



European Monitoring Centre
for Drugs and Drug Addiction

FINAL ANNUAL ACCOUNTS

FINANCIAL YEAR 2010

These accounts have been prepared by the Accounting Officer on 20/06/2011 and drawn up by the Director on 20/06/2011.

The opinion of the Management Board was given on 04/07/2011.

The present annual accounts, together with the opinion of the Management Board, have been sent to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council on 05/07/2011.

The accounts will be published on the *Community body* website :

<http://www.emcdda.europa.eu/publications/annual-accounts>

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 2010.

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 2010 ACCOUNTS

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A. Financial statements of the EMCDDA

A.1. Balance sheet: Assets

	31.12.2010	31.12.2009	Variation
ASSETS			
A. NON CURRENT ASSETS			
Intangible fixed assets	194,132.87	301,868.74	-107,735.87
Tangible fixed assets	2,488,414.54	2,625,036.07	-136,621.53
Land and buildings	2,176,027.28	2,267,516.80	-91,489.52
Plant and equipment	78,932.35	32,766.36	46,165.99
Computer hardware	133,132.40	198,221.29	-65,088.89
Furniture and vehicles	100,322.51	126,531.62	-26,209.11
TOTAL NON CURRENT ASSETS	2,682,547.41	2,926,904.81	-244,357.40
B. CURRENT ASSETS			
Short-term pre-financing	11,600.00	0.00	11,600.00
Short-term pre-financing	11,600.00	0.00	11,600.00
Short-term receivables	325,558.64	655,360.74	-329,802.10
Current receivables	183,435.29	558,238.93	-374,803.64
Other	142,123.35	97,121.81	45,001.54
Accrued income	0.00	27,661.76	-27,661.76
Deferred charges	142,123.35	69,460.05	72,663.30
Cash and cash equivalents	2,056,532.41	1,255,148.58	801,383.83
TOTAL CURRENT ASSETS	2,393,691.05	1,910,509.32	483,181.73
TOTAL	5,076,238.46	4,837,414.13	238,824.33

A.1.(continued) Balance sheet: Liabilities

	31.12.2010	31.12.2009	Variation
LIABILITIES			
A. Net Assets	2,128,887.88	2,923,169.36	-794,281.48
Accumulated surplus/deficit	2,923,169.36	3,259,134.41	-335,965.05
Economic result of the year - profit+/loss-	-794,281.48	-335,965.05	-495,495.39
C. NON CURRENT LIABILITIES	0.00	70,000.00	-70,000.00
Provisions for risks and charges	0.00	70,000.00	-70,000.00
TOTAL A+B+C	2,128,887.88	2,993,169.36	-901,460.44
D. CURRENT LIABILITIES	2,947,350.58	1,844,244.77	1,103,105.81
Accounts payable	2,947,350.58	1,844,244.77	1,103,105.81
Current payables	124,050.31	31,874.46	92,175.85
Other	1,602,967.10	1,550,390.18	52,576.92
Accrued charges	1,571,684.77	1,533,953.29	37,731.48
Deferred income	31,282.33	16,436.89	14,845.44
Accounts payable with consolidated EU entities	1,220,333.17	261,980.13	958,353.04
Pre-financing received from consolidated EU entities	1,203,389.06	227,166.13	976,222.93
Other accounts payable against consolidated EU entities	16,944.11	34,814.00	-17,869.89
TOTAL D. CURRENT LIABILITIES	2,947,350.58	1,844,244.77	1,103,105.81
TOTAL	5,076,238.46	4,837,414.13	238,824.33

A.2. Economic outturn account

	2010	2009	Variation
Contributions of EFTA countries belonging to the EEA	369,040.67	360,358.11	8,682.56
Recovery of expenses	19,220.09	6,757.60	12,462.49
Revenues from administrative operations	31,835.86	526,789.08	-494,953.22
Other operating revenue	14,515,938.66	14,941,017.87	-425,079.21
TOTAL OPERATING REVENUE	14,936,035.28	15,834,922.66	-898,887.38
Administrative expenses	-10,985,136.36	-10,738,372.13	-246,764.23
All Staff expenses	-8,555,136.60	-8,487,911.01	-67,225.59
Fixed asset related expenses	-436,338.92	-449,685.20	13,346.28
Other administrative expenses	-1,993,660.84	-1,800,775.92	-192,884.92
Operational expenses	-4,741,121.02	-5,430,022.69	688,901.67
Other operational expenses	4,779,091.02	-5,430,022.69	10,209,113.71
TOTAL OPERATING EXPENSES	-15,726,257.38	-16,168,394.82	442,137.44
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	-790,222.10	-333,472.16	-456,749.94
Financial expenses	-4,059.38	-2,492.89	-1,566.49
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	-4,059.38	-2,492.89	-1,566.49
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	-794,281.48	-335,965.05	-458,316.43
ECONOMIC RESULT OF THE YEAR	-794,281.48	-335,965.05	-458,316.43

A.3. Cash-flow table (Indirect Method)

	2010	2009
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	-794,281.48	-335,965.05
Operating activities		
Adjustments		
Amortization (intangible fixed assets) +	187,891.35	196,502.93
Depreciation (tangible fixed assets) +	248,447.57	253,182.27
Increase/(decrease) in Provisions for risks and liabilities	-70,000.00	70,000.00
(Increase)/decrease in Short term Pre-financing	-11,600.00	0.00
(Increase)/decrease in Short term Receivables	329,802.10	300,252.24
Increase/(decrease) in Accounts payable	144,752.77	-417,130.85
Increase/(decrease) in Liabilities related to consolidated EU entities	958,353.04	-224,753.36
Other non-cash movements		
Net cash Flow from operating activities	993,365.35	-157,911.82
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-191,981.52	-222,477.46
Net cash flow from investing activities	-191,981.52	-222,477.46
Net increase/(decrease) in cash and cash equivalents	801,383.83	-380,389.28
Cash and cash equivalents at the beginning of the period	1,255,148.58	1,635,537.86
Cash and cash equivalents at the end of the period	2,056,532.41	1,255,148.58

A.4. Annexes to the balance sheet

Assets

1. Intangible and tangible fixed assets

The value for intangible fixed assets purchased during 2010 was: EUR 80 155,48.

The value for tangible fixed assets purchased during 2010 was: EUR 111 826,02.

Total value purchased in 2010 for all fixed assets was: EUR 154 011,52.

The total amount of depreciation for fixed assets at the year-end was: EUR 436 338,92.

The new total of non-current assets at 31 December 2010 was: EUR 2 682 547,41.

An increase in the value of the donation was booked in 2010 and amounted to EUR 27 335,86.

Intangible fixed assets

The EMCDDA as approved a threshold of EUR 150 000 related to the capitalisation of the development cost per project regarding the internally generated intangible assets. The amount of EUR 68 637,41 corresponds to the total of the development cost for 2010 exercise (all projects included).

2010		Other Computer Software	Total Computer Software	Total
Gross carrying amounts 01.01.2010	+	970,221.93	970,221.93	970,221.93
Additions	+	80,155.48	80,155.48	80,155.48
Gross carrying amounts 31.12.2010		1,050,377.41	1,050,377.41	1,050,377.41
Accumulated amortization and impairment 01.01.2010	-	-668,353.19	-668,353.19	-668,353.19
Amortization	-	-187,891.35	-187,891.35	-187,891.35
Accumulated amortization and impairment 31.12.2010		-856,244.54	-856,244.54	-856,244.54
Net carrying amounts 31.12.2010		194,132.87	194,132.87	194,132.87

Not capitalised cost	Not capitalised development cost *
Cost of the year	68,637.41

* Including yearly amortization on the capitalised Intangible Internally generated

Entity's individual threshold for Capitalisation of Internally generated Intangible Assets :	150,000.00
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Tangible fixed assets

2010		Land	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Total
Gross carrying amounts 01.01.2010	+	1,275,000.00	2,287,237.93	118,374.31	1,042,403.31	216,954.38	4,939,969.93
Additions	+			62,949.50	47,394.68	1,481.86	111,826.04
Disposals	-					-1,127.61	-1,127.61
Gross carrying amounts 31.12.2010		1,275,000.00	2,287,237.93	181,323.81	1,089,797.99	217,308.63	5,050,668.36
							0.00
Accumulated amortization and impairment 01.01.2010	-		-1,294,721.13	-85,607.95	-844,182.02	-90,422.76	-2,314,933.86
Depreciation	-		-91,489.52	-16,783.51	-112,483.57	-27,690.97	-248,447.57
Disposals	+					1,127.61	1,127.61
Accumulated amortization and impairment 31.12.2010		0.00	-1,386,210.65	-102,391.46	-956,665.59	-116,986.12	-2,562,253.82
Net carrying amounts 31.12.2010		1,275,000.00	901,027.28	78,932.35	133,132.40	100,322.51	2,488,414.54

Current and sundry receivables

Current receivables	31.12.2010		31.12.2009	
Receivables from	Gross Total	Net Value	Gross Total	Net Value
Customers	103,783.93	103,783.93	382,555.43	382,555.43
Member States	36,683.47	36,683.47	107,710.51	107,710.51
Other current receivables (1)	42,967.89	42,967.89	67,972.99	67,972.99
Total	183,435.29	183,435.29	558,238.93	558,238.93

(1) Please specify "Other Current receivables":	Gross Total	Net Value	Gross Total	Net Value
STAFF	36,949.44	36,949.44	67,972.99	67,972.99
OTHER	6,018.45	6,018.45		0.00
Total	42,967.89	42,967.89	67,972.99	67,972.99

The total amount of current receivables at 31.12.2010 was: EUR 183 435,29.

The amount in 'Customers': EUR 103 783,93 corresponds to all amounts still open as receivables (i.e. the total of recovery orders already established but not yet cashed) (minus EUR 278 771,50 against 2009).

The amount of EUR 36 683,47 in 'Member States' corresponds to the total amount paid as VAT but not yet reimbursed by the Portuguese authorities (minus EUR 71 027,04 against 2009).

The amount of other current receivables at 31.12.2010 was EUR 42 967,89 (minus EUR 25 005,10 against 2009).

An amount of EUR 142 123,35 corresponds to the deferred charges (plus EUR 114 461,59 against 2009). This difference against 2009 exercise is mainly explained by the payment of the rent of January 2011 paid at the end of December 2010 amount to EUR 89773,07.

Cash and cash equivalents:

The total of EUR 2 056 532,41 can be detailed as follows:

- + EUR 2 006 535,33 for the total of all bank current accounts at 31 December 2010;
- + 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 2009	3,259,134.41	-335,965.05	2,923,169.36
Balance as of 1 January 2010 (if restated)	3,259,134.41	-335,965.05	2,923,169.36
Allocation of the Economic Result of Previous Year	-335,965.05	335,965.05	0.00
Economic result of the year		-794,281.48	-794,281.48
Balance as of 31 December 2010	2,923,169.36	-794,281.48	2,128,887.88

The economic result of the year after having applied all corrections in compliance with the rules of accrual accounting, was: EUR -794 281,48 ('A.2 Economic outturn account': page 5).

The 2010 Economic outturn account had a negative result of EUR -794 281,48 (plus EUR 458 316,43 against 2009) explained by the difference between an decrease of EUR 898 887,38 of operating revenue and an increase of EUR 442 137,44 of operating expenses and a increase of EUR 1 566,49 of financial expenses (see 'A.2 Economic outturn account': page 5).

The new total of non-current liabilities at 31 December 2010 is EUR 2 128 887,88.

Current and sundry payables

Current payables	31.12.2010	31.12.2009
Vendors	529,607.26	423,034.80
Member States	96.95	96.95
EFTA		
Third States		
Other (1)	-405,653.90	-391,257.29
Total	124,050.31	31,874.46

(1) Please specify "Other Current payables":	31.12.2010	31.12.2009
STAFF+ BANK INTEREST TO PAID EC +INVOICE STEP 1	-405,653.90	-391,257.29
Total	-405,653.90	-391,257.29

The total of current payables in 2010 was: EUR 124 050,31.

The amount in 'Vendors' of EUR 529 607,26 corresponds to amounts of all registered invoices received at the year-end but not yet paid.

The amount of EUR -405 653,90 corresponds expenditure with EC and legal entities); social costs to be regularised in 2010 (EUR +1 421,46); bank interest against EC (EUR -10 316,90); miscellaneous income to be regularised (EUR 2 928,42); and a suspense account of (EUR 27 095,80) to be regularised in 2010; invoices received but not yet paid in 2010 (EUR -426 782,68).

Deferrals and accruals

The amount of EUR 1 571 684,77 corresponds to the accrued charges confirmed by each deputy authorising officer concerning all 2010 deliverables from the carry-over amount for a total of EUR 2 639 223,63, and EUR 163 772,05 concerning the untaken holidays at 31.12.2010.

Accounts payable with consolidated EC entities

The amount of EUR 1 220 333,17 in 'Pre-financing received from consolidated EC entities' corresponds to the Budget outturn account for 2010 (EUR 1000 371,66 in which is included EUR 362 000 cashed in July 2010 coming from the amending budget 2009 and 2008 that means that in fact the real Budgetary outturn for 2010 is EUR 638 371 ,66) and an 'Other accounts' item payable against consolidated EC entities of bank interest of EUR 14 533,27 — EUR 203 017,40 open pre-financing IPA 3 with the Directorate-General ELARG (EC) and EUR 2 410,84 related to bank interest IPA 3 (ELARG).

Contingent liabilities and commitments for future funding

At the end of 2010, only one guarantee of EUR 6 541,50 had been received (without transfer of cash).

