



European Monitoring Centre
for Drugs and Drug Addiction

EMCDDA ANNUAL ACCOUNTS

FINANCIAL YEAR 2007

Rua da Cruz de Santa Apolónia, 23-25
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Preamble

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

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

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

The accounting systems of the EMCDDA comprise general accounts and budget accounts. These accounts are kept in euro on the basis of the calendar year. The budget accounts give a detailed picture of the implementation of the budget.

They are based on the modified cash-accounting principle (which differs from cash-based accounting, due to elements such as carry-overs).

The general accounts allow for the preparation of financial statements, as they show all charges and income for the financial year and are designed to establish the financial position in the form of a balance sheet on 31 December 2007.

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

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

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

In accordance with Article 76 of the Financial Regulation applicable to the EMCDDA (European Monitoring Centre for Drugs and Drug Addiction), the accounts of the EMCDDA shall comprise: 'The financial statements of the EMCDDA and the reports on implementation of the budget of the EMCDDA. The accounts of the EMCDDA shall be accompanied by a report on budgetary and financial management during the year.'

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

EMCDDA 2007 ACCOUNTS

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A. Financial statements of the EMCDDA

A.1. Balance sheets: Assets

	31.12.2007	31.12.2006	Variation
ASSETS			
A. NON CURRENT ASSETS			
Intangible fixed assets	426.082,27	374.168,13	51.914,14
Tangible fixed assets	2.725.399,84	2.809.014,66	-83.614,82
Land and buildings	2.450.495,84	2.538.920,13	-88.424,29
Plant and equipment	18.364,66	14.196,54	4.168,12
Computer hardware	230.992,91	247.156,18	-16.163,27
Furniture and vehicles	25.546,43	8.741,81	16.804,62
Other fixtures and fittings	0,00	0,00	0,00
Leasing	0,00	0,00	0,00
Tangible fixed assets under construction	0,00	0,00	0,00
Investments	0,00	0,00	0,00
Guarantee Fund			0,00
Investments in associates			0,00
Interest in joint ventures			0,00
Other investments	0,00	0,00	0,00
Loans	0,00	0,00	0,00
Loans granted from the budget	0,00	0,00	0,00
Loans granted from borrowed funds	0,00	0,00	0,00
Long-term pre-financing	0,00	0,00	0,00
Long-term pre-financing	0,00	0,00	0,00
<i>LT pre-financing with consolidated EC entities</i>	0,00	0,00	0,00
Long-term receivables	0,00	0,00	0,00
Long-term receivables	0,00	0,00	0,00
<i>LT receivables with consolidated EC entities</i>	0,00	0,00	0,00
TOTAL NON CURRENT ASSETS	3.151.482,11	3.183.182,79	-31.700,68
B. CURRENT ASSETS			
Stocks	0,00	0,00	0,00
Short-term pre-financing	0,00	0,00	0,00
Short-term pre-financing	0,00	0,00	0,00
<i>ST pre-financing with consolidated EC entities</i>	0,00	0,00	0,00
Short-term receivables	556.231,63	415.721,17	140.510,46
Current receivables	447.858,35	283.612,69	164.245,66
Long term receivables falling due within a year			0,00
Sundry receivables	22.357,33	32.148,80	-9.791,47
Other	86.015,95	99.959,68	-13.943,73
Accrued income			0,00
Deferred charges	86.015,95	99.959,68	-13.943,73
<i>Deferrals and Accruals with consolidated EC entities</i>	0,00		0,00
<i>Short-term receivables with consolidated EC entities</i>	0,00	0,00	0,00
Short-term Investments	0,00	0,00	0,00
Cash and cash equivalents	1.846.415,08	1.881.095,07	-34.679,99
TOTAL CURRENT ASSETS	2.402.646,71	2.296.816,24	105.830,47
TOTAL	5.554.128,82	5.479.999,03	74.129,79

A.1. (continued) Balance sheet: Liabilities

	31.12.2007	31.12.2006	Variation
LIABILITIES			
A. CAPITAL	2.782.804,39	2.487.890,30	294.914,09
Reserves	0,00	0,00	0,00
Accumulated surplus/deficit	2.487.890,30	2.872.481,28	-384.590,98
Economic result of the year - profit+/loss-	294.914,09	-384.590,98	679.505,07
			0,00
B. Minority interest			0,00
			0,00
C. NON CURRENT LIABILITIES	0,00	0,00	0,00
Employee benefits	0,00	0,00	0,00
Provisions for risks and charges	0,00	0,00	0,00
Financial liabilities	0,00	0,00	0,00
Financial guarantees			0,00
Borrowings	0,00	0,00	0,00
Held-for-trading liabilities	0,00	0,00	0,00
Other long-term liabilities	0,00	0,00	0,00
Other long-term liabilities	0,00	0,00	0,00
Other LT liabilities with consolidated Ec entities	0,00	0,00	0,00
Pre-financing received from consolidated EC entities	0,00	0,00	0,00
Other LT liabilities from consolidated EC entities	0,00	0,00	0,00
TOTAL NON CURRENT LIABILITIES	2.782.804,39	2.487.890,30	294.914,09
			0,00
D. CURRENT LIABILITIES	2.771.324,43	2.992.108,73	-220.784,30
Employee benefits			0,00
Provisions for risks and charges	165.426,93	148.996,50	16.430,43
Financial liabilities	0,00	0,00	0,00
Borrowings falling due within the year	0,00	0,00	0,00
Held-for-trading liabilities due within the year	0,00	0,00	0,00
Other current financial liabilities			0,00
Accounts payable	2.605.897,50	2.843.112,23	-237.214,73
Current payables	460.346,95	199.880,46	260.466,49
Consolidated - Current payables			0,00
Long-term liabilities falling due within the year	0,00	0,00	0,00
Sundry payables	33.425,22	51.497,45	-18.072,23
Other	1.547.323,91	1.568.968,59	-21.644,68
Accrued charges	1.316.002,76	1.518.023,63	-202.020,87
Deferred income			0,00
Other			0,00
Deferrals and accruals with consolidated EC entities	231.321,15	50.944,96	180.376,19
Accounts payable with consolidated EC entities	564.801,42	1.022.765,73	-457.964,31
Pre-financing received from consolidated EC entities	460.158,27	953.254,57	-493.096,30
Other accounts payable against consolidated EC entities	104.643,15	69.511,16	35.131,99
TOTAL CURRENT LIABILITIES	2.771.324,43	2.992.108,73	-220.784,30
			0,00
TOTAL	5.554.128,82	5.479.999,03	74.129,79

A.2. Economic outturn account

	2007	2006
GNI based resources	0,00	0,00
VAT resources	0,00	0,00
Traditional Own Resources	0,00	0,00
Funds transferred from the Commission to other Institutions	0,00	0,00
Contribution of Norway	411.706,00	0,00
Fines	0,00	0,00
Recovery of expenses	68.057,08	93.190,96
Revenues from administrative operations	182.447,00	1.465.283,32
Other operating revenue	13.369.017,48	11.929.441,64
TOTAL OPERATING REVENUE	14.031.227,56	13.487.915,92
Administrative expenses	-8.690.945,83	-9.227.176,38
Staff expenses	-7.043.912,31	-6.566.308,26
Fixed asset related expenses	-357.656,91	-291.456,12
Other administrative expenses	-1.289.376,61	-2.369.412,00
Operational expenses	-5.028.548,17	-4.629.460,92
Centralized Direct Management	0,00	0,00
Centralized Indirect Management	0,00	0,00
Decentralized Management	0,00	0,00
Shared Management	0,00	0,00
Joint Management	0,00	0,00
Other operational expenses	-5.028.548,17	-4.629.460,92
TOTAL OPERATING EXPENSES	-13.719.494,00	-13.856.637,30
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	311.733,56	-368.721,38
Financial revenues	0,00	0,00
Financial expenses	-16.819,47	-15.869,60
Movement in pensions (- expense, + revenue) accounted for using the equity method		
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	-16.819,47	-15.869,60
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	294.914,09	-384.590,98
Minority interest		
Extraordinary gains (+)		
Extraordinary losses (-)		
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	0,00	0,00
ECONOMIC RESULT OF THE YEAR	294.914,09	-384.590,98

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

	2007	2006
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	294.914,09	-384.590,98
Operating activities		
Adjustments		
Amortization (intangible fixed assets) +	121.629,32	45.798,24
Depreciation (tangible fixed assets) +	236.027,59	243.524,22
Increase/(decrease) in Provisions for risks and liabilities	16.430,43	33.871,99
Increase/(decrease) in Value reduction for doubtful debts	0,00	
(Increase)/decrease in Stock	0,00	
(Increase)/decrease in Long term Pre-financing	0,00	
(Increase)/decrease in Short term Pre-financing	0,00	
(Increase)/decrease in Long term Receivables	0,00	8.100,00
(Increase)/decrease in Short term Receivables	-140.510,46	-198.960,96
(Increase)/decrease in Receivables related to consolidated EC entities	0,00	
Increase/(decrease) in Other Long term liabilities	0,00	
Increase/(decrease) in Accounts payable	220.749,58	145.265,37
Increase/(decrease) in Liabilities related to consolidated EC entities	-457.964,31	-533.011,39
(Gains)/losses on sale of Property, plant and equipment		
Extraordinary items		
Net cash Flow from operating activities	291.276,24	-640.003,51
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets (-)	-325.956,23	-483.957,00
Proceeds from tangible and intangible fixed assets (+)		231,86
Net cash flow from investing activities	-325.956,23	-483.725,14
Cash flow from CECA specific transactions		
(Increase)/decrease in Other Investments (281000)	0,00	
(Increase)/decrease in Long term Loans (290000)	0,00	
(Increase)/decrease in Short term Investments (501000)	0,00	
Increase/(decrease) in Long term Financial Liabilities (170000)	0,00	
Increase/(decrease) in Short term Financial Liabilities (430000)	0,00	
Other CECA		
Net Cash Flow from CECA specific transactions	0,00	0,00
Increase/(decrease) in Employee benefits	0,00	
Net increase/(decrease) in cash and cash equivalents	-34.679,99	-1.123.728,65
Cash and cash equivalents at the beginning of the period	1.881.095,07	3.004.823,72
Cash and cash equivalents at the end of the period	1.846.415,08	1.881.095,07

A.4. Annexes to the balance sheet

Assets

1. Intangible and tangible fixed assets

The value for intangible fixed assets purchased during 2007 was: EUR 173 544

The value for tangible fixed assets purchased during 2007 was: EUR 152 413

Total value purchased in 2007 for all fixed assets was: EUR 325 957

The total amount of depreciation for fixed assets at the year end was: EUR 357 657

The new total of non-current assets at 31 December 2007 was: EUR 3 151 482

Intangible fixed assets

2007		Computer software	Total
Gross carrying amounts 01.01.2007	+	555.028,80	555.028,80
Additions	+	173.543,46	173.543,46
Disposals	-		0,00
Transfer between headings	+/-		0,00
Other changes (1)	+/-		0,00
Gross carrying amounts 31.12.2007		728.572,26	728.572,26
Accumulated amortization and impairment 01.01.2007	-	-180.860,67	-180.860,67
Amortization	-	-121.629,32	-121.629,32
Write-back of amortization	+		0,00
Disposals	+		0,00
Impairment (1)	-		0,00
Write-back of impairment	+		0,00
Transfer between headings	+/-		0,00
Other changes (1)	+/-		0,00
Accumulated amortization and impairment 31.12.2007		-302.489,99	-302.489,99
Net carrying amounts 31.12.2007		426.082,27	426.082,27

Tangible fixed assets

2007		Land	Buildings	Plant and equipment	Computer hardware	Furniture and vehicles	Total
Gross carrying amounts 01.01.2007	+	1.275.000,00	2.284.193,00	110.351,74	1.104.231,30	115.124,42	4.888.900,46
Additions	+		3.044,93	11.528,80	115.679,04	22.160,00	152.412,77
Disposals	-			-8.203,88	-144.954,88	-25.534,76	-178.693,52
Transfer between headings	+/-						0,00
Other changes (1)	+/-						0,00
Gross carrying amounts 31.12.2007		1.275.000,00	2.287.237,93	113.676,66	1.074.955,46	111.749,66	4.862.619,71
							0,00
Accumulated amortization and impairment 01.01.2007	-		-1.020.272,87	-96.155,20	-857.075,12	-106.382,61	-2.079.885,80
Depreciation	-		-91.469,22	-7.360,68	-131.842,31	-5.355,38	-236.027,59
Write-back of depreciation	+						0,00
Disposals	+			8.203,88	144.954,88	25.534,76	178.693,52
Impairment (1)	-						0,00
Write-back of impairment	+						0,00
Transfer between headings	+/-						0,00
Other changes (1)	+/-						0,00
Accumulated amortization and impairment 31.12.2007		0,00	-1.111.742,09	-95.312,00	-843.962,55	-86.203,23	-2.137.219,87
Net carrying amounts 31.12.2007		1.275.000,00	1.175.495,84	18.364,66	230.992,91	25.546,43	2.725.399,84

Short-term receivables

Total amount of current receivables at 31.12.2007 was: EUR 447 858.35

The amount in 'Customers': EUR 393 601.41, corresponds to all amounts still open as receivables (i.e. the total of recovery orders already established but not yet cashed).

The amount of EUR 54 257 in Member States corresponds to the total amount paid as VAT but not yet claimed from the Portuguese authorities which represents a significant decrease of receivables concerning the VAT not yet cashed at the year end in comparison with the last open balance at 31.12.2006.

(minus EUR 67 526 against 2006)

Current receivables

Current receivables	31.12.2007			31.12.2006		
	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)	Net Value
Receivables from Customers	393.601,41		393.601,41	160.778,58		160.778,58
Member States	54.256,94		54.256,94	121.782,95		121.782,95
Other current receivables (3)			0,00	1.051,16		1.051,16
Intra-Commission NOT USED hide line			0,00			0,00
Consolidated EC entities (4)	0,00		0,00	0,00		0,00
Total	447.858,35	0,00	447.858,35	283.612,69	0,00	283.612,69

Total amount of sundry receivables was: EUR 22 357 (*minus EUR 9 791 in comparison with 2006*).

