



European Monitoring Centre
for Drugs and Drug Addiction

Final Annual Accounts

Financial year 2014

These accounts have been drawn up and signed off by the Accounting Officer on 21 May 2015 and adopted by the Director on 26 May 2015. The opinion of the Management Board was given on 19 June 2015.

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 22 June 2015.

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 2014.

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 2014 ACCOUNTS

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A. EMCDDA financial statements

A1 Balance sheet: Assets

ASSETS	31.12.2014	31.12.2013	Variation
A. NON CURRENT ASSETS			
Intangible assets	96 308,03	109 282,12	-12 974,09
Property, plant and equipment	2 104 365,66	2 110 997,02	-6 631,36
Land and buildings	1 810 069,20	1 901 558,72	-91 489,52
Plant and equipment	93 654,67	96 372,72	-2 718,05
Computer hardware	137 275,28	60 909,84	76 365,44
Furniture and vehicles	63 366,51	52 155,74	11 210,77
TOTAL NON CURRENT ASSETS	2 200 673,69	2 220 279,14	-19 605,45
B. CURRENT ASSETS			
Short-term pre-financing	0,00	40 518,80	-40 518,80
Short-term pre-financing	0,00	40 518,80	-40 518,80
Short-term receivables	767 915,59	946 192,87	-178 277,28
Current receivables	398 410,97	678 984,64	-280 573,67
Other	369 504,62	266 409,77	103 094,85
Deferred charges	369 504,62	266 409,77	103 094,85
<i>Short-term receivables with consolidated EU entities</i>		798,46	-798,46
Cash and cash equivalents	1 071 938,39	1 146 193,85	-74 255,46
TOTAL CURRENT ASSETS	1 839 853,98	2 132 905,52	-293 051,54
TOTAL	4 040 527,67	4 353 184,66	-312 656,99

A1. (continued) Balance sheet: Liabilities

	31.12.2014	31.12.2013	Variation
LIABILITIES			
Net Assets	2 726 473,03	2 554 027,69	172 445,34
Accumulated surplus/deficit	2 554 027,69	1 715 551,61	838 476,08
Economic outturn for the year - profit+/loss-	172 445,34	838 476,08	-666 030,74
TOTAL NET ASSETS	2 726 473,03	2 554 027,69	172 445,34
Accounts payable	1 314 054,64	1 799 156,97	-485 102,33
Current payables	4 102,64	328,00	3 774,64
Other	1 110 134,23	934 195,41	175 938,82
Accrued charges	946 780,70	927 832,21	18 948,49
Deferred income	2 253,53	6 363,20	-4 109,67
<i>Deferred income with consolidated EU entities</i>	161 100,00	488 900,00	-327 800,00
<i>Accounts payable with consolidated EU entities</i>	199 817,77	375 733,56	-175 915,79
<i>Pre-financing received from consolidated EU entities</i>	199 817,77	364 406,95	-164 589,18
<i>Other accounts payable against consolidated EU entities</i>	0,00	11 326,61	-11 326,61
TOTAL CURRENT LIABILITIES	1 314 054,64	1 799 156,97	-485 102,33
TOTAL	4 040 527,67	4 353 184,66	-312 656,99

A2. Statement of Financial Performance

	2014	2013	Variation
Contributions of EFTA countries belonging to the EEA	392 177,02	403 235,32	-11 058,30
Recovery of expenses	27 910,85	13 360,02	14 550,83
Revenues from administrative operations	1 936,25	2 038,01	-101,76
Other operating revenue	15 293 808,38	15 716 351,87	-422 543,49
TOTAL OPERATING REVENUE	15 715 832,50	16 134 985,22	-419 152,72
Administrative expenses	-11 325 830,20	-11 031 684,10	-294 146,10
All staff expenses	-8 654 377,38	-8 730 147,27	75 769,89
Fixed asset related expenses	-256 302,53	-243 808,48	-12 494,05
Other administrative expenses	2 415 150,29	-2 057 728,35	4 472 878,64
Operational expenses	-4 223 010,71	-4 261 558,26	38 547,55
Other operational expenses	-4 223 010,71	-4 261 558,26	38 547,55
TOTAL OPERATING EXPENSES	-15 548 840,91	-15 293 242,36	-255 598,55
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	166 991,59	841 742,86	-674 751,27
Financial expenses	-5 453,75	-3 266,78	-2 186,97
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	-5 453,75	-3 266,78	-2 186,97
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	172 445,34	838 476,08	-666 030,74
ECONOMIC OUTTURN FOR THE YEAR	172 445,34	838 476,08	-666 030,74

A3. Cash flow table (indirect method)

	2014	2013
Cash flows from ordinary activities		
Surplus/(deficit) from ordinary activities	172 445,34	838 476,08
Operating activities		
Adjustments		
Amortization (intangible fixed assets) +	53 687,57	60 977,65
Depreciation (tangible fixed assets) +	202 614,96	182 830,83
Increase/(decrease) in provisions for risks and liabilities	0,00	-146 643,03
(Increase)/decrease in short term pre-financing	40 518,80	-40 518,80
Increase in short term receivables	546 983,44	-657 684,51
(Increase)/decrease in receivables related to consolidated EU entities	798,46	538,91
Increase/(decrease) in accounts payable	18 613,46	-305 280,86
Increase/(decrease) in liabilities related to consolidated EU entities	-175 915,79	83 077,31
Other non-cash movements	-697 304,62	488 900,00
Net cash flow from operating activities	162 441,62	534 572,05
Cash flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-236 697,08	-79 611,75
Proceeds from tangible and intangible fixed assets (+)		
Net cash flow from investing activities	-236 697,08	-76 611,75
Net increase/(decrease) in cash and cash equivalents	-74 255,46	454 960,30
Cash and cash equivalents at the beginning of the period	1 146 193,85	691 233,55
Cash and cash equivalents at the end of the period	1 071 938,39	1 146 193,85

A4. Annexes to the balance sheet

Assets

A4.1 Intangible and tangible fixed assets

The value for intangible fixed assets purchased during 2014 was: EUR 40 713.48.

The value for tangible fixed assets purchased during 2014 was: EUR 195 983.60.

The total value for all fixed assets purchased in 2014 was: EUR 236 697.08.

The total amount of depreciation for fixed assets at the year-end was: EUR 256 302.53.

The new total of non-current assets at 31 December 2014 was: EUR 2 220 673.69.

Intangible fixed assets

Intangible assets

2014		Other computer software	Total computer software	Total
Gross carrying amounts 01.01.2014	+	1 163 817,73	1 163 817,73	1 163 817,73
Additions	+	40 713,48	40 713,48	40 713,48
Gross carrying amounts 31.12.2014		1 204 531,21	1 204 531,21	1 204 531,21
Accumulated amortisation and impairment 01.01.2014	-	-1 054 535,61	-1 054 535,61	-1 054 535,61
Accumulated amortisation and impairment 31.12.2014	-	-53 687,57	-53 687,57	-53 687,57
Net carrying amounts 31.12.2014		96 308,03	96 308,03	96 308,03

Not capitalised cost	Research cost	Not capitalised development cost *
Cost of the year	10 930,24	216 495,68

Entity's individual threshold for capitalisation of internally generated intangible assets :	150 000,00
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Plan, property and equipment (PPE)

2014		Land	Buildings	Plant and equipment	Computer hardware	Furniture and vehicles	Total
Gross carrying amounts 01.01.2014	+	1 275 000,00	2 287 237,93	248 161,25	930 966,92	229 772,38	4 971 138,48
Additions	+			33 234,69	140 932,91	21 816,00	195 983,60
Gross carrying amounts 31.12.2014		1 275 000,00	2 287 237,93	281 395,94	1 071 899,83	251 588,38	5 167 122,08
Accumulated amortisation and impairment	-		-1 660 679,21	-151 788,53	-870 057,08	-177 616,64	-2 860 141,46
Depreciation	-		-91 489,52	-35 952,74	-64 567,47	-10 605,23	-202 614,96
Accumulated amortisation and impairment		0,00	-1 752 168,73	-187 741,27	-934 624,55	-188 221,87	-3 062 756,42
Net carrying amounts 31.12.2014		1 275 000,00	535 069,20	93 654,67	137 275,28	63 366,51	2 104 365,66

A4.2 Current and sundry receivables

Current receivables	31.12.2014		31.12.2013	
	Gross Total	Net Value	Gross Total	Net Value
Receivables from				
Customers	339 714,74	339 714,74	534 363,91	534 363,91
Member States	-339,96	-339,96	-1,10	-1,10
Other current receivables (1)	59 036,19	59 036,19	144 621,83	144 621,83
Total	398 410,97	398 410,97	678 984,64	678 984,64

(1) Please specify 'Other current receivables':	Gross Total	Net Value	Gross Total	Net Value
Staff and payables 2014	59 036,19	59 036,19	144 621,83	144 621,83
Total	59 036,19	59 036,19	144 621,83	144 621,83

The total amount of short-term receivables was: EUR 767 915.59.

An amount of EUR 369 504,62 corresponds to the deferred charges (decrease of EUR 103 094.85 vs. 2013).

The total amount of current receivables at 31.12.2014 was EUR 398 410.97 (decrease of EUR -280 573.67 vs. 2013).

The amount in 'Customers' (EUR 339 714.74) 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 -339.96 which corresponds to an open receivable of VAT with the Portuguese State and a value of EUR 38 769.55, which corresponds to a receivable against EMCDDA staff at 31.12.2014 plus a receivable from the Translation Centre of EUR 20 925 and 2 small open balances of EUR 396.51 (advance paid to organisers) and EUR -627.73 (regularisation between EMCDDA and EMSA) plus an open balance of EUR -427.30 related to a budgetary expense approved by the accounting officer and related to the treasury management of the EMCDDA's Imprest account that will be regularised at the beginning of 2015 and a very small amount of bank cost of EUR 0.16 which will be charged to the budget C8 in 2015 which gives a total of other current receivables of EUR 59 036,19.

The amount of EUR -339.96 in 'Member States' corresponds to an amount that should be deducted from the next VAT reimbursement (credit note) with the Portuguese authorities.

A4.3 Cash and cash equivalents:

The total of EUR 1 071 938.39 can be detailed as follows:

+ EUR 1 035 392.49 is the total of all bank current accounts at 31 December 2014;

+ EUR 36 545.90 is the total of the Imprest account (bank accounts + petty cash + regularisation to be done in 2015).

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

Net assets	Accumulated surplus / deficit	Economic result of the year	Net assets (total)
Balance as of 31 December 2013	2 554 027,69	0,00	2 554 027,69
Balance as of 1 January 2014	2 554 027,69	0,00	2 554 027,69
Allocation of the economic result of previous year			0,00
economic result of the year		172 445,34	172 445,34
Balance as of 31 December 2014	2 554 027,69	172 445,34	2 726 473,03

The total of EUR 2 726 473.03 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 172 445.34 (see 'A.2 Economic outturn account' on page 5).

The 2014 Economic outturn account had a positive result of EUR 172 445.34 (decrease of EUR -666 030.74 vs. 2013) explained by the difference between a decrease of EUR -419 152.72 in operating revenue and an increase of EUR 255 598.55 in operating expenses and an increase of EUR 2 186.97 in financial expenses (see 'A.2 Economic outturn account' on page 5).

The new total of net assets at 31 December 2014 is EUR 2 726 473.03.

A4.5 Current and sundry payables

Current payables	31.12.2014	31.12.2013
Vendors	155 031,48	14 070,10
Other (1)	-150 928,84	-13 742,10
Total	4 102,64	328,00

(1) Please specify 'Other current payables' :	31.12.2014	31.12.2013
Payables 2014 and step 1 invoices at 31.12.2014	-150 928,84	-13 742,10
Total	-150 928,84	-13 742,10

The total of current payables in 2014 was: EUR 4 102.64 (increase of EUR 3 774.64).

The amount in 'Vendors' of EUR 155 031.48 corresponds to all registered invoices received at the year-end but not yet paid and pending confirmation of eligibility at 31.12.2014.

The amount of EUR -150 928.84 in Other corresponds to the counterpart of the invoices step 1 waiting for eligibility at 31.12.2014 for an amount of EUR -129 294.14 and EUR -19 897.50 plus an amount to be repaid in 2015 of EUR -1 902.33 and an amount of EUR 5 176.50 corresponding to a staff insurance to be regularised in 2015 and the amount of EUR -5 341.63 which corresponds to open bank interests that will be considered as revenue during the 2015 exercise.

A4.6 Deferrals and accruals

The total amount of EUR 946 780.70 is made up of:

The amount of EUR 806 024.65 (decrease of EUR 32 451.43 vs. 2013) corresponds to the accrued charges confirmed by each deputy authorising officer concerning all 2014 deliverables from the carryover amount for a total of EUR 2 323 979.72 (increase of EUR 344 209.79 vs. 2013) and EUR 140 756.05 concerning holidays not taken at 31.12.2014 (decrease of EUR 12 759.35 vs. 2013).

The amount of deferred income of EUR 163 353.53 corresponds to the positive outturn calculated on the 2014 Norway grant of EUR 2 253.53 and a request for pre-financing with DG DEVCO of EUR 161 100.00 (ENP1).

A4.7 Accounts payable with consolidated EC entities

The total amount of EUR 199 817.77 is composed by:

The amount of EUR 199 817.77 in 'Pre-financing received from consolidated EC entities' corresponds to the budget outturn account for 2014 of EUR 70 360.31 and an open IPA 4 pre-financing of EUR 16 974.04 with DG ENLARG (DG NEAR from 2015) and an amount of EUR 114 736.95 with DG DEVCO for the ENP1 project and an adjustment for Norway's result of EUR -2 253.53.

A4.8 Contingent liabilities and commitments for future funding

For the commitments still open at year-end, the Centre has a carryover of EUR 2 323 979.72. After deducting EUR 806 024.65 related to the cut-off postings that have already been booked in the Economic outturn account, the remaining net carry forward is EUR 1 517 955.07.

