



Document: EMCDDA/25/14 Rev. 1

EMCDDA draft budget for 2015

Summary

Pursuant to Article 14 of the EMCDDA founding regulation and in line with the decision taken by the EMCDDA Management Board for the adoption of the EMCDDA 2015 budget at its meeting of 4-5 December 2014, the proposed 2015 revised draft budget (DB) reflects some adjustments compared to the EMCDDA 2015 budget initially adopted, in order to take into account the actual outcome of the EU 2015 budget procedure. This outcome has confirmed the terms of the proposal initially presented by the European Commission within the context of the EU 2015 budget procedure.

With regard to the above, the main revenues of the EMCDDA 2015 DB can be resumed as follows:

- EUR 14 794 000 to be provided by the EU 2015 subsidy to the EMCDDA;
- EUR 389 962.64 to be provided by Norway for its participation in the EMCDDA;
- EUR 150 000 to be provided by Turkey for its participation in the EMCDDA.

Furthermore, the proposed 2015 DB enters EUR 350 000 as assigned appropriations for the execution in 2015 of a project for technical assistance aimed at preparing IPA beneficiaries for their participation in the EMCDDA (IPA5 project).

As far as the expenditure is concerned, the proposed 2015 revised draft budget entails the following adjustments:

- The reduction of about EUR 220 000 in the appropriations for staff related expenditure
- The reduction of about EUR 80 000 in the appropriations for expenditure concerning IT services and equipment and current administrative costs, such as postal charges, insurances, banking charges.
- The reduction of about EUR 111 000 in the appropriations for expenditure concerning the EMCDDA co-financing to the Reitox National Focal points, to keep this cofinancing at the same level as in 2014.
- The reduction of about EUR 258 000 in the appropriations for expenditure concerning other operational activities, such as in particular external studies, publishing and technical meetings.

In this context, the proposed budget provides the resources needed to enable the EMCDDA to implement its adopted 2015 work programme (EMCDDA/26/14). However, as a consequence of the above referred adjustments, the EMCDDA capacity to execute this work programme will be affected, namely as far to the activities of the latter which reflect the 2nd (L2) and 3rd (L3) level of priority. For these activities the minimum target rate of execution/achievement will be reduced from 80 % to 70% for L2 activities, and from 50 % to 40% for L3 activities.

Decision

The Management Board adopts the proposed EMCDDA 2015 budget in accordance with Article 14(8) of the EMCDDA founding regulation.

1. Background and introduction

In December 2013, the EMCDDA Management Board (MB) adopted the EMCDDA preliminary draft budget (PDB) for 2015. This PDB entered EUR 15 447 000 as revenue to be provided by the EU subsidy to the EMCDDA for 2015.

In June 2014, within the context of the EU 2015 draft budget, the European Commission (EC) proposed EUR 14 794 000 for the EU subsidy to the EMCDDA 2015 budget (EUR 14 643 000 from appropriations to be charged to the EU 2015 budget + EUR 151 000 from the available surplus of the EU subsidy to the EMCDDA, as resulting from the 2013 financial year), as well as the reduction of two authorised posts in the EMCDDA establishment plan attached to the 2015 budget (from 82 to 80 posts). This proposal reflects the EC Communication to the European Parliament and the Council on the programming of human and financial resources for decentralised agencies for 2014–20. In particular, this Communication envisages over the 2013–17 period an annual reduction of 1% of the number of posts in the establishment plan of so called ‘cruising speed’ and ‘new tasks’ agencies, as well as a further reduction of 1% to establish a pool for redeployment towards so called ‘new tasks’ and ‘start-up phase’ agencies. For the EMCDDA, which is included among the ‘cruising speed agencies’, this would entail a global reduction of 10% over the period referred to above, which would exceed the 5% reduction required and agreed at EU level for each EU institution, body and agency. There has been no agreement of the EU budget authority on the above-mentioned Communication. Indeed certain elements of the latter were explicitly rejected by the European Parliament, and in particular the reduction of agencies’ staff beyond the 5% agreed for all EU institutions and bodies.

In July 2014, the Council, in its position on the EU 2015 draft budget, did not amend the aforementioned EC proposal.

In October 2014, the European Parliament, in its position on the EU 2015 draft budget, decided that the amount of the EU 2015 subsidy to the EMCDDA, as well as the authorised posts in the EMCDDA establishment plan for 2015, should correspond to the amount and posts requested in the EMCDDA 2015 PDB adopted in December 2013.

On this basis and without prejudice to the possible adjustments to be adopted by written procedure pursuant to the actual outcome of the EU 2015 budget procedure, the EMCDDA Management Board, at its meeting of 4-5 December 2014, adopted the proposed EMCDDA 2015 budget, which assumed that :

- The amount of the EU 2015 subsidy to the EMCDDA would correspond to the amount entered in the EMCDDA 2015 PDB, i.e. EUR 15 447 000 (EUR 15 296 000 from appropriations to be charged to the EU 2015 budget + EUR 151 000 from the available surplus of the EU subsidy to the EMCDDA, as resulting from the 2013 financial year);
- The authorised posts in the EMCDDA establishment plan for 2015 would correspond to the posts entered in the establishment plan attached to the EMCDDA 2015 PDB.

On 17 December 2014 the EU budget authority adopted the EU 2015 budget. As far as the EMCDDA is concerned, this decision confirmed the terms of the proposal presented by the European Commission, as referred to above.