For the commitments still open at the year-end, the Centre has a carry-over of EUR 2 639 223,63.

B. Report on the implementation of the EMCDDA budget

Budget outturn account for the financial year 2010

		2010	2009
REVENUE			
Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency)	+	15,362,000.00	14,150,000.00
Phare funds from Commission	+		
Other contributions and funding received via the Commission (IPA 3)	+	500,000.00	450,810.00
Other donors (Norway Grant)	+	383,886.11	376,795.00
Fee income	+		
Other revenue	+	27,596.40	205,798.31
TOTAL REVENUE (a)		16,273,482.51	15,183,403.31
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	8,722,153.46	8,413,498.37
Appropriations carried over	-	65,673.61	59,408.05
<i>Title II: Administrative Expenses</i>			
Payments	-	1,655,059.82	976,986.47
Appropriations carried over	-	342,394.60	345,408.94
<i>Title III: Operating Expenditure</i>			
Payments	-	4,495,449.90	5,261,522.49
Appropriations carried over	-	303,559.61	371,141.68
TOTAL EXPENDITURE (b)		15,584,291.00	15,427,966.00
OUTTURN FOR THE FINANCIAL YEAR (a-b)		689,191.51	-244,562.69
Cancellation of unused payment appropriations carried over from previous year	+	61,824.94	136,601.01
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	383,981.74	626,438.16
Exchange differences for the year (gain +/-loss -)	+/-	209.12	779.15
Adjust.Norway Grant prorata 2010+ Decommitment +last intalments FINAL CARDS, IPA1 & IPA2 +OUTTURN NORWAY 2008-2009		-134,835.65	-292,089.50
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2010 (INCLUDING BALANCE OUTTURN FROM 2009 AND 2008)		1,000,371.66	227,166.13
Balance year N-1	+/-	227,166.13	
Positive balance from year N-1 reimbursed in year N to the Commission	-	-227,166.13	
Balance year 2010 relating to N-1 and N-2 (2009 & 2008 amending budget)		362,000.00	
Positive balance from year N-1 and N-2 (2009 & 2008) to be reimbursed to the Commission		362,000.00	
Result used for determining amounts in general accounting		1,000,371.66	227,166.13
Commission subsidy - agency registers accrued revenue and Commission accrued expense		14,361,628.34	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		1,000,371.66	
Not included in the budget outturn:			
Interest generated by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission (liability)	+	14,533.27	30,643.36

The annual accounts of the EMCDDA for the year 2010 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Communities and the accounting rules adopted by the European Commission's Accounting Officer, as are to be applied by all institutions and Community bodies.

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

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

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

Signed off on 20/06/11

Pascal Jonjic
EMCDDA Accounting Officer

Adopted on 20/06/11

Wolfgang Götz
EMCDDA Director

APPENDIX to the EMCDDA 2010 Accounts

Report on budgetary and financial management for the financial year 2010

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

In 2010, following up on observations and recommendations made 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 light of the observations and comments accompanying the Decision on the discharge for 2008

- Performance

The EMCDDA's annual budget and work programme give information on the allocation of resources required for the implementation of planned activities, in accordance with the principles of activity-based management. Pursuant to the same principles, the EMCDDA's General report of activities presents the actual use of these resources.

In 2010, as part of its development of an integrated system for activity-based management and budgeting, the EMCDDA started to set up an analytical accounting system. For this purpose, it took into account the technical options and tools provided by the ABAC system.

Furthermore, following the appointment of a fully dedicated extra member of staff (AD temporary agent), the EMCDDA increased its capacity for further improving its planning and monitoring system, with a special focus on the development of suitable performance indicators.

- Internal audit

The EMCDDA has followed up the recommendations of the IAS referred to in the discharge Decision mentioned above. In particular, key recommendations have been implemented concerning the needs emerging from the EMCDDA's move to new premises. The remaining recommendations (mainly linked to the preparation of a business continuity plan), although pertinent and useful, lie beyond the scope of the move itself (and the concerned audit) and reflect an ongoing concern that has been addressed from a more comprehensive angle.

- Cash management

In accordance with the relevant financial provisions and pursuant to a Memorandum concluded in 2010 with the European Commission (EC) services concerned (parent DG), the EMCDDA's cash flow management now relies on a structured and detailed annual forecast of its cash needs. This should further enhance the efficiency and effectiveness of this process.

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

In 2010, the IAS conducted an audit on the management of outputs for external communication, which gave rise to the following main recommendations:

- To provide a more explicit link between the EMCDDA's communication strategy and the annual and multi-annual work programmes, having in view the needs of target groups;
- To set up in future work programmes measurable objectives for communication activities, together with relevant performance indicators;
- To consolidate the procedures used for the production of external outputs, notably by identifying the key actors and risks involved at the different steps of the process; and,
- To better document workflows for the publication cycle, notably at the authorisation phase.

An action plan aimed at dealing with these recommendations was approved by the EMCDDA Management Board on 9 December 2010 and promptly sent to the Director-General of the IAS.

Moreover, in 2010 the IAS encouraged an Information Technology (IT) 'Risk self-assessment and maturity self-evaluation'. The main objectives of this initiative were to identify and evaluate key IT risks and the level of maturity of the IT function in the EMCDDA. The results of this exercise were substantially in line with the findings that had been reflected in the EMCDDA's risk register, as provided to the IAS's auditors during their audit mission. These results are to be used by the IAS to identify and assess possible IT-related risks that could require future audits.

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

- Budget — Carry-forwards

The following measures have been taken by the EMCDDA to further develop the analysis of the actual needs for budget carry-forwards and to further reduce, as much as possible, the volume of appropriations carried forward:

- Five training sessions on budget operations and procurement processes were held for the EMCDDA's different financial and operational actors. Focus was put on carry-forward operations and on monitoring of planned activities, with special attention paid to activities and expenditure under Title II of the EMCDDA budget.
- Clearer and more structured instructions and procedures (guidelines and specific Excel-based tool) were put in place for the analysis and prevention of potential carry-forwards (both at the level of the deputy authorising officers concerned and of the officers in charge of budget monitoring and accounting).
- The tendering processes aimed at implementing the annual WP/budget have been brought forward as much as possible so that as a rule these processes are carried out during the first semester of the year.
- An AD staff member was recruited to enhance the EMCDDA's capacity to plan and monitor its activities.

I.6. Further 2010 initiatives and actions relevant to budget and financial management

In the last quarter of 2010, the EMCDDA organised together with Deloitte a tailor-made SAP training for the Accounting Officers of 22 European agencies in Brussels. The feedback was very positive from all participants.

A new income structure was created in ABAC in order to simplify and better manage the recovery orders.

During the last meeting of the Inter-Agency Accountant Network (IAAN), the EMCDDA Accounting officer was appointed as the new Chairman for the period 2010–11. The EMCDDA will host the next IAAN meeting in September 2011.

In December 2010, the EMCDDA prepared a new call for tender for banking services. At the beginning of 2011 the market consultation will be launched.

At the end of 2010 the EMCDDA revised its activity based management system and defined a cost-based accounting system. The relevant ABAC and SAP CO applications have been configured accordingly and the production phase should start in the first quarter of 2011.

II. Implementation of the budget

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

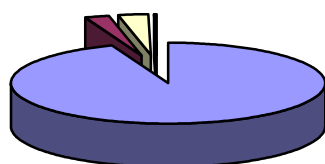
II.1. Revenue

The difference between 2010 actual revenue (i.e. revenues actually received in 2010) and the revenue entered in the budget 2010 is due to the following factors:

- Payment in 2010 of EUR 362 000,00 from EU subsidy relating to EMCDDA 2008 and 2009 budget revenues;
- Offsetting of EUR 16 437,00, this amount corresponding to the positive balance of the outturn of 2008 and 2009 Norway's contribution to EMCDDA's budget;
- Concerning other revenues, the difference of EUR 1 980,00 corresponding to an amount cashed in 2010 but not entered in the budget 2010

	2010– Revenue entered in the budget	2010 – Actual revenue
European Community subsidy	15,000,000	15,000,000
European Community subsidy (2009 & 2008)		362,000
Other fundings:		
Norway contribution	400,323	383,886
IPA 3 (assigned revenue)	500,000	500,000
Other revenues	25,616	27,596
Total	15,900,323	16,245,886

2010 – Actual revenue



- European Community subsidy
- Norway contribution
- IPA 3 (assigned revenue)
- Other revenues

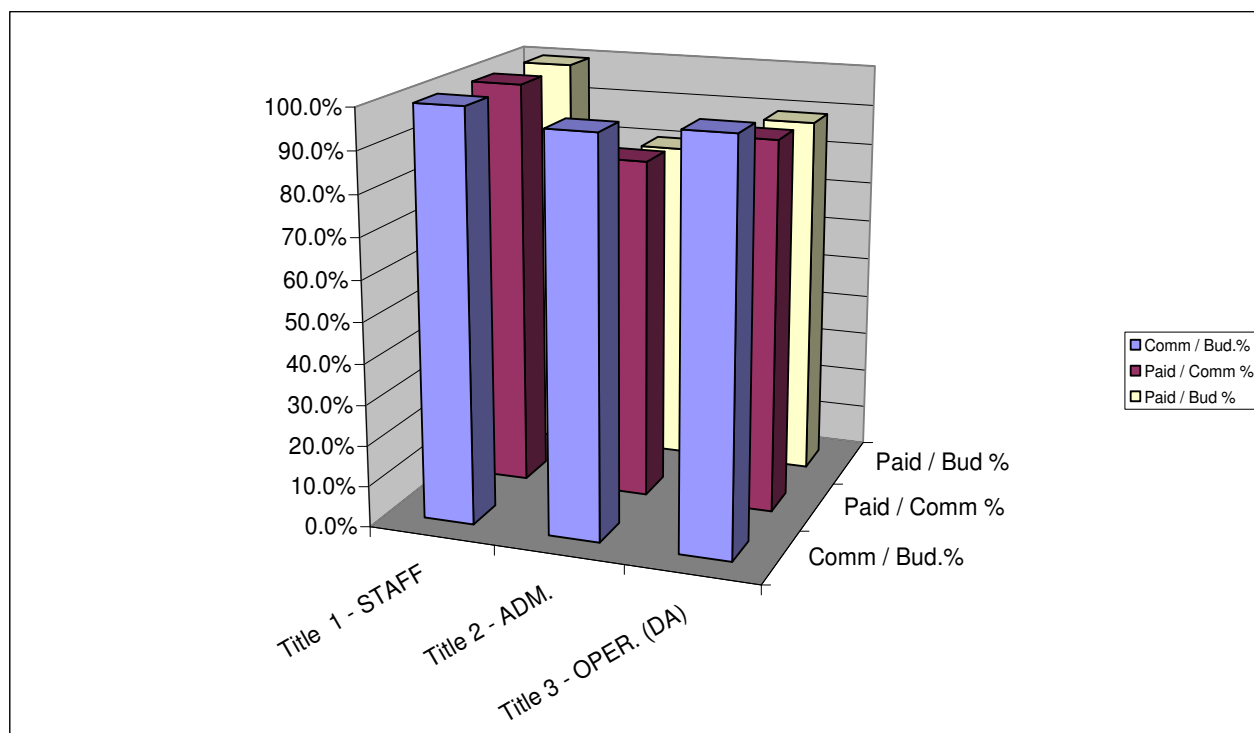
II.2. Expenditure

II.2.1. Overall analysis of expenditure concerning appropriations from the 2010 budget (C1)

The execution rate stands at 98,82 % (-0,03 against 2009) for commitment appropriations, 94,85 % for payment appropriations against commitment (-1,66 against 2009) and 93,73 % for payment against the final budget (-1,67 against 2009).

