



European Monitoring Centre  
for Drugs and Drug Addiction

## **EMCDDA FINAL ACCOUNTS**

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**FINANCIAL YEAR 2021**

## **Final Annual Accounts**

### **Financial year 2021**

These accounts have been drawn up and signed off by the Accounting Officer on 23 May 2022 and approved by the Director on 24 May 2022. The opinion of the Management Board was given on 21 June 2022.

The present annual accounts, together with the opinion of the Management Board, have been sent to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council on 22 June 2022.

The accounts will be published on the *Community body* website: <http://www.emcdda.europa.eu/>.

## Preamble

Article 51 of the EMCDDA's Financial Regulation Title IV states the accounting officer of the EMCDDA shall apply the rules adopted by the accounting officer of the Commission based on internationally accepted accounting standards for the public sector. For the purposes of the first paragraph of this Article, Articles 80 to 84 and 87 of Regulation (EU, Euratom) 2018/1046 shall apply. Articles 85 and 86 of Regulation (EU, Euratom) 2018/1046 shall apply *mutatis mutandis* (see details in A5 Significant accounting policies).

These accrual-based accounting policies are derived from International Public Sector Accounting Standards (IPSAS) or, by default, International Financial Reporting Standards (IFRS) as respectively issued by the International Public Sector Accounting Standards Board (IPSASB) and International Accounting Standards Board (IASB). These rules have been adopted by the Commission's accounting officer, after receiving the opinion of an Advisory Expert Group for Accounting Standards, which provides professional guidance. The accounting systems of the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA) comprise general accounts and budget accounts. These accounts are kept in 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 carryovers).

The general accounts allow for the preparation of financial statements, as they show all charges and income for the financial year and are designed to establish the financial position in the form of a balance sheet on 31 December 2021.

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 97 of the Financial Regulation applicable to the EMCDDA, the Centre's accounts shall comprise: 'the financial statements of the EMCDDA and the reports on implementation of the budget of the EMCDDA. The accounts of the EMCDDA shall be accompanied by a report on budgetary and financial management during the year.'

As a consequence, the present document is organised as follows:

## EMCDDA 2021 ACCOUNTS

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## A. EMCDDA financial statements

### A1. Balance sheet: Assets

ASSETS	31.12.2021	31.12.2020	Variation
<b>A. NON CURRENT ASSETS</b>			
<b>Intangible assets</b>	<b>243 047.72</b>	<b>354 808.94</b>	<b>- 111 761.22</b>
<b>Property, plant and equipment</b>	<b>370 079.93</b>	<b>212 547.59</b>	<b>157 532.34</b>
Plant and equipment	96 442.99	53 821.35	42 621.64
Computer hardware	252 948.78	134 665.70	118 283.08
Furniture and vehicles	20 688.16	24 060.54	- 3 372.38
<b>TOTAL NON CURRENT ASSETS</b>	<b>613 127.65</b>	<b>567 356.53</b>	<b>45 771.12</b>
<b>B. CURRENT ASSETS</b>			
<b>Short-term pre-financing</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
Short-term pre-financing	.00	.00	.00
<b>Short-term receivables</b>	<b>525 381.65</b>	<b>386 539.55</b>	<b>138 842.10</b>
Current receivables	131 945.95	100 077.45	31 868.50
Sundry receivables	1 297.63		1 297.63
Other (subtotal)		286 462.10	- 286 462.10
Deferred charges	392 138.07	244 936.20	147 201.87
Deferred charges with consolidated entities		41 525.90	- 41 525.90
Short-term receivables with consolidated entities		.00	.00
<b>Cash and cash equivalents</b>	<b>2 926 055.83</b>	<b>2 836 846.26</b>	<b>89 209.57</b>
<b>TOTAL CURRENT ASSETS</b>	<b>3 451 437.48</b>	<b>3 223 385.81</b>	<b>228 051.67</b>
<b>TOTAL</b>	<b>4 064 565.13</b>	<b>3 790 742.34</b>	<b>273 822.79</b>

### A1. Balance sheet: Liabilities

LIABILITIES	31.12.2021	31.12.2020	Variation
<b>Net assets</b>	<b>1 117 970.02</b>	<b>1 175 103.33</b>	<b>- 57 133.31</b>
<b>Accumulated surplus/deficit</b>	<b>1 175 103.33</b>	<b>858 779.62</b>	<b>316 323.71</b>
<b>Economic outturn for the year — profit+/loss —</b>	<b>- 57 133.31</b>	<b>316 323.71</b>	<b>- 373 457.02</b>
<b>TOTAL NET ASSETS</b>	<b>1 117 970.02</b>	<b>1 175 103.33</b>	<b>- 57 133.31</b>
<b>CURRENT LIABILITIES</b>			
<b>Current liabilities - accounts payable</b>	<b>2 946 595.11</b>	<b>2 615 639.01</b>	<b>330 956.10</b>
Current payables	20 787.88	71 555.21	- 50 767.33
Accrued charges and Deferred incomes	826 183.32	793 334.35	32 848.97
Accrued charges	826 183.32	773 046.73	53 136.59
Accrued charges with consolidated entities		14 689.32	-14 689.32
Deferred income & other passive accruals & deferrals		5 598.30	-5 598.30
<b>Accounts payable with consolidated EU entities</b>	<b>2 099 623.91</b>	<b>1 750 749.45</b>	<b>348 874.46</b>
Pre-financing received from consolidated EU entities	2 029 423.91	1 750 749.45	278 674.46
Other accounts payable against consolidated EU entities	70 200.00	.00	70 200.00
<b>TOTAL CURRENT LIABILITIES</b>	<b>2 946 595.11</b>	<b>2 615 639.01</b>	<b>330 956.10</b>
<b>TOTAL</b>	<b>4 064 565.13</b>	<b>3 790 742.34</b>	<b>273 822.79</b>

**A2. Statement of financial performance**

	2021	2020	Variation
Contributions of EFTA countries belonging to the EEA	467,723.00	440 839.00	26 884.00
Recovery of expenses	1,559.67	14 879.07	- 13 319.40
Revenues from administrative operations	297,477.00	291 644.00	5 833.00
Other operating revenue	17,683,561.39	16 962 463.22	721 098.17
<b>TOTAL OPERATING REVENUE</b>	<b>18 450 321.06</b>	<b>17 709 825.29</b>	<b>740 495.77</b>
Administrative expenses	-14 808 274.22	-14 082 806.99	- 725 467.23
All staff expenses	-12 085 557.08	-11 700 698.62	- 384 858.46
Fixed asset related expenses	- 298 151.22	- 281 182.33	- 16 968.89
Other administrative expenses	-2 424 565.92	-2 100 926.04	- 323 639.88
Operational expenses	-3 690 067.58	-3 307 638.74	- 382 428.84
Other operational expenses	-3 690 067.58	-3 307 638.74	- 382 428.84
<b>TOTAL OPERATING EXPENSES</b>	<b>-18 498 341.80</b>	<b>-17 390 445.73</b>	<b>-1 107 896.07</b>
<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>	<b>- 48 020.74</b>	<b>319 379.56</b>	<b>- 367 400.30</b>
Financial revenues	112.52	1.87	110.65
Financial expenses	- 9 225.09	- 3 057.72	- 6 167.37
<b>SURPLUS/ (DEFICIT) FROM NON-OPERATING ACTIVITIES</b>	<b>- 9 112.57</b>	<b>- 3 055.85</b>	<b>- 6 056.72</b>
<b>SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES</b>	<b>- 57 133.31</b>	<b>316 323.71</b>	<b>- 373 457.02</b>
<b>ECONOMIC OUTTURN FOR THE YEAR</b>	<b>- 57 133.31</b>	<b>316 323.71</b>	<b>- 373 457.02</b>

**A3. Cash flow table (indirect method)**

	2021	2020
<b>Cash Flows from ordinary activities</b>		
<b>Surplus/(deficit) from ordinary activities</b>	<b>- 57 133.31</b>	<b>316 323.71</b>
<b>Operating activities</b>		
Adjustments		
Amortization (intangible fixed assets) +	135 157.05	140 315.83
Depreciation (tangible fixed assets) +	162 994.17	140 866.50
(Increase)/decrease in long term pre-financing	.00	.00
(Increase)/decrease in short term pre-financing	.00	121 363.75
Increase in short term receivables	- 138 842.10	- 38 438.65
Increase/(decrease) in receivables related to consolidated EU entities	.00	16 000.00
Increase/(decrease) in accounts payable	- 17 918.36	- 177 772.91
Increase/(decrease) in liabilities related to consolidated EU entities	348 874.46	308 241.21
Other non-cash movements		
<b>Net cash Flow from operating activities</b>	<b>433 131.91</b>	<b>826 899.44</b>
<b>Cash Flows from investing activities</b>		
Increase of tangible and intangible fixed assets (-)	- 343 922.34	- 38 144.44
<b>Net cash flow from investing activities</b>	<b>- 343 922.34</b>	<b>- 38 144.44</b>
Net increase/(decrease) in cash and cash equivalents	89 209.57	788 755.00
<b>Cash and cash equivalents at the beginning of the period</b>	<b>2 836 846.26</b>	<b>2 048 742.85</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>2 926 055.83</b>	<b>2 836 846.26</b>

## A4. Annexes to the balance sheet and significant disclosures

### Assets

#### A4.1 Intangible and tangible fixed assets

Purchases of intangible assets during 2021 was EUR 23 395.83.

The total net value for all intangible assets in 2021 was EUR 243 047.72.

The value for tangible assets purchased during 2021 was EUR 320 526.51, which corresponds to purchases of plant and equipment for EUR 67 727.29, purchases of furniture and vehicles for EUR 1 731.46 and computer hardware for EUR 251 067.76.

The total net value for all tangible assets in 2021 was EUR 370 079.93.

The total amount of depreciation for all assets (tangible and intangible) at the year-end was EUR 298 151.22 which corresponds to depreciation of intangible assets of EUR 135 157.05 and depreciation of tangible assets of EUR 162 994.17.

The total net value of all assets (tangible and intangible) in 2021 was EUR 613 127.65.

##### A4.1.1 Intangible fixed assets

2021	Internally generated computer software	Other computer software	Total computer software	Total
<b>Gross carrying amounts 01.01.2021</b>	<b>685 773.26</b>	<b>1 335 622.04</b>	<b>2 021 395.30</b>	<b>2 021 395.30</b>
Additions		23 395.83		<b>23 395.83</b>
<b>Gross carrying amounts 31.12.2021</b>	<b>685 773.26</b>	<b>1 359 017.87</b>	<b>2 044 791.13</b>	<b>2 044 791.13</b>
<b>Accumulated amortization and impairment 01.01.2021</b>	<b>- 398 518.42</b>	<b>-1 268 067.94</b>	<b>-1 666 586.36</b>	<b>-1 666 586.36</b>
Amortization	- 110 209.00	-24948.05	- 135 157.05	<b>- 135 157.05</b>
Disposals			.00	<b>.00</b>
Disposals		0.00	.00	<b>.00</b>
<b>Accumulated amortization and impairment 31.12.2021</b>	<b>- 508 727.42</b>	<b>-1293015.99</b>	<b>-1 801 743.41</b>	<b>-1 801 743.41</b>
<b>Net carrying amounts 31.12.2021</b>	<b>177 045.84</b>	<b>66 001.88</b>	<b>243 047.72</b>	<b>243 047.72</b>

Not capitalised cost	Research cost	Not capitalised development cost *	Entity's individual threshold for capitalisation of internally generated intangible assets	150 000.00
Cost of the year	0.00	0.00		
	<b>Gross amount</b>			
<b>New Intangible assets internally developed and capitalised</b>	0.00			

#### A4.1.2 Tangible fixed assets

##### Plant, property and equipment (PPE)

2021	Plant and equipment	Computer hardware	Furniture and vehicles	Total
<b>Gross carrying amounts 01.01.2021</b>	<b>378 934.50</b>	<b>967 520.03</b>	<b>218 590.25</b>	<b>1 565 044.78</b>
Additions	67 727.29	251 067.76	1 731.46	<b>320 526.51</b>
Disposals	- 8 239.26	- 155 070.25		<b>- 163 309.51</b>
<b>Gross carrying amounts 31.12.2021</b>	<b>438 422.53</b>	<b>1 063 517.54</b>	<b>220 321.71</b>	<b>1 722 261.78</b>
<b>Accumulated amortization and impairment 01.01.2021</b>	<b>- 325 113.15</b>	<b>- 832 854.33</b>	<b>- 194 529.71</b>	<b>-1 352 497.19</b>
Depreciation	- 25 105.65	- 132 784.68	- 5 103.84	<b>- 162 994.17</b>
Disposals	8 239.26	155 070.25		<b>163 309.51</b>
<b>Accumulated amortization and impairment 31.12.2021</b>	<b>- 341 979.54</b>	<b>- 810 568.76</b>	<b>- 199 633.55</b>	<b>-1 352 181.85</b>
<b>Net carrying amounts 31.12.2021</b>	<b>96 442.99</b>	<b>252 948.78</b>	<b>20 688.16</b>	<b>370 079.93</b>

#### A4.2 Current and sundry receivables

Current receivables	31.12.2021		31.12.2020	
	Gross Total	Net Value	Gross Total	Net Value
Receivables from				
Customers	112 011.67	112 011.67	86 776.30	86 776.30
Other current receivables (1)	19 934.28	19 934.28	12 330.01	12 330.01
<b>Total</b>	<b>131 945.95</b>	<b>131 945.95</b>	<b>99 106.31</b>	<b>99 106.31</b>
<b>(1) Please specify "Other current receivables":</b>	<b>Gross Total</b>	<b>Net Value</b>	<b>Gross Total</b>	<b>Net Value</b>
Other active accruals & deferrals	19 934.28	19 934.28	12,330.01	12,330.01
Staff	1 297.63	1 297.63	971.14	971.14
<b>Total</b>	<b>133 243.58</b>	<b>133 243.58</b>	<b>100 077.45</b>	<b>100 077.45</b>

The total amount of short-term receivables was EUR 525 381.65.

An amount of EUR 392 138.07 corresponds to the deferred charges (increase of EUR 105 675.97 vs. 2020).

The total amount of current receivables at 31.12.2021 was EUR 133 243.58 (increase of EUR 33 166.13 vs. 2020).

The amount in 'Customers' (EUR 112 011.67) corresponds to an amount of EUR 99 644.67 receivable from Member States related to VAT reimbursement and other receivables still open.

A value of EUR 19 934.28 (other current receivables) corresponds mainly to the building expenditures to be regularised EUR 19 934.28 and EUR 1 297.63 receivable against EMCDDA staff at 31.12.2021.



#### A4.3 Cash and cash equivalents:

The total of EUR 2 926 055.83 can be detailed as follows:

+ EUR 2 889 129.75 is the total of all bank current accounts at 31 December 2021 (increase of EUR 89 209.57 vs. 2020).

+ EUR 36 926.08 is the total of the imprest account (bank accounts + cash in hands/cash advance).

#### A4.4 Liabilities

Statement of changes in net assets (including comments on Statement on financial performance)

Net assets	Accumulated surplus / deficit	Economic result of the year	Net assets (total)
<b>Balance as of 31 December 2020</b>	858 779.62	316 323.71	1 175 103.33
<b>Balance as of 1 January 2021</b>	<b>858 779.62</b>	<b>316 323.71</b>	<b>1 175 103.33</b>
Allocation of the economic result of previous year	316,323.71	- 316 323.71	.00
Economic result of the year		- 57 133.31	- 57 133.31
<b>Balance as of 31 December 2021</b>	<b>1 175 103.33</b>	<b>- 57 133.31</b>	<b>1 117 970.02</b>

Note regarding the Economic Outturn: the opening balance at 01.01.2021 has been impacted for an adjustment of an inter-entity expenses of 651.39€ misplaced in the final accounts at 31/12/2020.

The new total of net assets at 31 December 2021 is EUR 1 117 970.02 with the following details:

The Statement of financial performance (economic result of the year) was EUR 57 133.31 after having applied all corrections in compliance with the rules of accrual accounting, (see 'A.2 Statement of financial performance' on page 5).

The 2021 Statement of financial performance (economic result of the year) had decrease of EUR 373 457.02 vs. 2020 which is explained by the difference between an increase in operating revenue of EUR 740 495.77 and a decrease in operating expenses of EUR 1 107 896.07 and increase of non-operating activities of EUR 6 167.37 (see 'A.2 Statement of financial performance', page 5).

#### A4.5 Current and sundry payables

Current payables	31.12.2021	31.12.2020
Vendors	20 787.88	71 555.21
Other payables	0.00	0.00
<b>Total</b>	<b>20 787.88</b>	<b>71 555.21</b>

The total of current payables in 2021 was EUR 20 787.88 (decrease of EUR 50 767.33).

The amount in 'Current payables' of EUR 20 787.88 corresponds to different types of suppliers: the amount of EUR -36 000 corresponds to amount payable from public bodies, EUR -27 568.02 corresponds to payable to suppliers.

The amounts of EUR 45 121.56 and EUR -1 054.50 correspond to registered invoices received at the end of the year but not yet paid and pending confirmation of eligibility at 31.12.2021 together with other miscellaneous income to be allocated EUR -1 286.92.

#### A4.6 Deferrals and accruals

The total amount of EUR 826 183.32 corresponds to the accrued charges, confirmed by each deputy authorising officer, of EUR 555 896.86 and EUR 270 286.46 concerning holidays not taken at 31.12.2021.

#### **A4.7 Accounts payable with consolidated EC entities**

The total amount of EUR 2 169 823.91 in 'Pre-financing received from Consolidation entities' which corresponds to the budget outturn account for 2021 of EUR 113 655.59 with the EC (DG HOME), open pre-financing of EUR 423 642.66 for IPA7, EUR 970 250.47 for EU4MD and EUR 662 275.19 for an EMCDDA4GE project with EC (DG NEAR).

The new EMCDDA4GE project kicked off in 2021, the amount available was 800 000 EUR and it will cover a period of 24 months.

#### **A4.8 Contingent liabilities and commitments for future funding**

For the commitments still open at the year-end, the Centre has a carryover of EUR 3 317 696.07 after deducting EUR 550 850.73 related to the cut-off postings (deducted from untaken holidays), differed expenditure of EUR 392 138.07 and minus step 2 invoice (registered and booked as expense but not yet paid at 31.12.2021) EUR 4 063.96.

The remaining net carry forward is EUR 2 378 771.23.

#### **A4.9 European agencies: suggested note to annual accounts related to payroll charges calculated by PMO**

Note related to payroll charges

All salary calculations giving the total staff expenses included in the Statement of financial performance of the agency are carried out by the Office for administration and payment of individual entitlements (also known as the Paymaster's Office-PMO) which is a central office of the European Commission.

The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, to calculate and to pay their salaries and other financial entitlements. The PMO provides these services to other EU institutions and agencies as well. The PMO is also responsible for managing the health insurance fund of the institutions, together with processing and paying the claims of reimbursement from staff members. The PMO also manages the pension fund and pays the pensions of retired staff members. The PMO is audited by the European Court of Auditors.

The agency is responsible for the communication to the PMO of reliable information allowing the calculation of staff costs. It is also responsible to check that this information has been correctly handled in the monthly payroll report used for accounting payroll costs. It is not responsible for the calculation of the payroll costs performed by PMO.

#### **Event after reporting date (significant disclosures)**

#### **A4.10 COVID-19**

##### **Disclosure on COVID-19**

In order to deal with the constraints entailed by the COVID-19 pandemic during 2021, and pursuant to the recommendations provided by the relevant medical and institutional authorities, on 16 March 20 the EMCDDA activated its established business continuity procedures. As a result, teleworking was set as the main way of working at the EMCDDA, with the exception of some functions/staff whose execution/presence at the EMCDDA premises was defined as essential. The EMCDDA reacted promptly, effectively and efficiently to ensure the generalised teleworking of this staff, the necessary adjustment of the working processes and the remote operation of its governing and management bodies, by making available the required technical tools and the remote access to the relevant ICT systems.

In such a situation the EMCDDA was able to ensure the essential deliveries planned for 2021.

As a consequence, and in line with the needs of its stakeholders, the EMCDDA was able to refocus some of its 2021 operational activities to address the effect of the pandemic on the drug phenomenon and ensured the necessary upgrading of its technical infrastructure, as required to safely and effectively operate in the new circumstances (via remote operations and generalised teleworking).

Based on the information available at the date of the signature of these annual accounts, the EMCDDA conclusion is that the estimation done on the main following items of its Balance Sheet at 31 December 2021 are as follows:

- Non-current assets: The EMCDDA does not own its premises; therefore, there is no risk of asset depreciation.
- Current assets: Short-term pre-financing are already cashed and cleared / Short-term receivables are also almost fully cashed and the deferred expenses incurred have no material impact.
- Cash and cash equivalent: The 2021 EU subsidy amount is already used and the external assigned revenues to projects are ongoing with no major risk.
- Current liabilities/Accounts payables: Most of the current payables open at 31.12.2021 are already paid, therefore, these shall have no material impact.

Other than the aforementioned items, at the date of transmission of these annual accounts based on the accounting rule 19, no material issues were reported to the accounting officer and that no additional disclosure is needed for the reporting period.

#### **A4.11 Brexit**

On 1 February 2020 the United Kingdom ceased to be a Member State of the European Union. Following the conclusion of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (the 'Withdrawal Agreement') between the two parties, the United Kingdom committed to pay all its obligations under the current MFF and previous financial perspectives following from its membership of the Union.