Total amount of EUR 86 016 in 'Other' corresponds to the deferred charges (*minus EUR 13 944 against 2006*).

Cash and cash equivalents:

The total of EUR 1 846 415 can be detailed as follows:

- + EUR 1845 552 for the total of all bank current accounts at 31 December 2007;
- + EUR 863 is the total of the Imprest Account.

Liabilities

Statement of changes in capital

Capital	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
	Fair value reserve	Other reserves			
Balance as of 31 December 2006			2.872.481,28	-384.590,98	2.487.890,30
Changes in accounting policies 1)					0,00
Balance as of 1 January 2007 (if restated)	0,00	0,00	2.872.481,28	-384.590,98	2.487.890,30
Other					0,00
Fair value movements					0,00
Movement in Guarantee Fund reserve					0,00
Allocation of the Economic Result of Previous Year			-384.590,98	384.590,98	0,00
Amounts credited to Member States					0,00
Economic result of the year				294.914,09	294.914,09
Balance as of 31 December 2007	0,00	0,00	2.487.890,30	294.914,09	2.782.804,39

The economic result of the year after having applied all corrections in compliance with the rules of the Accrual Accounting, was: EUR 294 914.09 (see 'A.2 Economic outturn account': page 6).

The new total of non-current liabilities at 31 December 2007 is EUR 2 782 804.39

The additional provisions for non-taken holidays increased by EUR 16 430.43 which amounts to a new total in short-term provisions for risks and charges of EUR 165 426.93 (additional provisions *decrease of EUR 17 441.56 against 2006*).

Short-term provisions for risks and charges

Description	31.12.2006	Additional provisions	Unused amounts reversed	Amounts used	Transfer from long- term	Other	31.12.2007
	(+)	(+)	(-)	(-)	(+)		
Legal cases							0,00
Other (including untaken annual leave) *)	148.996,50	16.430,43					165.426,93
Nuclear site dismantlement (Com only)							0,00
Emergency veterinary fund (Com only)							0,00
Financial provisions (Com only)							0,00
Total	148.996,50	16.430,43	0,00	0,00	0,00	0,00	165.426,93

Current payables

Current payables	31.12.2007	31.12.2006
Vendors	99.162,26	170.276,32
Member States		
Third States (Norway)	43.983,57	29.604,14
Expenditures Assigned revenue not yet cleared by EC	317.201,12	
Intra-Commission		
	0,00	0,00
Total	460.346,95	199.880,46

The total of Current payables in 2007 was: EUR 460 346.95.

The amount in 'Vendors' of EUR 99 163 corresponds to the total of invoices received and not yet paid at 31.12.2007 (minus EUR 71 114 against the 2006 closure date).

The amount of EUR 43 983,57 corresponds to the result 'Norway' for 2006 and 2007 (pro rata).

The amount of EUR 317 201.12 corresponds expenditures from assigned revenues not yet cleared by the EC at the year end.

The amount of EUR 33 425 corresponds to sundry payables (social security EEC-PMO, liaison account, amount to be regularised) (minus EUR 18 072 against 2006).

Deferrals and accruals

The amount of EUR 1 316 003 corresponds to the accrued charges confirmed by each deputy authorising officer concerning all 2007 deliverables from the carry-over amount.

The amount of EUR 231 321 corresponds to accrued charges with consolidated EC entities (European Commission) at the closure date.

Accounts payable with consolidated EC entities:

The amount of EUR 460 158.27 in 'Pre-financing received from consolidated EC entities' corresponds to the Budget Outturn Account for 2007 (EUR 362 361.92) and a balance of pre-financing received by the European Commission concerning the two Phare projects (assigned revenues) :

- Phare 3 and 4 (Total revenue = EUR 570 600) – Total expenditures of EUR 472 803.65
= EUR 97 796.35.

Finally, the amount of EUR 104 643.15 in 'Other accounts payable against consolidated EC' corresponds to an amount of EUR 2 950 (Payable EC) + EUR 83 481.91 (bank interest) + EUR 18 211.24 (bank interest Phare 3 & 4 for assigned revenue projects)

Contingents Liabilities and Commitments for future funding :

The centre still has a contract of bank guarantee given of EUR 100 000 link to a renting contract. (without transfer of funds.)

For the commitments still opened at the year end, the centre has a carry-over of EUR 2 981 237,72.

B. Report on the implementation of the EMCDDA budget

Budget outturn account for the financial year 2007

		2007	2006
REVENUE			
European Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency)	+	13.469.321,00	12.100.000,00
Phare funds from the European Commission	+		380.600,00
Other contributions and funding received via the European Commission	+		
Other donors	+	333.482,13	521.125,00
Fee income	+		
Other revenue	+	250.504,08	93.190,96
		14.053.307,21	13.094.915,96
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	7.116.660,47	6.395.351,14
Appropriations carried over	-	88.421,24	165.574,68
<i>Title II: Administrative Expenses</i>			
Payments	-	1.328.549,75	1.077.021,35
Appropriations carried over	-	786.181,65	449.884,13
<i>Title III: Operating Expenditure</i>			
Payments	-	4.885.285,41	4.340.082,72
Appropriations carried over	-	382.592,76	613.624,35
		14.587.691,28	13.041.538,37
		-534.384,07	53.377,59
Cancellation of unused payment appropriations carried over from previous year	+	104.499,99	59.139,82
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	728.694,75	424.448,24
Exchange differences for the year (gain +/-)	+/-	-293,19	1.291,45
NORWAY GRANT NOT CASHED+NORWAY RESULT 2007	-	-63844	
		362.361,92	538.257,10
Balance year N-1	+/-	538.257,10	1.416.730,76
Positive balance from year N-1 reimbursed in year N to the Commission	-	-538.257,10	-1.416.730,76
Result used for determining amounts in general accounting		362.361,92	538.257,10
European Commission subsidy - agency registers accrued revenue and European Commission accrued expense		13.106.959,08	
Pre-financing remaining open to be reimbursed by agency to the European Commission in year N+1		362.361,92	
Not included in the budget outturn:			
Interest received by 31/12/2007 on the European Commission subsidy funds and to be reimbursed to the European Commission (liability)	+	83.481,91	60.548,57

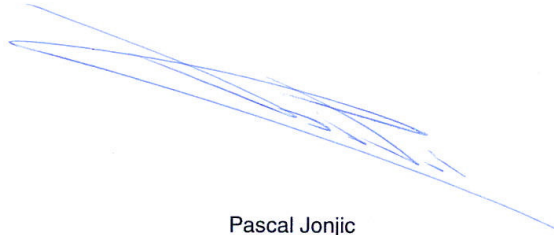
The annual accounts of the EMCDDA for the year 2007 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Communities and the accounting rules adopted by the European Commission's Accounting Officer, as are to be applied by all institutions and community bodies.

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

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

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

Signed off on 30/06/08



Pascal Jonjic
EMCDDA Accounting Officer

Adopted on 30/06/08



Wolfgang Götz
EMCDDA Director

APPENDIX to the EMCDDA 2007 Accounts

Report on budgetary and financial management for the financial year 2007

I. Introduction

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

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

I.2. Budgetary principles

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

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

I.3. Management information systems

The budget accounting system is provided by the SI2 system.

The financial accounting system (general ledger) is provided by the BOB system, with a direct link to SI2.

The various budget and financial reports are produced using the Business Objects system.

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

I.4. Nomenclature of appropriations

The nomenclature of appropriations is as follows:

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

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

The following measures were taken in 2007 by the EMCDDA in order to improve its management and internal control systems, giving follow-up to the observations and recommendations expressed by the European Court of Auditors and the EU Budget Authority within the framework of the discharge given for the 2006 financial exercise, as well as resulting from the audit of the EMCDDA internal control system carried out by the IAS in 2005 and followed up in 2007:

- tendering and contracting procedures for the execution of the Budget/WP to be launched by 1 June at the latest;
- budget transfers to be decided by end of July at the latest;
- exceptionally and for the reassigned non-used budget the first week of September shall be the last deadline for sending invitations to tender (projects can start in December);
- six-month assessment of the budget execution with eventual proposals for de-commitment and/or reassignment of resources;
- quick and effective de-commitment and re-assignment of unused appropriations, namely for appropriations committed for meetings and missions;
- improvement of the planning of calls for tender, to keep emergency cases to a minimum;
- more structured use of framework contracts and calls for expression of interest;
- procedure to document and justify exceptions;
- the archiving of the SI2 transactions was reorganised in order to be more efficient and effective;
- internal rules for on-line purchases via the 'MBNET' payment system were adopted and implemented;
- the payment delays for missions and meetings were shortened.

Furthermore, in 2007, some positive results were achieved in the management of the general ledger accounts, such as:

- better coordination for the management of the assets among Infrastructure and Logistics, Financial and Accountancy teams (reporting, purchase list, declassification ...);
- better result of the VAT not yet recovered from the Portuguese authorities at the end of 2007 (EUR 54 257 compared with EUR 121 783 in 2006);
- a new accounting procedure was put in place in order to record and trace, on a daily basis, all transfer orders to the bank in order to ensure a better control and follow-up of the flow of monthly payments to be executed by the bank;
- a new administrative procedure was implemented by the financial team in agreement with the Accountant team with a view to ensure an improved follow-up to the management of amounts to be recovered by the EMCDDA (receivables) during the year;
- a new table of reconciliation was put in place between the budgetary accountancy and the general ledger with a view to control, on a monthly basis, the impact of the budget execution in accordance with the accrual-based accountancy requirements.

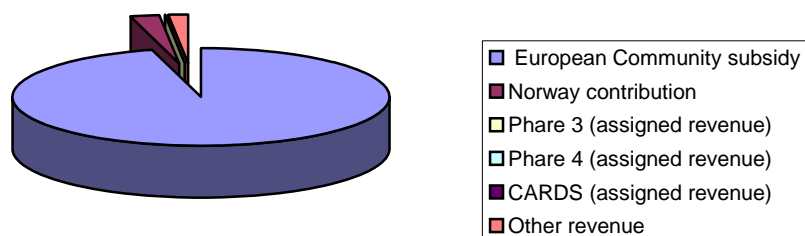
II. Implementation of the budget

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

II.1. Revenue

	2007 — Revenue entered in the budget	2007 — Actual revenue
European Community subsidy	13.469.321	13.469.321
Other fundings:		
Norway contribution	411.706	333.412
Phare 3 (assigned revenue)	0	0
Phare 4 (assigned revenue)	0	0
CARDS (assigned revenue)	550.000	0
Other revenue		250.504
Total	14.431.027	14.053.237

2007 — Actual revenue



II.2. Expenditure

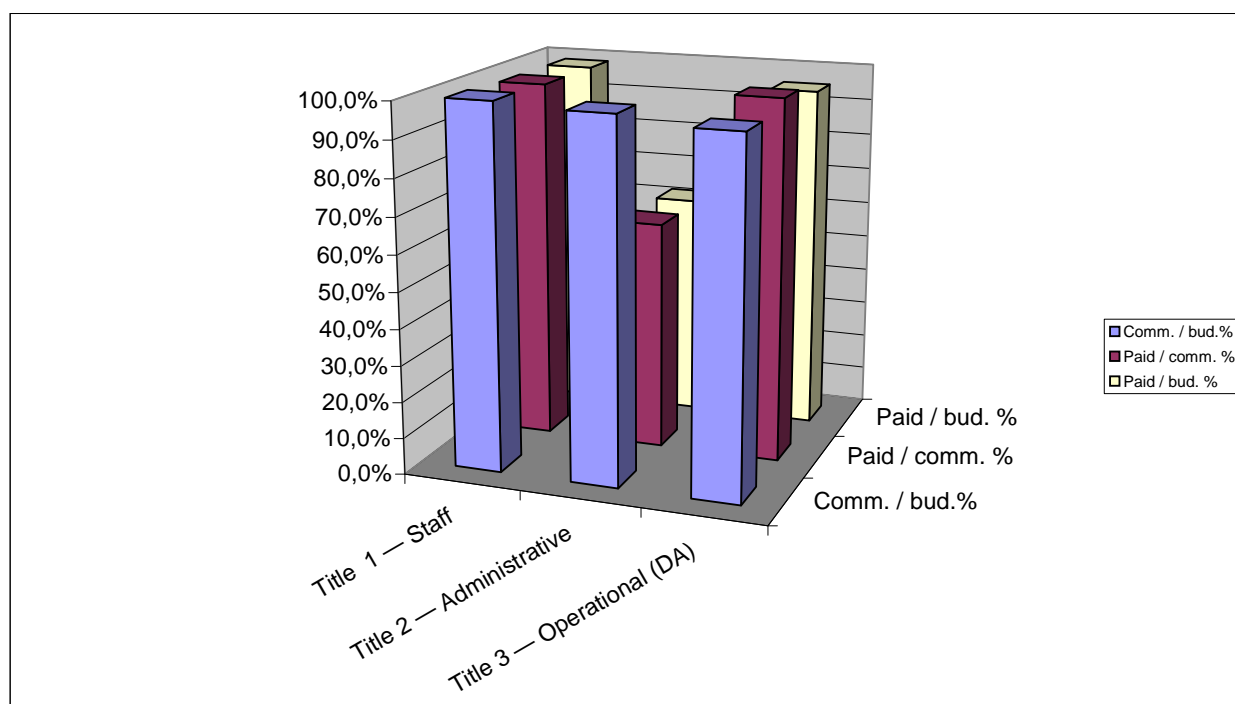
II.2.1. Overall analysis of the expenditure concerning appropriations from the 2007 budget (C1)

The various measures adopted in 2007 to improve the planning and execution of the EMCDDA annual work programme and budget had a decisive effect on the overall improvement of the execution rate of commitments and payment appropriations.