Total of current appropriations — (NDA) — titles 1 and 2 (C1) + title 3 (DA)

	2010						2009			2010 vs 2009		
	Final budget	Committed	Paid	Comm / Bud.%	Paid / Comm %	Paid / Bud %	Comm / Bud.%	Paid / Comm %	Paid/ Bud %	Comm / Bud.	Paid / Comm	Paid/ Bud
Title 1 - STAFF	8,709,000.00	8,697,552.15	8,671,291.35	99.87%	99.70%	99.57%	100.00%	98.58%	98.57%	-0.13	1.12	1.00
Title 2 - ADM.	2,066,939.00	1,987,127.31	1,654,744.31	96.14%	83.27%	80.06%	90.33%	74.12%	66.95%	5.81	9.15	13.11
Title 3 - OPER. (DA)	4,624,384.00	4,533,815.27	4,108,025.64	98.04%	90.61%	88.83%	99.41%	99.00%	98.41%	-1.37	-8.39	-9.58
Total	15,400,323.00	15,218,494.73	14,434,061.30	98.82%	94.85%	93.73%	98.85%	96.51%	95.40%	-0.03	-1.66	-1.67



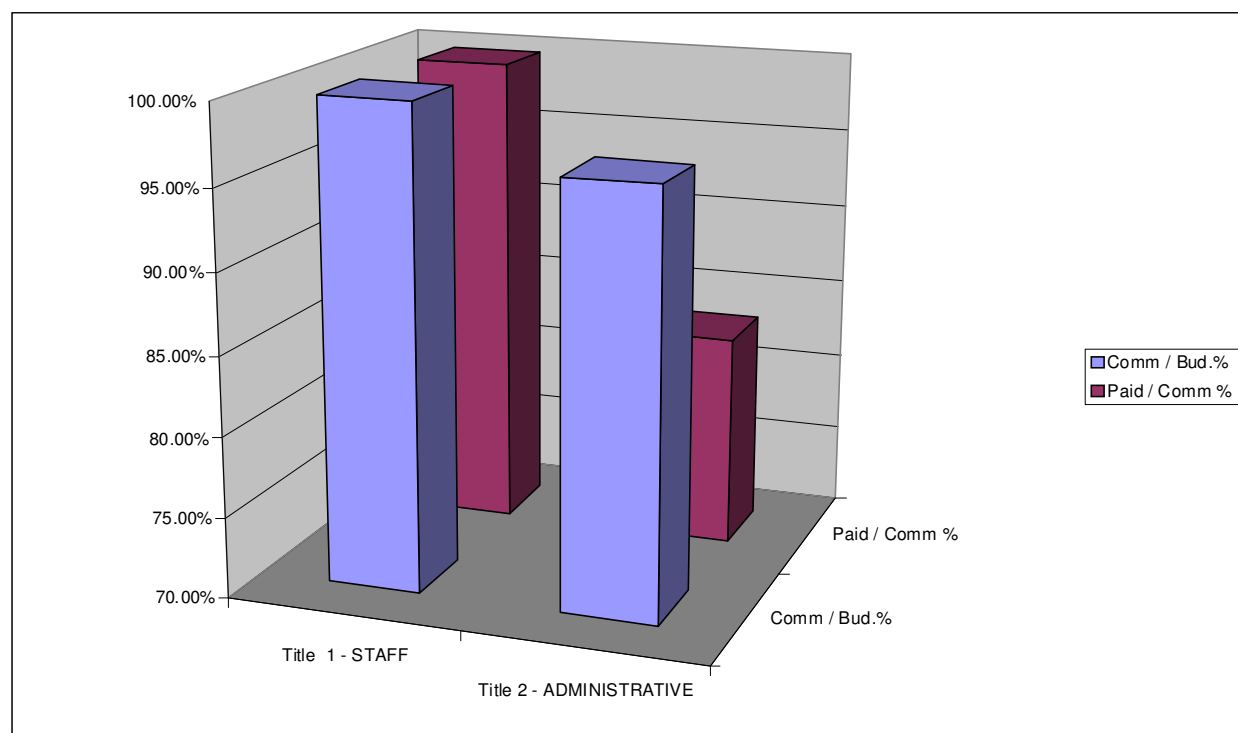
II.2.2. Non-differentiated appropriations (NDA), titles 1 and 2 (C1)

Analysis of the data relating to the budget execution of titles 1 and 2 (non-differentiated appropriations) shows an increase compared with the 2009 execution rate, in terms of commitments (+0,57) and an increase for payments (+1,34).

The execution rate stands at 99,15 % for commitment appropriations and at 96,64 % for payment appropriations, against 98,58 % and 95,30% for 2009.

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

	2010					2009		2010 vs 2009	
	Final budget	Committed	Paid	Comm / Bud. %	Paid / Comm %	Comm / Bud. %	Paid / Comm %	Comm / Bud.	Paid / Comm
Title 1 - STAFF	8,709,000.00	8,697,552.15	8,671,291.35	99.87%	99.70%	100.00%	98.58%	-0.13	1.12
Title 2 - ADMINISTRATIVE	2,066,939.00	1,987,127.31	1,654,744.31	96.14%	83.27%	90.33%	74.12%	5.81	9.15
Total	10,775,939	10,684,679	10,326,036	99.15%	96.64%	98.58%	95.30%	0.57	1.34



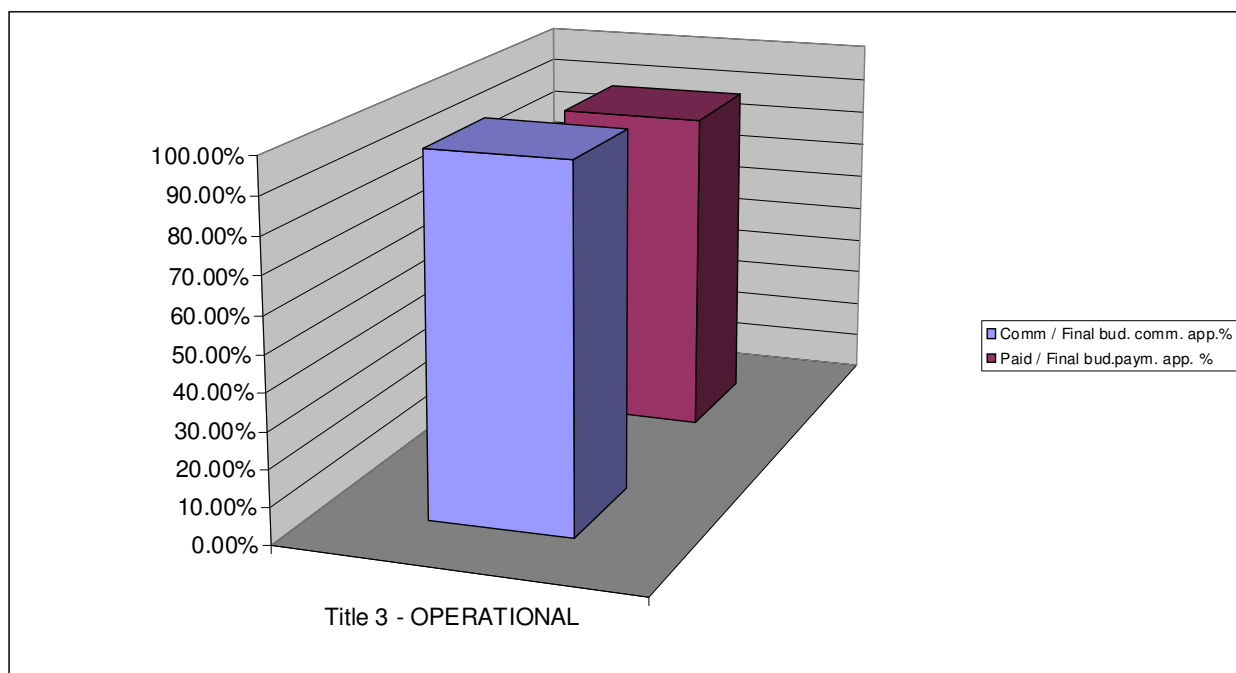
II.2.3. Differentiated appropriations (DA), title 3 (C1)

Analysis of the execution of title 3 of the 2010 budget shows a decrease of execution rate in the use of payment appropriations (-9,58) compared with 2009 and a small decrease on the committed-on-final-budget appropriation of (-1,37).

The execution rate stands at 98,04 % for commitment appropriations, and at 88,83 % for payment appropriations.

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

	2010						2009		2010 vs 2009	
	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	4,624,384.00	4,533,815.00	98.04%	4,624,384.00	4,108,025.64	88.83%	99.41%	98.41%	-1.37	-9.58
Total	4,624,384.00	4,533,815.00		4,624,384.00	4,108,025.64		99.41%	98.41%	-1.37	-9.58



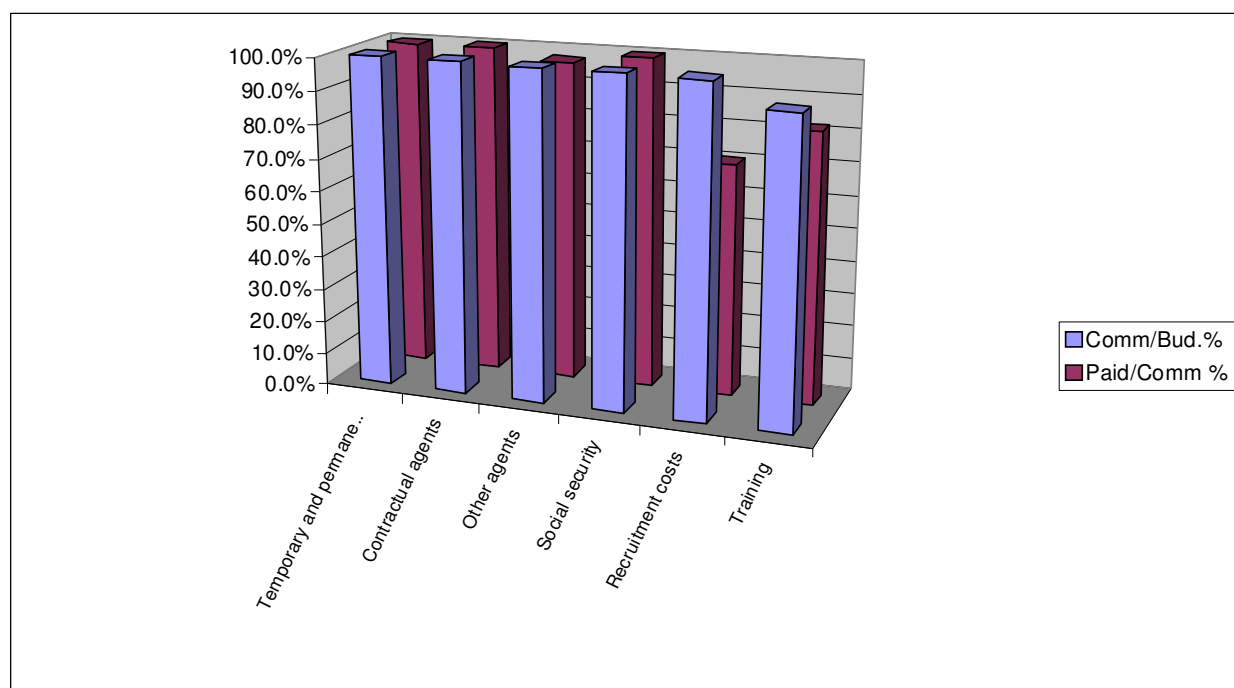
II.3. Analysis by type of expenditure (C1 appropriations)

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

99,87 % of the available budget appropriations have been committed. The execution rate of payments against the committed appropriations stands at 99,70 %.

Compared to the execution rate of the corresponding 2009 budget appropriations, this reflects a small decreasing for commitments (-0,13) and an increase in payments (+1,12).

		2010				
		Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
111	Temporary and permanent staff	7,300,030.00	7,297,144.80	7,297,144.80	99.96%	100.00%
114	Contractual agents	917,123.54	916,691.91	916,691.91	99.95%	100.00%
115	Other agents	57,846.46	57,556.42	55,987.75	99.50%	97.27%
116	Social security	314,500.00	313,400.66	313,400.66	99.65%	100.00%
118	Recruitment costs	37,000.00	36,747.64	25,860.12	99.32%	70.37%
119	Training	82,500.00	76,010.72	62,206.11	92.13%	81.84%
	TOTAL TITLE 1	8,709,000.00	8,697,552.15	8,671,291.35	99.87%	99.70%

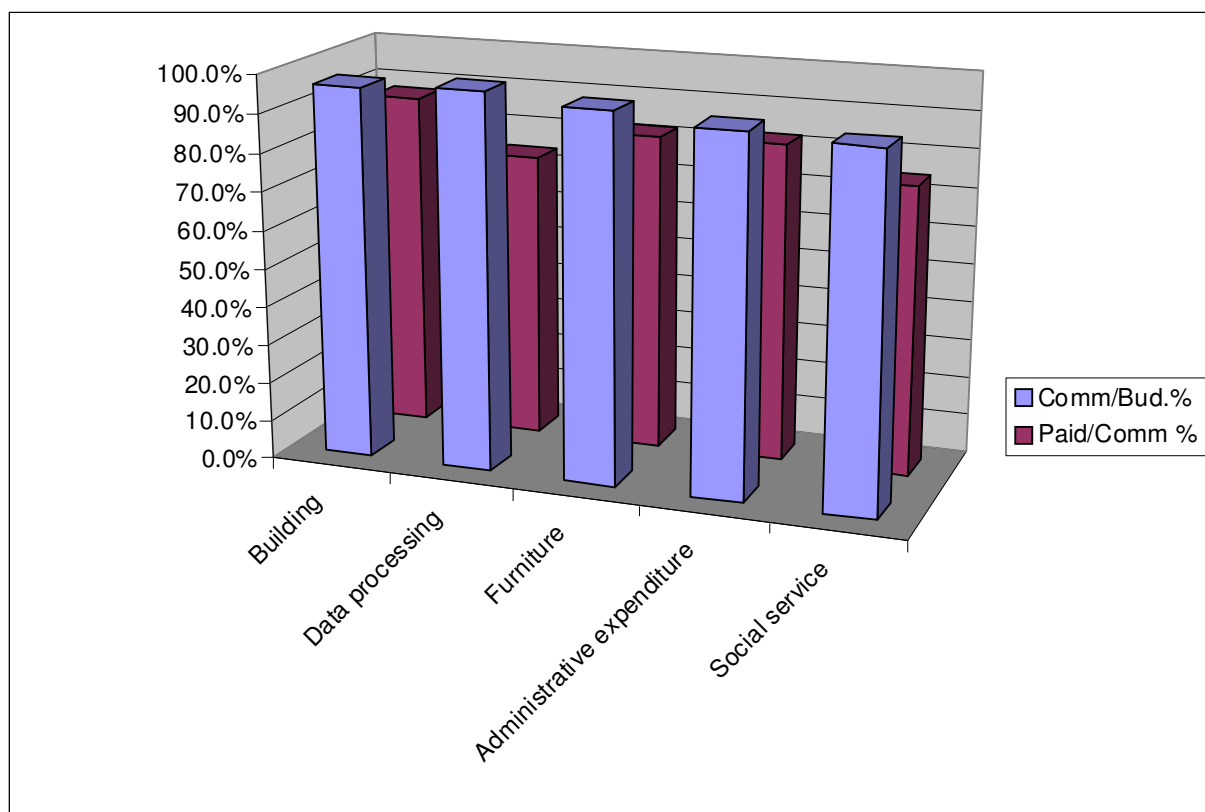


II.3.2. Title 2 — expenditure relating to support activities

The ratio committed/budget has improved and at the end of 2010 was 96,14 %, which represents an increase (+5,81) compared to 2009.

