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European Monitoring Centre
for Drugs and Drug Addiction

EMCDDA REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT FOR THE FINANCIAL YEAR 2018

Report on budgetary and financial management for the financial year 2018

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 (IPA 6 project (DG NEAR))



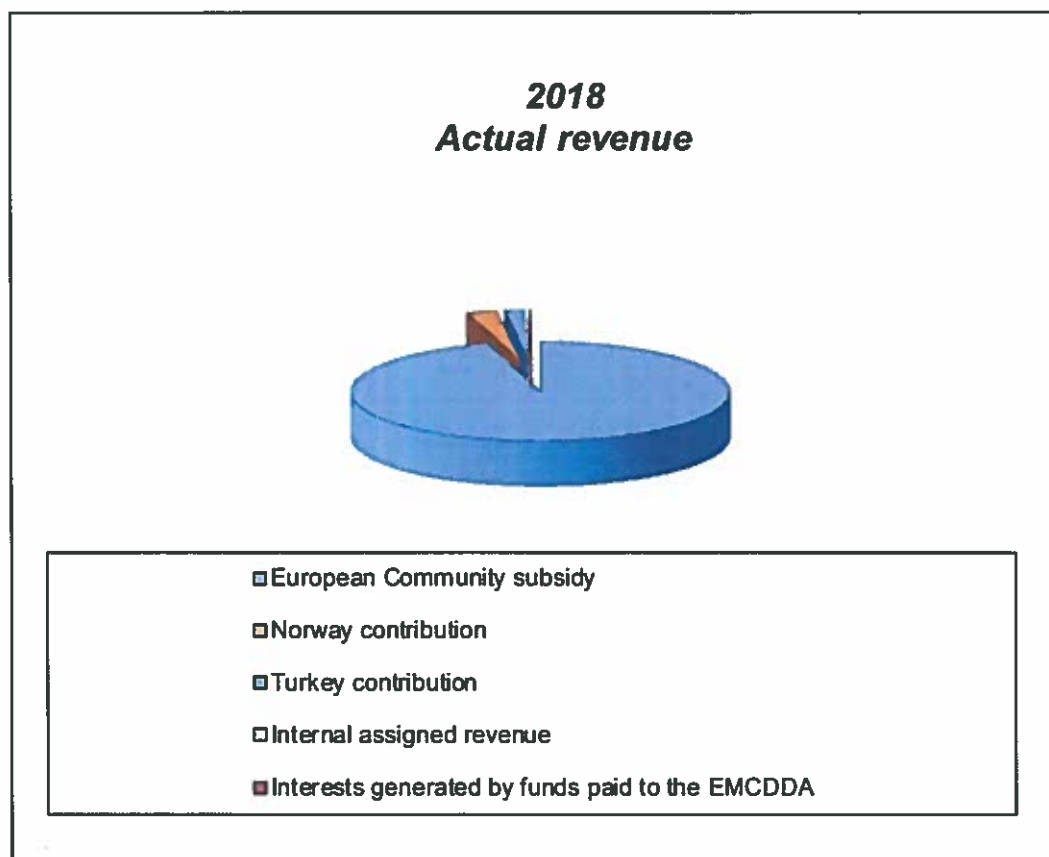
II. Implementation of the budget

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

II.1. Revenue

In 2018, the EMCDDA cashed almost 100 % all its revenues as entered into its budget for 2018.

	2018 — Revenue in the budget as published in the OJ	2018— Actual revenue
European Community subsidy	15,445,600.00	15,445,600.00
Norway contribution	414,843.10	412,932.41
Turkey contribution	276,550.49	276,550.49
Internal assigned revenue	34,399.08	34,399.08
Interests generated by funds paid to the EMCDDA	2,806.88	0.66
Total	16,174,199.55	16,169,482.64



II.2. Expenditure

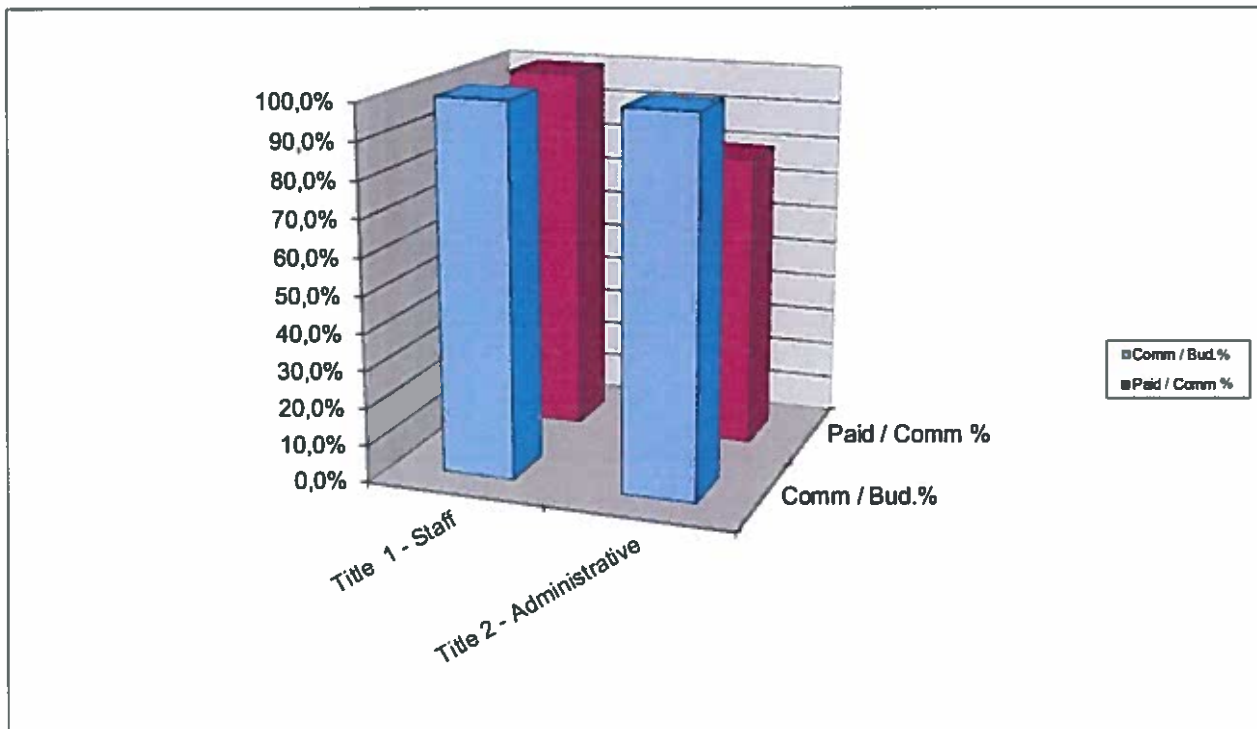
II.2.1. Non-differentiated appropriations (NDA), titles 1 and 2 (C1)

Analysis of the data relating to the budget execution of titles 1 and 2 (NDAs) shows an increase compared with the 2018 execution rate in terms of payments against commitments (+ 3,12 pp).

The execution rate stands at 100 % for commitment appropriations and 97.29 % for payment appropriations, against 100 % and 94.17 % for 2017, respectively.

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

	2018					2017		2018 vs 2017 pp	
	Final budget	Committed	Paid	Comm / Bud.%	Paid / Comm %	Comm / Bud.%	Paid / Comm %	Comm / Bud.%	Paid / Comm%
Title 1 - Staff	10 414 514,13	10 414 513,30	10 380 354,88	100,00%	99,67%	100,00%	99,31%	0,00	0,36
Title 2 - Administrative	1 379 765,94	1 379 759,09	1 093 716,13	100,00%	79,27%	100,00%	62,53%	0,00	16,74
Total	11.794.280,07	11.794.272,39	11.474.071,01	100,00%	97,29%	100,00%	94,17%	0,00	3,12