B. Report on the implementation of the EMCDDA's budget**Budget outturn account for the financial year 2014**

		2014	2013
REVENUE			
Balancing Commission subsidy	+	14 793 959,00	15 550 000,00
Other subsidy from Commission (IPA4,ENP1)	+	488 900,00	350 000,00
Other income	+	407 822,92	435 612,70
TOTAL REVENUE (a)		15 690 681,92	16 335 612,70
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	8 644 335,30	9 306 826,89
Appropriations carried over	-	38 178,67	36 456,41
<i>Title II: Administrative expenses</i>			
Payments	-	1 932 659,31	2 149 955,30
Appropriations carried over	-	701 335,34	224 628,57
<i>Title III: Operating expenditure</i>			
Payments	-	4 417 989,82	4 447 250,36
Appropriations carried over	-	153 508,06	240 835,86
TOTAL EXPENDITURE (b)		15 888 006,50	16 405 953,39
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-197 324,58	-70 340,69
Cancellation of unused payment appropriations carried over from previous year	+	8 622,14	29 845,62
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	262 588,50	198 497,35
Exchange differences for the year (gain +/-loss -)	+/-	-1 272,22	-1 679,50
Prorata Norway 2015		-2 253,53	-4 936,51
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		70 360,31	151 386,27
Balance year 2013	+/-	151 386,27	42 959,14
Positive balance from year 2013 reimbursed in year 2014 to the Commission	-	-151 386,27	-42 959,14
Result used for determining amounts in general accounting		70 360,31	151 386,27
Commission subsidy - agency registers accrued revenue and Commission accrued		14 723 598,69	15 398 613,73
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		70 360,31	151 386,27
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)	+		10 335,38

Reconciliation of the accrual-based result with the budget result

Economic result (+ for surplus and - for deficit) of the consolidation reporting package including table M2	172 445,34
Ajustment for accrual items (Items not in the budgetary result but included in the economic result)	
Adjustments for accrual cut-off (reversal 31.12.2013)	-765 175,90
Adjustments for accrual cut-off (cut- off 31.12.2014)	746 663,86
Unpaid invoices at year end but booked in charges (class 6)	
Depreciation of intangible and tangible assets	256 302,53
Value reductions	0,45
Prefinancing received in previous year and cleared in the year	-161 721,65
Payments made from carryover of payment appropriations	261 367,59
Deferred charges	
Other *	1 236,78
Ajustment for budgetary items (Items included in the budgetary result but not in the economic result)	
Asset acquisitions (less unpaid amounts)	-236 697,10
New pre-financing paid in the year 2014 and remaining open as at 31.12.2014	
New pre-financing received in the year 2014 and remaining open as at 31.12.2014	199 817,77
Budgetary recovery orders issued before 2014 and cashed in the year	37 779,21
Payment appropriations carried over to 2015	-719 427,12
Cancellation of unused carried over payment appropriations from previous year	15 180,05
Adjustment for carryover from the previous year of appropriations available at 31.12 arising from assigned revenue	262 588,50
Other **)	0,00
total	70 360,31
Budgetary result (+ for surplus)	70 360,31
Including amount of exchange rate differences	-1 272,22
Delta not explained	0,00

C. Certification letter

The annual accounts of the EMCDDA for the year 2014 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.

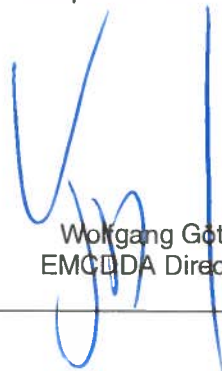
I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present a true and fair view of the financial situation of the EMCDDA in all relevant aspects.

Signed off on 21/05/15



Pascal Jonjic
EMCDDA Accounting Officer

Adopted on 26/05/15



Wolfgang Gotz
EMCDDA Director

Appendix to the EMCDDA 2014 accounts

Report on budgetary and financial management for the financial year 2014

I. Introduction

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

The present budgetary and financial management report is drawn up in accordance with Article 93 of the Financial Regulation applicable to the EMCDDA.

I.2. Budgetary principles

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

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

I.3. Management information systems

The budget accounting system was provided by ABAC-SAP.

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

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

I.4. Nomenclature of appropriations

The nomenclature of appropriations is as follows:

- C1: Current appropriations
- C8: Automatic carried-over appropriations
- C4 : Internal assigned revenue
- C5 : Internal assigned revenue (C4 carry-forward and carryover from previous year)
- RO: External assigned revenue (IPA4 project DG ENLARG (DG NEAR) and ENP1 (DG DEVCO))

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

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

In accordance with the Financial Regulation applicable to the EMCDDA, which transposes integrally the text of the European Commission's Framework Financial Regulation n° 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 (WP) and budget allocations
- Financial management team: ABAC initiating officers carry-out operations in the EMCDDA's ABAC electronic management and accounting system, prior to the decision of the Authorising Officer
- Directorate: the verifying officer carries-out *ex-ante* checks
- Head of unit / head of scientific division: gives authorisation of budgetary and legal operations, acting as deputy authorising officer by delegation (from the Director as EMCDDA authorising officer) for the execution of the tasks/activities of his/her unit, within the limits of the adopted EMCDDA annual WP and budget
- 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 has been introduced for the annual co-financing of activities by the Reitox national focal points. This agreement requires that an external audit be carried out each year by an independent body or expert in order to certify that the financial documents submitted to the EMCDDA comply with the financial provisions of the agreement, that the costs declared are the actual costs, and that all receipts have been declared.

The EMCDDA 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)
- External audit for specific projects (IPA, etc.)
- Discharge by the European Parliament (once a year)
- Internal audit by the European Commission's Internal Audit Service (once a year)
- Opinion of the European Commission's services on the agency's 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 the EMCDDA Financial Regulation from the European Commission's Framework Financial Regulation for decentralised agencies
- The European Data Protection Supervisor for compliance with Regulation 45/2001 (by prior notification and upon complaint)
- The European Anti-Fraud Office (upon complaint)
- The Ombudsman (upon complaint)
- Civil Service Tribunal — Court of First Instance — European Court of Justice (upon complaint).

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

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

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

I.5.3. Key actors and processes for the execution of the EMCDDA WP and budget

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

In 2014, 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:

I.5.4. Measures taken in the light of the observations and comments accompanying the Decision on the discharge for 2012

1. Comments on internal controls

(Observation No 8 of EP discharge decision)

Notes with concern that according to the Court of Auditors' annual audit report, the Centre does not usually obtain any documents from beneficiaries to substantiate the eligibility and accuracy of the costs claimed in relation to grants for supporting cooperation under the Reitox network and that ex-post, on-the-spot verifications of costs at beneficiary level are rare; calls on the Centre to address the issue by accepting the Court of Auditors' recommendation of having a random verification of supporting documents and a higher coverage of beneficiaries by on-the-spot verifications which could considerably increase assurances; calls on the Centre to report to the discharge authority, within the framework of the 2012 discharge follow-up, on the steps taken.

The EMCDDA has implemented the following processes and measures to ensure adequate *ex-ante* and *ex-post* verification and controls, by taking into account the risks at stake:

- *Ex-ante* controls of the requests for payment are regularly carried out initially within the EMCDDA Reitox unit by the financial and contractual support officer, who analyses all supporting documents provided. The standard documents required as support for the request for payment are: summary

statement of all expenses, financial report, details of the salaries covered by the grant, activity report and external audit report. In case of doubt, additional information and/or supporting documents are requested in order to verify the eligibility of the costs involved. The payment request and the relevant supporting documents are then double-checked by the programme management officer in the Reitox unit, as well as other actors in the standard payment process (initiating officer, verifying officer and authorising officer). Furthermore, as a routine procedure, constant assistance and guidance is provided to the Reitox national focal points (NFPs) throughout the year, both by e-mail and by phone, to facilitate their understanding and application of the EMCDDA's requirements, and to ease the financial reporting procedure.

- Written instructions have been communicated to all NFPs concerning minimum requirements to be complied with for external audits on Reitox grants, as part of the 'Guide for administrative and financial procedures related to the grant agreement'. These include specific sections on 'balance payment and reporting' and 'external audit report', with a clear indication of the scope and objectives of the verifications to be communicated to the external auditors.
- Each Reitox grant agreement clearly identifies the scope and objectives of the external audits and specifies that the beneficiary of the grant itself (NFP) shall certify the eligibility of the costs. Each NFP is therefore formally and explicitly bound by this contractual provision, namely for the purpose of the payment of the final instalment of the grant.
- Specific information sessions on the issues at stake have been organised at the margins of the periodical meetings of the Heads of the NFPs in Lisbon.
- Each year, the EMCDDA analyses the financial reporting of each NFP relating to the previous year. On this basis, it provides bilateral feedback to tackle and solve possible problems relating to the management of the Reitox grants.
- Two staff members of the Reitox unit received specific training organised by the European Commission (DG Budget) concerning *ex-post* on-the-spot checks for grants (audits).
- On-site, *ex-post* verifications have been carried out to check the accounts of selected NFPs relating to the grant received, by taking into account the result of the aforementioned annual analysis/feedback (the latest verifications in 2013 concerned three NFPs). The EMCDDA plans to continue carrying out on average 2–3 annual *ex-post* verifications on site, taking into account the current and expected budget constraints (the estimated average cost for each *ex-post* control varies from EUR 7 000 to EUR 10 000), the nature of the beneficiaries concerned (public bodies), as well as the specific role assigned to the European Court of Auditors for the checks and audits relating to the execution of the Reitox grant agreements. In cases where budget constraints do not allow on site verifications, *ex-post* desk verification will be carried out.

(Observation No 9 of EP discharge decision)

Notes with concern that no ex-post verifications were carried out for any transactions made after 2008, except for grants; calls on the Centre to address the issue and to report to the discharge authority, within the framework of the 2012 discharge follow-up, on the steps taken.

An *ex-post* verification was actually carried out in 2009 concerning transactions carried out in 2008.

Since 2008, the EMCDDA has made substantial progress in risk assessment and management, namely by the formal adoption, application and monitoring of internal control standards, as well as by the setting up of central and sector risk registers (the latter where applicable), in line with relevant rules and EC guidelines and requirements. In this context and pursuant to the results emerging from assessment of possible risks, no areas of medium to high risk, likely to justify *ex-post* verifications, were spotted (as documented by the EMCDDA central risk register).

With regard to the above, the EMCDDA has revised its rules defining the requirements for *ex-post*

exercises in order to explicitly link *ex-post* verification to the result of risk assessment.

In this context, the latest risk assessment exercise in 2014 has confirmed the existence of some medium to high risks of a technical nature relating to Information and Computer Technology (ICT) security and software configuration, likely to justify *ex-post* verification, which will complete the on-going mitigating measures, as designed to address the risks identified.

2. Other comments

(Observation No 10 of EP discharge decision)

Notes with concern from the Court of Auditors' annual audit report that the Centre currently bears the annual cost of about EUR 200 000 for unused office space in its former building and in the new headquarters; calls on the Centre, as a matter of priority, to work in cooperation with the Commission and national authorities to seek adequate solutions for this unused office space, and to report to the discharge authority, within the framework of the 2012 discharge follow-up, on the steps taken.

In October 2014, the EMCDDA received from the Lisbon Metropolitan Area (AML) — a public association of the 18 municipalities of the 'greater Lisbon area' — a formal offer for the purchase of the EMCDDA former headquarters (the so-called 'Mascarenhas building'), preferably before the end of 2014 or at the beginning of 2015.

At the end of October 2014, the EMCDDA asked the approval of the EU Budgetary Authority on this operation, in accordance with the relevant provisions of the applicable financial regulations. The two branches of the EU Budgetary Authority gave the required approval before the end of 2014 and the purchase contract was concluded on 23 January 2015.

Concerning the unused office space in the so-called 'Relógio building', the EMCDDA has received some expressions of interest for rent, but few materialised into concrete proposals. The last proposal for a short-term lease contract was made in August 2014 by start-up company, but the latter desisted at the end of 2014. The EMCDDA is pursuing its efforts to find a suitable solution and remains in contact with the relevant Portuguese authorities for this purpose. Meanwhile, the EMCDDA has further rationalised and reduced the maintenance costs for these premises, namely by revising the security settings and reducing energy consumption. This has been facilitated by the development of further synergies with EMSA, including the joint procurement of the relevant services.

3. Prevention and management of conflicts of interests and transparency

(Observation No 11 of EP discharge decision)

Acknowledges that the Centre will review its policy on the prevention and management of conflicts of interests on the basis of the Commission's Guidelines on the Prevention and Management of Conflict of Interest in EU Decentralised Agencies; calls on the Centre to inform the discharge authority on the assessment results once available.

The EMCDDA Management Board, at its meeting of 4–5 December 2014, approved the EMCDDA policy for the prevention and management of conflicts of interest. This policy reflects the 'Guidelines on the prevention and management of conflicts of interest in EU decentralised agencies', as adopted by the European Commission on 10 December 2013.

(Observation No 12 of EP discharge decision)

Observes that the CVs and declarations of interests of the members of the Management Board and the senior management of the Centre, as well as the declaration of interests of the Executive Director, are not publicly available; calls on the Centre to remedy the situation as a matter of urgency.

See the measure concerning Observation No 11 above.

4. Internal audit

(Observation No 13 of EP discharge decision)

Acknowledges from the Centre that in 2012 the Commission's Internal Audit Service (IAS) submitted a three-year strategic audit plan for the Centre on 27 November 2012 and that it was endorsed by the Centre's Management Board at its meeting of 6–7 December 2012; notes that the IAS did not carry out any audits at the Centre in 2012; notes that the IAS carried out a follow-up of its earlier recommendations and found that at the cut-off date of 31 December 2012, one very important recommendation was still being implemented, while two had been implemented but were subject to confirmation from the IAS.

No 'very important' recommendations are outstanding at present.

5. Performance

(Observation No 14 of EP discharge decision)

Requests that the Centre communicate the results and impact its work has on European citizens in an accessible way, mainly through its website.

In July 2012, the EMCDDA adopted a revised communication strategy which has addressed the issue at stake.

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

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

As regards to the implementation of IAS recommendations arising from the 2011 audit on 'Annual activity reporting and building blocks of assurance', only two recommendations have not yet been formally closed by the internal auditor. With respect to the first one, which concerns the setting up of a performance monitoring system including key performance indicators (KPI), the EMCDDA is already at an advanced stage of implementation, as its 2015 WP sets up KPIs for all main areas of work. Follow-up has been also given to the second recommendation still outstanding, which concerns *ex-post* controls. Actually, pursuant to the assessment of ICT security-related risks, an *ex-post* verification exercise in this area of risk should be performed in the first half of 2015.