The execution rate stands at 98,40 % for commitment appropriations and 93,39 % for payment appropriations against commitment and 91,90 % for payment against the final budget.

Concerning Title 3 (Operational) rate of expenditure, an increase of 3,45 was noted against 2006.

	2007						2006			2007 vs. 2006		
	Final budget	Committed	Paid	Comm. / bud.%	Paid / comm. %	Paid / bud. %	Comm / bud.%	Paid / comm. %	Paid/ bud. %	Comm. / bud.	Paid / comm.	Paid/ bud.
Title 1 — Staff	7.118.224	7.097.795	7.010.676	99,71%	98,77%	98,49%	99,51%	98,53%	98,05%	0,20	0,24	0,44
Title 2 — Administrative	2.093.454	2.063.639	1.294.046	98,58%	62,71%	61,81%	93,20%	72,64%	67,71%	5,38	-9,93	-5,90
Title 3 — Operational (DA)	4.669.349	4.497.578	4.451.703	96,32%	98,98%	95,34%	99,02%	92,80%	91,89%	-2,70	6,18	3,45
Total	13.881.027	13.659.012	12.756.425	98,40%	93,39%	91,90%	98,54%	93,38%	92,01%	-0,14	0,01	-0,11



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

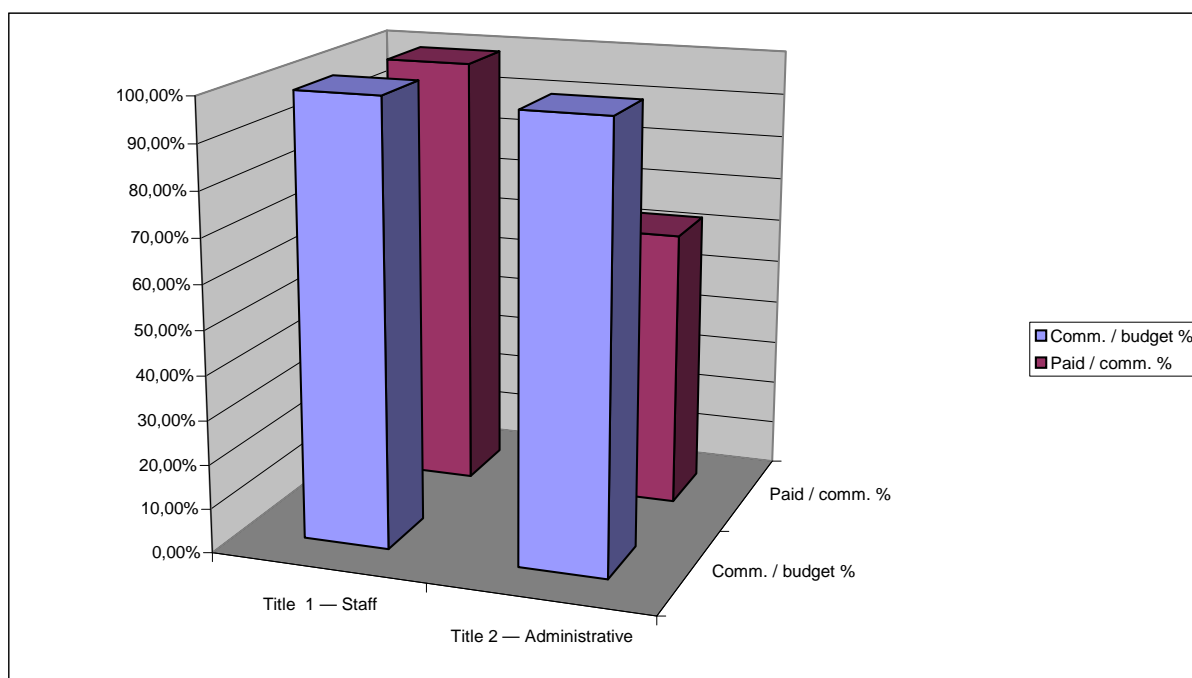
The analysis of the data relating to the budget execution of titles 1 and 2 (non-differentiated appropriations) shows an improvement compared with the 2006 execution rate, in terms of commitments (+ 1,15) and small decrease for payments (- 3,05).

Concerning administrative expenditures the decrease of 9,89 % is directly related to the fact that the EMCDDA received an amending budget of EUR 469 321 in the last quarter of 2007, assigned mainly to the title 2 of the budget.

Execution rate stands at 99,45 % for commitment appropriations and at 90,65 % for payment appropriations against 98,3 % and 93,7 % for 2006.

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

	2007				2006		2007 vs. 2006		
	Final budget	Committed	Paid	Comm. / budget %	Paid / comm. %	Comm. / budget %	Paid / comm. %	Comm. / budget	Paid / comm.
Title 1 — Staff	7.118.224	7.097.795	7.010.676	99,71%	98,77%	99,5%	98,5%	0,21	0,27
Title 2 — Administrative	2.093.454	2.063.639	1.294.046	98,58%	62,71%	93,2%	72,6%	5,38	-9,89
Total	9.211.678	9.161.434	8.304.723	99,45%	90,65%	98,3%	93,7%	1,15	-3,05



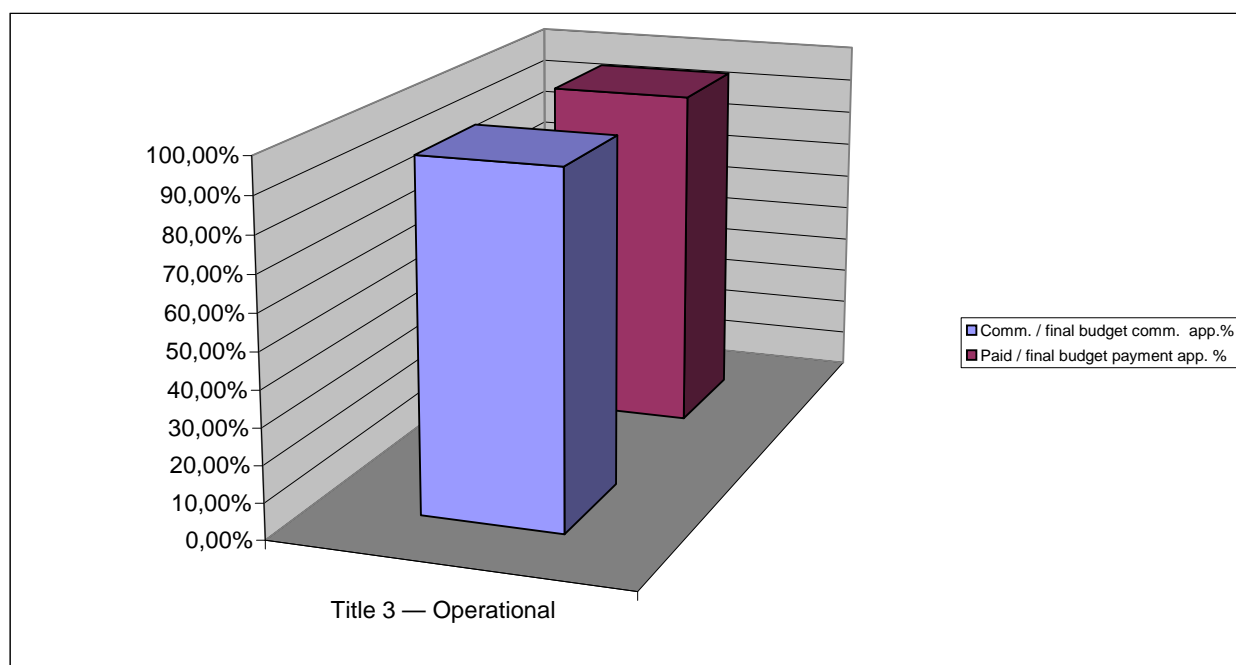
II.2.3. Differentiated appropriations (DA), title 3 (C1)

The analysis of the execution of the title 3 of the 2007 budget shows an overall improvement compared with the 2006 execution rate in the use of payment appropriations (+ 3,45).

The execution rate stands at 96,32 % for commitment appropriations, and the execution rate of payments against the payment appropriations stands at 95,34 %.

Total of current appropriations — (DA) Title 3 (C1)

	2007						2006		2007 vs. 2006	
	Final budget — commitment appropriations	Committed	Comm. / final budget comm. app.%	Final budget — payment appropriations	Paid	Paid / final budget payment app. %	Comm / final budget comm. app.%	Paid / final budget payment app. %	Comm / final budget comm. app.	Paid / final budget payment app.
Title 3 — Operational	4.669.349	4.497.578	96,32%	4.669.349	4.451.703	95,34%	99,0%	92,0%	-2,68	3,34
Total	4.669.349	4.497.578	96,32%	4.669.349	4.451.703	95,34%	99,0%	92,0%	-2,68	3,34



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

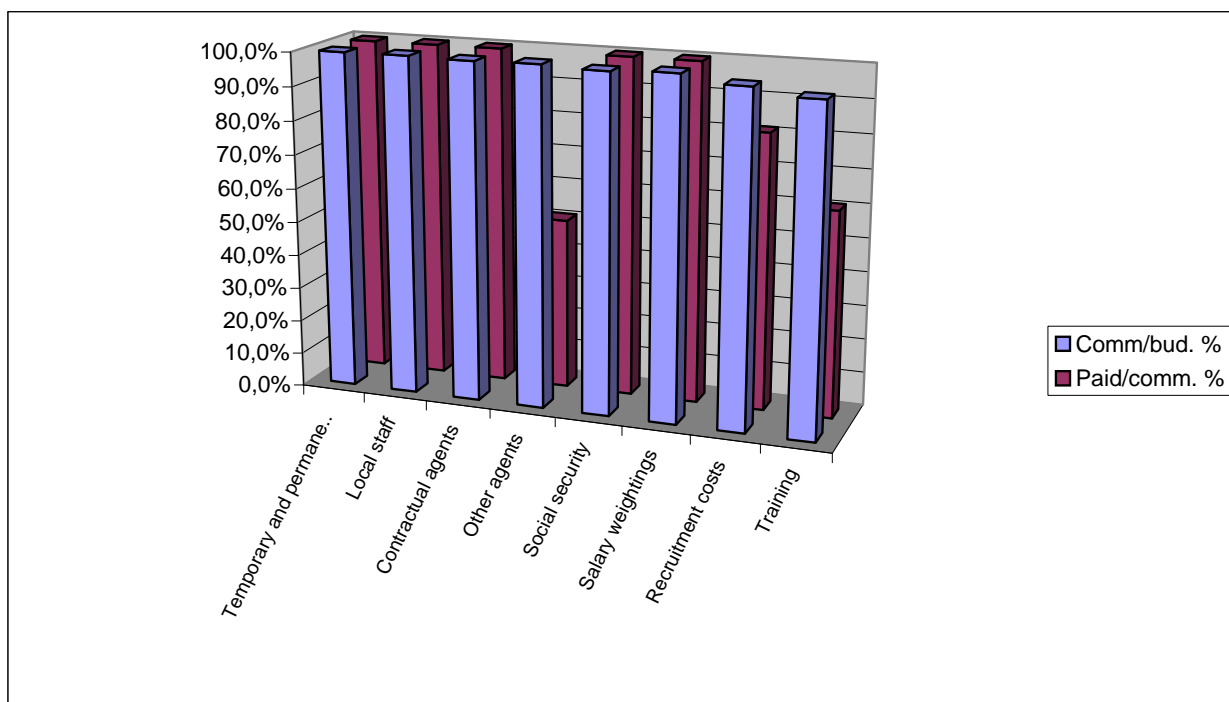
II.3.1. Title 1 — Expenditure related to staff working with the EMCDDA (C1)

Commitments were in line with the final budget available, of which they represent 99,7 %. The execution rate of payments against the committed appropriations stands at 98,8 %.

The analysis of the budget execution of title 1 of the 2007 budget shows an overall improvement compared with the execution rate of 2006 appropriations, both for commitments (+ 0,2) and payments (+ 0,3).