At the date of transmission of these accounts, and based on the Withdrawal Agreement concluded and already in operation, there is no financial impact to be reported in these accounts.

#### **A4.12 Russian-Ukraine war**

In accordance with EU accounting rule 19, Events after Reporting Date, the war in Ukraine, that began in February 2022 is a non-adjusting event, thus not requiring any adjustments to the figures reported in these financial statements at 31 December 2021. For subsequent reporting periods, the war may affect the recognition and measurement of some assets and liabilities on the balance sheet and also of some revenue and expenses recognised in the statement of financial performance. Based on the facts and circumstances at the time of preparation of these financial statements, in particular the evolving situation, the financial effect of the war in Ukraine on the cannot be reliably estimated.

### **A5. Significant accounting policies**

#### **A5.1. Legal basis and accounting rules**

The financial statements of the EMCDDA have been drawn up using the methods of preparation as set out in the EU accounting rules as laid down by the European Commission's accounting officer. The EU accounting rules adapt the International Public Sector Accounting Standards (and in some cases the International Financial Reporting Standards) to the specific environment of the EU, while the reports on implementation of the budget continue to be primarily based on movements of cash.

The accounting system of the EMCDDA comprises 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<sup>1</sup>. The

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<sup>1</sup> This differs from cash-based accounting because of elements such as carryovers.

general accounts allow for the preparation of the 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 as at 31 December.

**Revised EAR effective for annual periods beginning on or after 1 January 2021**

The EU has early adopted this fiscal year 2021 the EU accounting rule 11 “Financial Instruments” which is based on IPSAS 41. Following a relevant analysis, it has been concluded that there is no material impact on the EMCDDA Annuals Accounts at 31.12.2021.

### **A5.1.1 Accounting principles**

The objectives of the financial statements are to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. For a public sector entity such as the EMCDDA, the objectives are more specifically to provide information useful for decision-making, and to demonstrate the accountability of the entity for the resources entrusted to it.

Article 98 of the Financial Regulation of the EMCDDA sets out the accounting principles to be applied in drawing up the financial statements.

The overall considerations (accounting principles) to be followed when preparing the financial statements are laid down in EU accounting rule 1 and are the same as those described in IPSAS 1:

#### **Fair presentation**

Financial statements shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue and expenses set out in the EU accounting rules. The application of the EU accounting rules, with additional disclosures when necessary, is presumed to result in financial statements that achieve a fair presentation.

#### **Accrual basis**

In order to meet their objectives, financial statements are prepared on the accrual basis of accounting. Under this basis, the effects of transactions and other events are recognised when they occur (and not as cash or its equivalent are received or paid) and they are recorded in the accounting records and reported in the financial statements of the periods to which they relate.

#### **Going concern basis**

When preparing financial statements an assessment of an entity's ability to continue as a going concern shall be made. Financial statements shall be prepared on a going concern basis unless there is an intention to liquidate the entity or to cease operating, or if there is no realistic alternative but to do so. These financial statements have been prepared in accordance with the going concern principle, which means the EMCDDA is deemed to have been established for an indefinite duration.

#### **Consistency of presentation**

According to this principle the presentation and classification of items in the financial statements shall be retained from one period to the next (EU accounting rule 2).

#### **Aggregation**

Each material class of similar items shall be presented separately in the financial statements. Items of a dissimilar nature or function shall be presented separately unless they are immaterial.

#### **Offsetting**

Assets and liabilities, and revenue and expenses, shall not be offset unless required or permitted by an EU accounting rule.

#### **Comparative information**

Except when an EU accounting rule permits or requires otherwise, comparative information shall be disclosed in respect of the previous period for all amounts reported in the financial statements. When the presentation or classification of items in the financial statements is amended, comparative amounts shall be reclassified unless the reclassification is impracticable.

## **A5.1.2 Basis of preparation**

### **Functional and reporting currency**

The financial statements are presented in euro, which is the functional and reporting currency of the EMCDDA's Financial Regulation, Article 98).

### **Transactions**

Foreign currency transactions are recorded using the exchange rates prevailing at the day of the transactions.

Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the translation of monetary items in foreign currency into euro at year-end are recognised in the Statement of financial performance.

### **Chart of accounts**

The chart of accounts used by the EMCDDA follows the structure of the chart of accounts of the European Commission (PCUE).

### **Use of estimates**

Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts presented and disclosed in the financial statements of the EMCDDA.

Significant estimates and assumptions in these financial statements require judgment and are used for, but not limited to, accrued income and charges, provisions, contingent assets and liabilities. Actual results reported in future periods may be different from these estimates. Changes in estimates are reflected in the period in which they become known.

## **A5.1.3 Balance sheet**

Assets are resources controlled by the EMCDDA as a result of past events and from which future economic benefits or service potential are expected to flow.

### **A5.1.3.1 Intangible assets**

Intangible assets are identifiable non-monetary assets without physical substance. Acquired computer software licences are stated at historical cost less accumulated amortisation and impairment losses. The assets are amortised on a straight-line basis over their estimated useful lives. The estimated useful lives of intangible assets depend on their specific economic lifetime or legal lifetime determined by an agreement.

Amortisation is the systematic allocation of the depreciable amount of an intangible asset over its useful life (EU accounting rule 6).

Internally developed intangible assets are capitalised when the relevant criteria of the EMCDDA threshold of EUR 150 000 are met (EMCDDA's Decision). The costs capitalisable include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalisable development costs and maintenance costs are recognised as expenses as incurred.

### **A5.1.3.2 Property, plant and equipment**

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition or construction of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the EMCDDA and its cost can be measured reliably.

Repairs and maintenance costs are charged to the Statement of financial performance during the financial period in which they are incurred.

Assets under construction are not depreciated as these assets are not yet available for use.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life (EU accounting rule 7).

The depreciation is calculated using the straight-line method and are:  
buildings 4 %; plant, machinery and equipment 10 % to 25 %; furniture 10 % to 25 %; fixtures and fittings 10 % to 25 %; vehicles 25 %; computer hardware 25 %; other tangible assets 10 % to 25 %.

Gains or losses on disposals are determined by comparing proceeds less selling expenses with the carrying amount of the disposed asset and are included in the Statement of financial performance.

## **Leases**

Leases where the lessor retains a significant portion of the risks and rewards inherent to ownership are classified as operating leases. Payments made under operating leases are recognised as an expense in the Statement of financial performance on a straight-line basis over the period of the lease.

### **A5.1.3.3 Financial assets**

The EMCDDA has as financial assets its receivables and current bank accounts. Receivables arise when the EMCDDA provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in current assets, except for maturities more than 12 months of the balance sheet date.

### **A5.1.3.4 Receivables**

Receivables are carried at original amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that the EMCDDA will not be able to collect all amounts due according to the original terms of receivables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the Statement of financial performance.

### **A5.1.3.5 Cash and cash equivalents**

Cash and cash equivalents are financial instruments and defined as current assets. They include cash at hand and deposits held with banks.

### **A5.1.3.6 Provisions**

Provisions are recognised when the EMCDDA has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. The amount of the provision is the best estimate of the expenditures expected to be required to settle the present obligation at the reporting date.

### **A5.1.3.7 Financial liabilities**

The EMCDDA has as financial liabilities its payables. They are classified as current liabilities, except for maturities more than 12 months after the balance sheet date.

### **A5.1.3.8 Payables**

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the EMCDDA.

### **A5.1.3.9 Accrued and deferred income and charges**

According to the EU accounting rules, transactions and events are recognised in the financial statements in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with operational and practical guidelines issued by the EMCDDA which aim at ensuring that the financial statements reflect a true and fair view.

Revenue is also accounted for in the period to which it relates. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by the EMCDDA or a contractual agreement exists, an accrued income will be recognised in the financial statements.

In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods delivered, the revenue or charges will be deferred and recognised in the subsequent accounting period.

### **A5.1.4 Statement of financial performance**

#### **A5.1.4.1 Revenue**

Non-exchange revenue makes up the vast majority of the EMCDDA revenue and includes mainly the EU contribution, other EU subsidies (external assigned revenue IPA7, EU4MD, EMCDDA4GE) and direct contributions from Norway and Turkey.

Exchange revenue is the revenue from the sale of goods and services. It is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date. Interest income consists of received bank interest.

#### **A5.1.4.2 Expenses**

According to the principle of accrual-based accounting, the financial statements take account of expenses relating to the reporting period, without taking into consideration the payment date; meaning when the goods or services are used or consumed.

Exchange expenses arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the EMCDDA. They are valued at original invoice cost.

Non-exchange expenses account for the majority of the EMCDDA expenses. They relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and co-financing to the Member States (focal points).

Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation (Financial Regulation, Staff Regulations, or other regulation) or a contract has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expenses.

### **A5.1.5 Contingent assets and liabilities**

#### **A5.1.5.1 Contingent assets**

A contingent asset is a possible asset that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the EMCDDA. It is not recognised because the amount of the obligation cannot be measured with sufficient reliability. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.



### **A5.1.5.2 Contingent liabilities**

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the EMCDDA; or a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

**B. Report on the implementation of the EMCDDA budget****Budget outturn account for the financial year 2021**

	2021	2020	
<b>REVENUE</b>			
Balancing Commission subsidy	+	16,614,372.00	16,288,600.00
Other subsidy from Commission (EU4MD. EMCDDAGE)	+	1,595,219.44	1,007,366.56
Fee income	+		
Other income (Norway and Turkey Grant + Internal assigned revenues)	+	769,951.97	762,698.36
<b>TOTAL REVENUE (a)</b>		<b>18,979,543.41</b>	<b>18,058,664.92</b>
<b>EXPENDITURE</b>			
<i>Title I: Staff</i>			
Payments	-	12,165,981.52	11,623,121.76
Appropriations carried over to the following year	-	1,071,751.02	497,392.71
<i>Title II: Administrative Expenses</i>			
Payments	-	1,905,950.81	1,728,151.53
Appropriations carried over to the following year	-	527,448.59	780,069.19
<i>Title III: Operating Expenditure</i>			
Payments	-	3,865,282.29	3,620,857.55
Appropriations carried over to the following year	-	1,025,563.89	1,217,008.25
<b>TOTAL EXPENDITURE (b)</b>		<b>20,561,978.12</b>	<b>19,466,600.99</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>		<b>-1,582,434.71</b>	<b>-1,407,936.07</b>
Cancellation of unused payment appropriations carried over from previous year	+	9,700.98	23,406.80
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	1,687,749.86	1,500,392.57
Exchange differences for the year (gain +/- loss -)	+/-	-1,360.54	-2,228.59
Norway Prorata 2020			-3,526.60
Turkey Prorata 2020			-2,071.70
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>		<b>113,655.59</b>	<b>108,036.41</b>
Balance year N-1	+/-	-108,036.41	
Positive balance from year N-1 reimbursed in year N to the Commission	-	108,036.41	
<b>Result used for determining amounts in general accounting</b>		<b>113,655.59</b>	<b>108,036.41</b>
<b>Commission subsidy - agency registers accrued revenue and Commission accrued expense</b>		<b>16,500,716.41</b>	
<b>Pre-financing remaining open to be reimbursed by agency to Commission in year N+1</b>		<b>113,655.59</b>	

**Reconciliation of the accrual-based result with the budget result**

<b>Economic result (+ for surplus and - for deficit) of the consolidation reporting package</b>	<b>- 57 133.31</b>
<b>Ajustment for accrual items (Items not in the budgetary result but included in the economical result)</b>	
Adjustments for accrual cut-off (reversal 31.12.2020)	- 501 925.34
Adjustments for accrual cut-off (cut- off 31.12.2021 )	434 045.25
Unpaid invoices at year end but booked in charges (class 6)	- 18 999.59
Depreciation of intangible and tangible assets	298 151.22
Recovery orders issued until 2021 in class 7 and not yet cashed	
Prefinancing given in previous year and cleared in the year	
Prefinancing received in previous year and cleared in the year	- 108 036.41
Payments made from carry over of payment appropriations	805 673.33
Other (delta not explained )	- 334.03
<b>Ajustment for accrual items (Items included in the budgetary result but not included in the economical result)</b>	
Asset acquisitions (less unpaid amounts)	- 343 922.34
New pre-financing received in the year 2021 and remaining open as at 31.12.2021	525 735.46
Budgetary recovery orders issued before 2021 and cashed in the year 2020	3 345.50
Payment appropriations carried over to 2021	-2 624 763.50
Cancellation of unused carried over payment appropriations from previous year	9 700.98
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	1 687 749.86
Other RO Cashed 2021 IC4+IR1	3 007.97
<b>Total</b>	<b>112 295.05</b>
<b>Budgetary result (+ for surplus)</b>	<b>113 655.59</b>
<b>Including amount of exchange rate differences</b>	<b>- 1 360.54</b>

### C. Certification letter

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the EMCDDA in accordance with Article 102 of the Framework Financial Regulation ('FFR')<sup>2</sup> and I hereby certify that the annual accounts of the EMCDDA for the year 2021 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show the EMCDDA's assets and liabilities and the budgetary implementation. 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 fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the EMCDDA.

Signed off on 23/05/2022

Pascal Jonjic  
Accounting officer

Approved on 24/05/2022

Alexis Goosdeel  
Director

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<sup>2</sup> COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council.

## D. Appendix to the EMCDDA 2021 accounts

### Report on budgetary and financial management for the financial year 2021

#### 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 5 of the Financial Regulation applicable to the EMCDDA.

##### I.2. Budgetary principles

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

- **unity and budget accuracy universality:** all expenditure and revenue must be incorporated into a single budget document, must be booked on a budget line and expenditure must not exceed authorised appropriations;
- **universality:** this principle comprises two rules:
  - the rule of non-assignment, meaning that budget revenue must not be earmarked for specific items of expenditure (total revenue must cover total expenditure);
  - the gross budget rule, meaning that revenue and expenditure are entered in full into the budget without any adjustment against each other;
- **annuity:** the appropriations entered are authorised for a single year and must therefore be used during that year;
- **equilibrium:** the revenue and expenditure shown in the budget must be balanced;
- **specification:** each appropriation is assigned to a specific purpose and a specific objective;
- **unit of account:** the budget is drawn up and implemented in 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 now fully operational. It allows gains in productivity and reliability, together with the production of reports, statistics and alerts which make it possible to improve budgetary and financial management.

### **I.4. Nomenclature of appropriations**

The nomenclature of appropriations is as follows:

- C1: Current appropriations
- C8: Automatic carried-over appropriations
- C4: Internal assigned revenue
- C5: Internal assigned revenue (C4 carry-forward and carryover from previous year)
- RO: External assigned revenue: IPA7 + EU4MD + EMCDDA4GE projects (DG NEAR)

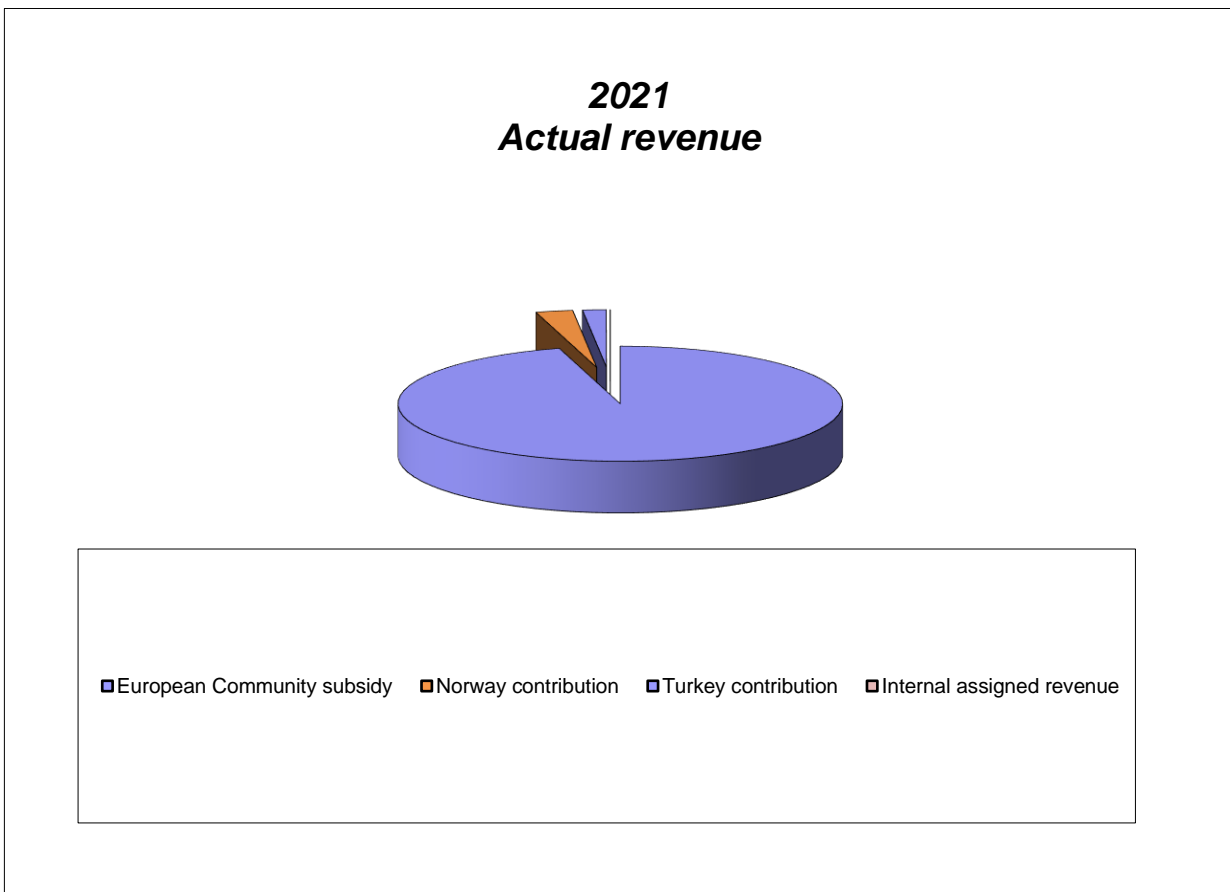
## II. Implementation of the budget

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

### II.1. Revenue

In 2021, the EMCDDA cashed 100 % all its revenues as entered into its budget for 2021.

	<b>2021 — Revenue in the budget as published in the OJ</b>	<b>2021— Actual revenue</b>
European Commission Subsidy	16 614 372.00	16 614 372.00
EU4MD Contribution + EMCDDAGE Georgia	1 595 219.44	1 595 219.44
Norway contribution	467 723.00	467 723.00
Turkey contribution	297 477.00	297 477.00
Internal assigned revenue		3 007.97
<b>Total</b>	<b>18 974 791.44</b>	<b>18 977 799.41</b>



## II.2. Expenditure

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

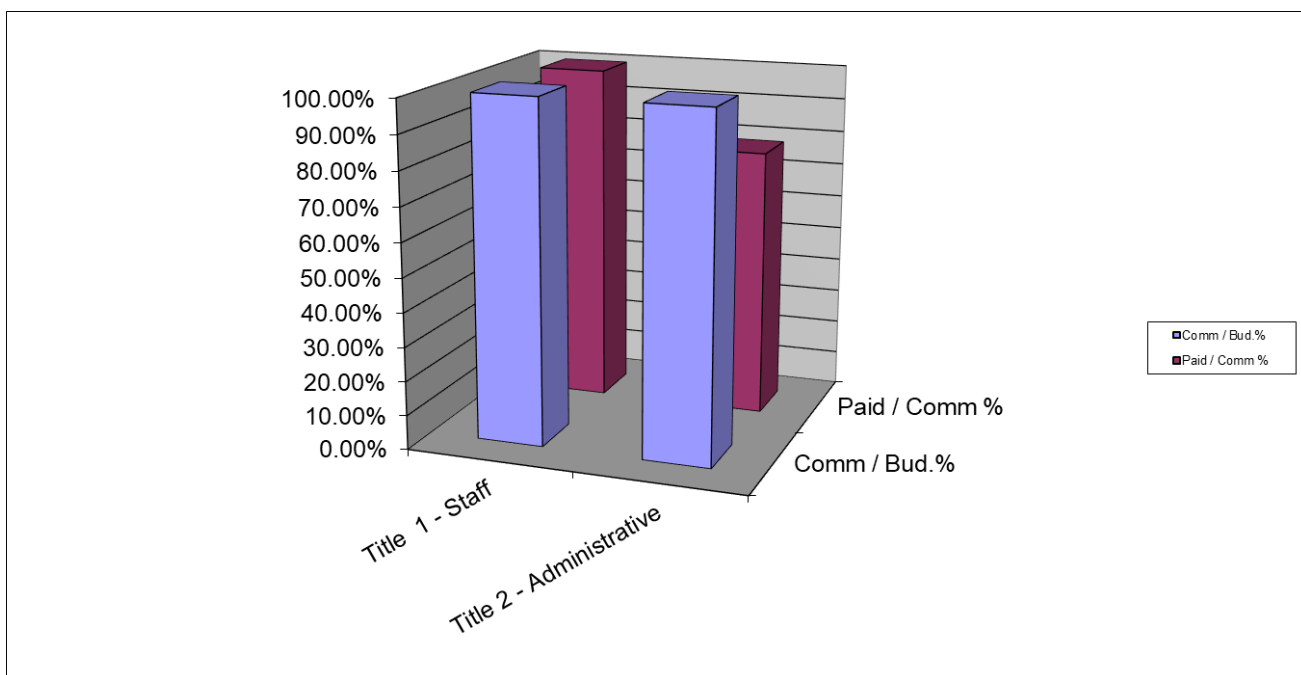
Analysis of the data relating to the budget execution of titles 1 and 2 (NDAs) shows an increase compared with the 2020 execution rate in terms of payments against commitments (2.11 pp).