The ratio paid/committed was 83,27 % at the end of 2010, which represents an increase (+8,85) compared to 2009.

		2010				
		Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
211	Building	1,169,353.09	1,127,668.90	989,161.06	96.44%	87.72%
212	Data processing	516,161.00	503,888.66	374,199.06	97.62%	74.26%
213	Furniture	119,356.09	113,441.50	93,165.25	95.04%	82.13%
214	Administrative expenditure	235,752.91	218,199.33	180,336.19	92.55%	82.65%
215	Social service	26,315.91	23,928.92	17,882.75	90.93%	74.73%
	TOTAL TITLE 2	2,066,939.00	1,987,127.31	1,654,744.31	96.14%	83.27%



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

The execution rate of payment against payment appropriations in 2010 was 88,83 % against 98,41 % in 2009 (-9,58).

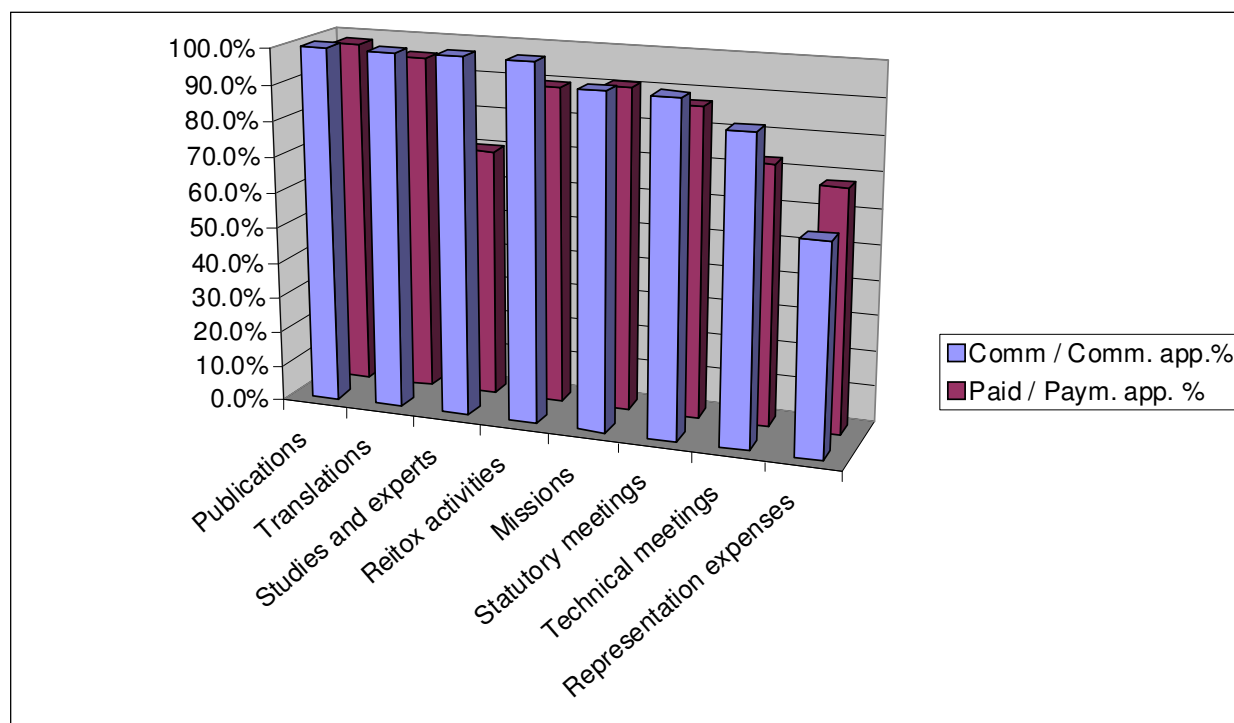
This was mostly due to the fact that in 2010 more than 70% of the National Focal Points were able to request only the payment of the first installment of the 2010 REITOX co-financing, i.e. up to 40% of the total amount of this co-financing. This situation, which could be linked also to budget constraints at national level, affected the rate of execution in terms of payments, but did not jeopardize the delivery of the planned outputs.

Furthermore it was not possible to execute before the end of 2010 some payments linked to the refunding of costs for technical meetings that were held in the last part of the year, as required by the state of advancement of the relevant projects of the EMCDDA's work programme and/or by the actual availability of the external experts to be invited.

Finally a residual number of payments linked to the implementation of small contracts for external technical studies/surveys could not be executed, due to the late conclusion of the relevant procurement/contracting operations, in line with the state of advancement of the concerned projects of the EMCDDA's work programme.

Title 3 : Expenditure relating to operational activities and projects (II)

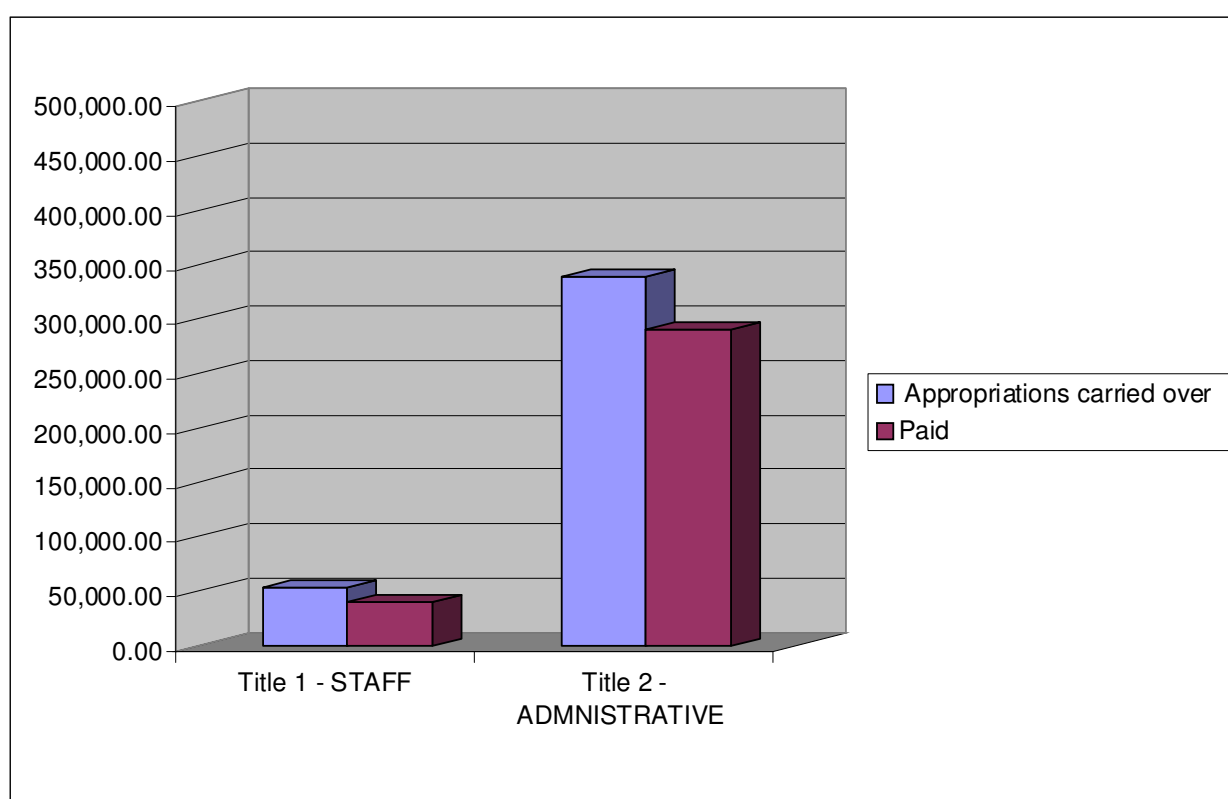
		2010					
		Final budget - Commitment appropriations	Committed	Comm / Comm. app. %	Final budget - Payment appropriations	Paid	Paid / Paym. app. %
311	Publications	364,357.59	364,357.59	100.00%	377,575.00	369,806.26	97.94%
312	Translations	679,819.31	679,819.31	100.00%	700,000.00	665,987.00	95.14%
314	Studies and experts	156,289.50	156,289.50	100.00%	225,421.00	158,334.00	70.24%
315	Reitox activities	2,487,085.60	2,487,085.60	100.00%	2,445,497.00	2,187,531.70	89.45%
316	Missions	336,905.00	314,832.52	93.45%	333,405.00	302,602.47	90.76%
317	Statutory meetings	250,000.00	233,041.54	93.22%	200,000.00	174,010.54	87.01%
318	Technical meetings	344,897.00	295,421.04	85.65%	337,456.00	246,323.64	72.99%
319	Representation expenses	5,030.00	2,968.17	59.01%	5,030.00	3,430.03	68.19%
	TOTAL TITLE 3	4,624,384.00	4,533,815.27	98.04%	4,624,384.00	4,108,025.64	88.83%



II.4. Appropriations carried over automatically from 2009 to 2010 (NDA) — titles 1 and 2 (C8)

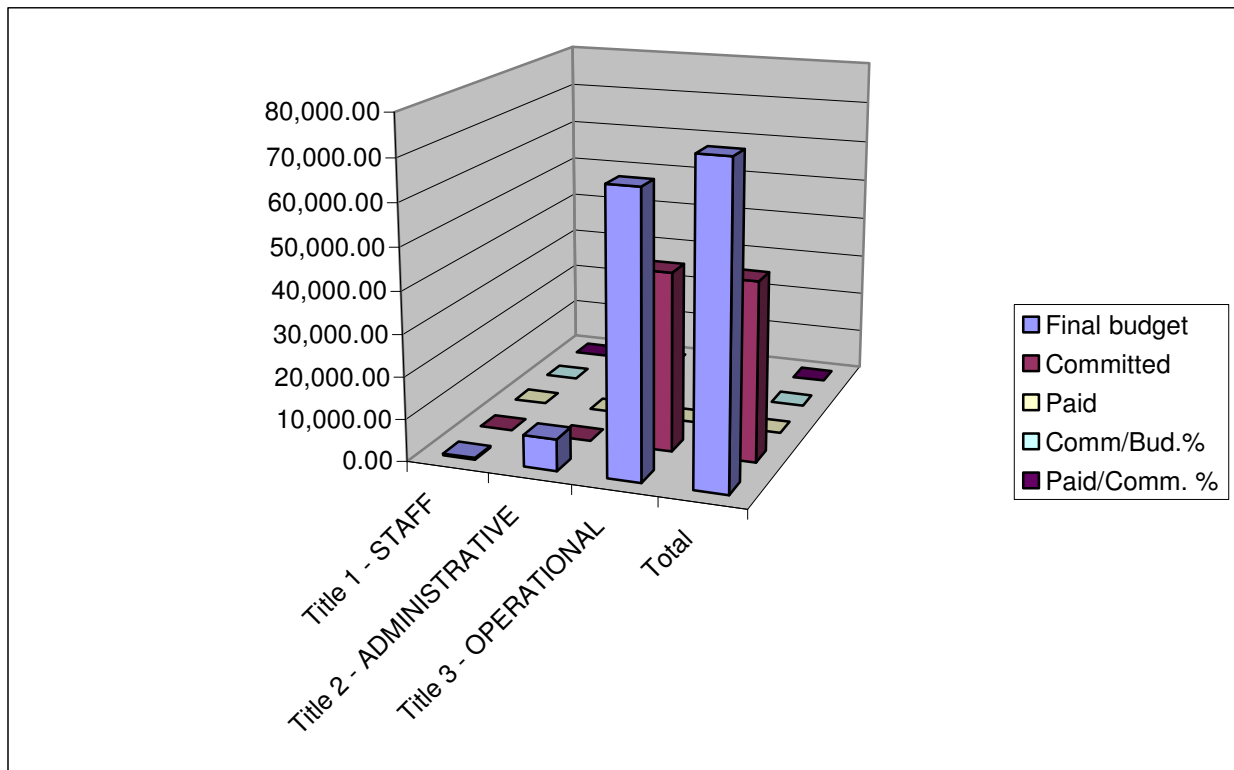
The global execution rate stands at 84,23 % of the appropriations carried over for titles 1 and 2, which represents a decrease (-3) compared to the previous exercise (i.e. appropriations carried over from 2008 to 2009).