Pursuant to the information provided by the EC services in November 2014, the ratification process required for the agreement between the EU and Turkey for the participation of the latter in the EMCDDA’s activities was concluded, and the agreement entered into force on 1 June 2014. In accordance with the provisions of this agreement, Turkey’s contribution to the EMCDDA 2015 budget will amount to EUR 150 000.

The European Commission has decided to award the EMCDDA a financing of EUR 600 000 under the IPA programme to implement a project for technical assistance aimed at preparing IPA beneficiaries for their participation in the EMCDDA during the 2015–16 period (IPA5 project). Pursuant to this decision and to the terms of the project concerned, the EMCDDA 2015 DB enters EUR 350 000 as assigned appropriations for the execution of this project in 2015. The remaining amount of the aforementioned financing (EUR 250 000) will be entered as assigned revenue in the EMCDDA budget for 2016.

Finally, the forthcoming revision of the EU legal framework on new psychoactive substances, as recently proposed by the European Commission (see EC proposal COM/2013/619 of 17/09/13 for a Regulation of the European Parliament and Council on new psychoactive substances) is likely to entail new structural tasks and additional operational workload for the EMCDDA which will require supplementary resources to meet the associated operational needs effectively. Pursuant to the actual terms of the aforementioned legislative revision, the necessary steps will be taken to enter the required resources into the EMCDDA budget as soon as possible.

With regard to the above, the EMCDDA 2015 budget, as adopted by the EMCDDA management board at its meeting of 4-5 December 2014 has been adjusted to take into account the actual outcome of the EU 2015 budget procedure, in accordance with article 14 of the EMCDDA founding regulation. In particular and compared to the EMCDDA 2015 budget adopted in early December 2014, this adjustment entails:

- The reduction of about EUR 220 000 in the appropriations for staff related expenditure
- The reduction of about EUR 80 000 in the appropriations for expenditure concerning IT services and equipment and current administrative costs, such as postal charges, insurances, banking charges.
- The reduction of about EUR 111 000 in the appropriations for expenditure concerning the EMCDDA co-financing to the Reitox National Focal points, to keep this co-financing at the same level as in 2014.
- The reduction of about EUR 258 000 in the appropriations for expenditure concerning other operational activities, such as in particular external studies, publishing and technical meetings.

Pursuant to the formula to be used for the definition of the contribution of Norway to the EMCDDA 2015 budget, the aforementioned reductions will entail a reduction of about EUR 17 000 in the amount of this contribution.

As a consequence of the above referred adjustments, the EMCDDA capacity to execute its adopted work programme for 2015 (EMCDDA/26/14) will be affected, namely as far to the activities of the latter which reflect the 2nd (L2) and 3rd (L3) level of priority. For these activities the minimum target rate of execution/achievement will be reduced from 80 % to 70% for L2 activities, and from 50 % to 40% for L3 activities.

2. Key features of the EMCDDA revised draft budget (DB) for 2015

The proposed 2015 DB provides the resources needed to ensure the effective functioning of the EMCDDA and the implementation of its work programme in 2015, in line with its recast founding regulation and working priorities, as resulting from its three-year strategy and work programme for 2013–15.

As a consequence, the EMCDDA 2015 DB enters the following appropriations as main revenue:

- EUR 14 794 000 to be provided by the EU 2015 subsidy to the EMCDDA;
- EUR 389 962.64 to be provided by Norway for its participation in the EMCDDA;
- EUR 150 000 to be provided by Turkey for its participation in the EMCDDA.

Furthermore, the EMCDDA 2015 DB enters EUR 350 000 as assigned appropriations for the 2015 execution of the IPA5 project.

In more detail, the proposed 2015 DB should enable the EMCDDA to meet the following needs:

Under budget Title 1 (staff-related expenditure)

- Cover the salary costs for all staff in post and the estimated supplementary expenditure needed to meet the usual adjustments required in 2015, in accordance with the applicable Staff regulations (namely: automatic staff progression to the next step; annual adjustment of the EU staff remuneration; estimated staff promotions, pursuant to the rates indicated in the EMCDDA Staff policy plan). The appropriations concerned take into account the actual retroactive effect of the adjustment of the EU staff's remuneration relating to 2011 and 2012, pursuant to the judgements of the EU Court of Justice on the cases lodged on this matter.
- Fully deploy the assigned human resources, with a reduction of two posts in the establishment plan authorised under the previous annual budget (2 posts AD9 for TA)., in line with the objective to progressively reduce the staffing levels of all EU institutions, bodies and agencies by 5% until 2018, as agreed by the EU institutions and confirmed by the EU budget authority. Special attention is given to the position expressed in this context by the European Parliament against the reduction of agencies' establishment plans beyond this 5%.

Under budget Title 2 (expenditure for administrative and ICT infrastructure and activities)

- Meet the estimated costs of the administrative and IT support services and supplies required for the effective management and functioning of the EMCDDA's premises and infrastructures, pursuant to the conditions resulting from the contract in force for the lease of these premises and taking into account in particular the efficiency gains entailed by the rationalisation of internal processes, reduction of costs for utilities and services (namely for energy and security) and possible further

synergies with EMSA. The appropriations entered in Title 2 will enable the EMCDDA to comply with the financing of its legal commitments, taking into account the automatic revision of prices entailed by the variation of the inflation rate. Any possible investment in this area will be reduced to the minimum required to ensure the essential functioning and business continuity of the EMCDDA.

