



European Monitoring Centre
for Drugs and Drug Addiction

EMCDDA FINAL ANNUAL ACCOUNTS

FINANCIAL YEAR 2011

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Preamble

Article 133 of the Financial Regulation states that the Accounting Officer of the Commission adopts the accounting rules and methods to be applied by all EU institutions and bodies.

Thus, the Accounting Officer adopted the current Communities' accounting rules on 28 December 2004.

These accrual-based accounting policies are derived from International Public Sector Accounting Standards (IPSAS) or, by default, International Financial Reporting Standards (IFRS) as respectively issued by the International Public Sector Accounting Standards Board (IPSASB) and International Accounting Standards Board (IASB). These rules have been adopted by the Accounting Officer of the Commission, after receiving the opinion of an Advisory Expert Group for Accounting Standards, which provides professional guidance.

The accounting systems of the EMCDDA comprise general accounts and budget accounts. These accounts are kept in euro 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 carry-overs).

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 2011.

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

- ongoing-concerns basis;
- prudence;
- consistent accounting methods;
- comparability of information;
- materiality;
- no netting;
- reality over appearance;
- accrual-based accounting.

As part of the move to accrual accounting, one important aspect of the exercise of ensuring that transactions made during the year are recorded in the correct accounting year is a cut-off exercise: transactions must be recognised in the period to which they relate.

In accordance with Article 76 of the Financial Regulation applicable to the EMCDDA (European Monitoring Centre for Drugs and Drug Addiction), the accounts of the EMCDDA 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 2011 ACCOUNTS

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A. Financial statements of the EMCDDA

A.1. Balance sheet: Assets

	31.12.2011	31.12.2010	Variation
ASSETS			
A. NON-CURRENT ASSETS			
Intangible assets	98 442,83	194 132,87	-95 690,04
Property, plant and equipment	2 336 471,25	2 488 414,54	-151 943,29
Land and buildings	2 084 537,76	2 176 027,28	-91 489,52
Plant and equipment	65 654,77	78 932,35	-13 277,58
Computer hardware	106 666,66	133 132,40	-26 465,74
Furniture and vehicles	79 612,06	100 322,51	-20 710,45
TOTAL NON-CURRENT ASSETS	2 434 914,08	2 682 547,41	-247 633,33
B. CURRENT ASSETS			
Short-term pre-financing	15 972,20	11 600,00	4 372,20
Short-term pre-financing	15 972,20	11 600,00	4 372,20
Short-term receivables	358 576,74	325 558,64	33 018,10
Current receivables	175 528,96	183 435,29	-7 906,33
Other	123 093,96	142 123,35	-19 029,39
Accrued income	-482,00		-482,00
Deferred charges	123 575,96	142 123,35	-18 547,39
Short-term receivables with consolidated EU entities	59 953,82	0,00	59 953,82
Cash and cash equivalents	875 681,67	2 056 532,41	-1 180 850,74
TOTAL CURRENT ASSETS	1 250 230,61	2 393 691,05	-1 143 460,44
TOTAL	3 685 144,69	5 076 238,46	-1 391 093,77

A.1. (continued) Balance sheet: Liabilities

	31.12.2011	31.12.2010	Variation
LIABILITIES			
A. Net assets	1 925 483,03	2 128 887,88	-203 404,85
Accumulated surplus/deficit	2 128 887,88	2 923 169,36	-794 281,48
Economic outturn for the year - profit+/-loss-	-203 404,85	-794 281,48	590 876,63
TOTAL A, Net assets	1 925 483,03	2 128 887,88	-203 404,85
D. CURRENT LIABILITIES	1 759 661,66	2 947 350,58	-1 187 688,92
Provisions for risks and charges	34 896,06	0,00	34 896,06
Accounts payable	1 724 765,60	2 947 350,58	-1 222 584,98
Current payables	44 494,84	124 050,31	-79 555,47
Other	1 494 716,75	1 602 967,10	-108 250,35
Accrued charges	1 491 915,84	1 571 684,77	-79 768,93
Deferred income	2 800,91	31 282,33	-28 481,42
Accounts payable with consolidated EU entities	185 554,01	1 220 333,17	-1 034 779,16
Pre-financing received from consolidated EU entities	168 345,79	1 203 389,06	-1 035 043,27
Other accounts payable against consolidated EU entities	17 208,22	16 944,11	264,11
TOTAL D. CURRENT LIABILITIES	1 759 661,66	2 947 350,58	-1 187 688,92
TOTAL	3 685 144,69	5 076 238,46	-1 391 093,77

A.2. Economic outturn account

	2011	2010	Variation
Contributions of EFTA countries belonging to the EEA	408 416,09	369 040,67	39 375,42
Recovery of expenses	7 009,10	19 220,09	-12 210,99
Revenue from administrative operations	0,00	31 835,86	-31 835,86
Other operating revenue	15 954 202,38	14 515 938,66	1 438 263,72
TOTAL OPERATING REVENUE	16 369 627,57	14 936 035,28	1 433 592,29
Administrative expenses	-11 339 124,45	-10 985 136,36	-353 988,09
All staff expenses	-8 757 521,67	-8 555 136,60	-202 385,07
Fixed asset related expenses	-344 088,11	-436 338,92	92 250,81
Other administrative expenses	-2 237 514,67	-1 993 660,84	-243 853,83
Operational expenses	-5 230 308,24	-4 741 121,02	-489 187,22
Other operational expenses	-5 230 308,24	-4 741 121,02	-489 187,22
TOTAL OPERATING EXPENSES	-16 569 432,69	-15 726 257,38	-843 175,31
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	-199 805,12	-790 222,10	590 416,98
Financial expenses	-3 599,73	-4 059,38	459,65
SURPLUS/(DEFICIT) FROM NON-OPERATING ACTIVITIES	-3 599,73	-4 059,38	459,65
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	-203 404,85	-794 281,48	590 876,63
ECONOMIC OUTTURN FOR THE YEAR	-203 404,85	-794 281,48	590 876,63

A.3. Cash-flow table (indirect method)

	2011	2010
Cash flows from ordinary activities		
Surplus/(deficit) from ordinary activities	-203 404,85	-794 281,48
Operating activities		
<u>Adjustments</u>		
Amortisation (intangible fixed assets) +	120 198,96	187 891,35
Depreciation (tangible fixed assets) +	223 889,15	248 447,57
Increase/(decrease) in Provisions for risks and liabilities	34 896,06	-70 000,00
(Increase)/decrease in Short-term pre-financing	-4 372,20	-11 600,00
(Increase)/decrease in Short-term receivables	26 935,72	329 802,10
(Increase)/decrease in Receivables related to consolidated EU entities	-59 953,82	0,00
Increase/(decrease) in Accounts payable	-187 805,82	144 752,77
Increase/(decrease) in Liabilities related to consolidated EU entities	-1 034 779,16	958 353,04
Net cash flow from operating activities	-1 084 395,96	993 365,35
Cash flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-96 454,78	-191 981,52
Net cash flow from investing activities	-96 454,78	-191 981,52
Net increase/(decrease) in cash and cash equivalents	-1 180 850,74	801 383,83
Cash and cash equivalents at the beginning of the period	2 056 532,41	1 255 148,58
Cash and cash equivalents at the end of the period	875 681,67	2 056 532,41

A.4. Annexes to the balance sheet

Assets

1. Intangible and tangible fixed assets

The value for intangible fixed assets purchased during 2011 was: EUR 24 508,92.

The value for tangible fixed assets purchased during 2011 was: EUR 71 945,86.

The total value purchased in 2011 for all fixed assets was: EUR 96 454,78.

The total amount of depreciation for fixed assets at the year-end was: EUR 344 088,11.

The new total of non-current assets at 31 December 2011 was: EUR 2 434 914,08.

Intangible fixed assets

Intangible assets

2011		Other computer software	Total computer software	Total
Gross carrying amounts 01.01.2011	+	1 050 377,41	1 050 377,41	1 050 377,41
Additions	+	24 508,92	24 508,92	24 508,92
Gross carrying amounts 31.12.2011		1 074 886,33	1 074 886,33	1 074 886,33
Accumulated amortisation and impairment 01.01.2011	-	-856 244,54	-856 244,54	-856 244,54
Amortization	-	-120 198,96	-120 198,96	-120 198,96
Accumulated amortisation and impairment 31.12.2011		-976 443,50	-976 443,50	-976 443,50
Net carrying amounts 31.12.2011		98 442,83	98 442,83	98 442,83

Not capitalised cost	Not capitalised development cost *
Cost of the year	18 828,47

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

2011		Land	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Total
Gross carrying amounts 01.01.2011	+	1 275 000,00	2 287 237,93	181 323,81	1 089 797,99	217 308,63	5 050 668,36
Additions	+			2 716,36	66 079,39	3 150,11	71 945,86
Gross carrying amounts 31.12.2011		1 275 000,00	2 287 237,93	184 040,17	1 155 877,38	220 458,74	5 122 614,22
Accumulated amortization and impairment	-		-1 386 210,65	-102 391,46	-956 665,59	-116 986,12	-2 562 253,82
Depreciation	-		-91 489,52	-15 993,94	-92 545,13	-23 860,56	-223 889,15
Accumulated amortization and impairment		0,00	-1 477 700,17	-118 385,40	-1 049 210,72	-140 846,68	-2 786 142,97
Net carrying amounts 31.12.2011		1 275 000,00	809 537,76	65 654,77	106 666,66	79 612,06	2 336 471,25

Current and sundry receivables

Current receivables	31.12.2011			31.12.2010			
	Receivables from	Gross total	Amounts written down (-)	Net value	Gross total	Amounts written down (-)	Net value
Customers		116 823,39		116 823,39	103 783,93		103 783,93
Member States		963,63		963,63	36 683,47		36 683,47
Other current receivables (1)		57 741,94		57 741,94	42 967,89		42 967,89
Total		175 528,96	0,00	175 528,96	183 435,29	0,00	183 435,29

(1) Please specify 'Other current receivables':	Gross total	Amounts written down (-)	Net value	Gross total	Amounts written down (-)	Net value
Staff receivables	43 574,83		43 574,83	36 949,44		36 949,44
EMSA and CJIE receivables	14 167,11		14 167,11	6 018,45		6 018,45
Total	57 741,94	0,00	57 741,94	42 967,89	0,00	42 967,89

The total amount of current receivables at 31.12.2011 was: EUR 175 528,96 (minus EUR 7 906,33 against 2010).

The amount in 'Customers': EUR 116 823,39 corresponds to all amounts still open as receivables (i.e. the total of recovery orders already established but not yet cashed) (plus EUR 13 039,46 against 2010). A value of EUR 59 953,82, related to receivable against EMSA, was deducted from the total customer have being added to short-term receivables with consolidated EU entities.

The amount of EUR 963,63 in 'Member States' corresponds to the total amount paid as VAT but not yet requested to the Portuguese authorities (minus EUR 35 719,84 against 2010).

The amount of other current receivables at 31.12.2011 was EUR 57 741,94 (plus EUR 14 774,05 against 2010).

An amount of EUR 123 575,96 corresponds to the deferred charges (minus EUR 18 547,39 against 2010). This balance at 31.12.2011 is mainly explained by the payment of the rent of January 2012 which was paid at the end of December 2011 and amounted to EUR 74 104,62.

Cash and cash equivalents:

The total of EUR 875 681,67 can be detailed as follows:

- + EUR 825 684,59 for the total of all bank current accounts at 31 December 2011;
- + EUR 49 997,08 is the total of the Imprest account.

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 2010	2 923 169,36	-794 281,48	2 128 887,88
Balance as of 1 January 2011 (if restated)	2 923 169,36	-794 281,48	2 128 887,88
Allocation of the economic result of previous year	-794 281,48	794 281,48	0,00
Economic result of the year		-203 404,85	-203 404,85
Balance as of 31 December 2011	2 128 887,88	-203 404,85	1 925 483,03

The economic result of the year after having applied all corrections in compliance with the rules of accrual accounting, was: EUR -203 404,85 ('A.2 Economic outturn account': page 5).