The execution rate stands at 100 % for commitment appropriations and 96.17 % for payment appropriations, against 100 % and 94.06 % for 2020, respectively (2.11 pp).

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

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

	2021					2020		2021 vs 2020 pp	
	Final budget	Committed	Paid	Comm / Bud.%	Paid / Comm %	Comm / Bud.%	Paid / Comm %	Comm / Bud.%	Paid / Comm%
Title 1 - Staff	11 426 086.78	11 426 086.78	11 418 070.43	100.00%	99.93%	100.00%	99.65%	0.00	0.28
Title 2 - Administrative	2 428 514.28	2 428 514.28	1 905 950.81	100.00%	78.48%	100.00%	69.19%	0.00	9.29
<b>Total</b>	<b>13 854 601.06</b>	<b>13 854 601.06</b>	<b>13 324 021.24</b>	<b>100.00%</b>	<b>96.17%</b>	<b>100.00%</b>	<b>94.06%</b>	<b>0.00</b>	<b>2.11</b>



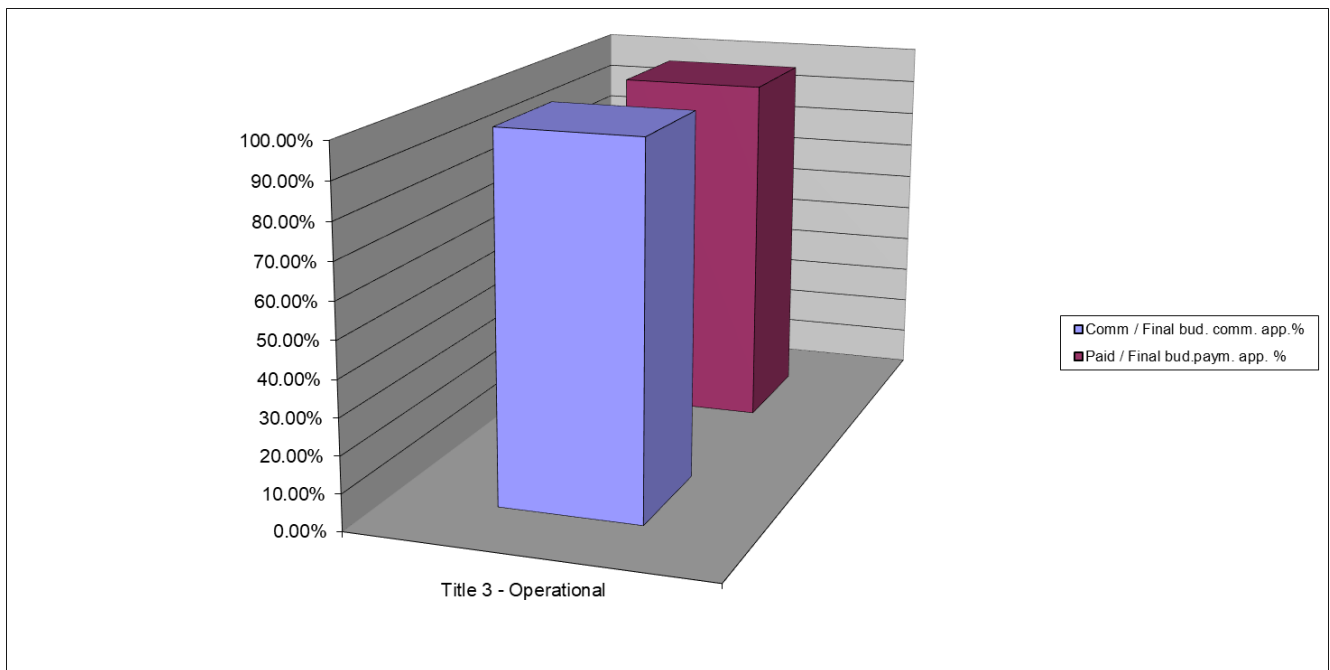
### II.2.2. Differentiated appropriations (DA), title 3 (C1)

Analysis of the execution of title 3 of the 2021 budget shows a small decrease in the ratio paid against final payment appropriation (0.34 pp) compared to the 2020 payment execution.

The execution rate stands at 100 % for commitment appropriations and at 97.06 % for payment appropriations.

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

	2021						2020		2021 vs 2020 pp	
	Final budget - commitment appropriations	Committed	Comm / Final bud. comm. app. %	Final budget - payment appropriations	Paid	Paid / Final bud. paym. app. %	Comm / Final bud. comm. app. %	Paid / Final bud. paym. app. %	Comm / Final bud. comm. app. %	Paid / Final bud. paym. app. %
Title 3 - Operational	3 524 970.94	3 524 970.94	100.00%	3 524 970.94	3 421 399.79	97.06%	100.00%	97.40%	0.00	-0.34
<b>Total</b>			<b>100.00%</b>				<b>100.00%</b>	<b>97.40%</b>	0.00	-0.34





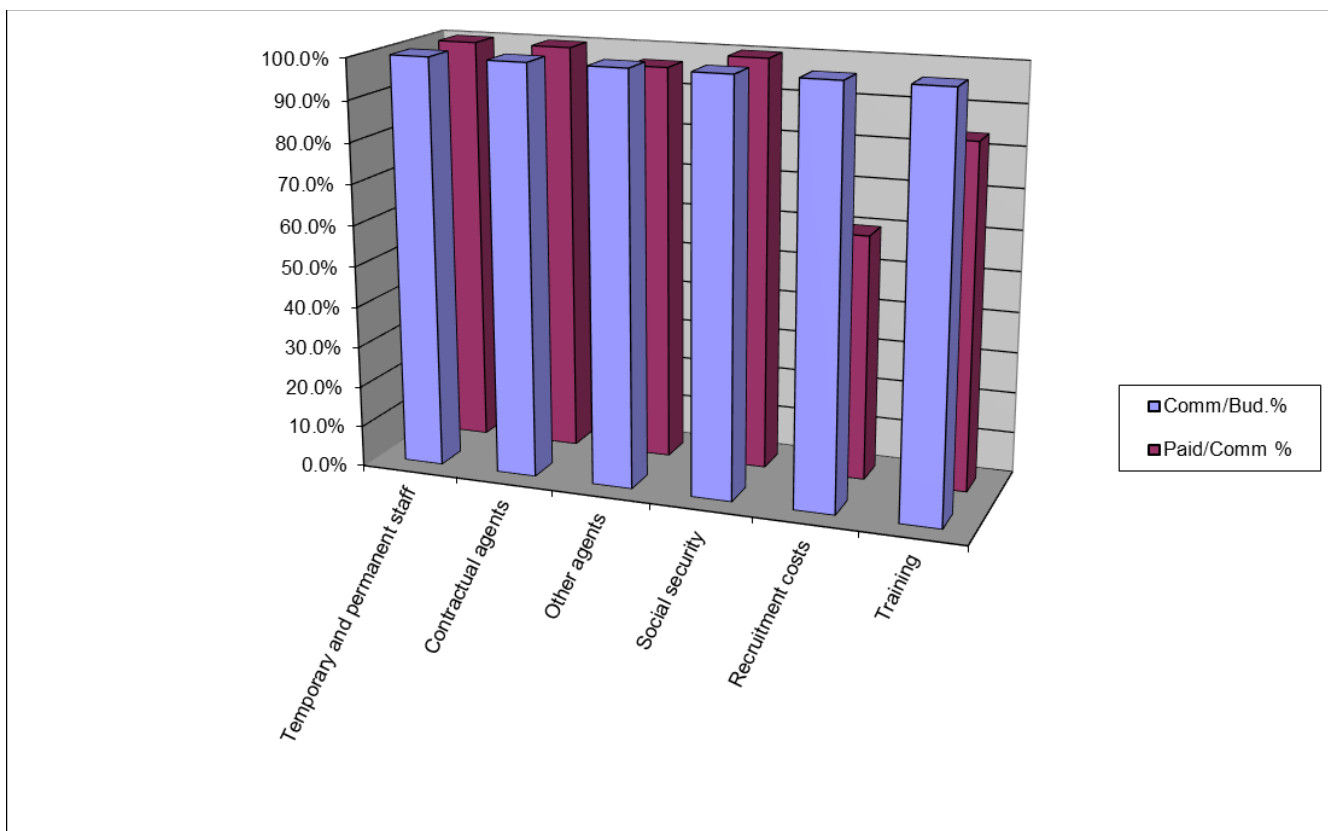
### II.3. Analysis by type of expenditure (C1 appropriations)

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

100 % of the available budget appropriations were committed. The execution rate of payments against the committed appropriations stands at 99.93 %.

Compared to the execution rate of the corresponding 2020 budget appropriations, this reflects an increase in payments (0.28 pp).

		2021				
		Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
111	Temporary and permanent staff	9 419 191.23	9 419 191.23	9 419 191.23	100.00%	100.00%
114	Contractual agents	1 521 677.46	1 521 677.46	1 521 677.46	100.00%	100.00%
115	Other agents	70 255.70	70 255.70	67 819.30	100.00%	96.53%
116	Social security	384 970.49	384 970.49	384 970.49	100.00%	100.00%
118	Recruitment costs	3 000.00	3 000.00	1 795.80	100.00%	59.86%
119	Training	26 991.90	26 991.90	22 616.15	100.00%	83.79%
	<b>TOTAL TITLE 1</b>	<b>11 426 086.78</b>	<b>11 426 086.78</b>	<b>11 418 070.43</b>	<b>100.00%</b>	<b>99.93%</b>

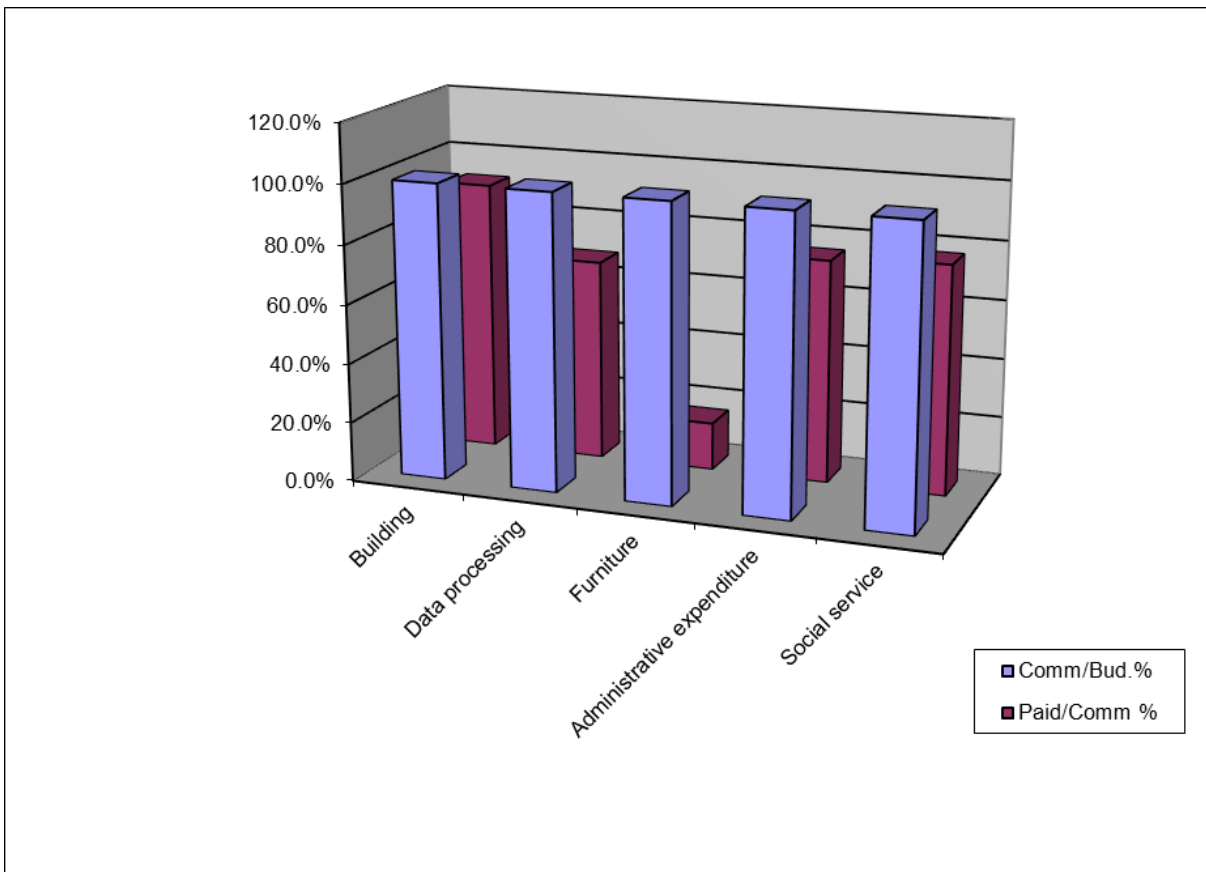


### II.3.2. Title 2 — Expenditure relating to support activities

The ratio committed/budget at the end of 2021 was 100 %.

The ratio paid/committed was 78.48 % at the end of 2021, which represents an increase compared to 2020 (9.29 pp).

		2021				
		Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
211	Building	1 435 448.91	1 435 448.91	1 314 020.65	100.00%	91.54%
212	Data processing	717 356.86	717 386.86	488 397.71	100.00%	68.08%
213	Furniture	176 175.83	176 175.83	28 322.60	100.00%	16.08%
214	Administrative expenditure	85 304.95	85 304.95	64 217.61	100.00%	75.28%
215	Social service	14 227.73	14 227.73	10 992.24	100.00%	77.26%
	<b>TOTAL TITLE 2</b>	<b>2 428 514.28</b>	<b>2 428 544.28</b>	<b>1 905 950.81</b>	<b>100.00%</b>	<b>78.48%</b>



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

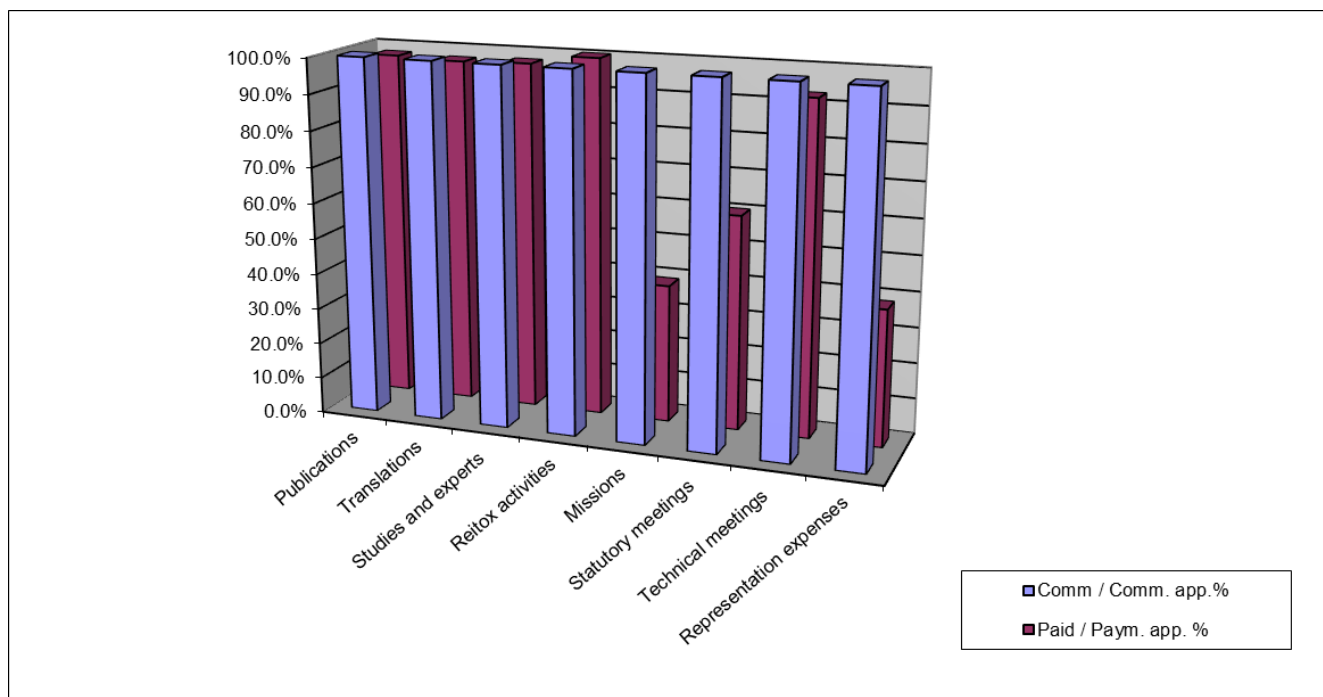
The ratio paid/payment appropriations was 97.06 % at the end of 2021, which represents a decrease compared to 2020 (0.34 pp).

In 2021 rate reflects the following variations from 2020:

- Ratio of paid/payment appropriations:
  - Translations (+22.41 pp)
  - Publications (-1.34 pp)
  - Studies and experts (-1.12 pp)
  - Reitox activities (+0.74 pp)

### Title 3 — Expenditure relating to operational activities and projects

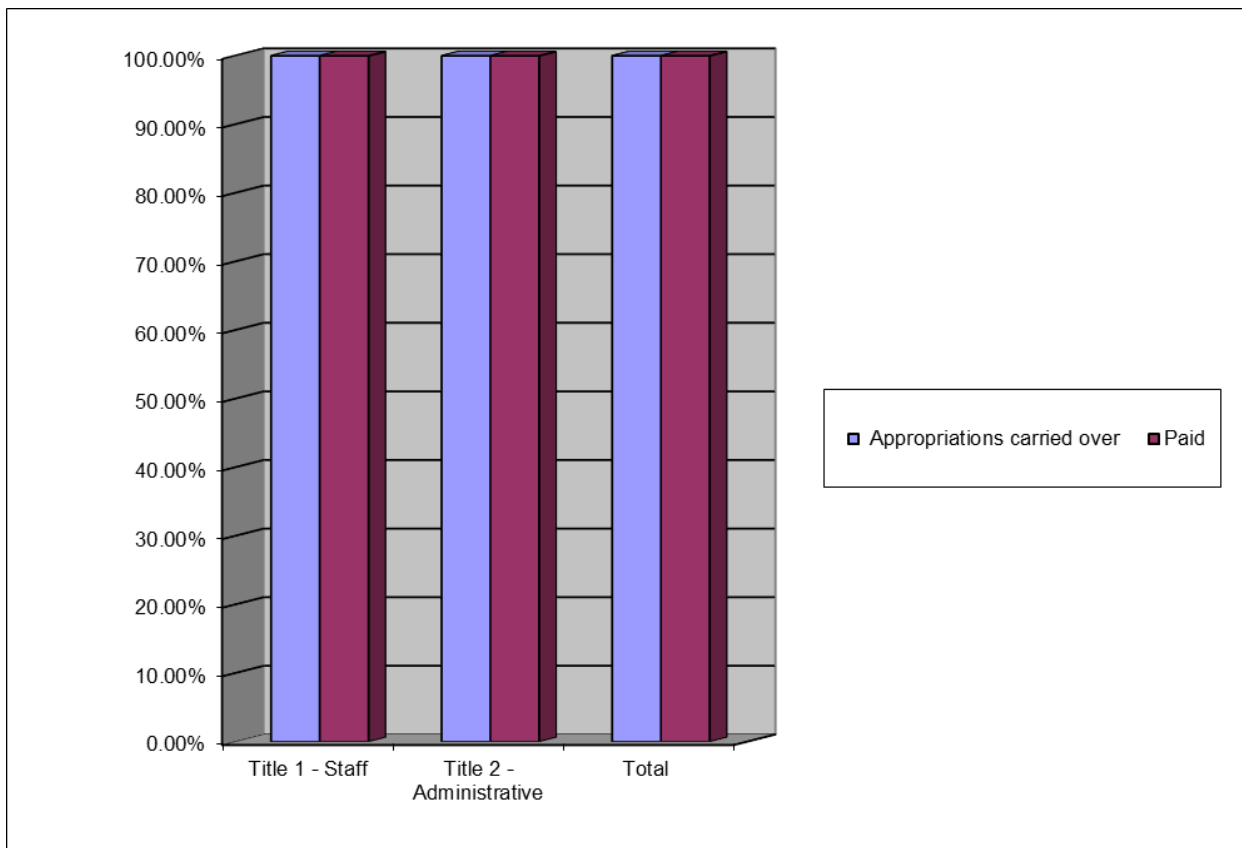
		2021					
		Final budget - commitment appropriations	Committed	Comm / Comm. app. %	Final budget - payment appropriations	Paid	Paid / Paym. app. %
311	Publications	176 611.87	176 611.87	100.00%	161 392.20	157 650.19	97.68%
312	Translations	235 180.00	235 180.00	100.00%	256 250.00	248 671.10	97.04%
314	Studies and experts	823 108.62	823 108.62	100.00%	788 108.62	768 210.43	97.48%
315	Reitox activities	2 063 933.39	2 063 933.39	100.00%	2 070 423.20	2 070 423.20	100.00%
316	Missions	14 585.70	14 585.70	100.00%	43 784.99	16 998.82	38.82%
317	Statutory meetings	79 655.19	79 655.19	100.00%	91 832.76	55 193.04	60.10%
318	Technical meetings	131 296.17	131 296.17	100.00%	111 829.17	103 736.11	92.76%
319	Representation expenses	600.00	600.00	100.00%	1 350.00	516.90	38.29%
	<b>TOTAL TITLE 3</b>	<b>3 524 970.94</b>	<b>3 524 970.94</b>	<b>100.00%</b>	<b>3 524 970.94</b>	<b>3 421 399.79</b>	<b>97.06%</b>