The IAS carried out in February 2013 an audit on 'Budget and Monitoring within the EMCDDA' in respect of which it issued the following three main recommendations:

1) Procurement procedures for non-administrative activities should be based on financing decisions by indication on the WPs of the relevant global budgetary envelopes, indicative number and type of contracts and launching timeframes;

- 2) A comprehensive description of the budget preparation process should be set up and all relevant documentation kept in a central file. Moreover, a sound methodology for the preparation of the activity-based budget (ABB) should be created and duly documented;
- 3) Expected outputs and results indicated in the WPs should always be specific, measurable and better timed by setting priorities.

Recommendations 1 and 3 have been timely implemented by the EMCDDA and subsequently closed by the IAS.

As regards recommendation 2, the bulk of the documentation relating to budget preparation procedures already exists; in addition, a comprehensive and detailed definition and documentation of the different phases of the procedure for the preparation of the EMCDDA budget has been formally approved by the EMCDDA authorising officer. The setting up of a central file containing all documentation relevant to the preparation of the budget is in progress and will be completed in 2015.

I.5.6. 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 2014. The central risk register as well as the sector risk register set up by the ICT unit have been kept updated. Risk analysis has been a continuous exercise at the EMCDDA, although at the stage of preparation of annual WPs a more systematic review has been conducted by managers.

A comprehensive document reviewing and laying down the state of implementation of the EMCDDA Internal Control Standards (ICS) was drawn up early 2013 and reviewed throughout 2014. 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 KPI (ICS 5). Mitigating measures have continued to be taken across the EMCDDA to deal with the related risks.

The adoption of a fully-fledged Business Continuity Plan (BCP) for the agency as a whole reflected a major improvement in the implementation of the aforementioned ICS. Without prejudice to future improvements, this plan already appears to be detailed and comprehensive enough to allow the EMCDDA to swiftly act and operate recoveries in the event of an emergency or disaster. It is also worth mentioning the continuous effort made in relation to the governance and technical management of ICT operations. In this area, business continuity was ensured without major incidents, namely by ensuring within the framework of sound procurement procedures, adequate licensing and proper testing of applications. Furthermore, measures were taken during 2014 to mitigate the risks inherent to the management of some ICT-related investments and projects. This helped reduce these risks to a level deemed 'nearly tolerable'.

In articulation with the ICT sector risk register, an adequate risk management plan has been set up. This plan identifies for each area the estimated risk level, the controls to be put in place and the list of the on-going programmes and projects that will contribute to the reduction of the risks at stake.

In 2014, KPIs were defined in the 2015 annual WP for all main areas of work. In order to support the measurement of KPI, a detailed Monitoring and Evaluation Plan has been developed for internal use, including information (per key indicator) on the respective method of calculation, baseline, target, frequency of monitoring, reference documents and/or data sources. Moreover, an IT performance monitoring tool integrating planning and monitoring of activities is currently under development. The timeline for its completion hinges on having the necessary resources available.

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

Concerning the risks more directly associated to operational activities, the most relevant of these risks was entailed by the lack of proper funding for the Reitox NFPs: this situation having a negative impact on the capacity of the latter to properly comply with their reporting obligations towards the EMCDDA. In this context and in order to lighten the aforementioned risk, the EMCDDA has reviewed the reporting process and tools to be used by the NFPs.

Furthermore, in 2014 there was some reduction in the reporting capacity of Member States, due to either a lack or reduction in available core data with sound quality levels. This event further affected the NFPs' capacity to comply with their reporting, namely in terms of the quality of the information at stake. If confirmed, this event might lead to a review of the planning of publications, in order to adjust the relevant requirements to the quality of information and expertise actually available in the areas concerned.

I.5.7. Measures taken in the light of the observations and recommendations expressed by the European Court of Auditors.

In line with the recommendations expressed by the Court and its constant effort to improve its procurement procedures, the EMCDDA has put in place and implemented several processes for this purpose, namely to further reduce the need for the adjustment of technical specifications and ensure the provision of effective information to tenderers on such adjustments.

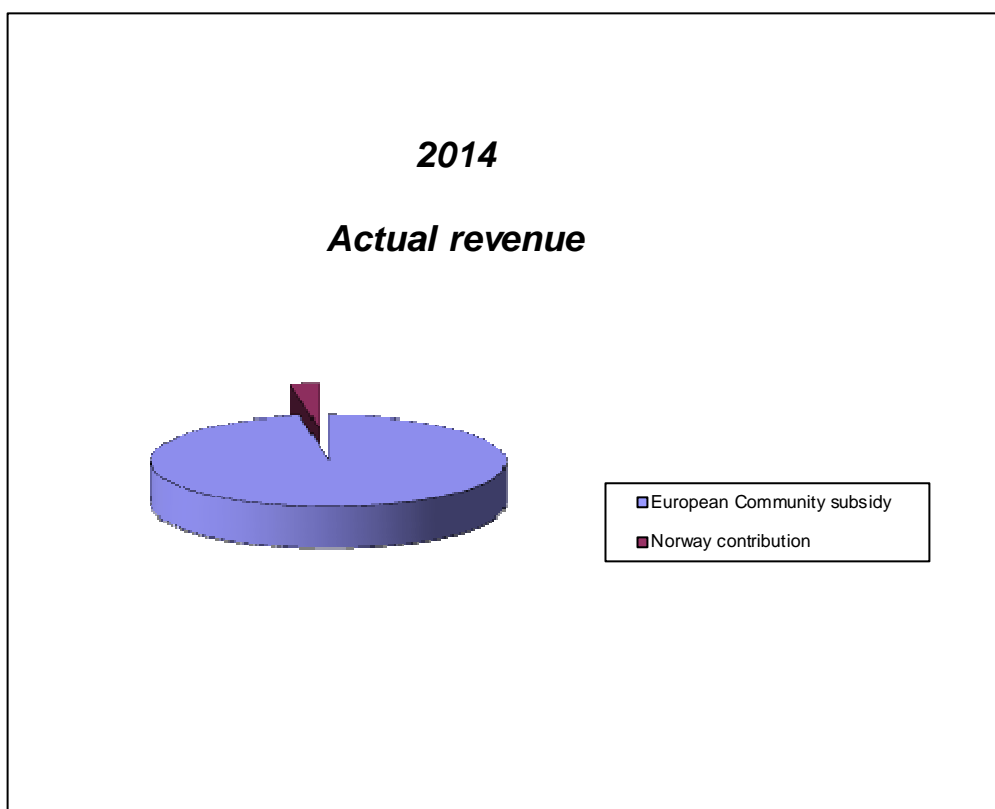
II. Implementation of the budget

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

II.1. Revenue

In 2014, the EMCDDA cashed at 100 % all its revenues as entered into its budget for 2014.

	2014– Revenue entered in the budget-Published OJ	2014– Actual revenue
European Community subsidy	14 793 959,00	14 793 959,00
Norway contribution	392 177,02	392 177,02
IPA 4 (assigned revenue)	488 900,00	488 900,00
Total	15 675 036,02	15 675 036,02



II.2. Expenditure

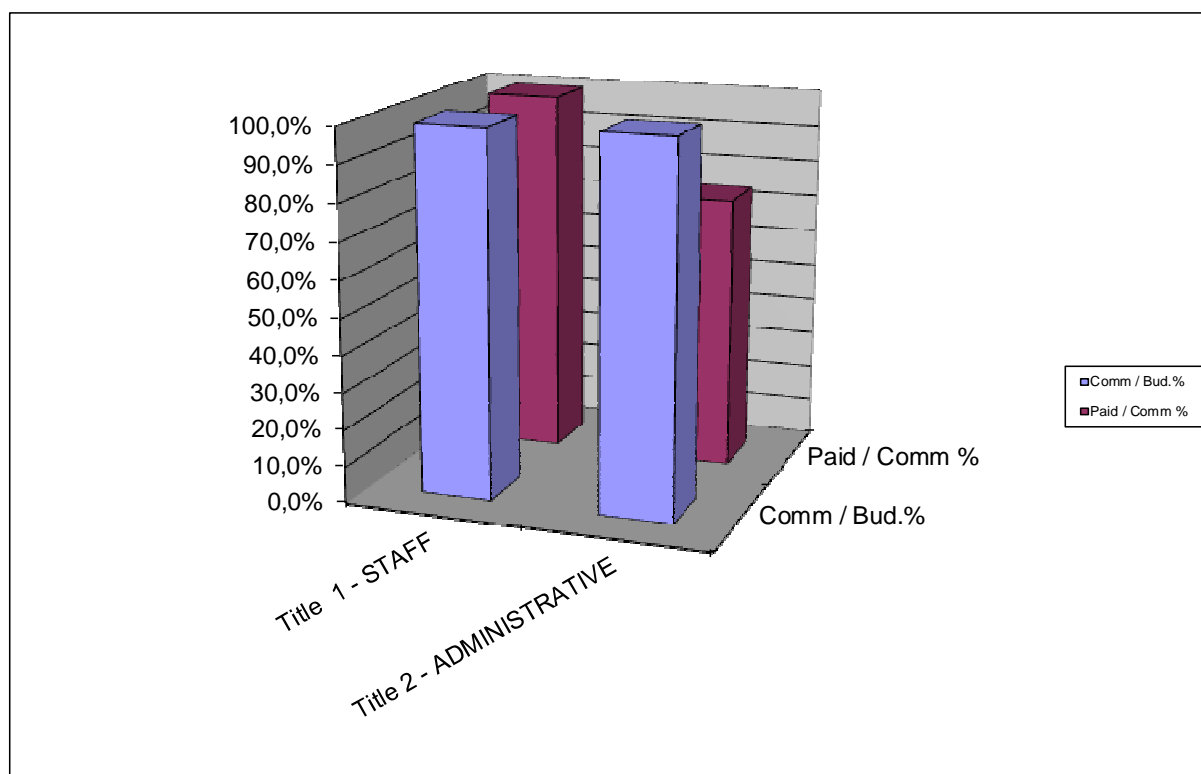
II.2.1. Non-differentiated appropriations (NDA), titles 1 and 2 (C1)

Analysis of the data relating to the budget execution of titles 1 and 2 (NDAs) shows a small decrease compared with the 2013 execution rate, in terms of commitments (0.38 pp) and a decrease in terms of payments (4.28 pp).

The execution rate stands at 99.54 % for commitment appropriations and 93.66 % for payment appropriations, against 99.92 % and 97.94 % for 2013, respectively.

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

	2014					2013		2014 vs 2013 pp	
	Final budget	Committed	Paid	Comm / Bud. %	Paid / Comm %	Comm / Bud. %	Paid / Comm %	Comm / Bud.	Paid / Comm
Title 1 - STAFF	8 662 143,00	8 610 449,52	8 572 925,88	99,40%	99,56%	100,00%	99,76%	-0,60	-0,20
Title 2 - ADMINISTRATIVE	2 603 608,11	2 603 326,64	1 929 792,53	99,99%	74,13%	99,62%	90,78%	0,37	-16,65
Total	11 265 751,11	11 213 776,16	10 502 718,41	99,54%	93,66%	99,92%	97,94%	-0,38	-4,28



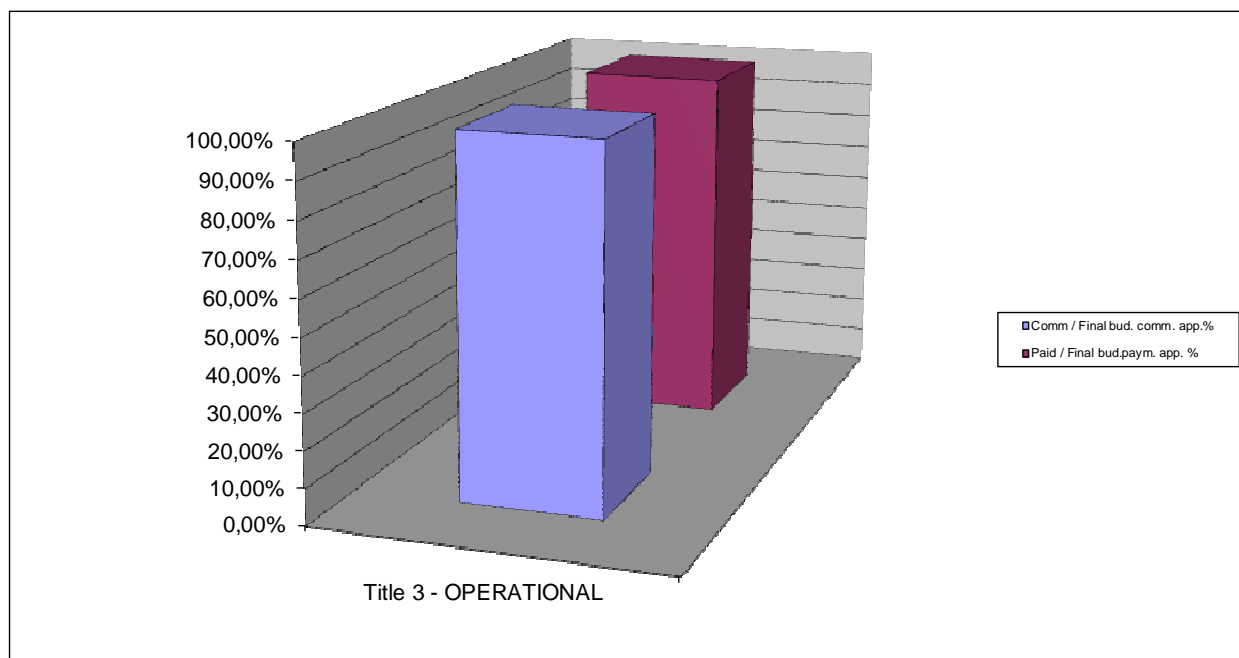
II.2.2. Differentiated appropriations (DA), title 3 (C1)

Analysis of the execution of title 3 of the 2014 budget shows a increase in execution rate in the use of commitment appropriations (+0.60) compared with 2013 and significant increase of payment appropriation (+2.51 pp).

The execution rate stands at 99.84 % for commitment appropriations and at 99.82 % for payment appropriations.