The 2011 Economic outturn account had a negative result of EUR -203 404,85 (minus EUR 590 876,63 against 2010) explained by the difference between an increase of EUR 1 433 592,29 in operating revenue and an increase of EUR 843 175,31 in operating expenses and a decrease of EUR 459,65 in financial expenses (see 'A.2 Economic outturn account': page 5).

The new total of net assets at 31 December 2011 is EUR 1 925 483,03.

Current and sundry payables

Current payables	31.12.2011	31.12.2010
Vendors	424 082,68	529 607,26
Member States		96,95
Other (1)	-379 587,84	-405 653,90
Total	44 494,84	124 050,31

(1) Please specify 'Other Current payables':	31.12.2011	31.12.2010
STAFF+ INVOICE STEP 1	-379 587,84	-405 653,90
Total	-379 587,84	-405 653,90

The total of current payables in 2011 was: EUR 44 494,84.

The amount in 'Vendors' of EUR 424 082,68 corresponds to all registered invoices received at the year-end but not yet paid.

The amount of EUR -379 587,84 corresponds to expenditure with EC and legal entities; social costs to be regularised in 2012 (EUR -767,27); miscellaneous income to be regularised (EUR 1 013,74); and a suspense account of (EUR 2 077,77) to be regularised in 2010; invoices received but not yet paid in 2011 (EUR -381 912,08).

Deferrals and accruals

The amount of EUR 1 261 285,16 corresponds to the accrued charges confirmed by each deputy authorising officer concerning all 2011 deliverables from the carry-over amount for a total of EUR 2 272 848,55, and EUR 230 630,68 concerning the untaken holidays at 31.12.2011.

Accounts payable with consolidated EC entities

The amount of EUR 168 345,79 in 'Pre-financing received from consolidated EC entities' corresponds to the Budget outturn account for 2011 of EUR 103 814,04 and an open pre-financing IPA 3 with the Directorate-General ELARG (EC) of EUR 64 531,75 as well as 'Other accounts' item payable against consolidated EC entities of bank interest of EUR 10 059,58 and EUR 7 148,64 related to bank interest IPA 3 (ELARG).

Contingent liabilities and commitments for future funding

For the commitments still open at the year-end, the Centre has a carry-over of EUR 2 272 848,55. After deducting EUR 1 261 285,16 related to the cut off postings that have been already booked in the Economic Outturn Account the remaining net RAL is EUR 1 011 563,39.

B. Report on the implementation of the EMCDDA budget

Budget outturn account for the financial year 2011

		2011	2010
REVENUE			
Balancing Commission subsidy	+	15 400 000,00	15 362 000,00
Other subsidies from Commission (Phare, IPA, etc.)	+	400 000,00	500 000,00
Fee income	+		
Other income	+	442 922,74	411 482,51
TOTAL REVENUE (a)		16 242 922,74	16 273 482,51
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	8 748 924,27	8 722 153,46
Appropriations carried over	-	49 445,41	65 673,61
<i>Title II: Administrative expenses</i>			
Payments	-	2 133 535,15	1 655 059,82
Appropriations carried over	-	255 857,50	342 394,60
<i>Title III: Operating expenditure</i>			
Payments	-	5 149 817,88	4 495 449,90
Appropriations carried over	-	247 005,82	303 559,61
TOTAL EXPENDITURE (b)		16 584 586,03	15 584 291,00
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-341 663,29	689 191,51
Cancellation of unused payment appropriations carried over from previous year	+	63 974,22	61 824,94
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	352 984,02	383 981,74
Exchange differences for the year (gain +/- loss -)	+/-	37,67	209,12
Norway – Outturn from 2010 + prorata 2011 with final budget RTX		28 481,42	-134 835,65
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		103 814,04	1 000 371,66
Balance year N-1	+/-	1 000 371,66	227 166,13
Positive balance from year N-1 reimbursed in year N to the Commission	-	-1 000 371,66	-227 166,13
Result used for determining amounts in general accounting		103 814,04	1 000 371,66
Commission subsidy - agency registers accrued revenue and Commission accrued expense		15 296 185,96	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		103 814,04	
Not included in the budget outturn:			
Interest generated by 31.12.N on the Commission balancing subsidy funds and to be	+	10 059,58	14 533,27

* The total of bank interest for 2011 is EUR 20 376,48 but has to be deducted of EUR 10 316,90 due to the fact that this amount of bank interest from assigned revenues has been paid twice in 2008 and 2010

Reconciliation of the accrual based result with the budget result

	sign +/-	amount
Economic result (- for loss) of the consolidation reporting package	+/-	-203 404,85
<i>Ajustment for accrual items (items not in the budgetary result but included in the economic result)</i>		
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	-1 542 133,50
Adjustments for Accrual Cut-off (cut-off 31.12.N)	+	1 491 915,84
Depreciation of intangible and tangible assets	+	344 088,11
Provisions	+	34 896,06
Prefinancing given in previous year and cleared in the year	+	11 600,00
Prefinancing received in previous year and cleared in the year	-	-1 014 904,93
Payments made from carry over of payment appropriations	+	329 463,58
Other	+/-	17 960,37
Exchange rate differences	+/-	-37,67
<i>Ajustment for budgetary items (item included in the budgetary result but not in the economic result)</i>		
Asset acquisitions (less unpaid amounts)	-	-96 454,78
New pre-financing paid in the year 2011 and remaining open as at 31.12.2011	-	-15 972,20
New pre-financing received in the year 2011 and remaining open as at 31.12.2011	+	168 345,79
Budgetary recovery orders issued before 2011 and cashed in the year	+	115 854,85
Budgetary recovery orders issued in 2011 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	400 000,00
Payment appropriations carried over to 2012	-	-354 433,09
Cancellation of unused carried over payment appropriations from previous year	+	63 974,22
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	352 984,02
Other	+/-	72,22
TOTAL		103 814,04
Budgetary result (+ for surplus)		103 814,04
Delta not explained		0,00

C. Certification letter

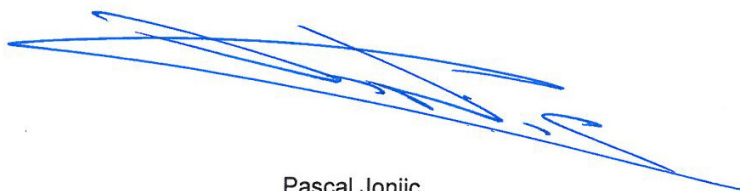
The annual accounts of the EMCDDA for the year 2011 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Union and the accounting rules adopted by the European Commission's Accounting Officer, as are to be applied by all institutions and at the European Union bodies.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the EMCDDA in accordance with article 61 of the above-mentioned Financial Regulation and article 43 of the EMCDDA's Financial Regulation.

I have obtained from the EMCDDA's Authorising Officer, who guaranteed its reliability, all the information necessary for the production of the accounts that show the EMCDDA's assets and liabilities and the budgetary implementation.

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

Signed off on 21/06/12



Pascal Jonjic
EMCDDA Accounting Officer

Adopted on 21/06/12



Wolfgang Götz
EMCDDA Director

APPENDIX to the EMCDDA 2011 accounts

Report on budgetary and financial management for the financial year 2011

I. Introduction

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

The present budgetary and financial management report is drawn up in accordance with Article 76 of the Financial Regulation of the EMCDDA.

I.2. Budgetary principles

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

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

I.3. Management information systems

The budget accounting system was provided by ABAC-SAP.

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

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

I.4. Nomenclature of appropriations

The nomenclature of appropriations is as follows:

- C1: Current appropriations
- C8: Automatic carried-over appropriations
- RO: Assigned revenue — external and internal

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

Characteristics and nature of EMCDDA management and internal control systems

In accordance with the Financial Regulation applicable to the EMCDDA, which transposes integrally the text of the European Commission's Framework Financial Regulation 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 the operational and financial decisions required for implementation of the EMCDDA's work programme and budget have been delegated to the Heads of unit. 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 Heads of unit/deputy authorising 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 payment)
- Financial management team: financial and contractual support officers help prepare the administrative and contracting supporting documents with the input of the project manager concerned
- Budget planning and monitoring team: checks consistency with work programme and budget allocations
- Financial management team: ABAC initiating officers carry out operations in the EMCDDA's ABAC electronic management and accounting system, prior to the decision of the authorising officer
- Directorate: the verifying officer carries-out *ex ante* checks
- Head of unit: gives authorisation of budgetary and legal operations, acting as deputy authorising officer by delegation (from the Director as EMCDDA authorising officer) for the execution of the tasks/activities of his/her unit, within the limits of the adopted EMCDDA annual work programme and budget
- Accountant: makes the required financial transactions.

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

Following the adoption of the new 'Operating framework for the Reitox system' in January 2003, a new grant agreement model 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.

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

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

- External audit by the European Court of Auditors (twice a year)
- External audit for specific projects (CARDS, 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 EMCDDA Financial Regulation from European Commission's Framework Financial Regulation for decentralised agencies
- The European Data Protection Supervisor for compliance with Regulation 45/2001 (by prior notification and upon complaint)
- The European Anti-Fraud Office (upon complaint)
- The Ombudsman (upon complaint)
- Civil Service Tribunal — Court of First Instance — European Court of Justice (upon complaint)

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 work programme (WP) and budget
Central level (Directorate and Administration unit)	Coordination and management of executive planning, monitoring, reporting and assessment of the implementation of the WP and budget. Administrative and financial support, management and control of implementation

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

Level of operations	Actors	Role/operations
Decentralised level (operational and technical units)	Project manager and Head of unit 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	Ex ante verification

Level of operations	Actors	Role/operations
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 2011, following up on observations and recommendations expressed by the European Court of Auditors and the EU Budget Authority and audits by the Internal Audit Service of the European Commission (IAS), the EMCDDA implemented some measures to improve its management and internal control systems as follows:

Measures taken in the light of the observations and comments accompanying the Decision on the discharge for 2009

Performance

In 2011, as part of its development of an integrated system for activity-based management and budgeting, the EMCDDA started to implement an analytical accounting system. For this purpose, it took into account the technical options and tools provided by the ABAC system.

Furthermore, the EMCDDA increased its capacity for further improving its planning and monitoring system, with special focus on the development of suitable performance indicators.

A detailed presentation of the activities performed during the year is provided by the *General report of activities*. The report follows the structure of the respective annual work programme and highlights the main achievements during the year.

Starting with the 2013–15 programming period, a more developed system for performance monitoring, based on performance indicators, will be gradually introduced.

Carry-over appropriations

In 2011, the EMCDDA has put in place appropriate instructions and procedures for the analysis of potential carry forwards in order to reduce the volume of appropriations carried over to the minimum necessary to cover the amounts still due against the year's commitments.

The EMCDDA has also improved in 2011 the programming and the monitoring of activities with a view to reducing carry over of 27 % in 2011-2012 compared to 2010-2011.

Human resources

The EMCDDA has ensured the consistent implementation of the approved staff appraisal procedure through adequate information and guidance to reporting officers and jobholders.

Internal audit

The EMCDDA has followed up the IAS' recommendations referred to in the aforementioned discharge Decision, in particular:

1. The central risk register has been regularly updated twice a year and also punctually, where appropriate, in line with both the recommendations issued earlier by the IAS and the requirements laid down in the EMCDDA Internal Control Standards (ICS).

2. All recommendations relating to the 2009 audit on 'grant management' have been implemented; the respective action plan has therefore already been considered as closed by the IAS.
3. As regards the 2008 audit on 'preparedness for the move', only three 'very important' recommendations remain open: two of these concern the development of a Business Continuity Plan, an issue which clearly goes beyond the scope of the move itself; such a Plan represents, however, an important objective for the Centre and work has been developed in this field, notably as regards support activities. The main responsibility for implementing the remaining 'very important' recommendation — precaution against damage from floods — belongs to the building owner (APL), that has been notified on multiple occasions of the need to carry out the works required as protection against floods. For its part, and as a precautionary measure, the Centre has taken out insurance covering damage arising (also) from floods.