In this context, it is assumed that the areas of the Relógio building (Palacete), which were previously occupied by the Jacques Delors Information Centre, will not be sub-leased in 2015.

Furthermore, it is assumed that there will be a total or considerable reduction of the expenditure for the maintenance of the Santa Apolónia building, as a result of the selling or renting of the latter, pursuant to the proposals received and endorsed by the EU budget authority. Should this assumption be confirmed, the necessary operations will be carried out to manage and use the resulting revenue.

Under budget Title 3 (expenditure for operational activities)

- Ensure the execution of planned operational activities and projects to implement the EMCDDA 2015 work programme, in accordance with the adopted EMCDDA strategy and work programme for 2013–2015, with special attention to operational activities required to deal with the increased workload for new psychoactive substances and the key indicators on drug supply and drug supply reduction. As referred above, in order to cope with the budget constraints some appropriations have been substantially reduced compared to the EMCDDA 2015 budget initially adopted, in particular appropriations for external studies, publishing and technical meetings,
- Ensure the EMCDDA 2015 co-financing to the Reitox national focal points (NFP), in line with the principles fixed by the EMCDDA Management Board in December 2012 (EMCDDA/23/12). In this context, the proposed 2015 DB keeps the amount of this co-financing at the same level as in 2014.. It is expected that all appropriations earmarked for this co-financing will be used. Therefore and pursuant to the approach applied for the EMCDDA 2014 budget, the proposed 2015 DB enters 100% of these appropriations into the relevant budget line.

Annexes

Annex 1:	Summary of revenue and expenditure
Annex 2:	Detailed expenditure
Annex 3:	Establishment plan

EMCDDA 2015 BUDGET

ANNEX 1

SUMMARY OF REVENUE AND EXPENDITURE (EUR)

REVENUE

TITLE	HEADING	2013 APPROPRIATIONS	2014 APPROPRIATIONS	2015 APPROPRIATIONS	
		COMMITMENTS and PAYMENTS	COMMITMENTS and PAYMENTS	COMMITMENTS	PAYMENTS
TITLE 1	EU SUBSIDY Chapter 1 EU regular subsidy	15 550 000	14 793 959.00	14 794 000.00	14 794 000.00
	Chapter 2 EU special funding for specific projects: IPA4 / IPA5	350 000	200 000.00	350 000.00	350 000.00
	ENP1		450 000.00		
TITLE 2	OTHER FUNDINGS Chapter 1 Norway's contribution	408 172	392 177.02	389 962.64	389 962.64
	Chapter 2 Pre-accession contributions from candidate countries: Turkey	p.m.	p.m.	150 000.00	150 000.00
	Chapter 3 Income from sale of current EMCDDA premises	p.m.	p.m.	p.m.	p.m.
TITLE 3	REVENUE FOR SERVICES RENDERED AGAINST PAYMENT	p.m.	p.m.	p.m.	p.m.
TITLE 4	OTHER REVENUE Chapter 1: Interest generated by funds paid to the EMCDDA	p.m.	9 105.05	p.m.	p.m.
TOTAL REVENUES – EMC IPA4/IPA5 ENP1		15 958 172 350 000	15 195 241.07 200 000.00 450 000.00	15 333 962.64 350 000.00	15 333 962.64 350 000.00

ANNEX 1 (CONTINUED)
EXPENDITURE

TITLE	HEADING	2013 APPROPRIATIONS	2014 APPROPRIATIONS	2015 APPROPRIATIONS	
		COMMITMENTS AND PAYMENTS	COMMITMENTS AND PAYMENTS	COMMITMENTS	PAYMENTS
TITLE 1	EXPENDITURE RELATING TO PERSONS WORKING WITH THE EMCDDA	EMC – 9 294 017.45 IPA4 – 72 500	EMC – 9 156 957.92 IPA4 – 82 500.00	EMC – 9 196 364.66 IPA5 – 49 800.00	EMC – 9 196 364.66 IPA5 – 49 800.00
TITLE 2	EXPENDITURE FOR SUPPORT ACTIVITIES	EMC – 2 266 218.10 IPA4 – 250	EMC – 2 260 788.08 IPA4 – 250.00 ENP1 – 25 000.00	EMC – 2 249 974.72 IPA5 –200.00	EMC – 2 249 974.72 IPA5 –200.00
TITLE 3	EXPENDITURE FOR OPERATIONAL ACTIVITIES AND PROJECTS	EMC – 4 397 936.29 IPA4 – 277 250	EMC – 3 777 495.07 IPA4 – 117 250.00 ENP1 – 425 000.00	EMC – 3 887 623.26 IPA5 – 300 000.00	EMC – 3 887 623.26 IPA5 – 300 000.00
TITLE 4	EXPENDITURE FOR IMPLEMENTING SPECIAL PROJECTS	p.m.	p.m.	p.m.	p.m.
TOTAL EXPENDITURE		EMC – 15 958 171.84 IPA4 – 350 000	EMC – 15 195 241.07 IPA4 – 200 000.00 ENP1 – 450 000.00	EMC – 15 333 962.64 IPA5 – 350 000.00	EMC – 15 333 962.64 IPA5 – 350 000.00