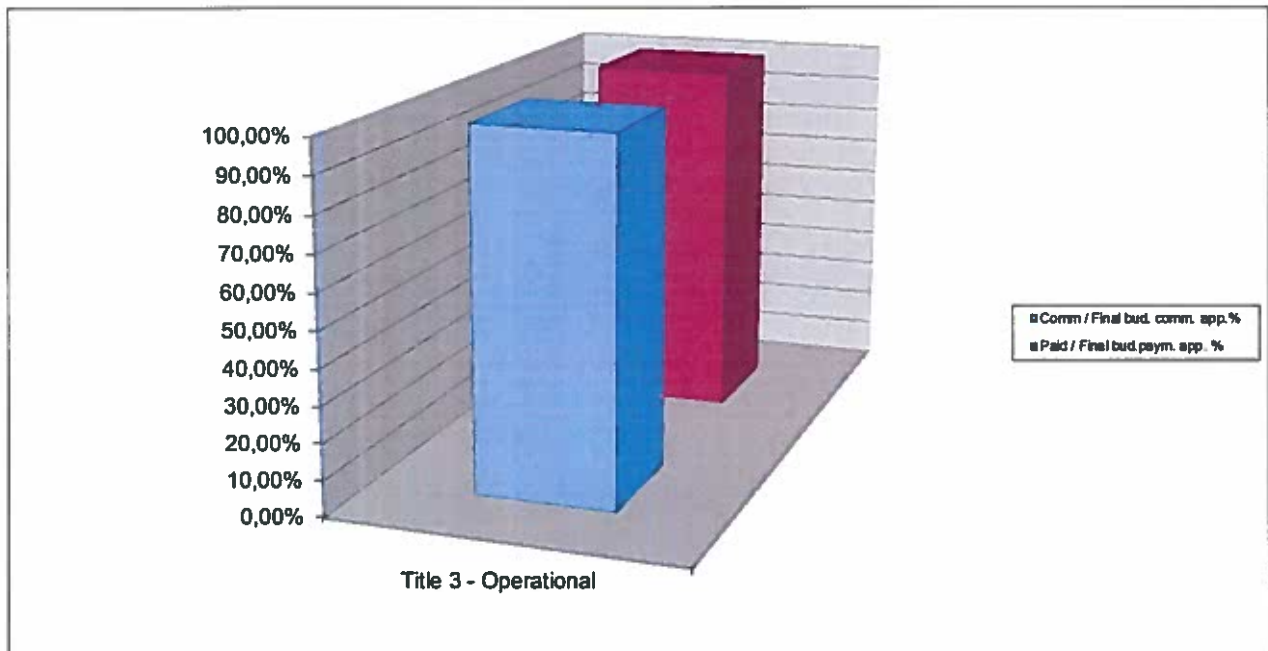
II.2.2. Differentiated appropriations (DA), title 3 (C1)

Analysis of the execution of title 3 of the 2018 budget shows a increase in the ratio paid against final payment appropriation (+3.89 pp) compared to the 2017 payment execution.

The execution rate stands at 99.94 % for commitment appropriations and at 100 % for payment appropriations.

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

	2018						2017		2018 vs 2017 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	4 342 714,18	4 340 249 31	99,94%	4 342 714,18	4 342.681,54	100,00%	100,00%	96,11%	-0,06	3,89
Total			99,94%				100,00%	96,11%	-0,06	3,89





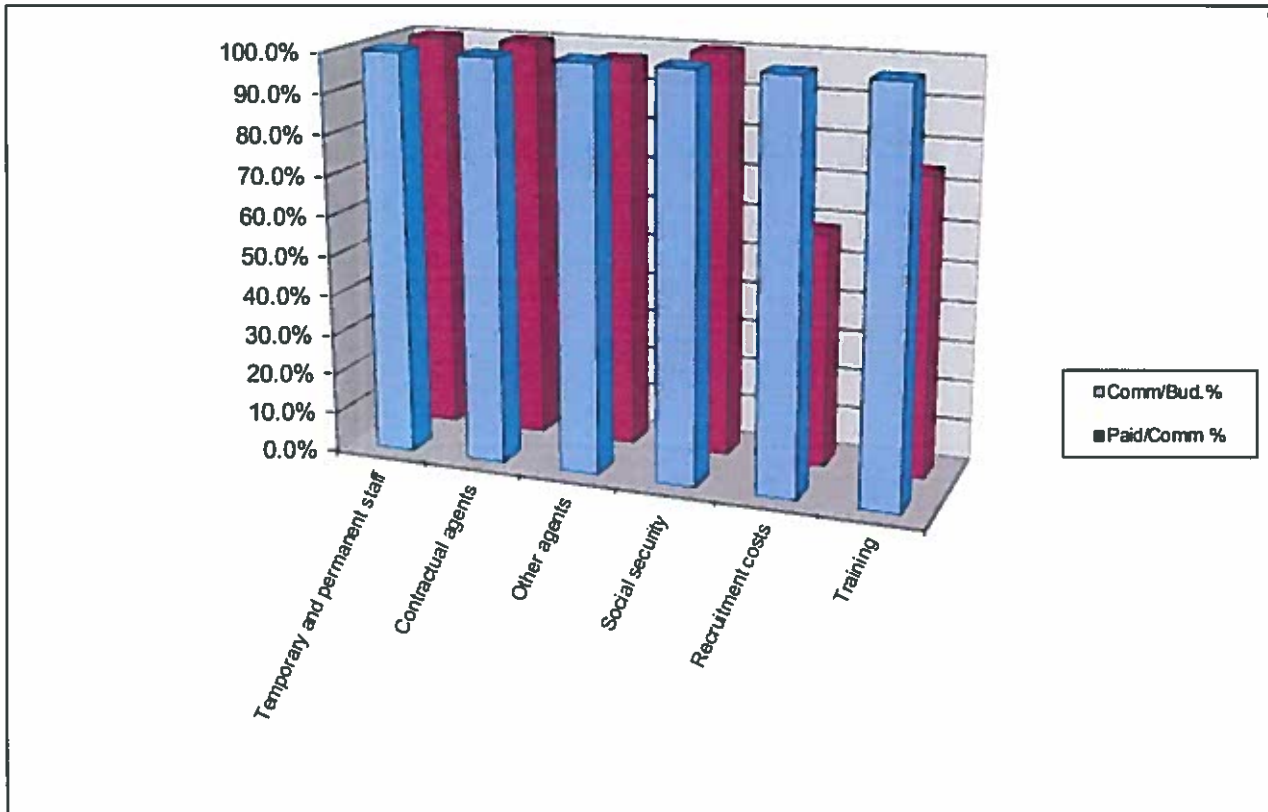
II.3. Analysis by type of expenditure (C1 appropriations)

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

100 % of the available budget appropriations were committed. The execution rate of payments against the committed appropriations stands at 99.67 %.

Compared to the execution rate of the corresponding 2018 budget appropriations, this reflects an increase in payments (+ 0.35 pp).

		2018				
		Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
111	Temporary and permanent staff	8,302,938.93	8,302,938.10	8,302,938.10	100.00%	100.00%
114	Contractual agents	1,443,161.31	1,443,161.31	1,443,161.31	100.00%	100.00%
115	Other agents	217,911.45	217,911.45	210,947.95	100.00%	96.80%
116	Social security	355,703.44	355,703.44	355,703.44	100.00%	100.00%
118	Recruitment costs	17,447.21	17,447.21	10,150.60	100.00%	58.18%
119	Training	77,351.79	77,351.79	57,453.48	100.00%	74.28%
TOTAL TITLE 1		10,414,514.13	10,414,513.30	10,380,354.88	100.00%	99.67%