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

The EMCDDA has made some progress as regards implementation of recommendations issued by the 2010 IAS report on management of outputs for external communication. A review of the state of play of the related action plan was made at the end of 2011, which led management to conclude that all recommendations should be implemented in substance by the end of 2012.

In 2011, the IAS conducted an audit on 'Annual activity report and building blocks of assurance'. This gave rise to the following main observations and recommendations:

- The lack of inclusion of the Management Board's (MB) analysis and an assessment of the Authorising Officer's Annual Report into the Annual Activity Report (AAR) may impair the MB's ability to oversee the functioning of the EMCDDA, further to representing a non-compliance with Article 40(2) of the EMCDDA Financial Regulation. These gaps ought to be corrected in future AAR.
- Erroneous wording in the declaration signed by the Authorising Officer (AO) may compromise reliability, completeness and correctness of the statement provided in the AAR. The EMCDDA should therefore improve accuracy of future declarations signed by the AO.
- The lack of a documented annual assessment of the effectiveness and efficiency of the Internal Control System by management is not compliant with EMCDDA Internal Control Standards 8 and 15. Future AAR ought to include an assessment of effectiveness of the EMCDDA internal control system.

Other recommendations considered as 'important' have also been put forward, amongst which:

- A stronger performance monitoring system, including definition of a set of Key Performance Indicators, should be established.
- The presentation of the use made of resources (notably Human resources) used by each Activity Based-Budget could be improved.
- Reporting of exceptions should be expanded in order to also cover situations other than finance related; the EMCDDA management ought to be made more aware of the need for countermeasures aimed at preventing reoccurrence of exceptions.
- A more clear assignment of responsibilities for the follow-up of recommendations arising from ex-post controls would be relevant.
- The EMCDDA should regularly review the concept for sensitive functions in addition to the analysis of its mitigating controls.

The EMCDDA has started the preparation of an action plan aimed at dealing with these recommendations, most of which it intends to follow.

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

Following work developed throughout 2010, comprehensive risk identification and assessment exercises as a tool for improving risk management in the EMCDDA were carried out during 2011. The central risk register has been kept updated. A sector risk register set up by the ICT unit has also been kept updated and formed the cornerstone for the elaboration of an action plan aimed at contributing to improvements in certain key areas. Risk analysis has been a continuous exercise at the EMCDDA, although at the stage of preparation of annual work programmes a more systematic review has been conducted by risk managers.

With regard to materialisation of risks associated with operations, it emerged at the beginning of 2011 that unauthorised use of EMCDDA products by a private firm had occurred in respect of multiple publications. Since similar violations of copyrights have also affected a wider number of publications by EU institutions and agencies, the EU Publications Office notified the firm concerned of its unlawful behaviour and demanded an immediate end to it.

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

The setting up, in May 2011, of a Coordination Group has strengthened risk management procedures to the extent that it has enhanced the capacity of Heads of unit and other key staff to closely monitor all major issues relating to the implementation of core activities, timely achievement of results and delivery of outputs.

In 2011, preparation of a comprehensive document laying down the state of play of implementation of the Centre's Internal Control Standards (ICS) started and is expected to be completed by the end of the first quarter of 2012. This document will formalise and provide further evidence for the monitoring work already performed on ICS and may contribute to improving compliance as required in the areas concerned.

Measures taken in the light of the observations and recommendations expressed by the European Court of Auditors (COA)

In 2011 the European Court of Auditors' report on the EMCDDA annual accounts was "clean", i.e. did not contain any recommendation for corrective measures.

II. Implementation of the budget

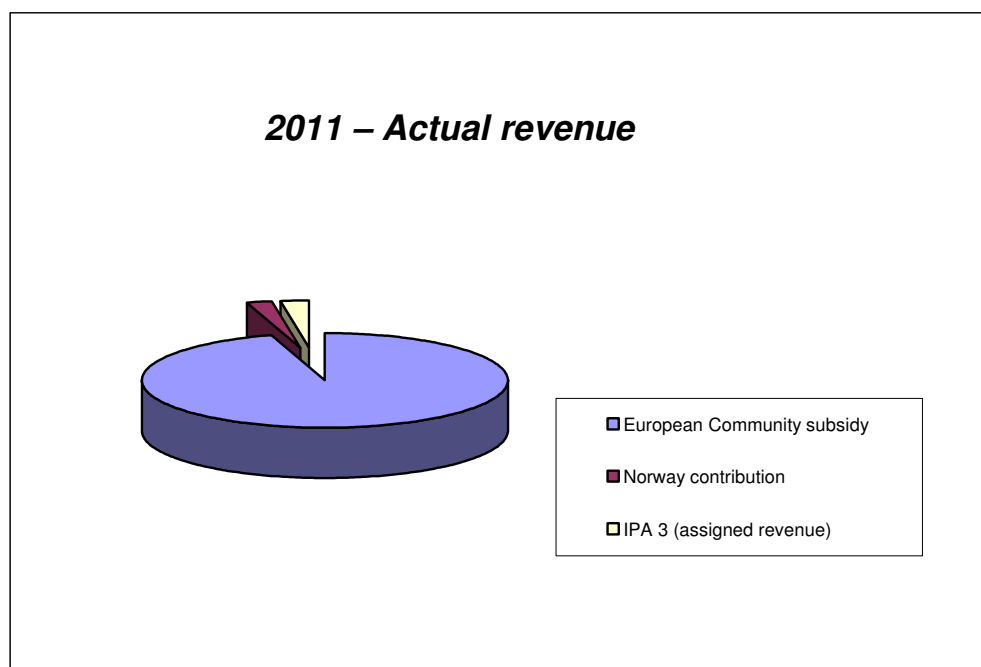
The actual revenue entered in the budget for the financial year under review was as follows:

II.1. Revenue

The difference between 2011 actual revenue (i.e. revenue actually received in 2011) and the revenue entered in the 2011 budget is due to the following factors:

- Offsetting of EUR 31 482,13, this amount corresponds to the positive balance of the outturn of 2010 Norway's contribution to the EMCDDA's budget;
- Concerning other revenue, the amount of EUR 62 988,07 corresponding to an amount cashed in 2011 and entered in the 2011 budget as Internal assigned revenue (R0).

	2011 – Revenue entered in the budget	2011 – Actual revenue
European Community subsidy	15 400 000,00	15 400 000,00
Norway contribution	411 217,00	379 934,67
IPA 3 (assigned revenue)	400 000,00	400 000,00
Subtotal	16 211 217,00	16 179 934,67
Other revenue (internal assigned revenue)	62 988,07	62 988,07
Total	16 274 205,07	16 242 922,74



II.2. Expenditure

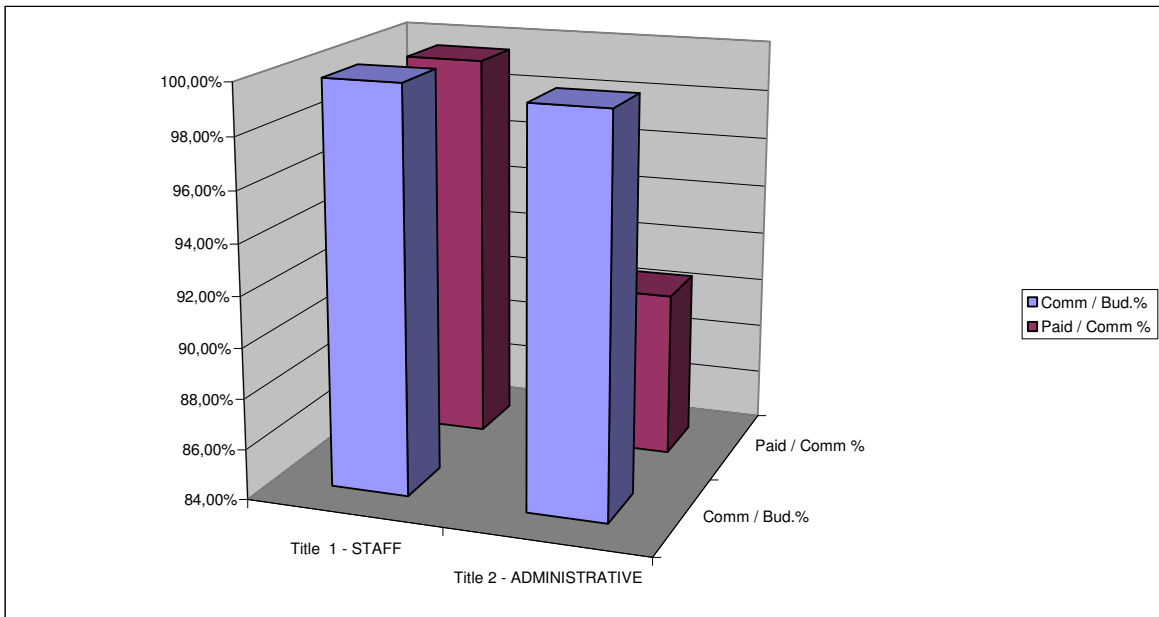
II.2.1. Non-differentiated appropriations (NDA), titles 1 and 2 (C1)

Analysis of the data relating to the budget execution of titles 1 and 2 (non-differentiated appropriations) shows an increase compared with the 2010 execution rate, in terms of commitments (+0,68) and an increase in terms of payments (+0,94).

The execution rate stands at 99,83 % for commitment appropriations and at 97,58 % for payment appropriations, against 99,15 % and 96,64 % for 2010.

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

	2011				2010		2011 vs 2010		
	Final budget	Committed	Paid	Comm / Bud.%	Paid / Comm	Comm / Bud.%	Paid / Comm	Comm / Bud.	Paid / Comm
Title 1 - STAFF	8 709 831,03	8 702 919,43	8 657 725,03	99,92%	99,48%	99,87%	99,70%	0,05	-0,22
Title 2 - ADMINISTRATIVE	2 368 466,44	2 356 423,05	2 133 535,15	99,49%	90,54%	96,14%	83,27%	3,35	7,27
Total	11 078 297	11 059 342	10 791 260	99,83%	97,58%	99,15%	96,64%	0,68	0,94



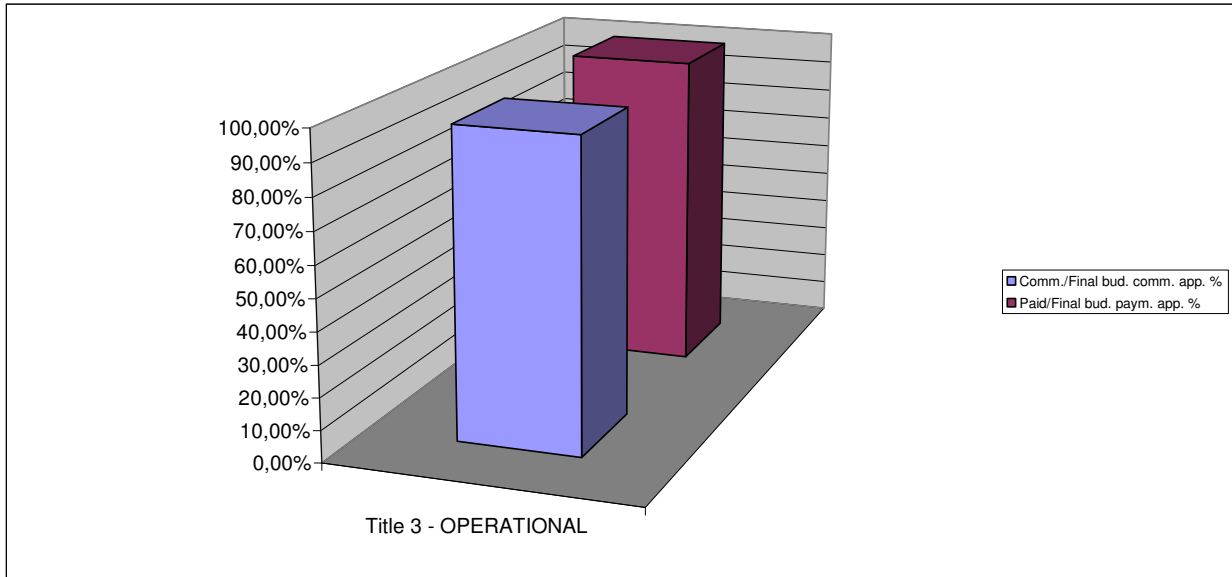
II.2.2. Differentiated appropriations (DA), title 3 (C1)

Analysis of the execution of title 3 of the 2011 budget shows a significant increase in execution rate in the use of payment appropriations (+11,03) compared with 2010 and a small decrease in the committed-on-final-budget appropriation (-0,86).