ANNEX 2: Detailed expenditure
Commitment and payment appropriations in EUR

F O U N D C	T I T L E	C H E R T I C	A R T I C L E	I T E M	H E A D I N G	2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2014 Budget	2014 Budget	2015 - Draft budget	2015 - Draft budget
						COMMITMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS
EMC	1				EXPENDITURE RELATING TO PERSONS WORKING WITH THE EMCDDA								
EMC		11			EXPENDITURE FOR STAFF IN ACTIVE EMPLOYMENT								
EMC			111		Salaries and allowances for temporary and permanent staff								
EMC				1111	Salaries for temporary and permanent staff	6,480,748.27	96.1%	6,480,748.27	96.1%	6,669,817.16	6,669,817.16	6,745,220.54	6,745,220.54
EMC				1112	Family allowances for temporary and permanent staff	1,242,519.89	122.5%	1,242,519.89	122.5%	1,148,047.69	1,148,047.69	1,014,092.65	1,014,092.65
EMC				1113	Expatriation and foreign residence allowances for temporary and permanent staff	881,707.06	101.4%	881,707.06	101.4%	899,830.02	899,830.02	869,898.03	869,898.03
EMC				1114	Fixed allowances for temporary ar	8,754.00	62.5%	8,754.00	62.5%	11,000.00	11,000.00	14,000.00	14,000.00
EMC				1115	Birth and death grants for temporary and permanent staff	594.93	29.7%	594.93	29.7%	1,500.00	1,500.00	2,000.00	2,000.00
EMC				1116	Annual travel costs for temporary and permanent staff	218,564.52	141.0%	218,564.52	141.0%	229,127.07	229,127.07	155,000.00	155,000.00
EMC				1117	Allowances and expenses on entering and leaving service (travel, installation, resettlement and transfer, removal, temporary daily subsistence allowance) for temporary and permanent staff	52,772.21	62.1%	43,352.21	51.0%	85,000.00	85,000.00	85,000.00	85,000.00
EMC					Total article	8,885,660.88	100.0%	8,876,240.88	99.9%	9,044,321.94	9,044,321.94	8,885,211.22	8,885,211.22
EMC			112		Salaries and allowances for auxiliary staff								
EMC				1121	Salaries and allowances for auxiliary staff	p.m.	-	p.m.	-	p.m.	p.m.	p.m.	p.m.
EMC					Total article	0.00	-	0.00	-	0.00	0.00	0.00	0.00
EMC			113		Salaries and allowances for local staff								

F O U N D C	T I T L E	C H A P T E R	A R T I C L E	I T E M	H E A D I N G	2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2014 Budget	2014 Budget	2015 - Draft budget	2015 - Draft budget
						COMMITMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS
EMC				1131	Salaries and allowances for local staff	p.m.	-	p.m.	-	p.m.	p.m.	p.m.	p.m.
EMC					Total article	0.00	-	0.00	-	0.00	0.00	0.00	0.00
EMC			114		Salaries and allowances for contractual agents								
EMC				1141	Salaries and allowances for contractual agents	922,896.26	78.9%	922,896.26	78.9%	1,022,607.29	1,022,607.29	1,169,236.65	1,169,236.65
EMC					Total article	922,896.26	78.9%	922,896.26	78.9%	1,022,607.29	1,022,607.29	1,169,236.65	1,169,236.65
EMC			115		Expenditure for other agents								
EMC				1151	National and international officials and staff from private sector temporarily assigned to EMCDDA	31,263.50	60.6%	31,263.50	60.6%	p.m.	p.m.	51,600.00	51,600.00
EMC				1152	EMCDDA staff temporarily assigned to other bodies (national civil services, international organisation, public or private institutions or undertakings)	p.m.	-	p.m.	-	p.m.	p.m.	p.m.	p.m.
EMC				1153	Interim staff	6,041.04	60.4%	6,041.04	60.4%	8,300.00	8,300.00	10,000.00	10,000.00
EMC				1154	Stagiaires	44,894.42	83.1%	44,894.42	83.1%	44,000.00	44,000.00	54,000.00	54,000.00
EMC					Total article	82,198.96	71.1%	82,198.96	71.1%	52,300.00	52,300.00	115,600.00	115,600.00
EMC			116		Social security system								
EMC				1161	Insurance against sickness	219,599.00	99.9%	219,599.00	99.9%	226,617.43	226,617.43	219,732.55	219,732.55
EMC				1162	Insurance against accidents and occupational disease	32,551.43	99.9%	32,551.43	99.9%	34,806.60	34,806.60	32,575.32	32,575.32
EMC				1163	Unemployment insurance for temporary staff	71,583.55	99.4%	71,583.55	99.4%	73,644.35	73,644.35	72,008.92	72,008.92
EMC				1164	Establishment or maintenance of pension rights for temporary and permanent staff	p.m.	-	p.m.	-	p.m.	p.m.	p.m.	p.m.
EMC					Total article	323,733.98	99.8%	323,733.98	99.8%	335,068.38	335,068.38	324,316.79	324,316.79
EMC			117		Appropriations to cover adjustments to the remuneration of officials and other staff								
EMC				1171	Weightings	-1,026,538.90	73.3%	-1,026,538.90	73.3%	-1,185,658.80	-1,185,658.80	-1,400,000.00	-1,400,000.00
EMC				1172	Provisional appropriation	p.m.	-	p.m.	-	p.m.	p.m.	p.m.	p.m.