	2010			2009	2010 vs 2009
	Appropriations carried over	Paid	Paid/ App. carried over %	Paid/ App. carried over %	Paid/ App. carried over
Title 1 - STAFF	52,962.04	40,272.83	76.04%	62.16%	14
Title 2 - ADMINISTRATIVE	339,014.89	289,879.16	85.51%	89.69%	-4
Total	391,976.93	330,151.99	84.23%	87.33%	-3



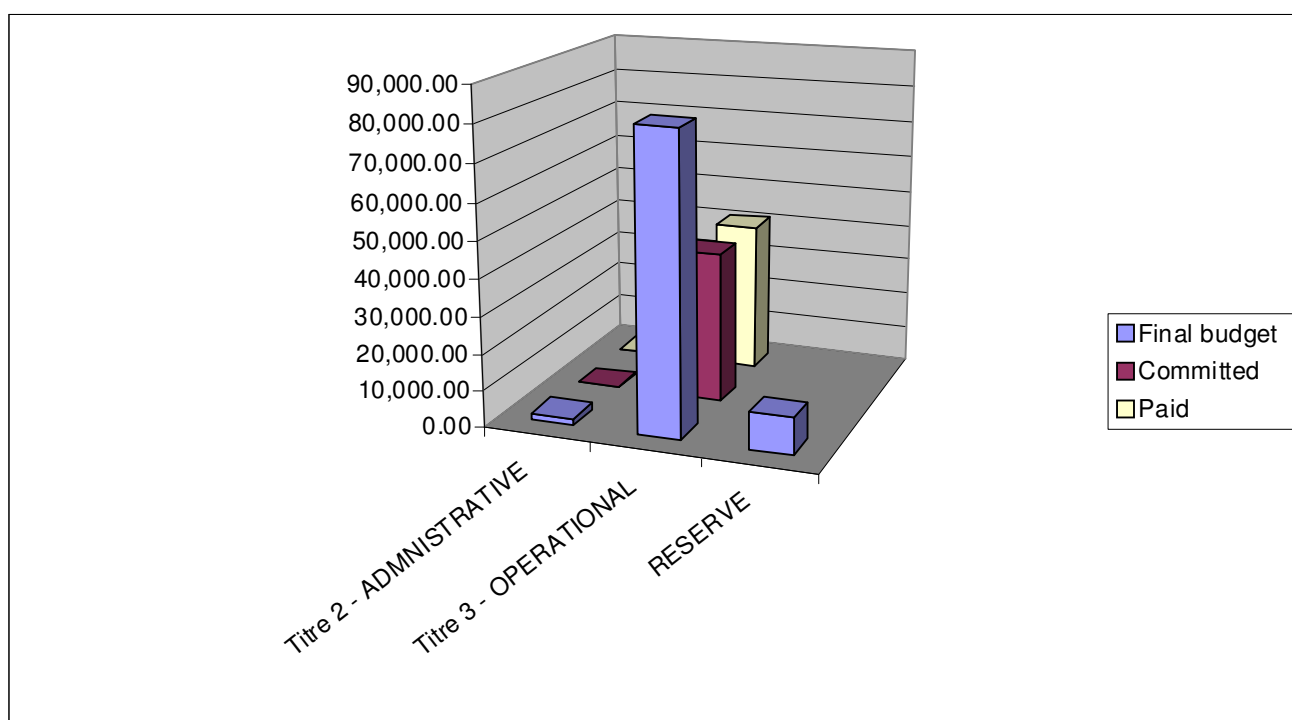
II.5.4. Internal assigned revenue R0-EMC

	2010				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm. %
Title 1 - STAFF	443.93	0.00	0.00	0.00%	0.00%
Title 2 - ADMINISTRATIVE	7,511.60	0.00	0.00	0.00%	0.00%
Title 3 - OPERATIONAL	66,542.29	42,514.40	0.00	63.89%	0.00%
Total	74,497.82	42,514.40	0.00	57.07%	0.00%



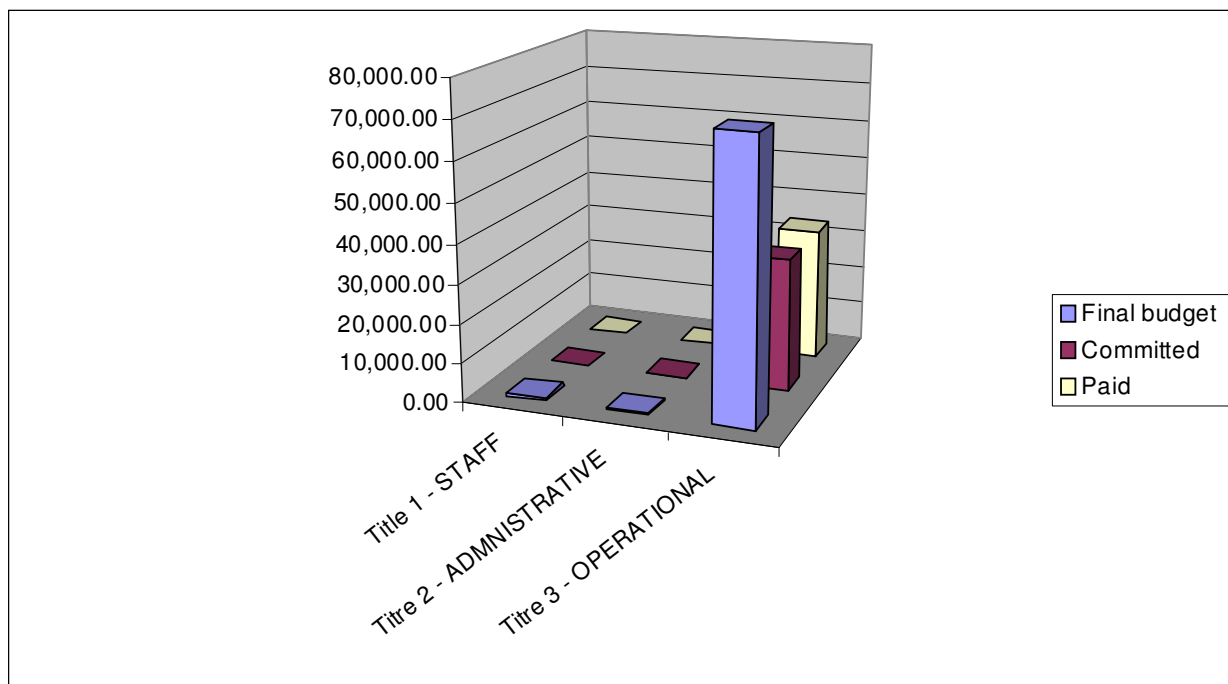
Budget Execution Cards - EMCDDA Project (Assigned revenue)

	2010				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Titre 2 - ADMINISTRATIVE	1,930.45	241.51	241.51	12.51%	100.00%
Titre 3 - OPERATIONAL	81,075.62	41,056.15	41,056.15	50.64%	100.00%
RESERVE	10,000.00				
Total	93,006.07	41,297.66	41,297.66	44.40%	100.00%



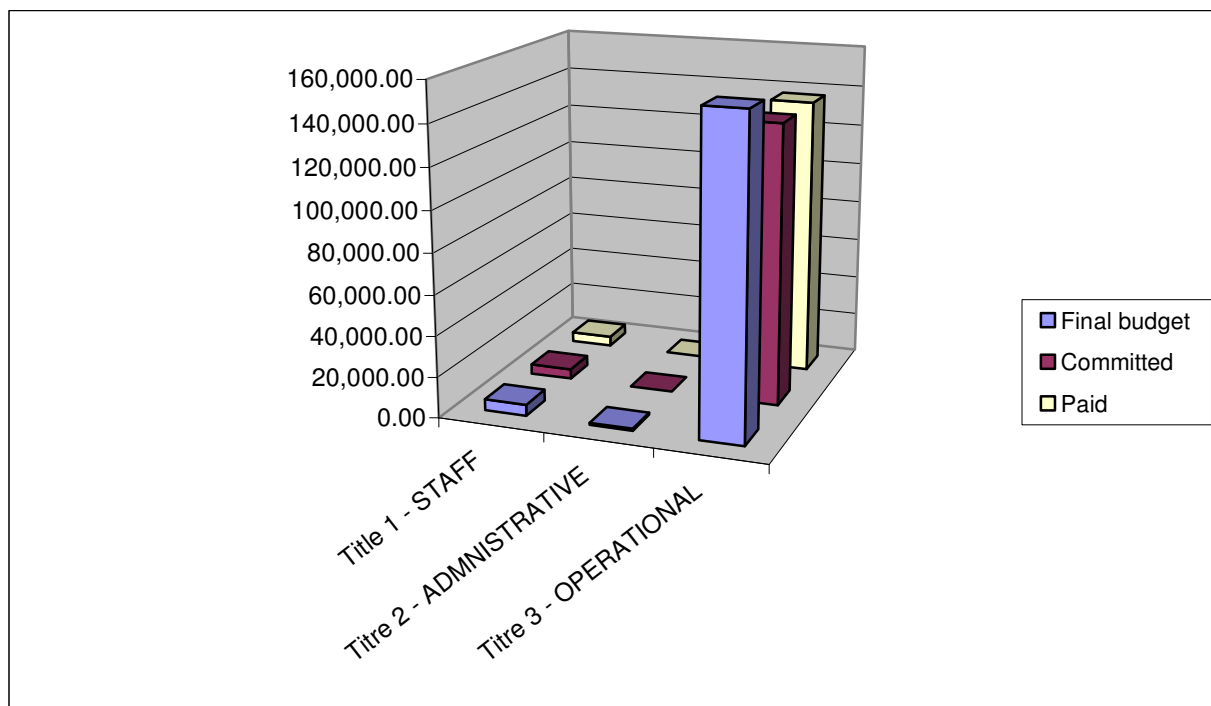
Budget Execution IPA 1 - EMCDDA Project (Assigned revenue)

	2010				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - STAFF	880.00	0.00	0.00	0.00%	0.00%
Titre 2 - ADMINISTRATIVE	452.00	74.00	74.00	16.37%	100.00%
Titre 3 - OPERATIONAL	70,585.50	33,833.49	33,833.49	47.93%	100.00%
Total	71,917.50	33,907.49	33,907.49	47.15%	100.00%



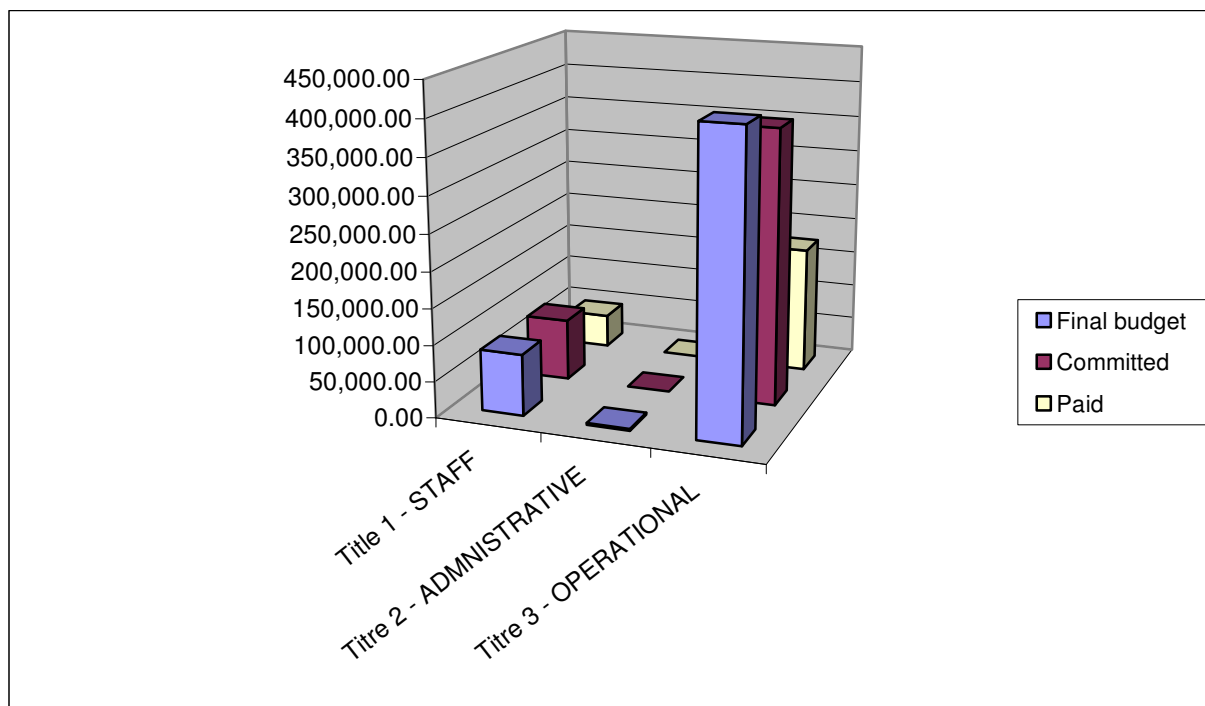
Budget Execution IPA 2 - EMCDDA Project (Assigned revenue)

	2010				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - STAFF	5,566.01	4,830.99	4,830.99	86.79%	100.00%
Titre 2 - ADMINISTRATIVE	1,000.00	0.00	0.00	0.00%	0.00%
Titre 3 - OPERATIONAL	153,425.60	137,051.94	137,051.94	89.33%	100.00%
Total	159,991.61	141,882.93	141,882.93	88.68%	100.00%



Budget Execution IPA 3 - EMCDDA Project (Assigned revenue)

	2010				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - STAFF	85,000.00	85,000.00	46,031.12	100.00%	54.15%
Titre 2 - ADMINISTRATIVE	2,500.00	0.00	0.00	0.00%	0.00%
Titre 3 - OPERATIONAL	412,500.00	379,112.28	175,482.80	91.91%	46.29%
Total	500,000.00	464,112.28	221,513.92	92.82%	47.73%