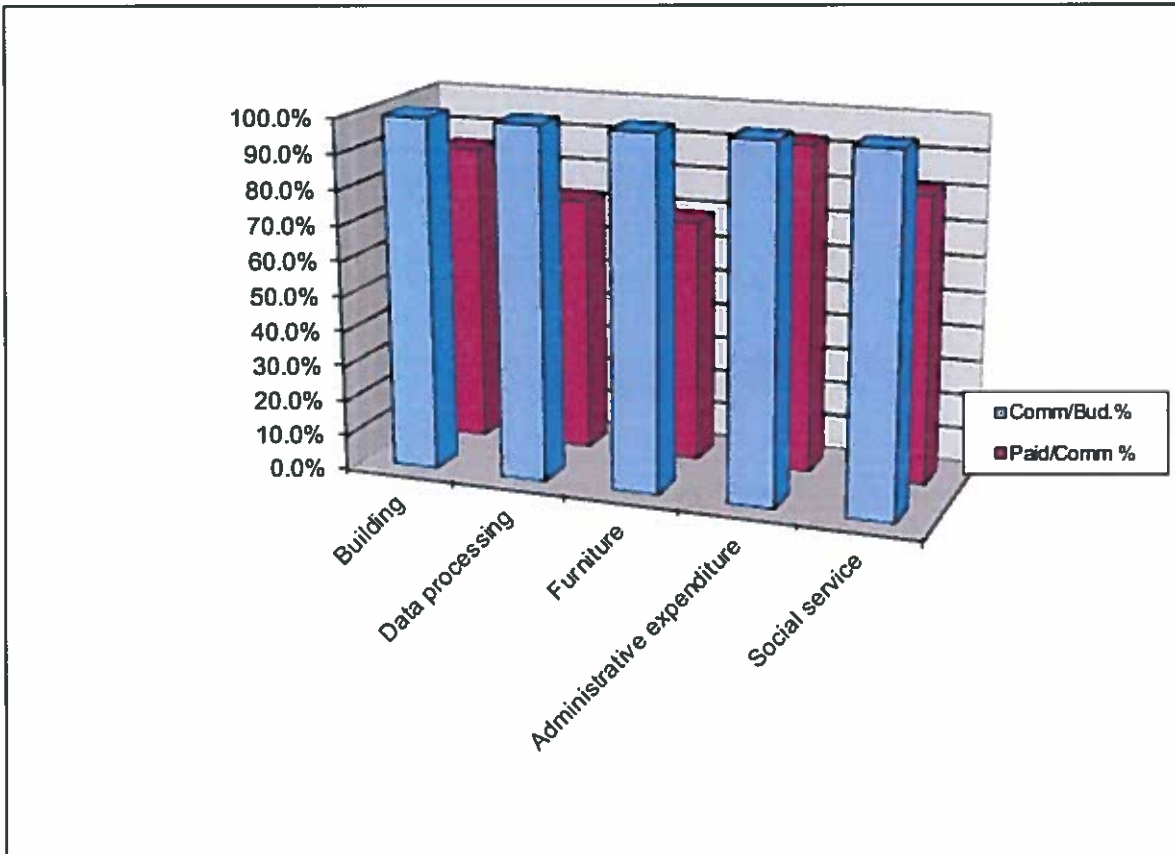


II.3.2. Title 2 — Expenditure relating to support activities

The ratio committed/budget at the end of 2018 was 100 %.

The ratio paid/committed was 79.27 % at the end of 2018, which represents an increase compared to 2017 (+ 16.74 pp).

		2018				
		Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
211	Building	611,854.63	611,854.63	522,064.78	100.00%	85.32%
212	Data processing	564,918.61	564,918.61	409,750.37	100.00%	72.53%
213	Furniture	101,873.36	101,873.36	70,280.85	100.00%	68.99%
214	Administrative expenditure	80,800.54	80,800.54	75,088.37	100.00%	92.93%
215	Social service	20,318.80	20,311.95	16,531.76	99.97%	81.39%
	TOTAL TITLE 2	1,379,765.94	1,379,759.09	1,093,716.13	100.00%	79.27%



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

The ratio paid/committed was 100 % at the end of 2018 which represents an increase compared to 2017 (+ 3.89 pp).

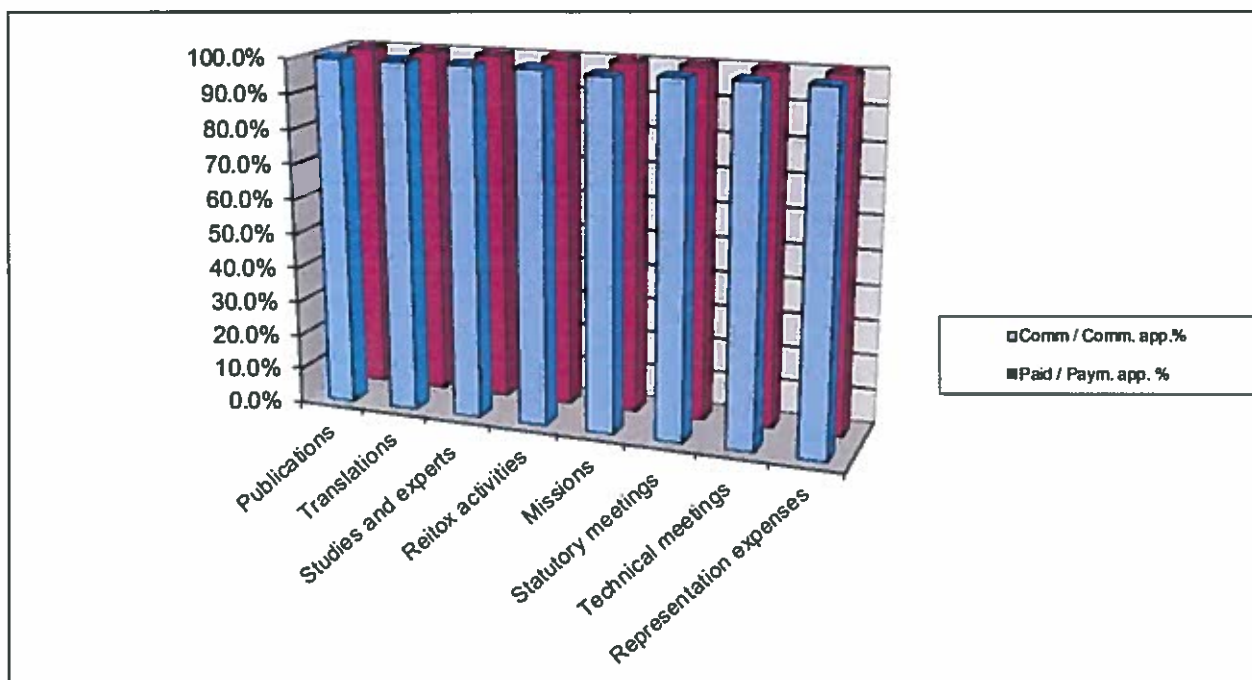
In 2018 rate reflects the following variations from 2017:

- Ratio of paid/payment appropriations:

- Publications (+2.68 pp)
- Translations (+ 5.32 pp)
- Studies and experts (+1.9 pp)
- Reitox (+ 3.77 pp)
- Missions (+ 6.19 pp)
- Statutory meetings (+ 5.89 pp)
- Technical meetings (+ 5.41 pp)

Title 3 — Expenditure relating to operational activities and projects

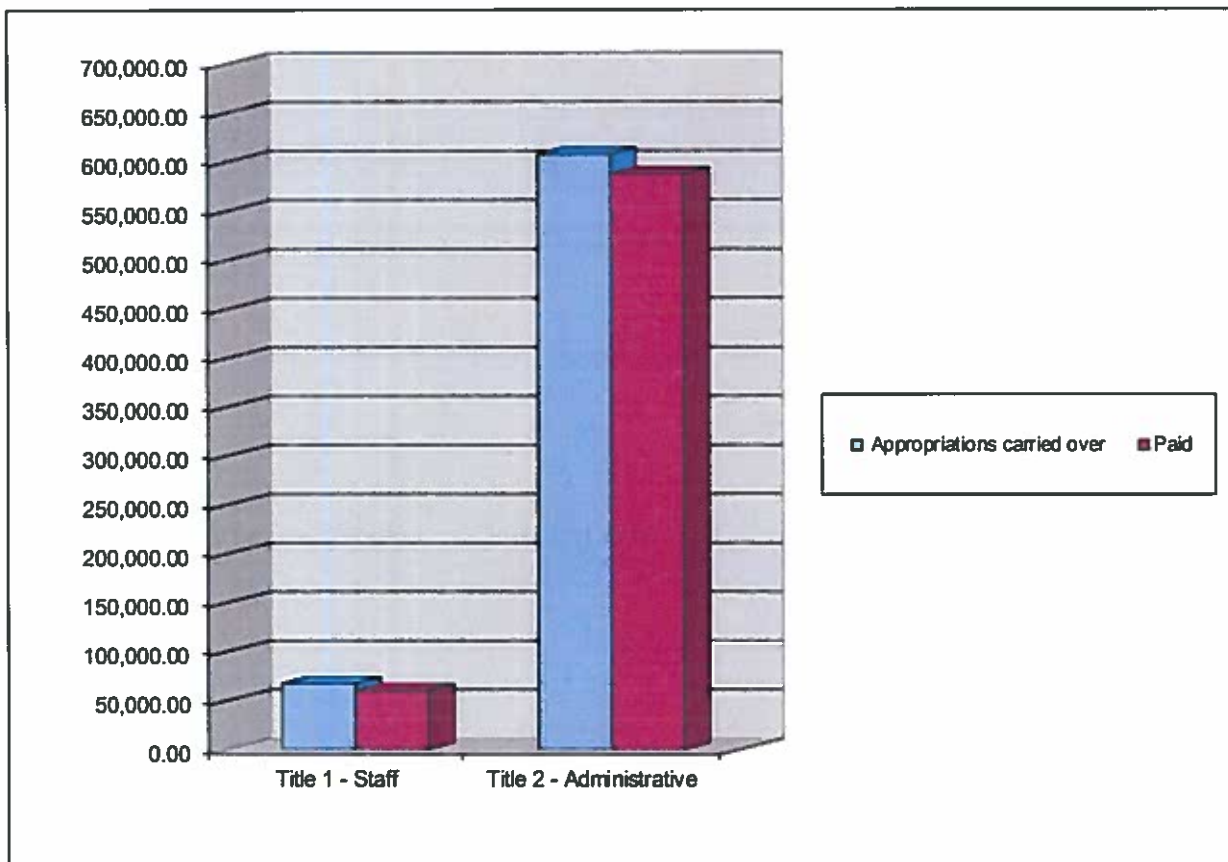
		2018					
		Final budget - Commitment appropriations	Committed	Comm / Comm. app. %	Final budget - Payment appropriations	Paid	Paid / Paym. app. %
311	Publications	303,082.41	303,082.41	100.00%	274,665.19	274,665.19	100.00%
312	Translations	248,400.00	248,400.00	100.00%	316,160.75	316,160.75	100.00%
314	Studies and experts	749,232.92	749,232.92	100.00%	737,328.35	737,328.35	100.00%
315	Reitox activities	2,078,433.37	2,078,433.37	100.00%	2,087,039.54	2,087,039.54	100.00%
316	Missions	316,411.82	313,946.95	99.22%	324,042.82	324,042.82	100.00%
317	Statutory meetings	184,479.14	184,479.14	100.00%	178,283.41	178,283.41	100.00%
318	Technical meetings	460,967.46	460,967.46	100.00%	423,760.65	423,728.20	99.99%
319	Representation expenses	1,707.06	1,707.06	100.00%	1,433.28	1,433.28	100.00%
	TOTAL TITLE 3	4,342,714.18	4,340,249.31	99.94%	4,342,713.99	4,342,681.54	100.00%



