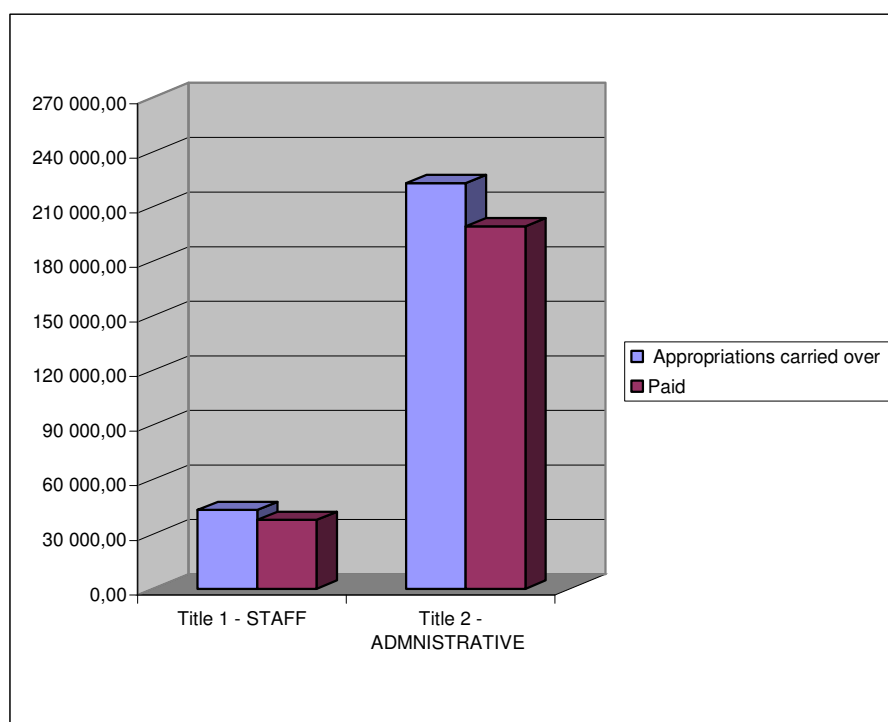
		2012					
		Final budget - Commitment appropriations	Committed	Comm / Comm. app. %	Final budget - Payment appropriations	Paid	Paid / Paym. app. %
311	Publications	353 559,49	351 055,99	99,29%	332 597,90	332 597,90	100,00%
312	Translations	693 904,75	693 904,75	100,00%	711 587,75	711 587,75	100,00%
314	Studies and experts	232 181,94	232 181,94	100,00%	224 143,93	224 143,93	100,00%
315	Reitox activities	2 605 987,50	2 594 006,50	99,54%	2 572 710,88	2 560 729,88	99,53%
316	Missions	278 347,52	274 382,16	98,58%	280 002,81	280 002,81	100,00%
317	Statutory meetings	189 885,43	176 656,46	93,03%	229 767,79	229 767,79	100,00%
318	Technical meetings	290 274,45	285 184,49	98,25%	294 368,54	294 025,39	99,88%
319	Representation expenses	4 000,00	2 761,33	69,03%	2 961,48	2 961,48	100,00%
	TOTAL TITLE 3	4 648 141,08	4 610 133,62	99,18%	4 648 141,08	4 635 816,93	99,73%



II.4. Appropriations carried over automatically from 2011 to 2012 (NDA), titles 1 and 2 (C8)

The global execution rate stands at 89.04 % of the appropriations carried over for titles I and II, which represents an increase of +6.88 percentage points compared to the previous exercise (i.e. appropriations carried over from 2011 to 2012).

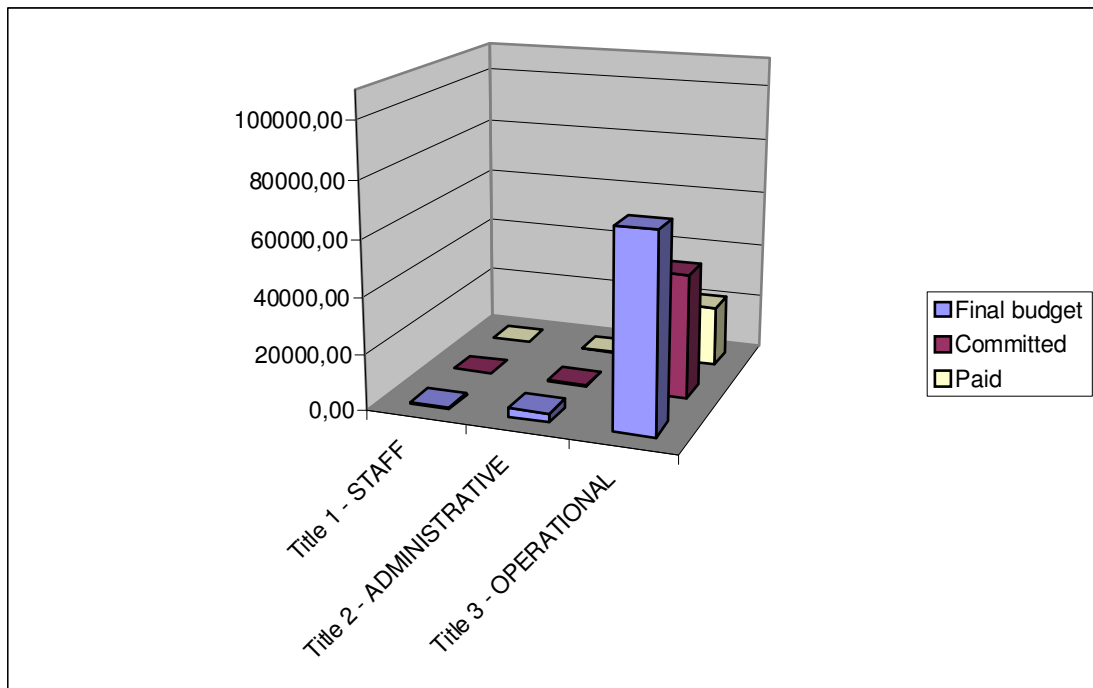
	2012			2011	2012 vs 2011 pp
	Appropriations carried over	Paid	Paid/ App. carried over %	Paid/ App. carried over %	Paid/ App. % points
Title 1 - STAFF	43 231,84	37 887,03	87,64%	68,37%	19,27
Title 2 - ADMINISTRATIVE	222 887,90	199 078,44	89,32%	83,25%	6,07
Total	266 119,74	236 965,47	89,04%	82,16%	6,88



II.5. Internal assigned revenue R0-EMC

Budget Execution RO-EMC (Internal assigned revenue)