Title 1 — Expenditure related to staff working with the EMCDDA

		2007				
		Final budget	Committed	Paid	Comm/bud. %	Paid/comm. %
111	Temporary and permanent staff	6.403.966	6.391.269	6.383.538	99,8%	99,9%
113	Local staff	882	882	882	100,0%	100,0%
114	Contractual agents	677.000	675.000	675.000	99,7%	100,0%
115	Other agents	93.087	93.045	47.169	100,0%	50,7%
116	Social security	245.828	244.145	244.145	99,3%	100,0%
117	Salary weightings	-406.140	-406.140	-406.140	100,0%	100,0%
118	Recruitment costs	28.000	27.361	22.212	97,7%	81,2%
119	Training	75.600	72.233	43.871	95,5%	60,7%
	TOTAL TITLE 1	7.118.224	7.097.795	7.010.676	99,7%	98,8%



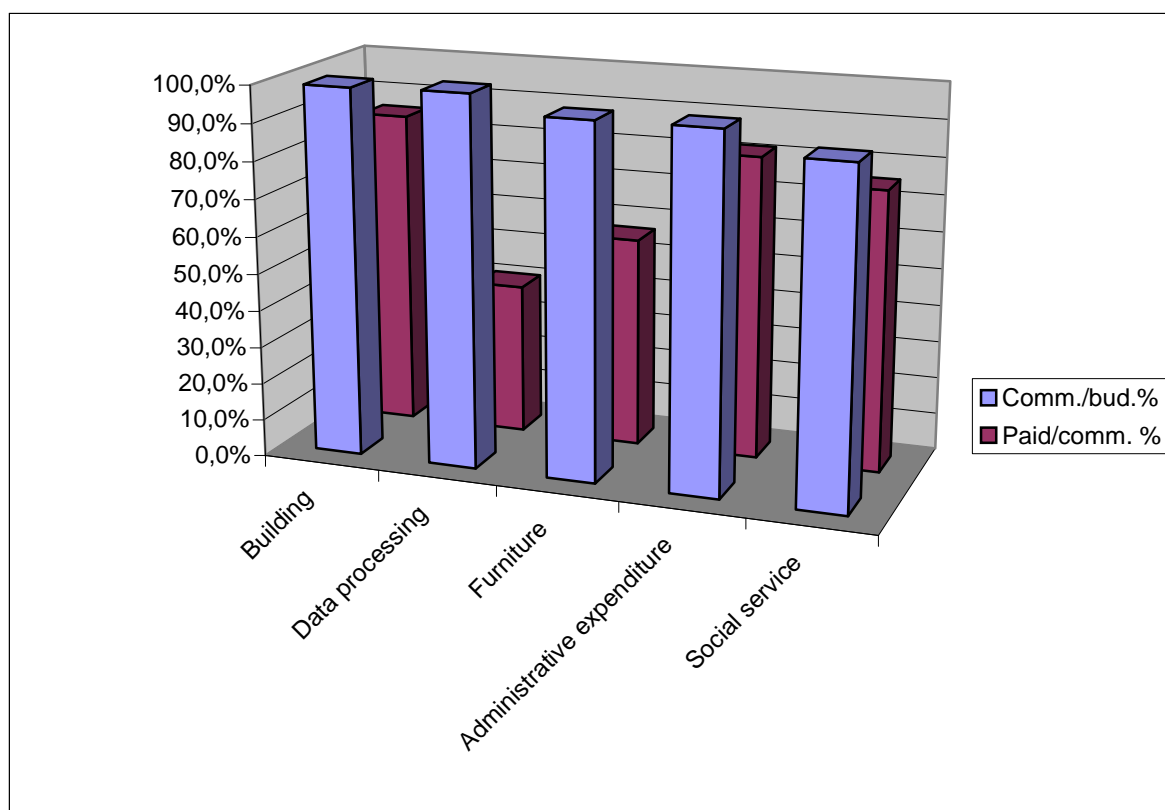
II.3.2. Title 2: Expenditure relating to support activities (C 1)

The ratio committed/budget has improved and at the end of 2007 was 98,6 %, which represents an increase of (+ 5,4) against 2006 execution.

The ratio paid/committed at the same date was 62,7 %, which represents a decrease of 9,9 % caused by the fact that title 2 received an amending budget of EUR 469 321 in the last quarter of 2007.

Title 2 — Expenditure relating to support activities

		2007				
		Final budget	Committed	Paid	Comm./bud. %	Paid/comm. %
211	Building	777.027	770.326	658.196	99,1%	85,4%
212	Data processing	949.550	946.784	384.714	99,7%	40,6%
213	Furniture	122.063	116.045	65.705	95,1%	56,6%
214	Administrative expenditure	196.965	187.673	153.150	95,3%	81,6%
215	Social service	47.849	42.811	32.281	89,5%	75,4%
	TOTAL TITLE 2	2.093.454	2.063.639	1.294.046	98,6%	62,7%



II.3.3. Title 3: Expenditure relating to projects and operational activities (C1)

The execution rate of payment against payment appropriations in 2007 was 95,3 % against 91,9 % in 2006 (+ 3,4).

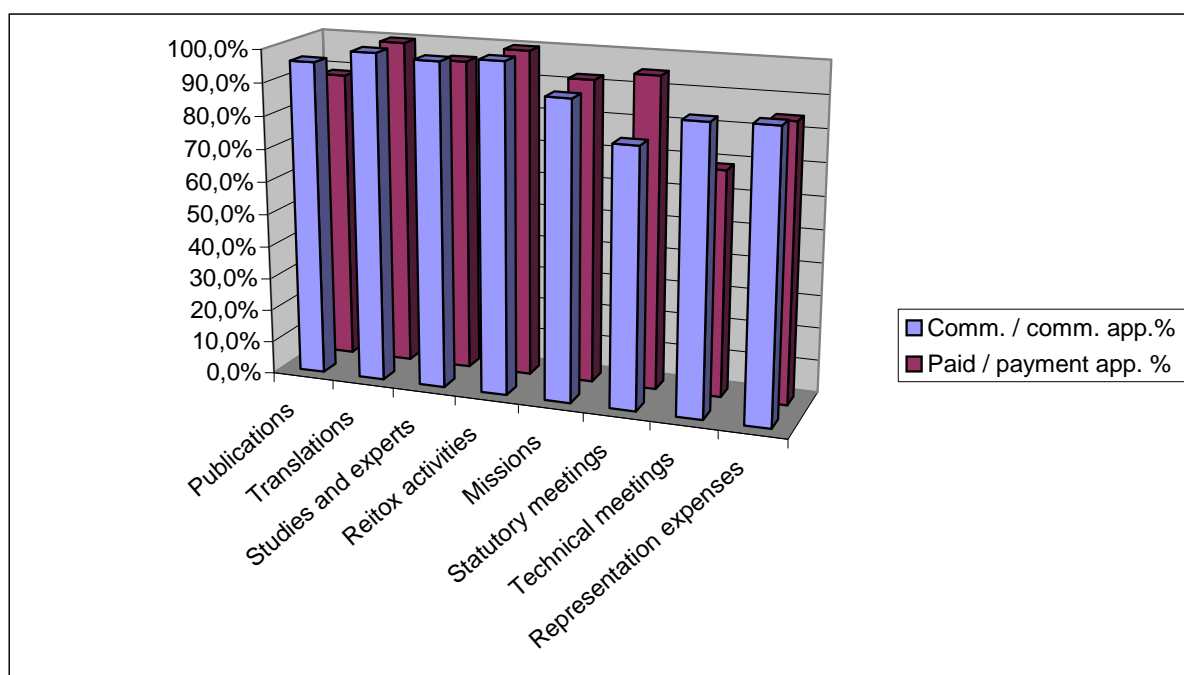
The three main items representative of the general increase of the rate of expenditure for 2007 are the following:

- (1) Reitox activities: 99,8 % (+ **4,6** against 2006);
- (2) Studies and experts: 95,3 % (+ **38,2** against 2006);
- (3) Statutory meeting: 94,9 % (+ **20** against 2006).

It should be noted that the execution rate of commitments for both translations and Reitox activities stood at 100%.

Title 3 — Expenditure relating to operational activities and projects

		2007					
		Final budget – commitment appropriations	Committed	Comm. / comm. app. %	Final budget – payment appropriations	Paid	Paid / payment app. %
311	Publications	375.500	360.554	96,0%	146.000	129.317	88,6%
312	Translations	557.000	557.000	100,0%	521.000	519.628	99,7%
314	Studies and experts	125.330	123.730	98,7%	132.590	126.393	95,3%
315	Reitox activities	2.519.382	2.519.382	100,0%	2.764.382	2.757.689	99,8%
316	Missions	338.955	307.323	90,7%	368.455	340.363	92,4%
317	Statutory meetings	298.260	234.556	78,6%	267.000	253.445	94,9%
318	Technical meetings	448.892	389.773	86,8%	458.892	315.545	68,8%
319	Representation expenses	6.030	5.261	87,2%	11.030	9.324	84,5%
	TOTAL TITLE 3	4.669.349	4.497.578	96,3%	4.669.349	4.451.703	95,3%



II.4. Appropriations carried over automatically from 2006 to 2007, (NDA) — titles 1 and 2 (C8)

The analysis of data relating to the budgetary implementation of appropriations carried over automatically in 2007 shows an improvement compared with the 2006 execution rate for title 1 and a decrease in title 2 of the budget automatically carried over.

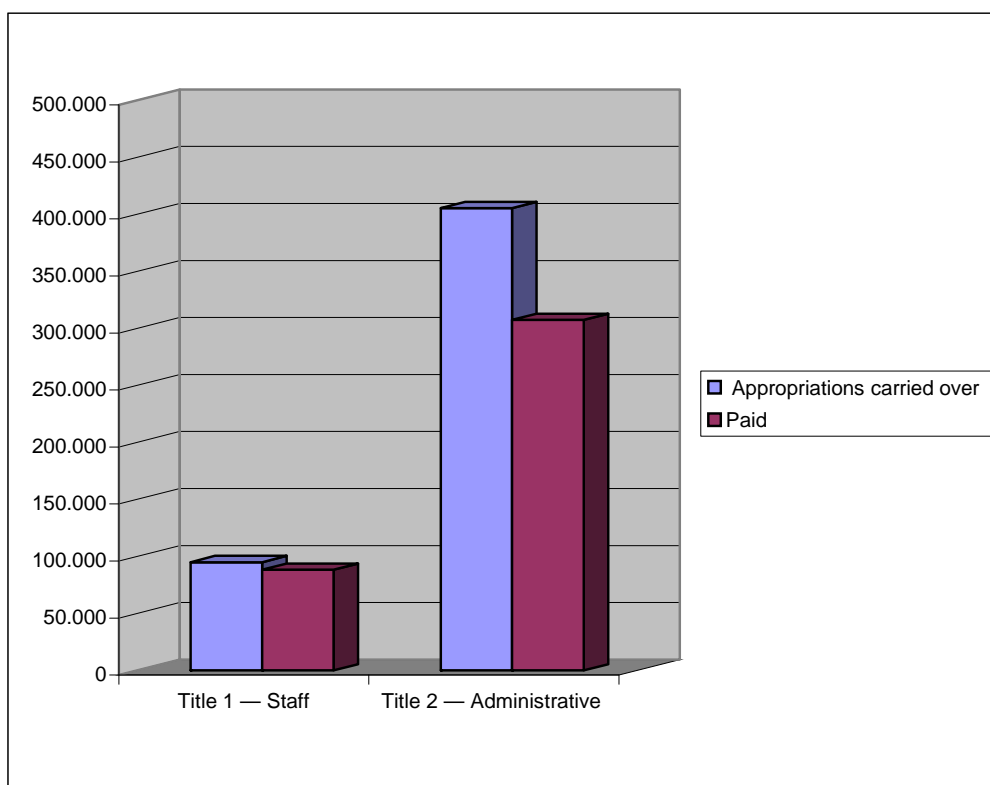
Appropriations available during 2007 for C8 were EUR 500 388 which represents a decrease in terms of automatic carry-over of 38% against the 2006 exercise.

As a matter of comparison, the total amount of appropriations which were automatically carried over in 2006 were EUR 803 690, compared with 500.388 in 2007.

The global execution rate stands at 79,12 % of the appropriations carried over for titles 1 and 2.

Appropriations carried over automatically from 2006 to 2007 (NDA) — Titles 1 and 2 (C8)

	2007			2006	2007 vs. 2006
	Appropriations carried over	Paid	Paid/ app. carried over %	Paid/ app. carried over %	Paid/ app. carried over
Title 1 — Staff	94.941	88.372	93,08%	87,12%	6
Title 2 — Administrative	405.447	307.517	75,85%	93,95%	-18
Total	500.388	395.888	79,12%	92,64%	-14



II.5 Expenditure relating to assigned revenue

II.5.1 PHARE III–EMCDDA project

The Phare III–EMCDDA project with Bulgaria and Romania was concluded for a period of 18 months. It started on 3 May 2005 and was concluded on 31 December 2006, following the approval, by the European Commission, of an amendment extending the duration of the project until that date. The initial budget was EUR 300 000, and the total amount spent during the execution of the project until the end of 2007 is EUR 211 856,25 on EUR 270 000 received by the European Commission (78.46 % paid).

In those expenditures, an amount of EUR 155 602,53 was already declared eligible by the European Commission.

The general objective of the project was to further prepare Romania and Bulgaria for their full participation in the European Monitoring Centre for Drugs and Drug Addiction.

The external audit of the Phare III project was initiated in early December 2006 and was finalised by the auditor, *Navalho, Martins & Associados* during the first semester of 2007. The final audit report was provided by the auditors on 31 July 2007, and the final activity report was transmitted to the European Commission in December 2007.

The final activity report concluded that, as far as the two groups of specific objectives are concerned:

1. For specific objective 1 (to help the NFPs from Romania and Bulgaria to become more operational) the level of achievement was Fairly Good ¹: generally, both focal points have improved the timeliness of their standard deliveries (i.e. standard tables, structured questionnaires and national reports) although in some areas, the quality of their reporting can still be improved. The results also show that the concerned NFPs are much better integrated in the EMCDDA routine activities, to which they contribute, to a large extent, at the same level as the other EU NFPs.
2. For specific objective 2 (to consolidate the institutional position of the NFPs), the level of achievement was Fairly Good: although in a different degree and pace, both countries have significantly improved the implementation and further setting up of the five epidemiological key indicators at national level. The steady implementation of these key indicators will further allow the countries to collect and analyse national information in a more harmonious way and to better report these national data sets to the EMCDDA.

II.5.2 PHARE IV–EMCDDA project

The Phare IV–EMCDDA project with Croatia and Turkey was concluded for a period of 18 months. The initial budget of the project is EUR 500 000. It started in June 2006 and was concluded in December 2007. At the end of 2007 an amount of EUR 260 947,40 on EUR 300 600 received from the European Commission (86.80 % paid) was already spent on the project but those expenditures still have to be approved as eligible after the conclusion of the external audit by the European Commission.

The main objective of the present project was the establishment and/or strengthening of national focal points (NFPs) and national drug information networks in Croatia and Turkey and their further integration into the Reitox network.

The Phare–EMCDDA project work programmes and project-related national activities have been defined in both countries in a tailor-made approach, as the resources and experiences were different in the two concerned countries. Despite a definition of activities at an early stage of the project, most of the planned national activities had not started on time.

The resulting situation regarding both the operational and budgetary execution of the project required an urgent intervention of the EMCDDA to address both internal and external factors and to take the necessary measures to meet the objectives of the project.