II.4. Appropriations automatically carried over from 2017 to 2018 (NDA), titles 1 and 2 (C8)

The global execution rate stands at 95.99 % of the appropriations carried over for titles 1 and 2 (i.e. appropriations carried over from 2017 to 2018) which show a small decrease of the ratio paid/appropriation carried over (-0.10 pp) compared to 2017.

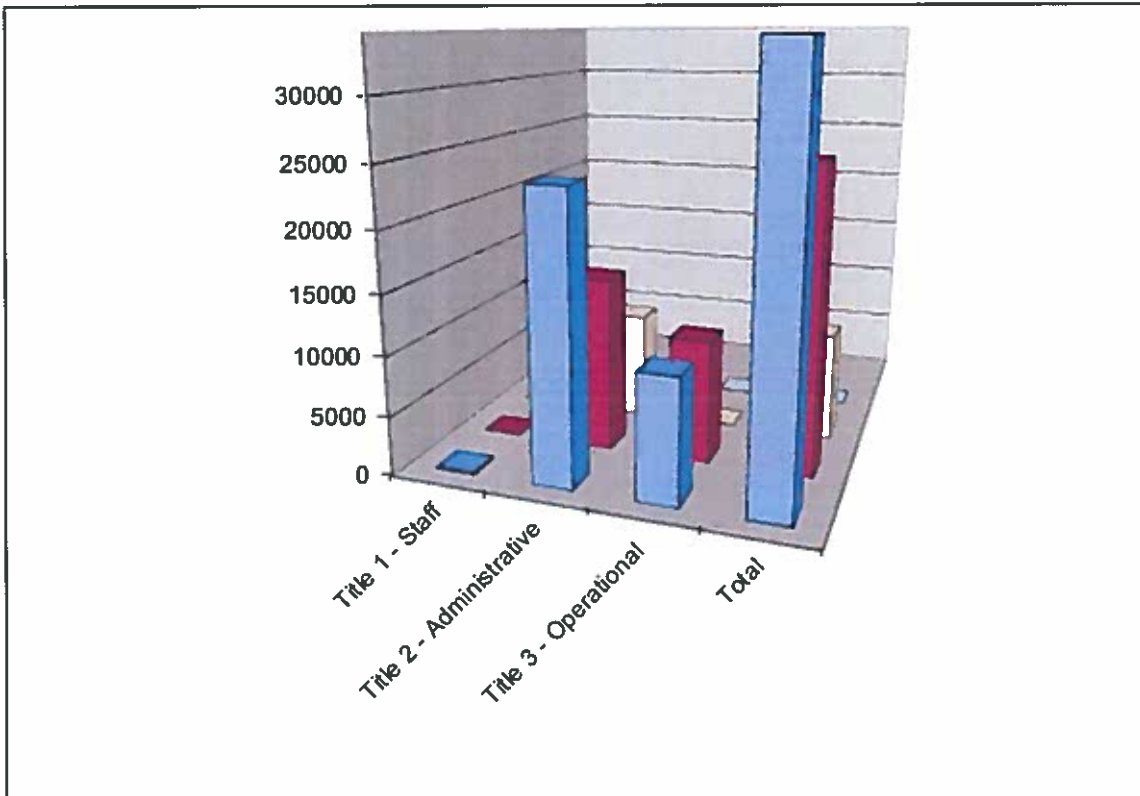
	2018			2017	2018 vs 2017 pp
	Appropriations carried over	Paid	Paid/ App. carried over %	Paid/ App. carried over %	Paid/ App. Variation over % points
Title 1 - Staff	67,550.24	60,363.42	89.36%	86.94%	2.42
Title 2 - Administrative	607,881.72	587,974.84	96.73%	97.45%	-0.72
Total	675,431.96	648,338.26	95.99%	96.25%	-0.26





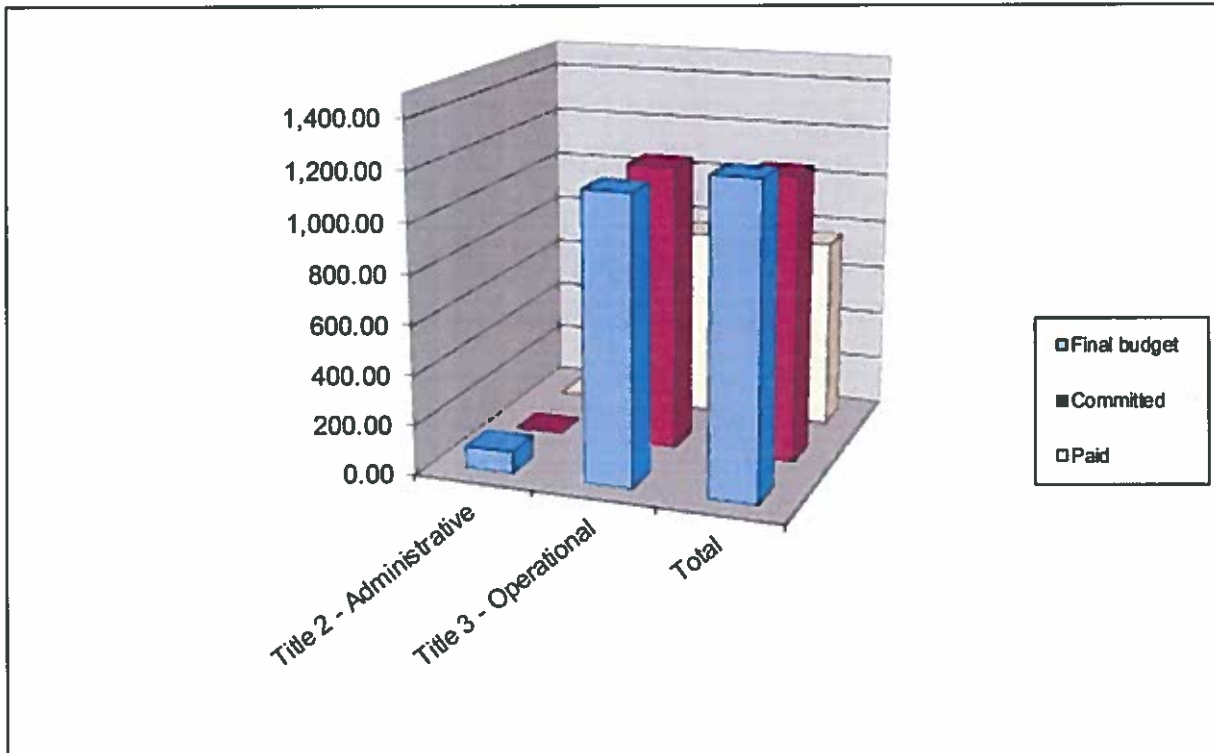
II.5. Internal assigned revenue (C4-EMC)

	2018				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/ Bug.
Title 1 - Staff	135.98	0.00	0.00	0.00%	0.00%
Title 2 - Administrative	23,843.07	14,757.75	9,171.92	61.90%	38.47%
Title 3 - Operational	10,420.03	10,420.03	0.00	100.00%	0.00%
Total	34,399.08	25,177.78	9,171.92	73.19%	26.66%