F O U N D C	T I T L E	C H A P T E R	A R T I C L E	I T E M	H E A D I N G	2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2014 Budget	2014 Budget	2015 - Draft budget	2015 - Draft budget
						COMMITMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS
EMC					Total article	-1,026,538.90	73.3%	-1,026,538.90	73.3%	-1,185,658.80	-1,185,658.80	-1,400,000.00	-1,400,000.00
EMC			118		Recruitment procedure								
EMC				1181	Recruitment	2,746.72	22.9%	2,746.72	22.9%	8,000.00	8,000.00	12,000.00	12,000.00
EMC					Total article	2,746.72	22.9%	2,746.72	22.9%	8,000.00	8,000.00	12,000.00	12,000.00
EMC			119		Training, retraining and information for staff								
EMC				1191	Training	59,771.28	66.4%	46,919.83	52.1%	60,000.00	60,000.00	90,000.00	90,000.00
EMC					Total article	59,771.28	66.4%	46,919.83	52.1%	60,000.00	60,000.00	90,000.00	90,000.00
EMC					TOTAL CHAPTER	9,250,469.18	100.6%	9,228,197.73	100.3%	9,336,638.81	9,336,638.81	9,196,364.66	9,196,364.66
EMC		12			PENSIONS AND SEVERANCE GRANTS								
EMC			121		Pensions and severance grants								
EMC				1211	Pensions and severance grants	p.m.	-	p.m.	-	p.m.	p.m.	p.m.	p.m.
EMC					Total article	0.00	-	0.00	-	0.00	0.00	0.00	0.00
EMC					TOTAL TITLE 1	9,250,469.18	100.6%	9,228,197.73	100.3%	9,336,638.81	9,336,638.81	9,196,364.66	9,196,364.66
IPA	1				EXPENDITURE RELATING TO PERSONS WORKING WITH THE EMCDDA								
IPA		11			EXPENDITURE FOR STAFF IN ACTIVE EMPLOYMENT								
IPA			114		Salaries and allowances for contractual agents								
IPA				1141	Salaries and allowances for contractual agents	78,629.16	-	78,629.16	-	82,500.00	82,500.00	26,800.00	26,800.00
IPA					Total article	78,629.16	-	78,629.16	-	82,500.00	82,500.00	26,800.00	26,800.00
IPA			115		Expenditure for other agents								
IPA				1151	National and international officials and staff from private sector temporarily assigned to EMCDDA	p.m.	-	p.m.	-	p.m.	p.m.		
IPA				1153	Interim staff	0.00	-	0.00	-	0.00	0.00	23,000.00	23,000.00
IPA					Total article	0.00	-	0.00	-	0.00	0.00	23,000.00	23,000.00
IPA					TOTAL CHAPTER	78,629.16	-	78,629.16	-	82,500.00	82,500.00	49,800.00	49,800.00
IPA					TOTAL TITLE 1 IPA	78,629.16	-	78,629.16	-	82,500.00	82,500.00	49,800.00	49,800.00
EMC	2				EXPENDITURE FOR SUPPORT ACTIVITIES								

F O U N D C	T I T L E	C H A P T E R	A R T I C L E	I T E M	H E A D I N G	2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2014 Budget	2014 Budget	2015 - Draft budget	2015 - Draft budget
						COMMITMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS
EMC		21			ADMINISTRATIVE AND LOGISTIC SUPPORT ACTIVITIES								
EMC			211		Investments in immovable property, rental of buildings and associated costs								
EMC				2111	Rent	1,132,759.37	103.5%	1,131,690.37	103.4%	985,120.71	985,120.71	1,094,285.84	1,094,285.84
EMC				2112	Water, gas, electricity and heating	132,688.40	100.6%	123,708.87	93.8%	128,235.00	128,235.00	131,922.40	131,922.40
EMC				2113	Cleaning and maintenance	162,781.07	127.4%	142,252.14	111.4%	125,000.00	125,000.00	127,726.05	127,726.05
EMC				2114	Security and surveillance of buildings	140,781.00	127.1%	123,132.20	111.1%	110,000.00	110,000.00	110,784.27	110,784.27
EMC				2115	Acquisition of immovable property	p.m.	-	p.m.	-	p.m.	p.m.	p.m.	p.m.
EMC				2116	Construction of buildings	p.m.	-	p.m.	-	p.m.	p.m.	p.m.	p.m.
EMC				2117	Other expenditure on buildings	63,626.62	106.0%	4,657.79	7.8%	50,000.00	50,000.00	60,000.00	60,000.00
EMC					Total article	1,632,636.46	107.1%	1,525,441.37	100.0%	1,398,355.71	1,398,355.71	1,524,718.56	1,524,718.56
EMC			212		Data processing								
EMC				2121	Computer centre operations	483,923.28	118.9%	405,799.89	99.7%	426,950.00	426,950.00	407,096.16	407,096.16
EMC					Total article	483,923.28	118.9%	405,799.89	99.7%	426,950.00	426,950.00	407,096.16	407,096.16
EMC			213		Movable property and associated costs								
EMC				2131	New purchases or replacement of technical equipment and installations	p.m.	-	p.m.	-	p.m.	p.m.	p.m.	p.m.
EMC				2132	Maintenance, use, repair and hire of technical equipment and installations	p.m.	-	p.m.	-	p.m.	p.m.	p.m.	p.m.
EMC				2133	New purchases or replacement of furniture	p.m.	-	p.m.	-	p.m.	p.m.	p.m.	p.m.
EMC				2134	Maintenance, use, repair and hire of furniture	p.m.	-	p.m.	-	p.m.	p.m.	p.m.	p.m.
EMC				2135	New purchases or replacement of vehicles	p.m.	-	p.m.	-	p.m.	p.m.	p.m.	p.m.
EMC				2136	Maintenance, use, repair and hire of vehicles	4,171.17	59.6%	4,171.17	59.6%	6,000.00	6,000.00	7,000.00	7,000.00