The EMCDDA also took the initiative to commit an external evaluation of the state of preparation of the national focal points in Croatia and in Turkey, so as to better identify the strengths and weaknesses of the project design and of the NFP-building process in these countries.

¹ Ratings are as follows : Very Good, Good, Fairly Good, Average, Weak and Insufficient.

The intervention to address the issues that appeared during the implementation of the project was done in close cooperation with DG Enlargement and with the EU Delegations in the partner countries, with the full support of the Permanent Missions of Croatia and Turkey to the EU, and thanks to the personal commitment of the Heads of the Croatian and of the Turkish national focal points.

The management of the project has been reorganised and has mobilised all the resources of the Reitox team, and was supported by additional training activities. As a result the Interim Report was prepared only in December 2007.

The reporting capacity of the Reitox and International Cooperation unit has been improved so as to ensure that in the future, activity reports will be delivered on time.

The external audit of the Phare IV project was initiated in early December 2007 and will be finalised by the auditor, *Navalho, Martins & Associados* during the first semester of 2008. The final audit report is expected to be provided by the auditors at the latest on 31 July 2007, and the final activity report will be transmitted to the European Commission by 30 June 2008.

II.5.3 CARDS–EMCDDA Project

The CARDS–EMCDDA project with Western Balkan countries² was concluded for a period of 13 months. The budget is EUR 550 000 and the initially agreed duration is of 13 months, covering the period 30 November 2007–31 December 2008.

The project's general objective is to assess the capacity of Western Balkan countries to establish a drug information system compatible with the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA).

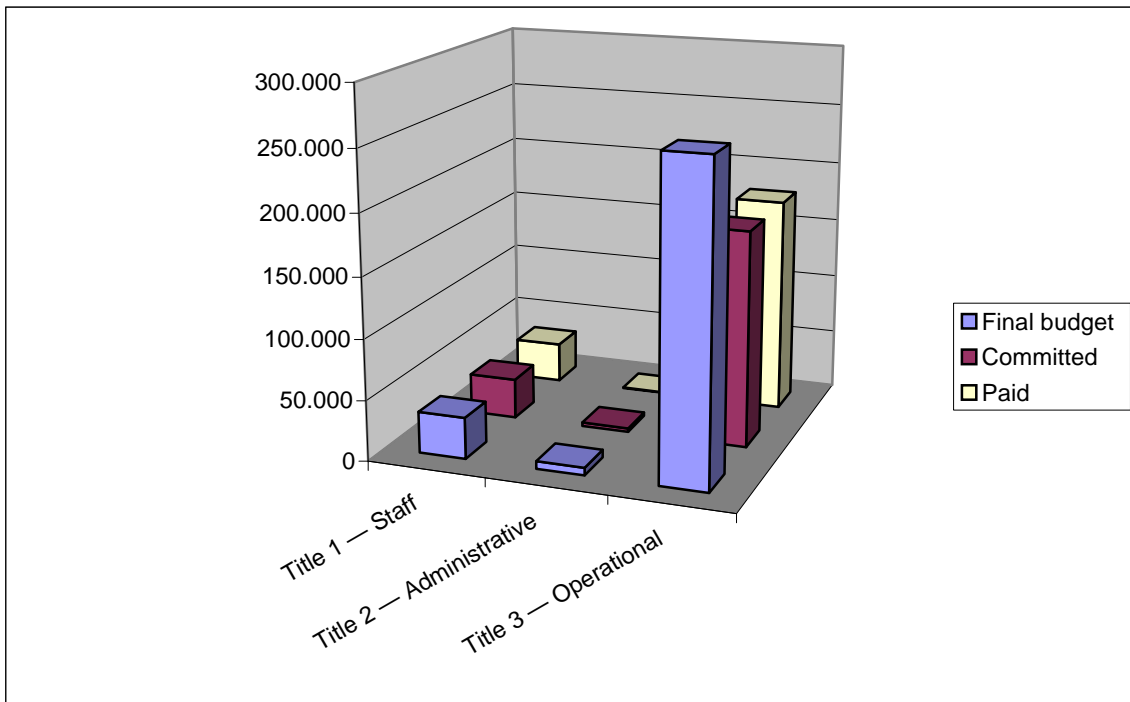
In December 2007, the project was initiated and the first activities consisted mainly in the preparation and publication of a call for tender with a view to appoint Reitox coaches and a project supervisor, sending an official letter to the Permanent Missions of the Western Balkan countries to the European Union to appoint their national correspondent, the identification and selection of the national ESPAD – European School Survey Project on Alcohol and other Drugs – correspondents (by CAN – Swedish Council for Information on Alcohol and other Drugs) who will be responsible for the implementation of the 2008 ESPAD data collection exercise, and the co-organisation of the first ESPAD regional seminar (Skopje).

The kick-off meeting of the project took place in Lisbon on 30–31 January 2008, and another call for tender should be launched before the summer 2008 so as to select the company that will audit the project.

² Western Balkans countries are: Albania, Bosnia-Herzegovina, the Former Yugoslav Republic of Macedonia, Montenegro and Serbia, including Kosovo.

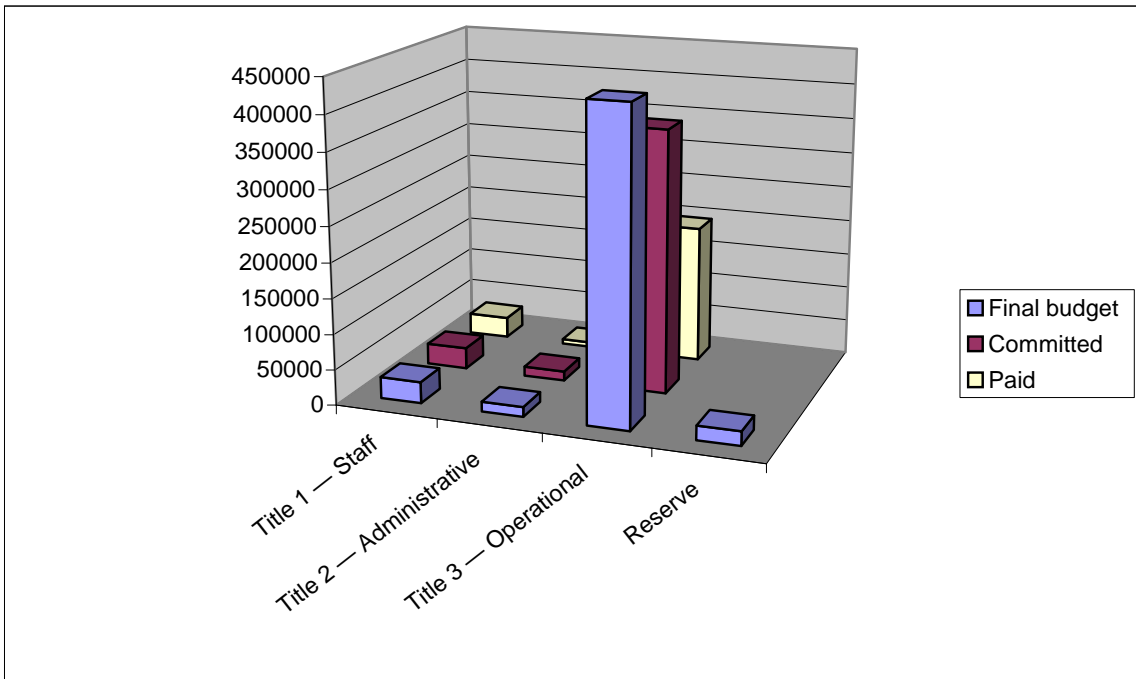
Budget execution Phare 3 — EMCDDA project

	2005-2006-2007				
	Final budget	Committed	Paid	Comm./bud.%	Paid/comm. %
Title 1 — Staff	34.200	33.200	33.200	97,08%	100,00%
Title 2 — Administrative	6.400	3.000	461	46,88%	15,38%
Title 3 — Operational	259.400	178.195	178.194	68,70%	100,00%
Total	300.000	214.395	211.855	71,46%	98,82%



Budget execution Phare 4 — EMCDDA project

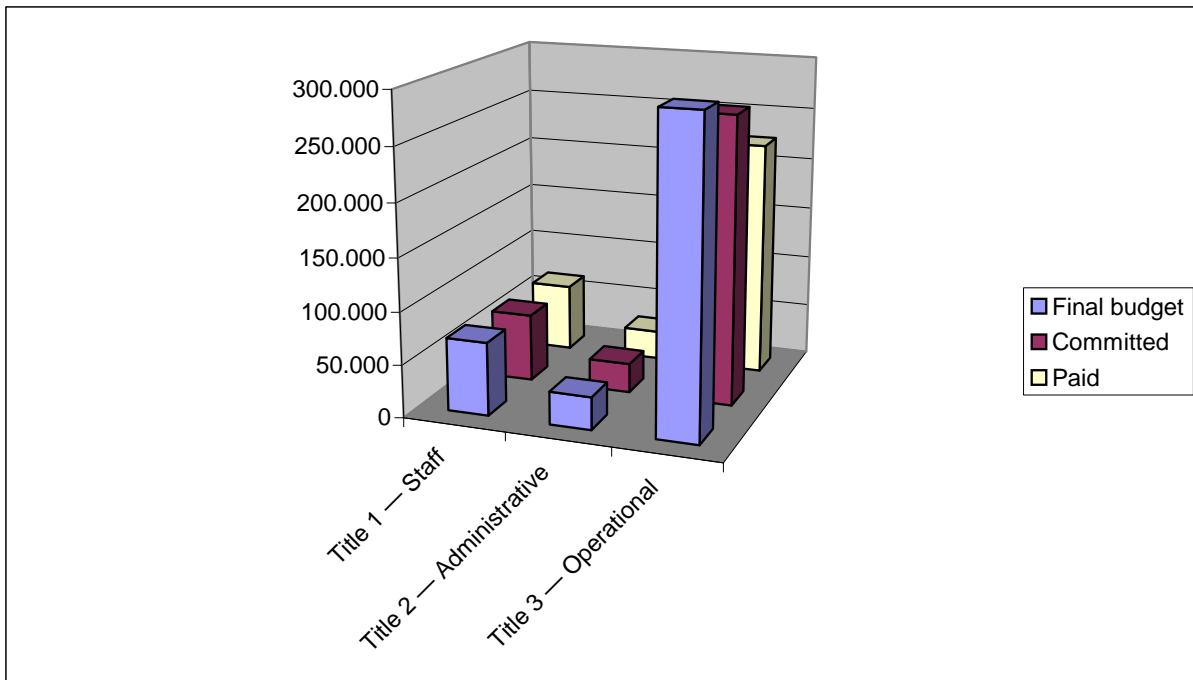
	2007				
	Final budget	Committed	Paid	Comm./bud. %	Paid/comm. %
Title 1 — Staff	30000	30000	30000	100,0%	100,0%
Title 2 — Administrative	14.000	13.268	6.565	94,8%	49,5%
Title 3 — Operational	436.000	370.914	196.374	85,1%	52,9%
Reserve	20.000				
Total	500.000	414.182	232.939	82,8%	56,2%



II.5.4. Other assigned revenue (R0 EMC)

Budget execution — RO EMC

	2007				
	Final budget	Committed	Paid	Comm./bud.%	Paid/comm.%
Title 1 — Staff	69.633	64.686	64.686	92,9%	100,0%
Title 2 — Administrative	31.041	28.029	27.804	90,3%	99,2%
Title 3 — Operational	294.051	272.272	224.302	92,6%	82,4%
Total	394.725	364.987	316.793	92,5%	86,8%