The execution rate stands at 97,18 % for commitment appropriations, and at 99,86 % for payment appropriations.

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

	2011					2010			2011 vs 2010	
	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.com m. app.	Paid/Final bud. paym. app.
Title 3 - OPERATIONAL	4 732 919,53	4 599 605,13	97,18%	4 732 919,53	4 726 276,13	99,86%	98,04%	88,83%	-0,86	11,03
Total	4 732 919,53	4 599 605,13	97,18%	4 732 919,53	4 726 276,13	99,86%	98,04%	88,83%	-0,86	11,03



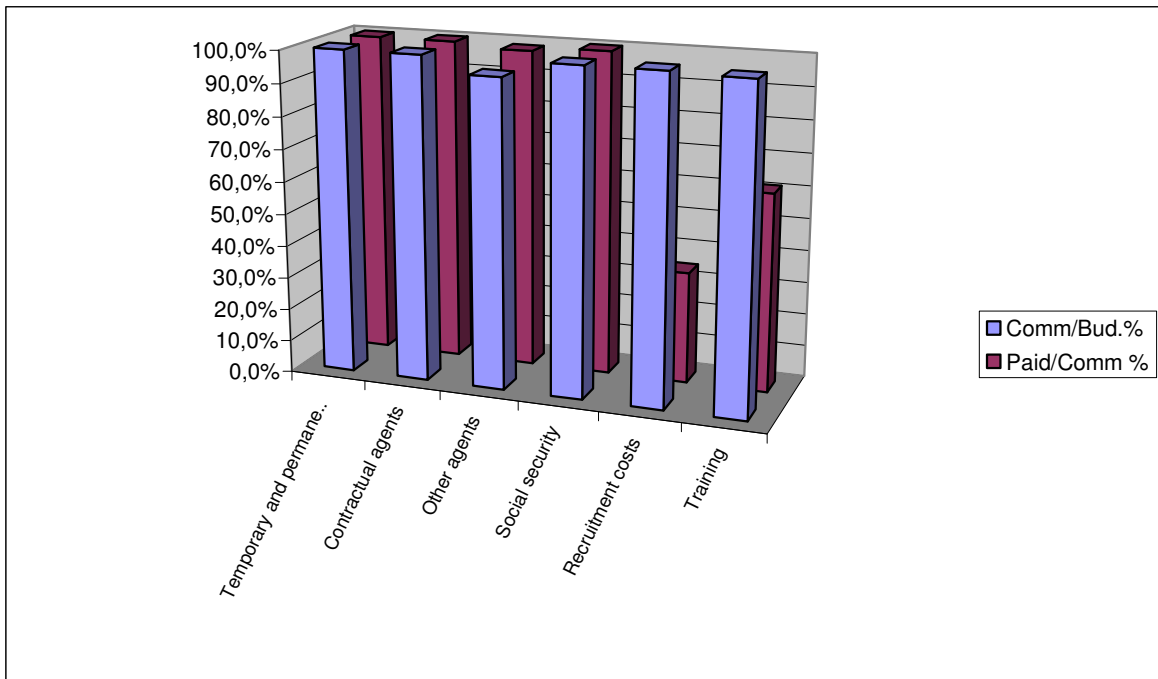
II.3. Analysis by type of expenditure (C1 appropriations)

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

99,92 % of the available budget appropriations have been committed. The execution rate of payments against the committed appropriations stands at 99,48 %.

Compared to the execution rate of the corresponding 2010 budget appropriations, this reflects a small increase for commitments (+0,05) and a small decrease for payments (-0,22).

		2011				
		Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
111	Temporary and permanent	7 216 570,31	7 215 853,95	7 213 891,39	99,99%	99,97%
114	Contractual agents	956 573,05	956 573,05	956 573,05	100,00%	100,00%
115	Other agents	110 162,96	104 672,14	103 163,21	95,02%	98,56%
116	Social security	326 918,45	326 780,68	326 780,68	99,96%	100,00%
118	Recruitment costs	12 200,00	12 200,00	4 204,62	100,00%	34,46%
119	Training	87 406,26	86 839,61	53 112,08	99,35%	61,16%
TOTAL TITLE 1		8 709 831,03	8 702 919,43	8 657 725,03	99,92%	99,48%

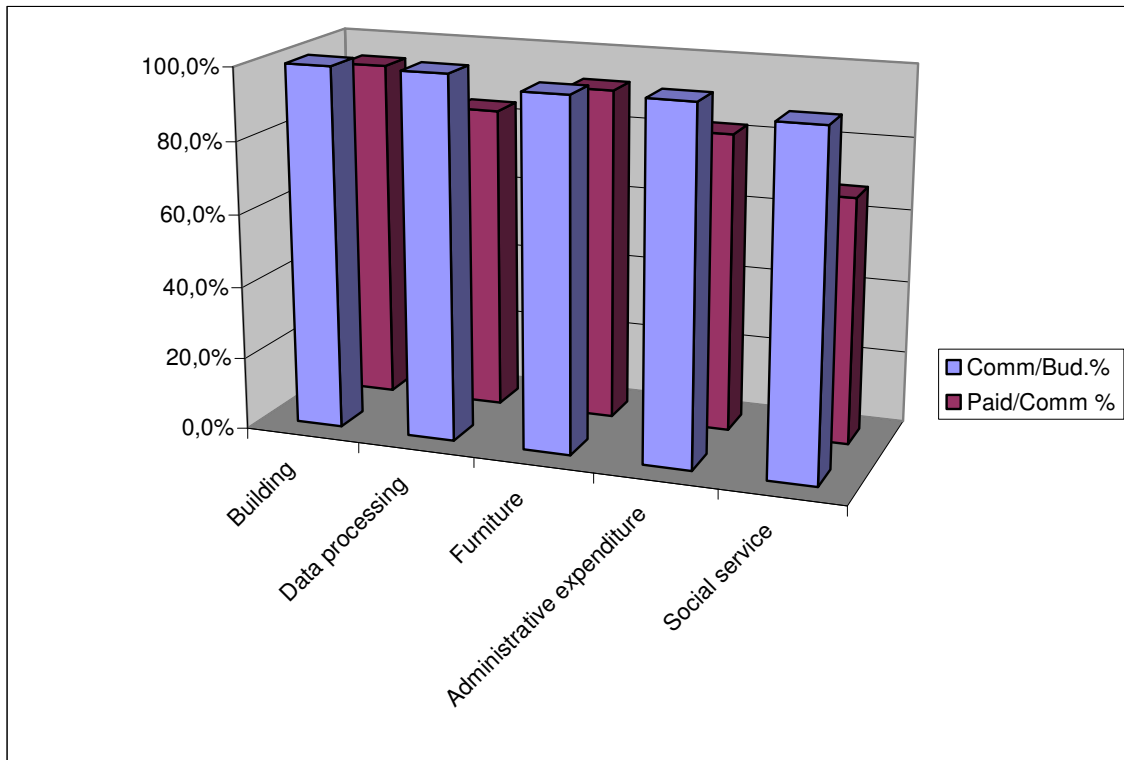


II.3.2. Title 2 — expenditure relating to support activities

The ratio committed/budget has improved and at the end of 2011 was 99,49 %, which represents an increase (+3,35) compared to 2010.

The ratio paid/committed was 90,54 % at the end of 2011, which represents an increase (+7,27) compared to 2010.

		2011				
		Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
211	Building	1 482 538,95	1 481 563,42	1 398 118,93	99,93%	94,37%
212	Data processing	547 639,21	547 639,21	459 673,60	100,00%	83,94%
213	Furniture	113 965,12	110 245,51	101 247,65	96,74%	91,84%
214	Administrative	194 290,10	188 834,46	155 397,21	97,19%	82,29%
215	Social service	30 033,06	28 140,45	19 097,76	93,70%	67,87%
TOTAL TITLE 2		2 368 466,44	2 356 423,05	2 133 535,15	99,49%	90,54%

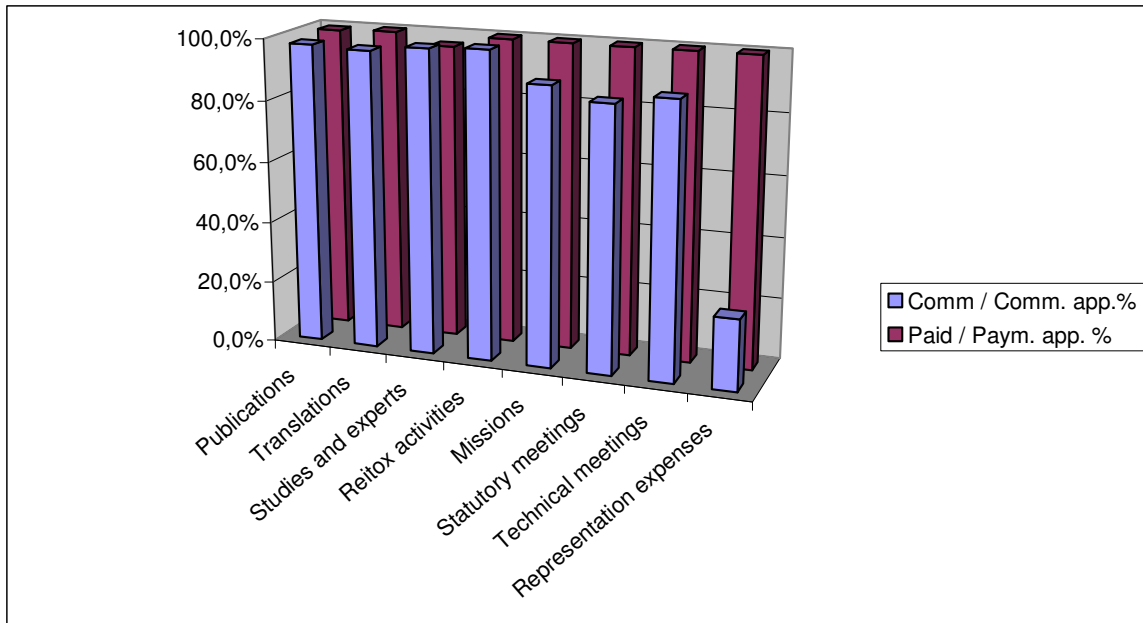


II.3.3. Title 3 — expenditure relating to projects and operational activities (I)

The execution rate of payment against payment appropriations in 2011 was 99,86 % against 88,83 % in 2010 which represents a significant increase compare to the previous fiscal year (+11,03).