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

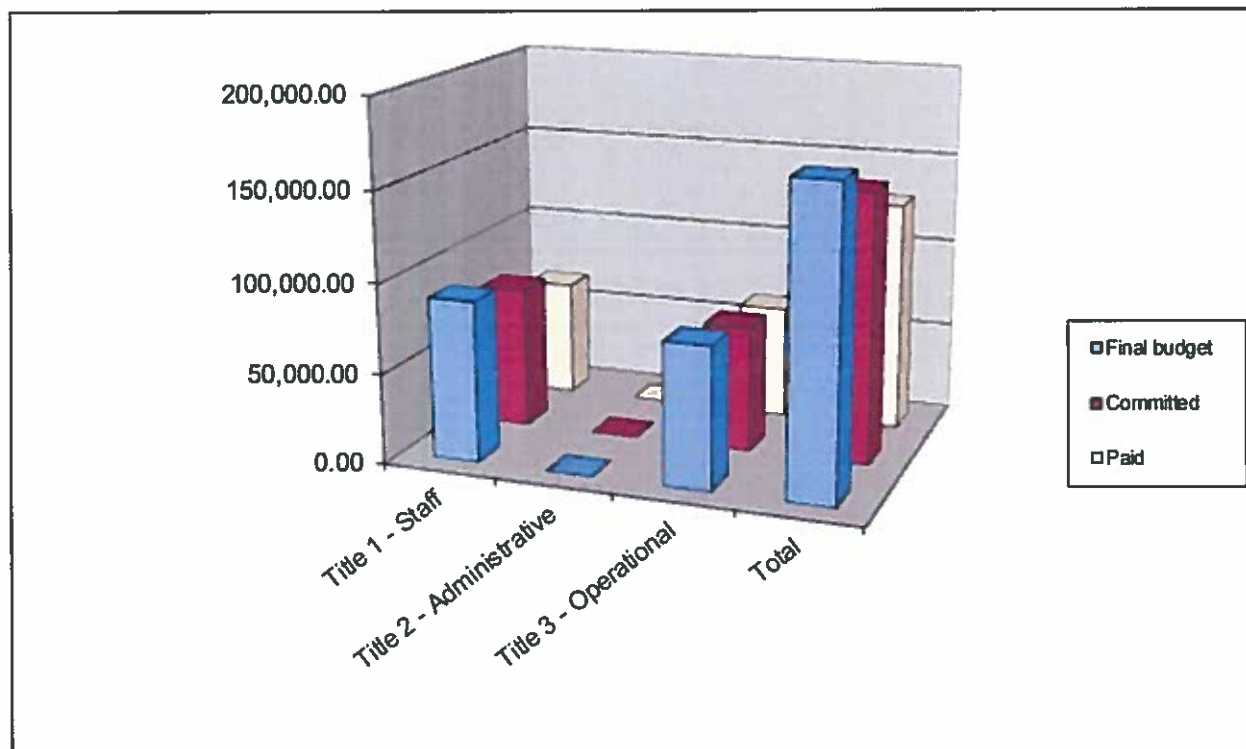
	2018				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 2 - Administrative	88.75	0.00	0.00	0.00%	0.00%
Title 3 - Operational	1,153.47	1,153.47	767.22	100.00%	66.51%
Total	1,242.22	1,153.47	767.22	92.86%	66.51%





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

	2018				
	Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
Title 1 - Staff	89,887.20	79,374.25	65,311.25	88.30%	82.28%
Title 2 - Administrative	22.56	22.56	0.00	100.00%	0.00%
Title 3 - Operational	79,054.11	70,027.13	62,732.79	88.58%	89.58%
Total	168,963.87	149,423.94	128,044.04	88.44%	85.69%



II.7. Detailed tables on the 2018 budget execution

Budget Position	Official budget item Desc (F)	Initial Appropriation For Commitment (1)	Transfers commitment appropriation (2)	Final appropriation for commitment (3)	Committed (4)	% Committed (4/2)	Initial appropriation for payment (5)	Transfers payment appropriation (6)	Final appropriation for payment (7)	Paid (8)	% Paid (8/7)	Available for commitment (3-4)	Available for payment (related to committed) (4-8)	To be carried forward	To be cancelled
A01111	SALARIES-ALLOWANCES FOR PERMANENT AND TEMPORARY ST	5,770,460.76	136,331.67	5,906,792.43	5,906,791.60	100.00%	5,770,460.76	136,331.67	5,906,792.43	5,906,791.60	100.00%	0.83	0.00	0.00	0.83
A01112	FAMILY ALLOWANCES	1,164,643.46	64,429.98	1,229,073.44	1,229,073.44	100.00%	1,164,643.46	64,429.98	1,229,073.44	1,229,073.44	100.00%	0.00	0.00	0.00	0.00
A01113	EXPIRATION AND FOREIGN RESIDENCE ALLOWANCES	940,233.17	23,842.16	964,075.33	964,075.33	100.00%	940,233.17	23,842.16	964,075.33	964,075.33	100.00%	0.00	0.00	0.00	0.00
A01114	FIXED ALLOWANCES	6,747.36	159.60	6,906.96	6,906.96	100.00%	6,747.36	159.60	6,906.96	6,906.96	100.00%	0.00	0.00	0.00	0.00
A01115	BIRTH AND DEATH GRANTS FOR TEMPORARY AND PERMANENT	1,500.00	-1,103.38	396.62	396.62	100.00%	1,500.00	-1,103.38	396.62	396.62	100.00%	0.00	0.00	0.00	0.00
A01116	ANNUAL TRAVEL COSTS - FONCT AND TEMP AGENTS	175,000.00	-8,117.03	165,882.97	165,882.97	100.00%	175,000.00	-8,117.03	165,882.97	165,882.97	100.00%	0.00	0.00	0.00	0.00
A01117	ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING SE	115,000.00	-85,188.82	29,811.18	29,811.18	100.00%	115,000.00	-85,188.82	29,811.18	29,811.18	100.00%	0.00	0.00	0.00	0.00
	TOTAL ARTICLE 111	8,173,894.75	129,354.18	8,302,938.93	8,302,938.10	100.00%	8,173,894.75	129,354.18	8,302,938.93	8,302,938.10	100.00%	0.83	0.00	0.00	0.83
A01141	CONTRACT AGENTS - SALARIES AND ALLOWANCES	1,441,305.27	1,856.04	1,443,161.31	1,443,161.31	100.00%	1,441,305.27	1,856.04	1,443,161.31	1,443,161.31	100.00%	0.00	0.00	0.00	0.00
	TOTAL ARTICLE 114	1,441,305.27	1,856.04	1,443,161.31	1,443,161.31	100.00%	1,441,305.27	1,856.04	1,443,161.31	1,443,161.31	100.00%	0.00	0.00	0.00	0.00
A01151	NAT AND INT OFFICIALS FROM PRIVATE SECTOR TEMP ASS	49,000.00	259.44	49,259.44	49,259.44	100.00%	49,000.00	259.44	49,259.44	49,259.44	100.00%	0.00	0.00	0.00	0.00
A01153	INTERM STAFF	43,252.41	40,011.36	83,263.77	83,263.77	100.00%	43,252.41	40,011.36	83,263.77	76,300.27	91.64%	0.00	6,963.50	6,963.50	0.00
A01154	STAGNAIRES	82,606.00	2,782.24	85,388.24	85,388.24	100.00%	82,606.00	2,782.24	85,388.24	85,388.24	100.00%	0.00	0.00	0.00	0.00
	TOTAL ARTICLE 115	174,858.41	43,053.04	217,911.45	217,911.45	100.00%	174,858.41	43,053.04	217,911.45	210,947.95	96.80%	0.00	6,963.50	6,963.50	0.00
A01161	INSURANCE AGAINST SICKNESS	237,161.49	7,245.01	244,406.50	244,406.50	100.00%	237,161.49	7,245.01	244,406.50	244,406.50	100.00%	0.00	0.00	0.00	0.00
A01162	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL DISEA	26,715.40	800.58	27,515.98	27,515.98	100.00%	26,715.40	800.58	27,515.98	27,515.98	100.00%	0.00	0.00	0.00	0.00
A01163	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	80,665.49	3,115.47	83,780.96	83,780.96	100.00%	80,665.49	3,115.47	83,780.96	83,780.96	100.00%	0.00	0.00	0.00	0.00
	TOTAL ARTICLE 116	344,542.38	11,161.06	355,703.44	355,703.44	100.00%	344,542.38	11,161.06	355,703.44	355,703.44	100.00%	0.00	0.00	0.00	0.00
A01181	RECRUITMENT	14,000.00	3,447.21	17,447.21	17,447.21	100.00%	14,000.00	3,447.21	17,447.21	10,150.60	58.18%	0.00	7,296.61	7,296.61	0.00
	TOTAL ARTICLE 118	14,000.00	3,447.21	17,447.21	17,447.21	100.00%	14,000.00	3,447.21	17,447.21	10,150.60	58.18%	0.00	7,296.61	7,296.61	0.00
A01191	TRAINING	100,000.00	-22,648.21	77,351.79	77,351.79	100.00%	100,000.00	-22,648.21	77,351.79	57,453.48	74.28%	0.00	19,898.31	19,898.31	0.00
	TOTAL ARTICLE 119	100,000.00	-22,648.21	77,351.79	77,351.79	100.00%	100,000.00	-22,648.21	77,351.79	57,453.48	74.28%	0.00	19,898.31	19,898.31	0.00
	TOTAL TITLE 1	10,248,290.81	166,223.32	10,414,514.13	10,414,513.30	100.00%	10,248,290.81	166,223.32	10,414,514.13	10,380,354.68	99.67%	0.83	34,159.42	34,159.42	0.83