II.6. Detailed tables on the 2007 budget execution

Budget execution 2007 — C1 — Current credits (NDA) — Title 1													
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP Com App (3)	Commitment Appropriation Transaction Amount (4) = (1) + (2) + (3)	Executed Commitment Amount (5)	% Committed related to Budget (6)	Not Used - To be Cancelled (4)-(5)	VIP Paym App (7)	Payment Appropriation Transaction Amount (8) = (1) + (7)	Executed Payment Amount (9)	% Payment related to Committed (10)	To Be Carry Forwarded (5)-(9)
1111	SALARIES-ALLOWANCES OFFICIALS-TEMPORARY	4.886.424,00	0,00	-114.169,14	4.772.254,86	4.765.255,95	99,85%	6.998,91	-114.169,14	4.772.254,86	4.765.255,95	100,00%	0,00
1112	FAMILY ALLOWANCES	614.000,00	0,00	1.000,00	615.000,00	613.139,03	99,70%	1.860,97	1.000,00	615.000,00	613.139,03	100,00%	0,00
1113	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	695.139,97	0,00	-4.500,00	690.639,97	687.114,64	99,49%	3.525,33	-4.500,00	690.639,97	687.114,64	100,00%	0,00
1114	FIXED ALLOWANCES	12.500,00	0,00	-1.000,00	11.500,00	11.391,98	99,06%	108,02	-1.000,00	11.500,00	11.391,98	100,00%	0,00
1115	BIRTH AND DEATH GRANTS FOR TEMPORARY AND PERMANENT STAFF	800,00	0,00	196,55	996,55	793,24	79,60%	203,31	196,55	996,55	793,24	100,00%	0,00
1116	ANNUAL TRAVEL COSTS	174.000,00	0,00	-4.425,00	169.575,00	169.574,32	100,00%	0,68	-4.425,00	169.575,00	169.574,32	100,00%	0,00
1117	ALLOWANCES — EXPENSES ON ENTERING AND LEAVING	134.000,00	0,00	10.000,00	144.000,00	144.000,00	100,00%	0,00	10.000,00	144.000,00	136.268,47	94,63%	7.731,53
	Total Article 111	6.516.863,97	0,00	-112.897,59	6.403.966,38	6.391.269,16	99,80%	12.697,22	-112.897,59	6.403.966,38	6.383.537,63	99,88%	7.731,53
1131	SALARIES AND ALLOWANCES FOR LOCAL STAFF	0,00	0,00	881,85	881,85	881,85	100,00%	0,00	881,85	881,85	881,85	100,00%	0,00
	Total Article 113	0,00	0,00	881,85	881,85	881,85	100,00%	0,00	881,85	881,85	881,85	100,00%	0,00
1141	SALARIES AND ALLOWANCES FOR CONTRACTUAL AGENTS	696.000,00	0,00	-19.000,00	677.000,00	675.000,05	99,70%	1.999,95	-19.000,00	677.000,00	675.000,05	100,00%	0,00
	Total Article 114	696.000,00	0,00	-19.000,00	677.000,00	675.000,05	99,70%	1.999,95	-19.000,00	677.000,00	675.000,05	100,00%	0,00
1153	AGENCY STAFF	9.000,00	0,00	84.000,00	93.000,00	92.957,95	99,95%	42,05	84.000,00	93.000,00	47.081,34	50,65%	45.876,61
1154	STAGIAIRES	0,00	0,00	87,29	87,29	87,29	100,00%	0,00	87,29	87,29	87,29	100,00%	0,00
	Total Article 115	9.000,00	0,00	84.087,29	93.087,29	93.045,24	99,95%	42,05	84.087,29	93.087,29	47.168,63	50,69%	45.876,61
1161	INSURANCE AGAINST SICKNESS	161.000,00	0,00	0,00	161.000,00	160.667,53	99,79%	332,47	0,00	161.000,00	160.667,53	100,00%	0,00
1162	INSURANCE AGAINST ACCIDENTS-OCCUPATIONAL DISEASE	33.000,00	0,00	400,00	33.400,00	33.018,93	98,86%	381,07	400,00	33.400,00	33.018,93	100,00%	0,00
1163	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	50.500,00	0,00	928,45	51.428,45	50.458,26	98,11%	970,19	928,45	51.428,45	50.458,26	100,00%	0,00
	Total Article 116	244.500,00	0,00	1.328,45	245.828,45	244.144,72	99,32%	1.683,73	1.328,45	245.828,45	244.144,72	100,00%	0,00
1171	WEIGHTINGS	-406.139,97	0,00	0,00	-406.139,97	-406.139,97	100,00%	0,00	0,00	-406.139,97	-406.139,97	100,00%	0,00
	Total Article 117	-406.139,97	0,00	0,00	-406.139,97	-406.139,97	100,00%	0,00	0,00	-406.139,97	-406.139,97	100,00%	0,00
1181	RECRUITMENT	28.000,00	0,00	0,00	28.000,00	27.360,66	97,72%	639,34	0,00	28.000,00	22.212,28	81,18%	5.148,38
	Total Article 118	28.000,00	0,00	0,00	28.000,00	27.360,66	97,72%	639,34	0,00	28.000,00	22.212,28	81,18%	5.148,38
1191	TRAINING	30.000,00	0,00	45.600,00	75.600,00	72.232,99	95,55%	3.367,01	45.600,00	75.600,00	43.871,19	60,74%	28.361,80
	Total Article 119	30.000,00	0,00	45.600,00	75.600,00	72.232,99	95,55%	3.367,01	45.600,00	75.600,00	43.871,19	60,74%	28.361,80
	Total Chapter 11	7.118.224,00	0,00	0,00	7.118.224,00	7.097.794,70	99,71%	20.429,30	0,00	7.118.224,00	7.010.676,38	98,77%	87.118,32
	Total Title 1	7.118.224,00	0,00	0,00	7.118.224,00	7.097.794,70	99,71%	20.429,30	0,00	7.118.224,00	7.010.676,38	98,77%	87.118,32

Budget execution 2007 — C1 — Current credits (NDA) — Title 2													
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP Com App (3)	Commitment Appropriation Transaction Amount (4) = (1) + (2) + (3)	Executed Commitment Amount (5)	% Committed related to Budget (6)	Not Used - To be Cancelled (4)-(5)	VIP Paym App (7)	Payment Appropriation Transaction Amount (8) = (1) + (7)	Executed Payment Amount (9)	% Payment related to Committed (10)	To Be Carry Forwarded (5)-(9)
2111	RENT	435.421,83	0,00	534,17	435.956,00	435.955,56	100,00%	0,44	534,17	435.956,00	435.955,56	100,00%	0,00
2112	WATER, GAS, ELECTRICITY AND HEATING	47.088,00	0,00	10.000,00	57.088,00	57.088,00	100,00%	0,00	10.000,00	57.088,00	54.393,88	95,28%	2.694,12
2113	CLEANING AND MAINTENANCE	119.568,00	0,00	-327,00	119.241,00	112.720,21	94,53%	6.520,79	-327,00	119.241,00	89.517,97	79,42%	23.202,24
2114	SECURITY AND SURVEILLANCE OF BUILDINGS	120.000,17	0,00	-36.454,54	83.545,63	83.545,63	100,00%	0,00	-36.454,54	83.545,63	74.076,95	88,67%	9.468,68
2117	OTHER EXPENDITURE ON BUILDINGS	70.000,00	0,00	11.196,80	81.196,80	81.016,80	99,78%	180,00	11.196,80	81.196,80	4.251,80	5,25%	76.765,00
	Total Article 211	792.078,00	0,00	-15.050,57	777.027,43	770.326,20	99,14%	6.701,23	-15.050,57	777.027,43	658.196,16	85,44%	112.130,04
2121	COMPUTER CENTRE OPERATIONS	950.021,00	0,00	-471,4	949.549,60	946.783,90	99,71%	2.765,70	-471,4	949.549,60	384.714,43	40,63%	562.069,47
	Total Article 212	950.021,00	0,00	-471,4	949.549,60	946.783,90	99,71%	2.765,70	-471,4	949.549,60	384.714,43	40,63%	562.069,47
2133	NEW PURCHASES OR REPLACEMENT OF FURNITURE	4.680,00	0,00	-1.518,12	3.161,88	3.141,93	99,37%	19,95	-1.518,12	3.161,88	3.141,93	100,00%	0,00
2136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	12.039,00	0,00	0,00	12.039,00	9.133,93	75,87%	2.905,07	0,00	12.039,00	7.092,52	77,65%	2.041,41
2137	LIBRARY STOCKS PURCHASE OF BOOKS	21.500,00	0,00	10.095,41	31.595,41	31.516,00	99,75%	79,41	10.095,41	31.595,41	12.858,48	40,80%	18.657,52
2138	SUBSCRIPTION TO NEWSPAPERS, PERIODICALS, NEWS AGENCIES	22.500,00	0,00	8.654,59	31.154,59	30.938,61	99,31%	215,98	8.654,59	31.154,59	7.821,15	25,28%	23.117,46
2139	STATIONERY AND OFFICE SUPPLIES	55.000,00	0,00	-10.888,00	44.112,00	41.314,60	93,66%	2.797,40	-10.888,00	44.112,00	34.791,40	84,21%	6.523,20
	Total Article 213	115.719,00	0,00	6.343,88	122.062,88	116.045,07	95,07%	6.017,81	6.343,88	122.062,88	65.705,48	56,62%	50.339,59
2141	BANK AND OTHER FINANCIAL CHARGES	17.500,00	0,00	0,00	17.500,00	17.500,00	100,00%	0,00	0,00	17.500,00	15.586,39	89,07%	1.913,61
2142	DAMAGES/LEGAL EXPENSES	0,00	0,00	16.976,88	16.976,88	16.363,00	96,38%	613,88	16.976,88	16.976,88	2.019,00	12,34%	14.344,00
2143	MISCELLANEOUS INSURANCES	15.156,55	0,00	0,00	15.156,55	15.156,55	100,00%	0,00	0,00	15.156,55	15.156,55	100,00%	0,00
2144	UNIFORMS AND WORKING CLOTHING	1.907,45	0,00	592,55	2.500,00	2.169,69	86,79%	330,31	592,55	2.500,00	0,00	0,00%	2.169,69
2145	MISCELLANEOUS EXPENDITURE ON MEETINGS	8.929,00	0,00	0,00	8.929,00	5.566,06	62,34%	3.362,94	0,00	8.929,00	5.108,36	91,78%	457,70
2147	POSTAL AND DELIVERY CHARGES	32.500,00	0,00	-4.000,00	28.500,00	23.700,00	83,16%	4.800,00	-4.000,00	28.500,00	19.585,98	82,64%	4.114,02
2148	TELEPHONE TELEGRAPH INTERNET TELEVISION	109.794,00	0,00	-2.391,34	107.402,66	107.217,66	99,83%	185,00	-2.391,34	107.402,66	95.693,55	89,25%	11.524,11
	Total Article 214	185.787,00	0,00	11.178,09	196.965,09	187.672,96	95,28%	9.292,13	11.178,09	196.965,09	153.149,83	81,60%	34.523,13
2151	RESTAURANTS AND CANTEENS	20.000,00	0,00	500,00	20.500,00	20.257,43	98,82%	242,57	500,00	20.500,00	19.231,91	94,94%	1.025,52
2152	SOCIAL CONTACTS BETWEEN STAFF	15.000,00	0,00	0,00	15.000,00	12.973,74	86,49%	2.026,26	0,00	15.000,00	9.770,13	75,31%	3.203,61
2154	MEDICAL SERVICE	14.849,00	0,00	-2.500,00	12.349,00	9.580,00	77,58%	2.769,00	-2.500,00	12.349,00	3.278,53	34,22%	6.301,47
	Total Article 215	49.849,00	0,00	-2.000,00	47.849,00	42.811,17	89,47%	5.037,83	-2.000,00	47.849,00	32.280,57	75,40%	10.530,60
	Total Chapter 21	2.093.454,00	0,00	0,00	2.093.454,00	2.063.639,30	98,58%	29.814,70	0,00	2.093.454,00	1.294.046,47	62,71%	769.592,83
	Total Title 2	2.093.454,00	0,00	0,00	2.093.454,00	2.063.639,30	98,58%	29.814,70	0,00	2.093.454,00	1.294.046,47	62,71%	769.592,83
	Total Titles 1+2	9.211.678,00	0,00	0,00	9.211.678,00	9.161.434,00	99,45%	50.244,00	0,00	9.211.678,00	8.304.722,85	90,65%	856.711,15

Budget execution 2007 — C1 — Title 3 (DA) — Payments on commitment made in 2007 and 2006													
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP Com App (3)	Commitment Appropriation Transaction Amount (4) = (1)+(2)+(3)	Executed Commitment Amount (5)	% Committed related to Budget (6)	Not Used - Commitment Level (4)-(5)	VIP Paym App (7)	Payment Appropriation Transaction Amount (8) = (1) + (7)	Executed Payment Amount (9)	% Payment related to Payment Appropriation (10)	To Be Cancelled - Payment Level (8)-(9)
3111	PUBLISHING	350.000,00	0,00	25.500,00	375.500,00	360.553,56	96,02%	14.946,44	-204.000,00	146.000,00	129.316,71	88,57%	16.683,29
	Total Article 311	350.000,00	0,00	25.500,00	375.500,00	360.553,56	96,02%	14.946,44	-204.000,00	146.000,00	129.316,71	88,57%	16.683,29
3121	TRANSLATION	578.224,00	0,00	-21.224,00	557.000,00	557.000,00	100,00%	0,00	-57.224,00	521.000,00	519.628,21	99,74%	1.371,79
	Total Article 312	578.224,00	0,00	-21.224,00	557.000,00	557.000,00	100,00%	0,00	-57.224,00	521.000,00	519.628,21	99,74%	1.371,79
3141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	147.245,00	0,00	-21.915,33	125.329,67	123.729,67	98,72%	1.600,00	-14.655,00	132.590,00	126.392,67	95,33%	6.197,33
	Total Article 314	147.245,00	0,00	-21.915,33	125.329,67	123.729,67	98,72%	1.600,00	-14.655,00	132.590,00	126.392,67	95,33%	6.197,33
3151	REITOX NFP ACTIVITIES	2.625.000,00	0,00	-105.618,00	2.519.382,00	2.519.382,00	100,00%	0,00	139.382,00	2.764.382,00	2.757.688,57	99,76%	6.693,43
	Total Article 315	2.625.000,00	0,00	-105.618,00	2.519.382,00	2.519.382,00	100,00%	0,00	139.382,00	2.764.382,00	2.757.688,57	99,76%	6.693,43
3161	MISSIONS	215.952,00	0,00	123.003,00	338.955,00	307.323,26	90,67%	31.631,74	152.503,00	368.455,00	340.362,69	92,38%	28.092,31
	Total Article 316	215.952,00	0,00	123.003,00	338.955,00	307.323,26	90,67%	31.631,74	152.503,00	368.455,00	340.362,69	92,38%	28.092,31
3171	STATUTORY MEETINGS	400.000,00	0,00	-101.739,67	298.260,33	234.555,58	78,64%	63.704,75	-133.000,00	267.000,00	253.445,17	94,92%	13.554,83
	Total Article 317	400.000,00	0,00	-101.739,67	298.260,33	234.555,58	78,64%	63.704,75	-133.000,00	267.000,00	253.445,17	94,92%	13.554,83
3181	TECHNICAL MEETINGS	347.898,00	0,00	100.994,00	448.892,00	389.772,70	86,83%	59.119,30	110.994,00	458.892,00	315.544,83	68,76%	143.347,17
	Total Article 318	347.898,00	0,00	100.994,00	448.892,00	389.772,70	86,83%	59.119,30	110.994,00	458.892,00	315.544,83	68,76%	143.347,17
3191	REPRESENTATION EXPENSES	5.030,00	0,00	1.000,00	6.030,00	5.261,16	87,25%	768,84	6.000,00	11.030,00	9.323,66	84,53%	1.706,34
	Total Article 319	5.030,00	0,00	1.000,00	6.030,00	5.261,16	87,25%	768,84	6.000,00	11.030,00	9.323,66	84,53%	1.706,34
	Total Chapter 31	4.669.349,00	0,00	0,00	4.669.349,00	4.497.577,93	96,32%	171.771,07	0,00	4.669.349,00	4.451.702,51	95,34%	217.646,49
	Total Title 3	4.669.349,00	0,00	0,00	4.669.349,00	4.497.577,93	96,32%	171.771,07	0,00	4.669.349,00	4.451.702,51	95,34%	217.646,49
	GRAND TOTAL	13.881.027,00	0,00	0,00	13.881.027,00	13.659.011,93	98,40%	222.015,07	0,00	13.881.027,00	12.756.425,36	92,23%	217.646,49