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

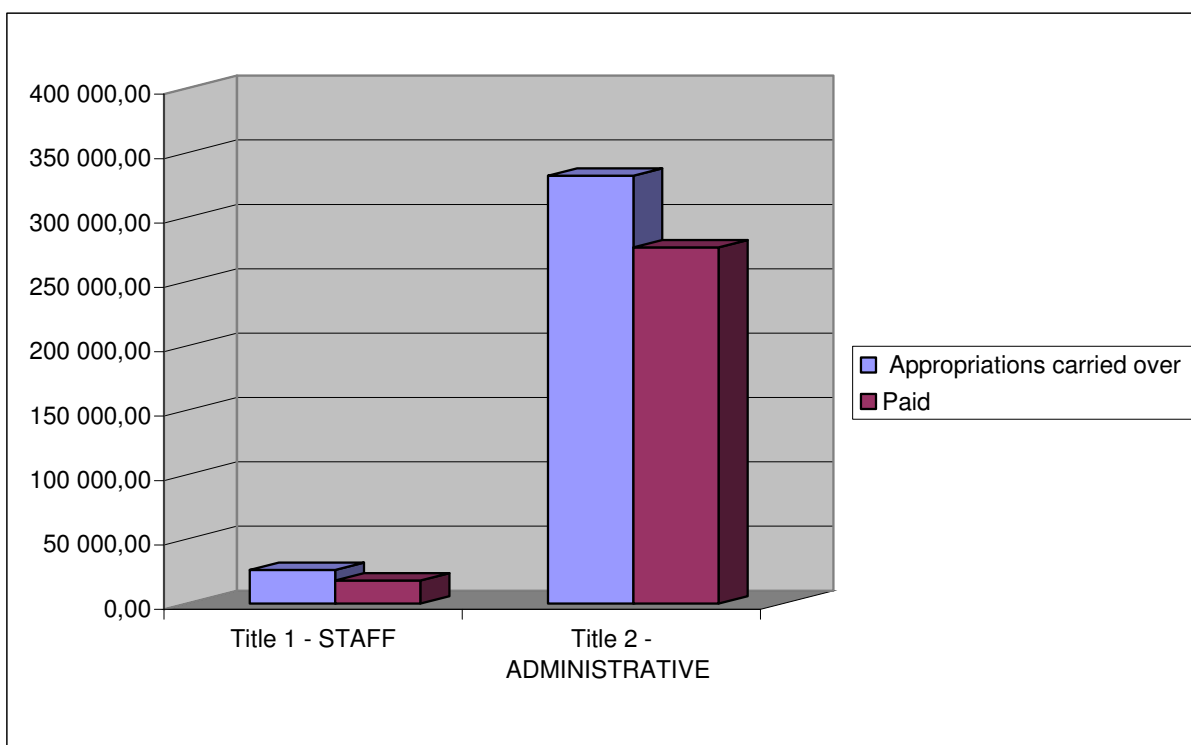
		2011					
		Final budget - Commitment appropriations	Committed	Comm / Comm. app.%	Final budget Payment appropriation s	Paid	Paid / Paym. app. %
311	Publications	335 725,00	328 938,35	97,98%	285 031,90	283 403,15	99,43%
312	Translations	701 693,46	682 681,46	97,29%	691 717,00	691 717,00	100,00%
314	Studies and experts	185 747,04	184 247,04	99,19%	126 950,50	122 450,50	96,46%
315	Reitox activities	2 587 107,50	2 587 107,30	100,00%	2 850 144,07	2 850 144,07	100,00%
316	Missions	358 072,97	323 840,22	90,44%	301 054,99	300 741,17	99,90%
317	Statutory meetings	240 048,50	207 011,88	86,24%	192 411,07	192 210,24	99,90%
318	Technical meetings	319 495,06	284 605,98	89,08%	284 346,45	284 346,45	100,00%
319	Representation expenses	5 030,00	1 172,90	23,32%	1 263,55	1 263,55	100,00%
	TOTAL TITLE 3	4 732 919,53	4 599 605,13	97,18%	4 732 919,53	4 726 276,13	99,86%



II.4. Appropriations carried over automatically from 2010 to 2011 (NDA), titles 1 and 2 (C8)

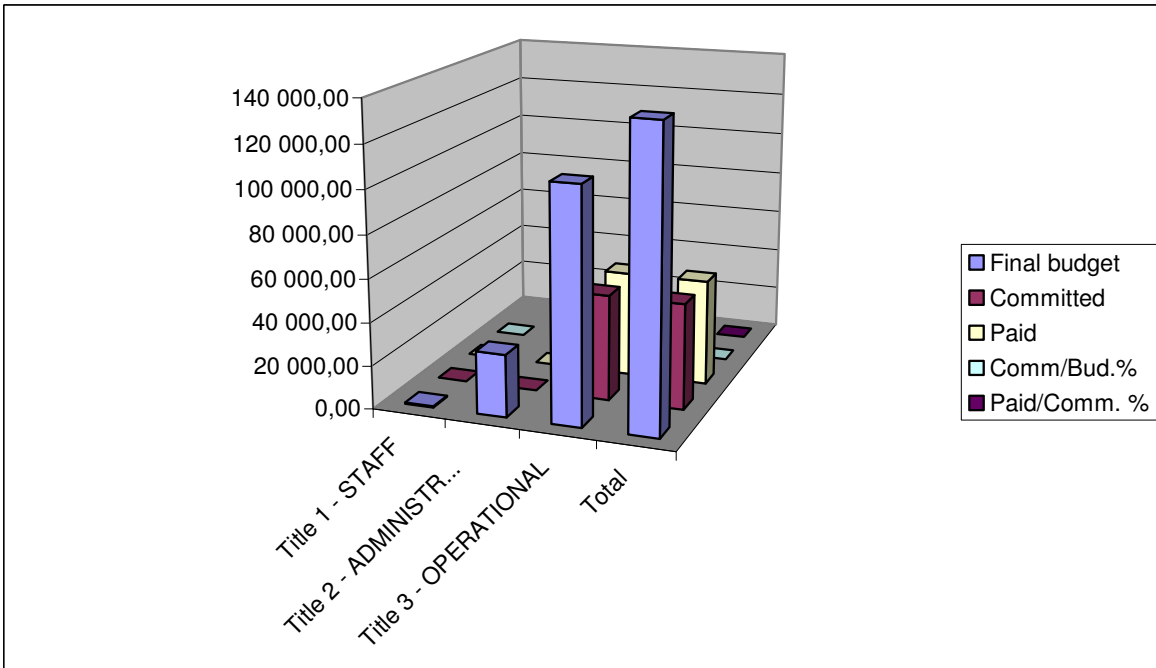
The global execution rate stands at 82,16 % of the appropriations carried over for titles 1 and 2, which represents a decrease (-2,07) compared to the previous exercise (i.e. appropriations carried over from 2010 to 2011).

	From 2010 to 2011			From 2009 to 2010	Variation
	Appropriations carried over	Paid	Paid/App. carried over %	Paid/App. carried over %	Paid/App. carried over
Title 1 - STAFF	26 260,80	17 955,35	68,37%	76,04%	-8
Title 2 - ADMINISTRATIVE	332 383,00	276 714,23	83,25%	85,51%	-2
Total	358 643,80	294 669,58	82,16%	84,23%	-2



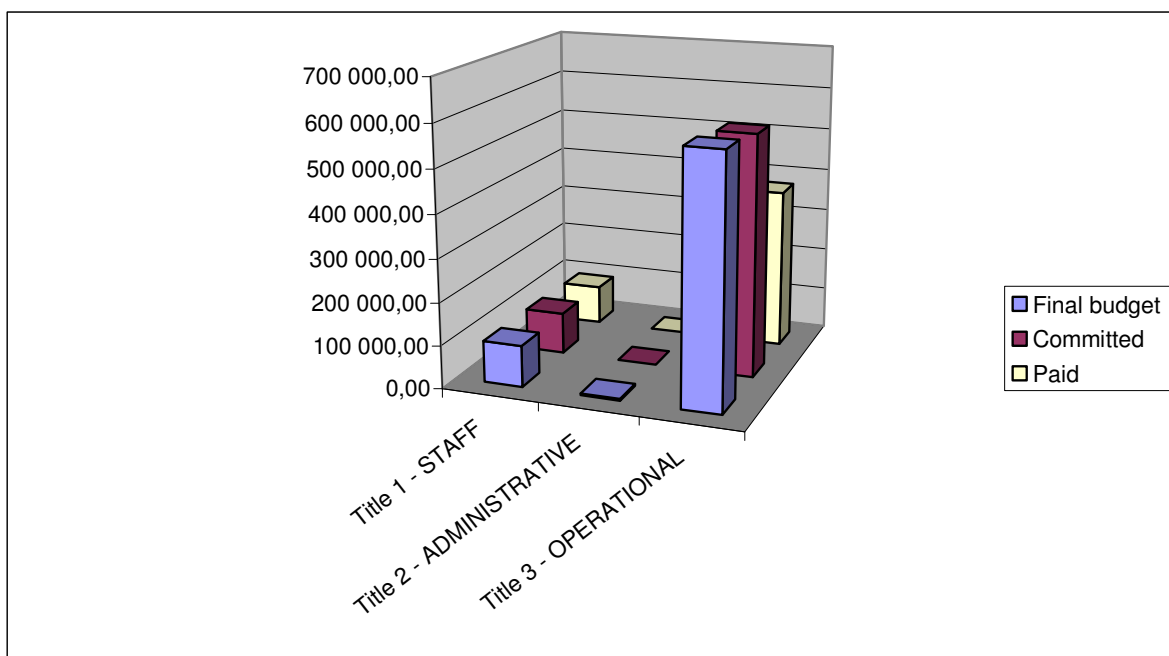
II.5. Internal assigned revenue R0-EMC

	2011				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm. %
Title 1 - STAFF	443,93	0,00	0,00	0,00%	
Title 2 - ADMINISTRATIVE	28 969,60	0,00	0,00	0,00%	
Title 3 - OPERATIONAL	108 072,36	49 172,54	49 172,54	45,50%	100,00%
Total	137 485,89	49 172,54	49 172,54	35,77%	100,00%



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

	2011				
	Final budget	Committed	Paid	Comm./Bud. %	Paid/Comm. %
Title 1 - STAFF	96 968,88	96 968,88	91 199,24	100,00%	94,05%
Title 2 - ADMINISTRATIVE	4 000,00	0,00	0,00	0,00%	0,00%
Title 3 - OPERATIONAL	577 517,32	562 595,21	374 369,21	97,42%	66,54%
Total	678 486,20	659 564,09	465 568,45	97,21%	70,59%



*EMCDDA 2011 Final Accounts as signed off by the EMCDDA Accountant and adopted by the EMCDDA Director on 21/06/2012
Appendix: Report on budgetary and financial management*