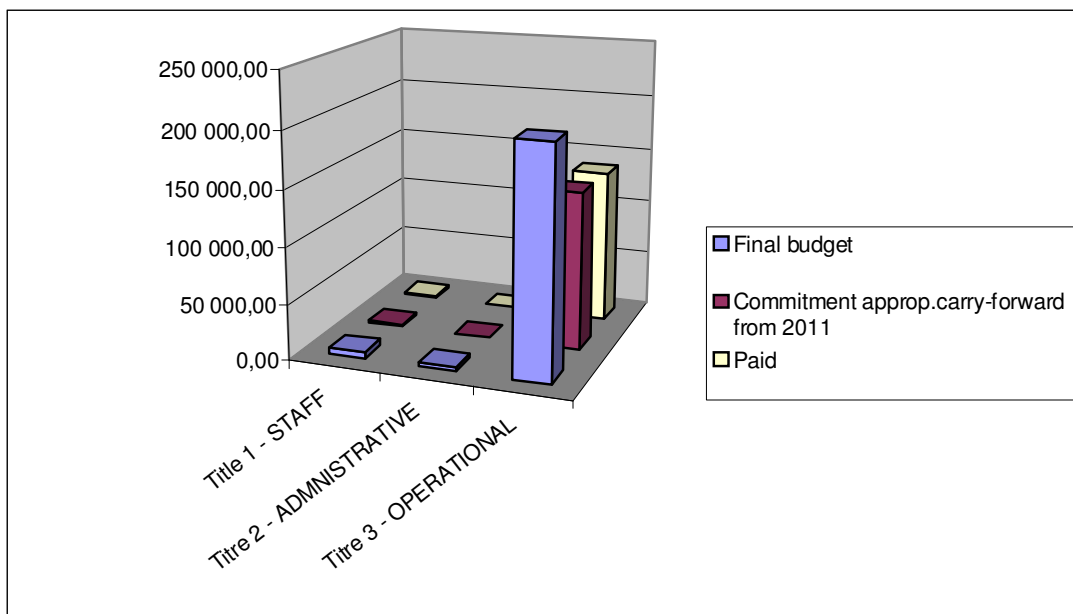
	2012				Paid/ Bug. %
	Final budget	Committed	Paid	Comm/Bud. %	
Title 1 - STAFF	19 280,11	16 215,67	16 215,67	84,11%	84,11%
Title 2 - ADMINISTRATIVE	30 149,60	17 632,91	10 507,70	58,48%	34,85%
Title 3 - OPERATIONAL	60 234,93	56 784,90	55 863,22	94,27%	92,74%
Total	109 664,64	90 633,48	82 586,59	82,65%	75,31%



II.6. Budget Execution IPA 3 – EMCDDA Project (External assigned revenue)

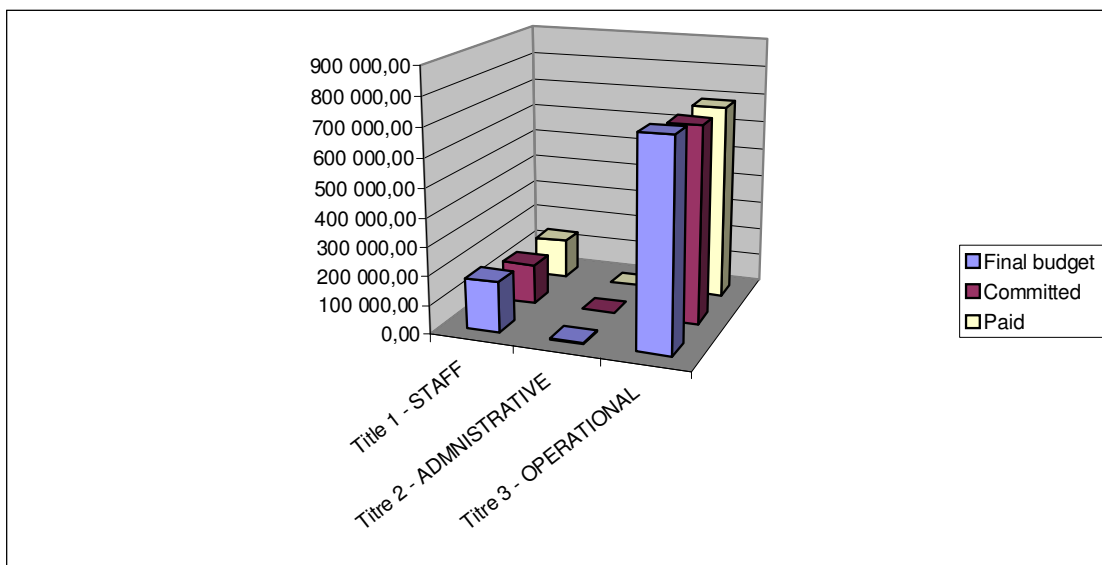
II. 6.1. Year 2012

	2012				
	Final budget	Commitment approp.carry-forward from 2011	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - STAFF	5 769,64	2 124,11	2 124,11	36,82%	100,00%
Titre 2 - ADMINISTRATIVE	4 000,00	0,00	0,00	0,00%	0,00%
Titre 3 - OPERATIONAL	203 148,11	140 785,44	137 433,83	69,30%	97,62%
Total	212 917,75	142 909,55	139 557,94	67,12%	97,65%



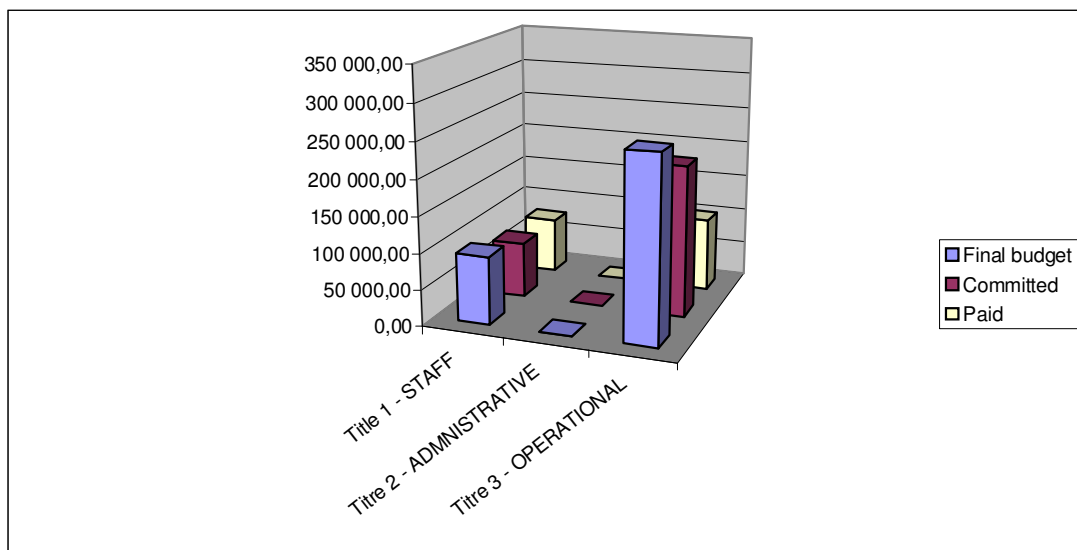
II. 6.2. Years 2010- 2012

	2010-2012				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - STAFF	176 000,00	139 354,47	139 354,47	79,18%	100,00%
Titre 2 - ADMINISTRATIVE	4 000,00	0,00	0,00	0,00%	0,00%
Titre 3 - OPERATIONAL	720 000,00	687 285,72	687 285,72	95,46%	100,00%
Total	900 000,00	826 640,19	826 640,19	91,85%	100,00%



II.7. Budget Execution IPA 4 – EMCDDA Project (External assigned revenue)

	2012				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - STAFF	94 500,00	77 250,32	77 250,32	81,75%	100,00%
Titre 2 - ADMINISTRATIVE	500,00	0,00	0,00	0,00%	0,00%
Titre 3 - OPERATIONAL	255 000,00	209 008,54	101 330,48	81,96%	48,48%
Total	350 000,00	286 258,86	178 580,80	81,79%	62,38%