ABM presentation of the EMCDDA 2007 budget in accordance with the content and costs of the EMCDDA 2007 WP

REVENUES

	Initial Budget	BRS	Final Budget
E. C. SUBSIDY(Under Budget Lines 18 07 01 01	13.000.000	469.321	13.469.321
NORWAY CONTRIBUTION	411.706		411.706
TURKEY CONTRIBUTION	100.000	-100.000	
TOTAL	13.511.706	369.321	13.881.027

CARDS	550.000
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EXPENDITURE(Direct Costs by Programmes-Commitments)

PROGRAMME	TITLE 1 SALARIES Allocated		TITLE 1 SALARIES Executed	TITLE 3** ACTIVITIES Allocated		TITLE 3** ACTIVITIES Executed	TOTAL Allocated		TOTAL Executed
	Initial Budget	Final Budget		Initial Budget	Final Budget		Initial Budget	Final Budget	
EPI	1.590.504	1.570.273	1.505.406	230.954	290.936	279.243	1.821.458	1.861.209	1.784.649
RES	1.093.751	1.124.362	1.031.188	176.724	163.528	148.403	1.270.475	1.287.890	1.179.591
SCD	322.485	158.357	326.356	29.143	25.323	23.095	351.628	183.680	349.451

REITOX SUBVENTION	2.625.000	2.519.382	2.519.382
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PROGRAMME	TITLE 1 SALARIES Allocated		TITLE 1 SALARIES Executed	TITLE 2 FUNCTIONNING Allocated		TITLE 2 FUNCTIONNING Executed	TITLE 3** ACTIVITIES Allocated		TITLE 3** ACTIVITIES Executed	TOTAL Allocated		TOTAL Executed
	Initial Budget	Final Budget		Initial Budget	Final Budget		Initial Budget	Final Budget		Initial Budget	Final Budget	
COMMUNICATION	797.996	782.973	731.384	0	0	0	948.224	992.995	972.699	1.746.220	1.775.968	1.704.083
REITOX	572.848	570.433	566.106	0	0	0	200.611	288.201	233.793	773.459	858.634	799.899

PROGRAMME	TITLE 1 SALARIES		TITLE 1 SALARIES Executed	TITLE 2 FUNCTIONNING Allocated		TITLE 2 FUNCTIONNING Executed	TITLE 3** ACTIVITIES Allocated		TITLE 3** ACTIVITIES Executed	TOTAL Allocated		TOTAL Executed
	Initial Budget	Final Budget		Initial Budget	Final Budget		Initial Budget	Final Budget		Initial Budget	Final Budget	
DIRECTION	705.025	696.057	646.440	0	0	0	382.939	289.302	225.823	1.087.964	985.359	872.263
ADMINISTRATION	1.458.753	1.555.701	1.614.084	1.138.658	1.188.733	1.160.731	62.318	52.086	49.058	2.739.729	2.900.120	2.923.466
ADMINISTRATION (Formation+Recrut.)	80.000	103.600	99.593									
ICT	563.638	556.468	523.629	518.700	904.721	902.908	13.435	47.595	46.083	1.095.773	1.508.784	1.472.620

*EMCDDA 2007 Final Accounts as signed off by the EMCDDA Accountant and adopted by the EMCDDA Director on 30/06/08.
Appendix: Report on budgetary and financial management*

Budget Execution 2007 - C8											
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	To Be Cancelled (4)-(7)	Year Implement (%)
1153	AGENCY STAFF	0,00	0,00	0,00	71.341,21	71.341,21	0,00	71.341,21	70.979,06	362,15	99,49%
	Total Article 115	0,00	0,00	0,00	71.341,21	71.341,21	0,00	71.341,21	70.979,06	362,15	99,49%
1181	RECRUITMENT	0,00	0,00	0,00	7.979,07	7.979,07	0,00	7.979,07	2.540,23	5.438,84	31,84%
	Total Article 118	0,00	0,00	0,00	7.979,07	7.979,07	0,00	7.979,07	2.540,23	5.438,84	31,84%
1191	TRAINING	0,00	0,00	0,00	15.621,10	15.621,10	0,00	15.621,10	14.852,63	768,47	95,08%
	Total Article 119	0,00	0,00	0,00	15.621,10	15.621,10	0,00	15.621,10	14.852,63	768,47	95,08%
	Total Chapter 11	0,00	0,00	0,00	94.941,38	94.941,38	0,00	94.941,38	88.371,92	6.569,46	93,08%
	Total Title 1	0,00	0,00	0,00	94.941,38	94.941,38	0,00	94.941,38	88.371,92	6.569,46	93,08%
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	To Be Cancelled (4)-(7)	Year Implement (%)
2112	WATER, GAS, ELECTRICITY AND HEATING	0,00	0,00	0,00	1.656,10	1.656,10	0,00	1.656,10	984,39	671,71	59,44%
2113	CLEANING AND MAINTENANCE	0,00	0,00	0,00	23.400,26	23.400,26	0,00	23.400,26	17.974,56	5.425,70	76,81%
2114	SECURITY AND SURVEILLANCE OF BUILDINGS	0,00	0,00	0,00	13.120,56	13.120,56	0,00	13.120,56	8.038,28	5.082,28	61,26%
2117	OTHER EXPENDITURE ON BUILDINGS	0,00	0,00	0,00	13.887,25	13.887,25	0,00	13.887,25	13.887,24	0,01	100,00%
	Total Article 211	0,00	0,00	0,00	52.064,17	52.064,17	0,00	52.064,17	40.884,47	11.179,69	78,53%
2121	COMPUTER CENTRE OPERATIONS	0,00	0,00	0,00	222.141,70	222.141,70	0,00	222.141,70	178.120,44	44.021,26	80,18%
	Total Article 212	0,00	0,00	0,00	222.141,70	222.141,70	0,00	222.141,70	178.120,44	44.021,26	80,18%
2133	NEW PURCHASES OR REPLACEMENT OF FURNITURE	0,00	0,00	0,00	2.349,80	2.349,80	0,00	2.349,80	2.295,00	54,80	97,67%
2136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	0,00	0,00	0,00	19.721,91	19.721,91	0,00	19.721,91	19.372,80	349,11	98,23%
2137	LIBRARY STOCKS PURCHASE OF BOOKS	0,00	0,00	0,00	4.583,12	4.583,12	0,00	4.583,12	4.381,66	201,46	95,60%
2138	SUBSCRIPT TO NEWSPAPERS PERIODICAL NEWS AGENCIES	0,00	0,00	0,00	24.921,19	24.921,19	0,00	24.921,19	24.680,13	241,06	99,03%
2139	STATIONERY AND OFFICE SUPPLIES	0,00	0,00	0,00	15.927,26	15.927,26	0,00	15.927,26	13.867,34	2.059,92	87,07%
	Total Article 213	0,00	0,00	0,00	67.503,28	67.503,28	0,00	67.503,28	64.596,93	2.906,35	96,24%
2141	BANK AND OTHER FINANCIAL CHARGES	0,00	0,00	0,00	4.453,01	4.453,01	0,00	4.453,01	0,00	4.453,01	0,00%
2142	DAMAGES/LEGAL EXPENSES	0,00	0,00	0,00	3.100,00	3.100,00	0,00	3.100,00	0,00	3.100,00	0,00%
2145	MISCELLANEOUS EXPENDITURE ON MEETINGS	0,00	0,00	0,00	1.455,38	1.455,38	0,00	1.455,38	871,09	584,29	59,85%
2147	POSTAL AND DELIVERY CHARGES	0,00	0,00	0,00	11.126,50	11.126,50	0,00	11.126,50	6.313,75	4.812,75	56,75%
2148	TELEPHONE TELEGRAPH INTERNET TELEVISION	0,00	0,00	0,00	27.448,67	27.448,67	0,00	27.448,67	4.806,31	22.642,36	17,51%
	Total Article 214	0,00	0,00	0,00	47.583,56	47.583,56	0,00	47.583,56	11.991,15	35.592,41	25,20%
2151	RESTAURANTS AND CANTINES	0,00	0,00	0,00	4.436,66	4.436,66	0,00	4.436,66	3.918,20	518,46	88,31%
2152	SOCIAL CONTACTS BETWEEN STAFF	0,00	0,00	0,00	10.973,42	10.973,42	0,00	10.973,42	7.574,41	3.399,01	69,03%
2154	MEDICAL SERVICE	0,00	0,00	0,00	744,24	744,24	0,00	744,24	430,90	313,34	57,90%
	Total Article 215	0,00	0,00	0,00	16.154,32	16.154,32	0,00	16.154,32	11.923,51	4.230,81	73,81%
	Total Chapter 21	0,00	0,00	0,00	405.447,03	405.447,03	0,00	405.447,03	307.516,50	97.930,52	75,85%
	Total Title 2	0,00	0,00	0,00	405.447,03	405.447,03	0,00	405.447,03	307.516,50	97.930,52	75,85%
	Total Title 1+ 2	0,00	0,00	0,00	500.388,41	500.388,41	0,00	500.388,41	395.888,42	104.499,98	79,12%

Budget Execution PHARE3 - 2007

Budget Line	Budget Line Description		Initial Credit (1)	Transfer (2)	VIP (3)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	To Be Cancelled (5)-(7)
1111	SALARIES-ALLOWANCES OFFICIALS-TEMPORARY	1.1.2 Administrative/support staff	25,000.00	0,00	0,00	8,333.33	8,333.33	0,00	8,333.33	8,333.33	0,00
1112	FAMILY ALLOWANCES	1.1.2 Administrative/support staff	5,000.00	0,00	0,00	1,666.67	1,666.67	0,00	1,666.67	1,666.67	0,00
1113	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	1.1.2 Administrative/support staff	1,000.00	0,00	0,00	1,000.00	1,000.00	0,00	1,000.00	0,00	1,000.00
1114	FIXED ALLOWANCES	1.1.2 Administrative/support staff	1,200.00	0,00	0,00	400.00	400.00	0,00	400.00	400.00	0,00
	Total Article 111		32,200.00	0,00	0,00	11,400.00	11,400.00	0,00	11,400.00	10,400.00	1,000.00
1161	INSURANCE AGAINST SICKNESS	1.1.2 Administrative/support staff	1,000.00	0,00	0,00	333.33	333.33	0,00	333.33	333.33	0,00
1162	INSURANCE AGAINST ACCIDENTS-OCCUPATIONAL DISEASE	1.1.2 Administrative/support staff	500.00	0,00	0,00	311.06	311.06	0,00	311.06	311.06	0,00
1163	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	1.1.2 Administrative/support staff	500.00	0,00	0,00	253.38	253.38	0,00	253.38	253.38	0,00
	Total Article 116		2,000.00	0,00	0,00	897.77	897.77	0,00	897.77	897.77	0,00
	Total Chapter 11		34,200.00	0,00	0,00	12,297.77	12,297.77	0,00	12,297.77	11,297.77	1,000.00
	Total Title 1		34,200.00	0,00	0,00	12,297.77	12,297.77	0,00	12,297.77	11,297.77	1,000.00
Budget Line	Budget Line Description		Initial Credit (1)	Transfer (2)	VIP (3)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	To Be Cancelled (5)-(7)
2121	COMPUTER CENTRE OPERATIONS	3.2 Electronic Office Equipment	4,000.00	0,00	0,00	4,000.00	2,000.00	2,000.00	4,000.00	0,00	4,000.00
	Total Article 212		4,000.00	0,00	0,00	4,000.00	2,000.00	2,000.00	4,000.00	0,00	4,000.00
2141	BANK AND OTHER FINANCIAL CHARGES	5.6 Bank and other Financial Charges	2,400.00	0,00	0,00	2,073.04	673.04	1,400.00	2,073.04	134.31	1,938.73
	Total Article 214		2,400.00	0,00	0,00	2,073.04	673.04	1,400.00	2,073.04	134.31	1,938.73
	Total Chapter 21		6,400.00	0,00	0,00	6,073.04	2,673.04	3,400.00	6,073.04	134.31	5,938.73
	Total Title 2		6,400.00	0,00	0,00	6,073.04	2,673.04	3,400.00	6,073.04	134.31	5,938.73
Budget Line	Budget Line Description		Initial Credit (1)	Transfer (2)	VIP (3)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	To Be Cancelled (5)-(7)
3111	PUBLISHING	5.1 Publications	10,000.00	0,00	0,00	10,000.00	0,00	10,000.00	10,000.00	0,00	10,000.00
		5.5 Translations	70,000.00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Total Article 311		80,000.00	0,00	0,00	10,000.00	0,00	10,000.00	10,000.00	0,00	10,000.00
3141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	5.2 Project related National Activities	57,200.00	0,00	0,00	32,206.00	5,250.00	26,956.00	32,206.00	0,00	32,206.00
		5.3 Auditing Costs	10,000.00	0,00	0,00	4,800.00	4,800.00	0,00	4,800.00	4,800.00	0,00
	Total Article 314		67,200.00	0,00	0,00	37,006.00	10,050.00	26,956.00	37,006.00	4,800.00	32,206.00
3161	MISSIONS	1.3.1 Per Diem abroad EMCDDA Staff	12,000.00	0,00	3,000.00	6,207.20	3,207.20	3,000.00	6,207.20	907.99	5,299.21
		2.1.A International Travel EMCDDA Staff	12,000.00	0,00	5,000.00	7,505.69	0,00	7,505.69	7,505.69	0,00	7,505.69
	Total Article 316		24,000.00	0,00	8,000.00	13,712.89	3,207.20	10,505.69	13,712.89	907.99	12,804.90
3181	TECHNICAL MEETINGS	1.2.1 Short Term Experts	16,800.00	0,00	0,00	5,075.00	5,075.00	0,00	5,075.00	875.00	4,200.00
		1.3.2 Per Diem Local Staff	14,400.00	0,00	0,00	4,475.97	4,475.97	0,00	4,475.97	439.52	4,036.45
		1.3.3 Per Diem Experts	12,000.00	0,00	0,00	6,666.96	6,666.96	0,00	6,666.96	3,601.95	3,065.01
		2.1.B International Travel NFP Staff and National Experts	40,000.00	0,00	0,00	12,174.16	12,174.16	0,00	12,174.16	377.30	11,796.86
		5.7 Technical Meetings	5,000.00	0,00	0,00	5,000.00	5,000.00	0,00	5,000.00	1,904.20	3,095.80
	Total Article 318		88,200.00	0,00	0,00	33,392.09	33,392.09	0,00	33,392.09	7,197.97	26,194.12
	Total Chapter 31		259,400.00	0,00	8,000.00	94,110.98	46,649.29	47,461.69	94,110.98	12,905.96	81,205.02
	Total Title 3		259,400.00	0,00	8,000.00	94,110.98	46,649.29	47,461.69	94,110.98	12,905.96	81,205.02
	GRAND TOTAL		300,000.00	0,00	8,000.00	112,481.79	61,620.10	50,861.69	112,481.79	24,338.04	88,143.75