Budget Execution 2018 C1 - 2018 CREDITS (Plan Differentiated Approp) TITLE 2																
Budget position	Official Budget Item Desc (F1)	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 (3-4)	Available for payment (4-8)	To be carried forward	To be canceled	
A02111	RENT	186,571.48	1,889.21	188,460.69	188,460.69	100.00%	186,571.48	1,889.21	188,460.69	187,560.69	99.55%	0.00	900.00	900.00	0.00	0.00
A02112	WATER GAS ELECTRICITY AND HEATING	123,314.44	-13,900.15	109,414.29	109,414.29	100.00%	123,314.44	-13,900.15	109,414.29	108,231.77	98.92%	0.00	1,182.52	1,182.52	0.00	0.00
A02113	CLEANING AND MAINTENANCE	133,284.45	-2,471.50	130,822.95	130,822.95	100.00%	133,284.45	-2,471.50	130,822.95	93,400.37	71.39%	0.00	37,422.58	37,422.58	0.00	0.00
A02114	SECURITY AND SURVEILLANCE OF BUILDINGS	121,587.04	2,181.90	123,778.94	123,778.94	100.00%	121,587.04	2,181.90	123,778.94	97,337.03	78.64%	0.00	26,441.91	26,441.91	0.00	0.00
A02117	OTHER EXPENDITURE ON BUILDINGS	50,625.40	-1,247.64	49,377.76	49,377.76	100.00%	50,625.40	-1,247.64	49,377.76	25,534.82	51.71%	0.00	23,842.94	23,842.94	0.00	0.00
	TOTAL ARTICLE 211	625,402.81	-13,548.18	611,854.63	611,854.63	100.00%	625,402.81	-13,548.18	611,854.63	522,084.78	85.32%	0.00	89,788.85	89,788.85	0.00	0.00
A02121	COMPUTER CENTRE OPERATIONS	507,455.70	57,462.91	564,918.61	564,918.61	100.00%	507,455.70	57,462.91	564,918.61	409,750.37	72.53%	0.00	155,168.24	155,168.24	0.00	0.00
	TOTAL ARTICLE 212	507,455.70	57,462.91	564,918.61	564,918.61	100.00%	507,455.70	57,462.91	564,918.61	409,750.37	72.53%	0.00	155,168.24	155,168.24	0.00	0.00
A02136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	6,360.00	-3,185.04	3,164.96	3,164.96	100.00%	6,360.00	-3,185.04	3,164.96	3,028.71	95.70%	0.00	136.25	136.25	0.00	0.00
A02137	LIBRARY STOCKS PURCHASE OF BOOKS	60,000.00	5,100.97	65,100.97	65,100.97	100.00%	60,000.00	5,100.97	65,100.97	45,043.46	69.19%	0.00	20,057.51	20,057.51	0.00	0.00
A02139	STATIONERY AND OFFICE SUPPLIES	30,000.00	3,607.43	33,607.43	33,607.43	100.00%	30,000.00	3,607.43	33,607.43	22,208.68	68.08%	0.00	11,398.75	11,398.75	0.00	0.00
A02141	BANK AND OTHER FINANCIAL CHARGES	3,500.00	1,213.78	4,713.78	4,713.78	100.00%	3,500.00	1,213.78	4,713.78	4,213.64	89.39%	0.00	500.14	500.14	0.00	0.00
A02143	MISCELLANEOUS INSURANCES	25,805.50	-2,391.47	23,414.03	23,414.03	100.00%	25,805.50	-2,391.47	23,414.03	23,414.03	100.00%	0.00	0.00	0.00	0.00	0.00
A02144	UNIFORMS AND WORKING CLOTHING	700.00	0.00	700.00	700.00	100.00%	700.00	0.00	700.00	700.00	100.00%	0.00	0.00	0.00	0.00	0.00
A02146	INTERNAL REMOVALS AND ASSOCIATED HANDLING	800.00	-650.00	150.00	150.00	100.00%	800.00	-650.00	150.00	150.00	100.00%	0.00	890.40	890.40	0.00	0.00
A02147	POSTAL AND DELIVERY CHARGES	8,080.00	-4,757.27	3,322.73	3,322.73	100.00%	8,080.00	-4,757.27	3,322.73	2,442.33	73.50%	0.00	890.40	890.40	0.00	0.00
A02148	TELEPHONE TELEGRAPH INTERNET TELEVISION	55,000.00	-6,500.00	48,500.00	48,500.00	100.00%	55,000.00	-6,500.00	48,500.00	44,168.37	91.07%	0.00	4,331.63	4,331.63	0.00	0.00
	TOTAL ARTICLE 214	93,885.50	-13,084.96	80,800.54	80,800.54	100.00%	93,885.50	-13,084.96	80,800.54	75,088.37	92.93%	0.00	5,712.17	5,712.17	0.00	0.00
A02151	RESTAURANTS AND CANTEENS	10,605.00	-2,908.69	7,696.31	7,696.31	100.00%	10,605.00	-2,908.69	7,696.31	5,932.68	77.06%	0.00	1,765.63	1,765.63	0.00	0.00
A02152	SOCIAL CONTACTS BETWEEN STAFF	14,000.00	-4,650.11	9,349.89	9,349.89	99.93%	14,000.00	-4,650.11	9,349.89	8,460.50	90.49%	0.00	882.54	882.54	0.00	0.00
	TOTAL ARTICLE 215	3,500.00	-229.40	3,270.60	3,270.60	100.00%	3,500.00	-229.40	3,270.60	2,138.58	65.39%	0.00	1,132.02	1,132.02	0.00	0.00
A02154	MEDICAL SERVICE	28,105.00	-7,786.20	20,318.80	20,318.80	99.97%	28,105.00	-7,786.20	20,318.80	16,531.78	81.56%	0.00	3,780.19	3,780.19	0.00	0.00
	TOTAL TITLE 2	1,351,209.01	-28,556.93	1,322,652.08	1,322,652.08	100.00%	1,351,209.01	-28,556.93	1,322,652.08	1,093,716.13	78.27%	0.00	286,042.96	286,042.96	0.00	0.00
	TOTAL TITLES 1+2	11,599,499.82	-194,780.25	11,794,280.07	11,794,280.07	100.00%	11,599,499.82	-194,780.25	11,794,280.07	11,474,071.01	97.29%	0.00	320,201.28	320,201.28	0.00	0.00