II.8. Detailed tables on the 2012 budget execution

Budget Execution 2012 C1 - 2012 CREDITS (Non Differentiated Approp.) TITLES 1 ET 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)
A01111	SALARIES-ALLOWANCES FOR PERMANENT AND TEMPORARY ST	5 170 903,00	123 462,91	5 294 365,91	5 294 365,91	100,00 %	5 170 903,00	123 462,91	5 294 365,91	5 294 365,91	100,00 %	0,00	0,00	0,00	0,00
A01112	FAMILIY ALLOWANCES	1 024 400,00	89 763,09	1 114 163,09	1 113 829,09	99,97 %	1 024 400,00	89 763,09	1 114 163,09	1 113 829,09	99,97 %	334,00	0,00	0,00	334,00
A01113	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	861 300,00	2 279,83	863 579,83	863 579,83	100,00 %	861 300,00	2 279,83	863 579,83	863 579,83	100,00 %	0,00	0,00	0,00	0,00
A01114	FIXED ALLOWANCES	15 296,00	-4 116,32	11 179,68	11 179,68	100,00 %	15 296,00	-4 116,32	11 179,68	11 179,68	100,00 %	0,00	0,00	0,00	0,00
A01115	BIRTH AND DEATH GRANTS FOR TEMPORARY AND PERMANENT	1 020,00	-28,45	991,55	991,55	100,00 %	1 020,00	-28,45	991,55	991,55	100,00 %	0,00	0,00	0,00	0,00
A01116	ANNUAL TRAVEL COSTS	243 912,00	-28 815,02	215 096,98	215 096,98	100,00 %	243 912,00	-28 815,02	215 096,98	215 096,98	100,00 %	0,00	0,00	0,00	0,00
A01117	ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING SE	30 591,00	29 053,93	59 644,93	59 644,93	100,00 %	30 591,00	29 053,93	59 644,93	52 773,10	88,48 %	0,00	6 871,83	6 871,83	0,00
	TOTAL ARTICLE 111	7 347 422,00	211 599,97	7 559 021,97	7 558 687,97	100,00%	7 347 422,00	211 599,97	7 559 021,97	7 551 816,14	99,90%	334,00	6 871,83	6 871,83	334,00
A01141	AGENCY STAFF	928 152,00	20 775,47	948 927,47	948 927,47	100,00 %	928 152,00	20 775,47	948 927,47	948 927,47	100,00 %	0,00	0,00	0,00	0,00
	TOTAL ARTICLE 114	928 152,00	20 775,47	948 927,47	948 927,47	100,00%	928 152,00	20 775,47	948 927,47	948 927,47	100,00%	0,00	0,00	0,00	0,00
A01151	SDE	48 946,00	-1 888,01	47 057,99	47 057,99	100,00 %	48 946,00	-1 888,01	47 057,99	47 057,99	100,00 %	0,00	0,00	0,00	0,00
A01153	AGENCY STAFF	14 850,00	2 889,61	17 739,61	17 739,61	100,00 %	14 850,00	2 889,61	17 739,61	11 093,87	62,54 %	0,00	6 645,74	6 645,74	0,00
A01154	STAGIAIRES	35 000,00	22 037,87	57 037,87	56 988,00	99,91 %	35 000,00	22 037,87	57 037,87	56 917,87	99,79 %	49,87	70,13	0,00	120,00
	TOTAL ARTICLE 115	98 796,00	23 039,47	121 835,47	121 785,60	99,96%	98 796,00	23 039,47	121 835,47	115 069,73	94,45%	49,87	6 715,87	6 645,74	120,00
A01161	INSURANCE AGAINST SICKNESS	217 800,00	-3 731,42	214 068,58	214 068,58	100,00 %	217 800,00	-3 731,42	214 068,58	214 068,58	100,00 %	0,00	0,00	0,00	0,00
A01162	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL DISEA	45 540,00	-13 816,10	31 723,90	31 723,90	100,00 %	45 540,00	-13 816,10	31 723,90	31 723,90	100,00 %	0,00	0,00	0,00	0,00
A01163	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	70 290,00	-557,71	69 732,29	69 732,29	100,00 %	70 290,00	-557,71	69 732,29	69 732,29	100,00 %	0,00	0,00	0,00	0,00
	TOTAL ARTICLE 116	333 630,00	-18 105,23	315 524,77	315 524,77	100,00%	333 630,00	-18 105,23	315 524,77	315 524,77	100,00%	0,00	0,00	0,00	0,00
A01181	RECRUITMENT	15 000,00	-7 613,30	7 386,70	7 386,70	100,00 %	15 000,00	-7 613,30	7 386,70	6 946,58	94,04 %	0,00	440,12	440,12	0,00
	TOTAL ARTICLE 118	15 000,00	-7 613,30	7 386,70	7 386,70	100,00%	15 000,00	-7 613,30	7 386,70	6 946,58	94,04%	0,00	440,12	440,12	0,00
A01191	TRAINING	79 500,00	-8 961,99	70 538,01	70 531,21	99,99 %	79 500,00	-8 961,99	70 538,01	56 806,59	80,53 %	6,80	13 724,62	13 724,62	6,80
	TOTAL ARTICLE 119	79 500,00	-8 961,99	70 538,01	70 531,21	99,99%	79 500,00	-8 961,99	70 538,01	56 806,59	80,53%	6,80	13 724,62	13 724,62	6,80
	TOTAL TITLE 1	8 802 500,00	220 734,39	9 023 234,39	9 022 843,72	100,00%	8 802 500,00	220 734,39	9 023 234,39	8 995 091,28	99,69%	390,67	27 752,44	27 682,31	460,80

**EMCDDA 2012 Final Accounts as signed off by the EMCDDA Accountant on 12/06/2013 and adopted by the EMCDDA Director on 14/06/2013.
Appendix: Report on budgetary and financial management**