II.6. Detailed tables on the 2010 budget execution

Budget Execution 2010 C1 - 2010 CREDITS (Non Differentiated Approp.) TITLES 1 ET 2												
Budget Line Position	Official Budget Item Desc (Fr)	Initial Commit. Approp. Transact. Amnt.	Transfers (Commitment Appropriations)	Final Commit. Approp. Transact. Amnt. (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Transfers (Payment Appropriations)	Final Paym. Approp. Transact. Amount (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	R A L (to Carry forward) (2-5)	R A L À ANNULER (1-2)
A-1111	SALARIES-ALLOWANCES FOR PERMANENT AND TEMPORARY ST	5,543,550.00	-303,107.55	5,240,442.45	5,239,201.84	99.98 %	-303,107.55	5,240,442.45	5,239,201.84	99.98 %	0.00	1,240.61
A-1112	FAMILIY ALLOWANCES	846,000.00	126,000.00	972,000.00	971,130.43	99.91 %	126,000.00	972,000.00	971,130.43	99.91 %	0.00	869.57
A-1113	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	765,000.00	60,500.00	825,500.00	825,250.43	99.97 %	60,500.00	825,500.00	825,250.43	99.97 %	0.00	249.57
A-1114	FIXED ALLOWANCES	15,000.00	-1,200.00	13,800.00	13,712.12	99.36 %	-1,200.00	13,800.00	13,712.12	99.36 %	0.00	87.88
A-1115	BIRTH AND DEATH GRANTS FOR TEMPORARY AND PERMANENT	1,000.00	0.00	1,000.00	793.24	79.32 %	0.00	1,000.00	793.24	79.32 %	0.00	206.76
A-1116	ANNUAL TRAVEL COSTS	230,000.00	-37,212.45	192,787.55	192,787.55	100.00 %	-37,212.45	192,787.55	192,787.55	100.00 %	0.00	0.00
A-1117	ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING SE	30,000.00	24,500.00	54,500.00	54,269.19	99.58 %	24,500.00	54,500.00	54,269.19	99.58 %	0.00	230.81
	Total Article	7,430,550.00	-130,520.00	7,300,030.00	7,297,144.80	99.96 %	-130,520.00	7,300,030.00	7,297,144.80	99.96 %	0.00	2,885.20
A-1141	AGENCY STAFF	892,000.00	25,123.54	917,123.54	916,691.91	99.95 %	25,123.54	917,123.54	916,691.91	99.95 %	0.00	431.63
	Total Article	892,000.00	25,123.54	917,123.54	916,691.91	99.95 %	25,123.54	917,123.54	916,691.91	99.95 %	0.00	431.63
A-1151	SDE	0.00	15,615.46	15,615.46	15,442.89	98.89 %	15,615.46	15,615.46	15,442.89	98.89 %	0.00	172.57
A-1153	AGENCY STAFF	25,000.00	-1,239.00	23,761.00	23,659.67	99.57 %	-1,239.00	23,761.00	23,659.67	99.57 %	1,568.67	101.33
A-1154	STAGIAIRES	450.00	18,020.00	18,470.00	18,453.86	99.91 %	18,020.00	18,470.00	18,453.86	99.91 %	0.00	16.14
	Total Article	25,450.00	32,396.46	57,846.46	57,556.42	99.50 %	32,396.46	57,846.46	55,987.75	96.79 %	1,568.67	290.04
A-1161	INSURANCE AGAINST SICKNESS	193,000.00	13,000.00	206,000.00	205,607.34	99.81 %	13,000.00	206,000.00	205,607.34	99.81 %	0.00	392.66
A-1162	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL DISEA	40,000.00	3,000.00	43,000.00	42,935.15	99.85 %	3,000.00	43,000.00	42,935.15	99.85 %	0.00	64.85
A-1163	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	63,000.00	2,500.00	65,500.00	64,858.17	99.02 %	2,500.00	65,500.00	64,858.17	99.02 %	0.00	641.83
	Total Article	296,000.00	18,500.00	314,500.00	313,400.66	99.65 %	18,500.00	314,500.00	313,400.66	99.65 %	0.00	1,099.34
A-1181	RECRUITMENT	25,000.00	12,000.00	37,000.00	36,747.64	99.32 %	12,000.00	37,000.00	36,747.64	99.32 %	10,887.52	252.36
	Total Article	25,000.00	12,000.00	37,000.00	36,747.64	99.32 %	12,000.00	37,000.00	36,747.64	99.32 %	10,887.52	252.36
A-1191	TRAINING	40,000.00	42,500.00	82,500.00	76,010.72	92.13 %	42,500.00	82,500.00	76,010.72	92.13 %	13,804.61	6,489.28
	Total Article	40,000.00	42,500.00	82,500.00	76,010.72	92.13 %	42,500.00	82,500.00	76,010.72	92.13 %	13,804.61	6,489.28
	Total Titre 1	8,709,000.00	0.00	8,709,000.00	8,697,552.15	99.87 %	0.00	8,709,000.00	8,671,291.35	99.57 %	26,260.80	11,447.85
A-2111	RENT	620,000.00	-27,163.04	592,836.96	592,836.96	100.00 %	-27,163.04	592,836.96	592,836.96	100.00 %	0.00	0.00
A-2112	WATER GAS ELECTRICITY AND HEATING	81,000.00	146,090.48	227,090.48	227,040.48	99.98 %	146,090.48	227,090.48	227,040.48	99.98 %	85,465.82	50.00
A-2113	CLEANING AND MAINTENANCE	145,000.00	62,169.98	207,169.98	207,169.98	100.00 %	62,169.98	207,169.98	207,169.98	100.00 %	27,615.87	38,681.68
A-2114	SECURITY AND SURVEILLANCE OF BUILDINGS	170,000.00	-34,075.93	135,924.07	135,924.07	100.00 %	-34,075.93	135,924.07	135,924.07	100.00 %	22,792.81	0.00
A-2117	OTHER EXPENDITURE ON BUILDINGS	80,000.00	-73,668.40	6,331.60	3,379.09	53.37 %	-73,668.40	6,331.60	3,379.09	53.37 %	2,633.34	2,952.51
	Total Article	1,096,000.00	73,353.09	1,169,353.09	1,127,668.90	96.44 %	73,353.09	1,169,353.09	989,161.06	84.59 %	138,507.84	41,684.19
A-2121	COMPUTER CENTRE OPERATIONS	581,459.00	-65,298.00	516,161.00	503,888.66	97.62 %	-65,298.00	516,161.00	374,199.06	72.50 %	129,689.60	12,272.34
	Total Article	581,459.00	-65,298.00	516,161.00	503,888.66	97.62 %	-65,298.00	516,161.00	374,199.06	72.50 %	129,689.60	12,272.34
A-2131	NEW PURCHASES OR REPLACEMENT OF TECHNICAL EQUIPMEN	5,000.00	-5,000.00	0.00	0.00	0.00 %	-5,000.00	0.00	0.00	0.00 %	0.00	0.00
A-2133	NEW PURCHASES OR REPLACEMENT OF FURNITURE	5,100.00	3,700.00	8,800.00	8,691.19	98.76 %	3,700.00	8,800.00	1,910.70	21.71 %	6,780.49	108.81
A-2136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	12,000.00	-3,250.00	8,750.00	5,124.83	58.57 %	-3,250.00	8,750.00	2,486.58	28.42 %	2,638.25	3,625.17
A-2137	LIBRARY STOCKS PURCHASE OF BOOKS	25,000.00	-5,972.37	19,027.63	18,583.11	97.66 %	-5,972.37	19,027.63	16,577.64	87.12 %	2,005.47	444.52
A-2138	SUBSCRIPTIONS TO NEWSPAPER PERIDICAL AND NEWS AGEN	25,000.00	-2,221.54	22,778.46	22,778.46	100.00 %	-2,221.54	22,778.46	22,216.09	97.53 %	562.37	0.00
A-2139	STATIONERY AND OFFICE SUPPLIES	65,000.00	-5,000.00	60,000.00	58,263.91	97.11 %	-5,000.00	60,000.00	49,974.24	83.29 %	8,289.67	1,736.09
	Total Article	137,100.00	-17,743.91	119,356.09	113,441.50	95.04 %	-17,743.91	119,356.09	93,165.25	78.06 %	20,276.25	5,914.59
A-2141	BANK AND OTHER FINANCIAL CHARGES	17,500.00	-12,500.00	5,000.00	5,000.00	100.00 %	-12,500.00	5,000.00	4,869.47	97.39 %	130.53	0.00
A-2142	DAMAGES/LEGAL EXPENSES	5,000.00	0.00	5,000.00	3,100.00	62.00 %	0.00	5,000.00	950.00	19.00 %	2,150.00	1,900.00
A-2143	MISCELLANEOUS INSURANCES	26,000.00	4,686.00	30,686.00	30,628.02	99.81 %	4,686.00	30,686.00	28,989.97	94.47 %	1,638.05	57.98
A-2144	UNIFORMS AND WORKING CLOTHING	6,180.00	-5,000.00	1,180.00	861.20	72.98 %	-5,000.00	1,180.00	861.16	72.98 %	0.04	318.80
A-2145	MISCELLANEOUS EXPENDITURE ON MEETINGS	10,000.00	40,657.00	50,657.00	50,657.00	100.00 %	40,657.00	50,657.00	38,052.50	75.12 %	12,604.50	0.00
A-2146	INTERNAL REMOVALS AND ASSOCIATED HANDLING	1,500.00	-1,500.00	0.00	0.00	0.00 %	-1,500.00	0.00	0.00	0.00 %	0.00	0.00
A-2147	POSTAL AND DELIVERY CHARGES	40,000.00	-24,000.00	16,000.00	12,434.45	77.72 %	-24,000.00	16,000.00	10,418.67	65.12 %	2,015.78	3,565.55
A-2148	TELEPHONE TELEGRAPH INTERNET TELEVISION	137,700.00	-10,470.09	127,229.91	115,518.66	90.80 %	-10,470.09	127,229.91	96,194.42	75.61 %	19,324.24	11,711.25
	Total Article	243,880.00	-8,127.09	235,752.91	218,199.33	92.55 %	-8,127.09	235,752.91	180,336.19	76.49 %	37,863.14	17,553.58
A-2151	RESTAURANTS AND CANTEENS	25,000.00	-17,744.19	7,255.81	6,820.35	94.00 %	-17,744.19	7,255.81	5,637.82	77.70 %	1,182.53	435.46
A-2152	SOCIAL CONTACTS BETWEEN STAFF	22,000.00	-9,672.50	12,327.50	11,577.50	93.92 %	-9,672.50	12,327.50	7,549.27	61.24 %	4,028.23	750.00
A-2154	MEDICAL SERVICE	12,500.00	-5,767.40	6,732.60	5,531.07	82.15 %	-5,767.40	6,732.60	4,695.66	69.75 %	835.41	1,201.53
	Total Article	59,500.00	-33,184.09	26,315.91	23,928.92	90.93 %	-33,184.09	26,315.91	17,882.75	67.95 %	6,046.17	2,386.99
	Total Titre 2	2,117,939.00	-51,000.00	2,066,939.00	1,987,127.31	96.14 %	-51,000.00	2,066,939.00	1,654,744.31	80.06 %	332,383.00	79,811.69
	Total Titre 1+2	10,826,939.00	-51,000.00	10,775,939.00	10,684,679.46	99.15 %	-51,000.00	10,775,939.00	10,326,035.66	95.82 %	358,643.80	91,259.54

EMCDDA 2010 Final Accounts as signed off by the EMCDDA Accountant and adopted by the EMCDDA Director on 20/06/2011.
Appendix: Report on budgetary and financial management

Budget Execution 2010 C1 - 2010 TITLE 3 (Differentiated Approp.) Payments based on Commitments celebrated in 2010 and 2009												
Budget Line Position	Official Budget Item Desc (Fr)	Initial Commit. Approp.Transact. Amnt.	Transfers (Commitment Appropriations)	Final Commit. Approp.Transact. Amnt. (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Transfers (Payment Appropriations)	Final Paym.Approp.Transact. Amount (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	R A L (to Carry forward) (2-5)	R A L À ANNULER (1-2)
B3-111	Publishing, Translations and Marketing Disseminati	396,395.00	-32,037.41	364,357.59	364,357.59	100.00 %	-18,820.00	377,575.00	369,806.26	97.94 %	0.00	7,768.74
	Total Article	396,395.00	-32,037.41	364,357.59	364,357.59	100.00 %	-18,820.00	377,575.00	369,806.26	97.94 %	0.00	7,768.74
B3-121	Translations	600,000.00	79,819.31	679,819.31	679,819.31	100.00 %	100,000.00	700,000.00	665,987.00	95.14 %	0.00	34,013.00
	Total Article	600,000.00	79,819.31	679,819.31	679,819.31	100.00 %	100,000.00	700,000.00	665,987.00	95.14 %	0.00	34,013.00
B3-141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	210,000.00	-53,710.50	156,289.50	156,289.50	100.00 %	15,421.00	225,421.00	158,334.00	70.24 %	0.00	67,087.00
	Total Article	210,000.00	-53,710.50	156,289.50	156,289.50	100.00 %	15,421.00	225,421.00	158,334.00	70.24 %	0.00	67,087.00
B3-151	REITOX NFP ACTIVITIES	2,594,497.00	-107,411.40	2,487,085.60	2,487,085.60	100.00 %	-149,000.00	2,445,497.00	2,187,531.70	89.45 %	0.00	257,965.30
	Total Article	2,594,497.00	-107,411.40	2,487,085.60	2,487,085.60	100.00 %	-149,000.00	2,445,497.00	2,187,531.70	89.45 %	0.00	257,965.30
B3-161	MISSIONS	195,784.00	141,121.00	336,905.00	314,832.52	93.45 %	137,621.00	333,405.00	302,602.47	90.76 %	0.00	30,802.53
	Total Article	195,784.00	141,121.00	336,905.00	314,832.52	93.45 %	137,621.00	333,405.00	302,602.47	90.76 %	0.00	30,802.53
B3-171	STATUTORY MEETINGS	300,103.00	-50,103.00	250,000.00	233,041.54	93.22 %	-100,103.00	200,000.00	174,010.54	87.01 %	0.00	25,989.46
	Total Article	300,103.00	-50,103.00	250,000.00	233,041.54	93.22 %	-100,103.00	200,000.00	174,010.54	87.01 %	0.00	25,989.46
B3-181	TECHNICAL MEETINGS	370,000.00	-25,103.00	344,897.00	295,421.04	85.65 %	-32,544.00	337,456.00	246,323.64	72.99 %	0.00	91,132.36
	Total Article	370,000.00	-25,103.00	344,897.00	295,421.04	85.65 %	-32,544.00	337,456.00	246,323.64	72.99 %	0.00	91,132.36
B3-191	REPRESENTATION EXPENSES	5,030.00	0.00	5,030.00	2,968.17	59.01 %	0.00	5,030.00	3,430.03	68.19 %	0.00	1,599.97
	Total Article	5,030.00	0.00	5,030.00	2,968.17	59.01 %	0.00	5,030.00	3,430.03	68.19 %	0.00	1,599.97
	Total Titre 3	4,671,809.00	-47,425.00	4,624,384.00	4,533,815.27	98.04 %	-47,425.00	4,624,384.00	4,108,025.64	88.83 %	0.00	516,358.36
	Total Budget	15,498,748.00	-98,425.00	15,400,323.00	15,218,494.73	98.82 %	-98,425.00	15,400,323.00	14,434,061.30	93.73 %	358,643.80	607,617.90