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

	2014						2013		2014 vs 2013 pp	
	Final budget - Commitment appropriations	Committed	Comm / Final bud. comm. app. %	Final budget - Payment appropriations	Paid	Paid / Final bud. paym. app. %	Comm / Final bud. comm. app. %	Paid / Final bud. paym. app. %	Comm / Final bud. comm. app.	Paid / Final bud. paym. app.
Title 3 - OPERATIONAL	3 929 489,96	3 923 035,70	99,84%	3 929 489,96	3 922 338,71	99,82%	99,24%	97,31%	0,60	2,51
Total	3 929 489,96	3 923 035,70	99,84%			99,82%	99,24%	97,31%	0,60	2,51



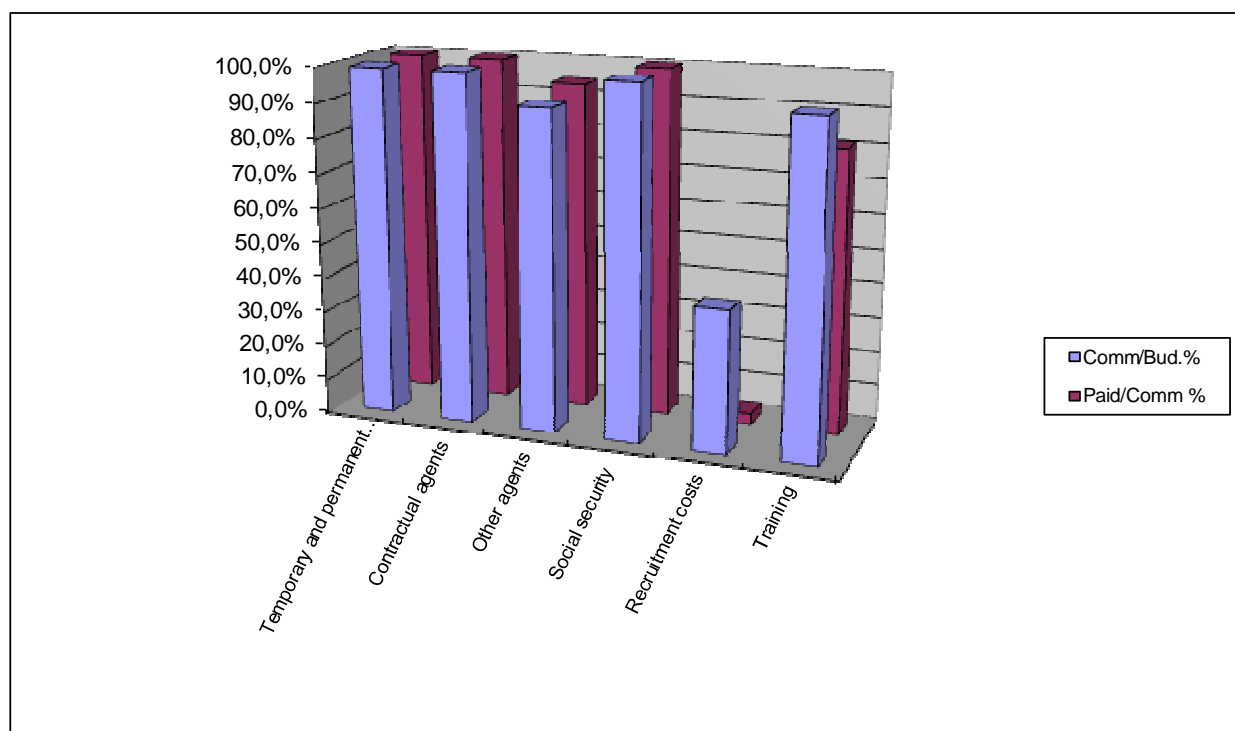
II.3. Analysis by type of expenditure (C1 appropriations)

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 2013 budget appropriations, this reflects a small decrease in payments (-0.20 pp).

		2014				
		Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
111	Temporary and permanent staff	7 237 180,51	7 219 245,08	7 214 927,36	99,75%	99,94%
114	Contractual agents	917 807,23	917 807,23	917 807,23	100,00%	100,00%
115	Other agents	63 671,26	58 399,71	55 119,51	91,72%	94,38%
116	Social security	323 705,43	323 705,43	323 705,43	100,00%	100,00%
118	Recruitment costs	40 200,00	16 343,61	506,91	40,66%	3,10%
119	Training	79 578,57	74 948,46	60 859,44	94,18%	81,20%
	TOTAL TITLE 1	8 662 143,00	8 610 449,52	8 572 925,88	99,40%	99,56%

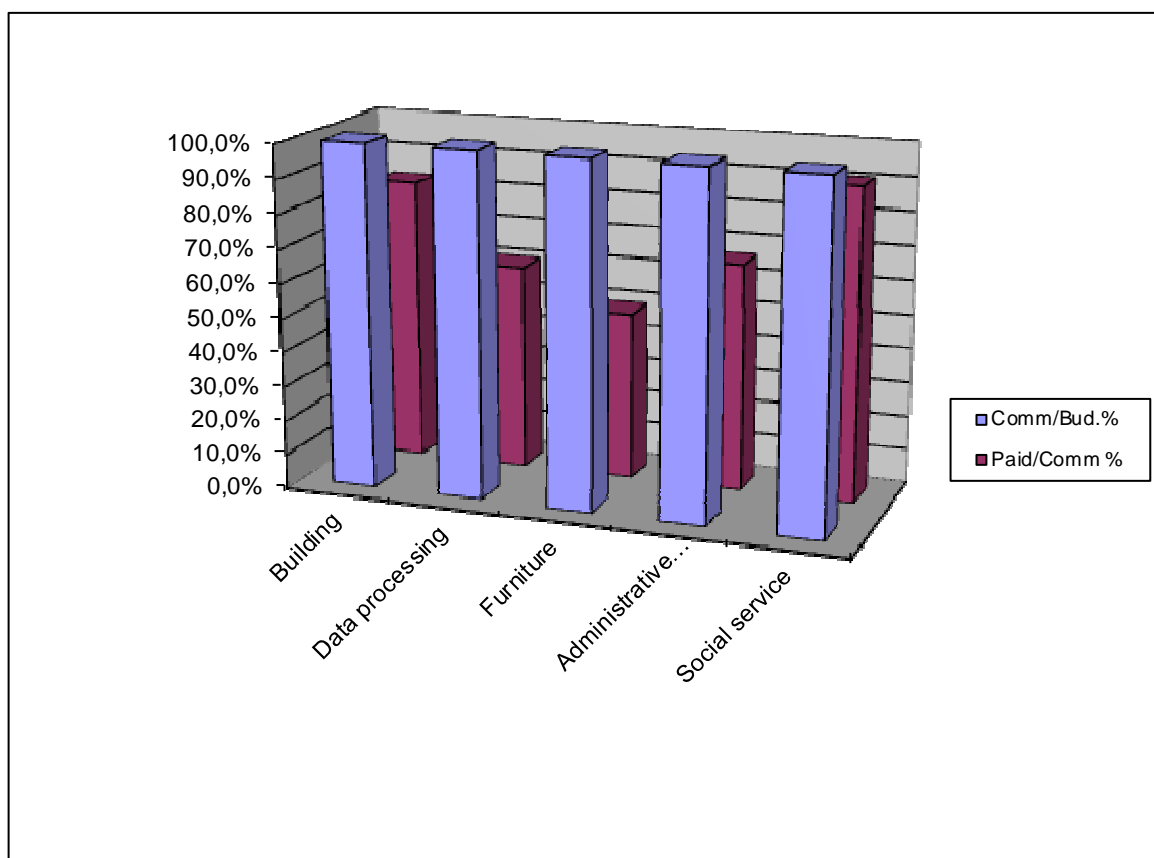


II.3.2. Title 2 — expenditure relating to support activities

The ratio committed/budget at the end of 2014 was 99.62 %, which represents an increase (+0.37 pp) compared to 2013.

The ratio paid/committed was 74.13 % at the end of 2014, which represents a decrease compared to 2013.

		2014				
		Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
211	Building	1 625 247,46	1 625 247,46	1 345 799,02	100,00%	82,81%
212	Data processing	660 090,92	660 090,92	396 151,13	100,00%	60,01%
213	Furniture	161 718,77	161 437,34	79 007,70	99,83%	48,94%
214	Administrative expenditure	135 410,14	135 410,10	89 639,78	100,00%	66,20%
215	Social service	21 140,82	21 140,82	19 194,90	100,00%	90,80%
	TOTAL TITLE 2	2 603 608,11	2 603 326,64	1 929 792,53	99,99%	74,13%



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

The execution rate of payments against payment appropriations in 2014 was 99.82 %.

In particular for the following items, the 2014 rate reflects an increase compared to 2013 as follows:

– Ratio of paid/payment appropriations (in percentage points) :

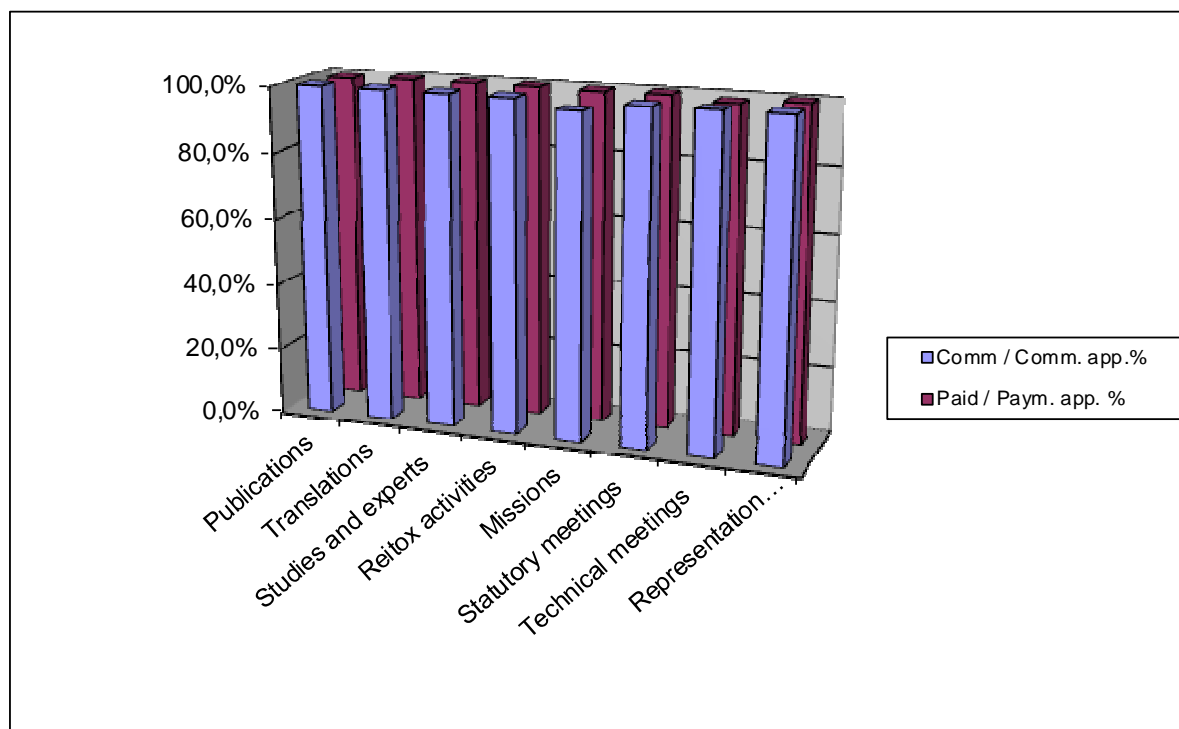
- Studies and experts (+20.07)
- Statutory meetings (+14.49)
- Publications (+ 2.03)
- Technical meetings (+ 2.79)

– Ratio of committed/commitment appropriations :

- Publications (+ 0.23)
- Translations (+1.44)
- Missions (+2.01)
- Statutory meetings (+7.15)
- Representation expenses (+26.81)

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

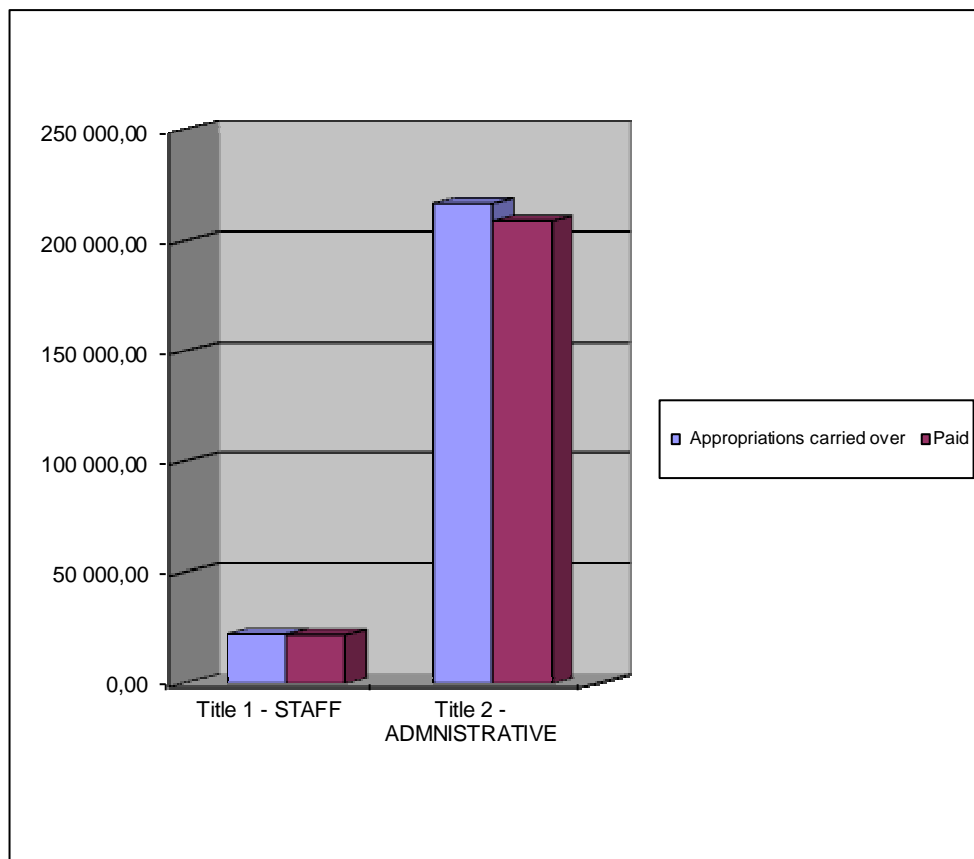
		2014					
		Final budget - Commitment appropriations	Committed	Comm / Comm. app. %	Final budget - Payment appropriations	Paid	Paid / Paym. app. %
311	Publications	318 987,79	318 987,79	100,00%	374 421,34	371 872,37	99,32%
312	Translations	329 242,00	329 242,00	100,00%	331 810,00	331 810,00	100,00%
314	Studies and experts	381 943,53	381 943,53	100,00%	224 407,19	224 407,19	100,00%
315	Reitox activities	2 143 769,00	2 143 769,00	100,00%	2 288 327,28	2 288 327,28	100,00%
316	Missions	243 963,92	237 509,66	97,35%	224 599,30	224 003,99	99,73%
317	Statutory meetings	159 743,85	159 743,85	100,00%	153 336,84	153 336,84	100,00%
318	Technical meetings	340 470,88	340 470,88	100,00%	330 623,85	326 616,88	98,79%
319	Representation expenses	11 368,99	11 368,99	100,00%	1 964,16	1 964,16	100,00%
	TOTAL TITLE 3	3 929 489,96	3 923 035,70	99,84%	3 929 489,96	3 922 338,71	99,82%



II.4. Appropriations automatically carried over from 2013 to 2014 (NDA), titles 1 and 2 (C8)

The global execution rate stands at 96.40 % of the appropriations carried over for titles I and II (i.e. appropriations carried over from 2013 to 2014) which shows a significant increase of the ratio paid/appropriation carried over (+7.36 pp) compared to 2013.