#### II.4. Appropriations carried over automatically from 2020 to 2021, (NDA) – title 1 and 2 (C8)

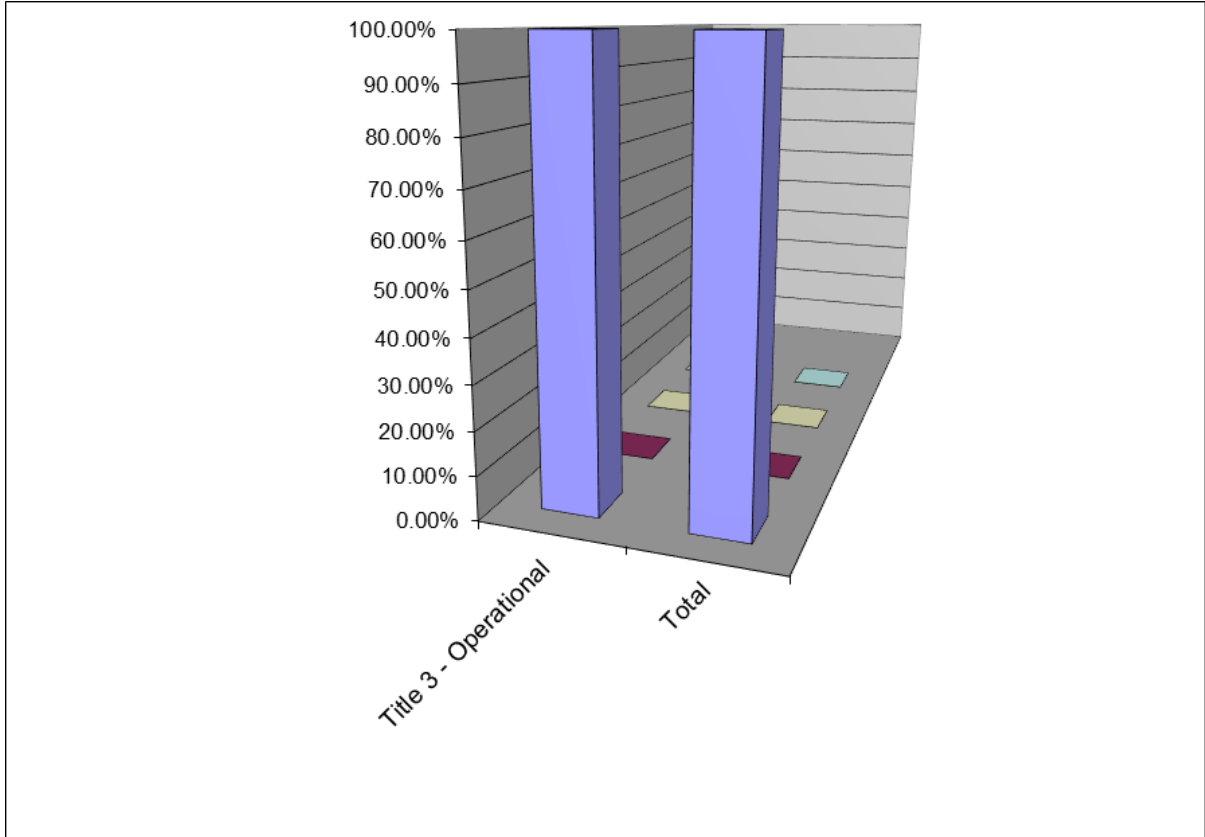
The global execution rate stands at 98.80 % of the appropriations carried over for titles 1 and 2 (i.e. appropriations carried over from 2020 to 2021) which show a significant increase of the ratio paid/appropriation carried over (10.95 pp) compared to 2020.

	2021			2020	2021 vs 2020 pp
	Appropriations carried over	Paid	Paid/ App. carried over %	Paid/ App. carried over %	Paid/ App. Variation over % points
Title 1 - Staff	37 786.22	37 248.90	98.58%	80.57%	18.01
Title 2 - Administrative	768 934.07	759 770.41	98.81%	92.51%	6.30
<b>Total</b>	<b>806 720.29</b>	<b>797 019.31</b>	<b>98.80%</b>	<b>91.55%</b>	<b>7.25</b>



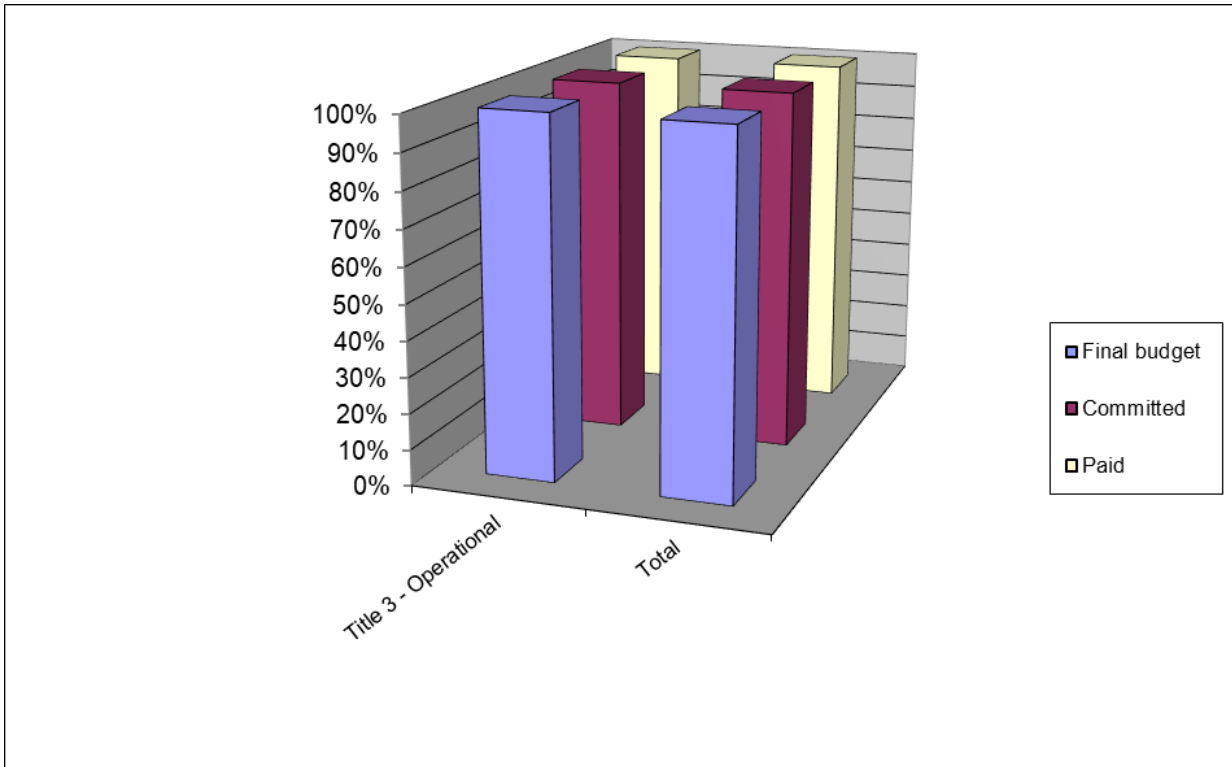
**II.5. Budget execution C4-EMC (internal assigned revenue)**

	2021				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/ Bug.
Title 3 - Operational	2 417.76	.00	.00	0.00%	0.00%
<b>Total</b>	<b>2 417.76</b>	<b>.00</b>	<b>.00</b>	<b>0.00%</b>	<b>0.00%</b>



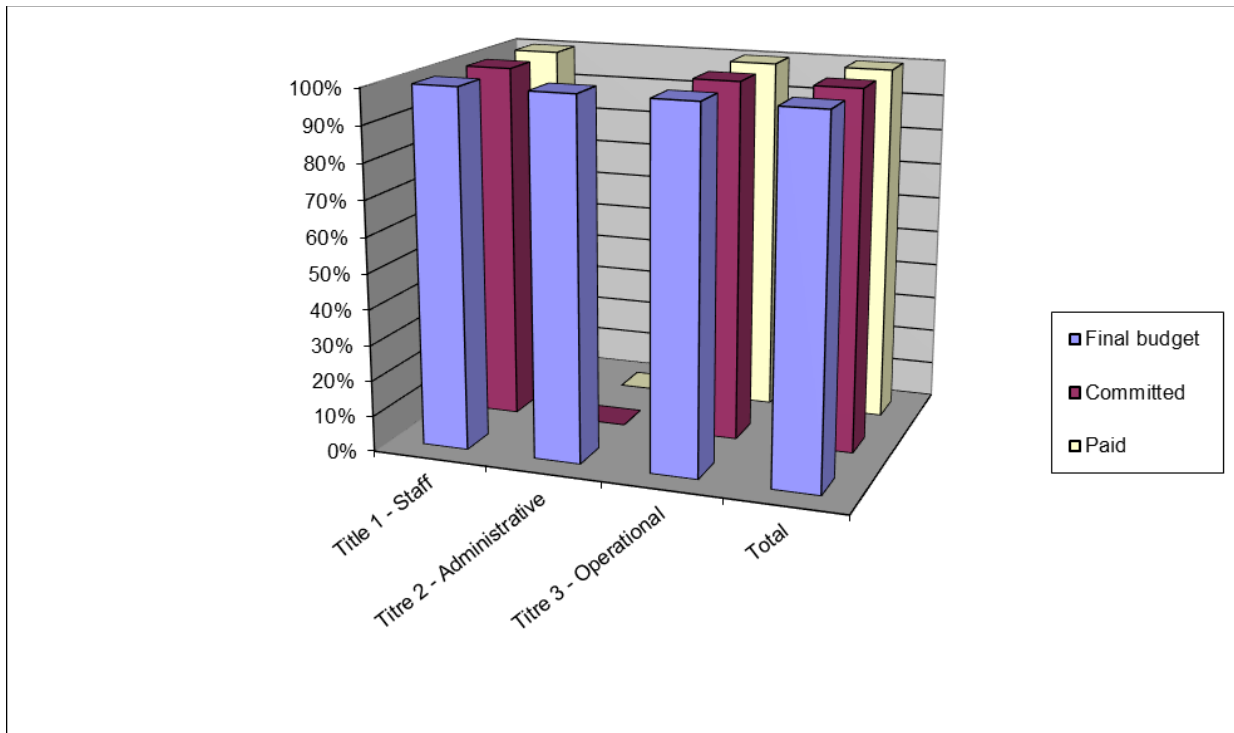
**II.6. Budget execution C5-EMC (internal assigned revenue)**

	2021				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 3 - Operational	16 464.30	16 175.13	8 654.02	98.24%	53.50%
<b>Total</b>	<b>16 464.30</b>	<b>16 175.13</b>	<b>8 654.02</b>	<b>98.24%</b>	<b>53.50%</b>



## II.7 Budget execution IPA7 - EMCDDA project (external assigned revenue)

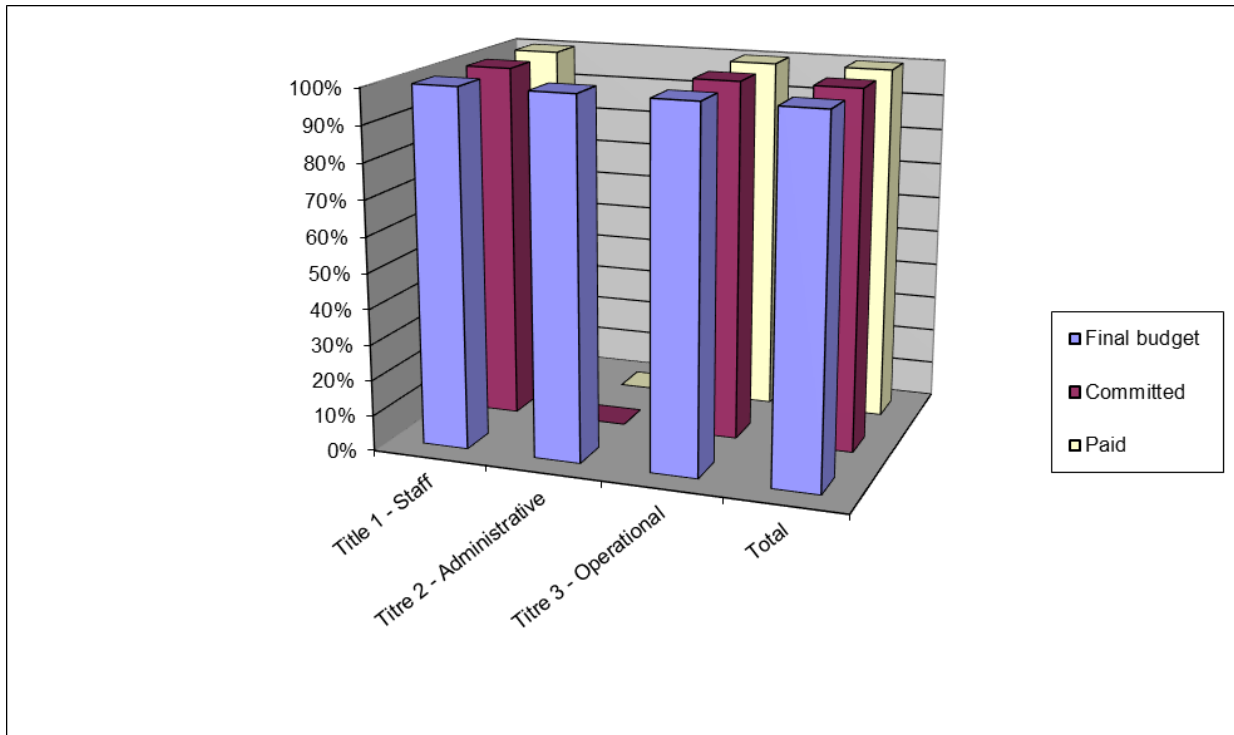
	2021				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - Staff	448 310.67	384 844.78	210 573.57	85.84%	54.72%
Titre 2 - Administrative	120.00	0.00	0.00	0.00%	0.00%
Titre 3 - Operational	269 179.20	192 063.21	73 306.26	71.35%	38.17%
<b>Total</b>	<b>717 609.87</b>	<b>576 907.99</b>	<b>283 879.83</b>	<b>80.39%</b>	<b>49.21%</b>



### II.7.1 Budget Execution IPA7 - EMCDDA full project consolidated (external assigned revenue)

	2019/2021				
	Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
Title 1 - Staff	676 225.26	612 759.37	438 488.16	90.61%	71.56%
Titre 2 - Administrative	120.00	0.00	0.00	0.00%	0.00%
Titre 3 - Operational	326 358.57	249 242.58	130 485.63	76.37%	52.35%
<b>Total*</b>	<b>1 002 703.83</b>	<b>862 001.95</b>	<b>568 973.79</b>	<b>85.97%</b>	<b>66.01%</b>

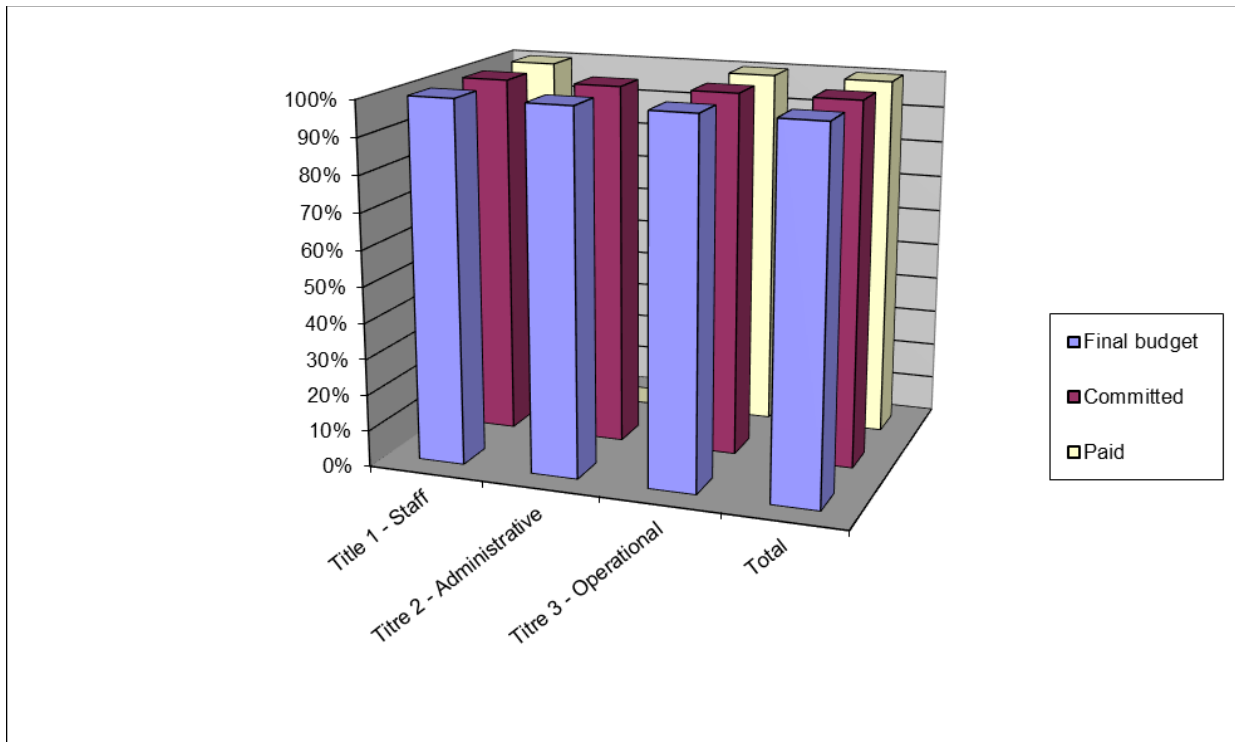
\* the increase of the total Budget of 2703.83 € is corresponding to Internal assigned revenues cashed (IR1)





**II.8. Budget execution EU4MD-LIN - EMCDDA project (external assigned revenue)**

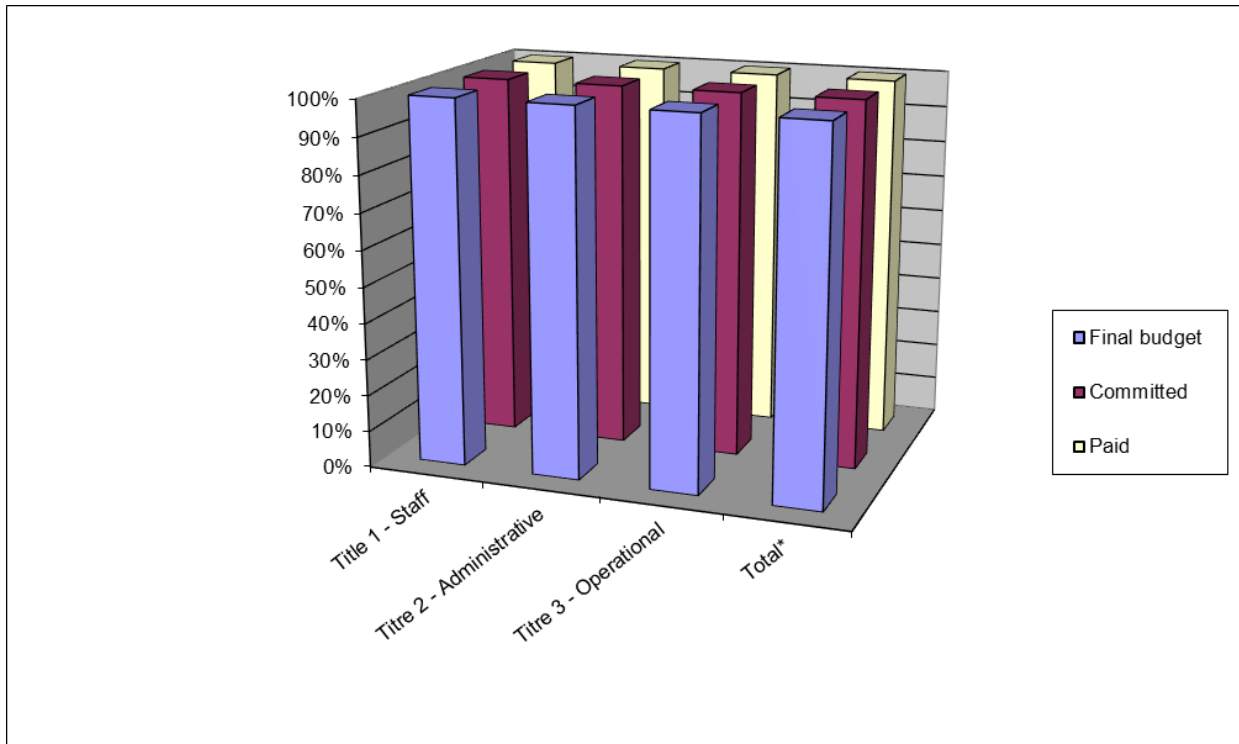
	2021				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - Staff	903 335.09	818 229.17	403 859.09	90.58%	49.36%
Titre 2 - Administrative	4 015.12	2 979.20	.00	74.20%	0.00%
Titre 3 - Operational	849 945.41	623 228.10	358 090.03	73.33%	57.46%
<b>Total</b>	<b>1 757 295.62</b>	<b>1 444 436.47</b>	<b>761 949.12</b>	<b>82.20%</b>	<b>52.75%</b>