Budget Execution 2012 C1 - 2012 CREDITS (Non Differentiated Approp.) TITLES 1 ET 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	916 000,00	-2 656,73	913 343,27	913 343,27	100,00 %	916 000,00	-2 656,73	913 343,27	913 343,27	100,00 %	0,00	0,00	0,00	0,00
A02112	WATER GAS ELECTRICITY AND HEATING	140 000,00	11 532,94	151 532,94	151 532,94	100,00 %	140 000,00	11 532,94	151 532,94	111 276,62	73,43 %	0,00	40 256,32	40 256,32	0,00
A02113	CLEANING AND MAINTENANCE	179 000,00	-4 193,04	174 806,96	173 574,47	99,29 %	179 000,00	-4 193,04	174 806,96	153 519,73	87,82 %	1 232,49	20 054,74	20 054,74	1 232,49
A02114	SECURITY AND SURVEILLANCE OF BUILDINGS	153 000,00	2 279,27	155 279,27	155 279,27	100,00 %	153 000,00	2 279,27	155 279,27	142 729,91	91,92 %	0,00	12 549,36	12 549,36	0,00
A02117	OTHER EXPENDITURE ON BUILDINGS	40 000,00	177,34	40 177,34	40 177,34	100,00 %	40 000,00	177,34	40 177,34	36 339,91	90,45 %	0,00	3 837,43	3 837,43	0,00
	TOTAL ARTICLE 211	1 428 000,00	7 139,78	1 435 139,78	1 433 907,29	99,91%	1 428 000,00	7 139,78	1 435 139,78	1 357 209,44	94,57%	1 232,49	76 697,85	76 697,85	1 232,49
A02121	COMPUTER CENTRE OPERATIONS	581 000,00	-103 205,12	477 794,88	477 794,88	100,00 %	581 000,00	-103 205,12	477 794,88	391 261,79	81,89 %	0,00	86 533,09	86 533,09	0,00
	TOTAL ARTICLE 212	581 000,00	-103 205,12	477 794,88	477 794,88	100,00%	581 000,00	-103 205,12	477 794,88	391 261,79	81,89%	0,00	86 533,09	86 533,09	0,00
A02131	NEW PURCHASES OR REPLACEMENT OF TECHNICAL EQUIPMENTS	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00
A02133	NEW PURCHASES OR REPLACEMENT OF FURNITURE	0,00	0,00	0,00	0,00	-	0,00	0,00	0,00	0,00	-	0,00	0,00	0,00	0,00
A02135	NEW PURCHASES OR REPLACEMENT OF VEHICLES	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00
A02136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	6 600,00	-2 470,02	4 129,98	4 129,98	100,00 %	6 600,00	-2 470,02	4 129,98	3 964,86	96,00 %	0,00	165,12	165,12	0,00
A02137	LIBRARY STOCKS PURCHASE OF BOOKS	50 000,00	-3 142,89	46 857,11	46 857,11	100,00 %	50 000,00	-3 142,89	46 857,11	45 145,37	96,35 %	0,00	1 711,74	1 711,74	0,00
A02139	STATIONERY AND OFFICE SUPPLIES	83 191,00	-12 132,65	71 058,35	71 050,23	99,99 %	83 191,00	-12 132,65	71 058,35	49 969,97	70,32 %	8,12	21 080,26	21 080,26	8,12
	TOTAL ARTICLE 213	139 791,00	-17 745,56	122 045,44	122 037,32	99,99%	139 791,00	-17 745,56	122 045,44	99 080,20	81,18%	8,12	22 957,12	22 957,12	8,12
A02141	BANK AND OTHER FINANCIAL CHARGES	7 725,00	-3 526,70	4 198,30	3 800,01	90,51 %	7 725,00	-3 526,70	4 198,30	3 634,82	86,58 %	398,29	165,19	165,19	398,29
A02142	DAMAGES/LEGAL EXPENSES	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00
A02143	MISCELLANEOUS INSURANCES	32 000,00	-1 492,37	30 507,63	30 507,63	100,00 %	32 000,00	-1 492,37	30 507,63	30 507,63	100,00 %	0,00	0,00	0,00	0,00
A02144	UNIFORMS AND WORKING CLOTHING	1 000,00	-190,20	809,80	809,79	100,00 %	1 000,00	-190,20	809,80	809,79	100,00 %	0,01	0,00	0,00	0,01
A02145	MISCELLANEOUS EXPENDITURE ON MEETINGS	150 000,00	-44 916,28	105 083,72	105 083,72	100,00 %	150 000,00	-44 916,28	105 083,72	105 083,72	100,00 %	0,00	0,00	0,00	0,00
A02146	INTERNAL REMOVALS AND ASSOCIATED HANDLING	1 545,00	-1 545,00	0,00	0,00	0,00 %	1 545,00	-1 545,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00
A02147	POSTAL AND DELIVERY CHARGES	17 000,00	-4 500,00	12 500,00	12 500,00	100,00 %	17 000,00	-4 500,00	12 500,00	10 782,67	86,26 %	0,00	1 717,33	1 717,33	0,00
A02148	TELEPHONE TELEGRAPH INTERNET TELEVISION	92 730,00	-11 903,30	80 826,70	80 826,70	100,00 %	92 730,00	-11 903,30	80 826,70	77 640,19	96,06 %	0,00	3 186,51	3 186,51	0,00
	TOTAL ARTICLE 214	302 000,00	-68 073,85	233 926,15	233 527,85	99,83%	302 000,00	-68 073,85	233 926,15	228 458,82	97,66%	398,30	5 069,03	5 069,03	398,30
A02151	RESTAURANTS AND CANTEENS	17 100,00	-6 870,86	10 229,14	10 168,13	99,40 %	17 100,00	-6 870,86	10 229,14	9 296,60	90,88 %	61,01	871,53	871,53	61,01
A02152	SOCIAL CONTACTS BETWEEN STAFF	13 600,00	-205,59	13 394,41	12 066,41	90,09 %	13 600,00	-205,59	13 394,41	9 536,41	71,20 %	1 328,00	2 530,00	2 530,00	1 328,00
A02154	MEDICAL SERVICE	10 300,00	-7 198,15	3 101,85	2 795,35	90,12 %	10 300,00	-7 198,15	3 101,85	2 378,55	76,68 %	306,50	416,80	416,80	306,50
	TOTAL ARTICLE 215	41 000,00	-14 274,60	26 725,40	25 029,89	93,66%	41 000,00	-14 274,60	26 725,40	21 211,56	79,37%	1 695,51	3 818,33	3 818,33	1 695,51
	TOTAL TITLE 2	2 491 791,00	-196 159,35	2 295 631,65	2 292 297,23	99,85%	2 491 791,00	-196 159,35	2 295 631,65	2 097 221,81	91,36%	3 334,42	195 075,42	195 075,42	3 334,42
	TOTAL TITLES 1+2	11 294 291,00	24 575,04	11 318 866,04	11 315 140,95	99,97%	11 294 291,00	24 575,04	11 318 866,04	11 092 313,09	98,00%	3 725,09	222 827,86	222 757,73	3 795,22

*EMCDDA 2012 Final Accounts as signed off by the EMCDDA Accountant on 12/06/2013 and adopted by the EMCDDA Director on 14/06/2013.
Appendix: Report on budgetary and financial management*

Budget Execution 2012 C1 - 2012 TITLE 3 (Differentiated Approp.) Payments based on Commitments launched in 2012 and 2011															
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)	To be Carried Forward (9)	To be cancelled (Payment Level) (10)
B03111	Publishing, Translations and Marketing Disseminati	415 000,00	-61 440,51	353 559,49	351 055,99	99,29 %	415 000,00	-82 402,10	332 597,90	332 597,90	100,00 %	2 503,50	0,00		0,00
	TOTAL ARTICLE 311	415 000,00	-61 440,51	353 559,49	351 055,99	99,29%	415 000,00	-82 402,10	332 597,90	332 597,90	100,00%	2 503,50	0,00	0,00	0,00
B03121	Translations	660 000,00	33 904,75	693 904,75	693 904,75	100,00 %	660 000,00	51 587,75	711 587,75	711 587,75	100,00 %	0,00	0,00		0,00
	TOTAL ARTICLE 312	660 000,00	33 904,75	693 904,75	693 904,75	100,00%	660 000,00	51 587,75	711 587,75	711 587,75	100,00%	0,00	0,00	0,00	0,00
B03141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	180 000,00	52 181,94	232 181,94	232 181,94	100,00 %	180 000,00	44 143,93	224 143,93	224 143,93	100,00 %	0,00	0,00		0,00
	TOTAL ARTICLE 314	180 000,00	52 181,94	232 181,94	232 181,94	100,00%	180 000,00	44 143,93	224 143,93	224 143,93	100,00%	0,00	0,00	0,00	0,00
B03151	REITOX NFP ACTIVITIES	2 646 388,00	-40 400,50	2 605 987,50	2 594 006,50	99,54 %	2 646 388,00	-73 677,12	2 572 710,88	2 560 729,88	99,53 %	11 981,00	11 981,00		11 981,00
	TOTAL ARTICLE 315	2 646 388,00	-40 400,50	2 605 987,50	2 594 006,50	99,54%	2 646 388,00	-73 677,12	2 572 710,88	2 560 729,88	99,53%	11 981,00	11 981,00	0,00	11 981,00
B03161	MISSIONS	300 000,00	-21 652,48	278 347,52	274 382,16	98,58 %	300 000,00	-19 997,19	280 002,81	280 002,81	100,00 %	3 965,36	0,00		0,00
	TOTAL ARTICLE 316	300 000,00	-21 652,48	278 347,52	274 382,16	98,58%	300 000,00	-19 997,19	280 002,81	280 002,81	100,00%	3 965,36	0,00	0,00	0,00
B03171	STATUTORY MEETINGS	210 000,00	-20 114,57	189 885,43	176 656,46	93,03 %	210 000,00	19 767,79	229 767,79	229 767,79	100,00 %	13 228,97	0,00		0,00
	TOTAL ARTICLE 317	210 000,00	-20 114,57	189 885,43	176 656,46	93,03%	210 000,00	19 767,79	229 767,79	229 767,79	100,00%	13 228,97	0,00	0,00	0,00
B03181	TECHNICAL MEETINGS	355 000,00	-64 725,55	290 274,45	285 184,49	98,25 %	355 000,00	-60 631,46	294 368,54	294 025,39	99,88 %	5 089,96	343,15		343,15
	TOTAL ARTICLE 318	355 000,00	-64 725,55	290 274,45	285 184,49	98,25%	355 000,00	-60 631,46	294 368,54	294 025,39	99,88%	5 089,96	343,15	0,00	343,15
B03191	REPRESENTATION EXPENSES	5 030,00	-1 030,00	4 000,00	2 761,33	69,03 %	5 030,00	-2 068,52	2 961,48	2 961,48	100,00 %	1 238,67	0,00		0,00
	TOTAL ARTICLE 319	5 030,00	-1 030,00	4 000,00	2 761,33	69,03%	5 030,00	-2 068,52	2 961,48	2 961,48	100,00%	1 238,67	0,00	0,00	0,00
	TOTAL TITLE 3	4 771 418,00	-123 276,92	4 648 141,08	4 610 133,62	99,18%	4 771 418,00	-123 276,92	4 648 141,08	4 635 816,93	99,73%	38 007,46	12 324,15	0,00	12 324,15
	TOTAL BUDGET	16 065 709,00	-98 701,88	15 967 007,12	15 925 274,57	99,74%	16 065 709,00	-98 701,88	15 967 007,12	15 728 130,02	98,50%	41 732,55	235 152,01	222 757,73	16 119,37