II.7. Detailed tables on the 2011 budget execution

Budget Execution 2011 C1 - 2011 CREDITS (Non Differentiated Approp.) TITLES 1 ET 2															
B.L.	Official Budget Item Desc (Fr)	Initial Appropriation For Commitment (1)	Transfers Commitment Appropriation (2)	Final Appropriation for Commitment (3)	Committed (4)	% Committed (4/3)	Initial Appropriation For Payment (5)	Transfers Payment Appropriation (6)	Final Appropriation For Payment (7)	Paid (8)	% Paid (8/7)	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	5 604 720,00	-493 541,47	5 111 178,53	5 111 178,53	100,00 %	5 604 720,00	-493 541,47	5 111 178,53	5 111 178,53	100,00 %	0,00	0,00	0,00	0,00
A01112	FAMILY ALLOWANCES	871 380,00	155 000,00	1 026 380,00	1 026 380,00	100,00 %	871 380,00	155 000,00	1 026 380,00	1 024 417,44	99,81 %	0,00	1 962,56	0,00	1 962,56
A01113	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	770 300,00	70 418,34	840 718,34	840 718,34	100,00 %	770 300,00	70 418,34	840 718,34	840 718,34	100,00 %	0,00	0,00	0,00	0,00
A01114	FIXED ALLOWANCES	15 000,00	-8 618,10	6 381,90	6 381,90	100,00 %	15 000,00	-8 618,10	6 381,90	6 381,90	100,00 %	0,00	0,00	0,00	0,00
A01115	BIRTH AND DEATH GRANTS FOR TEMPORARY AND PERMANENT	1 000,00	-100,00	900,00	198,31	22,03 %	1 000,00	-100,00	900,00	198,31	22,03 %	701,69	0,00	0,00	701,69
A01116	ANNUAL TRAVEL COSTS	239 200,00	-41 188,46	198 011,54	198 011,54	100,00 %	239 200,00	-41 188,46	198 011,54	198 011,54	100,00 %	0,00	0,00	0,00	0,00
A01117	ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING SE	30 000,00	3 000,00	33 000,00	32 985,33	99,96 %	30 000,00	3 000,00	33 000,00	32 985,33	99,96 %	14,67	0,00	0,00	14,67
	TOTAL ARTICLE 111	7 531 600,00	-315 029,69	7 216 570,31	7 215 853,95	99,99%	7 531 600,00	-315 029,69	7 216 570,31	7 213 891,39	99,96%	716,36	1 962,56	0,00	2 678,92
A01141	AGENCY STAFF	910 220,00	46 353,05	956 573,05	956 573,05	100,00 %	910 220,00	46 353,05	956 573,05	956 573,05	100,00 %	0,00	0,00	0,00	0,00
	TOTAL ARTICLE 114	910 220,00	46 353,05	956 573,05	956 573,05	100,00%	910 220,00	46 353,05	956 573,05	956 573,05	100,00%	0,00	0,00	0,00	0,00
A01151	SDE	48 000,00	-1 268,49	46 731,51	46 731,51	100,00 %	48 000,00	-1 268,49	46 731,51	46 731,51	100,00 %	0,00	0,00	0,00	0,00
A01153	AGENCY STAFF	25 000,00	-7 900,00	17 100,00	11 655,24	68,16 %	25 000,00	-7 900,00	17 100,00	10 146,31	59,34 %	5 444,76	1 508,93	1 508,93	5 444,76
A01154	STAGIAIRES	36 450,00	9 881,45	46 331,45	46 285,39	99,90 %	36 450,00	9 881,45	46 331,45	46 285,39	99,90 %	46,06	0,00	0,00	46,06
	TOTAL ARTICLE 115	109 450,00	712,96	110 162,96	104 672,14	95,02%	109 450,00	712,96	110 162,96	103 163,21	93,65%	5 490,82	1 508,93	1 508,93	5 490,82
A01161	INSURANCE AGAINST SICKNESS	195 341,00	18 618,42	213 959,42	213 821,65	99,94 %	195 341,00	18 618,42	213 959,42	213 821,65	99,94 %	137,77	0,00	0,00	137,77
A01162	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL DISEASE	40 000,00	4 483,72	44 483,72	44 483,72	100,00 %	40 000,00	4 483,72	44 483,72	44 483,72	100,00 %	0,00	0,00	0,00	0,00
A01163	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	63 000,00	5 475,31	68 475,31	68 475,31	100,00 %	63 000,00	5 475,31	68 475,31	68 475,31	100,00 %	0,00	0,00	0,00	0,00
	TOTAL ARTICLE 116	298 341,00	28 577,45	326 918,45	326 780,68	99,96%	298 341,00	28 577,45	326 918,45	326 780,68	99,96%	137,77	0,00	0,00	137,77
A01181	RECRUITMENT	25 000,00	-12 800,00	12 200,00	12 200,00	100,00 %	25 000,00	-12 800,00	12 200,00	4 204,62	34,46 %	0,00	7 995,38	7 995,38	0,00
	TOTAL ARTICLE 118	25 000,00	-12 800,00	12 200,00	12 200,00	100,00%	25 000,00	-12 800,00	12 200,00	4 204,62	34,46%	0,00	7 995,38	7 995,38	0,00
A01191	TRAINING	40 000,00	47 406,26	87 406,26	86 839,61	99,35 %	40 000,00	47 406,26	87 406,26	53 112,08	60,76 %	566,65	33 727,53	33 727,53	566,65
	TOTAL ARTICLE 119	40 000,00	47 406,26	87 406,26	86 839,61	99,35%	40 000,00	47 406,26	87 406,26	53 112,08	60,76%	566,65	33 727,53	33 727,53	566,65
	TOTAL TITLE 1	8 914 611,00	-204 779,97	8 709 831,03	8 702 919,43	99,92%	8 914 611,00	-204 779,97	8 709 831,03	8 657 725,03	99,40%	6 911,60	45 194,40	43 231,84	8 874,16

**EMCDDA 2011 Final Accounts as signed off by the EMCDDA Accountant and adopted by the EMCDDA Director on 21/06/2012.
Appendix: Report on budgetary and financial management**

Budget Execution 2011 C1 - 2011 CREDITS (Non Differentiated Approp.) TITLES 1 ET 2															
B.L.	Official Budget Item Desc (Fr)	Initial Appropriation For Commitment (1)	Transfers Commitment Appropriation (2)	Final Appropriation for Commitment (3)	Committed (4)	% Committed (4/3)	Initial Appropriation For Payment (5)	Transfers Payment Appropriation (6)	Final Appropriation For Payment (7)	Paid (8)	% Paid (8/7)	Available for Commitment (4-3)	Available for Payment (related to Committed) (4-8)	To be Carried Forward (9)	To be cancelled (10)
A02111	RENT	900 000,00	-9 956,92	890 043,08	890 043,08	100,00 %	900 000,00	-9 956,92	890 043,08	890 043,08	100,00 %	0,00	0,00	0,00	0,00
A02112	WATER GAS ELECTRICITY AND HEATING	105 000,00	39 309,36	144 309,36	144 255,98	99,96 %	105 000,00	39 309,36	144 309,36	127 686,03	88,48 %	53,38	16 569,95	16 569,95	53,38
A02113	CLEANING AND MAINTENANCE	173 000,00	17 055,00	190 055,00	190 055,00	100,00 %	173 000,00	17 055,00	190 055,00	158 484,94	83,39 %	0,00	31 570,06	31 570,06	0,00
A02114	SECURITY AND SURVEILLANCE OF BUILDINGS	121 000,00	45 780,40	166 780,40	166 780,40	100,00 %	121 000,00	45 780,40	166 780,40	151 201,41	90,66 %	0,00	15 578,99	15 578,99	0,00
A02117	OTHER EXPENDITURE ON BUILDINGS	40 000,00	51 351,11	91 351,11	90 428,96	98,99 %	40 000,00	51 351,11	91 351,11	70 703,47	77,40 %	922,15	19 725,49	19 725,49	922,15
	TOTAL ARTICLE 211	1 339 000,00	143 538,95	1 482 538,95	1 481 563,42	99,93%	1 339 000,00	143 538,95	1 482 538,95	1 398 118,93	94,31%	975,53	83 444,49	83 444,49	975,53
A02121	COMPUTER CENTRE OPERATIONS	550 000,00	-2 360,79	547 639,21	547 639,21	100,00 %	550 000,00	-2 360,79	547 639,21	459 673,60	83,94 %	0,00	87 965,61	87 965,61	0,00
	TOTAL ARTICLE 212	550 000,00	-2 360,79	547 639,21	547 639,21	100,00%	550 000,00	-2 360,79	547 639,21	459 673,60	83,94%	0,00	87 965,61	87 965,61	0,00
A02131	NEW PURCHASES OR REPLACEMENT OF TECHNICAL EQUIPMENTS	4 925,00	-4 925,00	0,00	0,00	0,00 %	4 925,00	-4 925,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00
A02133	NEW PURCHASES OR REPLACEMENT OF FURNITURE	5 253,00	-5 253,00	0,00	0,00	#DIV/0!	5 253,00	-5 253,00	0,00	0,00	#DIV/0!	0,00	0,00	0,00	0,00
A02135	NEW PURCHASES OR REPLACEMENT OF VEHICLES	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00
A02136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	12 360,00	-5 760,00	6 600,00	4 800,00	72,73 %	12 360,00	-5 760,00	6 600,00	3 986,47	60,40 %	1 800,00	813,53	813,53	1 800,00
A02137	LIBRARY STOCKS PURCHASE OF BOOKS	50 000,00	-2 100,92	47 899,08	47 332,81	98,82 %	50 000,00	-2 100,92	47 899,08	44 172,49	92,22 %	566,27	3 160,32	3 160,32	566,27
A02139	STATIONERY AND OFFICE SUPPLIES	80 000,00	-20 533,96	59 466,04	58 112,70	97,72 %	80 000,00	-20 533,96	59 466,04	53 088,69	89,28 %	1 353,34	5 024,01	5 024,01	1 353,34
	TOTAL ARTICLE 213	152 538,00	-38 572,88	113 965,12	110 245,51	96,74%	152 538,00	-38 572,88	113 965,12	101 247,65	88,84%	3 719,61	8 997,86	8 997,86	3 719,61
A02141	BANK AND OTHER FINANCIAL CHARGES	7 500,00	-3 000,00	4 500,00	4 500,00	100,00 %	7 500,00	-3 000,00	4 500,00	3 763,80	83,64 %	0,00	736,20	736,20	0,00
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	0,00	0,00	0,00
A02143	MISCELLANEOUS INSURANCES	30 000,00	2 957,61	32 957,61	32 957,61	100,00 %	30 000,00	2 957,61	32 957,61	32 957,61	100,00 %	0,00	0,00	0,00	0,00
A02144	UNIFORMS AND WORKING CLOTHING	6 180,00	-5 130,00	1 050,00	1 028,85	97,99 %	6 180,00	-5 130,00	1 050,00	829,95	79,04 %	21,15	198,90	198,90	21,15
A02145	MISCELLANEOUS EXPENDITURE ON MEETINGS	2 500,00	37 825,37	40 325,37	40 303,78	99,95 %	2 500,00	37 825,37	40 325,37	30 303,78	75,15 %	21,59	10 000,00	10 000,00	21,59
A02146	INTERNAL REMOVALS AND ASSOCIATED HANDLING	1 500,00	-1 500,00	0,00	0,00	0,00 %	1 500,00	-1 500,00	0,00	0,00	0,00 %	0,00	0,00	0,00	0,00
A02147	POSTAL AND DELIVERY CHARGES	37 500,00	-25 000,00	12 500,00	11 300,00	90,40 %	37 500,00	-25 000,00	12 500,00	10 108,99	80,87 %	1 200,00	1 191,01	1 191,01	1 200,00
A02148	TELEPHONE TELEGRAPH INTERNET TELEVISION	130 000,00	-27 042,88	102 957,12	98 744,22	95,91 %	130 000,00	-27 042,88	102 957,12	77 433,08	75,21 %	4 212,90	21 311,14	21 311,14	4 212,90
	TOTAL ARTICLE 214	215 180,00	-20 889,90	194 290,10	188 834,46	97,19%	215 180,00	-20 889,90	194 290,10	155 397,21	79,98%	5 455,64	33 437,25	33 437,25	5 455,64
A02151	RESTAURANTS AND CANTEENS	20 000,00	-8 285,05	11 714,95	10 491,89	89,56 %	20 000,00	-8 285,05	11 714,95	9 784,64	83,52 %	1 223,06	707,25	707,25	1 223,06
A02152	SOCIAL CONTACTS BETWEEN STAFF	17 000,00	-3 917,49	13 082,51	12 412,96	94,88 %	17 000,00	-3 917,49	13 082,51	5 921,96	45,27 %	669,55	6 491,00	6 491,00	669,55
A02154	MEDICAL SERVICE	10 000,00	-4 764,40	5 235,60	5 235,60	100,00 %	10 000,00	-4 764,40	5 235,60	3 391,16	64,77 %	0,00	1 844,44	1 844,44	0,00
	TOTAL ARTICLE 215	47 000,00	-16 966,94	30 033,06	28 140,45	93,70%	47 000,00	-16 966,94	30 033,06	19 097,76	63,59%	1 892,61	9 042,69	9 042,69	1 892,61
	TOTAL TITLE 2	2 303 718,00	64 748,44	2 368 466,44	2 356 423,05	99,49%	2 303 718,00	64 748,44	2 368 466,44	2 133 535,15	90,08%	12 043,39	222 887,90	222 887,90	12 043,39
	TOTAL TITLES 1+2	11 218 329,00	-140 031,53	11 078 297,47	11 059 342,48	99,83%	11 218 329,00	-140 031,53	11 078 297,47	10 791 260,18	97,41%	18 954,99	268 082,30	266 119,74	20 917,55

EMCDDA 2011 Final Accounts as signed off by the EMCDDA Accountant and adopted by the EMCDDA Director on 21/06/2012.
Appendix: Report on budgetary and financial management