F O U N D C	T I T L E	C H A P T	A R T I C L E	I T E M	H E A D I N G	2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2014 Budget	2014 Budget	2015 - Draft budget	2015 - Draft budget
						COMMITMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS
EMC				2137	Library stocks, purchase of books and newspapers	46,877.41	85.2%	40,996.56	74.5%	48,057.18	48,057.18	55,000.00	55,000.00
EMC				2139	Stationery and office supplies	42,106.19	63.9%	26,811.43	40.7%	40,000.00	40,000.00	65,900.00	65,900.00
EMC					Total article	93,154.77	72.8%	71,979.16	56.3%	94,057.18	94,057.18	127,900.00	127,900.00
EMC			214		Current administrative expenditure								
EMC				2141	Bank and other financial charges	3,397.08	84.9%	3,300.08	82.5%	3,500.00	3,500.00	4,000.00	4,000.00
EMC				2142	Damages/legal expenses	4,000.00	25.0%	4,000.00	25.0%	0.00	0.00	16,000.00	16,000.00
EMC				2143	Miscellaneous insurances	10,292.77	41.2%	10,292.77	41.2%	23,500.00	23,500.00	25,000.00	25,000.00
EMC				2144	Uniforms and working clothing	856.12	107.0%	856.12	107.0%	800.00	800.00	800.00	800.00
EMC				2145	Miscellaneous expenditure on meetings	p.m.	-	p.m.	-	p.m.	p.m.	p.m.	p.m.
EMC				2146	Internal removals and associated handling	0.00	0.0%	0.00	0.0%	800.00	800.00	1,260.00	1,260.00
EMC				2147	Postal and delivery charges	10,590.00	117.7%	7,905.03	87.8%	10,000.00	10,000.00	9,000.00	9,000.00
EMC				2148	Telephone, telegraph, telex, television	94,327.01	89.8%	90,097.76	85.8%	89,865.86	89,865.86	105,000.00	105,000.00
EMC				2149	Other current administrative expenditure	p.m.	-	p.m.	-	p.m.	p.m.	p.m.	p.m.
EMC					Total article	123,462.98	76.7%	116,451.76	72.3%	128,465.86	128,465.86	161,060.00	161,060.00
EMC			215		Sociomedical infrastructure and social welfare								
EMC				2151	Restaurants and canteens	8,901.32	89.0%	7,273.44	72.7%	9,500.00	9,500.00	10,000.00	10,000.00
EMC				2152	Social contacts between staff	8,645.35	60.9%	6,898.02	48.6%	9,000.00	9,000.00	14,200.00	14,200.00
EMC				2153	Early childhood centre and other 'crèches'	p.m.	-	p.m.	-	p.m.	p.m.	p.m.	p.m.
EMC				2154	Medical service	3,467.81	69.4%	3,287.44	65.7%	3,500.00	3,500.00	5,000.00	5,000.00
EMC					Total article	21,014.48	72.0%	17,458.90	59.8%	22,000.00	22,000.00	29,200.00	29,200.00
EMC					TOTAL CHAPTER	2,354,191.97	104.6%	2,137,131.08	95.0%	2,069,828.75	2,069,828.75	2,249,974.72	2,249,974.72
EMC					TOTAL TITLE 2	2,354,191.97	104.6%	2,137,131.08	95.0%	2,069,828.75	2,069,828.75	2,249,974.72	2,249,974.72
IPA	2				EXPENDITURE FOR SUPPORT ACTIVITIES								
IPA		21			ADMINISTRATIVE AND LOGISTIC SUPPORT ACTIVITIES								
IPA			212		Data processing								

F O U N D C	T I T L E	C H A P T E R	A R T I C L E	I T E M	H E A D I N G	2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2014 Budget	2014 Budget	2015 - Draft budget	2015 - Draft budget
						COMMITMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS
IPA				2121	Computer centre operations	0.00	-	0.00	-	0.00	0.00	0.00	0.00
IPA					Total article	0.00	-	0.00	-	0.00	0.00	0.00	0.00
IPA			214		Current administrative expenditure								
IPA				2141	Bank and other financial charges	0.00	-	0.00	-	250.00	250.00	200.00	200.00
IPA					Total article	0.00	-	0.00	-	250.00	250.00	200.00	200.00
IPA					TOTAL CHAPTER	0.00	-	0.00	-	250.00	250.00	200.00	200.00
IPA					TOTAL TITLE 2 IPA	0.00	-	0.00	-	250.00	250.00	200.00	200.00
ENP	2				EXPENDITURE FOR SUPPORT ACTIVITIES								
ENP		21			ADMINISTRATIVE AND LOGISTIC SUPPORT ACTIVITIES								
ENP			212		Data processing								
ENP				2121	Computer centre operations	0.00				25,000.00	25,000.00		
ENP					Total article	0.00	-	0.00	-	25,000.00	25,000.00		
ENP			214		Current administrative expenditure								
ENP				2149	Other current administrative expenditure	0.00				p.m.	p.m.		
ENP					Total article	0.00	-	0.00	-	p.m.	p.m.		
ENP					TOTAL CHAPTER	0.00	-	0.00	-	25,000.00	25,000.00		
ENP					TOTAL TITLE 2 ENP1	0.00	-	0.00	-	25,000.00	25,000.00		
EMC	3				EXPENDITURE FOR OPERATIONAL ACTIVITIES								
EMC		31			PROJECT-RELATED ACTIVITIES								
EMC			311		Publishing and marketing dissemination								
EMC				3111	Publishing and marketing dissemination	447,539.34	149.2%	444,563.88	148.2%	296,600.00	296,600.00	300,000.00	300,000.00
EMC					Total article	447,539.34	149.2%	444,563.88	148.2%	296,600.00	296,600.00	300,000.00	300,000.00
EMC			312		Translation and interpretation								
EMC				3121	Translation and interpretation	262,787.50	82.1%	230,802.50	72.1%	330,000.00	330,000.00	320,000.00	320,000.00
EMC					Total article	262,787.50	82.1%	230,802.50	72.1%	330,000.00	330,000.00	320,000.00	320,000.00