*EMCDDA 2012 Final Accounts as signed off by the EMCDDA Accountant on 12/06/2013 and adopted by the EMCDDA Director on 14/06/2013.
Appendix: Report on budgetary and financial management*

Budget Execution 2012 C8 - 2011 CREDITS (Non Differentiated Approp.) TITLES 1 ET 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)	To be cancelled (31/12/2012) (Payment Level) (9)
A01153	AGENCY STAFF	0,00	1 508,93	1 508,93	1 508,93	100,00 %	0,00	1 508,93	1 508,93	1 144,71	75,86 %	364,22
	TOTAL ARTICLE 115	0,00	1 508,93	1 508,93	1 508,93	100,00%	0,00	1 508,93	1 508,93	1 144,71	75,86%	364,22
A01181	RECRUITMENT	0,00	7 995,38	7 995,38	7 995,38	100,00 %	0,00	7 995,38	7 995,38	4 248,14	53,13 %	3 747,24
	TOTAL ARTICLE 118	0,00	7 995,38	7 995,38	7 995,38	100,00%	0,00	7 995,38	7 995,38	4 248,14	53,13%	3 747,24
A01191	TRAINING	0,00	33 727,53	33 727,53	33 727,53	100,00 %	0,00	33 727,53	33 727,53	32 494,18	96,34 %	1 233,35
	TOTAL ARTICLE 119	0,00	33 727,53	33 727,53	33 727,53	100,00%	0,00	33 727,53	33 727,53	32 494,18	96,34%	1 233,35
	TOTAL TITLE 1	0,00	43 231,84	43 231,84	43 231,84	100,00%	0,00	43 231,84	43 231,84	37 887,03	87,64%	5 344,81
A02112	WATER GAS ELECTRICITY AND HEATING	0,00	16 569,95	16 569,95	16 569,95	100,00 %	0,00	16 569,95	16 569,95	13 748,50	82,97 %	2 821,45
A02113	CLEANING AND MAINTENANCE	0,00	31 570,06	31 570,06	31 570,06	100,00 %	0,00	31 570,06	31 570,06	30 267,36	95,87 %	1 302,70
A02114	SECURITY AND SURVEILLANCE OF BUILDINGS	0,00	15 578,99	15 578,99	15 578,99	100,00 %	0,00	15 578,99	15 578,99	13 419,00	86,14 %	2 159,99
A02117	OTHER EXPENDITURE ON BUILDINGS	0,00	19 725,49	19 725,49	19 725,49	100,00 %	0,00	19 725,49	19 725,49	19 480,57	98,76 %	244,92
	TOTAL ARTICLE 211	0,00	83 444,49	83 444,49	83 444,49	100,00%	0,00	83 444,49	83 444,49	76 915,43	92,18%	6 529,06
A02121	COMPUTER CENTRE OPERATIONS	0,00	87 965,61	87 965,61	87 965,61	100,00 %	0,00	87 965,61	87 965,61	85 758,27	97,49 %	2 207,34
	TOTAL ARTICLE 212	0,00	87 965,61	87 965,61	87 965,61	100,00%	0,00	87 965,61	87 965,61	85 758,27	97,49%	2 207,34
A02133	NEW PURCHASES OR REPLACEMENT OF FURNITURE	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00	-	0,00
A02136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	0,00	813,53	813,53	813,53	100,00 %	0,00	813,53	813,53	277,61	34,12 %	535,92
A02137	SUBSCRIPTIONS TO NEWSPAPER PERIDICAL AND NE	0,00	3 160,32	3 160,32	3 160,32	100,00 %	0,00	3 160,32	3 160,32	1 355,43	42,89 %	1 804,89
A02139	STATIONERY AND OFFICE SUPPLIES	0,00	5 024,01	5 024,01	5 024,01	100,00 %	0,00	5 024,01	5 024,01	4 664,00	92,83 %	360,01
	TOTAL ARTICLE 213	0,00	8 997,86	8 997,86	8 997,86	100,00%	0,00	8 997,86	8 997,86	6 297,04	69,98%	2 700,82
A02141	BANK AND OTHER FINANCIAL CHARGES	0,00	736,20	736,20	736,20	100,00 %	0,00	736,20	736,20	163,76	22,24 %	572,44
A02142	DAMAGES/LEGAL EXPENSES	0,00	0,00	0,00	0,00	-	0,00	0,00	0,00	0,00	-	0,00
A02143	MISCELLANEOUS INSURANCES	0,00	0,00	0,00	0,00	-	0,00	0,00	0,00	0,00	-	0,00
A02144	UNIFORMS AND WORKING CLOTHING	0,00	198,90	198,90	198,90	100,00 %	0,00	198,90	198,90	0,00	0,00 %	198,90
A02145	MISCELLANEOUS EXPENDITURE ON MEETINGS	0,00	10 000,00	10 000,00	10 000,00	100,00 %	0,00	10 000,00	10 000,00	10 000,00	100,00 %	0,00
A02147	POSTAL AND DELIVERY CHARGES	0,00	1 191,01	1 191,01	1 191,01	100,00 %	0,00	1 191,01	1 191,01	819,83	68,83 %	371,18
A02148	TELEPHONE TELEGRAPH INTERNET TELEVISION	0,00	21 311,14	21 311,14	21 311,14	100,00 %	0,00	21 311,14	21 311,14	11 674,07	54,78 %	9 637,07
	TOTAL ARTICLE 214	0,00	33 437,25	33 437,25	33 437,25	100,00%	0,00	33 437,25	33 437,25	22 657,66	67,76%	10 779,59
A02151	RESTAURANTS AND CANTEENS	0,00	707,25	707,25	707,25	100,00 %	0,00	707,25	707,25	0,00	0,00 %	707,25
A02152	SOCIAL CONTACTS BETWEEN STAFF	0,00	6 491,00	6 491,00	6 491,00	100,00 %	0,00	6 491,00	6 491,00	6 491,00	100,00 %	0,00
A02154	MEDICAL SERVICE	0,00	1 844,44	1 844,44	1 844,44	100,00 %	0,00	1 844,44	1 844,44	959,04	52,00 %	885,40
	TOTAL ARTICLE 215	0,00	9 042,69	9 042,69	9 042,69	100,00%	0,00	9 042,69	9 042,69	7 450,04	82,39%	1 592,65
	TOTAL TITLE 2	0,00	222 887,90	222 887,90	222 887,90	100,00%	0,00	222 887,90	222 887,90	199 078,44	89,32%	23 809,46
	TOTAL TITLES 1+2	0,00	266 119,74	266 119,74	266 119,74	100,00%	0,00	266 119,74	266 119,74	236 965,47	89,04%	29 154,27