Budget Execution 2010 C8 - 2010 CREDITS (Non Differentiated Approp.) TITLES 1 ET 2								
Budget Line Position	Official Budget Item Desc (Fr)	Commit. Approp.Transact. Amnt. (1)	Commitment Amount Accepted (2)	% Committed (2/1)	Paym.Approp.Tran sact. Amount (4)	Payment Amnt. Accepted (5)	% Paid (5/4)	R A L Á ANNULER(2-5)
A-1153	AGENCY STAFF	5,903.19	5,903.19	100.00 %	5,903.19	5,680.68	96.23 %	222.51
	Total Article	5,903.19	5,903.19	100.00 %	5,903.19	5,680.68	96.23 %	222.51
A-1181	RECRUITMENT	14,574.87	10,574.87	72.56 %	14,574.87	10,081.11	69.17 %	4,493.76
	Total Article	14,574.87	10,574.87	72.56 %	14,574.87	10,081.11	69.17 %	4,493.76
A-1191	TRAINING	32,483.98	32,483.98	100.00 %	32,483.98	24,511.04	75.46 %	7,972.94
	Total Article	32,483.98	32,483.98	100.00 %	32,483.98	24,511.04	75.46 %	7,972.94
	Total Title 1	52,962.04	48,962.04	92.45%	52,962.04	40,272.83	76.04%	12,689.21
A-2112	WATER GAS ELECTRICITY AND HEATING	4,776.88	4,776.88	100.00 %	4,776.88	4,776.88	100.00 %	0.00
A-2113	CLEANING AND MAINTENANCE	25,694.30	25,694.30	100.00 %	25,694.30	10,088.49	39.26 %	15,605.81
A-2114	SECURITY AND SURVEILLANCE OF BUILDINGS	8,065.93	8,065.93	100.00 %	8,065.93	3,772.23	46.77 %	4,293.70
A-2117	OTHER EXPENDITURE ON BUILDINGS	7,485.66	7,485.66	100.00 %	7,485.66	4,495.88	60.06 %	2,989.78
	Total Article	46,022.77	46,022.77	100.00 %	46,022.77	23,133.48	50.27 %	22,889.29
A-2121	COMPUTER CENTRE OPERATIONS	210,526.06	210,526.06	100.00 %	210,526.06	210,479.76	99.98 %	46.30
	Total Article	210,526.06	210,526.06	100.00 %	210,526.06	210,479.76	99.98 %	46.30
A-2133	NEW PURCHASES OR REPLACEMENT OF FURNITURE	17,166.63	17,166.63	100.00 %	17,166.63	17,166.63	100.00 %	0.00
A-2136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	2,209.32	2,209.32	100.00 %	2,209.32	1,083.39	49.04 %	1,125.93
A-2138	SUBSCRIPTIONS TO NEWSPAPER PERIDICAL AND NEWS AGEN	2,858.67	2,858.67	100.00 %	2,858.67	911.00	31.87 %	1,947.67
A-2139	STATIONERY AND OFFICE SUPPLIES	13,835.85	13,835.85	100.00 %	13,835.85	13,710.44	99.09 %	125.41
	Total Article	36,070.47	36,070.47	100.00 %	36,070.47	32,871.46	91.13 %	3,199.01
A-2141	BANK AND OTHER FINANCIAL CHARGES	4,256.13	4,256.13	100.00 %	4,256.13	13.83	0.32 %	4,242.30
A-2142	DAMAGES/LEGAL EXPENSES	3,100.00	3,100.00	100.00 %	3,100.00	3,100.00	100.00 %	0.00
A-2143	MISCELLANEOUS INSURANCES	2,376.59	2,376.59	100.00 %	2,376.59	463.00	19.48 %	1,913.59
A-2145	MISCELLANEOUS EXPENDITURE ON MEETINGS	1,488.84	1,488.84	100.00 %	1,488.84	250.56	16.83 %	1,238.28
A-2147	POSTAL AND DELIVERY CHARGES	4,111.49	4,111.49	100.00 %	4,111.49	2,940.22	71.51 %	1,171.27
A-2148	TELEPHONE TELEGRAPH INTERNET TELEVISION	18,838.63	18,838.63	100.00 %	18,838.63	5,763.57	30.59 %	13,075.06
	Total Article	34,171.68	34,171.68	100.00 %	34,171.68	12,531.18	36.67 %	21,640.50
A-2151	RESTAURANTS AND CANTEENS	4,296.00	4,296.00	100.00 %	4,296.00	3,956.35	92.09 %	339.65
A-2152	SOCIAL CONTACTS BETWEEN STAFF	3,701.00	3,701.00	100.00 %	3,701.00	3,460.00	93.49 %	241.00
A-2154	MEDICAL SERVICE	4,226.91	4,226.91	100.00 %	4,226.91	3,446.93	81.55 %	779.98
	Total Article	12,223.91	12,223.91	100.00 %	12,223.91	10,863.28	88.87 %	1,360.63
	Total Title 2	339,014.89	339,014.89	100.00%	339,014.89	289,879.16	85.51%	49,135.73
	Total Title 1+2	391,976.93	387,976.93	98.98%	391,976.93	330,151.99	84.23%	61,824.94

2010 CAR1 Execution

Official Budget Item	Fund Source	Local Position	Local Position Description	Commitment						Payment					
				Credit Available Com Amount (1)	Commitment Accepted Amount (Euro) (2)	Commitment Workflow Amount (Euro) (3)	Total committed amount (Euro) (4)	Balance Commitment Amount (Euro) (5) = (1-2-3)	% Commitment (6) = (4/1)	Credit Available Pay Amount (7)	Payment Request Accepted Amount (Euro) (8)	Pay Workflow Amount (Eur) (9)	Total Payment Request Amnt (Euro) (10) = (8+9)	Balance Payment Amnt. (Euro) (11) = (7-10)	% Payment (12) = (10/7)
A-2141	R0	*NA*		0.00				0.00		0.00				0.00	
	R0	5.6.	BANK AND OTHER FINANCIAL CHARGES	1,930.45	241.51	0.00	241.51	1,688.94	12.51 %	1,930.45	241.51	0.00	241.51	1,688.94	12.51 %
A-2141			Total Article	1,930.45	241.51	0.00	241.51	1,688.94	12.51 %	1,930.45	241.51	0.00	241.51	1,688.94	12.51 %
			TITLE 2	1,930.45	241.51	0.00	241.51	1,688.94	12.51 %	1,930.45	241.51	0.00	241.51	1,688.94	12.51 %
B3-111	R0	*NA*		0.00				0.00		0.00				0.00	
	R0	5.1.	PUBLICATIONS	8,535.46	7,739.53	0.00	7,739.53	795.93	90.68 %	8,535.46	7,739.53	0.00	7,739.53	795.93	90.68 %
B3-111			Total Article	8,535.46	7,739.53	0.00	7,739.53	795.93	90.68 %	8,535.46	7,739.53	0.00	7,739.53	795.93	90.68 %
B3-141	R0	*NA*		4,406.15				4,406.15		4,406.15				4,406.15	
	R0	5.2.	PROJECT RELATED NATIONAL ACTIVITIES	11,314.00	9,427.74	0.00	9,427.74	1,886.26	83.33 %	11,314.00	9,427.74	0.00	9,427.74	1,886.26	83.33 %
	R0	5.3.	AUDITING COSTS	8,800.00	8,800.00	0.00	8,800.00	0.00	100.00 %	8,800.00	8,800.00	0.00	8,800.00	0.00	100.00 %
B3-141			Total Article	24,520.15	18,227.74	0.00	18,227.74	6,292.41	74.34 %	24,520.15	18,227.74	0.00	18,227.74	6,292.41	74.34 %
B3-161	R0	*NA*		1,778.69				1,778.69		1,778.69				1,778.69	
	R0	1.3.1.	PER DIEM ABROAD EMCDDA STAFF	314.00	292.73	0.00	292.73	21.27	93.23 %	314.00	292.73	0.00	292.73	21.27	93.23 %
	R0	2.1.A	INTERNATIONAL TRAVEL EMCDDA STAFF	2,602.04	2,591.15	0.00	2,591.15	10.89	99.58 %	2,602.04	2,591.15	0.00	2,591.15	10.89	99.58 %
B3-161			Total Article	4,694.73	2,883.88	0.00	2,883.88	1,810.85	61.43 %	4,694.73	2,883.88	0.00	2,883.88	1,810.85	61.43 %
B3-181	R0	*NA*		5,324.12				5,324.12		5,324.12				5,324.12	
	R0	1.2.1.	SHORT TERM EXPERTS	15,400.00	12,050.00	0.00	12,050.00	3,350.00	78.25 %	15,400.00	12,050.00	0.00	12,050.00	3,350.00	78.25 %
	R0	1.3.2.	PER DIEM LOCAL STAFF	4,729.32	0.00	0.00	0.00	4,729.32	0.00 %	4,729.32				4,729.32	
	R0	1.3.3.	EXPERTS	2,545.51	155.00	0.00	155.00	2,390.51	6.09 %	2,545.51	155.00	0.00	155.00	2,390.51	6.09 %
	R0	2.1.B	INTERNATIONAL TRAVEL NFP STAFF	14,246.00	0.00	0.00	0.00	14,246.00	0.00 %	14,246.00				14,246.00	
	R0	5.7.	TECHNICAL MEETINGS	1,080.33	0.00	0.00	0.00	1,080.33	0.00 %	1,080.33				1,080.33	
B3-181			Total Article	43,325.28	12,205.00	0.00	12,205.00	31,120.28	28.17 %	43,325.28	12,205.00	0.00	12,205.00	31,120.28	28.17 %
			TITLE 3	81,075.62	41,056.15	0.00	41,056.15	40,019.47	50.64 %	81,075.62	41,056.15	0.00	41,056.15	40,019.47	50.64 %
5	R0		RESERVE	10,000.00				10,000.00						10,000.00	
			ALL CAR1 BUDGET	93,006.07	41,297.66	0.00	41,297.66	51,708.41	44.40 %	83,006.07	41,297.66	0.00	41,297.66	51,708.41	49.75 %