CARDS execution during 2007										
Budget Line	Budget Line Description	Initial Credit	Transfer	VIP	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	To Be Carry Forwarded
		(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(5)-(7)
1153	AGENCY STAFF	27.200,00	0	0	27.200,00	26.400,00	800	27.200,00	0	27.200,00
	Total Article 115	27.200,00	0	0	27.200,00	26.400,00	800	27.200,00	0	27.200,00
	Total Chapter 11	27.200,00	0	0	27.200,00	26.400,00	800	27.200,00	0	27.200,00
	Total Title 1	27.200,00	0	0	27.200,00	26.400,00	800	27.200,00	0	27.200,00
Budget Line	Budget Line Description	Initial Credit	Transfer	VIP	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	To Be Carry Forwarded
		(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(5)-(7)
2141	BANK AND OTHER FINANCIAL CHARGES	2.000,00	0	0	2.000,00	0	2.000,00	2.000,00	0	2.000,00
	Total Article 214	2.000,00	0	0	2.000,00	0	2.000,00	2.000,00	0	2.000,00
	Total Chapter 21	2.000,00	0	0	2.000,00	0	2.000,00	2.000,00	0	2.000,00
	Total Title 2	2.000,00	0	0	2.000,00	0	2.000,00	2.000,00	0	2.000,00
Budget Line	Budget Line Description	Initial Credit	Transfer	VIP	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	To Be Carry Forwarded
		(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(5)-(7)
3111	PUBLISHING	53.900,00	0	0	53.900,00	0	53.900,00	53.900,00	0	53.900,00
	Total Article 311	53.900,00	0	0	53.900,00	0	53.900,00	53.900,00	0	53.900,00
3141	PROJECT-RELATED ACTIVITIES TO BE HANDLED OUTSIDE	125.000,00	0	0	125.000,00	0	125.000,00	125.000,00	0	125.000,00
	Total Article 314	125.000,00	0	0	125.000,00	0	125.000,00	125.000,00	0	125.000,00
3161	MISSIONS	40.000,00	0	0	40.000,00	0	40.000,00	40.000,00	0	40.000,00
	Total Article 316	40.000,00	0	0	40.000,00	0	40.000,00	40.000,00	0	40.000,00
3181	TECHNICAL MEETINGS	291.900,00	0	0	291.900,00	0	291.900,00	291.900,00	0	291.900,00
	Total Article 318	291.900,00	0	0	291.900,00	0	291.900,00	291.900,00	0	291.900,00
	Total Chapter 31	510.800,00	0	0	510.800,00	0	510.800,00	510.800,00	0	510.800,00
	Total Title 3	510.800,00	0	0	510.800,00	0	510.800,00	510.800,00	0	510.800,00
Budget Line	Budget Line Description	Initial Credit	Transfer	VIP	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	To Be Carry Forwarded
		(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(5)-(7)
5	RESERVE	10.000,00	0	0	10.000,00	0	10.000,00	10.000,00	0	10.000,00
	Total Article 5	10.000,00	0	0	10.000,00	0	10.000,00	10.000,00	0	10.000,00
	Total Chapter 5	10.000,00	0	0	10.000,00	0	10.000,00	10.000,00	0	10.000,00
	Total Title 5	10.000,00	0	0	10.000,00	0	10.000,00	10.000,00	0	10.000,00
	GRAND TOTAL	550.000,00	0	0	550.000,00	26.400,00	523.600,00	550.000,00	0	550.000,00

2007 Budget execution on internal assigned revenue at 31.12.2007 — Title 1 (R0)													
Budget Line	Budget Line Description	Initial Credit	Transfer	VIP	Commitment Appropriation Transaction Amount	Executed Commitment Amount	% Comm-Related Budget	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	% Payments/Commitments	To Be Cancelled	To Be Carry Forwarded
		(1)	(2)	(3)	(4)	(5)	(6)	(7)=(4)-(5)	(8)	(9)	(10)	(11)	(12)=(5)-(9)-(11)+(7)
1111	SALARIES-ALLOWANCES OFFICIALS-TEMPORARY	25.626,00	0	0	25.626,00	25.626,00	100,00%	0	25.626,00	25.626,00	100,00%		0,00
1112	FAMILY ALLOWANCES	5.000,00	0	0	5.000,00	5.000,00	100,00%	0	5.000,00	5.000,00	100,00%		0,00
1114	FIXED ALLOWANCES	1.200,00	0	0	1.200,00	897,08	74,76%	302,92	1.200,00	897,08	100,00%		302,92
1117	ALLOWANCES-EXPENSES ON ENTERING AND LEAVING	500	0	0	500	500	100,00%	0	500	500	100,00%		0,00
Total Article 111		32.326,00	0	0	32.326,00	32.023,08	99,06%	302,92	32.326,00	32.023,08	100,00%	0,00	302,92
1121	SALARIES AND ALLOWANCES FOR AUXILIARY STAFF	4.644,06	0	0	4.644,06	0		4.644,06	4.644,06	0		4.644,06	0,00
Total Article 112		4.644,06	0	0	4.644,06	0		4.644,06	4.644,06	0,00		4.644,06	0,00
1141	SALARIES AND ALLOWANCES FOR CONTRACTUAL AGENTS	30.663,24	0	0	30.663,24	30.663,24	100,00%	0	30.663,24	30.663,24	100,00%		0,00
Total Article 114		30.663,24	0	0	30.663,24	30.663,24	100,00%	0	30.663,24	30.663,24	100,00%	0,00	0,00
1161	INSURANCE AGAINST SICKNESS	1.000,00	0	0	1.000,00	1.000,00	100,00%	0	1.000,00	1.000,00	100,00%		0,00
1162	INSURANCE AGAINST ACCIDENTS-OCCUPATIONAL DISEASE	500	0	0	500	500	100,00%	0	500	500	100,00%		0,00
1163	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	500	0	0	500	500	100,00%	0	500	500	100,00%		0,00
Total Article 116		2.000,00	0	0	2.000,00	2.000,00	100,00%	0	2.000,00	2.000,00	100,00%	0,00	0,00
Total Chapter 11		69.633,30	0	0	69.633,30	64.686,32	92,90%	4.946,98	69.633,30	64.686,32	100,00%	4.644,06	302,92
Total Title 1		69.633,30	0	0	69.633,30	64.686,32	92,90%	4.946,98	69.633,30	64.686,32	100,00%	4.644,06	302,92

2007 Budget execution on internal assigned revenue at 31.12.2007 — Title 2 (R0)													
Budget Line	Budget Line Description	Initial Credit	Transfer	VIP	Commitment Appropriation Transaction Amount	Executed Commitment Amount	% Comm-Related Budget	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	% Payments/Commitments	To Be Cancelled	To Be Carry Forwarded
		(1)	(2)	(3)	(4)	(5)	(6)	(7)=(4)-(5)	(8)	(9)	(10)	(11)	(12)=(5)-(9)-(11)+(7)
2111	RENT	21.460,63	0	0	21.460,63	21.460,63	100,00%	0	21.460,63	21.460,63	100,00%	0,00	0,00
2112	WATER, GAS, ELECTRICITY AND HEATING	648,83	0	0	648,83	648,83	100,00%	0	648,83	423,57	65,28%	0,00	225,26
Total Article 211		22.109,46	0	0	22.109,46	22.109,46	100,00%	0	22.109,46	21.884,20	98,98%	0,00	225,26
2135	NEW PURCHASES OR REPLACEMENT OF VEHICLES	5.500,00	0	0	5.500,00	5.500,00	100,00%	0	5.500,00	5.500,00	100,00%	0,00	0,00
Total Article 213		5.500,00	0	0	5.500,00	5.500,00	100,00%	0	5.500,00	5.500,00	100,00%	0,00	0,00
2143	MISCELLANEOUS INSURANCES	1.155,00	0	0	1.155,00	420	36,36%	735	1.155,00	420	100,00%	0,00	735,00
2148	TELEPHONE, TELEGRAPH, INTERNET, TELEVISION	2.206,60	0	0	2.206,60	0		2.206,60	2.206,60	0		0,00	2.206,60
Total Article 214		3.361,60	0	0	3.361,60	420	12,49%	2.941,60	3.361,60	420	100,00%	0,00	2.941,60
2152	SOCIAL CONTACTS BETWEEN STAFF	70	0	0	70	0		70	70	0		0,00	70,00
Total Article 215		70	0	0	70	0		70	70	0		0,00	70,00
Total Chapter 21		31.041,06	0	0	31.041,06	28.029,46	90,30%	3.011,60	31.041,06	27.804,20	99,20%	0,00	3.236,86
Total Title 2		31.041,06	0	0	31.041,06	28.029,46	90,30%	3.011,60	31.041,06	27.804,20	99,20%	0,00	3.236,86

2007 Budget execution on internal assigned revenue at 31.12.2007 — Title 3 (R0)													
Budget Line	Budget Line Description	Initial Credit	Transfer	VIP	Commitment Appropriation Transaction Amount	Executed Commitment Amount	% Comm-Related Budget	Not Used	Payment Appropriation Transaction Amount	Executed Payment Amount	% Payments/Commitments	To Be Cancelled	To Be Carry Forwarded
		(1)	(2)	(3)	(4)	(5)	(6)	(7)=(4)-(5)	(8)	(9)	(10)	(11)	(12)=(5)-(9)-(11)+(7)
3111	PUBLISHING	100.994,07	0	0	100.994,07	81.913,48	81,11%	19.080,59	100.994,07	33.944,46	41,44%	0,00	67.049,61
	Total Article 311	100.994,07	0	0	100.994,07	81.913,48	81,11%	19.080,59	100.994,07	33.944,46	41,44%	0,00	67.049,61
3121	TRANSLATIONS	182.447,00	0	0	182.447,00	182.447,00	100,00%	0	182.447,00	182.447,00	100,00%	0,00	0,00
	Total Article 312	182.447,00	0	0	182.447,00	182.447,00	100,00%	0	182.447,00	182.447,00	100,00%	0,00	0,00
3151	REITOX NFP ACTIVITIES	1.056,86	0	0	1.056,86	0		1.056,86	1.056,86	0		0,00	1.056,86
	Total Article 315	1.056,86	0	0	1.056,86	0		1.056,86	1.056,86	0		0,00	1.056,86
3161	MISSIONS	9.294,89	0	0	9.294,89	7.911,03	85,11%	1.383,86	9.294,89	7.911,03	100,00%	0,00	1.383,86
	Total Article 316	9.294,89	0	0	9.294,89	7.911,03	85,11%	1.383,86	9.294,89	7.911,03	100,00%	0,00	1.383,86
3181	TECHNICAL MEETINGS	258,04	0	0	258,04	0		258,04	258,04	0		0,00	258,04
	Total Article 318	258,04	0	0	258,04	0		258,04	258,04	0		0,00	258,04
	Total Chapter 31	294.050,86	0	0	294.050,86	272.271,51	92,59%	21.779,35	294.050,86	224.302,49	82,38%	0,00	69.748,37
	Total Title 3	294.050,86	0	0	294.050,86	272.271,51	92,59%	21.779,35	294.050,86	224.302,49	82,38%	0,00	69.748,37
	GRAND TOTAL	394.725,22	0,00	0,00	394.725,22	364.987,29	92,47%	29.737,93	394.725,22	316.793,01	86,80%	4.644,06	73.288,15

III. Conclusion

The 2007 overall budget execution rate stands at 98,40 % for commitment appropriations and 92,23 % for payment appropriations. This confirms the good performance achieved in 2006.

The analysis of the rate for operational expenditure (title 3), shows an increase of + 3,45 against 2006 .

The above-mentioned execution rate reflects the improvement in budgetary implementation procedures at the EMCDDA and, in particular, in the planning and monitoring processes.

During 2007, the Centre continued to modernise its management tools and methods (accounting systems, training, decentralised management).

The EMCDDA received confirmation from the European Commission that the Centre will move in 2008 to the new ABAC system for Budgetary Accountancy and SAP for General Ledger. The main advantage of these new systems will be that it should facilitate the financial reconciliation and also the fact that they will be directly connected to the Swift network of the European Commission, concerning the payment run (daily bank transfers) .

The new accounting system should be in production as from 20 October 2008.