EMCDDA 2012 Final Accounts as signed off by the EMCDDA Accountant on 12/06/2013 and adopted by the EMCDDA Director on 14/06/2013.
Appendix: Report on budgetary and financial management

2012 BUDGET STATUS EXECUTION Fund Source : R0 - EMC

Budget Line Position	Initial Appropriation (A)	New (B)	Commit. Approp. Transact. Amnt. (1) = (A+B)	Commitment Amount Accepted (2)	Commitment Amnt. In Workflow (3)	Total Commitments Amount (4) = (2+3)	Balance for Commitments	% Committed (4/1)	Paym. Approp. Transact. Amount (5)	Payment Amnt. Accepted (6)	Payment Amnt. In Workflow (7)	Total Payment Amount (8) = (6+7)	Balance for Payments (RELATED TO COMMITMENTS)	% Paid (8/5)	Amount to Carry Forward (4-8)	Amount to Carry Over (1-4)
A01112	0,00	18 836,18	18 836,18	16 215,67	0,00	16 215,67	2 620,51	86,1%	18 836,18	16 215,67	0,00	16 215,67	0,00	86,1%	0,00	2 620,51
Total Article	0,00	18 836,18	18 836,18	16 215,67	0,00	16 215,67	2 620,51	86,1%	18 836,18	16 215,67	0,00	16 215,67	0,00	86,1%	0,00	2 620,51
A01191	0,00	443,93	443,93	0,00	0,00	0,00	443,93	0,0%	443,93	0,00	0,00	0,00	0,00	0,0%	0,00	443,93
Total Article	0,00	443,93	443,93	0,00	0,00	0,00	443,93	0,0%	443,93	0,00	0,00	0,00	0,00	0,0%	0,00	443,93
Total Chapter	0,00	19 280,11	19 280,11	16 215,67	0,00	16 215,67	3 064,44	84,1%	19 280,11	16 215,67	0,00	16 215,67	0,00	84,1%	0,00	3 064,44
TOTAL TITLE 1	0,00	19 280,11	19 280,11	16 215,67	0,00	16 215,67	3 064,44	84,1%	19 280,11	16 215,67	0,00	16 215,67	0,00	84,1%	0,00	3 064,44
A02113	0,00	7 173,00	7 173,00	5 791,31	0,00	5 791,31	1 381,69	80,7%	7 173,00	3 745,01	0,00	3 745,01	2 046,30	52,2%	2 046,30	1 381,69
Total Article	0,00	7 173,00	7 173,00	5 791,31	0,00	5 791,31	1 381,69	80,7%	7 173,00	3 745,01	0,00	3 745,01	2 046,30	52,2%	2 046,30	1 381,69
A02117	0,00	1 980,00	1 980,00	0,00	0,00	0,00	1 980,00	0,0%	1 980,00	0,00	0,00	0,00	0,00	0,0%	0,00	1 980,00
Total Article	0,00	1 980,00	1 980,00	0,00	0,00	0,00	1 980,00	0,0%	1 980,00	0,00	0,00	0,00	0,00	0,0%	0,00	1 980,00
A02137	0,00	1 305,00	1 305,00	260,00	0,00	260,00	1 045,00	19,9%	1 305,00	260,00	0,00	260,00	0,00	19,9%	0,00	1 045,00
Total Article	0,00	1 305,00	1 305,00	260,00	0,00	260,00	1 045,00	19,9%	1 305,00	260,00	0,00	260,00	0,00	19,9%	0,00	1 045,00
A02142	0,00	15 500,00	15 500,00	9 375,00	0,00	9 375,00	6 125,00	60,5%	15 500,00	5 075,00	0,00	5 075,00	4 300,00	32,7%	4 300,00	6 125,00
Total Article	0,00	15 500,00	15 500,00	9 375,00	0,00	9 375,00	6 125,00	60,5%	15 500,00	5 075,00	0,00	5 075,00	4 300,00	32,7%	4 300,00	6 125,00
A02143	0,00	735,00	735,00	0,00	0,00	0,00	735,00	0,0%	735,00	0,00	0,00	0,00	0,00	0,0%	0,00	735,00
Total Article	0,00	735,00	735,00	0,00	0,00	0,00	735,00	0,0%	735,00	0,00	0,00	0,00	0,00	0,0%	0,00	735,00
A02145	0,00	1 250,00	1 250,00	0,00	0,00	0,00	1 250,00	0,0%	1 250,00	0,00	0,00	0,00	0,00	0,0%	0,00	1 250,00
Total Article	0,00	1 250,00	1 250,00	0,00	0,00	0,00	1 250,00	0,0%	1 250,00	0,00	0,00	0,00	0,00	0,0%	0,00	1 250,00
A02148	0,00	2 206,60	2 206,60	2 206,60	0,00	2 206,60	0,00	100,0%	2 206,60	1 427,69	0,00	1 427,69	778,91	64,7%	778,91	0,00
Total Article	0,00	2 206,60	2 206,60	2 206,60	0,00	2 206,60	0,00	100,0%	2 206,60	1 427,69	0,00	1 427,69	778,91	64,7%	778,91	0,00
Total Chapter	0,00	30 149,60	30 149,60	17 632,91	0,00	17 632,91	12 516,69	58,5%	30 149,60	10 507,70	0,00	10 507,70	7 125,21	34,9%	7 125,21	12 516,69
TOTAL TITLE 2	0,00	30 149,60	30 149,60	17 632,91	0,00	17 632,91	12 516,69	58,5%	30 149,60	10 507,70	0,00	10 507,70	7 125,21	34,9%	7 125,21	12 516,69
B30111	0,00	50 515,26	50 515,26	50 146,27	0,00	50 146,27	368,99	99,3%	50 515,26	50 146,27	0,00	50 146,27	0,00	99,3%	0,00	368,99
Total Article	0,00	50 515,26	50 515,26	50 146,27	0,00	50 146,27	368,99	99,3%	50 515,26	50 146,27	0,00	50 146,27	0,00	99,3%	0,00	368,99
B30141	0,00	700,00	700,00	0,00	0,00	0,00	700,00	0,0%	700,00	0,00	0,00	0,00	0,00	0,0%	0,00	700,00
Total Article	0,00	700,00	700,00	0,00	0,00	0,00	700,00	0,0%	700,00	0,00	0,00	0,00	0,00	0,0%	0,00	700,00
B30151	0,00	1 056,86	1 056,86	0,00	0,00	0,00	1 056,86	0,0%	1 056,86	0,00	0,00	0,00	0,00	0,0%	0,00	1 056,86
Total Article	0,00	1 056,86	1 056,86	0,00	0,00	0,00	1 056,86	0,0%	1 056,86	0,00	0,00	0,00	0,00	0,0%	0,00	1 056,86
B30161	0,00	2 838,33	2 838,33	2 569,80	0,00	2 569,80	268,53	90,5%	2 838,33	2 569,80	0,00	2 569,80	0,00	90,5%	0,00	268,53
Total Article	0,00	2 838,33	2 838,33	2 569,80	0,00	2 569,80	268,53	90,5%	2 838,33	2 569,80	0,00	2 569,80	0,00	90,5%	0,00	268,53
B30181	0,00	5 124,48	5 124,48	4 068,83	0,00	4 068,83	1 055,65	79,4%	5 124,48	3 147,15	0,00	3 147,15	921,68	61,4%	921,68	1 055,65
Total Article	0,00	5 124,48	5 124,48	4 068,83	0,00	4 068,83	1 055,65	79,4%	5 124,48	3 147,15	0,00	3 147,15	921,68	61,4%	921,68	1 055,65
Total Chapter	0,00	60 234,93	60 234,93	56 784,90	0,00	56 784,90	3 450,03	94,3%	60 234,93	55 863,22	0,00	55 863,22	921,68	92,7%	921,68	3 450,03
TOTAL TITLE 3	0,00	60 234,93	60 234,93	56 784,90	0,00	56 784,90	3 450,03	94,3%	60 234,93	55 863,22	0,00	55 863,22	921,68	92,7%	921,68	3 450,03
TOTAL BUDGET R0	0,00	109 664,64	109 664,64	90 633,48	0,00	90 633,48	19 031,16	82,6%	109 664,64	82 586,59	0,00	82 586,59	8 046,89	75,3%	8 046,89	19 031,16