**II.8.1 Budget execution EU4MD-LIN - EMCDDA full project consolidated (external assigned revenue)**

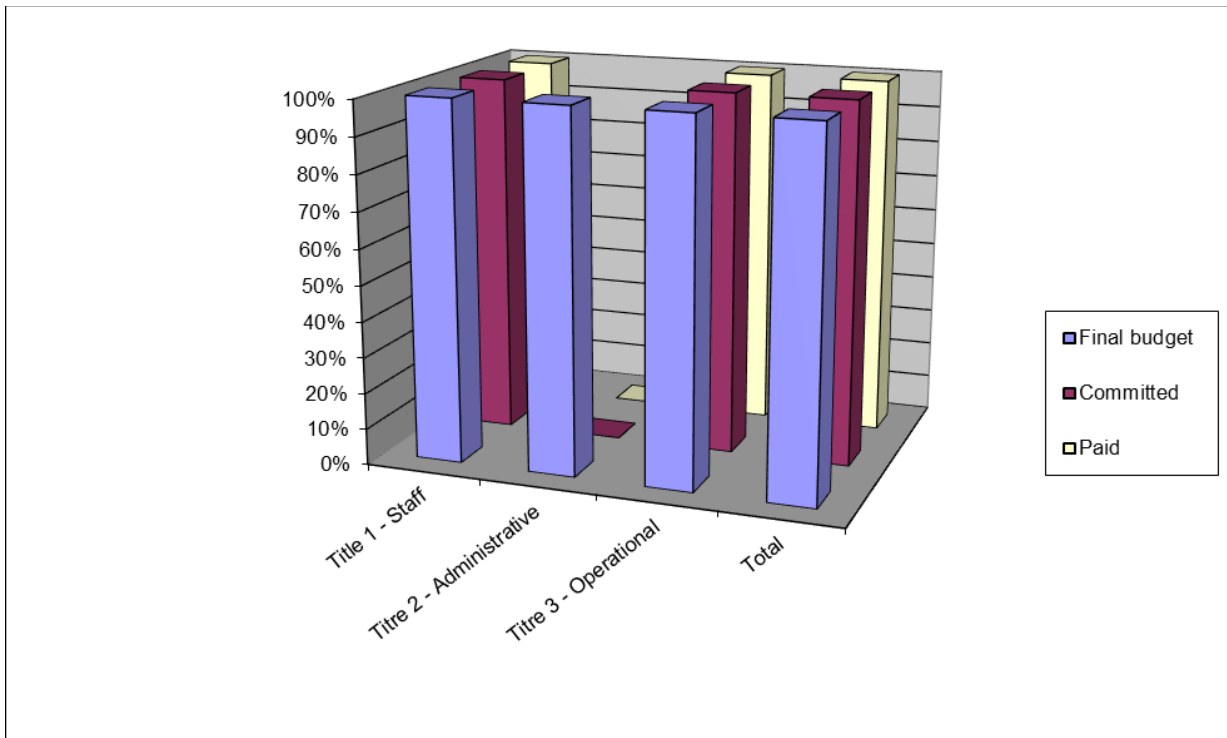
	2019-2021				
	Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
Title 1 - Staff	1 558 104.27	1 472 998.35	1 058 628.27	94.54%	71.87%
Titre 2 - Administrative	8 200.00	7 164.08	4 184.88	87.37%	58.41%
Titre 3 - Operational	1 438 613.11	1 211 895.80	946 757.73	84.24%	78.12%
<b>Total*</b>	<b>3 004 917.38</b>	<b>2 692 058.23</b>	<b>2 009 570.88</b>	<b>89.59%</b>	<b>74.65%</b>

\* The increase of the total budget of EUR 4 917.38 is corresponding to internal assigned revenues cashed (IR1).



## II.9 Budget execution EMCDDAGE GEO- EMCDDA project (external assigned revenue)

	2021				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - Staff	460 000.00	257 478.43	133 478.43	55.97%	51.84%
Titre 2 - Administrative	750.00	.00	.00	0.00%	0.00%
Titre 3 - Operational	339 250.00	91 824.00	3 832.19	27.07%	4.17%
<b>Total</b>	<b>800 000.00</b>	<b>349 302.43</b>	<b>137 310.62</b>	<b>43.66%</b>	<b>39.31%</b>



**II.10. Detailed tables on the 2021 budget execution**

Budget Execution 2021 C1 - 2021 CREDITS (Non Differentiated Approp.) TITLE 1														
Budget Line Position	Official Budget Item Desc	Initial Appropriation for Commitment (1)	Transfers Commitment Appropriations + New Credits (2)	Final Appropriation for Commitment (3=1-2)	Commitment Appropriation Consumption (4)	% Commitment Appropriation Consumption (5=4/3)	Initial Appropriation for Payment (6)	Transfers Payment Appropriation + New Credits (7)	Final Appropriation for Payment (8=6-7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10= 9/8)	To be Carried Forward (12)	Commitment Appropriations to be Cancelled (13)	Payment Appropriations to be Cancelled (14)
A-1111	SALARIES-ALLOWANCES FOR PERMANENT AND TEMPORARY ST	7 204 100.00	- 223 459.55	6 980 640.45	6 980 640.45	100.00 %	7 204 100.00	- 223 459.55	6 980 640.45	6 980 640.45	100.00 %	.00	0.00	0.00
A-1112	FAMILY ALLOWANCES	1 324 469.00	- 86 258.66	1 238 210.34	1 238 210.34	100.00 %	1 324 469.00	- 86 258.66	1 238 210.34	1 238 210.34	100.00 %	.00	0.00	0.00
A-1113	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	1 059 404.00	- 24 826.66	1 034 577.34	1 034 577.34	100.00 %	1 059 404.00	- 24 826.66	1 034 577.34	1 034 577.34	100.00 %	.00	0.00	0.00
A-1114	FIXED ALLOWANCES	7 179.00	- 3 567.84	3 611.16	3 611.16	100.00 %	7 179.00	- 3 567.84	3 611.16	3 611.16	100.00 %	.00	0.00	0.00
A-1115	BIRTH AND DEATH GRANTS FOR TEMPORARY AND PERMANENT	1 000.00	- 603.38	396.62	396.62	100.00 %	1 000.00	- 603.38	396.62	396.62	100.00 %	.00	0.00	0.00
A-1116	ANNUAL TRAVEL COSTS - FONCT AND TEMP. AGENTS	190 500.00	- 41 367.11	149 132.89	149 132.89	100.00 %	190 500.00	- 41 367.11	149 132.89	149 132.89	100.00 %	.00	0.00	0.00
A-1117	ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING SE	204 914.00	- 192 291.57	12 622.43	12 622.43	100.00 %	204 914.00	- 192 291.57	12 622.43	12 622.43	100.00 %	.00	0.00	0.00
<b>Total Article</b>		<b>9 991 566.00</b>	<b>- 572 374.77</b>	<b>9 419 191.23</b>	<b>9 419 191.23</b>	<b>100.00 %</b>	<b>9 991 566.00</b>	<b>- 572 374.77</b>	<b>9 419 191.23</b>	<b>9 419 191.23</b>	<b>100.00 %</b>	<b>.00</b>	<b>0.00</b>	<b>0.00</b>
A-1141	CONTRACT AGENTS - SALARIES AND ALLOWANCES	1 681 863.00	- 160 185.54	1 521 677.46	1 521 677.46	100.00 %	1 681 863.00	- 160 185.54	1 521 677.46	1 521 677.46	100.00 %	.00	0.00	0.00
<b>Total Article</b>		<b>1 681 863.00</b>	<b>- 160 185.54</b>	<b>1 521 677.46</b>	<b>1 521 677.46</b>	<b>100.00 %</b>	<b>1 681 863.00</b>	<b>- 160 185.54</b>	<b>1 521 677.46</b>	<b>1 521 677.46</b>	<b>100.00 %</b>	<b>.00</b>	<b>0.00</b>	<b>0.00</b>
A-1151	NAT AND INT OFFICIALS FROM PRIVATE SECTOR TEMP ASS	57 415.00	- 526.73	56 888.27	56 888.27	100.00 %	57 415.00	- 526.73	56 888.27	56 888.27	100.00 %	.00	0.00	0.00
A-1153	INTERIM STAFF	.00	6 970.50	6 970.50	6 970.50	100.00 %	.00	6 970.50	6 970.50	6 970.50	65.05 %	2 436.40	0.00	0.00
A-1154	STAGIAIRES	6 360.00	36.93	6 396.93	6 396.93	100.00 %	6 360.00	36.93	6 396.93	6 396.93	100.00 %	.00	0.00	0.00
<b>Total Article</b>		<b>63 775.00</b>	<b>6 480.70</b>	<b>70 255.70</b>	<b>70 255.70</b>	<b>100.00 %</b>	<b>63 775.00</b>	<b>6 480.70</b>	<b>70 255.70</b>	<b>67 819.30</b>	<b>96.53 %</b>	<b>2 436.40</b>	<b>0.00</b>	<b>0.00</b>
A-1161	INSURANCE AGAINST SICKNESS	258 687.00	2 695.99	261 382.99	261 382.99	100.00 %	258 687.00	2 695.99	261 382.99	261 382.99	100.00 %	.00	0.00	0.00
A-1162	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL DISEA	30 111.00	- 686.22	29 424.78	29 424.78	100.00 %	30 111.00	- 686.22	29 424.78	29 424.78	100.00 %	.00	0.00	0.00
A-1163	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	93 535.00	627.72	94 162.72	94 162.72	100.00 %	93 535.00	627.72	94 162.72	94 162.72	100.00 %	.00	0.00	0.00
<b>Total Article</b>		<b>382 333.00</b>	<b>2 637.49</b>	<b>384 970.49</b>	<b>384 970.49</b>	<b>100.00 %</b>	<b>382 333.00</b>	<b>2 637.49</b>	<b>384 970.49</b>	<b>384 970.49</b>	<b>100.00 %</b>	<b>.00</b>	<b>0.00</b>	<b>0.00</b>
A-1181	RECRUITMENT	22 500.00	- 19 500.00	3 000.00	3 000.00	100.00 %	22 500.00	- 19 500.00	3 000.00	1 795.80	59.86 %	1 204.20	0.00	0.00
<b>Total Article</b>		<b>22 500.00</b>	<b>- 19 500.00</b>	<b>3 000.00</b>	<b>3 000.00</b>	<b>100.00 %</b>	<b>22 500.00</b>	<b>- 19 500.00</b>	<b>3 000.00</b>	<b>1 795.80</b>	<b>59.86 %</b>	<b>1 204.20</b>	<b>0.00</b>	<b>0.00</b>
A-1191	TRAINING	45 000.00	- 18 008.10	26 991.90	26 991.90	100.00 %	45 000.00	- 18 008.10	26 991.90	22 616.15	83.79 %	4 375.75	0.00	0.00
<b>Total Article</b>		<b>45 000.00</b>	<b>- 18 008.10</b>	<b>26 991.90</b>	<b>26 991.90</b>	<b>100.00 %</b>	<b>45 000.00</b>	<b>- 18 008.10</b>	<b>26 991.90</b>	<b>22 616.15</b>	<b>83.79 %</b>	<b>4 375.75</b>	<b>0.00</b>	<b>0.00</b>
	<b>TITLE 1 (Non Differentiated Appropriations)</b>	<b>12 187 037.00</b>	<b>- 760 950.22</b>	<b>11 426 086.78</b>	<b>11 426 086.78</b>	<b>100.00 %</b>	<b>12 187 037.00</b>	<b>- 760 950.22</b>	<b>11 426 086.78</b>	<b>11 418 070.43</b>	<b>99.93 %</b>	<b>8 016.35</b>	<b>0.00</b>	<b>0.00</b>

Budget Execution 2021 C1 - 2021 CREDITS (Non Differentiated Approp.) TITLE 2														
Budget Line Position	Official Budget Item Desc	Initial Appropriation for Commitment (1)	Transfers Commitment Appropriations + New Credits (2)	Final Appropriation for Commitment (3=1-2)	Commitment Appropriation Consumption (4)	% Commitment Appropriation Consumption (5=4/3)	Initial Appropriation for Payment (6)	Transfers Payment Appropriation + New Credits (7)	Final Appropriation for Payment (8=6-7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10= 9/8)	To be Carried Forward (12)	Commitment Appropriations to be Cancelled (13)	Payment Appropriations to be Cancelled (14)
A-2111	RENT	1 009 398.00	- 10 793.50	998 604.50	998 604.50	100.00 %	1 009 398.00	- 10 793.50	998 604.50	996 804.50	99.82 %	1 800.00	.00	.00
A-2112	WATER GAS ELECTRICITY AND HEATING	133 805.00	- 39 073.06	94 731.94	94 731.94	100.00 %	133 805.00	- 39 073.06	94 731.94	85 523.68	90.28 %	9 208.26	.00	.00
A-2113	CLEANING AND MAINTENANCE	136 917.00	46 120.61	183 037.61	183 037.61	100.00 %	136 917.00	46 120.61	183 037.61	99 200.21	54.20 %	83 837.40	.00	.00
A-2114	SECURITY AND SURVEILLANCE OF BUILDINGS	137 835.00	- 850.68	136 984.32	136 984.32	100.00 %	137 835.00	- 850.68	136 984.32	125 568.96	91.67 %	11 415.36	.00	.00
A-2117	OTHER EXPENDITURE ON BUILDINGS	30 000.00	- 7 909.46	22 090.54	22 090.54	100.00 %	30 000.00	- 7 909.46	22 090.54	6 923.30	31.34 %	15 167.24	.00	.00
<b>Total Article</b>		<b>1 447 955.00</b>	<b>- 12 506.09</b>	<b>1 435 448.91</b>	<b>1 435 448.91</b>	<b>100.00 %</b>	<b>1 447 955.00</b>	<b>- 12 506.09</b>	<b>1 435 448.91</b>	<b>1 314 020.65</b>	<b>91.54 %</b>	<b>121 428.26</b>	<b>.00</b>	<b>.00</b>
A-2121	COMPUTER CENTRE OPERATIONS	537 645.00	179 711.86	717 356.86	717 356.86	100.00 %	537 645.00	179 711.86	717 356.86	488 397.71	68.08 %	228 959.15	.00	.00
<b>Total Article</b>		<b>537 645.00</b>	<b>179 711.86</b>	<b>717 356.86</b>	<b>717 356.86</b>	<b>100.00 %</b>	<b>537 645.00</b>	<b>179 711.86</b>	<b>717 356.86</b>	<b>488 397.71</b>	<b>68.08 %</b>	<b>228 959.15</b>	<b>.00</b>	<b>.00</b>
A-2135	NEW PURCHASES OR REPLACEMENT OF VEHICLES	.00	92 404.44	92 404.44	92 404.44	100.00 %	.00	92 404.44	92 404.44	.00	0.00 %	92 404.44	.00	.00
A-2136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	6 000.00	- 2 737.57	3 262.43	3 262.43	100.00 %	6 000.00	- 2 737.57	3 262.43	3 192.38	97.85 %	70.05	.00	.00
A-2137	LIBRARY STOCKS PURCHASE OF BOOKS	31 500.00	12 629.09	44 129.09	44 129.09	100.00 %	31 500.00	12 629.09	44 129.09	21 932.91	49.70 %	22 196.18	.00	.00
A-2139	STATIONERY AND OFFICE SUPPLIES	13 000.00	23 379.87	36 379.87	36 379.87	100.00 %	13 000.00	23 379.87	36 379.87	3 197.31	8.79 %	33 182.56	.00	.00
<b>Total Article</b>		<b>50 500.00</b>	<b>125 675.83</b>	<b>176 175.83</b>	<b>176 175.83</b>	<b>100.00 %</b>	<b>50 500.00</b>	<b>125 675.83</b>	<b>176 175.83</b>	<b>28 322.60</b>	<b>16.08 %</b>	<b>147 853.23</b>	<b>.00</b>	<b>.00</b>
A-2141	BANK AND OTHER FINANCIAL CHARGES	2 500.00	6 500.00	9 000.00	9 000.00	100.00 %	2 500.00	6 500.00	9 000.00	8 633.41	95.93 %	366.59	.00	.00
A-2143	MISCELLANEOUS INSURANCES	25 000.00	2 298.20	27 298.20	27 298.20	100.00 %	25 000.00	2 298.20	27 298.20	27 298.20	100.00 %	.00	.00	.00
A-2144	UNIFORMS AND WORKING CLOTHING	1 600.00	- 19.50	1 580.50	1 580.50	100.00 %	1 600.00	- 19.50	1 580.50	1 580.50	100.00 %	.00	.00	.00
A-2146	INTERNAL REMOVALS AND ASSOCIATED HANDLING	800.00	- 800.00	.00	.00	0.00 %	800.00	- 800.00	.00	.00	0.00 %	.00	.00	.00
A-2147	POSTAL AND DELIVERY CHARGES	4 000.00	- 3 592.51	407.49	407.49	100.00 %	4 000.00	- 3 592.51	407.49	390.75	95.89 %	16.74	.00	.00
A-2148	TELEPHONE TELEGRAPH INTERNET TELEVISION	50 000.00	- 2 981.24	47 018.76	47 018.76	100.00 %	50 000.00	- 2 981.24	47 018.76	26 314.75	55.97 %	20 704.01	.00	.00
<b>Total Article</b>		<b>83 900.00</b>	<b>1 404.95</b>	<b>85 304.95</b>	<b>85 304.95</b>	<b>100.00 %</b>	<b>83 900.00</b>	<b>1 404.95</b>	<b>85 304.95</b>	<b>64 217.61</b>	<b>75.28 %</b>	<b>21 087.34</b>	<b>.00</b>	<b>.00</b>
A-2151	RESTAURANTS AND CANTEENS	6 000.00	- 4 728.36	1 271.64	1 271.64	100.00 %	6 000.00	- 4 728.36	1 271.64	1 271.64	100.00 %	.00	.00	.00
A-2152	SOCIAL CONTACTS BETWEEN STAFF	7 000.00	- 222.76	6 777.24	6 777.24	100.00 %	7 000.00	- 222.76	6 777.24	4 668.74	68.89 %	2 108.50	.00	.00
A-2154	MEDICAL SERVICE	3 500.00	2 678.85	6 178.85	6 178.85	100.00 %	3 500.00	2 678.85	6 178.85	5 051.86	81.76 %	1 126.99	.00	.00
<b>Total Article</b>		<b>16 500.00</b>	<b>- 2 272.27</b>	<b>14 227.73</b>	<b>14 227.73</b>	<b>100.00 %</b>	<b>16 500.00</b>	<b>- 2 272.27</b>	<b>14 227.73</b>	<b>10 992.24</b>	<b>77.26 %</b>	<b>3 235.49</b>	<b>.00</b>	<b>.00</b>
	<b>TITLE 2 (Non Differentiated Appropriations)</b>	<b>2 136 500.00</b>	<b>292 014.28</b>	<b>2 428 514.28</b>	<b>2 428 514.28</b>	<b>100.00 %</b>	<b>2 136 500.00</b>	<b>292 014.28</b>	<b>2 428 514.28</b>	<b>1 905 950.81</b>	<b>78.48 %</b>	<b>522 563.47</b>	<b>.00</b>	<b>.00</b>