Budget Execution 2018 C1 - 2018 TITLE 3 (Differentiated Approp.) Payments based on Commitments launched in 2017 and 2018															
Budget position	Official budget item Desc (F1)	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 (3-4)	Available for payment (related to committed)	To be carried forward	To be canceled
B03111	PUBLISHING AND MARKETING DISSEMINATION	300,000.00	3,082.41	303,082.41	303,082.41	100.00%	300,000.00	-25,334.81	274,665.19	274,665.19	100.00%	0.00	0.00	0.00	0.00
	TOTAL ARTICLE 311	300,000.00	3,082.41	303,082.41	303,082.41	100.00%	300,000.00	-25,334.81	274,665.19	274,665.19	100.00%	0.00	0.00	0.00	0.00
B03121	TRANSLATIONS	290,000.00	-41,600.00	248,400.00	248,400.00	100.00%	290,000.00	26,160.75	316,160.75	316,160.75	100.00%	0.00	0.00	0.00	0.00
	TOTAL ARTICLE 312	290,000.00	-41,600.00	248,400.00	248,400.00	100.00%	290,000.00	26,160.75	316,160.75	316,160.75	100.00%	0.00	0.00	0.00	0.00
B03141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	731,783.08	17,449.84	749,232.92	749,232.92	100.00%	731,783.08	5,545.27	737,328.35	737,328.35	100.00%	0.00	0.00	0.00	0.00
	TOTAL ARTICLE 314	731,783.08	17,449.84	749,232.92	749,232.92	100.00%	731,783.08	5,545.27	737,328.35	737,328.35	100.00%	0.00	0.00	0.00	0.00
B03151	RETOX NFP ACTIVITES	2,140,000.00	-61,566.63	2,078,433.37	2,078,433.37	100.00%	2,140,000.00	-52,960.27	2,087,039.73	2,087,039.54	100.00%	0.00	0.19	0.00	0.19
	TOTAL ARTICLE 315	2,140,000.00	-61,566.63	2,078,433.37	2,078,433.37	100.00%	2,140,000.00	-52,960.27	2,087,039.73	2,087,039.54	100.00%	0.00	0.19	0.00	0.19
B03161	MISSIONS	307,800.00	8,611.82	316,411.82	313,946.95	99.22%	307,800.00	16,242.82	324,042.82	324,042.82	100.00%	2,464.87	0.00	0.00	2,464.87
	TOTAL ARTICLE 316	307,800.00	8,611.82	316,411.82	313,946.95	99.22%	307,800.00	16,242.82	324,042.82	324,042.82	100.00%	2,464.87	0.00	0.00	2,464.87
B03171	STATUTORY MEETINGS	201,000.00	-16,520.86	184,479.14	184,479.14	100.00%	201,000.00	-22,716.59	178,283.41	178,283.41	100.00%	0.00	0.00	0.00	0.00
	TOTAL ARTICLE 317	201,000.00	-16,520.86	184,479.14	184,479.14	100.00%	201,000.00	-22,716.59	178,283.41	178,283.41	100.00%	0.00	0.00	0.00	0.00
B03181	TECHNICAL MEETINGS	561,500.00	-100,532.54	460,967.46	460,967.46	100.00%	561,500.00	-137,739.35	423,760.65	423,728.20	99.99%	0.00	32.45	0.00	32.45
	TOTAL ARTICLE 318	561,500.00	-100,532.54	460,967.46	460,967.46	100.00%	561,500.00	-137,739.35	423,760.65	423,728.20	99.99%	0.00	32.45	0.00	32.45
B03191	REPRESENTATION EXPENSES	3,500.00	-1,792.94	1,707.06	1,707.06	100.00%	3,500.00	-2,066.72	1,433.28	1,433.28	100.00%	0.00	0.00	0.00	0.00
	TOTAL ARTICLE 319	3,500.00	-1,792.94	1,707.06	1,707.06	100.00%	3,500.00	-2,066.72	1,433.28	1,433.28	100.00%	0.00	0.00	0.00	0.00
	TOTAL TITLE 3	4,535,583.08	-192,868.90	4,342,714.18	4,342,714.18	99.94%	4,535,583.08	-192,868.90	4,342,714.18	4,342,681.54	100.00%	2,464.87	32.64	0.00	2,497.51
	TOTAL BUDGET	16,135,082.90	1,911.35	16,136,994.25	16,134,521.70	99.98%	16,135,082.90	1,911.35	16,136,994.25	16,136,994.25	99.98%	2,472.55	320,241.70	320,201.38	2,497.51

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Budget Execution 2018 C8 - 2018 CREDITS (Non Differentiated Approp.) TITLES 1 AND 2										
Budget position	Official budget item desc (Fr)	Transfers commitment appropriation (2)	Final appropriation for commitment (3)	Committed (4)	% Committed (4/3)	Transfers payment appropriation (5)	Final appropriation for payment (7)	Paid (8)	% Paid (8/7)	To be canceled
A01153	INTERIM STAFF	7,040.20	7,040.20	7,040.20	100.00%	7,040.20	7,040.20	7,040.20	100.00%	0.00
	TOTAL ARTICLE 115	7,040.20	7,040.20	7,040.20	100.00%	7,040.20	7,040.20	7,040.20	100.00%	0.00
A01181	RECRUITMENT	5,270.16	5,270.16	2,599.41	49.32%	5,270.16	5,270.16	2,599.41	49.32%	2,670.75
	TOTAL ARTICLE 118	5,270.16	5,270.16	2,599.41	49.32%	5,270.16	5,270.16	2,599.41	49.32%	2,670.75
A01191	TRAINING	55,239.88	55,239.88	50,723.81	91.82%	55,239.88	55,239.88	50,723.81	91.82%	4,516.07
	TOTAL ARTICLE 119	55,239.88	55,239.88	50,723.81	91.82%	55,239.88	55,239.88	50,723.81	91.82%	4,516.07
	TOTAL TITLE 1	67,550.24	67,550.24	60,363.42	89.36%	67,550.24	67,550.24	60,363.42	89.36%	7,186.82
A02111	RENT	1,500.00	1,500.00	760.19	50.68%	1,500.00	1,500.00	760.19	50.68%	739.81
A02112	WATER GAS ELECTRICITY AND HEATING	20,350.99	20,350.99	7,657.35	37.63%	20,350.99	20,350.99	7,657.35	37.63%	12,693.64
A02113	CLEANING AND MAINTENANCE	22,654.29	22,654.29	21,461.54	94.73%	22,654.29	22,654.29	21,461.54	94.73%	1,192.75
A02114	SECURITY AND SURVEILLANCE OF BUILDINGS	9,948.97	9,948.97	9,005.65	90.52%	9,948.97	9,948.97	9,005.65	90.52%	943.32
A02117	OTHER EXPENDITURE ON BUILDINGS	84,462.81	84,462.81	84,462.80	100.00%	84,462.81	84,462.81	84,462.80	100.00%	0.01
	TOTAL ARTICLE 211	138,917.06	138,917.06	123,347.53	88.79%	138,917.06	138,917.06	123,347.53	88.79%	15,569.53
A02121	COMPUTER CENTRE OPERATIONS	426,650.23	426,650.23	425,592.66	99.75%	426,650.23	426,650.23	425,592.66	99.75%	1,057.57
	TOTAL ARTICLE 212	426,650.23	426,650.23	425,592.66	99.75%	426,650.23	426,650.23	425,592.66	99.75%	1,057.57
A02136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	543.13	543.13	201.09	37.02%	543.13	543.13	201.09	37.02%	342.04
A02137	LIBRARY STOCKS PURCHASE OF BOOKS	18,872.21	18,872.21	17,702.72	93.80%	18,872.21	18,872.21	17,702.72	93.80%	1,169.49
A02139	STATIONERY AND OFFICE SUPPLIES	15,958.54	15,958.54	15,958.54	100.00%	15,958.54	15,958.54	15,958.54	100.00%	0.00
	TOTAL ARTICLE 213	35,373.88	35,373.88	33,862.35	95.73%	35,373.88	35,373.88	33,862.35	95.73%	1,511.53
A02141	BANK AND OTHER FINANCIAL CHARGES	232.00	232.00	232.00	100.00%	232.00	232.00	232.00	100.00%	0.00
A02147	POSTAL AND DELIVERY CHARGES	605.97	605.97	605.97	100.00%	605.97	605.97	605.97	100.00%	0.00
A02148	TELEPHONE TELEGRAPH INTERNET TELEVISION	4,054.13	4,054.13	2,535.78	62.55%	4,054.13	4,054.13	2,535.78	62.55%	1,518.35
	TOTAL ARTICLE 214	4,892.10	4,892.10	3,373.75	68.96%	4,892.10	4,892.10	3,373.75	68.96%	1,518.35
A02151	RESTAURANTS AND CANTEENS	1,239.62	1,239.62	1,207.42	97.40%	1,239.62	1,239.62	1,207.42	97.40%	32.20
A02152	SOCIAL CONTACTS BETWEEN STAFF	369.10	369.10	329.73	89.33%	369.10	369.10	329.73	89.33%	39.37
A02154	MEDICAL SERVICE	439.73	439.73	261.40	59.45%	439.73	439.73	261.40	59.45%	178.33
	TOTAL ARTICLE 215	2,048.45	2,048.45	1,798.55	87.80%	2,048.45	2,048.45	1,798.55	87.80%	249.90
	TOTAL TITLE 2	607,881.72	607,881.72	587,974.84	96.73%	607,881.72	607,881.72	587,974.84	96.73%	19,906.88
	TOTAL BUDGET	675,431.96	675,431.96	648,338.26	95.99%	675,431.96	675,431.96	648,338.26	95.99%	27,093.70