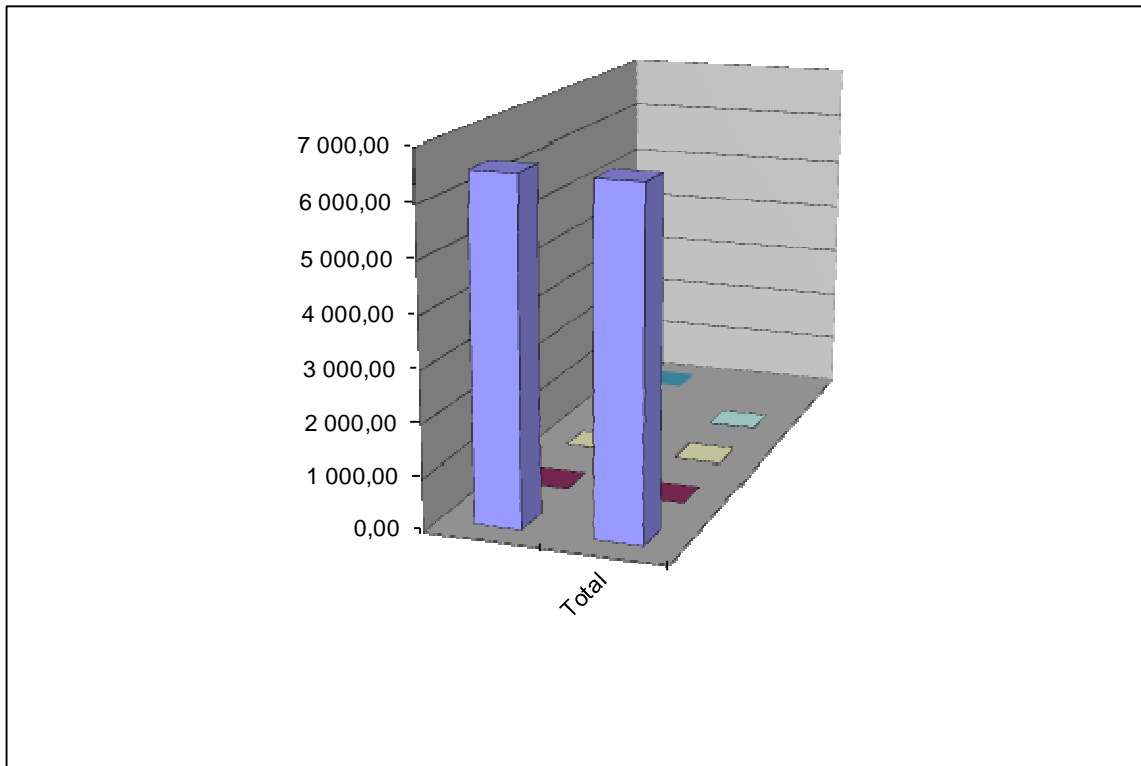
	2014			2013	2014 vs 2013 pp
	Appropriations carried over	Paid	Paid/ App. carried over %	Paid/ App. carried over %	Paid/ App. Variation over % points
Title 1 - STAFF	22 271,45	21 998,44	98,77%	87,64%	11,13
Title 2 - ADMINISTRATIVE	217 060,89	208 711,76	96,15%	89,32%	6,83
Total	239 332,34	230 710,20	96,40%	89,04%	7,36



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

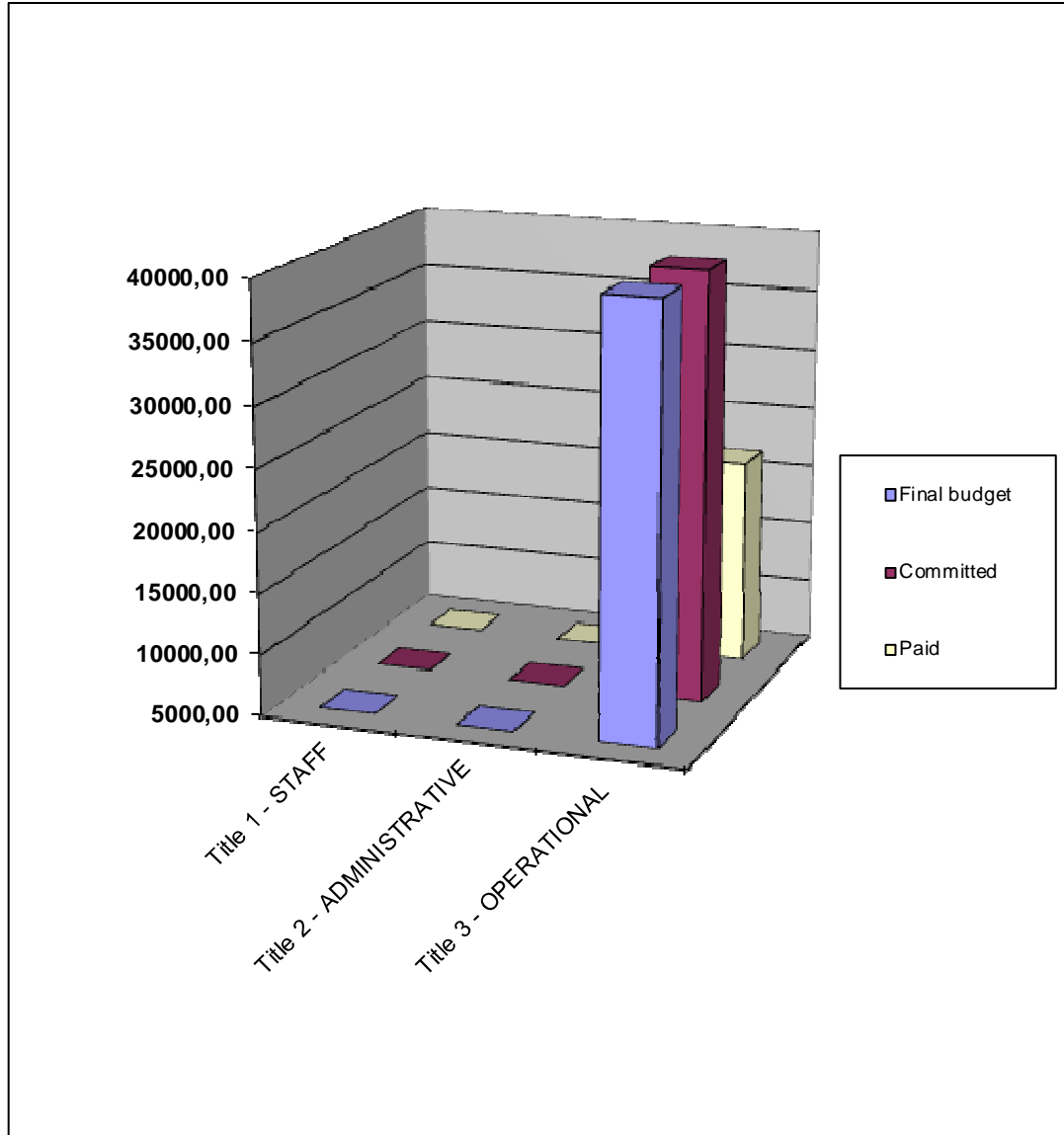
Budget Execution C4-EMC (Internal assigned revenue)

	2014				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/ Bug.
Title 3 - OPERATIONAL	6 540,85	0,00	0,00	0,00%	0,00%
Total	6 540,85	0,00	0,00	0,00%	0,00%



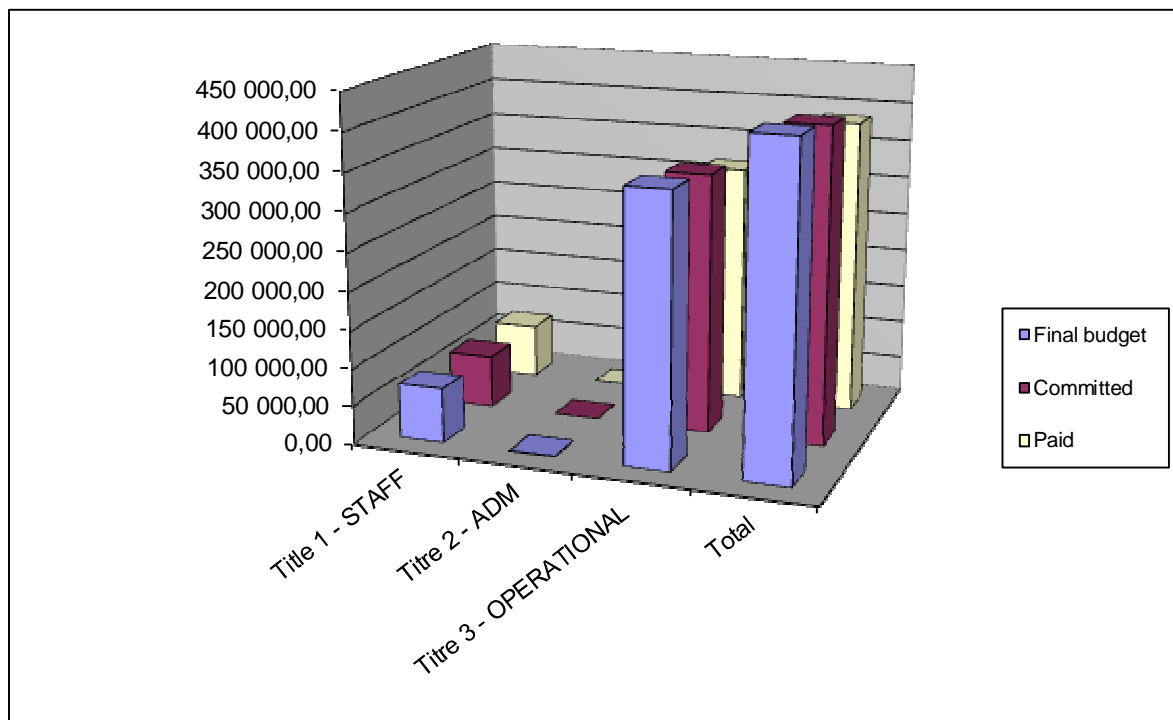
Budget Execution C5-EMC (Internal assigned revenue)

	2014				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/ Bug.
Title 1 - STAFF	3 064,44	443,93	416,64	14,49%	13,60%
Title 2 - ADMINISTRATION	6 817,68	4 668,01	2 866,78	68,47%	42,05%
Title 3 - OPERATIONAL	28 741,51	26 953,78	27 373,97	93,78%	95,24%
Total	38 623,63	32 065,72	30 657,39	83,02%	79,37%



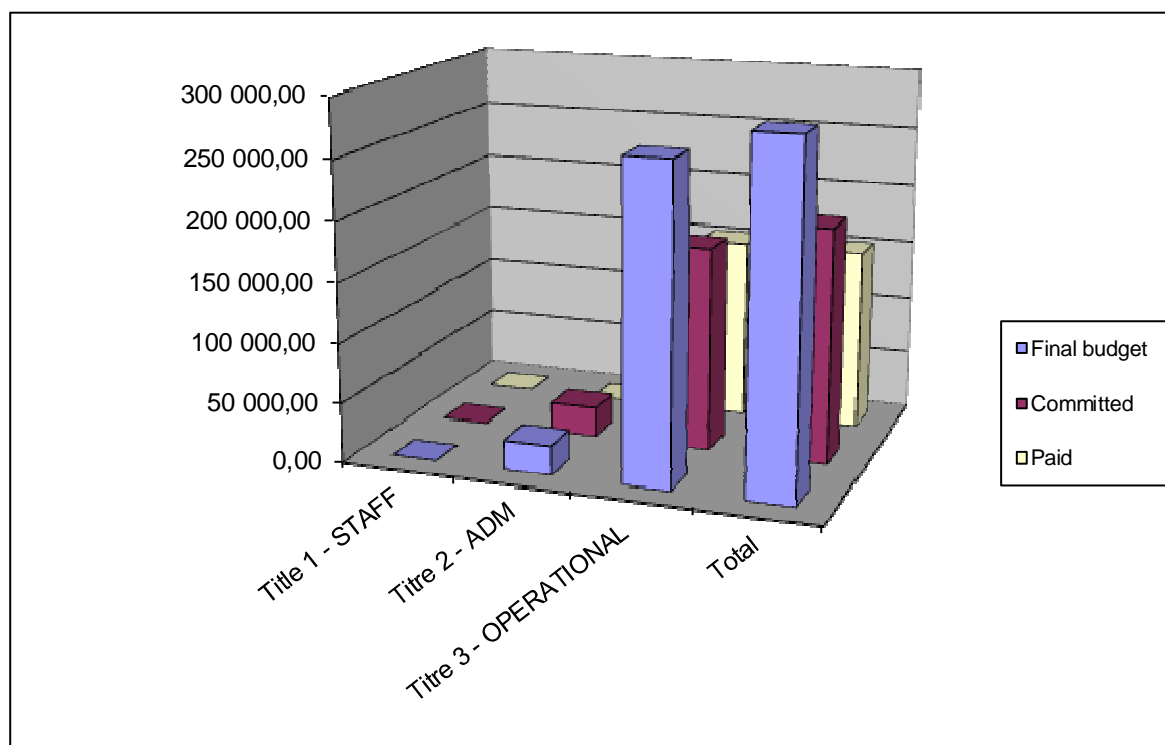
II.6. Budget execution IPA 4 – EMCDDA project (external assigned revenue)