F O U N D C	T I T L E	C H A P T E R	A R T I C L E	I T E M	H E A D I N G	2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2014 Budget	2014 Budget	2015 - Draft budget	2015 - Draft budget
						COMMITMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS
EMC			314		Project-related activities to be handled outside								
EMC				3141	Project-related activities to be handled outside	205,016.02	92.6%	205,835.05	92.9%	143,500.00	143,500.00	221,500.00	221,500.00
EMC					Total article	205,016.02	92.6%	205,835.05	92.9%	143,500.00	143,500.00	221,500.00	221,500.00
EMC			315		Reitox activities								
EMC				3151	Reitox activities	2,624,558.50	117.8%	2,620,033.91	117.6%	2,228,537.26	2,228,537.26	2,228,537.26	2,228,537.26
EMC					Total article	2,624,558.50	117.8%	2,620,033.91	117.6%	2,228,537.26	2,228,537.26	2,228,537.26	2,228,537.26
EMC			316		Missions								
EMC				3161	Missions	237,559.15	100.3%	237,677.26	100.3%	222,125.33	222,125.33	236,868.90	236,868.90
EMC					Total article	237,559.15	100.3%	237,677.26	100.3%	222,125.33	222,125.33	236,868.90	236,868.90
EMC			317		Statutory meetings								
EMC				3171	Statutory meetings	154,563.40	92.0%	151,914.57	90.4%	177,000.00	177,000.00	168,000.00	168,000.00
EMC					Total article	154,563.40	92.0%	151,914.57	90.4%	177,000.00	177,000.00	168,000.00	168,000.00
EMC			318		Technical meetings								
EMC				3181	Technical meetings	377,863.58	92.5%	334,801.30	81.9%	375,732.48	375,732.48	408,717.10	408,717.10
EMC					Total article	377,863.58	92.5%	334,801.30	81.9%	375,732.48	375,732.48	408,717.10	408,717.10
EMC			319		Representation and entertainment expenses								
EMC				3191	Representation expenses	1,544.26	38.6%	1,763.66	44.1%	4,000.00	4,000.00	4,000.00	4,000.00
EMC					Total article	1,544.26	38.6%	1,763.66	44.1%	4,000.00	4,000.00	4,000.00	4,000.00
EMC					TOTAL CHAPTER	4,311,431.75	110.9%	4,227,392.13	108.7%	3,777,495.07	3,777,495.07	3,887,623.26	3,887,623.26
EMC					TOTAL TITLE 3	4,311,431.75	110.9%	4,227,392.13	108.7%	3,777,495.07	3,777,495.07	3,887,623.26	3,887,623.26
IPA	3				EXPENDITURE FOR OPERATIONAL ACTIVITIES								
IPA		31			PROJECT-RELATED ACTIVITIES								
IPA			311		Publishing and marketing dissemination								
IPA				3111	Publishing and marketing dissemination	24,239.25	-	24,239.25	-	24,500.00	24,500.00	20,000.00	20,000.00
IPA					Total article	24,239.25	-	24,239.25	-	24,500.00	24,500.00	20,000.00	20,000.00
IPA			312		Translation and interpretation								
IPA				3121	Translation and interpretation	87,715.00	-	16,503.00	-	44,500.00	44,500.00	20,000.00	20,000.00
IPA					Total article	87,715.00	-	16,503.00	-	44,500.00	44,500.00	20,000.00	20,000.00
IPA			314		Project-related activities to be handled outside								