Budget Execution 2011 C1 - 2011 TITLE 3 (Differentiated Approp.) Payments based on Commitments celebrated in 2011 and 2010															
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 - RAL (9)	To be cancelled (Payment Level) (10)
B03111	PUBLISHING, TRANSLATIONS AND MARKETING DISSEMINATI	380 214,00	-44 489,00	335 725,00	328 938,35	97,98 %	380 214,00	-95 182,10	285 031,90	283 403,15	99,43 %	6 786,65	1 628,75		1 628,75
	TOTAL ARTICLE 311	380 214,00	-44 489,00	335 725,00	328 938,35	97,98%	380 214,00	-95 182,10	285 031,90	283 403,15	99,43%	6 786,65	1 628,75		1 628,75
B03121	TRANSLATIONS	600 000,00	101 693,46	701 693,46	682 681,46	97,29 %	600 000,00	91 717,00	691 717,00	691 717,00	100,00 %	19 012,00	0,00		0,00
	TOTAL ARTICLE 312	600 000,00	101 693,46	701 693,46	682 681,46	97,29%	600 000,00	91 717,00	691 717,00	691 717,00	100,00%	19 012,00	0,00		0,00
B03141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	162 500,00	23 247,04	185 747,04	184 247,04	99,19 %	162 500,00	-35 549,50	126 950,50	122 450,50	96,46 %	1 500,00	4 500,00		4 500,00
	TOTAL ARTICLE 314	162 500,00	23 247,04	185 747,04	184 247,04	99,19%	162 500,00	-35 549,50	126 950,50	122 450,50	96,46%	1 500,00	4 500,00		4 500,00
B03151	REITOX NFP ACTIVITIES	2 646 388,00	-59 280,50	2 587 107,50	2 587 107,30	100,00 %	2 646 388,00	203 756,07	2 850 144,07	2 850 144,07	100,00 %	0,20	0,00		0,00
	TOTAL ARTICLE 315	2 646 388,00	-59 280,50	2 587 107,50	2 587 107,30	100,00%	2 646 388,00	203 756,07	2 850 144,07	2 850 144,07	100,00%	0,20	0,00		0,00
B03161	MISSIONS	241 924,00	116 148,97	358 072,97	323 840,22	90,44 %	241 924,00	59 130,99	301 054,99	300 741,17	99,90 %	34 232,75	313,82		313,82
	TOTAL ARTICLE 316	241 924,00	116 148,97	358 072,97	323 840,22	90,44%	241 924,00	59 130,99	301 054,99	300 741,17	99,90%	34 232,75	313,82		313,82
B03171	STATUTORY MEETINGS	250 000,00	-9 951,50	240 048,50	207 011,88	86,24 %	250 000,00	-57 588,93	192 411,07	192 210,24	99,90 %	33 036,62	200,83		200,83
	TOTAL ARTICLE 317	250 000,00	-9 951,50	240 048,50	207 011,88	86,24%	250 000,00	-57 588,93	192 411,07	192 210,24	99,90%	33 036,62	200,83		200,83
B03181	TECHNICAL MEETINGS	405 553,00	-86 057,94	319 495,06	284 605,98	89,08 %	405 553,00	-121 206,55	284 346,45	284 346,45	100,00 %	34 889,08	0,00		0,00
	TOTAL ARTICLE 318	405 553,00	-86 057,94	319 495,06	284 605,98	89,08%	405 553,00	-121 206,55	284 346,45	284 346,45	100,00%	34 889,08	0,00		0,00
B03191	REPRESENTATION EXPENSES	5 030,00	0,00	5 030,00	1 172,90	23,32 %	5 030,00	-3 766,45	1 263,55	1 263,55	100,00 %	3 857,10	0,00		0,00
	TOTAL ARTICLE 319	5 030,00	0,00	5 030,00	1 172,90	23,32%	5 030,00	-3 766,45	1 263,55	1 263,55	100,00%	3 857,10	0,00		0,00
	TOTAL TITLE 3	4 691 609,00	41 310,53	4 732 919,53	4 599 605,13	97,18%	4 691 609,00	41 310,53	4 732 919,53	4 726 276,13	99,86%	133 314,40	6 643,40		6 643,40
	TOTAL BUDGET	15 909 938,00	-98 721,00	15 811 217,00	15 658 947,61	99,04%	15 909 938,00	-98 721,00	15 811 217,00	15 517 536,31	98,14%	152 269,39	274 725,70	266 119,74	27 560,95

*EMCDDA 2011 Final Accounts as signed off by the EMCDDA Accountant and adopted by the EMCDDA Director on 21/06/2012.
Appendix: Report on budgetary and financial management*

Budget Execution 2011 C8 - 2010 CREDITS (Non Differentiated Approp.) TITLES 1 ET 2										
B.L.	Official Budget Item Desc (Fr)	Initial Appropriation For Commitment (1)	Final Appropriation For Commitment (3)	Committed (4)	% Committed (4/3)	Initial Appropriation For Payment (5)	Final Appropriation For Payment (7)	Paid (8)	% Paid (8/7)	To be cancelled (Payment Level) (9)
A01153	AGENCY STAFF	1 568,67	1 568,67	1 568,67	100,00 %	1 568,67	1 568,67	1 568,67	100,00 %	0,00
	TOTAL ARTICLE 115	1 568,67	1 568,67	1 568,67	100,00%	1 568,67	1 568,67	1 568,67	100,00%	0,00
A01181	RECRUITMENT	10 887,52	10 887,52	10 887,52	100,00 %	10 887,52	10 887,52	4 104,23	37,70 %	6 783,29
	TOTAL ARTICLE 118	10 887,52	10 887,52	10 887,52	100,00%	10 887,52	10 887,52	4 104,23	37,70%	6 783,29
A01191	TRAINING	13 804,61	13 804,61	13 804,61	100,00 %	13 804,61	13 804,61	12 282,45	88,97 %	1 522,16
	TOTAL ARTICLE 119	13 804,61	13 804,61	13 804,61	100,00%	13 804,61	13 804,61	12 282,45	88,97%	1 522,16
	TOTAL TITLE 1	26 260,80	26 260,80	26 260,80	100,00%	26 260,80	26 260,80	17 955,35	68,37%	8 305,45
A02112	WATER GAS ELECTRICITY AND HEATING	85 465,82	85 465,82	85 465,82	100,00 %	85 465,82	85 465,82	82 888,94	96,98 %	2 576,88
A02113	CLEANING AND MAINTENANCE	27 615,87	27 615,87	27 615,87	100,00 %	27 615,87	27 615,87	26 872,50	97,31 %	743,37
A02114	SECURITY AND SURVEILLANCE OF BUILDINGS	22 792,81	22 792,81	22 792,81	100,00 %	22 792,81	22 792,81	19 237,39	84,40 %	3 555,42
A02117	OTHER EXPENDITURE ON BUILDINGS	2 633,34	2 633,34	2 633,34	100,00 %	2 633,34	2 633,34	2 163,34	82,15 %	470,00
	TOTAL ARTICLE 211	138 507,84	138 507,84	138 507,84	100,00%	138 507,84	138 507,84	131 162,17	94,70%	7 345,67
A02121	COMPUTER CENTRE OPERATIONS	129 689,60	129 689,60	129 689,60	100,00 %	129 689,60	129 689,60	96 608,00	74,49 %	33 081,60
	TOTAL ARTICLE 212	129 689,60	129 689,60	129 689,60	100,00%	129 689,60	129 689,60	96 608,00	74,49%	33 081,60
A02133	NEW PURCHASES OR REPLACEMENT OF FURNITURE	6 780,49	6 780,49	6 780,49	100,00 %	6 780,49	6 780,49	6 780,49	100,00 %	0,00
A02136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	2 638,25	2 638,25	2 638,25	100,00 %	2 638,25	2 638,25	268,95	10,19 %	2 369,30
A02137	SUBSCRIPTIONS TO NEWSPAPER PERIDICAL AND NEWS AGEN	2 567,84	2 567,84	2 567,84	100,00 %	2 567,84	2 567,84	2 421,53	94,30 %	146,31
A02139	STATIONERY AND OFFICE SUPPLIES	8 289,67	8 289,67	8 289,67	100,00 %	8 289,67	8 289,67	7 654,34	92,34 %	635,33
	TOTAL ARTICLE 213	20 276,25	20 276,25	20 276,25	100,00%	20 276,25	20 276,25	17 125,31	84,46%	3 150,94
A02141	BANK AND OTHER FINANCIAL CHARGES	130,53	130,53	130,53	100,00 %	130,53	130,53	0,00	0,00 %	130,53
A02142	DAMAGES/LEGAL EXPENSES	2 150,00	2 150,00	2 150,00	100,00 %	2 150,00	2 150,00	900,00	41,86 %	1 250,00
A02143	MISCELLANEOUS INSURANCES	1 638,05	1 638,05	1 638,05	100,00 %	1 638,05	1 638,05	715,09	43,65 %	922,96
A02144	UNIFORMS AND WORKING CLOTHING	0,04	0,04	0,04	100,00 %	0,04	0,04	0,00	0,00 %	0,04
A02145	MISCELLANEOUS EXPENDITURE ON MEETINGS	12 604,50	12 604,50	12 604,50	100,00 %	12 604,50	12 604,50	12 500,00	99,17 %	104,50
A02147	POSTAL AND DELIVERY CHARGES	2 015,78	2 015,78	2 015,78	100,00 %	2 015,78	2 015,78	1 493,50	74,09 %	522,28
A02148	TELEPHONE TELEGRAPH INTERNET TELEVISION	19 324,24	19 324,24	19 324,24	100,00 %	19 324,24	19 324,24	11 243,91	58,19 %	8 080,33
	TOTAL ARTICLE 214	37 863,14	37 863,14	37 863,14	100,00%	37 863,14	37 863,14	26 852,50	70,92%	11 010,64
A02151	RESTAURANTS AND CANTEENS	1 182,53	1 182,53	1 182,53	100,00 %	1 182,53	1 182,53	752,40	63,63 %	430,13
A02152	SOCIAL CONTACTS BETWEEN STAFF	4 028,23	4 028,23	4 028,23	100,00 %	4 028,23	4 028,23	3 640,83	90,38 %	387,40
A02154	MEDICAL SERVICE	835,41	835,41	835,41	100,00 %	835,41	835,41	573,02	68,59 %	262,39
	TOTAL ARTICLE 215	6 046,17	6 046,17	6 046,17	100,00%	6 046,17	6 046,17	4 966,25	82,14%	1 079,92
	TOTAL TITLE 2	332 383,00	332 383,00	332 383,00	100,00%	332 383,00	332 383,00	276 714,23	83,25%	55 668,77
	TOTAL TITLES 1+2	358 643,80	358 643,80	358 643,80	100,00%	358 643,80	358 643,80	294 669,58	82,16%	63 974,22

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Appendix: Report on budgetary and financial management