	2014				
	Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
Title 1 - STAFF	71 620,52	71 320,80	70 992,78	99,58%	99,54%
Titre 2 - ADM	1 000,00	0,00	0,00	0,00%	0,00%
Titre 3 - OPERATIONAL	351 344,35	338 725,84	315 359,31	96,41%	93,10%
Total	423 964,87	410 046,64	386 352,09	96,72%	94,22%



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

	2014				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - STAFF	0,00	0,00	0,00	0,00%	0,00%
Titre 2 - ADM	25 000,00	24 982,28	0,00	99,93%	0,00%
Titre 3 - OPERATIONAL	263 900,00	171 664,82	152 917,83	65,05%	89,08%
Total	288 900,00	196 647,10	152 917,83	68,07%	77,76%



II.7. Detailed tables on the 2014 budget execution

Budget Execution 2014 C1 - 2014 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	5 484 158,36	-455 406,92	5 028 751,44	5 028 751,44	100,00 %	5 484 158,36	-455 406,92	5 028 751,44	5 028 751,44	100,00 %	0,00	0,00	0,00	0,00
A01112	FAMILY ALLOWANCES	1 148 047,69	-28 883,99	1 119 163,70	1 119 163,70	100,00 %	1 148 047,69	-28 883,99	1 119 163,70	1 119 163,70	100,00 %	0,00	0,00	0,00	0,00
A01113	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	899 830,02	-27 226,22	872 603,80	872 603,79	100,00 %	899 830,02	-27 226,22	872 603,80	872 603,79	100,00 %	0,01	0,00	0,00	0,01
A01114	FIXED ALLOWANCES	11 000,00	-2 990,00	8 010,00	6 493,20	81,06 %	11 000,00	-2 990,00	8 010,00	6 493,20	81,06 %	1 516,80	0,00	0,00	1 516,80
A01115	BIRTH AND DEATH GRANTS FOR TEMPORARY AND PERMANENT	1 500,00	-420,00	1 080,00	991,55	91,81 %	1 500,00	-420,00	1 080,00	991,55	91,81 %	88,45	0,00	0,00	88,45
A01116	ANNUAL TRAVEL COSTS	229 127,07	-78 402,31	150 724,76	150 724,76	100,00 %	229 127,07	-78 402,31	150 724,76	150 724,76	100,00 %	0,00	0,00	0,00	0,00
A01117	ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING SE	85 000,00	-28 153,19	56 846,81	40 516,64	71,27 %	85 000,00	-28 153,19	56 846,81	36 198,92	63,68 %	16 330,17	4 317,72	4 317,72	16 330,17
	TOTAL ARTICLE 111	7 858 663,14	-621 482,63	7 237 180,51	7 219 245,08	99,75%	7 858 663,14	-621 482,63	7 237 180,51	7 214 927,36	99,69%	17 935,43	4 317,72	4 317,72	17 935,43
A01141	AGENCY STAFF	1 022 607,29	-104 800,06	917 807,23	917 807,23	100,00 %	1 022 607,29	-104 800,06	917 807,23	917 807,23	100,00 %	0,00	0,00	0,00	0,00
	TOTAL ARTICLE 114	1 022 607,29	-104 800,06	917 807,23	917 807,23	100,00%	1 022 607,29	-104 800,06	917 807,23	917 807,23	100,00%	0,00	0,00	0,00	0,00
A01151	SDE	0,00	10 889,46	10 889,46	10 771,54	98,92 %	0,00	10 889,46	10 889,46	10 771,54	98,92 %	117,92	0,00	0,00	117,92
A01153	AGENCY STAFF	8 300,00	4 881,80	13 181,80	13 181,80	100,00 %	8 300,00	4 881,80	13 181,80	9 901,60	75,12 %	0,00	3 280,20	3 280,20	0,00
A01154	STAGIAIRES	44 000,00	-4 400,00	39 600,00	34 446,37	86,99 %	44 000,00	-4 400,00	39 600,00	34 446,37	86,99 %	5 153,63	0,00	0,00	5 153,63
	TOTAL ARTICLE 115	52 300,00	11 371,26	63 671,26	58 399,71	91,72%	52 300,00	11 371,26	63 671,26	55 119,51	86,57%	5 271,55	3 280,20	3 280,20	5 271,55
A01161	INSURANCE AGAINST SICKNESS	226 617,43	-7 556,41	219 061,02	219 061,02	100,00 %	226 617,43	-7 556,41	219 061,02	219 061,02	100,00 %	0,00	0,00	0,00	0,00
A01162	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL DISEA	34 806,60	-1 838,06	32 968,54	32 968,54	100,00 %	34 806,60	-1 838,06	32 968,54	32 968,54	100,00 %	0,00	0,00	0,00	0,00
A01163	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	73 644,35	-1 968,48	71 675,87	71 675,87	100,00 %	73 644,35	-1 968,48	71 675,87	71 675,87	100,00 %	0,00	0,00	0,00	0,00
	TOTAL ARTICLE 116	335 068,38	-11 362,95	323 705,43	323 705,43	100,00%	335 068,38	-11 362,95	323 705,43	323 705,43	100,00%	0,00	0,00	0,00	0,00
A01181	RECRUITMENT	8 000,00	32 200,00	40 200,00	16 343,61	40,66 %	8 000,00	32 200,00	40 200,00	506,91	1,26 %	23 856,39	15 836,70	15 836,70	23 856,39
	TOTAL ARTICLE 118	8 000,00	32 200,00	40 200,00	16 343,61	40,66%	8 000,00	32 200,00	40 200,00	506,91	1,26%	23 856,39	15 836,70	15 836,70	23 856,39
A01191	TRAINING	60 000,00	19 578,57	79 578,57	74 948,46	94,18 %	60 000,00	19 578,57	79 578,57	60 859,44	76,48 %	4 630,11	14 089,02	14 089,02	4 630,11
	TOTAL ARTICLE 119	60 000,00	19 578,57	79 578,57	74 948,46	94,18%	60 000,00	19 578,57	79 578,57	60 859,44	76,48%	4 630,11	14 089,02	14 089,02	4 630,11
	TOTAL TITLE 1	9 336 638,81	-674 495,81	8 662 143,00	8 610 449,52	99,40%	9 336 638,81	-674 495,81	8 662 143,00	8 572 925,88	98,97%	51 693,48	37 523,64	37 523,64	51 693,48

EMCDDA 2014 Final Accounts as signed off by the EMCDDA accountant on 21/05/2015 adopted by the EMCDDA Director on 26/05/2015

Budget Execution 2014 C1 - 2014 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	985 120,71	-10 669,56	974 451,15	974 451,15	100,00 %	985 120,71	-10 669,56	974 451,15	972 974,15	99,85 %	0,00	1 477,00	1 477,00	0,00
A02112	WATER GAS ELECTRICITY AND HEATING	128 235,00	29 400,00	157 635,00	157 635,00	100,00 %	128 235,00	29 400,00	157 635,00	137 247,87	87,07 %	0,00	20 387,13	20 387,13	0,00
A02113	CLEANING AND MAINTENANCE	125 000,00	39 694,20	164 694,20	164 694,20	100,00 %	125 000,00	39 694,20	164 694,20	116 620,34	70,81 %	0,00	48 073,86	48 073,86	0,00
A02114	SECURITY AND SURVEILLANCE OF BUILDINGS	110 000,00	43 394,43	153 394,43	153 394,43	100,00 %	110 000,00	43 394,43	153 394,43	101 518,90	66,18 %	0,00	51 875,53	51 875,53	0,00
A02117	OTHER EXPENDITURE ON BUILDINGS	50 000,00	125 072,68	175 072,68	175 072,68	100,00 %	50 000,00	125 072,68	175 072,68	17 437,76	9,96 %	0,00	157 634,92	157 634,92	0,00
	TOTAL ARTICLE 211	1 398 355,71	226 891,75	1 625 247,46	1 625 247,46	100,00%	1 398 355,71	226 891,75	1 625 247,46	1 345 799,02	82,81%	0,00	279 448,44	279 448,44	0,00
A02121	COMPUTER CENTRE OPERATIONS	426 950,00	233 140,92	660 090,92	660 090,92	100,00 %	426 950,00	233 140,92	660 090,92	396 151,13	60,01 %	0,00	263 939,79	263 939,79	0,00
	TOTAL ARTICLE 212	426 950,00	233 140,92	660 090,92	660 090,92	100,00%	426 950,00	233 140,92	660 090,92	396 151,13	60,01%	0,00	263 939,79	263 939,79	0,00
A02131	NEW PURCHASES OR REPLACEMENT OF TECHNICAL	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00
A02133	NEW PURCHASES OR REPLACEMENT OF FURNITURE	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00
A02135	NEW PURCHASES OR REPLACEMENT OF VEHICLES	0,00	46 518,13	46 518,13	46 518,13	100,00 %	0,00	46 518,13	46 518,13	0,00	0,00 %	0,00	46 518,13	46 518,13	0,00
A02136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	6 000,00	-183,74	5 816,26	5 816,26	100,00 %	6 000,00	-183,74	5 816,26	5 532,41	95,12 %	0,00	283,85	283,85	0,00
A02137	LIBRARY STOCKS PURCHASE OF BOOKS	48 057,18	-947,47	47 109,71	47 109,71	100,00 %	48 057,18	-947,47	47 109,71	45 362,77	96,29 %	0,00	1 746,94	1 746,94	0,00
A02139	STATIONERY AND OFFICE SUPPLIES	40 000,00	22 274,67	62 274,67	61 993,24	99,55 %	40 000,00	22 274,67	62 274,67	28 112,52	45,14 %	281,43	33 880,72	33 880,72	281,43
	TOTAL ARTICLE 213	94 057,18	67 661,59	161 718,77	161 437,34	99,83%	94 057,18	67 661,59	161 718,77	79 007,70	48,85%	281,43	82 429,64	82 429,64	281,43
A02141	BANK AND OTHER FINANCIAL CHARGES	3 500,00	163,99	3 663,99	3 663,99	100,00 %	3 500,00	163,99	3 663,99	3 603,59	98,35 %	0,00	60,40	60,40	0,00
A02142	DAMAGES/LEGAL EXPENSES	0,00	8 300,00	8 300,00	8 300,00	100,00 %	0,00	8 300,00	8 300,00	6 875,00	82,83 %	0,00	1 425,00	1 425,00	0,00
A02143	MISCELLANEOUS INSURANCES	23 500,00	5 021,18	28 521,18	28 521,18	100,00 %	23 500,00	5 021,18	28 521,18	28 521,18	100,00 %	0,00	0,00	0,00	0,00
A02144	UNIFORMS AND WORKING CLOTHING	800,00	4 178,16	4 978,16	4 978,12	100,00 %	800,00	4 178,16	4 978,16	700,00	14,06 %	0,04	4 278,12	4 278,12	0,04
A02145	MISCELLANEOUS EXPENDITURE ON MEETINGS	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00
A02146	INTERNAL REMOVALS AND ASSOCIATED HANDLING	800,00	90,00	890,00	890,00	100,00 %	800,00	90,00	890,00	0,00	0,00 %	0,00	890,00	890,00	0,00
A02147	POSTAL AND DELIVERY CHARGES	10 000,00	-1 732,74	8 267,26	8 267,26	100,00 %	10 000,00	-1 732,74	8 267,26	4 992,16	60,38 %	0,00	3 275,10	3 275,10	0,00
A02148	TELEPHONE TELEGRAPH INTERNET TELEVISION	89 865,87	-9 076,32	80 789,55	80 789,55	100,00 %	89 865,87	-9 076,32	80 789,55	44 947,85	55,64 %	0,00	35 841,70	35 841,70	0,00
	TOTAL ARTICLE 214	128 465,87	6 944,27	135 410,14	135 410,10	100,00%	128 465,87	6 944,27	135 410,14	89 639,78	66,20%	0,04	45 770,32	45 770,32	0,04
A02151	RESTAURANTS AND CANTEENS	9 500,00	-4 411,34	5 088,66	5 088,66	100,00 %	9 500,00	-4 411,34	5 088,66	5 049,88	99,24 %	0,00	38,78	38,78	0,00
A02152	SOCIAL CONTACTS BETWEEN STAFF	9 000,00	2 155,50	11 155,50	11 155,50	100,00 %	9 000,00	2 155,50	11 155,50	9 248,36	82,90 %	0,00	1 907,14	1 907,14	0,00
A02154	MEDICAL SERVICE	3 500,00	1 396,66	4 896,66	4 896,66	100,00 %	3 500,00	1 396,66	4 896,66	4 896,66	100,00 %	0,00	0,00	0,00	0,00
	TOTAL ARTICLE 215	22 000,00	-859,18	21 140,82	21 140,82	100,00%	22 000,00	-859,18	21 140,82	19 194,90	90,80%	0,00	1 945,92	1 945,92	0,00
	TOTAL TITLE 2	2 069 828,76	533 779,35	2 603 608,11	2 603 326,64	99,99%	2 069 828,76	533 779,35	2 603 608,11	1 929 792,53	74,12%	281,47	673 534,11	673 534,11	281,47
	TOTAL TITLES 1+2	11 406 467,57	-140 716,46	11 265 751,11	11 213 776,16	99,54%	11 406 467,57	-140 716,46	11 265 751,11	10 502 718,41	93,23%	51 974,95	711 057,75	711 057,75	51 974,95