Budget Execution 2021 C1 - 2021 CREDITS (Non Differentiated Approp.) TITLE 3														
Budget Line Position	Official Budget Item Desc	Initial Appropriation for Commitment (1)	Transfers Commitment Appropriations + New Credits (2)	Final Appropriation for Commitment (3=1-2)	Commitment Appropriation Consumption (4)	% Commitment Appropriation Consumption (5=4/3)	Initial Appropriation for Payment (6)	Transfers Payment Appropriation + New Credits (7)	Final Appropriation for Payment (8=6-7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10= 9/8)	To be Carried Forward (12)	Commitment Appropriations to be Cancelled (13)	Payment Appropriations to be Cancelled (14)
B3-111	PUBLISHING AND MARKETING DISSEMINATION	175 000.00	1 611.87	176 611.87	176 611.87	100.00 %	175 000.00	- 13 607.80	161 392.20	157 650.19	97.68 %	82 015.53	.00	3 742.01
<b>Total Article</b>		<b>175 000.00</b>	<b>1 611.87</b>	<b>176 611.87</b>	<b>176 611.87</b>	<b>100.00 %</b>	<b>175 000.00</b>	<b>- 13 607.80</b>	<b>161 392.20</b>	<b>157 650.19</b>	<b>97.68 %</b>	<b>82 015.53</b>	<b>.00</b>	<b>3 742.01</b>
B3-121	TRANSLATIONS	201 250.00	33 930.00	235 180.00	235 180.00	100.00 %	201 250.00	55 000.00	256 250.00	248 671.10	97.04 %	91 549.40	.00	7 578.90
<b>Total Article</b>		<b>201 250.00</b>	<b>33 930.00</b>	<b>235 180.00</b>	<b>235 180.00</b>	<b>100.00 %</b>	<b>201 250.00</b>	<b>55 000.00</b>	<b>256 250.00</b>	<b>248 671.10</b>	<b>97.04 %</b>	<b>91 549.40</b>	<b>.00</b>	<b>7 578.90</b>
B3-141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	339 364.00	483 744.62	823 108.62	823 108.62	100.00 %	339 364.00	448 744.62	788 108.62	768 210.43	97.48 %	617 701.38	.00	19 898.19
<b>Total Article</b>		<b>339 364.00</b>	<b>483 744.62</b>	<b>823 108.62</b>	<b>823 108.62</b>	<b>100.00 %</b>	<b>339 364.00</b>	<b>448 744.62</b>	<b>788 108.62</b>	<b>768 210.43</b>	<b>97.48 %</b>	<b>617 701.38</b>	<b>.00</b>	<b>19 898.19</b>
B3-151	REITOX NFP ACTIVITIES	2 063 000.00	933.39	2 063 933.39	2 063 933.39	100.00 %	2 063 000.00	7 423.20	2 070 423.20	2 070 423.20	100.00 %	750 193.72	.00	.00
<b>Total Article</b>		<b>2 063 000.00</b>	<b>933.39</b>	<b>2 063 933.39</b>	<b>2 063 933.39</b>	<b>100.00 %</b>	<b>2 063 000.00</b>	<b>7 423.20</b>	<b>2 070 423.20</b>	<b>2 070 423.20</b>	<b>100.00 %</b>	<b>750 193.72</b>	<b>.00</b>	<b>.00</b>
B3-161	MISSIONS	91 000.00	- 76 414.30	14 585.70	14 585.70	100.00 %	91 000.00	- 47 215.01	43 784.99	16 998.82	38.82 %	1 991.28	.00	26 786.17
<b>Total Article</b>		<b>91 000.00</b>	<b>- 76 414.30</b>	<b>14 585.70</b>	<b>14 585.70</b>	<b>100.00 %</b>	<b>91 000.00</b>	<b>- 47 215.01</b>	<b>43 784.99</b>	<b>16 998.82</b>	<b>38.82 %</b>	<b>1 991.28</b>	<b>.00</b>	<b>26 786.17</b>
B3-171	STATUTORY MEETINGS	63 000.00	16 655.19	79 655.19	79 655.19	100.00 %	63 000.00	28 832.76	91 832.76	55 193.04	60.10 %	25 812.15	.00	36 639.72
<b>Total Article</b>		<b>63 000.00</b>	<b>16 655.19</b>	<b>79 655.19</b>	<b>79 655.19</b>	<b>100.00 %</b>	<b>63 000.00</b>	<b>28 832.76</b>	<b>91 832.76</b>	<b>55 193.04</b>	<b>60.10 %</b>	<b>25 812.15</b>	<b>.00</b>	<b>36 639.72</b>
B3-181	TECHNICAL MEETINGS	120 921.00	10 375.17	131 296.17	131 296.17	100.00 %	120 921.00	- 9 091.83	111 829.17	103 736.11	92.76 %	27 270.89	.00	8 093.06
<b>Total Article</b>		<b>120 921.00</b>	<b>10 375.17</b>	<b>131 296.17</b>	<b>131 296.17</b>	<b>100.00 %</b>	<b>120 921.00</b>	<b>- 9 091.83</b>	<b>111 829.17</b>	<b>103 736.11</b>	<b>92.76 %</b>	<b>27 270.89</b>	<b>.00</b>	<b>8 093.06</b>
B3-191	REPRESENTATION EXPENSES	2 500.00	- 1 900.00	600.00	600.00	100.00 %	2 500.00	- 1 150.00	1 350.00	516.90	38.29 %	83.10	.00	833.10
<b>Total Article</b>		<b>2 500.00</b>	<b>- 1 900.00</b>	<b>600.00</b>	<b>600.00</b>	<b>100.00 %</b>	<b>2 500.00</b>	<b>- 1 150.00</b>	<b>1 350.00</b>	<b>516.90</b>	<b>38.29 %</b>	<b>83.10</b>	<b>.00</b>	<b>833.10</b>
	<b>TITLE 3 (Differentiated Appropriations)</b>	<b>3 056 035.00</b>	<b>468 935.94</b>	<b>3 524 970.94</b>	<b>3 524 970.94</b>	<b>100.00 %</b>	<b>3 056 035.00</b>	<b>468 935.94</b>	<b>3 524 970.94</b>	<b>3 421 399.79</b>	<b>97.06 %</b>	<b>1 596 617.45</b>	<b>.00</b>	<b>103 571.15</b>
	<b>TOTAL BUDGET C1 EMC</b>	<b>17 379 572.00</b>	<b>.00</b>	<b>17 379 572.00</b>	<b>17 379 572.00</b>	<b>100.00 %</b>	<b>17 379 572.00</b>	<b>.00</b>	<b>17 379 572.00</b>	<b>16 745 421.03</b>	<b>96.35 %</b>	<b>2 127 197.27</b>	<b>.00</b>	<b>103 571.15</b>

Budget Execution 2021 C4 - EMC														
Budget Line Position	Official Budget Item Desc	Initial Appropriation for Commitment (1)	Transfers Commitment Appropriations + New Credits (2)	Final Appropriation for Commitment (3=1-2)	Commitment Appropriation Consumption (4)	% Commitment Appropriation Consumption (5=4/3)	Initial Appropriation for Payment (6)	Transfers Payment Appropriation + New Credits (7)	Final Appropriation for Payment (8=6-7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10= 9/8)	To be Carried Forward (12)	Commitment Appropriations to be Carried Over (13)	Payment Appropriations to be Carried Over (14)
Budget Line Position	Official Budget Item Desc	Initial Appropriation for Commitment (1)	Transfers Commitment Appropriations + New Credits (2)	Final Appropriation for Commitment (3=1-2)	Commitment Appropriation Consumption (4)	% Commitment Appropriation Consumption (5=4/3)	Initial Appropriation for Payment (6)	Transfers Payment Appropriation + New Credits (7)	Final Appropriation for Payment (8=6-7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10= 9/8)	To be Carried Forward (12)	Commitment Appropriations to be Carried over (13)	Payment Appropriations to be Carried over (14)
B3-161	MISSIONS	.00	478.90	478.90	.00	0.00 %	.00	478.90	478.90	.00	0.00 %	.00	478.90	478.90
<b>Total Article</b>		<b>.00</b>	<b>478.90</b>	<b>478.90</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>478.90</b>	<b>478.90</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>478.90</b>	<b>478.90</b>
B3-181	TECHNICAL MEETINGS	.00	1 938.86	1 938.86	.00	0.00 %	.00	1 938.86	1 938.86	.00	0.00 %	.00	1 938.86	1 938.86
<b>Total Article</b>		<b>.00</b>	<b>1 938.86</b>	<b>1 938.86</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>1 938.86</b>	<b>1 938.86</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>1 938.86</b>	<b>1 938.86</b>
	<b>TITLE 3 (Differentiated Appropriations)</b>	<b>.00</b>	<b>2 417.76</b>	<b>2 417.76</b>	<b>.00</b>	<b>0.00%</b>	<b>.00</b>	<b>2 417.76</b>	<b>2 417.76</b>	<b>.00</b>	<b>0.00%</b>	<b>.00</b>	<b>2 417.76</b>	<b>2 417.76</b>
	<b>TOTAL BUDGET C4 EMC</b>	<b>.00</b>	<b>2 417.76</b>	<b>2 417.76</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>2 417.76</b>	<b>2 417.76</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>2 417.76</b>	<b>2 417.76</b>

Budget Execution 2021 C5 - EMC														
Budget Line Position	Official Budget Item Desc	Initial Appropriation for Commitment (1)	Transfers Commitment Appropriations + New Credits (2)	Final Appropriation for Commitment (3=1-2)	Commitment Appropriation Consumption (4)	% Commitment Appropriation Consumption (5=4/3)	Initial Appropriation for Payment (6)	Transfers Payment Appropriation + New Credits (7)	Final Appropriation for Payment (8=6-7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10= 9/8)	To be Carried Forward (12)	Commitment Appropriations to be Cancelled (13)	Payment Appropriations to be Cancelled (14)
B3-111	PUBLISHING AND MARKETING DISSEMINATION	10 000.00	.00	10 000.00	10 000.00	100.00 %	2 189.72	.00	2 189.72	2 189.72	100.00 %	2 079.75	.00	.00
<b>Total Article</b>		<b>10 000.00</b>	<b>.00</b>	<b>10 000.00</b>	<b>10 000.00</b>	<b>100.00 %</b>	<b>2 189.72</b>	<b>.00</b>	<b>2 189.72</b>	<b>2 189.72</b>	<b>100.00 %</b>	<b>2 079.75</b>	<b>.00</b>	<b>.00</b>
B3-161	MISSIONS	5 001.80	.00	5 001.80	5 001.80	100.00 %	5 001.80	.00	5 001.80	5 001.80	100.00 %	911.73	.00	.00
<b>Total Article</b>		<b>5 001.80</b>	<b>.00</b>	<b>5 001.80</b>	<b>5 001.80</b>	<b>100.00 %</b>	<b>5 001.80</b>	<b>.00</b>	<b>5 001.80</b>	<b>5 001.80</b>	<b>100.00 %</b>	<b>911.73</b>	<b>.00</b>	<b>.00</b>
B3-171	STATUTORY MEETINGS	1 173.33	.00	1 173.33	1 173.33	100.00 %	1 173.33	.00	1 173.33	1 173.33	100.00 %	.00	.00	.00
<b>Total Article</b>		<b>1 173.33</b>	<b>.00</b>	<b>1 173.33</b>	<b>1 173.33</b>	<b>100.00 %</b>	<b>1 173.33</b>	<b>.00</b>	<b>1 173.33</b>	<b>1 173.33</b>	<b>100.00 %</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
B3-181	TECHNICAL MEETINGS	289.17	.00	289.17	.00	0.00 %	289.17	.00	289.17	289.17	100.00 %	.00	289.17	.00
<b>Total Article</b>		<b>289.17</b>	<b>.00</b>	<b>289.17</b>	<b>.00</b>	<b>0.00 %</b>	<b>289.17</b>	<b>.00</b>	<b>289.17</b>	<b>289.17</b>	<b>100.00 %</b>	<b>.00</b>	<b>289.17</b>	<b>.00</b>
	<b>TITLE 3 (Differentiated Appropriations)</b>	<b>16 464.30</b>	<b>.00</b>	<b>16 464.30</b>	<b>16 175.13</b>	<b>98.24 %</b>	<b>8 654.02</b>	<b>.00</b>	<b>8 654.02</b>	<b>8 654.02</b>	<b>100.00 %</b>	<b>2 991.48</b>	<b>289.17</b>	<b>.00</b>
	<b>TOTAL BUDGET C5 EMC</b>	<b>16 464.30</b>	<b>.00</b>	<b>16 464.30</b>	<b>16 175.13</b>	<b>98.24 %</b>	<b>8 654.02</b>	<b>.00</b>	<b>8 654.02</b>	<b>8 654.02</b>	<b>100.00 %</b>	<b>2 991.48</b>	<b>289.17</b>	<b>.00</b>

Budget Execution 2021 C8 - EMC														
Budget Line Position	Official Budget Item Desc	Initial Appropriation for Commitment (1)	Transfers Commitment Appropriations + New Credits (2)	Final Appropriation for Commitment (3=1-2)	Commitment Appropriation Consumption (4)	% Commitment Appropriation Consumption (5=4/3)	Initial Appropriation for Payment (6)	Transfers Payment Appropriation + New Credits (7)	Final Appropriation for Payment (8=6-7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10= 9/8)	To be Carried Forward (12)	Commitment Appropriations to be Cancelled (13)	Payment Appropriations to be Cancelled (14)
A-1153	INTERIM STAFF	26 319.92	0.00	26 319.92	25 999.40	98.78 %	26 319.92	.00	26 319.92	25 999.40	98.78 %	.00	320.52	320.52
<b>Total Article</b>		<b>26 319.92</b>	<b>.00</b>	<b>26 319.92</b>	<b>25 999.40</b>	<b>98.78 %</b>	<b>26 319.92</b>	<b>.00</b>	<b>26 319.92</b>	<b>25 999.40</b>	<b>98.78 %</b>	<b>.00</b>	<b>320.52</b>	<b>320.52</b>
A-1181	RECRUITMENT	3.00	.00	3.00	.00	0.00 %	3.00	.00	3.00	.00	0.00 %	.00	3.00	3.00
<b>Total Article</b>		<b>3.00</b>	<b>.00</b>	<b>3.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>3.00</b>	<b>.00</b>	<b>3.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>3.00</b>	<b>3.00</b>
A-1191	TRAINING	11 463.30	.00	11 463.30	11 249.50	98.13 %	11 463.30	.00	11 463.30	11 249.50	98.13 %	.00	213.80	213.80
<b>Total Article</b>		<b>11 463.30</b>	<b>.00</b>	<b>11 463.30</b>	<b>11 249.50</b>	<b>98.13 %</b>	<b>11 463.30</b>	<b>.00</b>	<b>11 463.30</b>	<b>11 249.50</b>	<b>98.13 %</b>	<b>.00</b>	<b>213.80</b>	<b>213.80</b>
	<b>TITLE 1</b>	<b>37 786.22</b>	<b>.00</b>	<b>37 786.22</b>	<b>37 248.90</b>	<b>98.58 %</b>	<b>37 786.22</b>	<b>.00</b>	<b>37 786.22</b>	<b>37 248.90</b>	<b>98.58 %</b>	<b>.00</b>	<b>537.32</b>	<b>537.32</b>
A-2111	RENT	900.00	.00	900.00	.00	0.00 %	900.00	.00	900.00	.00	0.00 %	.00	900.00	900.00
A-2112	WATER GAS ELECTRICITY AND HEATING	12 069.92	.00	12 069.92	11 960.31	99.09 %	12 069.92	.00	12 069.92	11 960.31	99.09 %	.00	109.61	109.61
A-2113	CLEANING AND MAINTENANCE	37 518.36	.00	37 518.36	37 518.36	100.00 %	37 518.36	.00	37 518.36	37 518.36	100.00 %	.00	.00	.00
A-2114	SECURITY AND SURVEILLANCE OF BUILDINGS	11 372.53	.00	11 372.53	11 372.53	100.00 %	11 372.53	.00	11 372.53	11 372.53	100.00 %	.00	.00	.00
A-2117	OTHER EXPENDITURE ON BUILDINGS	16 075.87	.00	16 075.87	14 723.91	91.59 %	16 075.87	.00	16 075.87	14 723.91	91.59 %	.00	1 351.96	1 351.96
<b>Total Article</b>		<b>77 936.68</b>	<b>.00</b>	<b>77 936.68</b>	<b>75 575.11</b>	<b>96.97 %</b>	<b>77 936.68</b>	<b>.00</b>	<b>77 936.68</b>	<b>75 575.11</b>	<b>96.97 %</b>	<b>.00</b>	<b>2 361.57</b>	<b>2 361.57</b>
A-2121	COMPUTER CENTRE OPERATIONS	667 932.81	.00	667 932.81	663 221.61	99.29 %	667 932.81	.00	667 932.81	663 221.61	99.29 %	.00	4 711.20	4 711.20
<b>Total Article</b>		<b>667 932.81</b>	<b>.00</b>	<b>667 932.81</b>	<b>663 221.61</b>	<b>99.29 %</b>	<b>667 932.81</b>	<b>.00</b>	<b>667 932.81</b>	<b>663 221.61</b>	<b>99.29 %</b>	<b>.00</b>	<b>4 711.20</b>	<b>4 711.20</b>
A-2136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	103.94	.00	103.94	40.56	39.02 %	103.94	.00	103.94	40.56	39.02 %	.00	63.38	63.38
A-2137	LIBRARY STOCKS PURCHASE OF BOOKS	9 919.00	.00	9 919.00	9 450.03	95.27 %	9 919.00	.00	9 919.00	9 450.03	95.27 %	.00	468.97	468.97
A-2139	STATIONERY AND OFFICE SUPPLIES	5 225.75	.00	5 225.75	5 225.75	100.00 %	5 225.75	.00	5 225.75	5 225.75	100.00 %	.00	.00	.00
<b>Total Article</b>		<b>15 248.69</b>	<b>.00</b>	<b>15 248.69</b>	<b>14 716.34</b>	<b>96.51 %</b>	<b>15 248.69</b>	<b>.00</b>	<b>15 248.69</b>	<b>14 716.34</b>	<b>96.51 %</b>	<b>.00</b>	<b>532.35</b>	<b>532.35</b>
A-2141	BANK AND OTHER FINANCIAL CHARGES	301.62	.00	301.62	283.00	93.83 %	301.62	.00	301.62	283.00	93.83 %	.00	18.62	18.62
A-2147	POSTAL AND DELIVERY CHARGES	35.92	.00	35.92	25.80	71.83 %	35.92	.00	35.92	25.80	71.83 %	.00	10.12	10.12
A-2148	TELEPHONE TELEGRAPH INTERNET TELEVISION	3 235.69	.00	3 235.69	1 725.45	53.33 %	3 235.69	.00	3 235.69	1 725.45	53.33 %	.00	1 510.24	1 510.24
<b>Total Article</b>		<b>3 573.23</b>	<b>.00</b>	<b>3 573.23</b>	<b>2 034.25</b>	<b>56.93 %</b>	<b>3 573.23</b>	<b>.00</b>	<b>3 573.23</b>	<b>2 034.25</b>	<b>56.93 %</b>	<b>.00</b>	<b>1 538.98</b>	<b>1 538.98</b>
A-2151	RESTAURANTS AND CANTEENS	1 432.21	.00	1 432.21	1 432.21	100.00 %	1 432.21	.00	1 432.21	1 432.21	100.00 %	.00	.00	.00
A-2152	SOCIAL CONTACTS BETWEEN STAFF	2 069.11	.00	2 069.11	2 049.55	99.05 %	2 069.11	.00	2 069.11	2 049.55	99.05 %	.00	19.56	19.56
A-2154	MEDICAL SERVICE	741.34	.00	741.34	741.34	100.00 %	741.34	.00	741.34	741.34	100.00 %	.00	.00	.00
<b>Total Article</b>		<b>4 242.66</b>	<b>.00</b>	<b>4 242.66</b>	<b>4 223.10</b>	<b>99.54 %</b>	<b>4 242.66</b>	<b>.00</b>	<b>4 242.66</b>	<b>4 223.10</b>	<b>99.54 %</b>	<b>.00</b>	<b>19.56</b>	<b>19.56</b>
	<b>TITLE 2</b>	<b>768 934.07</b>	<b>.00</b>	<b>768 934.07</b>	<b>759 770.41</b>	<b>98.81 %</b>	<b>768 934.07</b>	<b>.00</b>	<b>768 934.07</b>	<b>759 770.41</b>	<b>98.81 %</b>	<b>.00</b>	<b>9 163.66</b>	<b>9 163.66</b>
B3-111	PUBLISHING AND MARKETING DISSEMINATION	57 661.83	.00	57 661.83	57 323.32	99.41 %	.00	.00	.00	.00	0.00 %	.00	338.51	.00
<b>Total Article</b>		<b>57 661.83</b>	<b>.00</b>	<b>57 661.83</b>	<b>57 323.32</b>	<b>99.41 %</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>338.51</b>	<b>.00</b>
B3-121	TRANSLATIONS	107 462.50	.00	107 462.50	105 040.50	97.75 %	.00	.00	.00	.00	0.00 %	.00	2 422.00	.00
<b>Total Article</b>		<b>107 462.50</b>	<b>.00</b>	<b>107 462.50</b>	<b>105 040.50</b>	<b>97.75 %</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>2 422.00</b>	<b>.00</b>
B3-141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	563 717.23	.00	563 717.23	562 803.19	99.84 %	.00	.00	.00	.00	0.00 %	.00	914.04	.00
<b>Total Article</b>		<b>563 717.23</b>	<b>.00</b>	<b>563 717.23</b>	<b>562 803.19</b>	<b>99.84 %</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>914.04</b>	<b>.00</b>
B3-151	REITOX NFP ACTIVITIES	772 011.16	.00	772 011.16	756 683.53	98.01 %	.00	.00	.00	.00	0.00 %	.00	15 327.63	.00
<b>Total Article</b>		<b>772 011.16</b>	<b>.00</b>	<b>772 011.16</b>	<b>756 683.53</b>	<b>98.01 %</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>15 327.63</b>	<b>.00</b>
B3-161	MISSIONS	10 289.18	.00	10 289.18	5 316.13	51.67 %	.00	.00	.00	.00	0.00 %	.00	4 973.05	.00
<b>Total Article</b>		<b>10 289.18</b>	<b>.00</b>	<b>10 289.18</b>	<b>5 316.13</b>	<b>51.67 %</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>4 973.05</b>	<b>.00</b>
B3-171	STATUTORY MEETINGS	2 595.00	.00	2 595.00	1 350.00	52.02 %	.00	.00	.00	.00	0.00 %	.00	1 245.00	.00
<b>Total Article</b>		<b>2 595.00</b>	<b>.00</b>	<b>2 595.00</b>	<b>1 350.00</b>	<b>52.02 %</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>1 245.00</b>	<b>.00</b>
B3-181	TECHNICAL MEETINGS	540.00	.00	540.00	.00	0.00 %	.00	.00	.00	.00	0.00 %	.00	540.00	.00
<b>Total Article</b>		<b>540.00</b>	<b>.00</b>	<b>540.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>540.00</b>	<b>.00</b>
B3-191	REPRESENTATION EXPENSES	109.00	.00	109.00	.00	0.00 %	.00	.00	.00	.00	0.00 %	.00	109.00	.00
<b>Total Article</b>		<b>109.00</b>	<b>.00</b>	<b>109.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>109.00</b>	<b>.00</b>
	<b>TITLE 3</b>	<b>1 514 385.90</b>	<b>.00</b>	<b>1 514 385.90</b>	<b>1 488 516.67</b>	<b>98.29 %</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>25 869.23</b>	<b>.00</b>
	<b>TOTAL BUDGET C8 EMC</b>	<b>2 321 106.19</b>	<b>.00</b>	<b>2 321 106.19</b>	<b>2 285 535.98</b>	<b>98.47 %</b>	<b>806 720.29</b>	<b>.00</b>	<b>806 720.29</b>	<b>797 019.31</b>	<b>98.80 %</b>	<b>.00</b>	<b>35 570.21</b>	<b>9 700.98</b>