2011 IPA3 EXECUTION													
B.L.	Fund Source	Local Position	Local Position Description	Credit Available Com Amount	Commitment Accepted Amount (Euro)	Balance Commitment Amount (Euro) (5) = (1-2-3)	% Commitment (6) = (4/1)	Credit Available Pay Amount	Payment Request Accepted Amount (Euro)	Total Payment Request Amnt (Euro) (10) = (8+9)	Balance Payment Amnt. (Euro) (11) = (7-10)	% Payment (12) = (10/7)	To be Carried Forward (13)
A01141	R0	1.1.2.	ADMINISTRATIVE/SUPPORT STAFF	96 968,88	96 968,88	0,00	100,00%	96 968,88	91 199,24	91 199,24	5 769,64	94,05%	5 769,64
			TOTAL ARTICLE 114	96 968,88	96 968,88	0,00	100,00%	96 968,88	91 199,24	91 199,24	5 769,64	94,05%	5 769,64
			TOTAL CHAPTER 11	96 968,88	96 968,88	0,00	100,00%	96 968,88	91 199,24	91 199,24	5 769,64	94,05%	5 769,64
			TOTAL TITLE 1	96 968,88	96 968,88	0,00	100,00%	96 968,88	91 199,24	91 199,24	5 769,64	94,05%	5 769,64
A02121	R0	3.2.	ELECTRONIC OFFICE EQUIPMENT	1 000,00	0,00	1 000,00	0,00%	1 000,00	0,00	0,00	1 000,00	0,00%	0,00
			TOTAL ARTICLE 212	1 000,00	0,00	1 000,00	0,00%	1 000,00	0,00	0,00	1 000,00	0,00%	0,00
A02141	R0	5.6.	BANK AND OTHER FINANCIAL CHARGES	3 000,00	0,00	3 000,00	0,00%	3 000,00	0,00	0,00	3 000,00	0,00%	0,00
			TOTAL ARTICLE 214	3 000,00	0,00	3 000,00	0,00%	3 000,00	0,00	0,00	3 000,00	0,00%	0,00
			TOTAL CHAPTER 21	4 000,00	0,00	4 000,00	0,00%	4 000,00	0,00	0,00	4 000,00	0,00%	0,00
			TOTAL TITLE 2	4 000,00	0,00	4 000,00	0,00%	4 000,00	0,00	0,00	4 000,00	0,00%	0,00
B03111	R0	5.1.	PUBLICATIONS	28 531,08	25 216,95	3 314,13	88,38%	28 531,08	20 931,12	20 931,12	7 599,96	73,36%	4 285,83
	R0	5.5.	TRANSLATIONS	50 990,00	50 353,03	636,97	98,75%	50 990,00	31 613,47	31 613,47	19 376,53	62,00%	18 739,56
			TOTAL ARTICLE 311	79 521,08	75 569,98	3 951,10	95,03%	79 521,08	52 544,59	52 544,59	26 976,49	66,08%	23 025,39
B03141	R0	5.2.	PROJECT RELATED NATIONAL ACTIVITIES	122 331,92	120 911,50	1 420,42	98,84%	122 331,92	64 892,81	64 892,81	57 439,11	53,05%	56 018,69
			TOTAL ARTICLE 314	122 331,92	120 911,50	1 420,42	98,84%	122 331,92	64 892,81	64 892,81	57 439,11	53,05%	56 018,69
B03161	R0	1.3.1.	PER DIEM ABROAD EMCDDA STAFF	16 917,37	16 917,37	120,00	99,29%	16 917,37	7 716,14	7 716,14	9 201,23	45,61%	9 081,23
	R0	2.1.A	INTERNATIONAL TRAVEL EMCDDA STAFF	23 507,58	23 507,58	0,00	100,00%	23 507,58	14 375,22	14 375,22	9 132,36	61,15%	9 132,36
			TOTAL ARTICLE 316	40 424,95	40 424,95	120,00	99,70%	40 424,95	22 091,36	22 091,36	18 333,59	54,65%	18 213,59
	R0	1.2.1.	SHORT TERM EXPERTS	136 600,00	134 035,00	2 565,00	98,12%	136 600,00	70 022,50	70 022,50	66 577,50	51,26%	64 012,50
B03181	R0	1.3.2.	PER DIEM LOCAL STAFF	80 888,38	78 450,19	2 438,19	96,99%	80 888,38	70 787,60	70 787,60	10 100,78	87,51%	7 662,59
	R0	2.1.B	INTERNATIONAL TRAVEL NFP STAFF	87 446,76	85 991,65	1 455,11	98,34%	87 446,76	70 768,00	70 768,00	16 678,76	80,93%	15 223,65
	R0	5.7.	TECHNICAL MEETINGS	30 304,23	27 211,94	3 092,29	89,80%	30 304,23	23 262,35	23 262,35	7 041,88	76,76%	3 949,59
			TOTAL ARTICLE 318	335 239,37	325 688,78	9 550,59	97,15%	335 239,37	234 840,45	234 840,45	100 398,92	70,05%	90 848,33
			TOTAL CHAPTER 31	577 517,32	562 595,21	15 042,11	97,40%	577 517,32	374 369,21	374 369,21	203 148,11	64,82%	188 106,00
			TOTAL TITLE 3	577 517,32	562 595,21	15 042,11	97,40%	577 517,32	374 369,21	374 369,21	203 148,11	64,82%	188 106,00
			TOTAL IPA3 BUDGET	678 486,20	659 564,09	19 042,11	97,19%	678 486,20	465 568,45	465 568,45	212 917,75	68,62%	193 875,64

*EMCDDA 2011 Final Accounts as signed off by the EMCDDA Accountant and adopted by the EMCDDA Director on 21/06/2012.
Appendix: Report on budgetary and financial management*

BUDGET STATUS EXECUTION														
Fund source: R0-EMC														
Budget line position	Initial appropriation (A)	New (B)	Commit. approp. transact. amount (1) = (A+B)	Commitment amount accepted (2)	Total commitments amount (4) = (2+3)	Balance for commitments	% Committed (4/1)	Paym. approp. transact. amount (5)	Payment amount accepted (6)	Total payment amount (8) = (6+7)	Balance for payments (related to commitments)	% Paid (8/5)	R A L (4-8)	Amount to carry forward (4-8)
A-1191		443,93	443,93	0,00	0,00	443,93	0,00%	443,93	0,00	0,00	0,00	0,00	0,00	443,93
TOTAL ARTICLE 119		443,93	443,93	0,00	0,00	443,93	0,00%	443,93	0,00	0,00	0,00	0,00%	0,00	443,93
TOTAL CHAPTER 11		443,93	443,93	0,00	0,00	443,93	0,00%	443,93	0,00	0,00	0,00	0,00%	0,00	443,93
TOTAL TITLE 1	0,00	443,93	443,93	0,00	0,00	443,93	0,00%	443,93	0,00	0,00	0,00	0,00%	0,00	443,93
A-2113	2 673,00	4 500,00	7 173,00	0,00	0,00	7 173,00	0,00%	7 173,00	0,00	0,00	0,00	0,00%	0,00	7 173,00
A-2117	1 980,00	0,00	1 980,00	0,00	0,00	1 980,00	0,00%	1 980,00	0,00	0,00	0,00	0,00%	0,00	1 980,00
TOTAL ARTICLE 211	4 653,00	4 500,00	9 153,00	0,00	0,00	9 153,00	0,00%	9 153,00	0,00	0,00	0,00	0,00%	0,00	9 153,00
A-2137	1 305,00	0,00	1 305,00	0,00	0,00	1 305,00	0,00%	1 305,00	0,00	0,00	0,00	0,00%	0,00	1 305,00
TOTAL ARTICLE 213	1 305,00	0,00	1 305,00	0,00	0,00	1 305,00	0,00%	1 305,00	0,00	0,00	0,00	0,00%	0,00	1 305,00
A-2142	15 500,00	0,00	15 500,00	3 000,00	3 000,00	12 500,00	19,35%	15 500,00	0,00	0,00	3 000,00	0,00%	0,00	15 500,00
A-2143		735,00	735,00	0,00	0,00	735,00	0,00%	735,00	0,00	0,00	0,00	0,00%	0,00	735,00
A-2148		2 206,60	2 206,60	0,00	0,00	2 206,60	0,00%	2 206,60	0,00	0,00	0,00	0,00%	0,00	2 206,60
TOTAL ARTICLE 214	15 500,00	2 941,60	18 441,60	3 000,00	3 000,00	15 441,60	16,27%	18 441,60	0,00	0,00	3 000,00	0,00%	0,00	18 441,60
A-2152		70,00	70,00	0,00	0,00	70,00	0,00%	70,00	0,00	0,00	0,00	0,00%	0,00	70,00
TOTAL ARTICLE 215		70,00	70,00	0,00	0,00	70,00	0,00%	70,00	0,00	0,00	0,00	0,00%	0,00	70,00
TOTAL CHAPTER 21	21 458,00	7 511,60	28 969,60	3 000,00	3 000,00	25 969,60	10,36%	28 969,60	0,00	0,00	3 000,00	0,00%	0,00	28 969,60
TOTAL TITLE 2	21 458,00	7 511,60	28 969,60	3 000,00	3 000,00	25 969,60	10,36%	28 969,60	0,00	0,00	3 000,00	0,00%	0,00	28 969,60
B3-111	39 069,70	45 846,30	84 916,00	58 984,30	58 984,30	25 931,70	69,46%	84 916,00	34 794,00	34 794,00	24 190,30	40,97%	24 190,30	50 122,00
TOTAL ARTICLE 311	39 069,70	45 846,30	84 916,00	58 984,30	58 984,30	25 931,70	69,46%	84 916,00	34 794,00	34 794,00	24 190,30	40,97%	24 190,30	50 122,00
B3-151		10 838,26	10 838,26	9 781,40	9 781,40	1 056,86	90,25%	10 838,26	9 781,40	9 781,40	0,00	90,25%	0,00	1 056,86
TOTAL ARTICLE 315	0,00	10 838,26	10 838,26	9 781,40	9 781,40	1 056,86	90,25%	10 838,26	9 781,40	9 781,40	0,00	90,25%	0,00	1 056,86
B3-161	2 460,37	136,11	2 596,48	0,00	0,00	2 596,48	0,00%	2 596,48	0,00	0,00	0,00	0,00%	0,00	2 596,48
TOTAL ARTICLE 316	2 460,37	136,11	2 596,48	0,00	0,00	2 596,48	0,00%	2 596,48	0,00	0,00	0,00	0,00%	0,00	2 596,48
B3-181	0,00	9 721,62	9 721,62	4 597,14	4 597,14	5 124,48	47,29%	9 721,62	4 597,14	4 597,14	0,00	47,29%	0,00	5 124,48
TOTAL ARTICLE 318	0,00	9 721,62	9 721,62	4 597,14	4 597,14	5 124,48	47,29%	9 721,62	4 597,14	4 597,14	0,00	47,29%	0,00	5 124,48
TOTAL CHAPTER 31	41 530,07	66 542,29	108 072,36	73 362,84	73 362,84	34 709,52	67,88%	108 072,36	49 172,54	49 172,54	24 190,30	45,50%	24 190,30	58 899,82
TOTAL TITLE 3	41 530,07	66 542,29	108 072,36	73 362,84	73 362,84	34 709,52	67,88%	108 072,36	49 172,54	49 172,54	24 190,30	45,50%	24 190,30	58 899,82
TOTAL BUDGET RO	62 988,07	74 497,82	137 485,89	76 362,84	76 362,84	61 123,05	55,54%	137 485,89	49 172,54	49 172,54	27 190,30	35,77%	24 190,30	88 313,35

III. Conclusion

The EMCDDA's overall performance in the execution of the 2011 budget confirmed a significant increase of 11,03% in Title III expenditure (operational costs) and of 7,27% in Title II (support activities). This good performance has allowed the Centre to obtain the best budget outturn result ever.

In 2011, the EMCDDA has put in place appropriate instructions and procedures for the analysis of potential carry forwards in order to reduce the volume of appropriations carried over to the minimum necessary to cover the amounts still due against the year's commitments.

The EMCDDA has also improved in 2011 the programming and the monitoring of activities with a view to reducing carry over of 27 % in 2011-2012 compared to 2010-2011 (266 119,74 in 2011 against 358 643,80 in 2010).

In 2011, as part of its development of an integrated system for activity-based management and budgeting, the EMCDDA started to implement a cost accounting system. For this purpose, it took into account the technical options and tools provided by the ABAC accounting (SAP CO).

Following work developed throughout 2010, comprehensive risk identification and assessment exercises as a tool for improving risk management in the EMCDDA were carried out during 2011. The central risk register has been kept updated. A sector risk register set up by the ICT unit has also been kept updated and formed the cornerstone for the elaboration of an action plan aimed at contributing to improvements in certain key areas. Risk analysis has been a continuous exercise at the EMCDDA, although at the stage of preparation of annual work programmes a more systematic review has been conducted by risk managers.

In 2011 the European Court of Auditors' report on the EMCDDA annual accounts was "clean", i.e. did not contain any recommendation for corrective measures.