2018 Budget status execution fund source : C4 - EMC

Budget position	Official budget item desc (Fr)	New (B)	Commit. approp.trans. act. Amnt. (2) = (A+B)	Total commitments amount (3)	Balance for commitments (4) = (2) - (3)	% Committed (5) = (3) / (2)	Paym. approp.transact. amount (6)	Total payment amount (7)	Balance for payments (8) = (6) - (7)	% Paid (9) = (7 / 6)	Amount to carry forward	Amount to carry over
A01111	SALARIES-ALLOWANCES FOR PERMANENT AND TEMPORARY ST	135.98	135.98	0.00	135.98	0.00%	135.98	0.00	0.00	0.00%	0.00	135.98
	TOTAL ARTICLE 111	135.98	135.98	0.00	135.98	0.00%	135.98	0.00	0.00	0.00%	0.00	135.98
A02113	CLEANING AND MAINTENANCE	1,884.78	1,884.78	1,884.78	0.00	100.00%	1,884.78	1,884.78	1,884.78	100.00%	0.00	0.00
A02117	OTHER EXPENDITURE ON BUILDINGS	19,558.29	19,558.29	10,518.97	9,039.32	53.78%	19,558.29	4,933.14	4,933.14	25.22%	5,585.83	9,039.32
A02139	STATIONERY AND OFFICE SUPPLIES	2,400.00	2,400.00	2,354.00	46.00	98.08%	2,400.00	2,354.00	2,354.00	98.08%	0.00	46.00
	TOTAL TITLE 2	23,843.07	23,843.07	14,757.75	9,085.32	61.90%	23,843.07	9,171.92	9,171.92	38.47%	5,585.83	9,085.32
	TOTAL TITLES 1+2	23,979.05	23,979.05	14,757.75	9,221.30	61.54%	23,979.05	9,171.92	9,171.92	38.25%	5,585.83	9,221.30
B03151	REITOX NFP ACTIVITES	10,062.21	10,062.21	10,062.21	0.00	100.00%	10,062.21	0.00	0.00	0.00%	10,062.21	0.00
B03161	MISSIONS	357.82	357.82	357.82	0.00	100.00%	357.82	0.00	0.00	0.00%	357.82	0.00
	TOTAL TITLE 3	10,420.03	10,420.03	10,420.03	0.00	100.00%	10,420.03	0.00	0.00	0.00%	10,420.03	0.00
	TOTAL BUDGET	34,399.08	34,399.08	25,177.78	19,641.33	73.19%	34,399.08	9,171.92	9,171.92	26.66%	16,005.86	9,221.30

2018 BUDGET STATUS EXECUTION Fund Source : C5 - EMC

Budget position	Official budget item desc (Fr)	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
A01191	TRAINING	88.75	88.75	0.00	0.00	0.00%	88.75	0.00	88.75	0.00%	0.00	88.75
	TOTAL ARTICLE 119	88.75	88.75	0.00	0.00	0.00%	88.75	0.00	88.75	0.00%	0.00	88.75
	TOTAL TITLE 1	88.75	88.75	0.00	0.00	0.00%	88.75	0.00	88.75	0.00%	0.00	88.75
B03161	MISSIONS	1,153.47	1,153.47	1,153.47	1,153.47	100.00%	1,153.47	767.22	386.25	66.51%	386.25	0.00
	TOTAL ARTICLE 316	1,153.47	1,153.47	1,153.47	1,153.47	100.00%	1,153.47	767.22	386.25	66.51%	386.25	0.00
	TOTAL TITLE 3	1,153.47	1,153.47	1,153.47	1,153.47	100.00%	1,153.47	767.22	386.25	0.00%	386.25	0.00
	TOTAL BUDGET	1,242.22	1,242.22	1,153.47	1,153.47	92.86%	1,242.22	767.22	475.00	61.76%	386.25	88.75



Budget Execution 2018 R0-IPA 6													
Budget position	Fund source	Local position	Local position description	Budget commitments	Committed	Non-committed	% Commitment	Budget payments	Paid	Non-paid	% Payment	To be carried forward	To be carried-over
A01141	R0	1.1.2.	ADMINISTRATIVE/SUPPORT STAFF	50,000.00	40,984.06	9,015.94	81.97%	50,000.00	38,968.26	11,031.74	77.94%	2,015.80	9,015.94
			TOTAL ARTICLE 114	50,000.00	40,984.06	9,015.94	81.97%	50,000.00	38,968.26	11,031.74	77.94%	2,015.80	9,015.94
A01153	R0	1.1.2.	ADMINISTRATIVE/SUPPORT STAFF	39,887.20	38,390.19	1,497.01	96.25%	39,887.20	26,342.99	13,544.21	66.04%	12,047.20	1,497.01
			TOTAL ARTICLE 115	39,887.20	38,390.19	1,497.01	96.25%	39,887.20	26,342.99	13,544.21	66.04%	12,047.20	1,497.01
A02141	R0	5.6.	TOTAL TITLE 1	89,887.20	79,374.25	10,512.95	88.30%	89,887.20	65,311.25	24,575.95	72.66%	14,063.00	10,512.95
			BANK AND OTHER FINANCIAL CHARGES	22.56	22.56	0.00	100.00%	22.56	0.00	22.56	0.00%	22.56	0.00
			TOTAL ARTICLE 214	22.56	22.56	0.00	100.00%	22.56	0.00	22.56	0.00%	22.56	0.00
			TOTAL TITLE 2	22.56	22.56	0.00	100.00%	22.56	0.00	22.56	0.00%	22.56	0.00
B03111	R0	5.1.	PUBLICATIONS	2,000.00	100.00	1,900.00	5.00%	2,000.00	0.00	2,000.00	0.00%	100.00	1,900.00
			TOTAL ARTICLE 311	2,000.00	100.00	1,900.00	5.00%	2,000.00	0.00	2,000.00	0.00%	100.00	1,900.00
B03121	R0	5.5.	TRANSLATIONS	14,560.00	10,199.50	4,360.50	70.05%	14,560.00	8,238.50	6,321.50	56.58%	1,961.00	4,360.50
			TOTAL ARTICLE 312	14,560.00	10,199.50	4,360.50	70.05%	14,560.00	8,238.50	6,321.50	56.58%	1,961.00	4,360.50
B03141	R0	5.2.	PROJECT RELATED NATIONAL ACTIVITIES	44,700.00	44,700.00	0.00	100.00%	44,700.00	13,410.00	31,290.00	30.00%	31,290.00	0.00
			TOTAL ARTICLE 314	44,700.00	44,700.00	0.00	100.00%	44,700.00	13,410.00	31,290.00	30.00%	31,290.00	0.00
B03161	R0	2.1.A	INTERNATIONAL TRAVEL EMCDDA STAFF	26,617.39	26,617.39	0.00	100.00%	26,617.39	12,680.73	13,936.66	47.64%	13,936.66	0.00
B03161	R0	1.3.1.	PER DIEM ABROAD EMCDDA STAFF	35,426.58	35,426.58	0.00	100.00%	35,426.58	20,556.69	14,869.89	58.03%	14,869.89	0.00
			TOTAL ARTICLE 316	62,043.97	62,043.97	0.00	100%	62,043.97	33,237.42	28,806.55	53.57%	28,806.55	0.00
B03181	R0	2.1.B	INTERNATIONAL TRAVEL NFP STAFF	750.00	750.00	0.00	100.00%	750.00	0.00	750.00	0.00%	750.00	0.00
B03181	R0	1.3.2.	PER DIEM LOCAL STAFF	36,924.52	32,961.61	3,962.91	89.27%	36,924.52	28,968.74	7,955.78	78.45%	3,992.87	3,962.91
B03181	R0	1.2.1.	SHORT TERM EXPERTS	40,327.59	35,289.52	5,038.07	87.51%	40,327.59	33,488.05	6,839.54	83.04%	1,801.47	5,038.07
B03181	R0	5.7.	TECHNICAL MEETINGS	1,052.00	1,026.00	26.00	97.53%	1,052.00	276.00	776.00	26.24%	750.00	26.00
			TOTAL ARTICLE 318	79,054.11	70,027.13	9,026.98	88.58%	79,054.11	62,732.79	16,321.32	79.35%	7,294.34	9,026.98
			TOTAL TITLE 3	202,358.08	187,070.60	15,287.48	92.45%	202,358.08	117,618.71	84,739.37	58.12%	69,451.89	15,287.48
			TOTAL BUDGET	292,267.84	266,467.41	25,800.43	91.17%	292,267.84	182,929.96	109,337.88	62.59%	83,537.45	25,800.43

III. Conclusion

The EMCDDA's overall performance in the execution of the 2018 budget confirmed and enhanced the positive trend of the past financial years.

The execution rate for commitment appropriations (C1) was 99.98 %.

The rate of execution of payment (C1) in title 3 was 100 % which represents an increase compared with 2017 (+ 3.89 pp).

Concerning the appropriations carried forward from 2017 (C8), for appropriations for titles 1 and 2 there was a small decrease in the ratio paid/appropriation carried over (- 0.10 pp) and concerning the commitments carried forward from 2017 related to the title 3 of the budget the execution rate was 94.20 % in 2018 compared to 94.60 % in 2017 (- 0.40 pp).

This performance allowed the EMCDDA to have a best budget outturn result ever: EUR 22 251.29, compared with EUR 189 764.80 the previous year.

Finally, concerning the efficiency of the payment processes, the year 2018 substantially confirmed the good results of previous years, as in 2018 the required payments were successfully processed, on average, 13.40 days before the relevant deadlines (compared with 20.4 days in 2017).