F O U N D C	T I T L E	C H A P T E R	A R T I C L E	I T E M	HEADING	2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2014 Budget	2014 Budget	2015 - Draft budget	2015 - Draft budget
						COMMITMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS
IPA				3141	Project-related activities to be handled outside	87,715.00	-	16,503.00	-	44,500.00	44,500.00	100,000.00	100,000.00
IPA					Total article	87,715.00	-	16,503.00	-	44,500.00	44,500.00	100,000.00	100,000.00
IPA			316		Missions								
IPA				3161	Missions	23,257.57	-	22,979.27	-	12,500.00	12,500.00	30,000.00	30,000.00
IPA					Total article	23,257.57	-	22,979.27	-	12,500.00	12,500.00	30,000.00	30,000.00
IPA			318		Technical meetings								
IPA				3181	Technical meetings	198,586.14	-	155,103.65	-	35,750.00	35,750.00	130,000.00	130,000.00
IPA					Total article	198,586.14	-	155,103.65	-	35,750.00	35,750.00	130,000.00	130,000.00
IPA					TOTAL CHAPTER	333,797.96	-	218,825.17	-	117,250.00	117,250.00	300,000.00	300,000.00
IPA					TOTAL TITLE 3 IPA	333,797.96	-	218,825.17	-	117,250.00	117,250.00	300,000.00	300,000.00
ENP	3				EXPENDITURE FOR OPERATIONAL ACTIVITIES								
ENP		31			PROJECT-RELATED ACTIVITIES								
ENP			311		Publishing, translations and marketing dissemination								
ENP				3111	Publishing, translations and marketing dissemination					65,000.00	65,000.00		
ENP					Total article	0.00	-	0.00	-	65,000.00	65,000.00		
ENP			314		Project-related activities to be handled outside								
ENP				3141	Project-related activities to be handled outside					84,000.00	84,000.00		
ENP					Total article	0.00	-	0.00	-	84,000.00	84,000.00		
ENP			316		Missions								
ENP				3161	Missions					65,000.00	65,000.00		
ENP					Total article	0.00	-	0.00	-	65,000.00	65,000.00		
ENP			318		Technical meetings								
ENP				3181	Technical meetings					211,000.00	211,000.00		
ENP					Total article	0.00	-	0.00	-	211,000.00	211,000.00		
ENP					TOTAL CHAPTER	0.00	-	0.00	-	425,000.00	425,000.00		
ENP					TOTAL TITLE 3 ENP1	0.00	-	0.00	-	425,000.00	425,000.00		
EMC	4				EXPENDITURE FOR IMPLEMENTING SPECIAL PROJECTS FUNDED BY SPECIFIC EU SUBSIDIES								

F O U N D C	T I T L E	C H A P T	A R T I C L E	I T E M	HEADING	2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2014 Budget	2014 Budget	2015 - Draft budget	2015 - Draft budget
						COMMITMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS
EMC		41			PROJECTS								
EMC			411		Project-related activities to be handled outside								
EMC				4111	Project-related activities to be handled outside								
EMC					Total article								
EMC			412		Project-related publishing activities								
EMC				4121	Production, printing, dissemination								
EMC					Total article								
EMC			413		Project-related meetings								
EMC				4131	Technical meetings								
EMC					Total article								
EMC			414		Project-related missions								
EMC				4141	Missions								
EMC					Total article								
EMC			415		Project-related staff costs								
EMC				4151	Stagiaires								
EMC				4152	Contract agents								
EMC				4153	Temporary agents								
EMC					Total article								
EMC			416		Project-related administrative costs								
EMC				4161	Bank and other financial charges								
EMC					Total article								
EMC					TOTAL CHAPTER								
EMC					TOTAL TITLE 4	0.00	-	0.00	-	0.00	0.00	0.00	0.00
EMC	5				RESERVE								
EMC					TOTAL TITLE 5	0.00	-	0.00	-	0.00	0.00	0.00	0.00
					TOTAL BUDGET EXPENDITURE EMC	15,916,092.90	103.8%	15,592,720.94	101.7%	15,183,962.64	15,183,962.64	15,333,962.64	15,333,962.64
					TOTAL BUDGET EXPENDITURE IPA	412,427.12	-	297,454.33	-	200,000.00	200,000.00	350,000.00	350,000.00

					2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2013 Budget execution	2013 Budget execution / 2015 Draft budget (%)	2014 Budget	2014 Budget	2015 - Draft budget	2015 - Draft budget	
F	S	T	C	A	HEADING	COMMITMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS	COMMITMENT APPROPRIATIONS	PAYMENT APPROPRIATIONS
U	O	I	H	R									
N	E	T	E	T									
D	R	E	P	I									
C	C	A	T	C									
					TOTAL BUDGET EXPENDITURE ENP1	0.00	-	0.00	-	450,000.00	450,000.00	0.00	0.00
					TOTAL BUDGET EXP. EMC+IPA+ENP	16,328,520.02	<i>104.1%</i>	15,890,175.27	<i>101.3%</i>	15,833,962.64	15,833,962.64	15,683,962.64	15,683,962.64

Annex 3: Establishment Plan

Categories and Grades	Filled as of 31/12/2014		2014		2015	
	Permanent posts	Temporary Posts	Posts Authorized		Posts Authorized	
			Permanent posts	Temporary Posts	Permanent posts	Temporary Posts
AD 16	0	0	0	0	0	0
AD 15	0	1	0	1	0	1
AD 14	0	0	0	1	0	1
AD 13	0	2	1	2	1	2
AD 12	5	7	4	10	4	10
AD 11	0	4	3	10	3	10
AD 10	0	5	0	15	0	15
AD 9	1	1	0	7	0	5
AD 8	1	5	0	0	0	0
AD 7	0	11	0	0	0	0
AD 6	0	6	0	0	0	0
AD 5	0	0	0	0	0	0
AD total	7	42	8	46	8	44
AST 11	0	0	1	0	1	0
AST 10	0	1	0	2	0	2
AST 9	0	2	1	8	1	8
AST 8	1	1	2	7	2	7
AST 7	2	3	1	6	1	6
AST 6	0	2	0	0	0	0
AST 5	1	9	0	0	0	0
AST 4	0	3	0	0	0	0
AST 3	0	1	0	0	0	0
AST 2	0	0	0	0	0	0
AST 1	1	0	0	0	0	0
AST total	5	22	5	23	5	23
TOTAL	12	64	13	69	13	67
TOTAL	76		82		80	