Budget Execution 2014 C1 - 2014 TITLE 3 (Differentiated Approp.) Payments based on Commitments launched in 2013 and 2014															
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	296 600,00	22 387,79	318 987,79	318 987,79	100,00 %	296 600,00	77 821,34	374 421,34	371 872,37	99,32 %	0,00	2 548,97		2 548,97
	TOTAL ARTICLE 311	296 600,00	22 387,79	318 987,79	318 987,79	100,00%	296 600,00	77 821,34	374 421,34	371 872,37	99,32%	0,00	2 548,97	0,00	2 548,97
B03121	TRANSLATIONS	330 000,00	-758,00	329 242,00	329 242,00	100,00 %	330 000,00	1 810,00	331 810,00	331 810,00	100,00 %	0,00	0,00		0,00
	TOTAL ARTICLE 312	330 000,00	-758,00	329 242,00	329 242,00	100,00%	330 000,00	1 810,00	331 810,00	331 810,00	100,00%	0,00	0,00	0,00	0,00
B03141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	143 500,00	238 443,53	381 943,53	381 943,53	100,00 %	143 500,00	80 907,19	224 407,19	224 407,19	100,00 %	0,00	0,00		0,00
	TOTAL ARTICLE 314	143 500,00	238 443,53	381 943,53	381 943,53	100,00%	143 500,00	80 907,19	224 407,19	224 407,19	100,00%	0,00	0,00	0,00	0,00
B03151	REITOX NFP ACTIVITIES	2 228 537,26	-84 768,26	2 143 769,00	2 143 769,00	100,00 %	2 228 537,26	59 790,02	2 288 327,28	2 288 327,28	100,00 %	0,00	0,00		0,00
	TOTAL ARTICLE 315	2 228 537,26	-84 768,26	2 143 769,00	2 143 769,00	100,00%	2 228 537,26	59 790,02	2 288 327,28	2 288 327,28	100,00%	0,00	0,00	0,00	0,00
B03161	MISSIONS	222 125,33	21 838,59	243 963,92	237 509,66	97,35 %	222 125,33	2 473,97	224 599,30	224 003,99	99,73 %	6 454,26	595,31		595,31
	TOTAL ARTICLE 316	222 125,33	21 838,59	243 963,92	237 509,66	97,35%	222 125,33	2 473,97	224 599,30	224 003,99	99,73%	6 454,26	595,31	0,00	595,31
B03171	STATUTORY MEETINGS	177 000,00	-17 256,15	159 743,85	159 743,85	100,00 %	177 000,00	-23 663,16	153 336,84	153 336,84	100,00 %	0,00	0,00		0,00
	TOTAL ARTICLE 317	177 000,00	-17 256,15	159 743,85	159 743,85	100,00%	177 000,00	-23 663,16	153 336,84	153 336,84	100,00%	0,00	0,00	0,00	0,00
B03181	TECHNICAL MEETINGS	375 732,48	-35 261,60	340 470,88	340 470,88	100,00 %	375 732,48	-45 108,63	330 623,85	326 616,88	98,79 %	0,00	4 006,97		4 006,97
	TOTAL ARTICLE 318	375 732,48	-35 261,60	340 470,88	340 470,88	100,00%	375 732,48	-45 108,63	330 623,85	326 616,88	98,79%	0,00	4 006,97	0,00	4 006,97
B03191	REPRESENTATION EXPENSES	4 000,00	7 368,99	11 368,99	11 368,99	100,00 %	4 000,00	-2 035,84	1 964,16	1 964,16	100,00 %	0,00	0,00		0,00
	TOTAL ARTICLE 319	4 000,00	7 368,99	11 368,99	11 368,99	100,00%	4 000,00	-2 035,84	1 964,16	1 964,16	100,00%	0,00	0,00	0,00	0,00
	TOTAL TITLE 3	3 777 495,07	151 994,89	3 929 489,96	3 923 035,70	99,84%	3 777 495,07	151 994,89	3 929 489,96	3 922 338,71	99,82%	6 454,26	7 151,25	0,00	7 151,25
	TOTAL BUDGET	15 183 962,64	11 278,43	15 195 241,07	15 136 811,86	99,62%	15 183 962,64	11 278,43	15 195 241,07	14 425 057,12	94,93%	58 429,21	718 209,00	711 057,75	59 126,20

Budget Execution 2014 C8 - 2013 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 (31/12/2014) (Payment Level) (9)
A01117	ENTERING AND LEAVING THE SERVICE	0,00	9 420,00	9 420,00	9 420,00	100,00 %	0,00	9 420,00	9 420,00	9 420,00	100,00 %	0,00
A01153	AGENCY STAFF	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00	0,00 %	0,00
	TOTAL ARTICLE 115	0,00	0,00	0,00	0,00	0,00%	0,00	0,00	0,00	0,00	0,00%	0,00
A01181	RECRUITMENT	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00	0,00 %	0,00
	TOTAL ARTICLE 118	0,00	0,00	0,00	0,00	0,00%	0,00	0,00	0,00	0,00	0,00%	0,00
A01191	TRAINING	0,00	12 851,45	12 851,45	12 578,44	97,88 %	0,00	12 851,45	12 851,45	12 578,44	97,88 %	273,01
	TOTAL ARTICLE 119	0,00	12 851,45	12 851,45	12 578,44	97,88%	0,00	12 851,45	12 851,45	12 578,44	97,88%	273,01
	TOTAL TITLE 1	0,00	22 271,45	22 271,45	21 998,44	98,77%	0,00	22 271,45	22 271,45	21 998,44	98,77%	273,01
A02111	RENT	0,00	1 069,00	1 069,00	1 066,00	99,72 %	0,00	1 069,00	1 069,00	1 066,00	99,72 %	3,00
A02112	WATER GAS ELECTRICITY AND HEATING	0,00	8 979,53	8 979,53	8 710,01	97,00 %	0,00	8 979,53	8 979,53	8 710,01	97,00 %	269,52
A02113	CLEANING AND MAINTENANCE	0,00	20 528,93	20 528,93	20 199,98	98,40 %	0,00	20 528,93	20 528,93	20 199,98	98,40 %	328,95
A02114	SECURITY AND SURVEILLANCE OF BUILDINGS	0,00	17 648,80	17 648,80	17 494,54	99,13 %	0,00	17 648,80	17 648,80	17 494,54	99,13 %	154,26
A02117	OTHER EXPENDITURE ON BUILDINGS	0,00	58 968,83	58 968,83	58 483,93	99,18 %	0,00	58 968,83	58 968,83	58 483,93	99,18 %	484,90
	TOTAL ARTICLE 211	0,00	107 195,09	107 195,09	105 954,46	98,84%	0,00	107 195,09	107 195,09	105 954,46	98,84%	1 240,63
A02121	COMPUTER CENTRE OPERATIONS	0,00	78 123,39	78 123,39	76 248,61	97,60 %	0,00	78 123,39	78 123,39	76 248,61	97,60 %	1 874,78
	TOTAL ARTICLE 212	0,00	78 123,39	78 123,39	76 248,61	97,60%	0,00	78 123,39	78 123,39	76 248,61	97,60%	1 874,78
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
A02136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00	0,00 %	0,00
A02137	SUBSCRIPTIONS TO NEWSPAPER PERIDICAL AND NEV	0,00	5 880,85	5 880,85	5 232,16	88,97 %	0,00	5 880,85	5 880,85	5 232,16	88,97 %	648,69
A02139	STATIONERY AND OFFICE SUPPLIES	0,00	15 294,76	15 294,76	15 031,76	98,28 %	0,00	15 294,76	15 294,76	15 014,06	98,16 %	280,70
	TOTAL ARTICLE 213	0,00	21 175,61	21 175,61	20 263,92	95,69%	0,00	21 175,61	21 175,61	20 246,22	95,61%	929,39
A02141	BANK AND OTHER FINANCIAL CHARGES	0,00	97,00	97,00	0,00	0,00 %	0,00	97,00	97,00	0,00	0,00 %	97,00
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
A02143	MISCELLANEOUS INSURANCES	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00	0,00 %	0,00
A02144	UNIFORMS AND WORKING CLOTHING	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00	0,00 %	0,00
A02145	MISCELLANEOUS EXPENDITURE ON MEETINGS	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00	0,00 %	0,00
A02147	POSTAL AND DELIVERY CHARGES	0,00	2 684,97	2 684,97	840,22	31,29 %	0,00	2 684,97	2 684,97	840,22	31,29 %	1 844,75
A02148	TELEPHONE TELEGRAPH INTERNET TELEVISION	0,00	4 229,25	4 229,25	1 910,78	45,18 %	0,00	4 229,25	4 229,25	1 910,78	45,18 %	2 318,47
	TOTAL ARTICLE 214	0,00	7 011,22	7 011,22	2 751,00	39,24%	0,00	7 011,22	7 011,22	2 751,00	39,24%	4 260,22
A02151	RESTAURANTS AND CANTEENS	0,00	1 627,88	1 627,88	1 627,77	99,99 %	0,00	1 627,88	1 627,88	1 627,77	99,99 %	0,11
A02152	SOCIAL CONTACTS BETWEEN STAFF	0,00	1 747,33	1 747,33	1 703,33	97,48 %	0,00	1 747,33	1 747,33	1 703,33	97,48 %	44,00
A02154	MEDICAL SERVICE	0,00	180,37	180,37	180,37	100,00 %	0,00	180,37	180,37	180,37	100,00 %	0,00
	TOTAL ARTICLE 215	0,00	3 555,58	3 555,58	3 511,47	98,76%	0,00	3 555,58	3 555,58	3 511,47	98,76%	44,11
	TOTAL TITLE 2	0,00	217 060,89	217 060,89	208 729,46	96,16%	0,00	217 060,89	217 060,89	208 711,76	96,15%	8 349,13
	TOTAL TITLES 1+2	0,00	239 332,34	239 332,34	230 727,90	96,40%	0,00	239 332,34	239 332,34	230 710,20	96,40%	8 622,14

EMCDDA 2014 Final Accounts as signed off by the EMCDDA accountant on 21/05/2015 adopted by the EMCDDA Director on 26/05/2015

2014 BUDGET STATUS EXECUTION Fund Source : C4 - EMC													
Budget Line Position	Description	Initial Appropriation (A)	New (B)	Commit. Approp. Transact. Amnt. (2) = (A+B)	Total Commitments Amount (3)	Balance for Commitments (4) = (3) - (2)	% Committed (5) = (3) / (2)	Paym. Approp. Transact. Amount (6)	Total Payment Amount (7)	Balance for Payments (8) = (6) - (7)	% Paid (9) = (7) / (6)	Amount to Carry Forward	Amount to Carry Over
A01112	Family allowances for temporary and permanent staff	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	Total Article 111	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
A01191	Training	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	Total Article 119	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	Total Chapter 11	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	TOTAL TITLE 1 EXPENDITURE RELATING TO PERSONS WORKING WITH THE EMCDDA	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
A02113	Cleaning and maintenance	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
A02117	Other expenditure on buildings	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	Total Article 211	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
A02137	Library stocks, purchase of books and newspapers	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	Total Article 213	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
A02142	Damages/legal expenses	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
A02143	Miscellaneous insurances	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
A02145	Miscellaneous expenditure on meetings	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
A02148	Telephone, telegraph, telex, television	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	Total Article 214	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	Total Chapter 21	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	TOTAL TITLE 2 EXPENDITURE FOR SUPPORT ACTIVITIES	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
B03111	Publishing, translations and marketing dissemination	0,00	465,85	465,85	0,00	465,85	0,0%	465,85	0,00	465,85	0,0%	0,00	465,85
	Total Article 311	0,00	465,85	465,85	0,00	465,85	0,0%	465,85	0,00	465,85	0,0%	0,00	465,85
B03141	Project-related activities to be handled outside	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	Total Article 314	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
B03151	Reitox activities	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	Total Article 315	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
B03161	Missions	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	Total Article 316	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
B03181	Technical meetings	0,00	6 075,00	6 075,00	0,00	6 075,00	0,0%	6 075,00	0,00	6 075,00	0,0%	0,00	6 075,00
	Total Article 318	0,00	6 075,00	6 075,00	0,00	6 075,00	0,0%	6 075,00	0,00	6 075,00	0,0%	0,00	6 075,00
	Total Chapter 31	0,00	6 540,85	6 540,85	0,00	6 540,85	0,0%	6 540,85	0,00	6 540,85	0,0%	0,00	6 540,85
	TOTAL TITLE 3 EXPENDITURE FOR OPERATIONAL ACTIVITIES	0,00	6 540,85	6 540,85	0,00	6 540,85	0,0%	6 540,85	0,00	6 540,85	0,0%	0,00	6 540,85
	TOTAL BUDGET C4	0,00	6 540,85	6 540,85	0,00	6 540,85	0,0%	6 540,85	0,00	6 540,85	0,0%	0,00	6 540,85

EMCDDA 2014 Final Accounts as signed off by the EMCDDA accountant on 21/05/2015 adopted by the EMCDDA Director on 26/05/2015