**EMCDDA 2012 Final Accounts as signed off by the EMCDDA Accountant on 12/06/2013 and adopted by the EMCDDA Director on 14/06/2013.
Appendix: Report on budgetary and financial management**

2012 IPA4 EXECUTION

Official Budget Item	Fund Source	Local Position	Local Position Description	Credit Available Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Total committed amount (Euro) (4)	Balance Commitment Amount (Euro) (5) = (1-2-3)	% Commitment (6) = (4/1)	Credit Available Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)	Total Payment Request Amnt (Euro) (10) = (8+9)	Balance Payment Amnt. (Euro) (11) = (7-10)	% Payment (12) = (10/7)	CARRY FORWARD (13) = (4) - (10)	CARRY-OVER (14) = (5)
A01141	R0	1.1.2.	ADMINISTRATIVE/SUPPORT STAFF	90 000,00	77 250,32	0,00	77 250,32	12 749,68	85,8%	90 000,00	77 250,32	0,00	77 250,32	12 749,68	85,8%	0,00	12 749,68
Total Article				90 000,00	77 250,32	0,00	77 250,32	12 749,68	85,8%	90 000,00	77 250,32	0,00	77 250,32	12 749,68	85,8%	0,00	12 749,68
A01153	R0	1.1.2.	ADMINISTRATIVE/SUPPORT STAFF	4 500,00	0,00	0,00	0,00	4 500,00	0,0%	4 500,00	0,00	0,00	0,00	4 500,00	0,0%	0,00	4 500,00
Total Article				4 500,00	0,00	0,00	0,00	4 500,00	0,0%	4 500,00	0,00	0,00	0,00	4 500,00	0,0%	0,00	4 500,00
Total Chapter				94 500,00	77 250,32	0,00	77 250,32	17 249,68	81,7%	94 500,00	77 250,32	0,00	77 250,32	17 249,68	81,7%	0,00	17 249,68
TOTAL TITLE 1				94 500,00	77 250,32	0,00	77 250,32	17 249,68	81,7%	94 500,00	77 250,32	0,00	77 250,32	17 249,68	81,7%	0,00	17 249,68
A02141	R0	5.6.	BANK AND OTHER FINANCIAL CHARGES	500,00	0,00	0,00	0,00	500,00	0,0%	500,00	0,00	0,00	0,00	500,00	0,0%	0,00	500,00
Total Article				500,00	0,00	0,00	0,00	500,00	0,0%	500,00	0,00	0,00	0,00	500,00	0,0%	0,00	500,00
Total Chapter				500,00	0,00	0,00	0,00	500,00	0,0%	500,00	0,00	0,00	0,00	500,00	0,0%	0,00	500,00
TOTAL TITLE 2				500,00	0,00	0,00	0,00	500,00	0,0%	500,00	0,00	0,00	0,00	500,00	0,0%	0,00	500,00
B3-111	R0	5.1.	PUBLICATIONS	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00
	R0	5.5.	TRANSLATIONS	12 500,00	11 591,00	0,00	11 591,00	909,00	92,7%	12 500,00	5 131,00	0,00	5 131,00	7 369,00	41,0%	6 460,00	909,00
Total Article				12 500,00	11 591,00	0,00	11 591,00	909,00	92,7%	12 500,00	5 131,00	0,00	5 131,00	7 369,00	41,0%	6 460,00	909,00
B3-141	R0	5.2.	PROJECT RELATED NATIONAL ACTIVITIES	19 155,00	16 655,00	0,00	16 655,00	2 500,00	86,9%	19 155,00	6 662,00	0,00	6 662,00	12 493,00	34,8%	9 993,00	2 500,00
Total Article				19 155,00	16 655,00	0,00	16 655,00	2 500,00	86,9%	19 155,00	6 662,00	0,00	6 662,00	12 493,00	34,8%	9 993,00	2 500,00
B3-161	R0	1.3.1.	PER DIEM ABROAD EMCDDA STAFF	14 000,00	9 075,01	0,00	9 075,01	4 924,99	64,8%	14 000,00	8 164,31	0,00	8 164,31	5 835,69	58,3%	910,70	4 924,99
	R0	2.1.A	INTERNATIONAL TRAVEL EMCDDA STAFF	16 000,00	11 518,48	0,00	11 518,48	4 481,52	72,0%	16 000,00	11 353,48	0,00	11 353,48	4 646,52	71,0%	165,00	4 481,52
Total Article				30 000,00	20 593,49	0,00	20 593,49	9 406,51	68,6%	30 000,00	19 517,79	0,00	19 517,79	10 482,21	65,1%	1 075,70	9 406,51
B3-181	R0	1.2.1.	SHORT TERM EXPERTS	45 000,00	45 000,00	0,00	45 000,00	0,00	100,0%	45 000,00	2 700,00	0,00	2 700,00	42 300,00	6,0%	42 300,00	0,00
	R0	1.3.2.	PER DIEM LOCAL STAFF	59 239,06	53 971,59	0,00	53 971,59	5 267,47	91,1%	59 239,06	25 467,35	0,00	25 467,35	33 771,71	43,0%	28 504,24	5 267,47
	R0	2.1.B	INTERNATIONAL TRAVEL NFP STAFF	79 105,94	55 382,20	0,00	55 382,20	23 723,74	70,0%	79 105,94	36 037,08	0,00	36 037,08	43 068,86	45,6%	19 345,12	23 723,74
	R0	5.7.	TECHNICAL MEETINGS	10 000,00	5 815,26	0,00	5 815,26	4 184,74	58,2%	10 000,00	5 815,26	0,00	5 815,26	4 184,74	58,2%	0,00	4 184,74
Total Article				193 345,00	160 169,05	0,00	160 169,05	33 175,95	82,8%	193 345,00	70 019,69	0,00	70 019,69	123 325,31	36,2%	90 149,36	33 175,95
Total Chapter				255 000,00	209 008,54	0,00	209 008,54	45 991,46	82,0%	255 000,00	101 330,48	0,00	101 330,48	153 669,52	39,7%	107 678,06	45 991,46
TOTAL TITLE 3				255 000,00	209 008,54	0,00	209 008,54	45 991,46	82,0%	255 000,00	101 330,48	0,00	101 330,48	153 669,52	39,7%	107 678,06	45 991,46
TOTAL IPA4 BUDGET				350 000,00	286 258,86	0,00	286 258,86	63 741,14	81,8%	350 000,00	178 580,80	0,00	178 580,80	171 419,20	51,0%	107 678,06	63 741,14