2010 IPA1 EXECUTION

Official Budget Item	Fund Source	Local Position	Local Position Description	Commitment						Payment					
				Credit Available Com Amount (1)	Commitment Accepted Amount (Euro) (2)	Commitment Workflow Amount (Euro) (3)	Total committed amount (Euro) (4)	Balance Commitment Amount (Euro) (5) = (1-2-3)	% Commitment (6) = (4/1)	Credit Available Pay Amount (7)	Payment Request Accepted Amount (Euro) (8)	Pay Workflow Amount (Eur) (9)	Total Payment Request Amnt (Euro) (10) = (8+9)	Balance Payment Amnt. (Euro) (11) = (7-10)	% Payment (12) = (10/7)
A-1153	R0	*NA*		880.00				880.00		880.00				880.00	
A-1153			Total Article	880.00				880.00		880.00				880.00	
			TITLE 1	880.00	0.00	0.00	0.00	880.00	0%	880.00	0.00	0.00	0.00	880.00	0.00%
A-2141	R0	*NA*		0.00				0.00		0.00				0.00	
A-2141	R0	5.6.	BANK AND OTHER FINANCIAL CHARGES	452.00	74.00	0.00	74.00	378.00	16.37 %	452.00	74.00	0.00	74.00	378.00	16.37 %
A-2141			Total Article	452.00	74.00	0.00	74.00	378.00	16.37 %	452.00	74.00	0.00	74.00	378.00	16.37 %
			TITLE 2	452.00	74.00	0.00	74.00	378.00	16.37%	452.00	74.00	0.00	74.00	378.00	16.37%
B3-111	R0	*NA*		0.00				0.00		0.00				0.00	
B3-111	R0	5.1.	PUBLICATIONS	2,624.00	656.00	0.00	656.00	1,968.00	25.00 %	2,624.00	656.00	0.00	656.00	1,968.00	25.00 %
B3-111	R0	5.5.	TRANSLATIONS	21,196.75	5,728.80	0.00	5,728.80	15,467.95	27.03 %	21,196.75	5,728.80	0.00	5,728.80	15,467.95	27.03 %
B3-111			Total Article	23,820.75	6,384.80	0.00	6,384.80	17,435.95	26.80 %	23,820.75	6,384.80	0.00	6,384.80	17,435.95	26.80 %
B3-141	R0	*NA*		0.00				0.00		0.00				0.00	
B3-141	R0	5.2.	PROJECT RELATED NATIONAL ACTIVITIES	28,760.00	27,448.69	0.00	27,448.69	1,311.31	95.44 %	28,760.00	27,448.69	0.00	27,448.69	1,311.31	95.44 %
B3-141			Total Article	28,760.00	27,448.69	0.00	27,448.69	1,311.31	95.44 %	28,760.00	27,448.69	0.00	27,448.69	1,311.31	95.44 %
B3-161	R0	*NA*		1,461.82				1,461.82		1,461.82				1,461.82	
B3-161	R0	1.3.1.	PER DIEM ABROAD EMCDDA STAFF	0.00	0.00	0.00	0.00	0.00	0.00 %	0.00				0.00	
B3-161	R0	2.1.A	INTERNATIONAL TRAVEL EMCDDA STAFF	1,031.09	0.00	0.00	0.00	1,031.09	0.00 %	1,031.09				1,031.09	
B3-161			Total Article	2,492.91	0.00	0.00	0.00	2,492.91	0.00 %	2,492.91				2,492.91	
B3-181	R0	*NA*		0.00				0.00		0.00				0.00	
B3-181	R0	1.2.1.			0.00	0.00	0.00	0.00							
B3-181	R0	1.3.2.	PER DIEM LOCAL STAFF	3,619.90	0.00	0.00	0.00	3,619.90	0.00 %	3,619.90				3,619.90	
B3-181	R0	2.1.B	INTERNATIONAL TRAVEL NFP STAFF	11,497.94	0.00	0.00	0.00	11,497.94	0.00 %	11,497.94				11,497.94	
B3-181	R0	5.7.	TECHNICAL MEETINGS	394.00	0.00	0.00	0.00	394.00	0.00 %	394.00				394.00	
B3-181			Total Article	15,511.84	0.00	0.00	0.00	15,511.84	0.00 %	15,511.84				15,511.84	
			TITLE 3	70,585.50	33,833.49	0.00	33,833.49	36,752.01	47.93%	70,585.50	33,833.49	0.00	33,833.49	36,752.01	47.93%
			ALL IPA1 BUDGET	71,917.50	33,907.49	0.00	33,907.49	38,010.01	47.15%	71,917.50	33,907.49	0.00	33,907.49	38,010.01	47.15%

2010 IPA2 EXECUTION

Official Budget Item	Fund Source	Local Position	Local Position Description	Commitment						Payment					
				Credit Available Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Total committed amount (Euro) (4)	Balance Commitment Amount (Euro) (5) = (1-2-3)	% Commitment (6) = (4/1)	Credit Available Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)	Total Payment Request Amnt (Euro) (10) = (8+9)	Balance Payment Amnt. (Euro) (11) = (7-10)	% Payment (12) = (10/7)
A-1153	R0	*NA*		0.00				0.00		0.00				0.00	
	R0	1.1.2.	ADMINISTRATIVE/SUPPORT STAFF	5,566.01	4,830.99	0.00	4,830.99	735.02	86.79 %	5,566.01	4,830.99	0.00	4,830.99	735.02	86.79 %
A-1153			Total Article	5,566.01	4,830.99	0.00	4,830.99	735.02	86.79 %	5,566.01	4,830.99	0.00	4,830.99	735.02	86.79 %
			TITLE 1	5,566.01	4,830.99	0.00	4,830.99	735.02	87%	5,566.01	4,830.99	0.00	4,830.99	735.02	86.79%
A-2141	R0	*NA*		0.00				0.00		0.00				0.00	
	R0	5.6.	BANK AND OTHER FINANCIAL CHARGES	1,000.00				1,000.00		1,000.00				1,000.00	
A-2141			Total Article	1,000.00				1,000.00		1,000.00				1,000.00	
			TITLE 2	1,000.00	0.00	0.00	0.00	1,000.00	0.00%	1,000.00	0.00	0.00	0.00	1,000.00	0.00%
B3-111	R0	*NA*		140.45				140.45		140.45				140.45	
	R0	5.1.	PUBLICATIONS	1,125.29	0.00	0.00	0.00	1,125.29	0.00 %	1,125.29				1,125.29	
	R0	5.5.	TRANSLATIONS	26,412.00	26,412.00	0.00	26,412.00	0.00	100.00 %	26,412.00	26,412.00	0.00	26,412.00	0.00	100.00 %
B3-111			Total Article	27,677.74	26,412.00	0.00	26,412.00	1,265.74	95.43 %	27,677.74	26,412.00	0.00	26,412.00	1,265.74	95.43 %
B3-141	R0	*NA*		0.00				0.00		0.00				0.00	
	R0	5.2.	PROJECT RELATED NATIONAL ACTIVITIES	7,650.00	7,650.00	0.00	7,650.00	0.00	100.00 %	7,650.00	7,650.00	0.00	7,650.00	0.00	100.00 %
B3-141			Total Article	7,650.00	7,650.00	0.00	7,650.00	0.00	100.00 %	7,650.00	7,650.00	0.00	7,650.00	0.00	100.00 %
B3-181	R0	*NA*		1,818.51				1,818.51		1,818.51				1,818.51	
	R0	1.3.2.	PER DIEM LOCAL STAFF	40,186.00	31,141.43	0.00	31,141.43	9,044.57	77.49 %	40,186.00	31,141.43	0.00	31,141.43	9,044.57	77.49 %
	R0	2.1.B	INTERNATIONAL TRAVEL NFP STAFF	29,714.15	28,486.75	0.00	28,486.75	1,227.40	95.87 %	29,714.15	28,486.75	0.00	28,486.75	1,227.40	95.87 %
	R0	5.7.	TECHNICAL MEETINGS	46,379.20	43,361.76	0.00	43,361.76	3,017.44	93.49 %	46,379.20	43,361.76	0.00	43,361.76	3,017.44	93.49 %
B3-181			Total Article	118,097.86	102,989.94	0.00	102,989.94	15,107.92	87.21 %	118,097.86	102,989.94	0.00	102,989.94	15,107.92	87.21 %
			TITLE 3	153,425.60	137,051.94	0.00	137,051.94	16,373.66	89.33%	153,425.60	137,051.94	0.00	137,051.94	16,373.66	89.33%

2010 IPA3 EXECUTION

Official Budget Item	Fund Source	Local Position	Local Position Description	Commitment				Payment		
				Credit Available Com Amount	Total committed amount (Euro) (4)	Balance Commitment Amount (Euro) (5) = (1-2-3)	% Commitment (6) = (4/1)	Total Payment Request Amnt (Euro) (10) = (8+9)	Balance Payment Amnt. (Euro) (11) = (4-10)	% Payment (12) = (10/7)
A-1141	R0	1.1.2.	ADMINISTRATIVE/SUPPORT STAFF	85,000.00	85,000.00	0.00	100.00 %	46,031.12	38,968.88	54.15 %
A-1141			Total Article	85,000.00	85,000.00	0.00	100.00 %	46,031.12	38,968.88	54.15 %
			Total Title 1	85,000.00	85,000.00	0.00	100.00%	46,031.12	38,968.88	54.15%
A-2121	R0	3.2.	ELECTRONIC OFFICE EQUIPMENT	1,000.00		1,000.00			0.00	
A-2121			Total Article	1,000.00		1,000.00			0.00	
A-2141	R0	5.6.	BANK AND OTHER FINANCIAL CHARGES	1,500.00		1,500.00			0.00	
A-2141			Total Article	1,500.00		1,500.00			0.00	
			Total Title 2	2,500.00	0.00	2,500.00	0.00%	0.00	0.00	0.00%
B3-111	R0	5.1.	PUBLICATIONS	23,614.08	23,614.08	0.00	100.00 %		23,614.08	
	R0	5.5.	TRANSLATIONS	42,297.00	36,322.40	5,974.60	85.87 %	27,307.00	9,015.40	64.56 %
B3-111			Total Article	65,911.08	59,936.48	5,974.60	90.94 %	27,307.00	32,629.48	41.43 %
B3-141	R0	5.2.	PROJECT RELATED NATIONAL ACTIVITIES	18,331.92	4,500.00	13,831.92	24.55 %		4,500.00	
B3-141			Total Article	18,331.92	4,500.00	13,831.92	24.55 %		4,500.00	
	R0	*NA*		0.48		0.48			0.00	
B3-161	R0	1.3.1.	PER DIEM ABROAD EMCDDA STAFF	7,490.36	7,490.36	0.00	100.00 %	4,573.47	2,916.89	61.06 %
	R0	2.1.A	INTERNATIONAL TRAVEL EMCDDA STAFF	14,166.16	14,166.16	0.00	100.00 %	13,658.58	507.58	96.42 %
B3-161			Total Article	21,657.00	21,656.52	0.48	100.00 %	18,232.05	3,424.47	84.19 %
	R0	1.2.1.	SHORT TERM EXPERTS	147,600.00	141,875.00	5,725.00	96.12 %	32,100.00	109,775.00	21.75 %
	R0	1.3.2.	PER DIEM LOCAL STAFF	55,600.00	54,874.77	725.23	98.70 %	31,694.62	23,180.15	57.00 %
B3-181	R0	2.1.B	INTERNATIONAL TRAVEL NFP STAFF	76,000.00	75,185.14	814.86	98.93 %	47,053.24	28,131.90	61.91 %
	R0	5.7.	TECHNICAL MEETINGS	27,400.00	21,084.37	6,315.63	76.95 %	19,095.77	1,988.60	69.69 %
B3-181			Total Article	306,600.00	293,019.28	13,580.72	95.57 %	129,943.63	163,075.65	42.38 %
			Total Title 3	412,500.00	379,112.28	33,387.72	91.91%	175,482.68	203,629.60	46.29%
			Total Budget IPA3	500,000.00	464,112.28	35,887.72	92.82%	221,513.80	242,598.48	47.73%

2010 EMC R0 EXECUTION

Official Budget Item	Fund Source	Local Position	Local Position Description	Commitment						Payment					
				Credit Available Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Total committed amount (Euro) (4)	Balance Commitment Amount (Euro) (5) = (1-2-3)	% Commitment (6) = (4/1)	Credit Available Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)	Total Payment Request Amnt (Euro) (10) = (8+9)	Balance Payment Amnt. (Euro) (11) = (7-10)	% Payment (12) = (10/7)
A-1191	R0	*NA*		443.93				443.93		443.93				443.93	
A-1191				443.93				443.93		443.93				443.93	
			TITLE 1	443.93	0.00	0.00	0.00	443.93	0%	443.93	0.00	0.00	0.00	443.93	0.00%
A-2113	R0	*NA*		4,500.00				4,500.00		4,500.00				4,500.00	
A-2113				4,500.00				4,500.00		4,500.00				4,500.00	
A-2143	R0	*NA*		735.00				735.00		735.00				735.00	
A-2143				735.00				735.00		735.00				735.00	
A-2148	R0	*NA*		2,206.60				2,206.60		2,206.60				2,206.60	
A-2148				2,206.60				2,206.60		2,206.60				2,206.60	
A-2152	R0	*NA*		70.00				70.00		70.00				70.00	
A-2152				70.00				70.00		70.00				70.00	
			TITLE 2	7,511.60	0.00	0.00	0.00	7,511.60	0.00%	7,511.60	0.00	0.00	0.00	7,511.60	0.00%
B3-111	R0	*NA*		45,846.30	32,733.00	0.00	32,733.00	13,113.30	71.40 %	45,846.30				45,846.30	
B3-111				45,846.30	32,733.00	0.00	32,733.00	13,113.30	71.40 %	45,846.30				45,846.30	
B3-151	R0	*NA*		10,838.26	9,781.40	0.00	9,781.40	1,056.86	90.25 %	10,838.26				10,838.26	
B3-151				10,838.26	9,781.40	0.00	9,781.40	1,056.86	90.25 %	10,838.26				10,838.26	
B3-161	R0	*NA*		136.11				136.11		136.11				136.11	
B3-161	R0	ADM			0.00	0.00	0.00	0.00							
B3-161				136.11	0.00	0.00	0.00	136.11	0.00 %	136.11				136.11	
B3-181	R0	*NA*		9,721.62				9,721.62		9,721.62				9,721.62	
B3-181				9,721.62				9,721.62		9,721.62				9,721.62	
			TITLE 3	66,542.29	42,514.40	0.00	42,514.40	24,027.89	63.89%	66,542.29	0.00	0.00	0.00	66,542.29	0.00%
			ALL IPA2 BUDGET	74,497.82	42,514.40	0.00	42,514.40	31,983.42	57.07%	74,497.82	0.00	0.00	0.00	74,497.82	0.00%

III. Conclusion

EMCDDA's overall performance in the execution of the 2010 budget confirmed the positive trend of the previous exercises.

In this context, some events affected the rate of execution of payment appropriations under title III, without jeopardising the global good performance. Action has been taken by the EMCDDA, within the limit of its capacity for intervention, to streamline its management processes in order to reduce as much as possible the risk for similar situations in the future.

In 2010 the EMCDDA took a series of measures that should enhance the effectiveness of its management and internal control systems. For this purpose, further to the initiatives aimed at following up to recommendations expressed by audit and discharge Authorities, the EMCDDA set up an activity and cost-based management and accounting system, to align the re-organisation of the EMCDDA working structure and methods and further comply with principles and requirements of activity based management and analytical accounting.