2021 EMCDDA Budgetary Implementation R0 - IPA7														
Budget Line Position	Official Budget Item Desc	Local Position	Initial Appropriation for Commitment (1)	Transfers Commitment Appropriations + New Credits (2)	Final Appropriation for Commitment (3=1-2)	Commitment Appropriation Consumption (4)	% Commitment Appropriation Consumption (5=4/3)	Initial Appropriation for Payment (6)	Transfers Payment Appropriation + New Credits (7)	Final Appropriation for Payment (8=6-7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10= 9/8)	To be Carried Forward (12)	To be Carried Over (13)
A-1141	CONTRACT AGENTS - SALARIES AND ALLOWANCES	1.1.1. SCIENTIFIC SUPPORT STAFF	279 343.36	64 000.00	343 343.36	282 004.39	82.13 %	279 343.36	64 000.00	343 343.36	152 733.18	44.48 %	129 271.21	61 338.97
A-1141	CONTRACT AGENTS - SALARIES AND ALLOWANCES	1.1.2. ADMINISTRATIVE/SUPPORT STAFF	83 967.31	21 000.00	104 967.31	102 840.39	97.97 %	83 967.31	21 000.00	104 967.31	57 840.39	55.10 %	45 000.00	2 126.92
<b>Total Article</b>			<b>363 310.67</b>	<b>85 000.00</b>	<b>448 310.67</b>	<b>384 844.78</b>	<b>85.84 %</b>	<b>363 310.67</b>	<b>85 000.00</b>	<b>448 310.67</b>	<b>210 573.57</b>	<b>46.97 %</b>	<b>174 271.21</b>	<b>63 465.89</b>
	<b>TITLE 1</b>		<b>363 310.67</b>	<b>85 000.00</b>	<b>448 310.67</b>	<b>384 844.78</b>	<b>85.84 %</b>	<b>363 310.67</b>	<b>85 000.00</b>	<b>448 310.67</b>	<b>210 573.57</b>	<b>46.97 %</b>	<b>174 271.21</b>	<b>63 465.89</b>
A-2141	BANK AND OTHER FINANCIAL CHARGES	5.6. BANK AND OTHER FINANCIAL CHARGES	120.00	.00	120.00	.00	0.00 %	120.00	.00	120.00	.00	0.00 %	.00	120.00
<b>Total Article</b>			<b>120.00</b>	<b>.00</b>	<b>120.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>120.00</b>	<b>.00</b>	<b>120.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>120.00</b>
	<b>TITLE 2</b>		<b>120.00</b>	<b>.00</b>	<b>120.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>120.00</b>	<b>.00</b>	<b>120.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>120.00</b>
B3-111	PUBLISHING AND MARKETING DISSEMINATION	5.1. PUBLICATIONS	10 000.00	3 770.00	13 770.00	13 769.78	100.00 %	10 000.00	3 770.00	13 770.00	13 769.77	100.00 %	.01	.22
<b>Total Article</b>			<b>10 000.00</b>	<b>3 770.00</b>	<b>13 770.00</b>	<b>13 769.78</b>	<b>100.00 %</b>	<b>10 000.00</b>	<b>3 770.00</b>	<b>13 770.00</b>	<b>13 769.77</b>	<b>100.00 %</b>	<b>.01</b>	<b>.22</b>
B3-121	TRANSLATIONS	5.5. TRANSLATIONS	15 000.00	.00	15 000.00	153.00	1.02 %	15 000.00	.00	15 000.00	153.00	1.02 %	.00	14 847.00
<b>Total Article</b>			<b>15 000.00</b>	<b>.00</b>	<b>15 000.00</b>	<b>153.00</b>	<b>1.02 %</b>	<b>15 000.00</b>	<b>.00</b>	<b>15 000.00</b>	<b>153.00</b>	<b>1.02 %</b>	<b>.00</b>	<b>14 847.00</b>
B3-141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUT	5.2. PROJECT RELATED NATIONAL ACTIVITIES	84 300.00	47 000.00	131 300.00	115 300.00	87.81 %	84 300.00	47 000.00	131 300.00	55 300.00	42.12 %	60 000.00	16 000.00
<b>Total Article</b>			<b>84 300.00</b>	<b>47 000.00</b>	<b>131 300.00</b>	<b>115 300.00</b>	<b>87.81 %</b>	<b>84 300.00</b>	<b>47 000.00</b>	<b>131 300.00</b>	<b>55 300.00</b>	<b>42.12 %</b>	<b>60 000.00</b>	<b>16 000.00</b>
B3-161	MISSIONS	1.3.1. PER DIEM ABROAD EMCDDA STAFF	46 444.47	- 14 500.00	31 944.47	29 944.47	93.74 %	46 444.47	- 14 500.00	31 944.47	.00	0.00 %	29 944.47	2 000.00
B3-161	MISSIONS	2.1.A INTERNATIONAL TRAVEL EMCDDA STAFF	34 259.96	- 10 500.00	23 759.96	23 759.96	100.00 %	34 259.96	- 10 500.00	23 759.96	689.16	2.90 %	23 070.80	.00
<b>Total Article</b>			<b>80 704.43</b>	<b>- 25 000.00</b>	<b>55 704.43</b>	<b>53 704.43</b>	<b>96.41 %</b>	<b>80 704.43</b>	<b>- 25 000.00</b>	<b>55 704.43</b>	<b>689.16</b>	<b>1.24 %</b>	<b>53 015.27</b>	<b>2 000.00</b>
B3-181	TECHNICAL MEETINGS	1.3.2. PER DIEM LOCAL STAFF	64 483.71	- 50 000.00	14 483.71	6 936.00	47.89 %	64 483.71	- 50 000.00	14 483.71	2 270.44	15.68 %	4 665.56	7 547.71
B3-181	TECHNICAL MEETINGS	2.1.B INTERNATIONAL TRAVEL NFP STAFF	55 414.94	- 42 000.00	13 414.94	1 400.00	10.44 %	55 414.94	- 42 000.00	13 414.94	723.89	5.40 %	676.11	12 014.94
B3-181	TECHNICAL MEETINGS	5.7. TECHNICAL MEETINGS	14 276.12	.00	14 276.12	800.00	5.60 %	14 276.12	.00	14 276.12	400.00	2.80 %	400.00	13 476.12
B3-181	TECHNICAL MEETINGS	6. OTHER (SHORT TERM EXPERTS FEES)	30 000.00	- 18 770.00	11 230.00	.00	0.00 %	30 000.00	- 18 770.00	11 230.00	.00	0.00 %	.00	11 230.00
<b>Total Article</b>			<b>164 174.77</b>	<b>- 110 770.00</b>	<b>53 404.77</b>	<b>9 136.00</b>	<b>17.11 %</b>	<b>164 174.77</b>	<b>- 110 770.00</b>	<b>53 404.77</b>	<b>3 394.33</b>	<b>6.36 %</b>	<b>5 741.67</b>	<b>44 268.77</b>
	<b>TITLE 3</b>		<b>354 179.20</b>	<b>- 85 000.00</b>	<b>269 179.20</b>	<b>192 063.21</b>	<b>71.35 %</b>	<b>354 179.20</b>	<b>- 85 000.00</b>	<b>269 179.20</b>	<b>73 306.26</b>	<b>27.23 %</b>	<b>118 756.95</b>	<b>77 115.99</b>
	<b>TOTAL BUDGET IPA7</b>		<b>717 609.87</b>	<b>.00</b>	<b>717 609.87</b>	<b>576 907.99</b>	<b>80.39 %</b>	<b>717 609.87</b>	<b>.00</b>	<b>717 609.87</b>	<b>283 879.83</b>	<b>39.56 %</b>	<b>293 028.16</b>	<b>140 701.88</b>

2019-2021 EMCDDA Budgetary Implementation R0- IPA7 (Consolidated)														
Budget Line Position	Official Budget Item Desc	Local Position	Initial Appropriation for Commitment (1)	Transfers Commitment Appropriations + New Credits (2)	Final Appropriation for Commitment (3=1-2)	Commitment Appropriation Consumption (4)	% Commitment Appropriation Consumption (5=4/3)	Initial Appropriation for Payment (6)	Transfers Payment Appropriation + New Credits (7)	Final Appropriation for Payment (8=6-7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10= 9/8)	To be Carried Forward (12)	To be Carry Over (13)
A-1141	CONTRACT AGENTS - SALARIES AND ALLOWANCES	1.1.1. SCIENTIFIC SUPPORT STAFF	440 195.18	64 000.00	504 195.18	442 856.21	87.83 %	440 195.18	64 000.00	504 195.18	313 585.00	62.20 %	129 271.21	61 338.97
A-1141	CONTRACT AGENTS - SALARIES AND ALLOWANCES	1.1.2. ADMINISTRATIVE/SUPPORT STAFF	151 030.08	21 000.00	172 030.08	169 903.16	98.76 %	151 030.08	21 000.00	172 030.08	124 903.16	72.61 %	45 000.00	2 126.92
<b>Total Article</b>			<b>591 225.26</b>	<b>85 000.00</b>	<b>676 225.26</b>	<b>612 759.37</b>	<b>90.61 %</b>	<b>591 225.26</b>	<b>85 000.00</b>	<b>676 225.26</b>	<b>438 488.16</b>	<b>64.84 %</b>	<b>174 271.21</b>	<b>63 465.89</b>
	<b>TITLE 1</b>		<b>591 225.26</b>	<b>85 000.00</b>	<b>676 225.26</b>	<b>612 759.37</b>	<b>90.61%</b>	<b>591 225.26</b>	<b>85 000.00</b>	<b>676 225.26</b>	<b>438 488.16</b>	<b>64.84%</b>	<b>174 271.21</b>	<b>63 465.89</b>
A-2141	BANK AND OTHER FINANCIAL CHARGES	5.6. BANK AND OTHER FINANCIAL CHARGES	120.00	.00	120.00	.00	0.00 %	120.00	.00	120.00	.00	0.00 %	.00	120.00
<b>Total Article</b>			<b>120.00</b>	<b>.00</b>	<b>120.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>120.00</b>	<b>.00</b>	<b>120.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>120.00</b>
	<b>TITLE 2</b>		<b>120.00</b>	<b>.00</b>	<b>120.00</b>	<b>.00</b>	<b>0.00%</b>	<b>120.00</b>	<b>.00</b>	<b>120.00</b>	<b>.00</b>	<b>0.00%</b>	<b>.00</b>	<b>120.00</b>
B3-111	PUBLISHING AND MARKETING DISSEMINATION	5.1. PUBLICATIONS	10 000.00	3 770.00	13 770.00	13 769.78	100.00 %	10 000.00	3 770.00	13 770.00	13 769.77	100.00 %	.01	.22
<b>Total Article</b>			<b>10 000.00</b>	<b>3 770.00</b>	<b>13 770.00</b>	<b>13 769.78</b>	<b>100.00 %</b>	<b>10 000.00</b>	<b>3 770.00</b>	<b>13 770.00</b>	<b>13 769.77</b>	<b>100.00 %</b>	<b>.01</b>	<b>.22</b>
B3-121	TRANSLATIONS	5.5. TRANSLATIONS	15 000.00	.00	15 000.00	153.00	1.02 %	15 000.00	.00	15 000.00	153.00	1.02 %	.00	14 847.00
<b>Total Article</b>			<b>15 000.00</b>	<b>.00</b>	<b>15 000.00</b>	<b>153.00</b>	<b>1.02 %</b>	<b>15 000.00</b>	<b>.00</b>	<b>15 000.00</b>	<b>153.00</b>	<b>1.02 %</b>	<b>.00</b>	<b>14 847.00</b>
B3-141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUT	5.2. PROJECT RELATED NATIONAL ACTIVITIES	90 000.00	47 000.00	137 000.00	121 000.00	88.32 %	90 000.00	47 000.00	137 000.00	61 000.00	44.53 %	60 000.00	16 000.00
<b>Total Article</b>			<b>90 000.00</b>	<b>47 000.00</b>	<b>137 000.00</b>	<b>121 000.00</b>	<b>88.32 %</b>	<b>90 000.00</b>	<b>47 000.00</b>	<b>137 000.00</b>	<b>61 000.00</b>	<b>44.53 %</b>	<b>60 000.00</b>	<b>16 000.00</b>
B3-161	MISSIONS	1.3.1. PER DIEM ABROAD EMCDDA STAFF	49 500.00	- 14 500.00	35 000.00	33 000.00	94.29 %	49 500.00	- 14 500.00	35 000.00	3 055.53	8.73 %	29 944.47	2 000.00
B3-161	MISSIONS	2.1.A INTERNATIONAL TRAVEL EMCDDA STA	44 000.00	- 10 500.00	33 500.00	33 500.00	100.00 %	44 000.00	- 10 500.00	33 500.00	10 429.20	31.13 %	23 070.80	.00
<b>Total Article</b>			<b>93 500.00</b>	<b>- 25 000.00</b>	<b>68 500.00</b>	<b>66 500.00</b>	<b>97.08 %</b>	<b>93 500.00</b>	<b>- 25 000.00</b>	<b>68 500.00</b>	<b>13 484.73</b>	<b>19.69 %</b>	<b>53 015.27</b>	<b>2 000.00</b>
B3-181	TECHNICAL MEETINGS	1.3.2. PER DIEM LOCAL STAFF	80 000.00	- 50 000.00	30 000.00	22 452.29	74.84 %	80 000.00	- 50 000.00	30 000.00	17 786.73	59.29 %	4 665.56	7 547.71
B3-181	TECHNICAL MEETINGS	2.1.B INTERNATIONAL TRAVEL NFP STAFF	74 683.62	- 39 296.17	35 387.45	23 372.51	66.05 %	74 683.62	- 39 296.17	35 387.45	22 696.40	64.14 %	676.11	12 014.94
B3-181	TECHNICAL MEETINGS	5.7. TECHNICAL MEETINGS	15 471.12	.00	15 471.12	1 995.00	12.89 %	15 471.12	.00	15 471.12	1 595.00	10.31 %	400.00	13 476.12
B3-181	TECHNICAL MEETINGS	6. OTHER (SHORT TERM EXPERTS FEES)	30 000.00	- 18 770.00	11 230.00	.00	0.00 %	30 000.00	- 18 770.00	11 230.00	.00	0.00 %	.00	11 230.00
<b>Total Article</b>			<b>200 154.74</b>	<b>- 108 066.17</b>	<b>92 088.57</b>	<b>47 819.80</b>	<b>51.93 %</b>	<b>200 154.74</b>	<b>- 108 066.17</b>	<b>92 088.57</b>	<b>42 078.13</b>	<b>45.69 %</b>	<b>5 741.67</b>	<b>44 268.77</b>
	<b>TITLE 3</b>		<b>408 654.74</b>	<b>- 82 296.17</b>	<b>326 358.57</b>	<b>249 242.58</b>	<b>76.37%</b>	<b>408 654.74</b>	<b>- 82 296.17</b>	<b>326 358.57</b>	<b>130 485.63</b>	<b>39.98%</b>	<b>118 756.95</b>	<b>77 115.99</b>
	<b>TOTAL BUDGET IPA7</b>		<b>1 000 000.00</b>	<b>2 703.83</b>	<b>1 002 703.83</b>	<b>862 001.95</b>	<b>85.97%</b>	<b>1 000 000.00</b>	<b>2 703.83</b>	<b>1 002 703.83</b>	<b>568 973.79</b>	<b>56.74%</b>	<b>293 028.16</b>	<b>140 701.88</b>

2021 EMCDDA Budgetary Implementation R0- LIN (EU4MD)														
Budget Line Position	Official Budget Item Desc	Local Position	Initial Appropriation for Commitment (1)	Transfers Commitment Appropriation s + New Credits (2)	Final Appropriation for Commitment (3=1-2)	Commitment Appropriation Consumption (4)	% Commitment Appropriation Consumption (5=4/3)	Initial Appropriation for Payment (6)	Transfers Payment Appropriation + New Credits (7)	Final Appropriation for Payment (8=6-7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10= 9/8)	To be Carried Forward (12)	To be Carried Over (13)
A-1141	CONTRACT AGENTS - SALARIES AND ALLOWANCES	LIN.1.1. ADMINISTRATIVE / SUPPORT STAFF	156 214.09	201 245.00	357 459.09	319 637.73	89.42 %	156 214.09	201 245.00	357 459.09	151 707.65	42.44 %	167 930.08	37 821.36
A-1141	CONTRACT AGENTS - SALARIES AND ALLOWANCES	LIN.1.2. PROJECT SCIENTIFIC ANALYSTS	309 062.76	231 322.00	540 384.76	493 100.20	91.25 %	309 062.76	231 322.00	540 384.76	246 660.20	45.65 %	246 440.00	47 284.56
<b>Total Article</b>			<b>465 276.85</b>	<b>432 567.00</b>	<b>897 843.85</b>	<b>812 737.93</b>	<b>90.52 %</b>	<b>465 276.85</b>	<b>432 567.00</b>	<b>897 843.85</b>	<b>398 367.85</b>	<b>44.37 %</b>	<b>414 370.08</b>	<b>85 105.92</b>
A-1153	INTERIM STAFF	LIN.1.1. ADMINISTRATIVE / SUPPORT STAFF	6 286.97	- 795.73	5 491.24	5 491.24	100.00 %	6 286.97	- 795.73	5 491.24	5 491.24	100.00 %	.00	.00
<b>Total Article</b>			<b>6 286.97</b>	<b>- 795.73</b>	<b>5 491.24</b>	<b>5 491.24</b>	<b>100.00 %</b>	<b>6 286.97</b>	<b>- 795.73</b>	<b>5 491.24</b>	<b>5 491.24</b>	<b>100.00 %</b>	<b>.00</b>	<b>.00</b>
	<b>TITLE 1</b>		<b>471 563.82</b>	<b>431 771.27</b>	<b>903 335.09</b>	<b>818 229.17</b>	<b>90.59 %</b>	<b>471 563.82</b>	<b>431 771.27</b>	<b>903 335.09</b>	<b>403 859.09</b>	<b>44.71 %</b>	<b>414 370.08</b>	<b>85 105.92</b>
A-2149	BANK AND OTHER FINANCIAL CHARGES	LIN.2.1. OTHER CURRENT ADMINISTRATIVE EXPENDITURE	16 979.20	- 14 000.00	2 979.20	2 979.20	100.00 %	16 979.20	- 14 000.00	2 979.20	.00	0.00 %	2 979.20	.00
<b>Total Article</b>			<b>16 979.20</b>	<b>- 14 000.00</b>	<b>2 979.20</b>	<b>2 979.20</b>	<b>100.00 %</b>	<b>16 979.20</b>	<b>- 14 000.00</b>	<b>2 979.20</b>	<b>.00</b>	<b>0.00 %</b>	<b>2 979.20</b>	<b>.00</b>
A-2154	MEDICAL SERVICE	LIN.3.1. MEDICAL SERVICE COSTS	1 635.92	- 600.00	1 035.92	.00	0.00 %	1 635.92	- 600.00	1 035.92	.00	0.00 %	.00	1 035.92
<b>Total Article</b>			<b>1 635.92</b>	<b>- 600.00</b>	<b>1 035.92</b>	<b>.00</b>	<b>0.00 %</b>	<b>1 635.92</b>	<b>- 600.00</b>	<b>1 035.92</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>1 035.92</b>
	<b>TITLE 2</b>		<b>18 615.12</b>	<b>- 14 600.00</b>	<b>4 015.12</b>	<b>2 979.20</b>	<b>74.20 %</b>	<b>11 179.20</b>	<b>- 14 600.00</b>	<b>4 015.12</b>	<b>.00</b>	<b>0.00 %</b>	<b>2 979.20</b>	<b>1 035.92</b>
B3-111	PUBLISHING AND MARKETING DISSEMINATION	LIN.4.1. PUBLISHING AND MARKETING DISSEMINATION	160 857.63	- 69 060.00	91 797.63	24 891.89	27.12 %	160 857.63	- 69 060.00	91 797.63	23 385.73	25.48 %	1 506.16	66 905.74
<b>Total Article</b>			<b>160 857.63</b>	<b>- 69 060.00</b>	<b>91 797.63</b>	<b>24 891.89</b>	<b>27.12 %</b>	<b>160 857.63</b>	<b>- 69 060.00</b>	<b>91 797.63</b>	<b>23 385.73</b>	<b>25.48 %</b>	<b>1 506.16</b>	<b>66 905.74</b>
B3-121	TRANSLATIONS	LIN.5.1. TRANSLATIONS	38 886.83	30 000.00	68 886.83	44 377.28	64.42 %	38 886.83	30 000.00	68 886.83	44 377.28	64.42 %	.00	24 509.55
B3-121	TRANSLATIONS	LIN.5.2. INTERPRETATIONS	61 410.79	- 30 960.00	30 450.79	16 164.54	53.08 %	61 410.79	- 30 960.00	30 450.79	16 043.31	52.69 %	121.23	14 286.25
<b>Total Article</b>			<b>100 297.62</b>	<b>- 960.00</b>	<b>99 337.62</b>	<b>60 541.82</b>	<b>60.95 %</b>	<b>100 297.62</b>	<b>- 960.00</b>	<b>99 337.62</b>	<b>60 420.59</b>	<b>60.82 %</b>	<b>121.23</b>	<b>38 795.80</b>
B3-141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUT	LIN.6.1. PROJECT-RELATED ACTIVITIES (STUDIES AND RESEARCH) AND EXPERT	506 934.00	24 385.00	531 319.00	503 406.00	94.75 %	506 934.00	24 385.00	531 319.00	264 479.79	49.78 %	238 926.21	27 913.00
<b>Total Article</b>			<b>506 934.00</b>	<b>24 385.00</b>	<b>531 319.00</b>	<b>503 406.00</b>	<b>94.75 %</b>	<b>506 934.00</b>	<b>24 385.00</b>	<b>531 319.00</b>	<b>264 479.79</b>	<b>49.78 %</b>	<b>238 926.21</b>	<b>27 913.00</b>
B3-161	MISSIONS	LIN.7.1. PER DIEM AND HOTEL - MISSIONS	79 952.00	- 52 655.00	27 297.00	10 795.00	39.55 %	79 952.00	- 52 655.00	27 297.00	609.32	2.23 %	10 185.68	16 502.00
B3-161	MISSIONS	LIN.7.2. INTERNATIONAL TRAVEL	96 640.65	- 79 543.26	17 097.39	5 097.39	29.81 %	96 640.65	- 79 543.26	17 097.39	608.04	3.56 %	4 489.35	12 000.00
<b>Total Article</b>			<b>176 592.65</b>	<b>- 132 198.26</b>	<b>44 394.39</b>	<b>15 892.39</b>	<b>35.80 %</b>	<b>176 592.65</b>	<b>- 132 198.26</b>	<b>44 394.39</b>	<b>1 217.36</b>	<b>2.74 %</b>	<b>14 675.03</b>	<b>28 502.00</b>
B3-181	TECHNICAL MEETINGS	LIN.8.1. TRAVEL COSTS PARTICIPANTS EXTERNAL EXPERTS	116 179.44	- 84 423.80	31 755.64	7 700.00	24.25 %	116 179.44	- 84 423.80	31 755.64	1 246.56	3.93 %	6 453.44	24 055.64
B3-181	TECHNICAL MEETINGS	LIN.8.2. PER DIEM AND HOTEL - MEETINGS	167 409.29	- 135 508.00	31 901.29	3 456.00	10.83 %	167 409.29	- 135 508.00	31 901.29	.00	0.00 %	3 456.00	28 445.29
B3-181	TECHNICAL MEETINGS	LIN.8.3. CONFERENCES AND SEMINARS FACILITIES	38 255.84	- 18 816.00	19 439.84	7 340.00	37.76 %	38 255.84	- 18 816.00	19 439.84	7 340.00	37.76 %	.00	12 099.84
<b>Total Article</b>			<b>321 844.57</b>	<b>- 238 747.80</b>	<b>83 096.77</b>	<b>18 496.00</b>	<b>22.26 %</b>	<b>321 844.57</b>	<b>- 238 747.80</b>	<b>83 096.77</b>	<b>8 586.56</b>	<b>10.33 %</b>	<b>9 909.44</b>	<b>64 600.77</b>
	<b>TITLE 3</b>		<b>1 266 526.47</b>	<b>- 416 581.06</b>	<b>849 945.41</b>	<b>623 228.10</b>	<b>73.33 %</b>	<b>1 266 526.47</b>	<b>- 416 581.06</b>	<b>849 945.41</b>	<b>358 090.03</b>	<b>42.13 %</b>	<b>265 138.07</b>	<b>226 717.31</b>
	<b>TOTAL BUDGET LIN (EU4MD)</b>		<b>1 756 705.41</b>	<b>590.21</b>	<b>1 757 295.62</b>	<b>1 444 436.47</b>	<b>82.20 %</b>	<b>1 749 269.49</b>	<b>590.21</b>	<b>1 757 295.62</b>	<b>761 949.12</b>	<b>43.36 %</b>	<b>682 487.35</b>	<b>312 859.15</b>