2014 BUDGET STATUS EXECUTION Fund Source : C5 - EMC													
Budget Line Position	Description	Initial Appropriation (A)	New (B)	Commit. Approp. Transact. Amnt. (2) = (A+B)	Total Commitments Amount (3)	Balance for Commitments (4) = (2) - (3)	% Committed (5) = (3) / (2)	Paym.Approp. Transact. Amount (6)	Total Payment Amount (7)	Balance for Payments (8) = (6) - (7)	% Paid (9) = (7) / (6)	Amount to Carry Forward	Amount to Cancel
A01112	Family allowances for temporary and permanent staff	0,00	2 620,51	2 620,51	0,00	2 620,51	0,0%	2 620,51	0,00	2 620,51	0,0%	0,00	2 620,51
Total Article 111		0,00	2 620,51	2 620,51	0,00	2 620,51	0,0%	2 620,51	0,00	2 620,51	0,0%	0,00	2 620,51
A01191	Training	0,00	443,93	443,93	443,93	0,00	100,0%	443,93	416,64	27,29	93,9%	27,29	0,00
Total Article 119		0,00	443,93	443,93	443,93	0,00	100,0%	443,93	416,64	27,29	93,9%	27,29	0,00
Total Chapter 11		0,00	3 064,44	3 064,44	443,93	2 620,51	14,5%	3 064,44	416,64	2 647,80	13,6%	27,29	2 620,51
TOTAL TITLE 1	EXPENDITURE RELATING TO PERSONS WORKING WITH THE EMCDDA	0,00	3 064,44	3 064,44	443,93	2 620,51	14,5%	3 064,44	416,64	2 647,80	13,6%	27,29	2 620,51
A02113	Cleaning and maintenance	0,00	863,01	863,01	863,01	0,00	100,0%	863,01	140,38	722,63	16,3%	722,63	0,00
A02117	Other expenditure on	0,00	1 980,00	1 980,00	1 980,00	0,00	100,0%	1 980,00	901,40	1 078,60	45,5%	1 078,60	0,00
Total Article 211		0,00	2 843,01	2 843,01	2 843,01	0,00	100,0%	2 843,01	1 041,78	1 801,23	36,6%	1 801,23	0,00
A02137	Library stocks, purchase of books and newspapers	0,00	164,67	164,67	0,00	164,67	0,0%	164,67	0,00	164,67	0,0%	0,00	164,67
Total Article 213		0,00	164,67	164,67	0,00	164,67	0,0%	164,67	0,00	164,67	0,0%	0,00	164,67
A02142	Damages/legal expenses	0,00	1 825,00	1 825,00	1 825,00	0,00	100,0%	1 825,00	1 825,00	0,00	100,0%	0,00	0,00
A02143	Miscellaneous insurances	0,00	735,00	735,00	0,00	735,00	0,0%	735,00	0,00	735,00	0,0%	0,00	735,00
A02145	Miscellaneous expenditure on meetings	0,00	1 250,00	1 250,00	0,00	1 250,00	0,0%	1 250,00	0,00	1 250,00	0,0%	0,00	1 250,00
A02148	Telephone, telegraph, telex, television	0,00	0,00	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
Total Article 214		0,00	3 810,00	3 810,00	1 825,00	1 985,00	0,0%	3 810,00	1 825,00	1 985,00	47,9%	0,00	1 985,00
Total Chapter 21		0,00	6 817,68	6 817,68	4 668,01	2 149,67	68,5%	6 817,68	2 866,78	3 950,90	42,0%	1 801,23	2 149,67
TOTAL TITLE 2	EXPENDITURE FOR SUPPORT ACTIVITIES	0,00	6 817,68	6 817,68	4 668,01	2 149,67	68,5%	6 817,68	2 866,78	3 950,90	42,0%	1 801,23	2 149,67
B03111	Publishing, translations and marketing dissemination	0,00	25 771,85	25 771,85	25 425,58	346,27	98,7%	25 771,85	25 771,85	0,00	100,0%	0,00	346,27
Total Article 311		0,00	25 771,85	25 771,85	25 425,58	346,27	98,7%	25 771,85	25 771,85	0,00	100,0%	0,00	346,27
B03141	Project-related activities to be handled outside	0,00	700,00	700,00	700,00	0,00	100,0%	700,00	700,00	0,00	100,0%	0,00	0,00
Total Article 314		0,00	700,00	700,00	700,00	0,00	100,0%	700,00	700,00	0,00	100,0%	0,00	0,00
B03151	Reitox activities	0,00	1 056,86	1 056,86	0,00	1 056,86	0,0%	1 056,86	0,00	1 056,86	0,0%	0,00	1 056,86
Total Article 315		0,00	1 056,86	1 056,86	0,00	1 056,86	0,0%	1 056,86	0,00	1 056,86	0,0%	0,00	1 056,86
B03161	Missions	0,00	268,53	268,53	0,00	268,53	0,0%	268,53	0,00	268,53	0,0%	0,00	268,53
Total Article 316		0,00	268,53	268,53	0,00	268,53	0,0%	268,53	0,00	268,53	0,0%	0,00	268,53
B03181	Technical meetings	0,00	944,27	944,27	828,20	116,07	87,7%	944,27	902,12	42,15	95,5%	0,00	116,07
Total Article 318		0,00	944,27	944,27	828,20	116,07	87,7%	944,27	902,12	42,15	95,5%	0,00	116,07
Total Chapter 31		0,00	28 741,51	28 741,51	26 953,78	1 787,73	93,8%	28 741,51	27 373,97	1 367,54	95,2%	0,00	1 787,73
TOTAL TITLE 3	EXPENDITURE FOR OPERATIONAL ACTIVITIES	0,00	28 741,51	28 741,51	26 953,78	1 787,73	93,8%	28 741,51	27 373,97	1 367,54	95,2%	0,00	1 787,73

2014 IPA4 EXECUTION													
Including Carry-forwards of commitments 2013-2014 (EUR 114 972,79) and Carry-over of appropriations (EUR 108 992,08)													
Official Budget Item	Fund Source	Local Position	Local Position Description	Budget commitments	Committed	Non-committed	% Commitment	Budget payments	Paid	Non-paid	% Payment	To be Carried Forward (13)	To be cancelled (14)
A01141	R0	Main line		0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	R0	1.1.2.	ADMINISTRATIVE/SUPPORT STAFF	58 420,52	58 200,00	220,52	99,6%	58 420,52	58 200,00	220,52	99,6%	0,00	220,52
	Total Article 114				58 420,52	58 200,00	220,52	99,6%	58 420,52	58 200,00	220,52	99,6%	0,00
A01153	R0	Main line		0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	R0	1.1.2.	ADMINISTRATIVE/SUPPORT STAFF	13 200,00	13 120,80	79,20	99,4%	13 200,00	12 792,78	407,22	96,9%	328,02	79,20
	Total Article 115				13 200,00	13 120,80	79,20	99,4%	13 200,00	12 792,78	407,22	96,9%	328,02
Total Chapter 11				71 620,52	71 320,80	299,72	99,6%	71 620,52	70 992,78	627,74	99,1%	328,02	299,72
TOTAL TITLE 1				71 620,52	71 320,80	299,72	99,6%	71 620,52	70 992,78	627,74	99,1%	328,02	299,72
A02141	R0	Main line		0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	R0	5.6.	BANK AND OTHER FINANCIAL CHARGES	1 000,00	0,00	1 000,00	0,0%	1 000,00	0,00	1 000,00	0,0%	0,00	1 000,00
	Total Article 214				1 000,00	0,00	1 000,00	0,0%	1 000,00	0,00	1 000,00	0,0%	0,00
Total Chapter 21				1 000,00	0,00	1 000,00	0,0%	1 000,00	0,00	1 000,00	0,0%	0,00	1 000,00
TOTAL TITLE 2				1 000,00	0,00	1 000,00	0,0%	1 000,00	0,00	1 000,00	0,0%	0,00	1 000,00
B3111	R0	Main line		0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	R0	5.1.	PUBLICATIONS	13 293,25	9 170,00	4 123,25	69,0%	13 293,25	9 170,00	4 123,25	69,0%	0,00	4 123,25
	R0	5.5.	TRANSLATIONS	19 336,50	19 005,70	330,80	98,3%	19 336,50	19 005,70	330,80	98,3%	0,00	330,80
Total Article 311				32 629,75	28 175,70	4 454,05	86,3%	32 629,75	28 175,70	4 454,05	86,3%	0,00	4 454,05
B3141	R0	Main line		0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	R0	5.2.	PROJECT RELATED NATIONAL ACTIVITIES	152 666,58	152 666,58	0,00	100,0%	152 666,58	152 666,58	0,00	100,0%	0,00	0,00
	R0	5.3.	AUDITING COSTS	14 000,00	14 000,00	0,00	100,0%	14 000,00	0,00	14 000,00	0,0%	14 000,00	0,00
Total Article 314				166 666,58	166 666,58	0,00	100,0%	166 666,58	152 666,58	14 000,00	91,6%	14 000,00	0,00
B3161	R0	Main line		0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	R0	1.3.1.	PER DIEM ABROAD EMCDDA STAFF	6 987,70	6 880,38	107,32	98,5%	6 987,70	6 880,38	107,32	98,5%	0,00	107,32
	R0	2.1.A	INTERNATIONAL TRAVEL EMCDDA STAFF	11 252,51	11 249,62	2,89	100,0%	11 252,51	11 249,62	2,89	100,0%	0,00	2,89
Total Article 316				18 240,21	18 130,00	110,21	99,4%	18 240,21	18 130,00	110,21	99,4%	0,00	110,21
B3181	R0	Main line		0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	R0	1.2.1.	SHORT TERM EXPERTS	35 300,00	35 100,00	200,00	99,4%	35 300,00	28 800,00	6 500,00	81,6%	6 300,00	200,00
	R0	1.3.2.	PER DIEM LOCAL STAFF	55 063,52	51 501,92	3 561,60	93,5%	55 063,52	50 179,36	4 884,16	91,1%	1 322,56	3 561,60
	R0	2.1.B	INTERNATIONAL TRAVEL NFP STAFF	41 376,65	37 201,40	4 175,25	89,9%	41 376,65	36 937,43	4 439,22	89,3%	263,97	4 175,25
	R0	5.7.	TECHNICAL MEETINGS	2 067,64	1 950,24	117,40	94,3%	2 067,64	470,24	1 597,40	22,7%	1 480,00	117,40
Total Article 318				133 807,81	125 753,56	8 054,25	94,0%	133 807,81	116 387,03	17 420,78	87,0%	9 366,53	8 054,25
Total Chapter 31				351 344,35	338 725,84	12 618,51	96,4%	351 344,35	315 359,31	35 985,04	89,8%	23 366,53	12 618,51
TOTAL TITLE 3				351 344,35	338 725,84	12 618,51	96,4%	351 344,35	315 359,31	35 985,04	89,8%	23 366,53	12 618,51
TOTAL IPA4 BUDGET				423 964,87	410 046,64	13 918,23	96,7%	423 964,87	386 352,09	37 612,78	91,1%	23 694,55	13 918,23

2014 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 (13)	To be Carried Over (14)
A01141	R0	Main line		0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	R0	1.1.2.	ADMINISTRATIVE/SUPPORT STAFF	0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
Total Article 114				0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
Total Chapter 11				0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%		
TOTAL TITLE 1				0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
A02121	R0	Main line		0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	R0	3.2.	ELECTRONIC OFFICE EQUIPMENT	25 000,00	24 982,28	17,72	99,9%	25 000,00	0,00	25 000,00	0,0%	24 982,28	17,72
Total Article 212				25 000,00	24 982,28	17,72	99,9%	25 000,00	0,00	25 000,00	0,0%	24 982,28	17,72
Total Chapter 21				25 000,00	24 982,28	17,72	99,9%	25 000,00	0,00	25 000,00	0,0%	24 982,28	17,72
TOTAL TITLE 2				25 000,00	24 982,28	17,72	99,9%	25 000,00	0,00	25 000,00	0,0%	24 982,28	17,72
B3111	R0	Main line		0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	R0	5.1.	PUBLICATIONS	500,00	0,00	500,00	0,0%	500,00	0,00	500,00	0,0%	0,00	500,00
	R0	5.5.	TRANSLATIONS	15 500,00	12 259,59	3 240,41	79,1%	15 500,00	12 259,59	3 240,41	79,1%	0,00	3 240,41
Total Article 3111				16 000,00	12 259,59	3 740,41	76,6%	16 000,00	12 259,59	3 740,41	76,6%	0,00	3 740,41
B3141	R0	Main line		0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	R0	5.2.	PROJECT RELATED NATIONAL ACTIVITIES	51 000,00	5 825,00	45 175,00	11,4%	51 000,00	5 825,00	45 175,00	11,4%	0,00	45 175,00
Total Article 314				51 000,00	5 825,00	45 175,00	11,4%	51 000,00	5 825,00	45 175,00	11,4%	0,00	45 175,00
B3161	R0	Main line		0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	R0	1.3.1.	PER DIEM ABROAD EMCDDA STAFF	15 000,00	11 623,85	3 376,15	77,5%	15 000,00	11 061,20	3 938,80	73,7%	562,65	3 376,15
	R0	2.1.A	INTERNATIONAL TRAVEL EMCDDA STAFF	15 000,00	10 233,33	4 766,67	68,2%	15 000,00	10 233,33	4 766,67	68,2%	0,00	4 766,67
Total Article 316				30 000,00	21 857,18	8 142,82	72,9%	30 000,00	21 294,53	8 705,47	71,0%	562,65	8 142,82
B3181	R0	Main line		0,00	0,00	0,00	0,0%	0,00	0,00	0,00	0,0%	0,00	0,00
	R0	1.2.1.	SHORT TERM EXPERTS	2 500,00	2 500,00	0,00	100,0%	2 500,00	2 000,00	500,00	80,0%	500,00	0,00
	R0	1.3.2.	PER DIEM LOCAL STAFF	71 500,00	55 211,13	16 288,87	77,2%	71 500,00	43 668,79	27 831,21	61,1%	11 542,34	16 288,87
	R0	2.1.B	INTERNATIONAL TRAVEL NFP	67 000,00	50 375,80	16 624,20	75,2%	67 000,00	44 233,80	22 766,20	66,0%	6 142,00	16 624,20
	R0	5.7.	TECHNICAL MEETINGS	25 900,00	23 636,12	2 263,88	91,3%	25 900,00	23 636,12	2 263,88	91,3%	0,00	2 263,88
Total Article 318				166 900,00	131 723,05	35 176,95	78,9%	166 900,00	113 538,71	53 361,29	68,0%	18 184,34	35 176,95
Total Chapter 31				263 900,00	171 664,82	92 235,18	65,0%	263 900,00	152 917,83	110 982,17	57,9%	18 746,99	92 235,18
TOTAL TITLE 3				263 900,00	171 664,82	92 235,18	65,0%	263 900,00	152 917,83	110 982,17	57,9%	18 746,99	92 235,18
TOTAL ENP1 BUDGET				288 900,00	196 647,10	92 252,90	68,1%	288 900,00	152 917,83	135 982,17	52,9%	43 729,27	92 252,90

III. Conclusion

The EMCDDA's overall performance in the execution of the 2014 budget confirmed and enhanced the positive trend of past financial years.

The execution rate for commitment appropriations (C1) was 99.62 % which substantially reflects the EMCDDA best performance ever. The rate of execution of payment (C1) was 94.93 % which represents a small reduction compared to 2013.

Concerning the use of appropriations carried forward from 2013 (C8), as well as the cancellation of unused payment appropriations, the EMCDDA was able to achieve its best result ever.

This performance allowed the EMCDDA to keep a low budget outturn result (EUR 70 360.31) which represents the second best budget outturn of the EMCDDA's history.

The EMCDDA tendering procedures were further rationalised compared to 2013 by substantially increasing (+120%) the use of framework contracts.

Finally, the EMCDDA improved the efficiency of its payment processes. In particular the required payments were successfully processed, on average, 14 days before the relevant deadline.