**EMCDDA 2012 Final Accounts as signed off by the EMCDDA Accountant on 12/06/2013 and adopted by the EMCDDA Director on 14/06/2013.
Appendix: Report on budgetary and financial management**

2012 IPA3 EXECUTION															
Official Budget Item	Fund Source	Local Position	Local Position Description	Credit Available Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Total committed amount (Euro) (4)	Balance Commitment Amount (Euro) (5) = (1-2-3)	% Commitment (6) = (4/1)	Credit Available Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)	Total Payment Request Amnt (Euro) (10) = (8+9)	Balance Payment Amnt. (Euro) (11) = (7-10)	% Payment (12) = (10/7)
A-1141	R0	1.1.2.	ADMINISTRATIVE/SUPPORT STAFF	5 769,64	2 124,11	0,00	2 124,11	3 645,53	36,82%	5 769,64	2 124,11	0,00	2 124,11	3 645,53	36,82%
Total Article				5 769,64	2 124,11	0,00	2 124,11	3 645,53	36,82%	5 769,64	2 124,11	0,00	2 124,11	3 645,53	36,82%
Total Chapter				5 769,64	2 124,11	0,00	2 124,11	3 645,53	36,8%	5 769,64	2 124,11	0,00	2 124,11	3 645,53	36,8%
TOTAL TITLE 1				5 769,64	2 124,11	0,00	2 124,11	3 645,53	36,8%	5 769,64	2 124,11	0,00	2 124,11	3 645,53	36,8%
A-2121	R0		COMPUTER CENTRE OPERATION	1 000,00	0,00	0,00	0,00	1 000,00	0,00%	1 000,00	0,00	0,00	0,00	1 000,00	0,00%
Total Article				1 000,00	0,00	0,00	0,00	1 000,00	0,00%	1 000,00	0,00	0,00	0,00	1 000,00	0,00%
A0-2141	R0		BANK AND OTHER FINANCIAL CHARGES	3 000,00	0,00	0,00	0,00	3 000,00	0,00%	3 000,00	0,00	0,00	0,00	3 000,00	0,00%
Total Article				3 000,00	0,00	0,00	0,00	3 000,00	0,00%	3 000,00	0,00	0,00	0,00	3 000,00	0,00%
Total Chapter				4 000,00	0,00	0,00	0,00	4 000,00	0,0%	4 000,00	0,00	0,00	0,00	4 000,00	0,0%
TOTAL TITLE 2				4 000,00	0,00	0,00	0,00	4 000,00	0,0%	4 000,00	0,00	0,00	0,00	4 000,00	0,0%
B3-111	R0	5.1.	PUBLICATIONS	7 599,96	4 285,83	0,00	4 285,83	3 314,13	56,39%	7 599,96	4 285,83	0,00	4 285,83	3 314,13	56,39%
	R0	5.5.	TRANSLATIONS	19 376,53	16 464,81	0,00	16 464,81	2 911,72	84,97%	19 376,53	16 328,81	0,00	16 328,81	3 047,72	84,27%
Total Article				26 976,49	20 750,64	0,00	20 750,64	6 225,85	76,92%	26 976,49	20 614,64	0,00	20 614,64	6 361,85	76,42%
B3-141	R0	5.2.	PROJECT RELATED NATIONAL ACTIVITIES	57 439,11	52 001,30	0,00	52 001,30	5 437,81	90,53%	57 439,11	52 001,30	0,00	52 001,30	5 437,81	90,53%
Total Article				57 439,11	52 001,30	0,00	52 001,30	5 437,81	90,53%	57 439,11	52 001,30	0,00	52 001,30	5 437,81	90,53%
B3-161	R0		MISSIONS	2 149,05	0,00	0,00	0,00	2 149,05	0,00%	2 149,05	0,00	0,00	0,00	2 149,05	0,00%
	R0	1.3.1.	PER DIEM ABROAD EMCDDA STAFF	7 052,18	3 200,53	0,00	3 200,53	3 851,65	45,38%	7 052,18	0,00	0,00	0,00	7 052,18	0,00%
	R0	2.1.A	INTERNATIONAL TRAVEL EMCDDA STAFF	9 132,36	15,08	0,00	15,08	9 117,28	0,17%	9 132,36	0,00	0,00	0,00	9 132,36	0,00%
Total Article				18 333,59	3 215,61	0,00	3 215,61	15 117,98	17,54%	18 333,59	0,00	0,00	0,00	18 333,59	0,00%
B3-181	R0		TECHNICAL MEETINGS	11 814,30	0,00	0,00	0,00	11 814,30	0,00%	11 814,30	0,00	0,00	0,00	11 814,30	0,00%
	R0	1.2.1.	SHORT TERM EXPERTS	63 855,00	61 930,00	0,00	61 930,00	1 925,00	96,99%	63 855,00	61 930,00	0,00	61 930,00	1 925,00	96,99%
	R0	1.3.2.	PER DIEM LOCAL STAFF	6 054,19	2 647,89	0,00	2 647,89	3 406,30	43,74%	6 054,19	2 647,89	0,00	2 647,89	3 406,30	43,74%
	R0	2.1.B	INTERNATIONAL TRAVEL NFP STAFF	14 770,84	240,00	0,00	240,00	14 530,84	1,62%	14 770,84	240,00	0,00	240,00	14 530,84	1,62%
	R0	5.7.	TECHNICAL MEETINGS	3 904,59	0,00	0,00	0,00	3 904,59	0,00%	3 904,59	0,00	0,00	0,00	3 904,59	0,00%
Total Article				100 398,92	64 817,89	0,00	64 817,89	35 581,03	64,56%	100 398,92	64 817,89	0,00	64 817,89	35 581,03	64,56%
Total Chapter				203 148,11	140 785,44	0,00	140 785,44	62 362,67	69,3%	203 148,11	137 433,83	0,00	137 433,83	65 714,28	67,7%
TOTAL TITLE 3				203 148,11	140 785,44	0,00	140 785,44	62 362,67	69,3%	203 148,11	137 433,83	0,00	137 433,83	65 714,28	67,7%
TOTAL IPA3 BUDGET				212 917,75	142 909,55	0,00	142 909,55	70 008,20	67,12%	212 917,75	139 557,94	0,00	139 557,94	73 359,81	65,55%

III. Conclusion

The EMCDDA's overall performance in the execution of the 2012 budget further improved compared to 2011, and enhanced the positive trend of past financial years. In particular, the execution rate for commitment appropriations was 99.74 % (+0.70 % points compared to 2011) and payment appropriations was 98.50 % (+0.36 % compared to 2011).

A significant increase is also to be noted in the consumption of automatic carryover C8 (+ 6.88 % points)

This performance has allowed the Centre to obtain the best budget outturn result ever (EUR 42 959,14) which represents a substantial decrease compared to 2011.

The process to manage carry forward was reviewed to further improve its effectiveness and efficiency. This allowed a reduction of 16 % in the appropriations carried forward automatically from 2012 to 2013, compared to the previous exercise.

The improvement of the planning and execution of the procurement processes was one of the key factors that contributed to the aforementioned performance. In particular the EMCDDA was able to anticipate the conclusion of budget and legal commitments for external studies in the first semester of 2012 (+45 percentage points compared to 2011), as well as the execution of payments for these studies (+37 percentage points compared to 2011).

Furthermore, the use of framework contracts was substantially increased, whilst the number of negotiated procedures decreased compared to 2011.

Finally, the EMCDDA improved the efficiency of its payment processes in particular payment were successfully processed on average 18 days before the relevant deadline.