2019-2021 EMCDDA Budgetary Implementation - LIN (EU4MD) (Consolidated)														
Budget Line Position	Official Budget Item Desc	Local Position	Initial Appropriation for Commitment (1)	Transfers Commitment Appropriations + New Credits (2)	Final Appropriation for Commitment (3=1-2)	Commitment Appropriation Consumption (4)	% Commitment Appropriation Consumption (5=4/3)	Initial Appropriation for Payment (6)	Transfers Payment Appropriation + New Credits (7)	Final Appropriation for Payment (8=6-7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10= 9/8)	To be Carried Forward (12)	To be Carried Over (13)
A-1141	CONTRACT AGENTS - SALARIES AND ALLOWANCES	LIN.1.1. ADMINISTRATIVE / SUPPORT STAFF	353 845.00	176 805.00	530 650.00	492 828.64	92.87 %	353 845.00	176 805.00	530 650.00	324 898.56	61.23 %	167 930.08	37 821.36
A-1141	CONTRACT AGENTS - SALARIES AND ALLOWANCES	LIN.1.2. PROJECT SCIENTIFIC ANALYSTS	772 488.00	231 322.00	1 003 810.00	956 525.44	95.29 %	772 488.00	231 322.00	1 003 810.00	710 085.44	70.74 %	246 440.00	47 284.56
<b>Total Article</b>			<b>1 126 333.00</b>	<b>408 127.00</b>	<b>1 534 460.00</b>	<b>1 449 354.08</b>	<b>94.45 %</b>	<b>1 126 333.00</b>	<b>408 127.00</b>	<b>1 534 460.00</b>	<b>1 034 984.00</b>	<b>67.45 %</b>	<b>414 370.08</b>	<b>85 105.92</b>
A-1153	INTERIM STAFF	LIN.1.1. ADMINISTRATIVE / SUPPORT STAFF	.00	23 644.27	23 644.27	23 644.27	100.00 %	.00	23 644.27	23 644.27	23 644.27	100.00 %	.00	.00
<b>Total Article</b>			<b>.00</b>	<b>23 644.27</b>	<b>23 644.27</b>	<b>23 644.27</b>	<b>100.00 %</b>	<b>.00</b>	<b>23 644.27</b>	<b>23 644.27</b>	<b>23 644.27</b>	<b>100.00 %</b>	<b>.00</b>	<b>.00</b>
		<b>TITLE 1</b>	<b>1 126 333.00</b>	<b>431 771.27</b>	<b>1 558 104.27</b>	<b>1 472 998.35</b>	<b>94.54%</b>	<b>1 126 333.00</b>	<b>431 771.27</b>	<b>1 558 104.27</b>	<b>1 058 628.27</b>	<b>67.94%</b>	<b>414 370.08</b>	<b>85 105.92</b>
A-2149	BANK AND OTHER FINANCIAL CHARGES	LIN.2.1. OTHER CURRENT ADMINISTRATIVE EXPENDITURE	21 000.00	- 14 000.00	7 000.00	7 000.00	100.00 %	21 000.00	- 14 000.00	7 000.00	4 020.80	57.44 %	2 979.20	.00
<b>Total Article</b>			<b>21 000.00</b>	<b>- 14 000.00</b>	<b>7 000.00</b>	<b>7 000.00</b>	<b>100.00 %</b>	<b>21 000.00</b>	<b>- 14 000.00</b>	<b>7 000.00</b>	<b>4 020.80</b>	<b>57.44 %</b>	<b>2 979.20</b>	<b>.00</b>
A-2154	BANK AND OTHER FINANCIAL CHARGES	LIN.3.1. MEDICAL SERVICE COSTS	1 800.00	- 600.00	1 200.00	164.08	13.67 %	1 800.00	- 600.00	1 200.00	164.08	13.67 %	.00	1 035.92
<b>Total Article</b>			<b>1 800.00</b>	<b>- 600.00</b>	<b>1 200.00</b>	<b>164.08</b>	<b>13.67 %</b>	<b>1 800.00</b>	<b>- 600.00</b>	<b>1 200.00</b>	<b>164.08</b>	<b>13.67 %</b>	<b>.00</b>	<b>1 035.92</b>
		<b>TITLE 2</b>	<b>22 800.00</b>	<b>- 14 600.00</b>	<b>8 200.00</b>	<b>7 164.08</b>	<b>87.37%</b>	<b>22 800.00</b>	<b>- 14 600.00</b>	<b>8 200.00</b>	<b>4 184.88</b>	<b>51.04%</b>	<b>2 979.20</b>	<b>1 035.92</b>
B3-111	PUBLISHING AND MARKETING DISSEMINATION	LIN.4.1. PUBLISHING AND MARKETING DISSEMINATION	184 000.00	- 83 560.00	100 440.00	33 534.26	33.39 %	184 000.00	- 83 560.00	100 440.00	32 028.10	31.89 %	1 506.16	66 905.74
<b>Total Article</b>			<b>184 000.00</b>	<b>- 83 560.00</b>	<b>100 440.00</b>	<b>33 534.26</b>	<b>33.39 %</b>	<b>184 000.00</b>	<b>- 83 560.00</b>	<b>100 440.00</b>	<b>32 028.10</b>	<b>31.89 %</b>	<b>1 506.16</b>	<b>66 905.74</b>
B3-121	TRANSLATIONS	LIN.5.1. TRANSLATIONS	46 875.00	49 650.00	96 525.00	72 015.45	74.61 %	46 875.00	49 650.00	96 525.00	72 015.45	74.61 %	.00	24 509.55
B3-121	TRANSLATIONS	LIN.5.2. INTERPRETATIONS	103 125.00	- 20 960.00	82 165.00	67 878.75	82.61 %	103 125.00	- 20 960.00	82 165.00	67 757.52	82.47 %	121.23	14 286.25
<b>Total Article</b>			<b>150 000.00</b>	<b>28 690.00</b>	<b>178 690.00</b>	<b>139 894.20</b>	<b>78.29 %</b>	<b>150 000.00</b>	<b>28 690.00</b>	<b>178 690.00</b>	<b>139 772.97</b>	<b>78.22 %</b>	<b>121.23</b>	<b>38 795.80</b>
B3-141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	LIN.6.1. PROJECT-RELATED ACTIVITIES (STUDIES AND RESEARCH) AND EXPERT FEE	712 415.00	- 22 615.00	689 800.00	661 887.00	95.95 %	712 415.00	- 22 615.00	689 800.00	422 960.79	61.32 %	238 926.21	27 913.00
<b>Total Article</b>			<b>712 415.00</b>	<b>- 22 615.00</b>	<b>689 800.00</b>	<b>661 887.00</b>	<b>95.95 %</b>	<b>712 415.00</b>	<b>- 22 615.00</b>	<b>689 800.00</b>	<b>422 960.79</b>	<b>61.32 %</b>	<b>238 926.21</b>	<b>27 913.00</b>
B3-161	MISSIONS	LIN.7.1. PER DIEM AND HOTEL - MISSIONS	114 655.00	- 51 655.00	63 000.00	46 498.00	73.81 %	114 655.00	- 51 655.00	63 000.00	36 312.32	57.64 %	10 185.68	16 502.00
B3-161	MISSIONS	LIN.7.2. INTERNATIONAL TRAVEL	135 345.00	- 70 345.00	65 000.00	53 000.00	81.54 %	135 345.00	- 70 345.00	65 000.00	48 510.65	74.63 %	4 489.35	12 000.00
<b>Total Article</b>			<b>250 000.00</b>	<b>- 122 000.00</b>	<b>128 000.00</b>	<b>99 498.00</b>	<b>77.73 %</b>	<b>250 000.00</b>	<b>- 122 000.00</b>	<b>128 000.00</b>	<b>84 822.97</b>	<b>66.27 %</b>	<b>14 675.03</b>	<b>28 502.00</b>
B3-181	TECHNICAL MEETINGS	LIN.8.1. TRAVEL COSTS PARTICIPANTS EXTERNAL EXPERTS	188 076.00	- 44 794.89	143 281.11	119 225.47	83.21 %	188 076.00	- 44 794.89	143 281.11	112 772.03	78.71 %	6 453.44	24 055.64
B3-181	TECHNICAL MEETINGS	LIN.8.2. PER DIEM AND HOTEL - MEETINGS	315 060.00	- 166 658.00	148 402.00	119 956.71	80.83 %	315 060.00	- 166 658.00	148 402.00	116 500.71	78.50 %	3 456.00	28 445.29
B3-181	TECHNICAL MEETINGS	LIN.8.3. CONFERENCES AND SEMINARS FACILITIES	51 316.00	- 1 316.00	50 000.00	37 900.16	75.80 %	51 316.00	- 1 316.00	50 000.00	37 900.16	75.80 %	.00	12 099.84
<b>Total Article</b>			<b>554 452.00</b>	<b>- 212 768.89</b>	<b>341 683.11</b>	<b>277 082.34</b>	<b>81.09 %</b>	<b>554 452.00</b>	<b>- 212 768.89</b>	<b>341 683.11</b>	<b>267 172.90</b>	<b>78.19 %</b>	<b>9 909.44</b>	<b>64 600.77</b>
		<b>TITLE 3</b>	<b>1 850 867.00</b>	<b>- 412 253.89</b>	<b>1 438 613.11</b>	<b>1 211 895.80</b>	<b>84.24%</b>	<b>1 850 867.00</b>	<b>- 412 253.89</b>	<b>1 438 613.11</b>	<b>946 757.73</b>	<b>65.81%</b>	<b>265 138.07</b>	<b>226 717.31</b>
		<b>TOTAL BUDGET LIN (EU4MD)</b>	<b>3 000 000.00</b>	<b>4 917.38</b>	<b>3 004 917.38</b>	<b>2 692 058.23</b>	<b>89.59%</b>	<b>3 000 000.00</b>	<b>4 917.38</b>	<b>3 004 917.38</b>	<b>2 009 570.88</b>	<b>66.88%</b>	<b>682 487.35</b>	<b>312 859.15</b>

2021 EMCDDA Budgetary Implementation - EMCDDA4GE (GEO)														
Budget Line Position	Official Budget Item Desc	Local Position	Initial Appropriation for Commitment (1)	Transfers Commitment Appropriations + New Credits (2)	Final Appropriation for Commitment (3=1+2)	Commitment Appropriation Consumption (4)	% Commitment Appropriation Consumption (5=4/3)	Initial Appropriation for Payment (6)	Transfers Payment Appropriation + New Credits (7)	Final Appropriation for Payment (8=6+7)	Payment Appropriation Consumption (9)	% Payment Appropriation Consumption (10= 9/8)	To be Carried Forward (12)	To be Carried Over (13)
A-1141	CONTRACT AGENTS - SALARIES AND ALLOWANCES	1.1.1. SCIENTIFIC SUPPORT STAFF	360 000.00	.00	360 000.00	257 478.43	71.52 %	360 000.00	.00	360 000.00	133 478.43	37.08 %	124 000.00	102 521.57
A-1141	CONTRACT AGENTS - SALARIES AND ALLOWANCES	1.1.2. ADMINISTRATIVE/SUPPORT STAFF	100 000.00	.00	100 000.00	.00	0.00 %	100 000.00	.00	100 000.00	.00	0.00 %	.00	100 000.00
<b>Total Article</b>			460 000.00	.00	460 000.00	257 478.43	55.97 %	460 000.00	.00	460 000.00	133 478.43	29.02 %	124 000.00	202 521.57
	<b>TITLE 1</b>		<b>460 000.00</b>	<b>.00</b>	<b>460 000.00</b>	<b>257 478.43</b>	<b>55.97 %</b>	<b>460 000.00</b>	<b>.00</b>	<b>460 000.00</b>	<b>133 478.43</b>	<b>29.02 %</b>	<b>124 000.00</b>	<b>202 521.57</b>
A-2154	MEDICAL SERVICE	3.1. MEDICAL SERVICE	750.00	.00	750.00	.00	0.00 %	750.00	.00	750.00	.00	0.00 %	.00	750.00
<b>Total Article</b>			750.00	.00	750.00	.00	0.00 %	750.00	.00	750.00	.00	0.00 %	.00	750.00
	<b>TITLE 2</b>		<b>750.00</b>	<b>.00</b>	<b>750.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>750.00</b>	<b>.00</b>	<b>750.00</b>	<b>.00</b>	<b>0.00 %</b>	<b>.00</b>	<b>750.00</b>
B3-111	PUBLISHING AND MARKETING DISSEMINATION	5.1. PUBLICATIONS	18 000.00	.00	18 000.00	.00	0.00 %	18 000.00	.00	18 000.00	.00	0.00 %	.00	18 000.00
<b>Total Article</b>			18 000.00	.00	18 000.00	.00	0.00 %	18 000.00	.00	18 000.00	.00	0.00 %	.00	18 000.00
B3-121	TRANSLATIONS	5.5. TRANSLATIONS	60 000.00	.00	60 000.00	.00	0.00 %	60 000.00	.00	60 000.00	.00	0.00 %	.00	60 000.00
<b>Total Article</b>			60 000.00	.00	60 000.00	.00	0.00 %	60 000.00	.00	60 000.00	.00	0.00 %	.00	60 000.00
B3-141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	5.2. PROJECT RELATED NATIONAL ACTIVITIES	130 000.00	.00	130 000.00	2 500.00	1.92 %	130 000.00	.00	130 000.00	2 500.00	1.92 %	.00	127 500.00
<b>Total Article</b>			130 000.00	.00	130 000.00	2 500.00	1.92 %	130 000.00	.00	130 000.00	2 500.00	1.92 %	.00	127 500.00
B3-161	MISSIONS	1.3.1. PER DIEM ABROAD EMCDDA STAFF	50 000.00	.00	50 000.00	50 000.00	100.00 %	50 000.00	.00	50 000.00	457.05	0.91 %	49 542.95	.00
B3-161	MISSIONS	2.1.A INTERNATIONAL TRAVEL EMCDDA STAFF	38 000.00	.00	38 000.00	38 000.00	100.00 %	38 000.00	.00	38 000.00	409.41	1.08 %	37 590.59	.00
<b>Total Article</b>			88 000.00	.00	88 000.00	88 000.00	100.00 %	88 000.00	.00	88 000.00	866.46	0.98 %	87 133.54	.00
B3-181	TECHNICAL MEETINGS	1.3.2. PER DIEM LOCAL STAFF	21 000.00	.00	21 000.00	824.00	3.92 %	21 000.00	.00	21 000.00	.00	0.00 %	824.00	20 176.00
B3-181	TECHNICAL MEETINGS	2.1.B INTERNATIONAL TRAVEL NFP STAFF	17 000.00	.00	17 000.00	500.00	2.94 %	17 000.00	.00	17 000.00	465.73	2.74 %	34.27	16 500.00
B3-181	TECHNICAL MEETINGS	5.7. TECHNICAL MEETINGS	5 250.00	.00	5 250.00	.00	0.00 %	5 250.00	.00	5 250.00	.00	0.00 %	.00	5 250.00
<b>Total Article</b>			43 250.00	.00	43 250.00	1 324.00	3.06 %	43 250.00	.00	43 250.00	465.73	1.08 %	858.27	41 926.00
	<b>TITLE 3</b>		<b>339 250.00</b>	<b>.00</b>	<b>339 250.00</b>	<b>91 824.00</b>	<b>27.07 %</b>	<b>339 250.00</b>	<b>.00</b>	<b>339 250.00</b>	<b>3 832.19</b>	<b>1.13 %</b>	<b>87 991.81</b>	<b>247 426.00</b>
	<b>TOTAL BUDGET GEO</b>		<b>800 000.00</b>	<b>.00</b>	<b>800 000.00</b>	<b>349 302.43</b>	<b>43.66 %</b>	<b>800 000.00</b>	<b>.00</b>	<b>800 000.00</b>	<b>137 310.62</b>	<b>17.16 %</b>	<b>211 991.81</b>	<b>450 697.57</b>

### **III. Conclusion**

#### **1. Use of Commitment Appropriations**

**The rate of execution of 2021 Commitment Appropriations (C1) amounts to 100 %** (95 % is the KPI mentioned in the EMCDDA PD and the rate considered by EC as the threshold below which a 2 % budget penalisation can be applied). In this context EUR 17 379 572 was committed out of EUR 17 379 572 available (**= 0 EUR remained uncommitted in 2021**).

#### **2. Cancellation of Payment Appropriations**

**The rate of cancellation of 2021 Payment Appropriations amounts to 0.62 %** (0.65 % in 2020) corresponding to the cancellation of EUR 113 272 (5 % is the KPI mentioned in the EMCDDA PD and the rate considered by the EC as the threshold above which a 2 % budget penalisation can be applied).

Concerning the use of 2021 Payment Appropriations, please find below some data/indicators on the 2021 execution (these data/indicators do not belong to/concern the aforementioned KPIs):

- For 'C1' payment appropriations, the 2021 rate of execution amounts to 96.35 %, (94.73 % in 2020) corresponding to EUR 16 745 421 paid out of EUR 17 379 572 available.
- For 'C8' payment appropriations, the 2021 rate of execution amounts to 98.80 %, (91.55 % in 2020) corresponding to EUR 797 019 paid out of EUR 806 720 available.
- This performance allowed the EMCDDA to limit its 2021 budget outturn result to EUR 113 655.59.

The aforementioned elements confirm the information already anticipated about the capacity of our organisation to keep ensuring an excellent performance on the matter at stake despite the exceptional and extremely demanding circumstances and constraints entailed by the ongoing pandemic.